



Since 1881

THE AMERICAN COLLEGE

(An Autonomous Institution Affiliated to Madurai Kamaraj University)
Re-accredited (2nd Cycle) by NAAC with Grade “A”, CGPA 3.46 on a 4 point scale

Department of Commerce

B.Com

(Information Technology)

Syllabus

Choice Based Credit System
With effect from Academic Year 2019-20
Under Self- Financing Stream

DEPARTMENT OF COMMERCE
THE AMERICAN COLLEGE, MADURAI
COURSE STRUCTURE – B.COM (IT) 2019 -20 ONWARDS

SEMESTER	COURSE	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT	MARKS
1	Part-I	CIT 1251	TAS/ HIS/ FRS/ Azhuvalaga Nadaimuraigal	3	2	30
	Part-II	ENS XXXX	ENGLISH	3	2	30
	Major	CIT 1553	Financial Accounting- I	5	5	75
	Major	CIT 1455	Business Communication	4	4	60
	Major	CIT 1457	Principles of Marketing	4	4	60
	Supportive	CIT 1459	Business Economics	5	4	60
	NME	CIT 1261	Office Practices	3	2	30
	LS	CIT 1263	Consumerism	3	2	30
TOTAL				30	25	375
SEMESTER	COURSE	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT	MARKS
2	Part-I	CIT 1252	TAS/ HIS/ FRS/ Seyalar Panimurai	3	2	30
	Part-II	ENS XXXX	ENGLISH	3	2	30
	Major	CIT 1554	Financial Accounting – II	5	5	75
	Major	CIT 1456	Banking Theory, Law & Practice	4	4	90
	Major	CIT 1458	Auditing	4	4	60
	Supportive	CIT 1460	Business Environment	5	4	60
	NME	CIT 1262	Principles of investment	3	2	30
	LS	CIT 1264	Business Organisation	3	2	30
	Part V	XXX 0000	NSS/SLP/PED	---	1	30
TOTAL				30	25 + 1	375 / 405
SEMESTER	COURSE	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT	MARKS
3	Part-I	CIT 2251	TAS/ HIS/ FRS/ Vaniga Melanmai	3	2	30
	Part-II	ENG XXXX	ENGLISH	3	2	30
	Major	CIT 2553	Corporate Accounting	5	5	75
	Major	CIT 2655	Business Law	6	6	90

	Major	CIT 2457	Visual Basic (TcL)	4	4	60
	Major	CIT 2459	Desk Top Publishing (TcL)	4	4	60
	Supportive	CIT 2461/ MAS XXXX	Information Technology / Business Statistics	5	4	60
TOTAL				30	27	405
SEMESTER	COURSE	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT	MARKS
4	Part-I	CIT 2252	TAS/ HIS/ FRS/ Melanmai Thathuvangal	3	2	30
	Part-II	ENG XXXX	ENGLISH	3	2	30
	Major	CIT 2554	Management Accounting and Financial Control	5	5	75
	Major	CIT 2656	Corporate Law	6	6	90
	Major	CIT 2458	Programming in C++ (TcL)	4	4	60
	Major	CIT 2560	Web designing(TcL)	4	4	60
	Supportive	CIT 2462/ MAS XXXX	e-Commerce / Business Mathematics	5	4	60
	Part V	XXX 0000	NSS/SLP/PED	---	1	30
TOTAL				30	27 + 1	405 / 435
SEMESTER	COURSE	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT	MARKS
5	Major	CIT 3651	Costing – I	6	6	90
	Major	CIT 3653	Income Tax Law and Practice-I	6	6	90
	Major	CIT3555	RDBMS	5	5	75
	Major	CIT 3657	Computer Graphics and Animation (TcL)	6	6	90
	HVS	HVS XXXX	Human Value Development	4	2	30
	LS	CIT 3259	Tourism and Hospitality Management	3	2	30
	TOTAL				30	27
SEMESTER	COURSE	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT	MARKS
6	Major	CIT 3652	Costing – II	6	6	90
	Major	CIT 3654	Income Tax Law and Practice-II	6	6	90
	Major	CIT 3556	Introduction to ERP	5	5	75

	Major	CIT 3658	Creative Editing Tools (TcL)	6	6	90
	EVS	CIT 3200	Environmental Studies	4	2	30
	LS	CIT 3260	Mass Media and Communications	3	2	30
TOTAL				30	27	405

TcL- Theory Cum Lab

SUPPORTIVE COURSES

SEMESTER	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT
1	CIT 1459	Business Economics	5	4
2	CIT 1460	Business Environment	5	4
3	CIT 2461/ MAS XXX	Information Technology / Business Statistics	5	4
4	CIT 2462/ MAS XXX	e-Commerce / Business Mathematics	5	4

NON-MAJOR ELECTIVE COURSES

SEMESTER	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT
1	CIT 1261	Office Practices	3	2
2	CIT 1262	Principles of Investment	3	2

LIFE-SKILL COURSES

SEMESTER	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT
1	CIT 1263	Consumerism	3	2
2	CIT 1264	Business Organisation	3	2
3	CIT 3259	Tourism and Hospitality Management	3	2
4	CIT 3260	Mass Media and Communications	3	2

PROGRAMME SPECIFIC OUTCOMES (PSOs) FOR B.COM (IT)

Upon completion of the Program, Graduates will be able to

1. Utilise knowledge and skills grounding in various commercial aspects and its recent trends.
2. Adopt critical thinking and problem-solving skills effectively in the business world.
3. Relate wide variety of specialization options, interactive learning experiences and strong commercial grounding with their business.
4. Pursue professional courses like CA, CMA, CS and CFA.
5. Exhibit numerical, language abilities and communicate ideas effectively in written and oral formats relating to business.
6. Apply Knowledge in accounting, taxation, law and legislations related to commerce and business.
7. Demonstrate programming skills like C++, Visual Basic and .Net.
8. Exhibit their knowledge on database management systems in day to day business affairs.
9. Adopt core knowledge on designing computer graphics and animation.
10. Cope up with technological changes by developing websites and creative editing tools.

Mapping of Course Outcomes (COs) with Programme Specific Outcomes (PSOs)

Courses	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7	PSO 8	PSO 9	PSO 10
CIT1251	X	X	X		X			X		X
CIT1553	X	X		X	X	X		X		
CIT1455		X	X		X			X		X
CIT1457	X	X	X			X		X	X	
CIT1459	X	X	X	X		X				
CIT1261	X		X		X		X	X		X
CIT1263	X	X	X		X	X			X	
CIT1252	X	X	X	X			X	X		
CIT1554	X	X		X	X	X		X		
CIT1456	X	X				X		X		X
CIT1458		X		X	X	X		X		
CIT1460	X	X	X						X	X
CIT1262	X	X				X	X	X		
CIT1264	X		X				X			
CIT2251	X	X	X		X			X		
CIT2553	X	X		X	X	X		X		
CIT2655			X	X		X				
CIT 2457	X	X	X		X		X			
CIT 2459	X		X		X				X	
CIT 2461	X		X		X	X		X		
CIT 2252		X	X		X					
CIT 2554	X	X	X	X	X	X		X		
CIT 2656			X	X		X				
CIT 2458	X	X	X		X		X		X	X
CIT 2560		X	X				X			X
CIT 2462	X	X	X		X	X	X	X	X	

CIT 3651	X	X		X	X	X		X		
CIT 3653		X	X	X		X		X		
CIT 3555	X	X	X					X		
CIT 3657	X		X						X	X
CIT 3259	X	X	X							
CIT 3652	X	X		X	X	X		X		
CIT 3654		X	X	X		X		X		
CIT 3556	X	X	X		X	X		X		
CIT 3658	X	X	X		X					X
CIT 3200	X		X			X				
CIT 3260	X	X	X		X					

Mapping of Programme Specific Outcomes (PSOs) with Programme Outcomes (POs)

	PO1	PO2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
PSO 1	X	X		X	X		X	X		X
PSO 2	X	X			X	X			X	
PSO 3	X	X	X	X		X		X		
PSO 4	X		X	X	X		X	X		
PSO 5	X	X	X	X	X	X				
PSO 6				X	X		X	X	X	X
PSO 7	X	X		X	X	X				
PSO 8	X	X	X	X	X	X			X	X
PSO 9	X		X	X	X		X	X	X	X
PSO 10	X		X	X	X		X	X	X	X

நோக்கம்

அலுவலகத்தின் அமைப்பு முறைகள் மற்றும் செயல்பாடுகளை அறிந்து கொள்வதோடு உபகரணங்களை பயன்படுத்தி தகவல் தொடர்பு ஆவணங்களை தயாரித்தல், அவற்றை கோப்பிலிடுதல், கூட்டங்களை நடத்துதல் மற்றும் அறிக்கைகள் தயாரித்தலின் முறைகளை விளக்குவதே இப்பாடத்தின் நோக்கமாகும்.

வெளிப்பாடுகள்

- i. அலுவலகத்தின் அமைப்பு முறைகள் மற்றும் செயல்பாடுகளை அறிந்து கொள்தல்.
- ii. அலுவலகத்தில் பயன்படுத்தப்படும் உபகரணங்கள் அல்லது இயந்திரங்களைப் பற்றி தெரிந்து கொள்வதோடு அவற்றை கையாளுதலை பற்றி தெரிந்து கொள்தல்.
- iii. அலுவலக கடிதப் போக்குவரத்து மற்றும் கூட்டங்களை நடத்துதல் பற்றி அறிதல்.
- iv. ஆவணங்களை தயாரித்தல் மற்றும் அவற்றை கோப்பிலிடுதல் முறைகளை அறிந்து கொள்தல்.
- v. கூட்டங்களை நடத்துதல் மற்றும் அவற்றிற்கான அறிக்கைகளை தயாரித்தல்.

அலகு 1

அலுவலகம்: பொருள் - இலக்கணம், அலுவலக செயல்பாடுகள் -அமைப்பு முறைகள் -வரிசை அமைப்புமுறை, செயல்பாட்டு அமைப்புமுறை, வரிசை மற்றும் செயல்பாட்டு அமைப்புமுறை, குழு அமைப்புமுறை - அலுவலக அமைப்பு கொள்கைகள் - கட்டுப்பாட்டின் வீச்சு, கட்டுப்பாட்டின் ஒற்றுமை, செயல்பாட்டு ஒற்றுமை.

அலுவலக நடைமுறைகள்: அலுவலகத்தின் பிரிவுகள்- மையப்படுத்துதல், பரவலாக்குதல் அல்லது துறைகளாக்குதல்- துறைகளின் செயல்பாடுகள்- நிறுவன விளக்கப்படம் - அலுவலக கையேடு.

அலகு 2

அலுவலக உபகரணங்கள் அல்லது இயந்திரங்கள் - பயன்பாடுகள்- தேர்ந்தெடுக்கும் போது கவனிக்க வேண்டிய காரணிகள்- வகைகள்- தட்டச்சுபொறி, வாய்மொழிபதியும் கருவி, பிரதியெடுக்கும் இயந்திரம், படம் பிரதியெடுக்கும் இயந்திரம், தொலைநகல் இயந்திரம் நுண்படச்சுருள், துண்டுகளாக்கும் இயந்திரம், அஞ்சல் துறையில் பயன்படுத்தும் இயந்திரங்கள் மற்றும் கணினி.

அலகு 3

அலுவலக கடிதப் போக்குவரத்து: பொருள்- வகைகள்: குறிப்பாணை- வணிகக்கடிதங்கள்- கூட்டத்திற்கான அறிவிப்பு- கூட்டத்திற்கான அறிக்கை- அறிக்கைகள் மற்றும் சுற்றிக்கை.

அஞ்சல் முறை: வகைகள்- உள்வரும் அஞ்சல் தகவல் தொடர்பு- வெளிச் செல்லும் அஞ்சல் தொடர்பு- உள்வரும் மற்றும் வெளிச் செல்லும் தகவல் தொடர்பைகையாளும் முறைகள்.

அலகு 4

அலுவலக ஆவணங்கள்: பொருள்- வகைகள்- நிர்வாக ஆவணங்கள், விற்பனை ஆவணங்கள், கையிருப்பு மற்றும் கொள்முதல் ஆவணங்கள்- பயன்பாடுகள்- ஆவணங்கள் தயாரித்தல்.

கோப்பிலிடுதல்: இலக்கணம், நோக்கம்- கோப்பிடும் முறைகள்- பழைய கோப்பிட்டு முறைகள், நவீன கோப்பிட்டு முறைகள். கோப்பிடும் வகைகள்- அகரவரிசை ,காலவரிசை, எண்முறை, புவியியல், பொருள், எண்ணெழுத்துவகை - கோப்பிடுதலின் அமைப்புகள்- கோப்பிடுதலுக்கு உதவும் உபகரணங்கள்.

அலகு 5

அலுவலக கூட்டங்கள் - பொருள் - இலக்கணம்- நோக்கம்- வகைகள் - சட்டமுறை கூட்டம், ஆண்டுப் பொது கூட்டங்கள், மேலாண்மைக் கூட்டங்கள், குழுக் கூட்டங்கள் மற்றும் செயற்குழு கூட்டங்கள்- கூட்டங்கள் நடத்தும் செயல்முறைகள்- நிகழ்ச்சிநிரல்.

அறிக்கை தயாரித்தல்: நோக்கங்கள்- அறிக்கை தயாரிக்கும் போது கவனிக்க வேண்டியவை - வகைகள் - அறிக்கையின் பகுதிகள்.

பாடநூல்

சுந்தரம் எஸ்.எம், அலுவலக முறைகள், ஸ்ரீ மீனாட்சி பதிப்பகம், காரைக்குடி, 2014.

பரிந்துரைக்கப்படும் நூல்கள்

1. முனைவர் கே. அன்பழகன் மற்றும் முனைவர் எஸ். இராமன், அலுவலக முறைகள், மெரிட் இந்தியா பப்ளிகேஷன், மதுரை, 2015.
2. இராமலிங்கம் எல். பி. மற்றும் முனைவர் டி. மனோகரன், செயலர் பணிமுறை, மெரிட் இந்தியா பப்ளிகேஷன், மதுரை, 2014.
3. பாவை ஆசிரியர் குழு, வணிகமடலியலும் அலுவலக மேலாண்மையும், பாவைபதிப்பகம், சென்னை, 2015.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering	1				
K2: Understanding		2			
K3: Applying			3		
K4: Analyzing				4	
K5: Evaluating					
K6: Creating					6

Mean: 3.2

Course Objective

To enable the students to acquire knowledge of the Financial Accounting Principles and Practices and familiarize them with the techniques of preparing various financial statements.

Course Outcomes

At the end of the course, students will be able to

- i. Identify basic accounting concepts, prepare accounts under single entry system and reconcile cash and bank balances.
- ii. Interpret transactions on bill of exchange and apply different techniques of calculating average due date and interest under account current method.
- iii. Compare the methods of recording depreciation and calculate the amount of loss under insurance claim.
- iv. Determine the accounting treatment in the books of consignor and consignee and prepare accounts of joint venture.
- v. Integrate the accounting procedure for various non-profit organisations.

UNIT I

Introduction to Accounting - Accounting Concepts –Accounting Standards - Single Entry System - Bank Reconciliation Statement: Favourable and Unfavourable balances in Pass book and Cash book – Cash book and Pass book given for Successive Periods and Same Period – Reconciliation after adjustments in Cash book – Reconciliation for two bank accounts.

UNIT II

Bills of Exchange: Retained till due date – Discounted with Bank – Endorsed to Third Party – Retiring a Bill – Dishonour of a Bill – Renewal of Bill – Insolvency of Drawee – Accommodation Bills. Average Due Date: Amount is lent in various instalments - Amount lent in one instalment. Account current: Calculation of Interest - Forward and Backward Method - Daily Balance Method - Red Ink Interest method.

UNIT III

Depreciation: Depreciable Assets – Causes - Methods of Calculating and Recording Depreciation - Accounting for changes in Depreciation Policies. Insurance Claims: Loss of

Profit - Loss of Stock. Goods on Sale or Return Basis: Transactions are very few – Transactions are Frequent – Transactions are large in number.

UNIT IV

Consignment: Stock Valuation - Accounting for Losses – Goods sent on Consignment at Cost – Goods sent on Consignment at Invoice Price. Joint Venture: Accounting treatment – Separate Set of Books is kept – Separate Set of Books is not kept – Memorandum Joint Venture method.

UNIT V

Accounting for non-profit organization – Receipts and Payments Account - Income and Expenditure Account – Balance Sheet.

Text Book

Thothadri S & Nafeesa S, Financial Accounting, McGraw-Hill Education, Chennai, 2018.

Reference Books

1. Reddy T.S & Dr.Murthy A, Advanced Accountancy, Margham Publications, Chennai, 2016.
2. Jain S.P& NarangK.L, Advanced Accountancy, Kalyani Publications, Bangalore, 2018.
3. Mukerjee and Hanif, Advanced Accounting Volume I, Tata McGraw Hill Company Limited, New Delhi, 2016.
4. IyengarS.P, Advanced Accounting Volume I, S.Chand& Sons, New Delhi, 2017.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering	1				
K2: Understanding		2			
K3: Applying					
K4: Analyzing				4	
K5: Evaluating			5		
K6: Creating					6

Mean: 3.6

Course Objective

This course is designed to give students a comprehensive view of communication, its scope and importance in business, and the role of communication in establishing a favourable outside the firm environment, as well as an effective internal communications program.

Course Outcomes

At the end of the course, students will be able to

- i. Identify various structures of a business letter and the occasions for drafting letters such as an enquiry about the product, provide an offer, order and status enquiries.
- ii. Paraphrase sales letters, collection letters and reminders, complaints, claims and adjustments.
- iii. Appraise applications for situation vacant.
- iv. Diagnose different Modern Communication methods.
- v. Prepare corporate correspondence, minutes, reports and office notes.

UNIT I

Introduction to Business Communication: Essentials of Communication – Types – Barriers- Importance - Structure of Business Letters - Drafting of Different Types of Business Letters – Letter of Enquiry – Offers and Quotations – Orders – Trade References and Status Enquiries.

UNIT II

Business Letter: Complaints- Claims – Adjustments – Refusals– Sales Letters – Agency Letters –Collection letters - Banking Letters –Insurance Letters.

UNIT III

Application Letters and Memos: Letters Calling Candidates for Written Test - Drafting Interview Letters - Offer of Appointment - Provisional Appointment Orders - Final Order of Appointment - Employee Disciplinary Matters - Show Cause Notices - Charge Sheets - Letters of Dismissal and Discharge.

UNIT IV

Electronic Communication: Internet - Tele-Conferencing - Word Processing - Desktop Publishing - Electronic Mail (E-Mail) - Audio Conferencing - Video Conferencing -Webinars - Data storage and retrieval.

UNIT V

Corporate Correspondence: Correspondence with Shareholders and Debenture Holders Relating to Dividends and Interest - Transfer and Transmission - Internal Memos - Office Circulars - Office Orders - Office Notes - Communication with Regional / Branch Offices - Drafting of Minutes – Drafting of Reports and Office Notes.

Text Book

Rajendrapal & Kohrahalli, Essentials of business communication S. Chand Publications, New Delhi, 2011.

Reference Books

1. Sharma R.O& Krishna Mohan: Business Communication & Report Writing, Tata Mcgraw Hill, New Delhi, 2017.
2. Raman S & Swami R, Business Communication – A Practical Approach, Professional Publications, Chennai, 2015.
3. Asha Kaul, Business Communication, Prentice Hall India Learning Private Limited, New Delhi, 2009.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering	1				
K2: Understanding		2			
K3: Applying					3
K4: Analyzing				4	
K5: Evaluating			5		
K6: Creating					

Mean: 3

CIT 1457

PRINCIPLES OF MARKETING

4 Hrs / 4 Cr

Course Objective

To familiarize the students with the basic concepts and principles of marketing to develop their conceptual and analytical skills to manage marketing operations in the recent business trends.

Course Outcomes

At the end of the course, students will be able to

- i. Define the importance of marketing and market segmentation.

- ii. Explain a new product development and the advantages of packaging.
- iii. Predict the price of a product.
- iv. Examine the need of sales promotional techniques.
- v. Appraise the use of e-marketing and consumer protection.

UNIT I

Evolution of Marketing - Market – Meaning – Types - Marketing – Definition - Objectives - Importance –Marketing Mix - Marketing Functions – Market Segmentation- Basis –Criteria – Benefits.

UNIT II

Product Policy- Product Planning and Development – Product Life Cycle – Product Mix- Branding – Features – Types – Functions – Brand Name – Trademark - Labelling - Packaging – Features – Types – Advantages.

UNIT III

Pricing – Definition – Objectives – Factors Affecting Price Determination – Methods of Setting Prices – Cost – Demand and Competition - Pricing Policies and Strategies.

UNITIV

Promotion – Types of Promotion - Sales Promotion – Objectives and Importance of Sales Promotion – Personal Selling – Advertising – Meaning – Objectives – Functions and Importance – Kinds of Media - Distribution Channels- Types of Channels – Factors Affecting Choice of Distribution.

UNITV

Direct Marketing – Multi-level Marketing - Retail Marketing – Methods – Problems – Retail Marketing in India – E-Marketing – Marketing Ethics – Consumerism –Types of Exploitation – Consumer Rights – Consumer Disputes Redressal Forum.

Text Book

Pillai R. S. N & Bagavathi, Modern Marketing Principles and Practices, S. Chand& Co Pvt. Ltd, New Delhi, 2004.

Reference Books

1. Sherlekar S.A, Krishnamoorthy R, Marketing Management, Himalaya Publishing House, Mumbai, 2017.

2. Dr.Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi, 2006.
3. Philip Kotler, Principles of Marketing, Prentice Hall India, New Delhi, 2006.
4. Memoria C.B & Joshi R.I, Principles and Practice of Marketing, Kitab Mahal Distributors, New Delhi, 2003.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering	1				
K2: Understanding		2			
K3: Applying			3		
K4: Analyzing				4	
K5: Evaluating					5
K6: Creating					

Mean: 3

CIT 1459

BUSINESS ECONOMICS

5 Hrs / 4 Cr

Course Objective

To explain the principles of micro economics relevant to managing an organization and to understand economic environment of business.

Course Outcomes

At the end of the course, students will be able to

- i. Describe the nature of business economics.
- ii. Apply demand analysis to relevant economic issues.
- iii. Examine the production and cost function.
- iv. Compare price under various market conditions.
- v. Appraise the methods of measuring national income.

UNIT I

Business Economics – Meaning – Definitions – Nature and Scope – Goals of firms- Managerial Economics and its Nature.

UNIT II

Demand – Types – Determinants – Reasons for downward sloping – Exceptions – Uses - Consumer's surplus. Elasticity of demand – Types – Factors – Practical importance – Demand forecasting – Objectives –Methods – Indifference curve – Properties - Consumers Equilibrium.

UNIT III

Production – Production function – Law of returns to scale – The law of variable proportion – Isoquant - Properties – Producers’ equilibrium. Cost – Cost functions – Types – Derivation of long run cost curve – Internal and external economics of scale – Concepts of revenue – Break even analysis – Concepts – Uses and limitations.

UNIT IV

Pricing theory – Time element – Perfect competition – Features – Supply curve and Equilibrium – Monopoly – Types – Degree of price discrimination – Advantages and disadvantages – Monopolistic competition – Selling cost – Oligopoly – Kinked demand curve model - Objectives of price policies – Pricing methods.

UNIT V

National Income – Concepts – Methods of measuring national income – Difficulties – Uses – Inflation – Types – Causes and consequences – Measures to check inflation.

Text Book

Maheswari & Varshney, Business Economics, Sultan Chand & Sons, New Delhi, 2009.

Reference Books

1. Mankar, G, Business Economics, Vikas Publishing House, Mumbai, 2010.
2. Aryamala, Business Economics, Vijay Nicole Publications, 2012.
3. Sundaram KPM, Business Economics, Sultan Chand & Sons, New Delhi,2010.
4. Shankaran S, Business Economics, Margham Publications, Chennai,2011.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom’s Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering					
K2: Understanding	2				
K3: Applying		3			
K4: Analyzing			4		
K5: Evaluating				5	5
K6: Creating					

Mean: 3.8

CIT 1261

OFFICE PRACTICES

3 Hrs / 2 Cr

Course Objective

To enable the students to gain a deeper knowledge on the office equipments, business documents and filing procedure required for the successful operation of an office.

Course Outcomes

At the end of the course, students will be able to

- i. Describe the functions of an office.
- ii. Interpret appropriate office equipments in the administration of an office.
- iii. Prepare business documents and conduct meetings.
- iv. Apply various methods of filing and media of communication.
- v. Relate the importance of writing of reports.

UNIT I

Office: Meaning – Definition – Functions – Layout - Principles - Office Procedures - Sections of the Office – Types of Departments –Department Functions-Organizational Chart.

UNITII

Office Equipment: Meaning-Types-Manual: Typewriter, Perforator, Stapling Machine, Duplicating Machine. Electrical: Typewriter, Photocopier, Computer, Scanning Machine, Facsimile Machine - Uses of Office Equipment.

UNITIII

Office Documents: Meaning –Types: Administrative, Sales, Stores, Purchasing- Uses of Office Documents-Preparation of Office Documents. Office Correspondence: Meaning-Types: Memos, Business Letters, Notice of Meetings, Minutes of Meetings, Reports, Circulars. Mail- Incoming Mail- Outgoing Mail- Procedures for Handling Incoming and Outgoing Mail.

UNIT IV

Filing: Classifications - Alphabetical, Chronological, Numerical, Geographical, Alpha-Numerical. Subject- Purposes of Filing- Steps Involved In Filing – Filing Equipment. Communication: Definition-Importance-Types- Methods/Media of Communication- Communication Service Providers.

UNIT V

Meetings: Definition-Purpose-Types-Procedure For Conducting A Meeting- Meeting Terminologies –Roles of the Chairman/Secretary- Writing The Minutes, Report Writing: Meaning- Types-Parts of a Report- Importance of report writing.

Text Book:

Dr. Chopra R.K, Office organisation & Management, Himalaya Publishing House, Mumbai, 2012.

Reference Books:

1. Kumar N, Mittal R, Office Organisation and Management, Anmol Publications, New Delhi, 2002
2. Shyamal Bhattacharjee, Essentials of Office Management, New Central Book Agency, West Bengal, 2012

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering					
K2: Understanding	2	2			
K3: Applying			3	3	3
K4: Analyzing					
K5: Evaluating					
K6: Creating					

Mean: 2.6

CIT 1263

CONSUMERISM

3 Hrs / 2 Cr

Course Objective

To enable students be aware of the behaviour of consumers and their decision-making on the purchase of goods. It also helps them to equip about the Consumer Movements in India and the Consumer Protection Act.

Course Outcomes

At the end of the course, students will be able to

- Identify the importance of consumer behaviour in the buying process.
- Describe the impact of sales promotion on consumer decision making.
- Explain the scope of consumerism.
- Infer with the consumer movements in India.
- Apply the legislations prevailing for the protection of consumers.

UNIT I

Buyer: Buyer behaviour – Determinants of buying behaviour– Buying motive–Buying decision process. Market Segmentation – Basis – Benefits.

UNIT II

Consumer: Meaning – Definition – Types. Classification of goods: Consumer goods–Durable goods.

UNIT III

Consumerism: Meaning–Definition – Evolution – Nature – Need and scope –Utility– Rights and Responsibilities of Consumers.

UNIT IV

Consumer movement in India: Marketization and Consumerism in India – Consumer Voluntary Organisations – Emergence of new Consumer Movements: Nature and Functions.

UNIT V

Consumer Protection Act, 1986 – Objectives – Definition of Terms – Complainant, Defect, Deficiency of service, Unfair trade practices, Restrictive trade practices. Consumer Protection Council – Consumer Disputes Redressal Agencies – Consumer Protection Bill, 2018.

Text Book

Kandasamy .S, Consumerism in India , Book Enclave, Jaipur, 2017.

Reference Books:

1. Ashok K. Jain, Consumer Protection Act,Ascent Publications, Delhi 2017.
2. Babu N.K. Vijayachandran Pillai. B, Emerging Trends in Consumerism in India, K.K. Publication, Delhi, 2014.
3. MohammedKamalun Nabi, Mohammed Irshadun Nabi, Kishore C. Raut, Consumer Rights and Protection in India, New Century Publications, New Delhi, 2015.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering	1				
K2: Understanding		2	2		
K3: Applying					3
K4: Analyzing				4	
K5: Evaluating					
K6: Creating					

Mean: 2.4

நோக்கம்

செயலர் பணிமுறை படிப்பதன் மூலம் மாணவர்கள் நிறுமச் செயலரின் இலக்கணம், பணிகள் மற்றும் புதிய நிறுமம் தோற்றுவித்தல், பதிவு செய்தல், நிறுமச் சட்டம், நிறும மேலாண்மை மற்றும் நிர்வாகத்தைப் பற்றி அறிந்து கொள்ள முடியும்.

வெளிப்பாடுகள்

- i. நிறுமத்தின் தன்மைகள் மற்றும் வகைகளைப் பற்றி அறிந்து கொள்தல்.
- ii. நிறுமத்தை அமைப்பதற்கான முறைகள் மற்றும் நிறுமச் செயலரின் கடமைகளையும், பொறுப்புகளையும் தெரிந்து கொள்தல்.
- iii. நிறுமக்கூட்டங்களை நடத்தும் முறை மற்றும் தீர்மானங்களை நிறைவேற்றும் முறை பற்றி அறிந்து கொள்தல்.
- iv. இயக்குநர்களின் நியமனம், அதிகாரங்கள், பணிகள் மற்றும் பதவி நீக்கம் பற்றி அறிந்து கொள்தல்.
- v. நிறுமக் கலைப்பு முறைகள் மற்றும் கலைப்பாளர்களின் அதிகாரங்களைப் பற்றி தெரிந்து கொள்தல்.

அலகு 1

நிறுமமும் நிறுமச் செயலரும்: நிறுமம் - பொருள்-இலக்கணம் - தன்மைகள் - வகைகள்- நன்மைகள் மற்றும் தீமைகள் - நிறுமச்செயலர்: இலக்கணம் - தகுதிநிலை - நியமனம் - நீக்கம் - உரிமைகள் - கடமைகள் - பொறுப்புகள்.

அலகு 2

நிறுமத்தை தோற்றுவித்தலும் நிறுமச்செயலரும்: நிறுமத்தை அமைப்பதற்கான முறைகள் - தோற்றுவித்தல் - பதிவுசெய்தல் - மூலதனம் திரட்டுதல் - தொழிலைத் தொடங்குதல் நிறுமத்தை தோற்றுவித்தலில் நிறுமச் செயலரின் கடமைகள் மற்றும் பொறுப்புகள்.

அலகு 3

நிறுமத்திட்டங்களும் தீர்மானங்களும்: நிறுமக் கூட்டங்கள் - வகைகள்: இயக்குநரவைக் கூட்டம் - பங்குதாரர்களின் கூட்டம் - சட்டமுறைக் கூட்டம் - ஆண்டுப்பொதுக் கூட்டம் - அசாதாரணப் பொதுகூட்டம் -வகையினர் கூட்டம் - கூட்ட அழைப்பு - கூட்டம் நடத்தும் முறை - கூட்டம் நடத்தும் முறையில் செயலரின் பங்கு - கூட்டத்தலைவர் - நிகழ்ச்சிநிரல் - குறைவெண் - பதிலாளர். தீர்மானம்: வகைகள் - நிறைவேற்றும் விதம் - நிகழ்ச்சிக் குறிப்பு ஆவணங்கள் மற்றும் அறிக்கைகள் தயார் செய்தலில் செயலரின் கடமைகள்.

அலகு 4

நிறும மேலாண்மையும் நிர்வாகமும்: இயக்குநர்கள் அவை - இயக்குநர்கள் நியமனம் - அதிகாரங்களும் பணிகளும் - கடமைகள் - பொறுப்புகள் - பதவிநீக்கம் - நிர்வாக

இயக்குநர் உரிமைகள்- அதிகாரங்கள் மற்றும் கடமைகள் - தணிக்கையாளர் - கணக்காளர் - சட்டஆலோசகர் - தகுதிகள் - நியமனம் - நீக்கம் - அதிகாரங்கள் - கடமைகள் மற்றும் பொறுப்புகள் - இயக்குநர் மற்றும் தணிக்கையாளர் நியமனத்தில் செயலரின் கடமைகள்.

அலகு 5

நிறுமக் கலைப்பு: பொருள் - நிறுமகலைப்பு முறைகள் - நிறுமகலைப்பு முறையின் படிநிலைகள் - கலைப்பாளர் - அதிகாரங்கள் - கடமைகள் - நிறுமக் கலைப்பிலும் நிறும மூடப்படுதலிலும் செயலரின் கடமைகள்.

பாடநூல்

சரவணவேல் பி. கம்பெனிச்சட்டமும் செயலர் பணியும், தமிழ்நாட்டுப் பாடநூல் நிறுவனம், 2016.

பரிந்துரைக்கப்படும் நூல்கள்

1. முத்தையன், ராம், செயலர் பணிமுறைகள், தமிழ் நாட்டுப் பாடநூல் நிறுவனம், சென்னை, 2016.
2. Chandratre, K.R, Company Secretarial Practice manual Hardcovex, LexisNexis Publisher, New Delhi, 2019.
3. இராமலிங்கம் எல். பி. மற்றும் முனைவர். மனோகரன் டி, செயலர் பணிமுறை, மெரிட் இந்தியா பப்ளிகேஷன், மதுரை, 2014.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering					
K2: Understanding	2				
K3: Applying		3	3		
K4: Analyzing				4	
K5: Evaluating					5
K6: Creating					

Mean: 3.4

CIT 1554

FINANCIAL ACCOUNTING -II

5 Hrs / 5 Cr

Course Objective

Enable the students to have better understanding of the accounting procedures adopted in case of Branch accounts, Hire Purchase system, Royalty accounts, Departmental accounting and Partnership firm.

Course Outcomes

At the end of the course, students will be able to

1. Define the concept of Branch Account and the scope of Departmental Accounting.

- ii. Compare the Merits and Demerits of Hire Purchase and Royalty.
- iii. Appraise the method of maintaining partners' capital account and observe the proper accounting treatments during admission.
- iv. Assess various accounts prepared during retirement and death.
- v. Evaluate the concept of Dissolution of Partner and Partnership Firm.

UNIT I

Branch Accounting: Meaning - Objectives of Branch Accounts – Types of Branches – Dependent Branches – Independent Branch – Accounting System. Departmental Accounts: Meaning – Accounting Procedure – Allocation of Common Expenses – Interdepartmental Transfer - Practical Problems.

UNIT II

Hire-Purchase: Meaning – Difference between Hire Purchase and Instalment – Hire Purchase Trading Account – Stock and Debtor System – Computation of True rate of interest - Accounting for HP System. Royalty Accounts: Definition - Minimum rent - Short workings, Strikes and lock-outs - Accounting for Royalty - Sub-lease.

UNIT III

Partnership – Meaning – Deed – Types of Partners - Capital Accounts – Past Adjustments - Admission of Partner - Concept - Calculation of Profit sharing ratio – Revaluation of assets and liabilities – Goodwill Valuation and its recording - Adjustment regarding Partners' capital A/C - Preparation of Revaluation A/C - Partner's Capital A/C and Balance Sheet.

UNIT IV

Retirement and Death of a Partner: Meaning - Calculation of New Profit sharing ratio - Gaining ratio - Recording of goodwill - Revaluation of assets and liabilities - Accumulated reserves and profits - Adjustments regarding partners' Capital Accounts - Calculation of profit up to the date of death of a partner.

UNIT V

Amalgamation of partnership firms - Dissolution of a Partnership Firm (Excluding Insolvency of Partners) - Concept of Dissolution of partner and partnership firm - Realisation of asset and making payment of Liabilities-Piece meal distribution - Treatment of unrecorded Assets and Liabilities -Preparation of Realisation A/C - Partner's Capital A/C and Bank A/C.

Text book

Thothadri S & Nafeesa S, Financial Accounting, McGraw-Hill Education, Chennai, 2018.

Books for References

1. Reddy T.S & Dr. Murthy A, Advanced Accountancy, Margham Publications, Chennai, 2016.
2. Jain S.P& Narang K.L, Advanced Accountancy, Kalyani Publications, Bangalore, 2018.
3. Mukerjee and Hanif, Advanced Accounting Volume I, Tata McGraw Hill Company Limited, New Delhi, 2016.
4. IyengarS.P, Advanced Accounting Volume I, S.Chand& Sons, New Delhi, 2017.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering					
K2: Understanding	2				
K3: Applying		3			
K4: Analyzing					
K5: Evaluating			5	5	5
K6: Creating					

Mean: 4

CIT 1456

BANKING THEORY LAW AND PRACTICE

4 Hrs / 4Cr

Course Objective

To acquire specialized knowledge on the banking system in India and the laws and practices relating to the Banking sector.

Course Outcomes

At the end of the course, students will be able to

- i. Identify the relationship between banker and customer.
- ii. Paraphrase the banking system in India and the role of RBI in development of Indian Economy,
- iii. Predict the legal significance of pass book, different types of negotiable instruments and investment policies of bank.
- iv. Ascertain the implications of crossing, material alteration and endorsement
- v. Appraise the use of value added banking services.

UNIT I

Introduction to Banking: Banker and Customer-General and special relationship between banker and customer -Banker as a privileged debtor and creditor-Banker's lien-Rights of banker - Special Types of Customers.

UNIT II

Banking system in India: Commercial banks - Cooperative banks - Regional Rural Banks - Land Development Banks - Lead bank scheme – NABARD - EXIM bank. Reserve Bank of India: Functions - Credit creation - Credit contraction - Credit control measures.

UNIT III

Pass book: Legal significance - Favourable and unfavourable entries and their effects. Negotiable instruments: Difference between cheque, bill of exchange and promissory notes. Investment Policies: Principles of sound lending - Bank loans and advances policy - Secured and unsecured advances.

UNIT IV

Crossing, Material alteration and Endorsement: Types and their effects. Collecting and Paying banker: Circumstances of statutory protection to collecting banker and paying banker.

UNIT V

Value added banking services: Automated Teller Machines-Cash Deposit Machines-Credit cards-Debit cards-Internet banking - Mobile banking - SMS banking. Fund Transfer methods: Electronic Clearance System-Real Time Gross Settlement-National Electronic Fund Transfer-Mobile Applications – BHIM App – IMPS- Paytm-Google pay and others.

Text Book

Gordon K and Natarajan E, Banking Theory, Law and Practice, Himalaya Publishing House, New Delhi, 2019.

Reference Books

1. Varshney P. N, Banking Law and Practice, S.Chand& Sons, New Delhi, 2018.
2. Sundharam K.P.M, Varshney P.N, Banking Theory, Law and Practice, S.Chand& Sons, New Delhi, 2017.
3. Srivastava P.K, Banking Theory, Law and Practice, Himalaya publishing House, New Delhi, 2016.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering	1				
K2: Understanding		2			
K3: Applying			3		
K4: Analyzing				4	
K5: Evaluating					5
K6: Creating					

Mean: 3

Course Objective

To gain basic principles in the field of Auditing and to acquire practical knowledge of generally accepted procedures, techniques and skills needed to apply them practically in audit.

Course Outcomes

At the end of the course, students will be able to

- i. Interpret the conceptual underlying theory of auditing.
- ii. Apply the vouching procedure of cash and credit transactions, impersonal ledgers.
- iii. Predict the duties of an auditor regarding the verification and valuation of assets and liabilities.
- iv. Appraise the norms of appointment and removal of an auditor and the conduct of audit in limited companies.
- v. Compile audit reports and apply audit processes in non-trading organisation and in computerised environment.

UNIT I

Origin of Audit– Objects - Types of audit – Qualities of an Auditor- Audit programming- Audit notebook -Working papers - Ownership of Working Papers and Audit Note Book - Internal control: Meaning, Importance - Internal check: Evaluative Criteria for Good Internal Check - Test check: Precautions, Factors determining size of sample - Auditing Versus Investigation.

UNIT II

Vouching - Cash transactions: Procedure regarding Vouching of Cash Book– Trading Transactions: Purchases, Credit Purchases, Purchases Returns, Credit Sales, Sale Returns - Impersonal ledgers: Outstanding Assets and Liabilities, Allocation between Capital and Revenue, Contingent Liabilities and Assets.

UNIT III

Verification and Valuation of Assets and Liabilities: Fixed Assets, Floating Assets, Wasting Assets, Intangible Assets, Different kinds of Assets and Liabilities - Depreciation: Objects and necessity, Difference between Depreciation and Fluctuation, Basis of Depreciation,

Measure of Depreciation, Auditor's duty regarding depreciation - Audit of different types of reserves, Duties of an auditor regarding reserves.

UNIT IV

Audit of Limited Companies – Auditor– Qualifications - Disqualifications – Appointment- Remuneration – Removal – Rights and Powers –Duties - Liabilities of an auditor under the Companies Act- Standard Auditing Practices: Importance, Applications.

UNIT V

Audit Report: Elements, Kinds, Types of opinion - Audit of non-trading organisation: Hospital, Educational Institution, Hotel and clubs - Auditing in an EDP environment: Problems, Application Controls, Audit Approach in an EDP environment, CAAT.

Text Book

Tandon B.N, Sudharsanam S, Sundharabahu, A Handbook of Practical Auditing, S Chand Publishers, New Delhi, 2018.

Books for Reference

1. DinkarPagare, Principles of Auditing, Sulthan Chand & Sons, New Delhi, 2016.
2. Saxena R.G, Principles and Practice of Auditing, Himalaya Publishing House, New Delhi, 2018.
3. Viji Chandran &Spandana Priya C.S, Principles and Practice of Auditing, Vikas Publishing, Noida, 2015.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering					
K2: Understanding	2				
K3: Applying		3	3		
K4: Analyzing					
K5: Evaluating				5	
K6: Creating					6

Mean: 3.8

CIT 1460

BUSINESS ENVIRONMENT

5 Hrs / 4 Cr

Course Objective

To expose the students to various environment factors related to the business and to develop the skills required to take better business decisions at right time.

Course Outcomes

At the end of the course, students will be able to

- i. Identify the impact of business environment on business decisions.
- ii. Illustrate the effects of government policy on the economic environment.
- iii. Predict the legal framework on the regulation of business entity.
- iv. Assess of the social responsibility of business.
- v. Evaluate the pros and cons of New Technology Policy of India.

UNIT I

Business and its Environment: Introduction - Characteristics of Modern Business - Concept and Nature of Business Environment - Characteristics of Environment - Micro and Macro Environment - Impact of Business Environment on Business Decision - Process of Environment Analysis for Business Decisions.

UNIT II

Economic Environment: Meaning - Concept and Nature of Economic Environment - Critical Elements of Economic Environment - Basic Economic Systems – Impact of Economic Environment on Business – Economic Policy – Liberalization – Privatization – Globalization.

UNIT III

Political and Legal Environment: Concept and Nature of Political and Legal Environment - Components of Political and Legal Environment - Economic Role of Government - Regulatory role, Promotional role, Entrepreneurial role and Planning role - State Intervention in Business - Pros and Cons of Intervention.

UNIT IV

Socio-Cultural Environment: Concept and Nature of Socio-Cultural Environment - Components of Socio-Cultural Environment - Impact of Socio-Cultural Environment on Business, Culture and Globalization - Social Responsibility of Business – Arguments for and Against Social Responsibility.

UNIT V

Natural and Technological Environment: Natural environment – Meaning and its Impact on Business - Natural Pollution- Meaning - Types. Concept and Nature of Technological Environment - Elements of Technological Environment - Technology and Society - Economic Effect of Technology - New Technology Policy of India.

Text Book

Francis Cherunilam, Business Environment, Himalaya Publications House, New Delhi, 2018.

Reference Books

1. Shaikh, Business Environment, Pearson's Publications, New Delhi, 2016.
2. Sundaram & Black, Business Environment, Prentice Hall of India, New Delhi, 2015.
3. Ashwathappa, Essentials of Business Environment, Himalaya Publishing House, Mumbai, 2017.
4. Dhar P.K, Business Environment, Kalyani Publishers, New Delhi, 2015.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering	1				
K2: Understanding		2			
K3: Applying			3		
K4: Analysing					
K5: Evaluating				5	5
K6: Creating					

Mean: 3.2

CIT 1262

PRINCIPLES OF INVESTMENT

3 Hrs / 2 Cr

Course Objective

To make students understand the nature of investment management, perspectives of financial markets and listing of securities.

Course Outcomes

At the end of the course, students will be able to

- i. Describe the fundamentals of investment.
- ii. Distinguish various investment avenues.
- iii. Diagnose the relationship between risk and return.
- iv. Explain the functions of primary market and secondary market.
- v. Apply the powers of SEBI in protecting investor's interest.

UNIT I

Investment: Meaning – Definition– Features– Objectives– Investment and Gambling– Investment and Speculation – Investment Process – Investment Environment – Sources of Financial Information.

UNIT II

Investment Avenues: Equity Shares– Preference Shares– Bonds– Mutual Funds– Life Insurance Policies– Post Office Savings Schemes– Real Estate– Land.

UNIT III

Risk: Meaning– Types– Factors affecting risk – Credit Rating Agencies– Functions– Benefits. Return on Investment: Components– Factors determining return.

UNIT IV

Primary Market: Meaning– Functions– Methods of Issue. Stock Exchange: Definition– Functions– New Issue Market Vs Secondary Market.

UNIT V

Trading and Investment: Methods of trading in Stock Exchange– Listing– Scope– Objectives– Advantages– Disadvantages– Stock Indices – SEBI.

Text Book:

1. Punithavathy Pandian, Portfolio Management, Vikas Publications, New Delhi,2017.

Reference Books

1. Barua S.K, RaghunathanV, Varma J. R, Portfolio Management, Tata Mc Graw Hill, New Delhi,2005
2. Dr..AvadhaniV, Investment Management, Tata Mc Graw Hill, New Delhi, 2005
3. Preethi Singh, Investment Management, Himalaya Publishing House, Mumbai, 2018.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering					
K2: Understanding	2			2	
K3: Applying					3
K4: Analyzing		4	4		
K5: Evaluating					
K6: Creating					

Mean: 3

CIT 1264

BUSINESS ORGANISATION

3 Hrs / 2 Cr

Course Objective

To enable the learners acquaint with the basic principles of business and familiarize them with the different forms of business organisation.

Course Outcomes

At the end of the course, students will be able to

- i. Identify the objectives of business.
- ii. Describe about sole proprietorship and partnership.
- iii. Explain the advantages and disadvantages of Joint Stock Company
- iv. Paraphrase about the types of cooperative enterprises.
- v. Examine the ownership and management of public utilities and objectives of public enterprises.

UNIT I

Introduction to business-Evolution- Nature- Features- Objectives- Classification – Business and Profession

UNIT II

Sole Proprietorship: Features- Advantages and Disadvantages. Partnership: Features- Advantages and Disadvantages- Partnership Deed – Kinds of Partner. Differences between Sole Proprietorship and Partnership

UNIT III

Joint Stock Company: Features- Advantages and Disadvantages-Classifications. Distinction between Partnership and Joint Stock Company

UNIT IV

Co-operative Enterprises: Features- Principles – Advantages and Disadvantages- Requirements – Types.

UNIT V

Public Utilities: Rights – Duties- Problems- Ownership and Management. Public Enterprises: Genesis- Objectives- Achievements –Problems- Solutions- Forms

Text Book:

1. Sherlaker S.A. and Sherlaker V.S, Modern Business Organisation and Management, Himalaya Publishing House, Mumbai, 2018.

References:

1. Rao V.S.P, Business Organisation and Management, Taxmann Publications, New Delhi, 2016.
2. Balaji C.D, Business Organisation and Management, Margham Publications, Chennai, 2016.

3. Gupta C.B, Business Organisation and Management, Sultan Chand Publisher, New Delhi, 2016.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering	1				
K2: Understanding		2	2	2	
K3: Applying					
K4: Analyzing					4
K5: Evaluating					
K6: Creating					

Mean: 2.2

Department of Commerce (Information Technology)
COURSE STRUCTURE – B.Com (IT) 2015-16ONWARDS

SEMESTER	COURSE	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT	MARKS
1	Part-I	CIT 1201	வணிகக் கடிதங்கள்- I	3	2	30
	Part-II	ENS 1201	Conversation Skills	3	2	30
	Major	CIT 1503	Financial Accounting	5	5	75
	Major	CIT 1405	Business Communication	4	4	60
	Major	CIT 1407	Principles & Practices of Marketing	4	4	60
	Supportive	CIT 1409	Information Technology	5	4	30
	NME	CIT 1211	Small Business Management	3	2	30
	LS	CIT 1213	Web Designing TcL	3	2	60
TOTAL				30	25	375

SEMESTER	COURSE	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT	MARKS
2	Part-I	CIT 1202	வணிகக் கடிதங்கள்- II	3	2	30
	Part-II	ENS 1202	Reading and Writing Skills	3	2	30
	Major	CIT1504	Financial Accounting II	5	5	75
	Major	CIT 1406	Banking Practices	4	4	60
	Major	CIT 1408	Business Economics	4	4	60
	Supportive	CIT 1410	E Commerce	5	4	60
	NME	CIT 1212	Business Planning	3	2	30
	LS	CIT 1214	Mechanised Accounting * TcL	3	2	30
TOTAL				30	25	375

SEMESTER	COURSE	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT	MARKS
3	Part-I	CIT 2201	அலுவலக மேலாண்மை	3	2	30
	Part-II	ENS 2201	Study Skills	3	2	30
	Major	CIT 2503	Partnership Accounting	5	5	75
	Major	CIT 2605	Business Law	6	6	90
	Major	CIT 2407	Business Intelligence System	4	4	60
	Major	CIT 2409	Programming with VB TcL	4	4	60
	Supportive	CIT / MAS 2437	Business Statistics	5	4	60
TOTAL				30	27	405

SEMESTER	COURSE	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT	MARKS
4	Part-I	CIT 2202	காப்பீடு - கோட்பாடுகளும் நடைமுறைகளும்	3	2	30
	Part-II	ENS 2202	Career Skills	3	2	30
	Major	CIT 2504	Corporate Accounting	5	5	75
	Major	CIT 2606	Corporate Laws	6	6	90
	Major	CIT2408	Computer Networking	4	4	60
	Major	CIT 2410	Programming with C TcL	4	4	60
	Supportive	CIT / MAS 2438	Business Mathematics	5	4	60
TOTAL				30	27	405

SEMESTER	COURSE	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT	MARKS
5	Major	CIT 3601	Cost & Management Accounting	6	6	90
	Major	CIT 3603	Assessment of Income tax	6	6	90
	Major	CIT 3605	Business Data Processing TcL	6	6	90
	Major	CIT 3507	Marketing Research	5	5	75
	LS	CIT 3209	Tourism and Hospitality Management	3	2	30
	HVS	HVS XXXX	Human Value Development	4	2	30
TOTAL				30	27	405

SEMESTER	COURSE	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT	MARKS
6	Major	CIT 3602	Financial Management and Control	6	6	90
	Major	CIT 3604	Investment Management	6	6	90
	Major	CIT 3606	.NET Programming TcL	6	6	90
	Major	CIT 3508	Project Work	5	5	75
	LS	CIT 3210	International Marketing	3	2	30
			CIT 3200	Environmental Studies	4	2
TOTAL				30	27	405

SUPPORTIVE PAPERS

SEMESTER	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT	MARKS
1	CIT 1409	Information Technology	5	4	60
2	CIT 1410	E Commerce	5	4	60
3	CIT 2411	Business Statistics	5	4	60
4	CIT 2412	Business Mathematics	5	4	60

NON-MAJOR ELECTIVES

SEMESTER	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT	MARKS
1	CIT 1211	Small Business Management	3	2	30
2	CIT 1212	Business Planning	3	2	30

LIFE SKILL COURSES

SEMESTER	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT	MARKS
1	CIT 1213	Web Designing TcL	3	2	30
2	CIT 1214	Mechanised Accounting* TcL	3	2	30
5	CIT 3209	Tourism & Hospitality Management	3	2	30
6	CIT 3210	International Marketing	3	2	30

* Pre requisite for non-commerce students: Fundamentals of Accountancy in I semester

TcL – Theory cum Lab

நோக்கம்

நவீன அலுவலகத்தின் அமைப்பு முறைகள், செயல்பாடுகள், அன்றாட நடவடிக்கைகளை விளக்குதல், அலுவலகத்தின் வளமைகளை முறைப்படிப் பயன்படுத்தி, அதிகாரப் பகிர்தலைச் சரியாகக் கையாளுதலின் மூலம் பணித்தளத்தை எங்ஙணம் எளிதாக்குதல் மற்றும் தகவல் தொடர்புச் சார்ந்த பதிவேடுகளை முறையாகக் கையாளுதல் போன்றவற்றை விளக்குவதே இப்பாடத்தின் நோக்கமாகும்.

வெளிப்பாடுகள்

- i. அலுவலகத்தின் செயல்பாடுகள், அமைப்புமுறைகள் மற்றும் அன்றாட நடவடிக்கைகளை தெரிந்து கொள்ளுதல்.
- ii. அலுவலகத்தின் பணிப்போக்கு, அதிகாரத்தை பரவலாக்குதல் மற்றும் வளமைகளை தயாரித்தல்.
- iii. அலுவலகத்தின் இடஅமைவு: அமைப்புதிட்டத்தை தோந்தெடுத்தலோடு பணிக்கேற்ற சூழ்நிலையை ஏற்படுத்துதல்.
- iv. அலுவலகத்தின் கடிதபோக்குவரத்து: பதிவேடுகள் ஆகியவற்றை தயாரித்தல் மற்றும் கையாளுதலை அறிந்து கொள்ளுதல்.
- v. கோப்பீட்டு முறைகளை அறிந்துகொண்டு அதை செயல்படுத்துதல்.

அலகு 1

அலுவலக மேலாண்மை - இலக்கணம் - நவீன அலுவலகத்தின் அமைப்பு முறைகள் - நவீன அலுவலகத்தின் இலக்கணம் செயல்பாடுகள் மற்றும் முக்கியத்துவம் மேலாண்மை மற்றும் அமைப்பு - அலுவலக முறை மற்றும் அன்றாட நடவடிக்கைகள்.

அலகு 2

பணிப்போக்கு ஒப்படைப்பு செயல்முறைகள் - அதிகாரத்தை பரவலாக்குதல் - அலுவலக வளமை வகைகள் - வளமைகளைத் தயாரித்தல் - பயன்படுத்துதல் மற்றும் மதிப்பீடுதல்.

அலகு 3

அலுவலக இடவசதி- அலுவலகமனைத் துணைப் பொருட்கள் மற்றும் அமைப்புத் திட்டம் - பணிக்கேற்ற சூழ்நிலை- பணியை எளிதாக்குதல்.

அலகு 4

அஞ்சலக முறைகடிதப் போக்குவரத்து மற்றும் பதிவேடுகளை பராமரித்தல்- தபால்களை கையாளுதல் - அஞ்சல் துறையை அமைத்தல் - மையப்படுத்தப்பட்ட அஞ்சல் பணி உள்வரும் மற்றும் வெளித்தொடர்பு -வாய்மொழித் தகவல் தொடர்பு மற்றும் எழுத்து மூலம்

தகவல் தொடர்பு பதிவேடுகளை உருவாக்குதல் - எழுத்துப் பணிகள் - அலுவலக அறைகள் - படிவக் கட்டுபாடு-வடிவமைப்பு-தொடர்பு எழுதுப்பொருள்.

அலகு 5

கோப்பிலிடுதல்: நல்ல கோப்பீடு முறையின் முக்கிய அம்சங்கள் - வகைப்படுத்துதல் மற்றும் வரிசைப்படுத்துதல் - கோப்பீட்டு முறைகள் - மையக் கோப்பீட்டு முறை மற்றும் பரவலாக்கப்பட்ட கோப்பீட்டு முறை சட்டகராதியின் பல்வேறு வகைகள்.

Reference:

1. அலுவலக முறைகள் - எஸ்.எம். சுந்தரம் ஸ்ரீமீனாட்சி பப்ளிகேஷன்ஸ், காரைக்குடி.
2. Commercial Correspondence & Office Management –R.S.N Pillai & Bhagavathy, S & Chand Publications, New Delhi.
3. Secretarial Practice & Management – Prasantha Ghosh – Sultan Chand Publications, New Delhi.
4. வணிக மடலியலும் அலுவலக மேலாண்மையும் - பாவை ஆசிரியர்குழு பாவை பதிப்பகம்.
5. அலுவலக முறைகள் - Dr. K. அன்பழகன் S. இராமர் மெரிட் இந்தியா பப்ளிகேஷன்ஸ், மதுரை-1.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering					
K2: Understanding	2				
K3: Applying			3	3	3
K4: Analyzing		4			
K5: Evaluating					
K6: Creating					

Mean: 3

CIT 2503

PARTNERSHIP ACCOUNTING

5 Hrs / 5Cr

Objective:

This accounting course enables the students to get thorough knowledge in business accounting and also to get them trained for CA and ICWA examinations.

Course Outcomes

At the end of the course, students will be able to

- i. Describe the importance of partnership firm in the business environment
- ii. Ascertain the method of maintaining partners' capital account.
- iii. Determine the proper accounting treatments during admission, retirement and death of a partner.

- iv. Appraise the accounting procedure of amalgamation of firms.
- v. Critique the methods of dissolution of firms and settlement of accounts; Sale of partnership firms to company.

UNIT I

Partnership: Meaning – Features – Kinds – Partnership Deed – Appropriation of Profit & Loss Account – LLP – Accounting procedures.

UNIT II

Admission of a Partner – Profit sharing ratio – Goodwill – Revaluation of Assets and liabilities – Retained earnings and Accumulated Losses – book values are not to be altered (Memorandum revaluation method).

UNIT III

Retirement of a partner – ascertainment of amount due to retiring partner – simultaneous retirement and admission – Death of a Partner – Profit Sharing ratio – Joint Life Policy.

UNIT IV

Amalgamation of firms – meaning – accounting procedure – assets and liabilities not taken over.

UNIT V

Dissolution of Partnership – Dissolution of firm – Dissolution by the court – settlement of accounts – Dissolution Accounts – Gradual realization of Assets and Piecemeal Distribution – Insolvency of a partner – Insolvency of more partners than one - Insolvency of all partners. Sale of Partnership Business to Company – Accounting Entries.

Books for Reference:

1. M.C.Shukla, Advanced Accounting I, Sultan Chand & Sons., New Delhi,2009
2. Mukerjee and Hanif, Advanced Accounting Vol I, Tata McGraw Hill Company Limited, New Delhi,2009
3. S.P.Iyengar,Advanced Accounting Vol I, S.Chand& Sons, New Delhi, 2009
4. S.Kr.Paul, Advanced Accountancy Vol I,Central Publishing Company, Kolkatta, 2006.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering					
K2: Understanding	2				
K3: Applying					
K4: Analyzing		4	4		
K5: Evaluating				5	5
K6: Creating					

Mean: 4.8

CIT 2605

BUSINESS LAW

6 Hrs / 6 Cr

Objective:

To equip the students with the working knowledge of legal practices in order to prepare for professional examinations

Course Outcomes

At the end of the course, students will be able to

- i. Describe the concepts of business law.
- ii. Discriminate with the basic frame work of the law relating to Indemnity, Guarantee and Surety
- iii. Apply recent amendments, rules, and regulations related to settling industrial disputes with relevant case law.
- iv. Relate the Information technology act 2000 in modern business.
- v. Evaluate Right To Information Act.

UNIT I

Sources of mercantile law – contract – definition – kinds – essential elements – offer and acceptance – consideration – capacity – consent – mistake - Unlawful agreement and illegal agreement – agreements opposed to public policy – wagering agreements and contingent contracts – performance of contracts – discharge of contracts – kinds – remedies for breach of contracts – quasi contracts.

UNIT II

Indemnity and Guarantee - Rights of Indemnity holder – Difference between Indemnity and Guarantee – Rights of Surety – Discharge of Surety.

UNIT III

Industrial disputes Act- settlement mechanisms- types of disputes- offences and

penalties - health, safety and welfare measures of workers under Factories Act.

UNIT IV

Information Technology Act, 2000- scope, nature, applications in business to business- business to customer.

UNIT V

Right to Information Act-Information- concepts in relation to business world.

Reference:

1. Business Laws, N.D.Kapoor, Sultan Chand & Sons, NewDelhi,2013
2. Indian Business Laws, Agarwal, Galgothra Publications,2006.
3. Economic Laws 2014, Taxmann Publications, New Delhi, 2014 Dr.Tuteja S.K, Business Law for managers, Sultan Chand & Sons, New Delhi,2006.
4. Kapoor G.K, Lectures on Business & Corporate Laws, Sultan Chand & Sons, New Delhi,2005.
5. Kuchhal M C, Mercantile Law, Vikas Publishing House Pvt.Ltd., New Delhi,2004.
6. Praveen, Suggested Answers in Mercantile Law, Sultan Chand & Sons, New Delhi, 2005.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering					
K2: Understanding	2				
K3: Applying			3		
K4: Analyzing		4			
K5: Evaluating				5	5
K6: Creating					

Mean: 3.8

CIT 2407

BUSINESS INTELLIGENCE SYSTEM

4 Hrs / 4 Cr

Objective:

This course enables the students to understand the business intelligence system and to apply in business.

Course Outcomes

At the end of the course, students will be able to

- i. Explain the major frameworks of computerized decision support system

- ii. Interpret data warehousing, data marts, ERP, Current State of affairs & CRM
- iii. Develop strategic and tactical business intelligence capabilities by adapting the appropriate technology and software solutions.
- iv. Design User interfaces, Querying and reporting tool kits.
- v. Assess enhancing and modifying data access, business intelligence dashboard and OLAP

UNIT I

Understanding Business Intelligence: The challenge of decision making - What is business intelligence? - The business intelligence value proposition - The combination of business and technology.

UNIT II

Business Intelligence Technology Counterparts-Data warehousing-Datamarts and analytical data - Organization of the data warehouse, Enterprise Resource Planning - Distributing the enterprise - First ERP, then business intelligence - The current state of affairs, Customer Relationship Management - CRM, ERP and Business intelligence – Customer decisions.

UNIT III

Business intelligence and financial information, The Spectrum of Business Intelligence - Enterprise and departmental business intelligence - Strategic and tactical business intelligence.

UNIT IV

Business Intelligence User Interfaces - Querying and reporting, Reporting and querying toolkits, Basic approaches-Building ad-hoc queries, Building on-demand self-service reports, Enhancing and modifying-Data access-Pull-oriented data access-Push oriented data access, Dashboards - EIS is the engine - Metric system and KPIs - Business intelligence dashboards.

UNIT V

On-Line Analytical Processing (OLAP), OLAP and OLTP - Operational Data Stores - Variations in data and approach, Multi-dimensions - Thinking in more than two dimensions, OLAP architecture – Cubism, Tools, ROLAP, MOLAP, HOLAP - Data mining.

Reference:

1. Decision Support and Business Intelligence Systems, 8th Edition by Efraim Turban, Jay E. Aronson, Ying-Peng Liang, and Ramesh Sharda. Pearson Prentice Hall, Inc. 2007.

2. Performance Dashboards; Measuring, Monitoring, and Managing Your Business by Wayne W. Eckerson. John Wiley & Sons, Inc.2006.
3. The Microsoft Data Warehouse Toolkit by Joy Mundy and Warren Thornthwaite, Wiley publishing, Inc.2006.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering					
K2: Understanding	2	2			
K3: Applying					
K4: Analyzing					
K5: Evaluating					5
K6: Creating			6	6	

Mean: 4.2

CIT 2409

VISUAL BASIC

4 Hrs / 4 Cr

Objective:

This course is being offered to IT students, as most of the decision support systems require programming knowledge in Visual Basic.

Course Outcomes

At the end of the course, students will be able to

- i. Paraphrase with visual basic anatomy and philosophy of VB.
- ii. Apply operators, constants and arrays in VB.
- iii. Judge event-driven program execution flow control in Visual Basic programming, with awareness of loops to do repetition.
- iv. Compose intrinsic controls for form design.
- v. Develop application using menus and popup menus, understanding of database access and manage databases.

UNIT I

Introduction to Visual Basic: Features of Visual Basic -The Visual Basic Philosophy -The integrated development environment -The anatomy of Form -Project Types.

UNIT II

Dealing With Data: Operators - Variables - Declaring Variables -Types of Variables - Data types– Constants Arrays -Declaring Arrays -Specifying Arrays -Multidimensional Arrays - Dynamic Arrays -Arrays of Arrays.

UNIT III

Writing Code: Collections -Procedures -Subroutines -Functions -Calling Procedures -Object Browser -Creating Classes & Object -I/O Statements -Control Flow Statements -If—Then -If-then-else -Nested Control Statements -Select-Case Loop Statements -Do—Loop -For—Next -While-Wend -Exit Statement.

UNIT IV

Creating an Application Using Controls: What is on the toolbar -Textbox Control - Picture Box- Image Box - Label Box - Frame - List Box - Option Button - Combo Box - Command Button - Check Box -The Drive, Directory, File List Controls -The Line & Shape Control - Scroll Box - Data –Timer.

UNIT V

Multiple Document Interface & Menus: Why MDI Forms -Features of an MDI forms - Loading MDI forms & child forms -Creating a simple MDI forms -Accessing MDI forms - Creating MENUS -POP-UP MENUS - Data Access Controls: JET database Engine -ADODC -DAO Data Control -ODBC Data Source Administrator -Data Report.

Reference Books:

1. Mohammed Azam, Programming with VB 6.0
2. Evangelos Petroustos, Mastering VB 6.0, Wiley India, 2006
3. Peter Wrights, Beginning VB 6.0
4. Steve Brown, Visual Basic 6 Complete, Wiley India, 1999.

Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering					
K2: Understanding	2				
K3: Applying		3			
K4: Analyzing					
K5: Evaluating			5		
K6: Creating				6	6

Mean: 4.4

நோக்கம்:

காப்பீட்டின் இலக்கணம், வகைகள், கொள்கைகள் மற்றும் இடர்பாடுகள் போன்றவற்றையும், காப்பீட்டின் முக்கிய அம்சங்களான முனைமம் கணக்கிடுதல், இழப்பீடு வழங்குதல் போன்றவற்றை விளக்குதல் இப்பாடத்தின் நோக்கமாகும்.

கற்றல் வெளிப்பாடு:

- i. காப்பீட்டின் வரலாறு, முக்கியத்துவம் மற்றும் அதன் வகைகளைப் பற்றி தெரிந்து கொள்ளுதல்.
- ii. காப்பீடு செய்வதற்கான வழிமுறைகளை அறிந்து கொள்ளுதல் மற்றும் அதனை பின்பற்றுதல்.
- iii. முனைமம் கணக்கிடுதல் - வகைகள், இறப்புவிதம் - மதிப்பீடு, நிதிமுதலீடு, முதலீட்டின் கோட்பாடுகள்
- iv. ஆயுள் பத்திரம் மற்றும் முன்மொழி பத்திரம் எடுப்பதற்கான செயல்முறைகள், இந்திய ஆயுள் காப்பீட்டுகழகத்தின் தற்போதைய நிலையை அறிந்து கொள்ளுதல்
- v. தீ காப்பீடு மற்றும் கடல்சார் காப்பீட்டின் பலவகையான பத்திரங்களை அறிந்து கொள்ளுதல்.

அலகு 1

காப்பீடு - இலக்கணம் - இடர்பாடு - இன்னல்கள் - இடையூறு - காப்பீட்டின் முக்கியத்துவம் - காப்பீட்டின் கூறுகள் - காப்பீட்டு ஒப்பந்தம் - காப்பீட்டு ஒப்பந்தத்தின் வகைகள் - காப்பீட்டின் அடிப்படைக் கொள்கைகள் - இரட்டைக் காப்பீடு - மறு காப்பீடு - காப்பீட்டின் பணிகளும், இன்றியமையாமையும்.

அலகு 2

ஆயுள் காப்பீடு - பொருள் - ஆயுள் காப்பீட்டு ஒப்பந்தத்தின் அடிப்படைக் கூறுகள் - பத்திரங்களின் வகைகள் - முழு ஆயுள் மற்றும் குறித்தகாலக் காப்பீடு - பணம் மீட்டுப் பத்திரம் - காப்புறுதித் தொகைமீட்சியின் அடிப்படையில் பத்திரம் - ஒருவருக்கு மேற்பட்ட நபர்களுக்கு காப்பீட்டுப் பத்திரம் - இலாபம் இணைந்த பத்திரம் - இலாபம் இணையா பத்திரம் - காப்பீட்டின் பிற வகைகள் - ஆண்டுத் தொகை - பொருள் - ஆண்டுத் தொகை ஒப்பந்தம்.

அலகு 3

முனைமம் கணக்கிடுதல் - வகைகள் - இறப்புவிதம் - மதிப்பீடு - நிதிமுதலீடு - முக்கியத்துவம் - முதலீட்டின் கோட்பாடுகள் - எஞ்சும் பணம் - மற்றும் அதனைப் பிரித்துக்

கொடுத்தல் - ஆயுள் காப்பீடு செய்யும் முறை - நிபந்தனைகள் - வயதிற்கான அத்தாட்சி - முனைமம் செலுத்துதல் - சலுகை நாட்கள் - பத்திரம் உரிமை இழத்தல் - பத்திரம் உரிமை மீட்பு - சரண் மதிப்பு.

அலகு 4

ஆயுள் பத்திரம் எடுப்பதற்குரிய செயல்முறை - முன்மொழிப் பத்திரம் - நடைமுறை அறிவு - முகவரின் இரகசிய அறிக்கை - மருத்துவப் பரிசோதனை - இந்திய ஆயுள் காப்பீட்டுக் கழகம் - குறிக்கோள்கள் - இந்திய ஆயுள் காப்பீட்டுக் கழகத்தின் பங்கு - தனியார் மயமாக்கல் - ஆதரவும், எதிர்ப்பும் - தற்போதைய நிலை.

அலகு 5

கடல் காப்பீடு - இலக்கணம் - தீகாப்பீட்டின் இயல்புகள் - பலவகைகாப்பீட்டுப் பத்திரங்கள் - காப்பீட்டு ஒப்பந்தத்தின் நிபந்தனைகள்.

Reference:

1. Mishra M.N, Modern Concepts of Insurance, S.Chand and Co., Ltd., New Delhi, 2009.
2. Alka Singh, Insurance and Risk Management, Sultan Chand & Sons, New Delhi, 2010.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering					
K2: Understanding	2				
K3: Applying		3			
K4: Analyzing			4	4	4
K5: Evaluating					
K6: Creating					

Mean: 3.4

CIT 2504

CORPORATE ACCOUNTING

5 Hrs / 5 Cr

Objective:

To equip the students with the working knowledge of accounting practices in order in order to prepare for CA, ICWA, and ACS.

Course Outcomes

At the end of the course, students will be able to

1. Solve issue and redemption of shares and debentures.

2. Diagnose the profits prior to incorporation, underwriting of shares and Rights issue.
3. Develop final accounts of a company.
4. Assess account for amalgamation, absorption, internal and external reconstruction.
5. Extend liquidation of corporate entities in compliance with IFRS.

UNIT I

Types of companies – Share capital – Types of shares – Issues, Forfeiture and reissue of shares – Issue and Redemption of Debentures and Preference shares.

UNIT II

Profits prior to Incorporation – Underwriting of Shares and rights issues – acquisition of Business by a Company.

UNIT III

Final Accounts of Companies – Preparation and presentation of final accounts of companies –bonus and dividend to shareholders–managerial remuneration–acquisition of business–pre-incorporation profits/loss.

UNIT IV

Amalgamations, Absorption and External Reconstruction – purchase consideration – types of amalgamation – pooling of Interest method – purchase method – treatment of realisation expenses, Internal Reconstruction – types of reconstruction – reduction of share capital – reduction of liabilities – reduction of assets and disposal of balance of reconstruction account– scheme of reconstruction.

UNIT V

Liquidation – Liquidator’s final statement of accounts – Accounting standards 14 – 26 – International Financial Reporting System – concepts.

Reference:

1. M.C.Shukla, Advanced Accounting I, Sultan Chand & Sons., NewDelhi,2009
2. Mukerjee and Hanif, Advanced Accounting Vol I, Tata McGraw Hill Company Limited, New Delhi,2009
3. S.P.Iyengar,Advanced Accounting Vol I, S.Chand& Sons, New Delhi,2009
4. S.Kr.Paul, Advanced Accountancy Vol I,Central Publishing Company, Kolkatta,2006

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering					
K2: Understanding					
K3: Applying	3				
K4: Analyzing		4			
K5: Evaluating				5	
K6: Creating			6		6

Mean: 4.8

CIT 2606

CORPORATE LAW

6 Hrs / 5 Cr

Objective:

This course gives orientation to the students in Company Act 1956 and corporate proceedings with 2013 amendments.

Course Outcomes

At the end of the course, students will be able to

1. Paraphrase about The Companies Act and its significance rules and governance of a Joint Stock Company in India.
2. Determine the process of issue, transfer and transmission of shares.
3. Plan various meetings and appointments, liquidation of company and alteration of capital.
4. Examine management and disclosure of NPA in Banks and insurance companies.
5. Evaluate the process of obtaining patents.

UNIT I

Company—meaning—types of companies—nature—doctrine of incorporation & commencement of business— lifting of corporate veil -Memorandum of Association and its alteration— Doctrine of Ultra Vires – Articles of Association and its alteration – Doctrines of constructive notice and indoor management - Prospectus – Contents – Rules – Misstatements – liability

UNIT II

Membership in companies—Kinds—Rights and Liabilities—Shares—kinds—Application and allotment of shares - Transfer and Transmission of shares – Share certificate and Share Warrant.

UNIT III

Conduct of meetings- types- appointments-liquidation of companies- provisions as regards alteration of capital.

UNIT IV

Securitisation Act, 2002- NPA and disclosures- NPA management- in banks and insurance- Banking Regulation Act, 1949.

UNIT V

Indian Patents Act, 1999- process of obtaining patents- patentable products- Offences- penalties.

Reference:

1. Dr.Tuteja S.K, Business Law for managers, Sultan Chand & Sons, New Delhi,2006.
2. Kapoor G.K, Lectures on Business & Corporate Laws, Sultan Chand & Sons, New Delhi,2005.
3. Kuchhal M C, Mercantile Law, Vikas Publishing House Pvt.Ltd., New Delhi,2004.
4. Praveen, Suggested Answers in Mercantile Law, Sultan Chand & Sons, New Delhi, 2005.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering					
K2: Understanding	2				
K3: Applying					
K4: Analyzing		4		4	
K5: Evaluating					5
K6: Creating			6		

Mean: 4.2

CIT 2408

COMPUTER NETWORKING

4 Hrs / 4 Cr

Objective:

To understand the networking concepts and basic communication model, network architectures and components required for data communication.

Course Outcomes

At the end of the course, students will be able to

- i. Describe about network fundamentals, network topology and compare layers of OSI and TCP/ IP protocols.
- ii. Apply DLL and control
- iii. Assess network layer and switching concepts by apply IP Datagrams, address
- iv. Ascertain the application of the transport layer for real time applications.
- v. Design real time applications viz. DNS, SMTP, WWW, SNMP and securities.

UNIT I

Network fundamentals: Uses of network-categories of networks- communication model–data transmissionconceptsandterminology-protocolarchitecture–protocols–OSI–TCP/IPLAN topology – transmission media.

UNIT II

Data link Layer: Data link control – flow control – error detection and error correction – MAC-Ethernet, token ring wireless LAN MAC- Bluetooth –bridges.

UNIT III

Network layer: Network layer – switching concepts – circuit switching- packet switching – IP Data grams – IP addresses – IPV6 – ICMP – routing protocols – distance vector – link state – BGP.

UNIT IV

Transport layer: Transport layer – service – connection establishment –flow control – transmission control protocol – congestion control and avoidance – user data gram protocol – transport for real time applications (RTP)

UNIT V

Applications: Applications – DNS – SMTP – WWW –SNMP- security –threats and services – DES - RSA –web security – SSL

Reference:

1. Larry L Pearson & Bruce S. Davive, “ computer Networks”- A Systems Approach”, Fourth edition , Harcourt Asia/Morgan Kaufamann,2007.
2. Andrew S. Tannenbaum David J. wetherall, “Computer Networks” Fifth edition , Pearson Education2011.
3. James F. Kurose, Keith W. Ross, “ Computer Networking: A Top- down Approach, Pearson Education Ltd, Sixth Edition ,2012.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering					
K2: Understanding	2				
K3: Applying		3			
K4: Analyzing				4	
K5: Evaluating			5		
K6: Creating					6

Mean: 4

CIT 2410

PROGRAMMING WITH C

4 Hrs / 4 Cr

Objective:

The objective of this course is to orient students to write programs with C.

Course Outcomes

At the end of the course, students will be able to

1. Identify the logic of the programming and to write the algorithm for developing program using operators.
2. Design, implement, test and debug programs that use the statements if and loops.
3. Prepare, execute, test and debug programs that use arrays and string.
4. Compile, write, use functions to implement function calls, parameter passing options and to inscribe c programs using structure and union.
5. Apply C programs using pointers to allocate memory using dynamic memory management functions, to show input and output of files in C and command line arguments.

UNIT I

Overview of C: History of C – Importance of C – Basic structure of C – Programming style – Constants, variables and Data types – declaration of variables, storage class – defining symbolic constants – declaring a variable as constant, volatile – overflow and underflow of data. Operators and expressions: arithmetic, relational, logical, assignment operators – increment and decrement operators, conditional operators, bitwise operators, special operators – arithmetic expression – evaluation of expressions – precedence of arithmetic operators – type conversions in expression – operator precedence and associability – mathematical functions – managing I/O operations: reading and writing a character – formatted input, output.

UNIT II

Decision making and branching: if statement, if.... else statement – nesting of if else statement – Else if Ladder – Switch statement – the ?: operator – goto statement. -The While statement – do statement – The for statement – jumps in loops.

UNIT III

Arrays: One dimensional array – declaration, initialisation – two dimensional arrays – multi dimensional array–dynamic arrays–initialisation. Strings: declaration, initialization of string variables – reading and writing string – arithmetic operations on strings – putting strings together – comparison – string handling function – table of strings – features of string.

UNIT IV

User defined functions: Need – multi function program – elements of user defined function – definition – return values and their types – function calls, declaration, category – all types of arguments and return values – nesting of functions – recursion – passing arrays, strings to functions – scope visibility and life time of variables – multi file programs. Structures and unions: defining a structure – declaring structure variables – accessing structure members – initialisation – copying and comparing – operations on individual members – arrays of structures – arrays within structures – structures within structures – structures and functions – Unions – size of structures – bit fields.

UNIT V

Pointers: Accessing the address of a variable – declaring, initialisation of pointer variables – accessing a variable through its pointer – chain of pointers – pointer expressions – pointer increment and scale factors – pointers and arrays – pointers and character strings – array of pointers – pointers as function arguments – function returning pointers – pointers to functions – pointers and structures.

Files: defining, opening, closing a file. I/O operations on files – error handling during I/O operations – random access to file – command line arguments.

Reference:

1. Programming with C (Schaum's Outline Series), Gottfried, Tata McGraw Hill,2006.
2. E.Balagurusamy,“ProgramminginANSIC”,Edition3,TataMcGrawHillPublishing Company,2005.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering	1				
K2: Understanding					
K3: Applying			3		3
K4: Analyzing					
K5: Evaluating					
K6: Creating		6		6	

Mean: 3.8

CIT3601

COST & MANAGEMENT ACCOUNTING

6 Hrs / 6 Cr

Objective:

The course on Cost Accounting aims at imparting the basic knowledge on cost computation.

Course Outcomes

At the end of the course, students will be able to

- i. Explain the fundamentals of cost accounting system and construct cost statement.
- ii. Compute material levels, prepare stores ledger and adopt various systems of wage payment.
- iii. Solve allocation, apportionment and reapportionment of overheads and apply techniques in marginal costing.
- iv. Examine the principles of job order, batch, process, contract and services costing.
- v. Compile variable cost variances and fixed cost variances.

UNIT I

Introduction – meaning and scope – objectives and advantages – financial accounting vs. cost accounting – methods of costing – types of costing – elements of cost – expenses excluded from cost–cost sheet–treatment of stock –cost concept –cost classification– Reconciliation of cost and financial accounts.

UNIT II

Materials management: purchase procedure – purchase control – functions of stores department – EOQ – Stock levels – ABC analysis - VED analysis – methods of pricing of material issues - treatment of wastage, scrape, defective and spoilage. Labour management: labour cost – control over labour cost - systems of wage payment - time wage system – piece rate system – premium and bonus plan – group bonus schemes – wage rate – idle time – overtime treatment of wages – computation of earnings.

UNIT III

Overhead – overhead classification – apportionment, basis of apportionment and reapportionment – overhead absorption – absorption rates, Marginal costing: meaning – difference between marginal costing and absorption costing – Break Even analysis - Break Even chart – Application of marginal costing in decision making – C.V.P. analysis.

UNIT IV

Job Costing – batch costing – process costing – services costing – transport costing – contract costing.

UNIT V

Standard costing: meaning – merits and demerits – variance analysis – material, Labour and Overhead variances.

Reference:

1. Arora M N, Cost Accounting–Principles and Practice, Vikas Publishing House, Noida, 2004.
2. Maheswari S N, Principles of Cost Accounting, Sultan Chand & Sons, New Delhi, 2003.
3. Arora M N, A Text book of Cost Accountancy, Vikas Publishing House, New Delhi, 2004.
4. Iyengar, S P. Cost Accounting, Sultan Chand & Sons, New Delhi, 2005.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering					
K2: Understanding	2				
K3: Applying		3			
K4: Analyzing			4		
K5: Evaluating				5	5
K6: Creating					

Mean: 3.8

CIT 3603

ASSESSMENT OF INCOME TAX

6 Hrs / 6 Cr

Objective:

The course is designed to enable students have a basic understanding of computation of income tax and payment procedures particularly for individuals.

Course Outcomes

At the end of the course, students will be able to

- i. Describe about basic concepts, terminologies and residential status of an assessee.
- ii. Compute the income under the heads Salary, House property and other sources.
- iii. Explain the powers and responsibilities of Income Tax Authorities.
- iv. Conclude the assessment procedures and methods of filling Income Tax Returns.
- v. Assess the role of PAN in business and computation of Tax Deducted at Source.

UNIT I

Introduction – definitions- types of persons- residential status.

UNIT II

Computation of income from salaries, house property, income from other sources (important provisions only)

UNIT III

Income tax authorities- their powers and responsibilities

UNIT IV

Procedures of assessment and collection and recovery of tax: Filing of Return and Due Dates - Forms of returns – assessment – Types of Assessment.

UNIT V

Advance payment of Tax – Tax Deducted at Source – Penalties and prosecutions – Refund of excess tax – Appeals and revisions – Permanent Account Number – Tax Planning – E-filing – Tax Holiday – Direct Taxes Code – concepts.

Reference:

1. Dr. Vinod Singhania, Students guide to Income Tax, Taxman Publications, 2006.
2. Dinkar Pagare, Law and Practice of Income Tax, 26th edition, Sultan Chand & Sons, 2006.
3. Bhagawathi Prasad, Income tax Law and Practice, 29th edition, VishwaPrakashan, 2006.
4. Dr. Vinod Singhania, Direct Taxes, Taxman Publications, 2006.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering					
K2: Understanding			2		
K3: Applying	3				
K4: Analyzing					
K5: Evaluating		5		5	5
K6: Creating					

Mean: 4

CIT 3605

BUSINESS DATA PROCESSING SYSTEM

6 Hrs / 6 Cr

Objective:

To expose the students to the concepts of business data processing by using oracle under windows 95/98. Office Automation Tools - MS Word Documenting tools and MS - Excel spreadsheets.

Course Outcomes

At the end of the course, students will be able to

- i. Prepare and manipulate data.
- ii. Develop different types of documents and templates.
- iii. Apply and edit basic excel spreadsheets, formulas and charts.
- iv. Diagnose database models such as RDBMS and ORDBMS.
- v. Compile SQL commands for data manipulation.

UNIT I

Meaning and purpose of Data processing - Source documents data input data Manipulation - Output of information - data storage -Files and Records - file creation - File access - File manipulation and maintenance - File generation - sequential and Direct file organisation.

UNIT II

Meaning and purpose of windows-menus-DialogBoxes-FileManagement under Windows, features of word processing under Windows - Microsoft Word - File Menu - Using Letter wizard for producing business letters -Entering, selecting, inserting, viewing text - Normal view - Page view - Point view - Zooming the view - character and paragraph formatting - Printing a document.

UNIT III

Introduction to spreadsheet-spreadsheet overview-formatting worksheet Data-Relative and

absolute Referencing - working with Formula working with Functions - Creating and using Macros-DataManagementthroughworksheets-analysissthroughcharts/graphs-Settingprint Styles - Printing worksheets and charts/Graphs.

UNIT IV

Introduction to database - concepts of relational Database Management Applications - Types of Database Models - Network Model Hierarchical Model - RDBMS - ORDBMS.

UNIT V

Introduction to SQL - Parts of SQL-- DML, DDL, DCL and Query Language creating and manipulating tables -Inserting data into tables Restricting and validating Data Entry with Constraints-creatingsimplereportsusingoraclePlusReportManager-Maintainingusersand Database Administration - user creation - Roles and Privileges concepts of Front -end Applications-Needfordataentryscreens-D2kasafront-andtool.WorkingwithD2Kforms Designer - forms, Menus, Tool Bars, D2K reports for better Reporting of Data - Master detail reports.

References:

1. John Shelly and Roger Hunt, Computer Studies : A first course, PHI
2. Guy Hart - Davis, The ABCs of Microsoft office,BPB
3. IvonByross - Developing Commercial Applications using Developer 2000 version 2 (Forms 5 and Reports3).

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering					
K2: Understanding					
K3: Applying	3		3		
K4: Analyzing				4	
K5: Evaluating					
K6: Creating		6			6

Mean: 4.4

CIT 3507

MARKETING RESEARCH

5 Hrs / 5 Cr

Objective:

This course is designed to equip the commerce students to perform a systematic market analysis before the commencement of their business

Course Outcomes

At the end of the course, students will be able to

- i. Describe the scope and managerial importance of marketing research and agencies.
- ii. Examine the various methods and process of marketing research.
- iii. Conclude the basic methods of collecting and processing of data.
- iv. Discriminate both qualitative and quantitative data
- v. Design research reports with the application of MIS.

UNIT I

Introduction-Scope-Importance-UsesandLimitationsofMarketingResearch-Marketing Research Agencies: Functions – Organisation Structure – Merits and Demerits of Marketing Research Agencies.

UNIT II

Marketing Research Process - Development of marketing research - Marketing research methods: Exploratory – Descriptive – Experimental – Research Designs.

UNIT III

Application of sampling methods – Basic methods of collecting data – Classification and tabulation – Data preparation and processing – Validation – Editing – Coding – Data Processing methods.

UNIT IV

Data Analysis and interpretation – Nature and functions of Statistical analysis – inter-relationship between analysis and interpretation

UNIT V

Research Presentation and research process – Report Writing – Marketing Information Systems- Ethical issues in marketing research.

Reference:

1. Harper W Boyd, Ralph L Westfall and Stanley F Stasch, Marketing Research Text and Cases.
2. David J Luck, Ronald S Rubin, Marketing Research - Prentice Hall of India Pvt Ltd. New Delhi.
3. Sharma D D, Marketing Research Principles, Applications and cases – Sultan Chand and Sons, New Delhi.
4. Philip Kotler, Marketing Management - Prentice Hall of India Pvt Ltd. NewDelhi.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering					
K2: Understanding	2				
K3: Applying					
K4: Analyzing		4		4	
K5: Evaluating			5		
K6: Creating					6

Mean: 4.2

CIT 3209

TOURISM & HOSPITALITY MANAGEMENT

3 Hrs / 2Cr

Objective:

This course is aimed to motivate the students to start their career with hotel, catering and tourism industries.

Course Outcomes

At the end of the course, students will be able to

- i. Describe the activities and working of hotel industry
- ii. Apply skills in the functioning of hotels.
- iii. List the duties and responsibilities of housekeeping department.
- iv. Determine the development of tourism industry.
- v. Examine the impact of tourism in Indian economy.

UNIT I

Introduction to Hotel industry: Hotel industry - introduction and evolution - classification of hotels-typesofaccommodation-intermediaryaccommodation,groupingofaccommodation,

Features: Characteristics of hotels - activities of hotels - accommodation management - front office - housekeeping - bar and restaurant - supporting service - working of hotels - maintenance of equipment - maintenance of Account - Tariffs: Room occupancy rate management - estimation of demand, seasonal pattern of Guest Company - factors affecting the determinations of room rate during seasonal off-season

UNITII

Functions: Marketing functions at its relevance to Hotel Industry - sales - purchasing - storage system - industry levels - ordering levels - costing - recipe costing - menu pricing - hotel security.

UNIT III

Housekeeping: An overview of the position of H/K in the Hospitality Industry, List of functions of the H/K Dept, - Organisation of the Hotel, Staff Hierarchy, lines of Authority & areas of responsibility - Vertical & horizontal coordination within & outside the Dept. - Areas of responsibility of the H/K Dept. - Essential qualities in H/K staff, Effective communications skills, interpersonal skills & good grooming standards - Duties of staff at the managerial level, Duties of staff at the Operational level - Duties of staff at the supervisory level

UNIT IV

Tourism: Concepts: Definitions and Historical development of tourism, Distinction between Tourist- Traveller- Visitor- Excursionist. Types and Forms of Tourism; Tourism system: Nature, characteristic - Components of tourism and its characteristics, Domestic tourism - features, pattern of growth, profile, International tourism - Generating and Destination regions, Pattern of growth and Profile

UNIT V

Tourism Demand and Supply - Introduction to Tourism Demand; Determinants of tourism demands, Motivation and tourism demand; Measuring the tourism demand. Tourism Statistics (National and International), Emerging Trends and new thrust areas of Indian tourism - Tourism Impacts: Impacts: Positive and Negative Impacts of Tourism; Socio-Cultural, Economic, Environmental and Political - Status of Tourism in India, Tourist Attractions, Transport, Accommodation, Shopping, Entertainment, Hospitality, Airlines, Travel agencies, Tourism declared as an Industry in India, consequences of Industry status

Reference:

1. Andrews, Sudhir, Hotel Front Office Training Manual, The Tata M'cGraw Hill, New Delhi, 1995
2. Andrews, Sudhir, Front Office Management & Operations, The Tata M'cGraw Hill, New Delhi, 2007
3. Aggarwal Ravi, Hotel front Office, Sublime Publications, Jaipur, 2002
4. Tewari Jatashankar R., (2009), Hotel Front Office Operations & Management, Oxford University Press, New Delhi.
5. Mill and Morrison, The Tourism system an Introductory Text, Prentice Hall, 1992
6. P.C. Sinha, Tourism Evolution Scope Nature & Organization, Anmol Publication 2003
7. A.K. Bhatia, Tourism and Development, Sterling Publishers, New Delhi, 2007

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering					
K2: Understanding	2		2		
K3: Applying		3			
K4: Analyzing				4	4
K5: Evaluating					
K6: Creating					

Mean: 3

CIT 3602

FINANCIAL MANAGEMENT & CONTROL

6 Hrs / 6Cr

Objective:

This course envisions the students to understand the business performance appraisal in terms of finance.

Course Outcomes

At the end of the course, students will be able to

- i. Explain the traditional and modern approaches of financial management.
- ii. Compute the various types of cost of capital.
- iii. Apply the various theories of capital structure.
- iv. Deduce decisions on dividend distribution.
- v. Develop knowledge in managing stock, cash and receivables.

UNIT I

Introduction- goals of firms- traditional and modern approach- functions of finance manager.

UNIT II

Cost of Capital- components- types- computation of cost of debt, equity, preference shares, retained earnings.

UNIT III

Capital structure- theories and importance of theories- application of theoretical concepts

UNIT IV

Dividend decisions – relevance and irrelevance approaches..

UNIT V

Cash management, receivables management and inventory management.

Reference:

1. Financial Management, S.N.Maheswari, Sultan Chand & Sons, New Delhi, 2009
2. Financial Management, Khan and Jain, Tata Mc Graw Hill Publications, New Delhi, 2008
3. Financial Management, Vohra, Prentice Hall Publications, New Delhi, 2010
4. Financial Management, Prasanna Chandra, Tata Mc Graw Hill Publications, New Delhi, 2009.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering					
K2: Understanding	2				
K3: Applying		3			
K4: Analyzing					4
K5: Evaluating			5	5	
K6: Creating					

Mean: 3.8

CIT 3604

INVESTMENT MANAGEMENT

6 Hrs / 6 Cr

Objective:

This course is framed to provide better understanding of investments and to gain comprehensive knowledge of security markets.

Course Outcomes

At the end of the course, students will be able to

- Describe the terminologies, objectives, principles and the process of investment.
- Compare the various investment avenues and financial instruments.
- Evaluate the riskiness of a portfolio position and find the relationship between risk and return.
- Examine the mechanics of trading in securities market.
- Determine the statutory and legislative measures for the functioning of securities market and administrative bodies like SEBI.

UNIT I

Investment: Meaning of investment-definition of investment-nature of investment-need of investment-investment environment-scope of investment-speculation, gambling-investment principles-investment process,

UNIT II

Investment avenues: features of equity shares, preference shares and its types-bonds and its various types-features-innovative financial instruments-convertible debentures and warrants-characteristics-zero coupon bonds-deep discount bonds-secured premium notes-post office saving schemes-LIC policies-mutual funds.

UNIT III

Return: historical vs. expected risk-computation of historical & expected return of stock-current yield, Investment risks: Systematic risk-market risk-interest rate risk-purchasing power risk-unsystematic risk-business risk-financial risk

UNIT IV

Securities market: New issue market- Organisation structure of NIM 36- functions of NIM-Mechanics of floating new issue-secondary stock market-definition of stock exchange-function of stock exchange market-Organisation of stock exchanges in India-mechanics of security trading in stock exchange-stock market indices-NSE index, BSE index

UNIT V

Listing of securities: scope-objectives of listing-advantages of listing-disadvantages of listing, Security dealings and government: securities contracts (Regulation) Act 1956- Securities and exchange board of India (SEBI).

Reference:

1. Dr. Mrs. Punithavathy Pandian, Security analysis and portfolio management, Vikas Publishers, New Delhi,2003
2. Dr. Preethi singh, Investment management-Himalaya Publishing House, New Delhi, 2003
3. Fischer and Jordan, Security Analysis and Portfolio Management-Prentice Hall India Ltd, New Delhi,2002
4. Alexander and Bailey, Investments-prentice hall of India ltd, New Delhi, 2004
5. Avadani, Himalaya Publishing House-Investment Management, 2003.
6. Kevin, Security Analysis and Portfolio Management, Prentice Hall of India Pvt Ltd, 2006.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering					
K2: Understanding	2				
K3: Applying					
K4: Analyzing				4	4
K5: Evaluating		5	5		
K6: Creating					

Mean: 4

CIT 3606

.NET PROGRAMMING

6 Hrs / 6 Cr

Objective:

This course is being offered to make the students to understand the goals and objectives of the .NET Framework and to improve the programming skill.

Course Outcomes

At the end of the course, students will be able to

- i. Identify .NET framework and its features.
- ii. Examine different data types, decision statements and dialogue boxes
- iii. Explain the architecture of ADO.NET.
- iv. Create dynamic websites using ASP.NET.
- v. Apply SOAP with XML, Visual Studio and .NET framework.

UNIT I

Introduction to .NET framework - Managed Code and the CLR- Intermediate Language, Meta data and JIT Compilation-Automatic Memory Management, Language Concepts and the CLR-Visual Studio.NET-Using the.NET Framework ,The Framework Class Library-.NET objects - ASP .NET - .NET web services – Windows Forms.

UNIT II

Elements- Variables and constants–data types–declaration.Operators–types–precedence. Expressions. Program flow – Decision statements – if .. then, if..then..else, select..case– Loop statements – while..end while, do..loop, for..next, for..each..next, Types - Value data types – Structures, Enumerations. Reference data types- Single-dimensional – Multi-dimensional arrays – jagged arrays – dynamic arrays, Windows programming - Creating windows Forms– windows controls – Button, Check box, Combo box, Label, List box, Radio Button, Text box. Events – Click, close, Deactivate, Load, Mouse move, Mouse down, Mouse Up, Menus and Dialog Boxes - Creating menus – menu items – context menu -

Using dialog boxes – show Dialog()method.

UNIT - III

Features of ADO.NET - Architecture of ADO.NET – ADO.NET providers – Connection – Command – Data Adapter – Dataset, Accessing Data with ADO.NET - Connecting to Data Source, Accessing Data with Data set and Data Reader - Create an ADO.NET application - Using Stored Procedures.

UNIT IV

ASP.NET Features - Change the Home Directory in IIS - Add a Virtual Directory in IIS- Set a Default Document for IIS - Change Log File Properties for IIS - Stop, Start, or Pause a Web Site,CreatingWebControls-WebControls-HTMLControls,UsingIntrinsicControls,Using Input Validation Controls, Selecting Controls for Applications-Adding web controls to a Page, CreatingWebForms-ServerControls-TypesofServerControls-AddingASP.NETCodeto a Page.

UNIT V

Overview of XML - XML Serialization in the .NET Framework -SOAP Fundamentals-Using SOAP with the .NET Framework, Introduction to web services - Web Services protocol and standards – WSDL Documents - Overview of UDDI - Calling a Web Service from a Browser - Calling a Web Service by Using a Proxy - Creating a simple web service - Creating and Calling a Web Service by Using Visual Studio .NET.

Reference:

1. Introduction to Visual basic.NET - NIIT Prentice Hall of India,2005
2. Introducing Microsoft .NET- David S. Platt Microsoft Press”, Saarc Edition,2001
3. Introduction to Microsoft® ASP.NET Work Book - Microsoft- MicrosoftPress
4. Developing XML Web Services Using Microsoft® ASP.NET - Microsoft- Microsoft Press
5. Designing Microsoft ASP.NET Applications-Douglas J. Reilly-MicrosoftPress
6. ASP.NET-Danny Ryan and Tommy Ryan-Hungry Minds MaranGraphics

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering					
K2: Understanding	2				
K3: Applying			3		
K4: Analyzing		4			
K5: Evaluating					
K6: Creating				6	6

Mean: 4.2

CIT 3508

PROJECT WORK

5 Hrs / 5 Cr

Objective:

This course would create interest in the minds of students to undergo the research in commerce with mobile or computer application.

Course Outcomes

At the end of the course, students will be able to

- i. Identify the problem for research.
- ii. Prepare questionnaire for collection of data.
- iii. Analyse the collected data using statistical tools and techniques.
- iv. Find out the solution to the problem.
- v. Prepare project report.

Conduct of Project: After the successful completion of the course the student would realize the importance of research.

1. Commerce /Mobile / Computer Application Based Projects are permitted.
2. Individual Project under a Supervisor / Guide.
3. Student has to carry out the project during VI semester.
4. Viva-voce will be conducted at the end of the VI semester.
5. The Project Report Evaluation and Viva- Voce Examination will carried out Jointly by internal examiner (Supervisor / Guide) and external examiner

Distribution of Marks:

Continuous Evaluation by the guide : 100 Marks

Project Report Evaluation

Joint by internal (Guide) & External Examine : 60 Marks

Viva-Voce Examination : 40 Marks

Total : 200 Marks

Final Marks to be averaged to 100

Objective:

The paper aims at making the student understand the concept and techniques of international marketing and train them to develop and implement plans and marketing strategies for entering into international markets and managing overseas operations.

Course Outcomes

At the end of the course, students will be able to

- i. Describe the importance of international marketing.
- ii. Ascertain the environmental opportunities and challenges to international marketing.
- iii. Predict positioning of product and selection of intermediaries in international market.
- iv. Apply pricing and promotional strategies in international trade.
- v. Examine the documentation procedures and incentives in relation to export

UNIT I

International Marketing Scope and Significance of International Marketing, the strategic importance of international marketing, Differences between international and domestic marketing. Need for international trade, trends in foreign trade.

UNIT II

International market environment: International environment, International Social & culture Environment, the political legal environment and regulatory environment of international marketing. Technological Environment, Business Customs in International Market, international market segmentation, Foreign Direct Investment

UNIT III

International product management: International product positioning, International product life cycle, New products in International Marketing, Product and culture, brands in International Market, International Marketing Channels: Factors effecting Choice of Channels, Selecting Foreign Country Market intermediaries. The management of physical distribution of goods.

UNIT IV

Pricing and Promotion for international Markets: Environmental influences on Pricing Decisions, Grey Market goods, Transfer pricing, Global Pricing - Policy Alternatives. Global

Advertising and brandy, selecting an advertising agency. Personal selling, Sales Promotion, Public Relations and Publicity, Sponsorship Promotion.

UNIT V

Export Marketing: Introduction to Export Marketing, Export Policy Decisions of a firm, EXIM policy of India. Export costing and pricing, Export procedures and export documentation. Export assistance and incentives in India.

Reference:

1. Philip R. Cateora, John L. Graham, International Marketing 11/e, Tata McGraw-Hill Co. Ltd.,2002.
2. SakOnkvisit, John J. Shaw, International Marketing Analysis and Strategy, 3/e, Prentice-Hall of India Pvt. Ltd.,2000.
3. Bhattacharya, B., Export Marketing Strategies for Success, Global BusinessPress, New Delhi,1991
4. Fair Weather, John International Marketing, Prentice Hall of India Private Ltd., NewDelhi.
5. Isobel Doole and Robin Lowe, International Marketing Strategy, 2/e, Thomson Learning,2003.
6. Subhash C. Jain, International Marketing, 6/e, South-Western,2001.
7. Vern Terpstra, Ravi Sarathy, International Marketing, 8/e, Harcourt Asia Pvt. Ltd., 2001.
8. Keegan: Global marketing Management 7/e Pearson Education, Delhi,2003.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom's Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering					
K2: Understanding	2				
K3: Applying			3	3	
K4: Analyzing		4			4
K5: Evaluating					
K6: Creating					

Mean: 3.2

Course Objective

This course facilitates the students to get adequate knowledge on environmental problems and to develop an attitude towards the betterment of environment.

Course Outcomes

At the end of the course, students will be able to

- i. Interpret the importance of environmental studies and methods of conservation of natural resources.
- ii. Describe the structure and function of an ecosystem and explain the values and Conservation of bio-diversity.
- iii. Predict the sources, environmental effects and control measures of various types of pollutions.
- iv. Examine the appropriate methods for waste management.
- v. Analyse social issues and legal provision and describe the necessities for Environmental Act.

UNIT I

Multidisciplinary nature of environmental studies: Definition, scope and importance & Need for public awareness, Natural Resources: Renewable and non-renewable resources - Natural resources and associated problems - Forest resources: Use and over-exploitation, deforestation, case studies - Timber extraction, mining, dams and their effects on forest and tribal people - water resources : Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams-benefits and problems - Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies - Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies - Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources. Case studies - Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification - Role of an individual in conservation of natural resources - Equitable use of resources for sustainable lifestyles.

UNIT II

Ecosystems: Concept of an ecosystem, Structure and function of an ecosystem, Producers, consumers and decomposers - Energy flow in the ecosystem - Ecological succession - Food chains, food webs and ecological pyramids - Introduction, types, characteristic features, structure and function of the Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries), Biodiversity and its conservation - Introduction – Definition: genetic, species and ecosystem diversity, Biogeographical classification of India, Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values, Biodiversity at global, National and local levels, India as a mega-diversity nation, Hot-spots of biodiversity - Threats to biodiversity : habitat loss, poaching of wildlife, man-wildlife conflicts, Endangered and endemic species of India - Conservation of biodiversity : In-situ and Ex-situ conservation of biodiversity.

UNIT III

Environmental Pollution: Definition, Cause, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear hazards, Solid waste Management: Causes, effects and control measures of urban and industrial wastes - Role of an individual in prevention of pollution - Pollution case studies - Disaster management: floods, earthquake, cyclone and landslides.

UNIT IV

Social Issues and the Environment - From Unsustainable to Sustainable development - Urban problems related to energy - Water conservation, rain water harvesting, watershed management - Resettlement and rehabilitation of people; its problems and concerns. Case Studies - Environmental ethics: Issues and possible solutions - Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust. Case Studies - Wasteland reclamation, Consumerism and waste products, Environment Protection Act, Air (Prevention and Control of Pollution) Act, Water (Prevention and control of Pollution) Act, Wildlife Protection Act, Forest Conservation Act, Issues involved in enforcement of environmental legislation, Public awareness.

UNIT V

Human Population and the Environment: Population growth, variation among nations, Population explosion – Family Welfare Programme, Visit to a local area to document environmental assets river/forest/grassland/hill/mountain - Visit to a local polluted site-

Urban/Rural/Industrial/Agricultural - Study of common plants, insects, birds - Study of simple ecosystems-pond, river, hill slopes, etc.

Books for Reference

1. http://collegesat.du.ac.in/UG/Envinromental%20Studies_ebook.pdf
2. Sankaran s., Environmental Economics, Margham publication, Chennai, 1998.
3. Franciescherunellum “Business environment” Himalaya publishing, 2004.
4. S.P. Gupta, “Environmental Issues for the 21st century Ied., Mittal Publications. New Delhi. 2003
5. E.El. Hinnawi& A.K Piswas, “Renewable sources of Energy and the Environment, Tycooly international publishing co., 1981
6. Subramanian N.S and Sambamoorthy A.V “Ecology”, Narosa Publishing House, New Delhi, 2000.

	Unit 1	Unit 2	Unit 3	Unit 4	Unit 5
Bloom’s Taxonomy	CO1	CO2	CO3	CO4	CO5
K1: Remembering					
K2: Understanding	2	2			
K3: Applying			3		
K4: Analyzing				4	4
K5: Evaluating					
K6: Creating					

Mean: 3