

**UNIVERSITY OF MADRAS**  
**B.Com. Computer Applications**  
**(With effect from the academic year 2016-2017)**

**ANNEXURE-II**

**REVISED SCHEME OF EXAMINATION:**

**SEMESTER I**

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART I	Language Paper – I	4	3	25	75	100
PART II	English Paper - I	4	3	25	75	100
PART III	Core– Paper I : Financial Accounting	6	4	25	75	100
	Core Paper II : Information Technology	6	4	25	75	100
	Allied Paper I : Business Economics	6	5	25	75	100
PART IV	Basic Tamil / Advanced Tamil / <b>NME</b>	2	2	25	75	100
	Soft Skill-I	2	3	50	50	100

**Non Major Elective Papers:-**

**Any one of the following:**

1. Basics of Computer
2. Basics of Retail Marketing
3. An Overview of ISO
4. Basics of Health Care Management.

**SEMESTER II**

Course content	Name of subject	Ins hrs	Credits	CIA	External	Total
PART I	Language Paper – II	4	3	25	75	100
PART II	English Paper - II	4	3	25	75	100
PART III	CorePaper III : Advanced Financial Accounting	6	4	25	75	100
	Core Paper IV: Information Technology Lab	6	4	40	60	100
	Allied Paper II : Indian Economy	6	5	25	75	100
PART IV	Basic Tamil / Advanced Tamil / <b>NME</b>	2	2	25	75	100
	Soft Skill-II	2	3	50	50	100

**Non-major Elective Papers**

**Any one of the following:**

1. Consumer Protection and Consumer Rights
2. Basics of Business Insurance
3. Fundamentals of Disaster Management
4. Concept of Self Help Group

### SEMESTER III

Course content	Name of subject	Ins hrs	Credits	CIA	External	Total
PART III	Core Paper V: Corporate Accounting	6	4	25	75	100
	Core Paper VI: Business Law	5	4	25	75	100
	Core Paper VII: Computerized Accounting (Theory & Practicals)	6	4	40	60	100
	Core Paper VIII: Object Oriented Programming with C++ (Theory & Practicals)	6	4	40	60	100
	Allied Paper III : Business Statistics	6	5	25	75	100
PART IV	Environmental Studies		<b>Examination will be held in Semester IV</b>			
	Soft Skill-III		3	50	50	100

### SEMESTER IV

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	Core Paper IX : Advanced Corporate Accounting	6	4	25	75	100
	Core Paper X: Principles of Management	6	4	25	75	100
	Core Paper XI: E-Commerce	5	4	25	75	100
	Core Paper XI: Programming in Java (Theory & Practicals)	5	4	40	60	100
	Allied Paper IV: Elements of Operations Research	4	5	25	75	100
PART IV	Environmental Studies		2	25	75	100
	Soft Skill-IV	2	3	50	50	100

### SEMESTER V

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	Core Paper XIII: Financial Management	6	4	25	75	100
	Core Paper XIV: Practical Auditing	6	4	25	75	100
	Core Paper XV: Elements of Cost Accounting	5	4	25	75	100
	Core Paper XVI : Visual Basic and Relational Database Management Systems( Theory &Practicals )	5	4	40	60	100
	Elective Paper I : 1. Income Tax Law & Practice – I (or) 2. Portfolio Management (or) 3. Research Methodology	6	5	25	75	100
PART V	Value Education	1	2	25	75	100

### SEMESTER VI

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	Core-Paper XVII: Financial Services	6	4	25	75	100
	Core Paper VIII: Human Resource Management	5	4	25	75	100
	Core Paper XIX: Management Accounting	6	4	25	75	100
	Core Paper XX: Web Technology ( Theory &Practicals )	6	5	40	60	100
	Elective Paper II: 1. Income Tax Law & Practice – II (Or) 2. Project Work (Group)	6	5	25	75	100
PART V	Extension Activities		1			

The following distribution of marks for Computer related subjects which have both theory and practical (syllabus combined both theory and practical in each paper together) in B.Com Computer Applications be followed:

PAPER	INTERNAL	EXTERNAL	TOTAL
Theory	25	75	100
Practical	40	60	100

Finally, theory marks (100) be reduced to 60% and practical marks (100) be reduced to 40%.

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AC.F'16

**UNIVERSITY OF MADRAS**  
**B.Com. Computer Applications**  
**(with effect from the academic year 2016-2017)**  
**REVISED SYLLABUS**  
**I SEMESTER**  
**Core Paper I - FINANCIAL ACCOUNTING**

**Objectives**

**No of Credits : 4**

1. To enable the students to know the Principles of Accounting in General.
2. To Understand the System of Keeping Financial Accounting Records.

**Unit I : Introduction**

Meaning and Scope of Accounting - Objectives of Accounting - Basic Accounting Concepts - Accounting Transactions - Double Entry Book Keeping - Journal - Ledger - Preparation of Trial Balance - Preparation of Cash Book.

**Unit II : Final Accounts**

Preparation of Final Accounts of a Sole Trading Concern - Adjustments - Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet of Non-Trading Organizations.

**Unit III : Rectification of Errors and Bank Reconciliation Statement**

Classification of Errors - Rectification of Errors - Preparation of Suspense A/c. Bank Reconciliation Statement - Need and preparation.

**Unit IV : Depreciation and Insurance Claims**

Depreciation - Meaning - Causes - Types - Straight Line method - Written down value method - Concept of useful life under Companies Act, 2013.

Insurance Claims - Calculation of Claim Amount - Average Clause.

**Unit V : Single Entry System**

Meaning and Features of Single Entry System - Defects - Difference between Single Entry and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method- Conversion Method.

**Note :** Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

**Suggested Readings**

1. Gupta, R.L & Gupta, V.K, Advanced Accounting, Sulthan Chand & Sons, New Delhi
2. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi
3. Reddy, T.S & Murthy, A. Financial Accounting, Margham Publications, Chennai
4. Shukla & Grewal, Advanced Accounting, S.Chand & Co. New Delhi
5. Parthasarathy, S. & Jaffarulla, A. Financial Accounting, Kalyani Publishers, New Delhi

**E-Resources:**

[www.accountingcoach.com](http://www.accountingcoach.com)  
[www.accountingstudyguide.com](http://www.accountingstudyguide.com)  
[www.futureaccountant.com](http://www.futureaccountant.com)  
[www.onlinelibrary.wiley.com](http://www.onlinelibrary.wiley.com)

## **CORE PAPER – II - INFORMATION TECHNOLOGY**

### **UNIT - I**

Data and Information: Types of data simple model of a Computer - Desktop Computer, Acquisition of numbers and textual data: Introduction - Input units - internal representation of numeric data, representation of characters in computers.

### **UNIT - II**

Acquiring graphical data: introduction - Acquisition of textual data, pictures - Storage format for pictures - Image acquisition with digital camera. Acquiring audio data - Acquisition of video - processing and displaying textual data.

### **UNIT - III**

Data Storage: Introduction - Memory cell - RAM, ROM, Floppy Disk Drive, CD ROM - Central Processing Unit - Output Devices.

### **UNIT - IV**

Computer software - Computer networks - Data organization. Some Internet applications - Email - WWW - Information Browsing Service - Information retrieved from World Wide Web - Audio on internet.

### **UNIT - V**

Business information system: Introduction - Types of information needed by organization - Use of computer in business. Social Impacts of Information Technology.

### **TEXT BOOKS:**

1. V. Rajaraman, "Introduction to Information Technology", Prentice Hall of India, 2006.

### **REFERENCE BOOKS**

1. Ajoy Kumar Ray & Tinku Acharya, "Information Technology - Principles and Application", Prentice Hall of India, 2004.
2. Research and Development Wing IITL Education, "IT Tools and Applications", Macmillan India Ltd., 2004.
3. S.K. Sarkar & A.K. Gupta, "Element of Computer Science", S. Chand & Co., 2002.

## Allied Paper I : BUSINESS ECONOMICS

### UNIT I

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics

Definition – Scope and Importance of Business Economics

Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency

### UNIT II

Demand and Supply Functions:

Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium

### UNIT III

Consumer Behaviour: Law of Diminishing Marginal utility – Equimarginal Utility – Indifference Curve – Definition, Properties and equilibrium

### UNIT IV

Production: Law of Variable Proportion – Laws of Returns to Scale – Producer's equilibrium – Economies of Scale

Cost Classification – Break Even Analysis

### UNIT V

Product Pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods

Recommended Texts

1. S.Shankaran, Business Economics - Margham Publications - Ch -17
2. P.L. Mehta, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons - New Delhi – 02.
3. Francis Cherunilam, Business Environment - Himalaya Publishing House - Mumbai – 04.
4. Peter Mitchelson and Andrew Mann, Economics for Business - Thomas Nelson Australia - Can -004603454.
5. C.M.Chaudhary, Business Economics - RBSA Publishers - Jaipur - 03.
6. H.L. Ahuja, Business Economics – Micro & Macro - Sultan Chand & Sons - New Delhi – 55.

**NON MAJOR ELECTIVE – Any one of the following (Semester wise),  
I SEMESTER**

**1. BASICS OF COMPUTER**

**INTRODUCTION - UNIT – I**

1. Introduction to computers
2. Input Devices
3. Output Devices
4. Operating System

**MS WORD – UNIT - II**

5. Text Manipulations
6. Usage of Numbering, Bullets, Footer and Headers
7. Usage of Spell check, Find & Replace
8. Text Formatting
9. Picture insertion and alignment
10. Creation of documents, using templates
11. Creation templates
12. Mail Merge Concepts
13. Copying Text & Pictures from Excel

**MS-EXCEL - UNIT – III**

14. Cell Editing
15. Usage of Formulae and Built-in Functions
16. File Manipulations
17. Data Sorting (both number and alphabets)
18. worksheet Preparation
19. Drawing Graphs
20. Usage of Auto Formatting

**MS-POWER POINT – UNIT – IV**

21. Inserting Clip arts and Pictures
22. Frame movements of the above
23. Insertion of new slides
24. Preparation of Organization Charts
25. Presentation using Wizards
26. Usage of design templates

**INTERNET – UNIT – V**

27. Introduction to Internet
28. WWW
29. E-Mail

**REFERENCE BOOKS :**

1. A first Course in Computers, Sanjay Saxena, Vikas Publishing House Pvt. Ltd.,3/ed.
2. Microsoft Office in Easy steps, Stephen Copestake, Comdex Computer Publishing
3. Teach yourself, MS Office for Windows, Corey Sandler, Tom Bedgelt, Jan Weingarten, BPB Publication.

## 2. BASICS OF RETAIL MARKETING

### UNIT – I

Retailing – Definition – Retail Marketing – Growth of organized retailing in India – Importance of retailing

### UNIT – II

Functions of Retailing – characteristics of Retailing – Types of Retailing – store retailing – Non-store retailing

### UNIT – III

Retail location factors – Branding in retailing – private labeling – Franchising concept.

### UNIT – IV

Communication tools used in Retailing – Sales promotion, e-tailing- window display

### UNIT - V

Supply chain management – definition – importance – Role of information Technology in retailing.

### Reference Books:

1. Modern Retail Management – J.N.Jain & P.P.Singh Regal Publications , New delhi
2. Retail Management – Suja Nair, Himalaya Publishing house.



### 3. AN OVERVIEW OF ISO

#### UNIT-I

An Introduction to ISO 9000, 9001,9002,9003. The Quality systems to be certified- Meaning of ISO- Benefits of ISO 9001- Certification- General Scheme of ISO 9001.

#### UNIT-II

QMS (Quality Management Systems). Meaning- Principles of ISO 9001-2000- Preparing a specimen QMS – future of ISO? – QMS Documentation- QMS Process & Measurement.

#### UNIT-III

ISO 9001-2000 Requirements- Explanation of main clauses – Time Line and cost Implication of Implementing.

#### UNIT-IV

ISO 9001-2000 and QIS- Comparison of ISO 901 and the capability Maturity Model for software. Certification bodies operating Multinationals.

#### UNIT-V

ISO and how to hire an ISO 9000 Consultant- What is Internal Quality Auditing.

#### REFERENCE BOOKS

1. guide to ISO 9001-2000.  
A.K.Chakraborty  
P.K.Basu  
S.C.Chakravarthy

PUBLICATIONS: Asian Books Pvt. Ltd.

## **4. BASICS OF HEALTH CARE MANAGEMENT**

### **UNIT – I PERSONAL (SELF) HEALTH CARE**

Personal Hygiene – Personal Diet pattern – Self health maintenance by yoga and other spiritual practice – Drills

### **UNIT – II FAMILY HEALTH CARE**

Family hygiene – group health care by vaccination – propitiation and prevention – Sanitation and diet patterns

### **UNIT - III COMMUNAL HEALTH CARE**

Mass – Hygiene (Social Hygiene) – Environmental Hygiene - Communal health care centres – Hospitals – Statistical bodies - Government and Non government organizations (NGO) for propagation of nutritious diet patterns - maintained by voluntary health organizations and government schemes.

### **UNIT – IV HEALTH AWARENESS**

Health awareness programme organized by governmental and non governmental agencies. Communal amenity programme.

### **UNIT – V HEALTH DISASTER MANAGEMENT**

First Aid – Disaster management techniques like epidemic eruption control, management and eradication.

### **Books for reference :**

Text books on

1. Social and preventive Medicine, K. Park, Brimnot publishers

## **II SEMESTER**

### **Core Paper III - ADVANCED FINANCIAL ACCOUNTING**

#### **Objectives**

**No of Credits : 4**

1. To enable the students to get a comprehensive understanding of the Financial Accounting
2. To make the students know the various methods of maintaining the accounting records in various forms of Business.

#### **Unit I : Branch Accounts**

Dependent Branches - Stock and Debtors system - Distinction between Wholesale Profit and Retail Profit - Independent Branches (Foreign Branches excluded)

#### **Unit II : Departmental Accounts**

Basis of Allocation of Expenses - Calculation of Profit - Inter-departmental Transfer at Cost or Selling Price.

#### **Unit III : Hire Purchase and Instalment System**

Hire Purchase System - Default and repossession - Hire Purchase Trading Account.

Instalment System - Calculation of Profit.

#### **Unit IV : Partnership Accounts**

Admission of a Partner - Retirement of a Partner - Death of a Partner.

#### **Unit V : Partnership Accounts**

Dissolution of a Partnership Firm - Insolvency of a Partner - Insolvency of all Partners - Piece meal Distribution of cash in case of Liquidation of Partnership Firm.

**Note : Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**

#### **Suggested Readings**

1. Gupta, R.L & Gupta, V.K, Advanced Accounting, Sulthan Chand & Sons, New Delhi.
2. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.
3. Reddy, T.S & Murthy, A. Financial Accounting, Margham Publications, Chennai.
4. Shukla & Grewal, Advanced Accounting, S. Chand & Co., New Delhi.
5. Tulsian P.C. - Financial Accounting.
6. Parthasarathy, S. & Jaffarulla, A. Financial Accounting, Kalyani Publishers, New Delhi

#### **E-Resources**

[www.accountingcoach.com](http://www.accountingcoach.com)  
[www.accountingstudyguide.com](http://www.accountingstudyguide.com)  
[www.futureaccountant.com](http://www.futureaccountant.com)  
[www.onlinelibrary.wiley.com](http://www.onlinelibrary.wiley.com)

## **CORE PAPER : IV - INFORMATION TECHNOLOGY LAB**

### **MSWORD**

1. Text Manipulations.
2. Usage of Numbering, Bullets, Footer and Headers
3. Usage of Spell check, and Find & Replace
4. Text Formatting
5. Picture insertion and alignment
6. Creation of documents, using templates
7. Creating Tables. Splitting, merging, and editing Cells in Table
8. Mail Merge Concepts
9. Prepare a Resume
10. Create an advertisement

### **MS-EXCEL**

11. Worksheet Preparation
12. Copying Text & Pictures from Excel MS-EXCEL
13. Cell Editing
14. Usage of Formulae and Built-in Functions
15. Creation of Pivot tables.
15. Usage of Formulae and Built-in Functions
16. Preparing Charts and Graphs
17. Macros
18. Data Filtering & Data Sorting (both number and alphabets)
19. Usage of Auto Formatting
20. Importing and exporting of Word to Excel

### **POWER POINT**

- 21.. Inserting Clip arts and Pictures
22. Frame movements in presentation
23. Insertion of new slides
24. Preparation of Organization Charts
25. Presentation using Wizards
26. Usage of design templates
27. Applying Custom animation effects.

## Allied Paper II : INDIAN ECONOMY

### UNIT I

Economic growth and economic Development-Features of economic development-Indicators of economic development-National Income - Basic concepts and computation of National Income

### UNIT-II

Major problems of Indian Economy-Poverty-Inequalities-Unemployment-Population. Transport & Foreign Trade

### UNIT-III

Agriculture –Contribution to economic development-Green Revolution-Irrigation-Minor, Medium, Major irrigation works. Land Reforms-Food policy and Public Distribution System

### UNIT IV

Industry-Role of industries in economic development-Large and Small scale Industries-New Economic Policy 1991

### UNIT V

Five Year plans in India-Achievements and failures-Economic development under Five Year Plans

### Recommended Texts

1. I.C. Dingra, Indian Economy
2. Rudder Datt & K.P.M. Sundharam, Indian Economy - S.Chand & Sons - New Delhi.
3. K.N. Agarwal, Indian Economy – Problem of Development of Planning - Wishwa Prakashan - New Age of International Ltd.
4. S.K.Misra & V.K.Puri, Indian Economy – Its Development - Himalaya Publishing House - Mumbai.

**NON MAJOR ELECTIVE – Any one of the following (Semester wise)  
Common syllabus to B.Com., B.Com (Accounting Finance), B.Com (Banking  
Management), B.Com.(C.A), B.Com. ISM & B.Com (Marketing Management),  
II SEMESTER**

**1.CONSUMER PROTECTION AND CONSUMER RIGHTS**

**UNIT - I**

Introduction of consumer protection act1986-other amendments-salient features

**UNIT – II**

Definitions of the terms- : consumer - appropriate laboratory - complainant -  
consumer dispute -complaint-restrictive trade practice.

**UNIT - III**

The various consumer rights:-right to safety, Right to information, Right to  
choose, -right to be heard -Right against exploitation -Right to consumer education

**UNIT - IV**

Consumer protection councils:-Central - State.

**UNIT - V**

Consumer disputes redressal agencies:-Direct forum-state commission-national  
commission

**REFERENCE BOOKS:**

1. LECTURES ON TORTS AND CONSUMER PROTECTION LAWS BY  
DR.REGA SURYA RAO--ASIA LAW HOUSE. HYDRABAD.
  
2. CONSUMER PROTECTION LAWS --BY PROF.RAKESH KHANNA--CENTRAL  
LAW AGENCY.

## **2.BASICS OF BUSINESS INSURANCE**

### **Unit – I**

Introduction to Insurance – Type of Insurance – Principles of Insurance.

### **Unit – II**

Salient features of IRDA Act – Administration of IRDA Act – Regulatory measures of IRDA

### **Unit – III**

Life insurance products – Term, Whole life, Endowment.

### **Unit – IV**

Introduction to general Insurance – fire, marine and motor insurance.

### **Unit – V**

Government and insurance companies – LIC India- private players in Insurance in India.

### **Text Books Recommended:**

Dr.N.Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.  
Dr.A.Murthy – Elements of Insurance, Margham Publications, Chennai  
M.N.Mishra – Insurance, Principles and practice, S.Chand & Co. Ltd., New Delhi

### **References**

Nalini Prava Tripathy, Prabir Paal – Insurance Theory & Practice, Prentice Hall of India  
Anand Ganguly – Insurance Management, New Age International Publishers.

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### **3.FUNDAMENTALS OF DISASTER MANAGEMENT**

#### **Objectives**

1. To develop an understanding of the process of Disaster Management.
2. To understand the mitigation programmes of Disaster Management.
3. To develop an understanding of the Disaster Management poling and legislation.

#### **UNIT I**

Meaning, definition, basic aspects and types of disasters.

#### **UNIT II**

Stages IN Disaster - Pre, during and post disaster.

#### **UNIT III**

Disaster Mitigation – guiding principles of Mitigation. Formulation and implementation of Mitigation programmes.

#### **UNIT IV**

Disaster training – Utilisation of resources, training and public awareness.

#### **UNIT V**

Disaster Management policy and legislation; Disaster Management – Strategy in India.

#### **Books for Reference**

1. “Disaster Management” , I sundar, T. Sezhiyan 1<sup>st</sup> Edition, Sarup and Sons, New Delhi, 2007.
2. “Disaster Management” , A Disaster Manager’s Hand boob; Carter.W, ASTAN Development Bank, Manila.
3. Natural Disaster Management, Destruction, Safety and Pre cautions, S. Prasad, Mangalam publishers and Distributors, New Delhi – 2007.
4. Challenge and Response; K.D.Gangrade, S.Dhadde, Delhi, Rachna publications, 1973.



## **4.CONCEPT OF SELF HELP GROUPS**

### **Objectives of the course**

1. To develop an understanding of the basic concepts of SHGS.
2. To enable the students Understand the operative mechanisms of SHGS
3. To Help the students to know about the various activities undertaken by SHGS
4. To help the students to understand the concept of women empowerment through SHGS
5. To develop an understanding of the role of govt. & NGO's for the development of SHGS.

<b>UNIT - I</b>	Meaning, Concept and Functions of SHGS
<b>UNIT - II</b>	Women empowerment through SHGS
<b>UNIT - III</b>	Micro finance through SHGS
<b>UNIT - IV</b>	Social Development through SHGS
<b>UNIT -V</b>	Role of Govt. and NGO's in fostering SHGS

### **Bibliography**

1. "Clinical approach to promotion of entrepreneurship" ED.Setty, Anmol publications Pvt., Ltd, New Delhi 2004.
2. "India economic Empowerment of Women", V.S. Ganesamurthy, New Century publications, New Delhi, 1<sup>st</sup> published – May 2007.
3. "Readings in Microfinance", N. Lalitha Dominant publishers and Distributors, New Delhi, 1<sup>st</sup> Edition 2008.
4. "Rural Credit and Self Help Groups, Micro finance needs & concepts in India", K.G.Karmakar, Sage publications, New Delhi, 1999.
5. "Rural empowerment through, SHGS, NGO's & PRI's S.B.Verma, Y.T. Pavar, Deep & Deep publications, New Delhi 2005.
6. "Women's Own; the Self help movement of Tamil Nadu". C.K. Gariyali, S.K. Vettivel, Vetri publishers, New Delhi, 2003.

### **Journals**

1. Yoja na, A Development Monthly, Chief Editor Anurag Misra, Published by Ministry of information and Broad casting.
2. Kuruksheeta, A Journal on Rural Development, Montly Journal, Editors; Kapil kumar, Lalitha Khurane published by Ministry of Rural Development.

### **III SEMESTER**

#### **Core Paper V - CORPORATE ACCOUNTING**

##### **Objectives**

**No of Credits : 4**

1. To enable the students about the Preparation of the Company accounts.
2. To motivate the students to understand the various Provisions of the Companies Act.

##### **Unit I : Share Capital**

Issue of Shares - Types of Shares - Forfeiture of shares - Reissue of shares - Underwriting of shares - Stock split - Meaning of Redemption - Redemption of Preference Shares.

##### **Unit II : Debentures & Acquisition of Business**

Meaning - Types of Debentures - Issue - Underwriting of Debentures - Redemption of Debentures. Acquisition of Business - Meaning - Profit Prior to Incorporation.

##### **Unit III : Final Accounts**

Final Accounts - Preparation of P & L A/c and Balance Sheet - Managerial Remuneration- Calculation and Legal Provisions.

##### **Unit IV : Valuation of Shares and Goodwill**

Valuation of Shares and Goodwill - Meaning - Methods of Valuation of Shares and Goodwill.

##### **Unit V : Alteration of Share Capital**

Meaning - Internal Reconstruction - Reduction of Share Capital.

**Note : Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**

##### **Suggested Readings**

1. Gupta, R.L. & Radhaswamy, M, Advanced Accounts, Sulthan Chand, New Delhi.
2. Jain, S.P & Narang, N.L., Advanced Accounting, Kalyani Publications.
3. Reddy T.S. & Murthy, A, Corporate Accounting, Margham Publications, Chennai.
4. Shukla & Grewal & Gupta, Advanced Accounting, S. Chand & Co., New Delhi

##### **E-Resources**

[www.accountingcoach.com](http://www.accountingcoach.com)  
[www.accountingstudyguide.com](http://www.accountingstudyguide.com)  
[www.futureaccountant.com](http://www.futureaccountant.com)  
[www.education.svtuition.org](http://www.education.svtuition.org)

## **Core Paper VI - BUSINESS LAWS**

### **Objectives**

**No of Credits : 4**

1. To highlight the Provisions of Law governing the General Contract and Special Contract.
2. To enable the students to understand the Legal Remedies available in the Law to the Business and other People.

### **Unit I : Formation of Contract**

Indian Contract Act - Formation - Nature and Elements of Contract - Classification of Contracts - Contract Vs Agreement.

### **Unit II : Offer, Acceptance and Consideration**

Offer - Definition - Forms of Offer - Requirements of a Valid Offer. Acceptance - Meaning - Legal rules as to a Valid Acceptance. Consideration - Definition - Types - Essentials.

### **Unit III : Other Elements of Valid Contract**

Capacity of Parties - Definition - Persons Competent to contract. Free consent - Coercion - Undue Influence - Fraud - Misrepresentation - Mistake. Legality of object - Void agreements - Unlawful Agreements.

### **Unit IV : Performance of Contract**

Performance of Contracts - Actual Performance - Attempted Performance - Tender. Quasi Contract - Definition and Essentials. Discharge of Contract - Modes of Discharge - Breach of Contract - Remedies available for Breach of Contract.

### **Unit V : Sale of Goods Act**

Sale - Contract of Sale - Sale Vs Agreement to Sell - Meaning of Goods - Conditions and Warranty - Caveat Emptor - Exceptions of Caveat Emptor - Buyer and Seller of Goods - Unpaid Seller - Definition - Rights of an Unpaid Seller.

### **Suggested Readings**

1. Kapoor, N.D. Business Laws, Sultan Chand and Sons.
2. Sreenivasan, M.R. Business Laws, Margam Publications.
3. Dhandapani, M.V. Business Laws, Sultan Chand and Sons.
4. Badre Alam, S. & Saravanel, P. Mercantile Law
5. Pillai, R.S.N. & Chand, S. Business Law, S Chand & Co, Delhi
6. Ramaswamy, K.N., Business Law, S Chand & Co, Delhi
7. Shukla, M.C., Business Law, S. Chand & Co.
8. Balachandran, V. & Thothadri, S., Business Law, Vijay Nicole Im prints Pvt. Ltd. Chennai

### **E-Resources**

[www.cramerz.com](http://www.cramerz.com)  
[www.digitalbusinesslawgroup.com](http://www.digitalbusinesslawgroup.com)  
<http://swcu.libguides.com/buslaw>

**CORE - VII    COMPUTERISED ACCOUNTING**  
**(Theory & Practicals)**

**Credits -4**

To develop the skills of students to prepare accounting statements using accounting software

**Unit – I**

Introduction – features – basic concept of computerized accounting and Inventory system – accounts organization & types of accounts – account statements – Purchases & sales – credit & debit – transaction, invoice, voucher, order, cost & stock – income & expenses – inventory control.

**Unit – II**

Masters – creation of Accounts Master – Ledger – cost – group – Budgets – Voucher & Inventory – creation of Inventory Master – Stock Item – Group & Unit measurement.

**Unit – III**

Transactions – Accounts vouchers entry – receipt – payment – journal – debit & credit notes – sales, purchase option and post-date vouchers. Inventory voucher entry – types – delivery Chelan – Goods Receipt Note, Sales & Purchase returns – Invoice – Stock Transfer – Bill of Material Physical Stock Voucher.

**Unit – IV**

Reports – Accounting Report – Trial Balance – Profit & Loss account – Balance -Sheet & Stock Statement – Account Books – Cash & Bank Books – Ledger summaries - Bills Receivable & Payable Statements.

**Unit – V**

Inventory Report – Stock Summaries – Group Summaries – Order Books & Summary – Order status – Sales Order Summary - Purchase Order Summary – Printing – Reports on Printer – Reports to File.

**References:**

1. K.K. Nidhani , Implementing Tally
2. Namrata Agarwal, “ Financial Accounting using Tally”, Dream tech Publishers, New Delhi, 2003

**List of Practicals**

1. Company creation and account configuration
2. Account classification and accounts Master
3. Balance sheet
4. Profit and Loss account
5. Trail Balance
6. Stock Items and Reorder level
7. Purchase and sales orders
8. Invoice Entry
9. Inventory
10. Books of accounts

**CORE PAPER VIII - OBJECT ORIENTED PROGRAMMING USING C++  
(Theory & Practicals)**

**THEORY**

**Unit I:**

Principles of object oriented programming, object-oriented programming paradigm. Applications of OOPs. OOPs concepts – OOPs Languages. Models:-Class Model-State Model and Interaction Model.

**Unit II:**

Introduction to C++-Tokens, Keywords-Identifiers-Variables-Operators-Manipulators-Expressions-Control Structures.

**Unit III:**

Functions - Main Function - Function Prototyping - Inline Functions - Friend and Virtual Functions-Parameters Passing in Functions-Values Return by Functions.

**Unit IV:**

Classes and Objects; Constructors and Destructors; and Operator Overloading and Type Conversions - Type of Constructors - Function overloading.

**Unit V:**

Inheritance: Single Inheritance - Multilevel Inheritance - Multiple Inheritance - Hierarchical Inheritance - Hybrid Inheritance. Virtual Functions and Polymorphism; Managing Console I/O operations.

**Text Books:**

1. E. Balagurusamy, Object Oriented Programming with C++, Tata McGraw-Hill Publishing Company Ltd, 6<sup>th</sup> edition 2013.
2. H. Schildt. *C++ the Complete reference*. T M H.1998.

**PRACTICALS**

1. Simple programs like Area of a circle and square and Temperature conversion, to revise C++ fundamentals
2. Constructor and constructor overloading
3. Friend function
4. Inline Function
5. Function and Function prototyping
6. Function overloading
7. Operator overloading
8. Inheritance, multiple inheritances
9. Virtual Functions and Polymorphism.
10. Text file program

## **Allied Paper III - BUSINESS STATISTICS**

### **Objectives**

**No of Credits : 5**

1. To facilitate the understanding of the relevance and need of the Statistics in the Current Scenario.
2. To Customize the importance of Business Statistics for the Commerce Students.

### **UNIT - I Introduction**

Meaning and Definition of Statistics - Collection and Tabulation of Statistical Data - Presentation of Statistical Data - Graphs and Diagrams

### **UNIT- II Measures of Central Tendency and Measures of Variation**

Measures of Central Tendency - Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean. Measures of Variation - Standard deviation - Mean Deviation - Quartile Deviation - Skewness and Kurtosis - Lorenz Curve

### **UNIT- III Correlation and Regression Analysis**

Simple Correlation - Scatter Diagram - Karl Pearson's Correlation - Spearman's Rank Correlation - Regression - Meaning - Linear Regression.

### **UNIT - IV Time Series**

Analysis of Time Series - Causes of variation in Time Series Data - Components of Time series; Additive and multiplicative models - Determination of Trend by Semi average, Moving average and Least squares (Linear, Second degree and Exponential) Methods - Computation of Seasonal indices by Simple average, Ratio-to-moving average, Ratio-to Trend and Link relative methods

### **UNIT - V Index Numbers**

Meaning and Types of Index numbers - Problems in Construction of Index numbers - Methods of Construction of Price and Quantity indices - Tests of adequacy - Errors in Index numbers - Chain Base Index numbers - Base shifting - splicing - deflating - Consumer Price index and its uses - Statistical Quality Control

**Note : Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**

### **Suggested Readings**

1. Dhingral C&M.P.Gupta, Lectures in Business Statistics, Sultan Chand and Sons, New Delhi,2009
2. Gupta SP and Archana Agarwal,Business Statistics (Statistical Methods ), Sultan Chand and Sons,New Delhi, 9<sup>th</sup> revised edition 2013
3. Gupta S.C, Fundamentals of Statistics, Himalaya Publishing House
4. Sharma J K,Fundamentals of Business Statistic's, 2<sup>nd</sup> edition,Vikas Publishing House Pvt Ltd, 2013
- 5 .Rajagopalan.S.P, and Sattanathan, R.,Business Statistics and Operations Research,Vijaya Nicole Imprint Pvt .Ltd. ,Chennai
6. J o s e p h A n b a r a s u , Business Statistics, Vijay Nicole Imprint Pvt .Ltd, Chennai

### **E-Resources**

[www.spss.co.in](http://www.spss.co.in)

<https://statlearning.class.stanford.edu>

<http://www.mit.edu>

[www.springer.com](http://www.springer.com)

## IV SEMESTER

### Core Paper IX - ADVANCED CORPORATE ACCOUNTING

#### Objectives

No of Credits : 4

1. To make the students understand the applications of Accounting Transactions in Corporate Sector.
2. To facilitate the students to understand the Provision of the Indian Companies Act.

#### Unit I : Company Accounts

Amalgamation, Absorption and External Reconstruction of Companies.

#### Unit II : Holding Company

Holding Company - Subsidiary Company - Meaning - Preparation of Consolidated Final Statement of Accounts - Treatment of Dividend. (Inter - Company Owing excluded)

#### Unit III : Banking Company & Insurance Company

Preparation of – Final Accounts of Banking Insurance Companies.

#### Unit IV : Liquidation

Meaning - Preparation of Liquidator's Final Statement of Account - Calculation of Liquidator's Remuneration.

#### Unit V :

Accounting for Price Level Changes - Human Resource Accounting - Computerised Accounting Meaning.

**Note : Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**

#### Suggested Readings:

1. Gupta, R.L. & Radhaswamy, M., Advanced Accounts, Sulthan Chand & Sons, New Delhi.
2. Jain, S.P. & Narang K.L., Advanced Accounts - Kalyani Publishers.
3. Reddy, T.S. & Murthy, A., Corporate Accounting, Margham Publications, Chennai.
4. Shukla, M.C. & Grewal, J.S., Advanced Accounts, S. Chand and Company, New Delhi

#### E-Resources

[www.accountingcoach.com](http://www.accountingcoach.com)  
[www.accountingstudyguide.com](http://www.accountingstudyguide.com)  
[www.futureaccountant.com](http://www.futureaccountant.com)  
[www.education.svtuition.org](http://www.education.svtuition.org)

## **Core Paper X - PRINCIPLES OF MANAGEMENT**

### **Objectives**

**No of Credits : 4**

1. To make the students to understand the basic concepts of management.
2. To prepare the students to know about the significance of the management in Business.

### **Unit I : Introduction**

Definition - Importance - Nature and Scope of Management - Process of Management - Role and functions of Managers - Levels of Management - Scientific Management - Contributions to Management by different Schools of thought.

### **Unit II : Planning**

Nature - Importance - Types of Planning - Steps in planning - Objectives of Planning - Policies - Decision making Process - Types of Decisions.

### **Unit III : Organisation**

Meaning and Types of organisations - Principles - Formal and Informal organisation - Organisation Structure - Span of Control - Departmentalisation - Basis - Meaning and Importance of Departmentalisation. Policies - Meaning and Types - Procedures - Forecasting.

### **Unit IV : Authority and Responsibility**

Authority - Definition - Sources - Limitations - Difference between Authority and Responsibility - Delegation of Authority - Meaning - Principles and importance - Centralisation Vs Decentralisation.

### **Unit V : Direction Co-ordination & Control**

Direction - Nature - Purpose. Co-ordination - Need - Types and Techniques - Requisites for Excellent Co-ordination. Controlling - Meaning - Importance - Control Process.

### **Suggested Readings**

1. Gupta, C.B. Management Theory & Practice, Sulthan Chand & Sons, New Delhi.
2. Prasad, L.M. Principles & Practice of Management, Sultan Chand & Sons, New Delhi.
3. Tripathi, P.C. & Reddy, P.N. Principles of Managements, Tata Mc Graw Hill, New Delhi.
4. Wehrich and Koontz, Management-A Global Perspective.
5. Premavathy N, Principles of Management, Sri Vishnu Publications, Chennai.
6. Jayasankar, J. Business Management, Margham Publication, Chennai.
7. Sundar, K. Principles of Management, Vijay Nicole Imprints Pvt. Ltd., Chennai

### **E-Resources**

[www.wisdomjobs.com](http://www.wisdomjobs.com)

[www.aima.in](http://www.aima.in)

[www.clep.collegeboard.org](http://www.clep.collegeboard.org)



## **CORE - XI - E-COMMERCE**

### **UNIT I:**

Introduction to E-Commerce - Traditional Commerce - E-Commerce - International E-Commerce - The Internet - Origin of Internet - New user for the Internet - Commercial use of the Internet - Growth of Internet and web - Economic forces and E-Commerce - Transaction cost and role of E-Commerce - Value chains in E-Commerce - Strategic Business unit value chain in E-Commerce - Industry value chains - Role of E-Commerce.

### **UNIT II:**

Client - Server - Emerging Client Server - World Wide Web as the architect - Web background - Hyper text publishing - Technology behind web - security threats - network security - data and message security and the web - Electronic payment system - Electronic cash - Electronic wallets - smart cards - credit and charge cards.

### **UNIT III:**

Strategies for Marketing sales and promotion - creating an effective web presence - identifying and reaching customers - creating and maintaining brands on the web - Business models for selling on the web

### **UNIT IV:**

Electric Data Interchange - EDI Applications in business - EDI legal security and privacy issues - Types of digital documents - Issues behind documents - Infrastructure - Corporate data warehouses

### **UNIT V:**

Business Plans for Implementing E-Commerce - Planning the E-Commerce project -Setting objectives - Internal development and outsourcing - selecting a Hosting service - Managing E-Commerce implementation project management - Staffing -operations - Post implementation Audits-Overview of M-Commerce-Components of M-Commerce- M-Commerce applications.

### **TEXT BOOKS:**

1. David Kosiur - Understanding E-Commerce
2. Kosiur - Understanding Electronic Commerce - PHI/Microsoft Press
3. PT Joseph - Electronic Commerce - Prentice-Hall Of India
4. Jochen H. Schiller, Mobile Communication, Pearson Education India, 2/ed, 2008.

### **REFERENCE BOOKS:**

1. Gary P Schneider and James T Perry - Electronic Commerce
2. Pete Loshin & Paul A. Murphy - Electronic Commerce
3. Awad - Electronic Commerce - Prentice-Hall of India

## **CORE - XII - PROGRAMMING IN JAVA** **(Theory & Practicals)**

### **THEORY**

#### **UNIT – I**

Introduction to Java-Features of Java-Basic Concepts of Object Oriented Programming-Java Tokens-Java Statements-Constants-Variables-Data Types- Type Casting-Operators-Expressions-Control Statements: Branching and Looping Statements.

#### **UNIT-II**

Classes, Objects and Methods-Constructors-Methods Overloading-Inheritance-Overriding Methods-Finalizer and Abstract Methods-Visibility Control –Arrays, Strings and Vectors-String Buffer Class

#### **UNIT – III**

Interfaces-Packages-Creating Packages-Accessing a Package-Multithreaded Programming-Creating Threads-Stopping and Blocking a Thread-Life Cycle of a Thread-Using Thread Methods-Thread Priority

#### **UNIT – IV**

Managing Errors and Exceptions-Syntax of Exception Handling Code-Using Finally Statement-Throwing Our Own Exceptions-Applet Programming-Applet Life Cycle-Graphics Programming-Managing Input/Output Files: Concept of Streams-Stream Classes-Byte Stream Classes-Character Stream Classes – Using Streams-Using the File Class-Creation of Files-Random Access Files-Other Stream Classes

#### **UNIT – V**

Introducing the AWT: Working with Windows, Graphics and Text- AWT Classes- Working with Frames-Working with Graphics-Using AWT Controls, Layout Managers and Menus.

#### **TEXT BOOKS:**

1. E. Balagurusamy, 2004, Programming with JAVA, 2<sup>nd</sup> Edition, Tata McGraw-Hill Publishing Co.Ltd

#### **REFERENCE BOOKS:**

1. Cay S. Horstmann, Gray Cornell. *Core java 2 Volume I. Fundamentals*, 5<sup>th</sup> Edn. PHI, 2000.
2. P. Naughton and H. Schildt. *Java2 (The Complete Reference)*. Third Edition, TMH 1999.
3. K. Arnold and J. Gosling. *The Java Programming Language*. Second Edition, Addison Wesley, 1996.

### **PRACTICALS**

1. Substring removal from a string. Using StringBuffer Class.
2. Determining the Perimeter and Area of a Triangle. Using Stream Class.
3. Determining the order of numbers generated randomly using Random class
4. Usage of Calendar Class and manipulation
5. String Manipulation using char array
6. Usage of Vector Classes
7. Implementing Tread based application and Exception Handling
8. Interfaces and Packages.
9. Working with Frames and Various controls
10. Working with Applet
11. Text files (copy, display, counting characters, words and lines)
12. Data file creating and processing for electricity billing.

## Allied Paper IV - Elements of Operations Research

### Objectives

**No of Credits : 5**

1. To facilitate the understanding of the Concept of Operation Research.
2. To help the student to understand the various techniques of solving problems.

### **UNIT I : Introduction**

Operations Research - Meaning - Definition - Origin and History - Characteristic features - Need - Scope - Steps - Techniques - Application - Limitations.

### **UNIT II : Linear Programming Problem (LPP)**

Meaning - Requirements - Assumptions - Applications - Formulating LPP - Advantages - Limitations - formulating LP Model (simple problems only)

### **UNIT - III : Methods of LPP**

Obtaining Optimal solution for Linear Programming Problem (LPP) - Graphical Method - Problems - Simplex Method for type of LPP & for Slack Variable Case - Maximization Function - Minimization Function (simple problems only)

### **UNIT - IV : Transportation Problems**

Meaning - (Initial Basic Feasible Solution) - Assumptions - Degenerate Solution - North - West Corner Method - Least Cost Method - Vogel's Approximation Method - Assignment Problems - Features - Transportation Problem Vs Assignment Problem - Hungarian Method (Simple problems only).

### **UNIT - V : Game Theory**

Meaning - Types of Games - Basic Assumptions - Finding value of game for Pure Strategy - Mixed Strategy - Indeterminate Matrix and Average Method - Graphical Method - Pure Strategy - Saddle Point - Pay off Matrix Value of game (simple problems only)

**Note : Questions in Sec. A, B & C shall be in the proportion of 20:80 between**

**Theory and Problems.**

### **Suggested Readings**

1. Agarwal, N.P. and Sonia Agarwal, Operations Research and Quantitative techniques, RBSA Publishers, New Delhi, 2009
2. Anand Sharma, Operations Research, Himalayan Publishing House, 2014, Mumbai
3. Gurusamy S, Elements of Operations Research, Vijay Nicole Imprints, 2015, Chennai
4. Gupta PK & Gupta SP, Quantitative Techniques & Operations Research, Sulthan Chand and Sons, 2014, New Delhi
5. Kanti Swarup, P.K. Gupta & Man Mohan, Operations Research, Jain Book Agency, 2014, New Delhi
6. Sarangi, S.K. Applied Operations Research and Quantitative Methods, Himalayan Publishing House, 2014, Mumbai
7. Shridhara, K. Bhat, Operations Research, Himalayan Publishing House, 2011, Mumbai

### **E-resources**

<http://www.learnaboutor.co.uk/>

<http://www.theorsociety.com/>

[www.orcomplete.com/](http://www.orcomplete.com/)

<http://www.orsi.in/>

## V SEMESTER

### Core Paper XIII - FINANCIAL MANAGEMENT

#### Objectives

No of Credits : 4

1. To impart the basics of Financial Management for the benefit of Commerce students.
2. To enable the students to know the concepts of the Investment, Financing and Working Capital.

#### Unit I : Introduction

Meaning and Objectives of Financial Management - Functions of Financial Management. Finance - Importance of Finance - Sources of Finance - Role of Financial Manager in Financial Management.

#### Unit II : Capital Structure

Meaning - Factors affecting Capital Structure - Planning - Theories of Capital Structure - Determining Debt Equity Proportion - Leverage Concept.

#### Unit III : Cost of Capital

Definition - Cost of Equity Capital - Cost of Preference Capital - Cost of Debt - Cost of Retained Earnings - Weighted Average (or) Composite cost of capital (WACC)

#### Unit IV : Dividend

Meaning - Dividend Policies - Factors affecting Dividend Payment - Provisions on Dividend Payment in Company Law - Dividend Models - Walter's Model - Gordon's Model - M.M. Model - Hypothesis Model.

#### Unit V : Working Capital

Working Capital - Meaning and importance - Factors Influencing Working Capital - Determining (or) Forecasting of Working Capital requirements - Working Capital Operating cycle.

**Note :** Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

#### Suggested Readings

1. I.M. Pandey, Financial Management, Vikas Publishing House
2. Prasanna Chandra, Financial Management, Tata McGraw Hill Publications
3. S.N. Maheswari, Financial Management, Sultan Chand & Sons
4. Y. Khan and Jain, Financial Management, Sultan Chand & Sons
5. P. Periyasamy, P, Financial Management, Vijay Nicole Imprints Pvt. Ltd. Chennai
6. Murthy A, Financial Management, Margam Publications, Chennai

#### E-Resources

[www.cpdwise.com](http://www.cpdwise.com)

[www.simplilearn.com](http://www.simplilearn.com)

[www.findtutorials.com](http://www.findtutorials.com)

[www.studyfinance.com](http://www.studyfinance.com)

## **Core Paper XIV - PRACTICAL AUDITING**

### **Objectives**

**No of Credits : 4**

1. To make the students to understand the concept of present day Auditing Practices.
2. To enable the students to gain knowledge of various techniques of Auditing.

### **UNIT I : Introduction**

Meaning and Definition of Auditing - Distinction between Auditing and Accounting - Objectives - Advantages and Limitations of Audit - Scope of Audit - Classifications of Audit - Audit Planning - Meaning. Audit programme - Meaning - Objectives and Contents - Audit Note Book, - contents, Usefulness of Audit Note Book - Audit working papers - Meaning. Ownership and Custody - Test checking and Routine checking - Meaning. Internal control - Meaning - Definition - Objectives - Technique for evaluation of Internal Control System. Internal check - Meaning - Objectives difference between Internal control, Internal check and Internal Audit .

### **UNIT - II : Vouching and Verification**

Vouching - Meaning and Definitions - Objectives. Trading Transactions - Audit of Ledger- Scrutinizing of ledgers - Vouching of cash Receipts and Payments - Vouching of outstanding Assets and Liabilities - Verification - Meaning - Objectives and Process - Valuation of Assets and liabilities - Distinction between Verification and Valuation.

### **Unit III : Audit and Accounting Standards**

Types of Audit - Statutory Audit - Concurrent Audit - Stock Audit - Cost Audit - Secretarial Audit - CAG Audit - Management Audit. Accounting Standards - Standards on Auditing - Standards on Internal Audit - Penal Provisions - Role of National Financial Reporting Authority (NFRA)

### **Unit IV : Auditors and Audit Report**

Appointment - Procedures - Eligibility and Qualifications - Powers and Duties - Rotation and Removal of Auditors - Resignation of Auditors - Remuneration of Auditors - Audit report - Preparation and presentation. Auditor's Responsibilities and liabilities towards Shareholders, Board and Audit Committee. Restriction on other Services.

### **Unit V : Recent Trends in Auditing**

EDP Audit - Meaning - Division of auditing in EDP environment. Impact of Computerization on Audit Approach - Online Computer System Audit - Types of Online Computer System Audit - Audit around with the Computers - Procedure of Audit under EDP system.

### **Suggested Readings**

1. Auditing, D.P. Jain Konark Publishers Pvt. Ltd.
2. Auditing, Principles and Practice, Ravinder Kumar and Virender Sharma, Eastern Economy Edition.
3. Practical Auditing, B.N. Tandon, Sultan Chand and Co., New Delhi.
4. Contemporary Auditing, Kamal Gupta, Tata McGraw Hill.
5. Practical Auditing, Dinkar Pagare, Sultan Chand & Sons
6. Sundar. K & Paari. K, Practical Auditing, Vijay Nicole Imprints Pvt. Ltd. Chennai

### **E-Resources**

[http://www.osbornebooksshop.co.uk/p/auditing\\_tutorial](http://www.osbornebooksshop.co.uk/p/auditing_tutorial)

[www.mu.ac.in](http://www.mu.ac.in)

[www.learnthat.com](http://www.learnthat.com)

## **Core Paper XV - ELEMENTS OF COST ACCOUNTING**

### **Objectives**

**No of Credits : 4**

1. To make the students to know the Process of Accounting for Cost Elements.
2. To understand the advantages of Costing to the Stakeholders, Workers, Creditors and the Public.

### **Unit I : Cost Accounting**

Definition - Nature and Scope - Principles of Cost Accounting - Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting - Installation of Costing System - Classification of Costs - Cost Centre - Profit Centre.

### **Unit II : Cost Sheet**

Meaning - Preparation of Cost Sheet - Reconciliation of Cost and Financial Accounts.

### **Unit III : Material Costing**

Material Control - Meaning and Objectives - Purchase of Materials - Stock Levels of Materials - EOQ - Stores Records - ABC Analysis - Issue of Materials - Methods of Issue - FIFO - LIFO - HIFO - Base Stock Method - Specific Price Method - Simple and Weighted Average Method - Standard and Inflated Price Method.

### **Unit IV : Labour Costing**

Direct Labour and Indirect Labour- Time Keeping - Methods and Calculation of Wage Payments - Time Wages - Piece Wages - Incentives - Different Methods of Incentive Payments - Idle time - Overtime - Labour Turnover - Meaning, Causes and Measurement.

### **Unit V : Overheads Costing**

Overheads - Definition - Classification - Allocation and Apportionment of Overheads - Basis of Allocation - Absorbption of Overheads - Preparation of Overheads Distribution Statement- Machine Hour Rate - Computation of Machine Hour Rate.

**Note : Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**

### **Suggested Readings**

- 1.Jain,S.P & Narang,K.L.,Cost Accounting, Kalyani Publishers
- 2.Khanna, B.S. Pandey, I.M-Ahuja, G.K and Arora M.N., Practical Costing, S Chand & Sons
- 3.Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt .Ltd .Chennai
- 4.Reddy, T.S. and Hariprasad Reddy, Y, Cost Accounting, Margam Publications
- 5.Prasad, N.K and Prasad, V.K, Cost Accounting, Book Syndicate
- 6.Saxena and Vashist, Cost Accounting Sulthan Chand and Sons, 2014, New Delhi

### **E-Resources**

[www.accountinglectures.com](http://www.accountinglectures.com)

[www.accountingcoach.com](http://www.accountingcoach.com)

<http://simplestudies.com/accounting-lectures.html>

[www.accountingstudyguide.com](http://www.accountingstudyguide.com)

**CORE –XVI - VISUAL BASIC AND RELATIONAL DATA BASE  
MANAGEMENT SYSTEMS (Theory & Practicals)  
THEORY**

**UNIT – I**

Form –Form Property - variables – data types – string – numbers - Writing simple programs – toolbox – Creating controls – name property – command button – access keys – image controls – text boxes – labels – Radio buttons- Check box - Frame- message boxes.

**UNIT – II**

Displaying information – Determinate loops – indeterminate loops – conditionals – built-in functions (String, Numeric) – functions and procedures. Lists – arrays – controls arrays – combo boxes – projects with multiple forms – Menus- MDI forms

**UNIT – III**

Database Management System – Advantages – Components – Class Diagram – Events - Normalization – 1 NF – 2 NF – 3 NF

**UNIT – IV**

Oracle - an introduction – SQL \*Plus Environment – SQL – Logging into SQL \*Plus - SQL \*Plus Commands – Errors- Oracle Tables: DDL- Naming Rules and conventions – Data Types – Constraints – Creating Oracle Table – Displaying Table Information – Altering an Existing Table – Dropping, Renaming, Truncating Table.

**UNIT – V**

DML- Insert and Select commands - Data access techniques: ADO – Connection object – Recordset object.

Forms and Reports: Design of form and Report – Form Layout – Data Reports

**TEXT BOOKS:**

1. Gary Cornell. *Visual Basic 6 from the Ground up*. Tata McGraw Hill – 1999.(Ch 1,2)
2. G.V. Post ,”*Data base Management Systems*”, Tata McGraw Hill, 2000(Ch 3, 5)
3. DATABASE SYSTEMS USING ORACLE – Nilesh Shah, 2nd edition, PHI.(Ch 4, 5)

**PRACTICALS**

**I.** Create necessary tables and write queries for the following problems.

1. Savings bank account for banking
2. Library information system
3. Inventory
4. Invoice

**II.** Create database and performing the operations given below using a Menu Driven program: (a)Insertion, (b)Deletion, (c)Modification, (d)Generating a reports (Simple) for the following Systems using Oracle

1. Payroll
2. Mark sheet Processing
3. Telephone directory maintenance

**III.** To create a Visual Basic application for a basic designer for drawing Line, Circle, Rectangle, Ellipse and Triangle.

**IV.** To write a Visual Basic application for calculator that will perform simple as well as complex calculations.

**V.** A company maintains the record of their employees as : Name, Designation , Details of the pay like Gross pay, Provident Fund deductions, Professional tax and the Net pay. Keep the details of the pay with insert, edit, delete and modify.

**Elective Paper I**  
**(1) - INCOME TAX LAW AND PRACTICE - I**

**Objectives**

**No of Credits : 5**

1. To Provide a detailed understanding of the various provisions of I.T. Act.
2. To enable the students to about the Assessment Procedures and Tax Planning.

**Unit I : Introduction**

Meaning of Income - Features of Income Tax - Types - Important Definitions Under the Income Tax Act - Assessee - Types - Rates of Tax - Residential Status - Scope of Total Income - Incomes Exempt from tax.

**Unit II : Income from Salary**

Definition - Allowances - Valuation of perquisites - Deductions from Salary - Gratuity - Pension - Commutation of Pension - Leave Salary - Profits in lieu of Salary - Provident Funds - Deductions under Sec. 80.

**Unit III : Income from House Property**

Annual Value - Meaning and Computation - Deductions from Annual Value - Legal Provisions.

**Unit IV : Profits and Gains from Business or Profession**

Income from Business or Profession - Allowable expenses - Not allowable expenses - General deductions - Provisions relating to Depreciation - Deemed Business Profits - Undisclosed incomes - Investments - Compulsory maintenance of Books of accounts - Audit of Accounts of certain persons - Special provisions for Computing Incomes on estimated basis - Computation of Income from Business or Profession.

**Unit V : e-filing & Submission of Returns**

e-filing - Concept - Procedure - 26 AS - TDS - Traces - Filing of Return - Various Returns - Permanent Account Number (PAN) - Usage of PAN - Concept of Transfer Pricing - Fundamentals.

**Note : Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**

**Suggested Readings**

1. Vinod, K. Singhania, Students Guide to Income Tax, Taxman Publications Pvt. Ltd.
2. Mehrotra - Income Tax Law & Accounts, Goyal, Sathiya B havan Publications.
3. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
4. Reddy, T.S. & Hariprasad Reddy, Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai.
5. Murthy. A, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
6. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai

**E-Resources**

[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

[www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)

[www.onlineservices.tin.egov-nsdl.com](http://www.onlineservices.tin.egov-nsdl.com)

[www.clear-tax.in](http://www.clear-tax.in)



**Elective Paper I**  
**(2) - PORTFOLIO MANAGEMENT**

**Objectives**

**No of Credits : 5**

1. To acclimate the students on the concept of Portfolio Management.
2. To facilitate the students to know the techniques of Portfolio Management.

**UNIT I : Introduction**

Portfolio - Meaning - Objectives - Terms relating to Portfolio - Securities - Risk - Return - Introduction to Portfolio Management - Role of Portfolio Managers.

**UNIT II : Value of Money**

Time value - Computation of Present Value Interest Factor (PVIF), Future Value Interest Factor (FVIF), Present Value Interest Factor at an Annuity (PVIF A) - Future Value Interest Factor at an Annuity (FVIF A) Simple Problems relating to it.

**UNIT III : Portfolio Analysis**

Planning - Selection - Evaluation - Revision - Various Steps involved in Portfolio Development - Theories relating to Portfolio Analysis.

**UNIT IV : Risk & Return**

Interpretation of Risk & Return - Mean - Variance Analysis - B (Beta) Measures. Portfolio Diversification - Bond Valuation.

**UNIT V : Need and Importance of Portfolio Management**

Portfolio Management Vs Wealth Management - Introduction to Derivatives - Futures Options - Swaps - SEBI Regulations relating to Portfolio Operations.

**Note : Questions in Sec. A, B & C shall be in the proportion of 80:20 between Theory and Problems.**

**Suggested Readings**

1. Francis-Management of Investments, McGraw Hill
2. V.K. Bhalla- Investment Management, S Chand & Co
3. Gurusamy S, Security Analysis and Portfolio Management, Vijay Nicole Imprints, Chennai
4. Fisher & Jordan-Security Analysis & Portfolio Management, prentice Hall
5. Punithaathi Pandian- Security Analysis & Portfolio Management, Vikas Publishing House

**E-Resources**

[www.portfoliomanagement.in](http://www.portfoliomanagement.in)

[www.sebi.gov.in](http://www.sebi.gov.in)

[www.moneycontrol.com](http://www.moneycontrol.com)

[www.pms.sharekhan.com](http://www.pms.sharekhan.com)

**Elective Paper-I**  
**(3) - RESEARCH METHODOLOGY**

**Objectives**

**No of Credits : 5**

1. To expose the students to learn the area of Research
2. To make the students understand the Mechanism of Research Analysis

**UNIT I : Introduction**

Research - Types - Objectives of Research - Social Research - Criteria of Good Research - Qualities of a Researcher - Research process - Research problem - Selection of a Research problem.

**UNIT II : Research Design**

Meaning - Need for Research Design - Features and Types - Preparation of Research Design.

**UNIT III : Hypothesis**

Formulation & Types of hypothesis - Sources of hypothesis - testing of hypothesis.

**UNIT IV : Methodology**

Collection of Data - Source of information - Primary and Secondary Data - Methods of Data Collection - Interview - Observation - Questionnaire - Schedules - Difference between Questionnaire and Schedule.

**UNIT - V : Analysis of Data and Project Report**

Analysis of data - Measures of Central Tendency - Correlation, Regression, Linear Programming (Simple Problems) - Data Processing through Computers - Meaning of Thesis writing - Mechanics of Thesis writing - Contents of Thesis - Pages of the Preliminary Section - Body of the Thesis (out line).

**Suggested Readings**

1. Gupta. S, Research Methodology & Statistical Techniques.
2. Panneerselvam, Research Methodology, Prentice Hall of India.
3. Krishnaswamy and Ranganatham, Research Methodology, Pears on Education India.
4. Gopal Lal Jain, Research Methodology- Methods, Tools & Techniques, TamilNadu Book House.

**E-Resources**

[www.explorale.com](http://www.explorale.com)  
[www.onlinelibrary.wiley.com](http://www.onlinelibrary.wiley.com)  
[www.springer.com](http://www.springer.com)  
[www.emeraldinsight.com](http://www.emeraldinsight.com)

## VI SEMESTER

### Core Paper XVII - FINANCIAL SERVICES

#### Objectives

No of Credits : 4

1. To enable the students to understand the world of financial services.
2. To facilitate the understanding of the various Financial Services.

#### Unit I : Introduction

Financial Services - Concept - Objectives - Functions - Characteristics - Financial Services Market - Concept - Constituents - Growth of Financial Services in India - Financial Services Sector Problems - Financial Services Environment - The Forces - Players in Financial Markets - Interest Rate Determination - Macro Economic Aggregates in India.

#### Unit II : Merchant Banking and Public Issue Management

Definition - Functions - Merchant Bankers Code of Conduct - Public Issue Management - Concept - Functions - Categories of Securities Issue - Mechanics of Public Issue Management - Issue Manager - Role of Issue Manager - Marketing of Issue - New Issues Market Vs Secondary Market - Underwriting - Types - Benefits Functions.

#### Unit III : Money Market and Stock Exchange

Characteristics - Functions - Indian Capital Market - Constituents of Indian Capital Market - New Financial Institutions and Instruments - Investor Protection - Stock Exchange - Functions - Services - Features - Role - Stock Exchange Traders - Regulations of Stock Exchanges - Depository - SEBI - Functions and Working.

#### Unit IV : Leasing

Characteristics - Types - Participants - Myths about Leasing - Hire Purchase - Lease Financing Vs Hire Purchase Financing - Factoring - Mechanism - Functions of a Factor - Factoring - Players - Types - Operational Profile of Indian Factoring - Operational Problems in Indian Factoring - Factoring Vs bills Discounting - Consumer Finance - Mechanics - Sources - Modes - Demand for Consumer Finance - Factors - Consumer Finance Insurance.

#### Unit - V : Venture Capital

Origin and Growth of Venture Capital - Investment Nurturing Methods - Mutual Funds - Portfolio Management Process in Mutual Funds - Credit Rating System - Growth Factors - Credit Rating Process - Global and Domestic Credit Rating agencies - Principles of Insurance - Life and Non - Life Insurance - IRDA - Powers - Pension Fund - Objectives - Functions - Features - Types - Chilean Model - Pension Investment Policy - Pension Financing.

#### Suggested Readings

1. Gurusamy S, Essentials of Financial Services, Vijay Nicole Imprints, Chennai, 2014
2. Gomez Clifford, Prentice Hall of India, Financial Markets, Institutions and Financial Services, 2008
3. Meir Kohn, Financial Institutions and Markets, Oxford University Press
4. Rajesh Kothari, Financial Services in India: Concept and Application, Sage publications, 2012, New Delhi.
5. Madhu Vij & Swati Dhawan, Merchant Banking and Financial Services, Jain Book Agency, 2000, Mumbai
6. Vasant Desai, Financial Markets and Financial Services, Himalayan Publishing House Pvt Ltd, 2000, Mumbai

#### E- Resources

[www.rbi.org](http://www.rbi.org)  
[www.sebi.org](http://www.sebi.org)  
[www.nse.org](http://www.nse.org)

## **Core Paper XVIII - HUMAN RESOURCE MANAGEMENT**

### **Objectives**

**No of Credits : 4**

1. To facilitate the students to know about the importance of Human Resources.
2. To make the students to understand the various aspects of the Human Resources Management.

### **UNIT I : Introduction**

Nature and Scope of Human Resources Management - Differences between Personnel Management and HRM - Environment of HRM - Human Resource Planning - Recruitment - Selection - Methods of Selection - Uses of various Tests - Interview techniques in Selection and Placement.

### **UNIT II : Training**

Meaning - Induction - Methods - Techniques - Identification of the Training needs - Training and Development - Performance appraisal - Transfer - Promotion and Termination of services - Career Development.

### **UNIT III : Compensation**

Cost to Company - CTC Fixed and Flexible Pay - Components - Incentives - Benefits - Motivation - Welfare and Social Security Measures.

### **UNIT IV : Labour Relation**

Need - Functions of Trade Unions - Forms of Collective bargaining - Workers Participation in management - Types and effectiveness. Industrial Disputes and Settlements (laws excluded)

### **UNIT V : Human Resource Audit**

Human Resource Audit - Nature - Benefits - Scope - Approaches.

### **Suggested Readings**

- 1.Rao, VSP, Human Resource Management, Excel Books
- 2.Ashwathappa,Human Resource Management, Himalaya Publishing House
- 3.Garry Deseler, Human Resource Management, Prentice Hall
- 4.Prasad,LM,Human Resource Management, Sultan Chand & Sons
- 5.Tripathi ,Human Resource Management, Prentice Hall
- 6.Sundar & Srinivasan ,Essentials of Human Resource Management, Vijay Nicole Imprints Pvt.Ltd. Chennai

### **E-Resources**

[www.whatishumanresource.com](http://www.whatishumanresource.com)  
[www.managementstudyguide.com](http://www.managementstudyguide.com)  
[www.humanresources.about.com](http://www.humanresources.about.com)  
[www.managementhelp.org](http://www.managementhelp.org)

## **Core Paper XIX - MANAGEMENT ACCOUNTING**

### **Objectives**

**No of Credits : 4**

1. To enable the students to get knowledge about the various techniques of Management Principles.
2. To make the students to get practical skill in solving management problems.

### **Unit I : Introduction**

Management Accounting - Meaning - Scope - Importance - Limitations - Management Accounting Vs Cost Accounting - Management Accounting Vs Financial Accounting.

### **Unit II : Financial Statement Analysis**

Analysis and Interpretation of Financial Statements - Nature and Significance - Types of Financial Analysis - Tools of Analysis - Comparative Statements - Common size Statement - Trend Analysis.

### **Unit III : Ratio Analysis**

Meaning - Advantages - Limitations - Types of Ratios - Liquidity Ratios - Profitability Ratios - Turnover Ratios - Capital Structure Ratios - Leverage Ratios - Calculation of Ratios.

### **Unit IV : Cash Flow Analysis & Marginal Costing**

Meaning of Cash Flow Statements - Advantages - Limitations - Preparation of Cash Flow Statement - Types of Cash flows - Operating, Financing and Investing Cash flows. Application of Marginal Costing in Decision Making - Make or Buy - Shutdown or Continue - Exploring New Markets.

### **Unit V : Budgetary Control & Capital Budgeting Control.**

Budgetary Control - Meaning - Preparation of various Budgets - Cash Budget - Flexible Budget - Production Budget - Sales Budget. Capital Expenditure Control - Meaning of Capital Budgeting - Assessment of Capital Expenditure through Pay Back Method, Net Present Value Method and Accounting Rate of Return Method.

**Note : Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**

### **Suggested Readings**

1. Maheswari, S.N., Management Accounting, Sultan Chand & Sons
2. Murthy A and Gurusamy S, Management Accounting- Theory & Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai
3. Charles T. Horngren and Gary Sundem, N, Introduction to Management Accounting, Prentice Hall
4. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers
5. Reddy, T.S. & Dr. Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.
6. Hansen- Mowen, Cost Management Accounting and Control, South Western College

### **E-Resources**

[www.accountingcoach.com](http://www.accountingcoach.com)  
[www.accountingstudyguide.com](http://www.accountingstudyguide.com)  
[www.futureaccountant.com](http://www.futureaccountant.com)  
[www.thestudentcpa.com](http://www.thestudentcpa.com)

## **CORE - XX - WEB TECHNOLOGY ( Theory & Practicals )**

### **THEORY**

#### **UNIT – I**

Internet Basic – Basic Concepts-Communication on the internet-Internet Domains-Establishing connectivity on the internet. Introduction to HTML – HTML Tags –Paired Tags-Singular Tags-The Structure of the HTML program.

#### **UNIT – II**

Lists: Types of Lists-Adding Graphics to HTML Documents-Tables Linking Documents-Frames-Introduction to Frames.

#### **UNIT – III**

Introduction to JavaScript-Advantages to Java Script-Writing Java Script into HTML-Data types and Literals-Operators and Expression in Java Script-Conditional Statements in Java Script.

#### **UNIT – IV**

Looping in Java Script-Basic Programming Techniques-Functions and Loops in Java Script : Built-in Functions-User Defined Functions-Dialog Boxes.

#### **UNIT – V**

Java Script Documents Object Model-Cookies-Dynamic HTML-Cascading Style Sheets-Class-External Style Sheets-Tags in Style Sheets.

#### **REFERENCE BOOKS :**

1. Ivan Bayross, *Web Enable Commercial Application Development Using HTML, DHTML, JavaScript and PHP, 4<sup>th</sup> Revised Edition*, BPB Publications, 2010.
2. J.Jaworski, *Mastering JavaScript*, BPB Publications, 2010.
3. T.A.Powell, *Complete Reference HTML* Publications, 1999.
4. Jeffrey C.Jackson, "Web Technologies—A Computer Science Perspective", Pearson Education, 2006.

### **PRACTICALS**

1. Creation of a personal web page (with links)
2. Preparation of a bio data
3. Prepare a train time table using row/column span
4. Create an array of 10 elements and display it.
5. Write a program outputs the squares, roots and cubes of integers between 1 and 100
6. Read a string and looks it character by character.
7. Design a Simple calculator.
8. Create a web form for a library application with necessary controls.

**Note: All the Computer Practical Examinations will be conducted jointly by an Internal Examiner and an External Examiner.**

## **Elective Paper II (1) - INCOME TAX LAW AND PRACTICE - II**

### **Objectives**

**No of Credits : 5**

1. To help the students to understand the relevance and significance of Tax.
2. To Facilitate the students in understanding the various Provisions I.T. Act.

### **UNIT I : Income from Capital Gain**

Capital Gain - Meaning - Short term and Long term Capital Gains - Certain Transactions not included as transfer - Cost of Acquisition - Cost of Improvement - Indexation - Capital Gain under different circumstances - Exempted Capital Gains - Computation of Capital Gains.

### **UNIT II : Income from other sources**

Computation - Grossing up - Deductions in Computing Income under the head and other related provisions.

### **UNIT III : Clubbing of Incomes and Set off / Carry forward and Set - Off of losses**

Clubbing of Incomes under various situations - Deemed Incomes - Simple Problems on clubbing of incomes - Set off - Carry forward and set off of losses.

### **UNIT IV : Deductions from Gross Income**

Permissible Deductions from Gross Total Income - Sec. 80C, 80CCC, 80CCCD, 80 D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U. Assessment of Individual- Computation of Tax.

### **UNIT V : Income Tax Authorities and Procedure of Assessment**

Income Tax Authorities - Powers of the Central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax officers. Assessment Procedures - Self Assessment - Best Judgement Assessment - Income Escaping Assessment (Re assessment) - Advance Payment of Tax - Meaning and Due dates.

**Note : Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.**

### **Suggested Readings**

1. Vinod, K. Singhania, Students Guide to Income Tax, Taxman Publications Pvt. Ltd.
2. Mehrotra- Income Tax Law & Accounts, Goyal, Sathiya Bhavan Publications.
3. Gaur & Narang, IncomeTax Law & Practice, Kalyani Publishers.
4. Reddy, T.S. & Hariprasad Reddy,Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai.
5. Murthy. A, Income Tax Law & Practice, Vijay Nicole Imprints Pvt .Ltd .Chennai
6. Hariharan N,Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai

### **E-Resources**

[www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

[www.incometaxindiaefiling.gov.in](http://www.incometaxindiaefiling.gov.in)

[www.onlineservices.tin.egov-nsdl.com](http://www.onlineservices.tin.egov-nsdl.com)

[www.cleartax.in](http://www.cleartax.in)

**Elective Paper - II (2) : PROJECT WORK (GROUP)**

**No of Credits:5**

A Group of 3 students will be assigned a Project in the beginning of the Final year. The Project Work shall be submitted to the College 20 days before the end of the Final year and the College has to certify the same and submit to the University 15 days prior to the commencement of the University Examinations.

The Project shall be evaluated externally. The External Examiner shall be from the Panel of Examiners suggested by the board of Studies from time to time.

Those who fail in the Project Work will have to redo the Project Work and submit to the College for External examination by the University.

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AC.F'16