

**II YEAR – III SEMESTER
COURSE CODE: 7BCC3C1**

CORE COURSE - V – TALLY

Unit - I

Introduction – Role of computer in Accounting – Extended enterprise features – Accounting and Inventory control features – sales and purchase order processing. To start tally – menus and options – Accounting with Tally – Pre defined groups of accounts – Golden rules of accounts – Double entry systems – ledger creation.

Unit - II

Gateway of Tally – Accounts Information – Primary groups of capital nature – revenue nature– To create groups using single mode – multiple mode – Types of Budget – type of vouchers – Restart numbering – Foreign Exchange Transactions – Gate way of Tally – Inventory information – Single stock group creation – multiple stock group creation – create stock category using single mode – multiple mode – configuration settings for inventory – costing method – FIFO – LIFO – create stock items in multiple mode – Trading Business.

Unit - III

Gateway of Tally – Voucher entry – Type of Voucher – Inventory allocations – Purchase and Sales order vouchers entry – Invoice entry – optional and Regular Vouchers – Gate way of Tally – Balance sheet – Profit and Loss Account.

Unit - IV

Gate way of Tally – Display – Trial Balance – Accounting Books and Statements – Inventory Reports and Statements – Cash Flow / Funds Flow Statement – Gate way of Tally – Multi Accounting Printing – Types of Printing Configuration Options.

Unit - V

Reconciliation of Bank Accounts and other Miscellaneous option – Stock Summary Ratio Analysis – Import and Export of Data – Backup and Restore of data – loading a company – creating a group company – Reconciliation of Bank accounts – Security control – uses and passwords – Types of Security – Case study for Manufacturing Accounts (minimum three problems) – case study of Trading Business (minimum three problems) – Online help – Tally ODBC – Connectively – E-mail – ASCII – HTML – XML – Internet Publishing – upload – FTP – Webpage – URL – Exchange and Merge date.

Text Book:

Tally software Package – Manual.

**II YEAR – III SEMESTER
COURSE CODE: 7BCC3C2**

CORE COURSE - VI – C PROGRAMMING

Unit - I

Introduction: Special features of C – Characteristics of C – Structure of C – Program – Data Types – Integer Data type – Integer Variable – Rules for naming a variable – Data declaration and expressions – Arithmetic operators – Declaration and Initialization – combined – Integer division – priority of arithmetic operators – The parentheses – The modules operator – The unary operator – other data types: floating point numbers – type “double” – types char-key words in C.

Unit - II

Control statements: The Scan function – decision making – The if, if else statements and Nesting of if statements – updating assignment operator – Increment – decrement operator – while loop – do while loop – and for loop – Boolean values.

Unit - III

Arrays: Introduction to arrays – Declaring an array – Initializing on array – break and continue – strings and character arrays – The conditional arrays – Functions: Introduction to functions – Printf, scanf functions – user defined functions – local and global variable – parameter for argument – functions with multiple parameter built in C library functions.

Unit - IV

Pointers: Introduction to pointers and indirection – concept of pointer – strings static and auto classes – sprint f, strcat, strlen, scan f, stremp functions – size of operator – labels and go-structures–Introduction–period operator–initializing–passing a structure by reference.

Unit - V

Standard input and output – putchar, getchar – getc, putc, file input and output – C processor– define un def, include, if def, if def else – miscellaneous features – type def – register and external variables.

Text Book:

1. Programming in ANSI C, by E. Balagurusamy, Tata McGraw Hill, 4 th Edition.

Books for Reference:

1. Theory and Problems of Programming with C, by Byron S.Gottfried, TATA McGRAW HILL
2. Programming in ANSI C, by D. Ravichandran, New Age International (P) Ltd.

Exercise:

1. Create a C program to add, subtract, Multiple the Numbers.
2. Create a C program to display the Multiplication table.
3. Write a program to find the given numbers is Armstrong or not.
4. Develop a program to reverse the digit.
5. Write a program to display the student grade using structure.
6. Develop a program to do EB bill calculation using structure.

7. Develop a program to find length of the string and concatenate two strings.
8. Write a program to find the given string is palindrome (or) not.
9. Write a program to find factorial of given value.



**II YEAR – III SEMESTER
COURSE CODE: 7BCC3C3**

CORE COURSE - VII – BUSINESS STATISTICS

Unit - I

Definition – Importance – Application Limitations and Distrust statistical Survey – Planning and design of survey – Collection of data – Primary and Secondary Data – Questionnaire and Schedules – Sampling design – Types of samples – Statistical Errors – Classification of data – Tabulation – Presentation of Data – Diagrams.

Unit - II

Measures of Central tendency – Mean – Median – Mode – Geometric Mean – Harmonic Mean – Measures of dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation.

Unit - III

Correlation – meaning – types – Scatter diagram – Karl Pearson's co-efficient of correlation – Rank correlation – concurrent deviation method – Bi-variate frequency distribution. Regression analysis – uses – methods of studying regression – regression lines.

Unit - IV

Index numbers – meaning – construction of index numbers – its problems – methods of construction – test of consistency – fixed base – chain base conversion and shifting – consumer price index – formula.

Unit - V

Time series – components – moving average – methods of least squares – measurement of seasonal variations – simple average, ratio-to-trend method, ratio-to-moving average method – link relative method.

Text Book:

Statistical methods : Dr.S.P.Gupta Sultan chand & sons, New Delhi.

Books for Reference:

1. Statistics, Theory & Practice: R.S.N. Pillai & Baghavathy – S.Chand & Company Ltd. New Delhi.
2. Business Statistics : G.C.Beri Tata Megraw-Hill Edition.
3. Statistical Methods : Sanchetti Kapoor
4. Business Statistics : M.Wilson, Himalaya Publishing House, Mumbai.



**II YEAR – III SEMESTER
COURSE CODE: 7BCC3C4**

CORE COURSE - VIII – ADVANCED ACCOUNTANCY – III

Unit - I

Partnership Accounts – General, profit and loss appropriation – fixed and fluctuating capital –past adjustment and guarantees.

Unit - II

Admission of a partner – Goodwill Treatment – Revaluation of assets and liabilities – accumulated profits, losses and reserves.

Unit - III

Retirement of a partner – Retirement and admission – Death of a partner – settlement of amount due to legal representative – life insurance policy amalgamation of firm.

Unit - IV

Dissolution – accounting treatment for un-recorded asset and liability – continuance of firm by partners after dissolution – insolvency of partners – Garner Vs Murray case – Insolvency of all partners

Unit - V

Piece meal distribution – proportionate capital method – maximum loss method – sale to a company.

Books Recommended:

1. Advanced Accountancy – R.L.Gupta & M.Radhasamy

2. Advanced Accountancy – M.C.Shukla & T.S.Grewal
3. Advanced Accountancy – M.A.Arulanandam & K.S.Raman
4. Advanced Accountancy – J.R.Batliboi
5. Advanced Accountancy – V.Singharaj
6. Advanced Accountancy – Jain & Narang

Note: The question paper must contain 60% problems and 40% Theory.



**II YEAR – III SEMESTER
COURSE CODE: 7BBAA3**

ALLIED COURSE - III -ADVERTISING AND SALES PROMOTION

Unit I

Advertisement- Meaning, definition, importance, objectives – media, forms of media – press, Newspaper, trade journal, Magazines - outdoor advertising-poster, banners, neon signs, publicity literature booklets, folders, house organs - direct mail advertising - cinema and theatre programme - radio and television advertising – exhibition, trade fair, transportation advertising.

Unit II

Advertising agencies - Advertising Budget - Advertising Appeals - Social Effects of Advertising - Advertisement Copy - Objectives-Essentials - Types-Elements of Copy Writing: Headlines, Body Copy - Illustration-Catch Phrases and Slogans-Identification Marks.

Unit III

Advertising layout- functions-design of layout-typographic printing: process-lithography- printing Plates and reproduction paper, and cloth - size of advertising-repeat advertising-advertising Campaign- steps in campaign planning.

Unit IV

Sales force Management- Importance -sales force decision –sales force size-recruitment & selection-training-methods-motivating salesmen, Controlling - compensation & incentives-fixing sales territories, quota – Evaluation - Personal selling-Objectives - Salesmanship-Process of personal selling-types of salesman.

Unit V

Sales promotion: Meaning-methods-promotional strategy-marketing communication and persuasion-promotional instruments: techniques of sale promotion-consumer and dealer promotion. After sales service-packing – guarantee

Books for Reference:

1. Advertising and Sales Management : Sontakki C.N.
2. Salesmanship and advertising : Davar S.K.
3. Advertising Management – Sherslekar, Victor & Nirmala Prasad
4. Foundations of Advertising – Theory & Practice – S.A. Chunawala
5. Promotion Management - S.A. Chunawala



**PART IV (2) – SKILL BASED SUBJECTS (SBS)
GROUP I – SET I
II YEAR – III SEMESTER
COURSE CODE: 7SBS3A1
COURSE I – COMPETITIVE EXAMINATION SKILLS**

Objectives:

To build a sense of awareness among students through proper guidance about various competitive examinations in order to motivate students for prospective career in government and corporate sector.

To intensively guide students for competitive examinations like TNPSC, UPSC, SSC, RRB, IBPS etc.

Unit I

Public Service Commission: Tamil Nadu Public Service Commission (TNPSC) and its role - History of TNPSC - Constitutional Provisions on the Formation, Functions, and Powers of Public Service Commissions for the Union and for the States - TNPSC and its rules of Procedure.

Eligibility and examination pattern: TNPSC - Union Public Service Commission (UPSC) - Staff Selection Commission (SSC) - Railway Recruitment Board (RRB) – Institute of Banking Personnel Selection (IBPS).

Unit II

Intelligence, creativity & application, testing & assessment - Types, verbal abilities & fluency

Unit III

Numerical ability:

Numbers, simplification, time and work, percentage, fraction, speed and distance, simple and compound interest, ratio and proportion

Unit IV

Spatial and perceptual abilities, situation reaction test

Unit V

Memory and inductive reasoning, Logical reasoning, Coding and Decoding, Direction Test, Syllogism

Books for Reference:

1. Ajay rai, "intelligence tests", sterling paperbacks, published by sterling publishers pvt. Ltd., 1-10, green park extension, new delhi 110 016., 2001
2. Competition success review magazines.



PART IV (I) – (C)
NON – MAJOR ELECTIVE – COURSE II
II YEAR – III SEMESTER
COURSE CODE: 7NME3C
COURSE II – EFFECTIVE EMPLOYABILITY SKILLS

Unit I Curriculum Vitae & Facing the Interview

Applying for jobs, Preparing the curriculum Different formats vita, Facing the interviews, Frequently Asked Questions (FAQs).

Unit II Interpersonal Communication

One to one Communication
One to group Communication

Unit III Group Discussion

Listening, Ice-breaking, Leader – Member Moderates his role responsibility, Conflict, Management, Consensus, Steps involved

Unit IV Team Work

Qualities Selection constant & comfort, Orientation Review Tea, Review of the team work

Unit V Motivation

Leadership & Motivation, Behaviour, Motives Managerial Skills

Books for Reference:

1. E.H.McGrath, S.J., “Basic Managerial Skills For All”, Prentice-Hall of India Private Limited, New Delhi 110 001. ISBN-0-87692-498-4.
2. D.K.Sarma, “You & Your Career”, Wheeler Publishing, 755, Anna Salai, Chennai 600002. ISBN 81-7544-170-4. -1999
3. Indian Jaycees, “Skills” Series, published by Indian Jaycees.
4. S.P.Sachdeva, “Interview In A Nutshell”, Sudha Publications (P) Ltd., B-5, Prabhat Kiran, Rajendra Place, New Delhi 110 008.



PART V

II YEAR – III SEMESTER

COURSE CODE: 7BEA3

PART – V – EXTENSION ACTIVITIES

Extension Activities will be organized for 2 days in the Third Semester. The programme may be organized in any Saturday and Sunday.

A meeting of all the staff of the College (Teaching, Administrative and Technical Staff) be conducted before departing to the camp in which each and every aspect like Programmes to carried out, accommodation, food, medical aid, transport facilities, etc., should be thoroughly discussed.

One credit will be allotted for this Extension Activities. The marks allotted for each camp will be 100. Each student participating in the camp will be evaluated internally for 100 marks. The criteria for evaluation of Extension Activities will be as follows:

S. No.	Criteria	Maximum Marks
1.	Interaction with villagers	10
2.	Participation / Attitude towards work	10
3.	Participation in interaction and discussion	10
4.	Knowledge of problems / issues	10
5.	Organising & decision making ability	20
6.	Expression: a) Cultural programmes	10
	b) Report Writing	20
7.	Ability to adjust and work in a team	10
Total		100



**III YEAR – V SEMESTER
COURSE CODE: 7BCC5C1**

CORE COURSE -XIII – CORPORATE ACCOUNTING

Unit - I

Issue of shares – Issue of debentures – Underwriting of shares and debentures – Redemption of debentures – Redemption of preference shares

Unit - II

Acquisition of business – Profit prior to incorporation

Unit - III

Final accounts of companies

Unit - IV

Amalgamation, Absorption and Reconstruction (External) of Companies – Internal Reconstruction and capital reduction.

Unit - V

Company account – liquidation – statement of affairs and efficiency – surplus account – Liquidators final statement of account.

Text Book:

Advanced Accountancy – R.L.Gupta and M.Radhasamy

Books for Reference:

1. Advanced Accountancy – M.C.Shukla & T.S.Grewal
2. Advanced Accountancy – M.A.Arulanandam & K.S.Raman
3. Advanced Accountancy – Jain and Narang
4. An introduction to Accountancy – S.N.Maheswari.



**III YEAR – V SEMESTER
COURSE CODE: 7BCC5C2**

CORE COURSE - XIV – INCOME TAX – LAW AND PRACTICE – I

Unit - I

Historical background of Indian Income Tax – Income Tax Act.1961

Unit - II

Definitions: Agricultural income – Previous year – Assessee – Assessment year – person – principal officer – Residential status – Deemed income – Capital and Revenue – Tax liability.

Unit - III

Income exempt from tax – Depreciation

Unit - IV

Salary – Income from house property

Unit - V

Profits and Gains from Business or profession – Capital gains – Income from other sources

Text Book:

Income Tax Law and Accounts : Mehrotra and Goyal, Sahitya Bhawan publication

Books for Reference:

1. Income Tax : Vinod K.Sighania Taxman
2. Income Tax : Bhagwati Prasad and Vishnu prakashan
3. Income Tax : B.B.Lal
4. Income Tax : Girish and Ravi Gupta



**III YEAR – V SEMESTER
COURSE CODE: 7BCCE1B**

ELECTIVE COURSE - I (B) – WEB TECHNOLOGIES

Unit - I

WWW Fundamental: Getting connected – who is on the web – History of the web – Understanding URL's – History of the internet – Services available on the internet – Accessing the internet – what is multimedia – Hypertext – CDROMS and WWW – on line communications and the web.

Unit - II

Getting connected to the web: Web access – Internet service Providers – RCO/IP and windows learning about SLIP and PPP – Bandwidth – Dedicated connection Modems and the web – About the Web Browsers – Netscape Navigator.

Unit - III

Working the e-mail: Accessing Internet Mail – Electronic Mail and on – line services – Fining funds in Cyberspace – using mailing list – accessing other parts of the Internet.

Unit - IV

Web Server Hardware and Software: About setting up a web server – Hardware requirements– Dedicated Phone lines – Web Server Software – Working with windows – HTTPD – Getting up and running with HTTPD – Managing.

Unit - V

Learning HTML: About Home Pages – About Hypertext Markup Language – Using HTML – Structural formatting – Paragraph formatting – List – Specification formatting – Formatting hyperlinks – HTML and Multimedia.

Text Books:

1. Paul.J.Perry, "World Wide Web Secrets, Comdex computer Publishing 1996.
2. Rajkamal "Internet and WEB Technologies" Tata McGraw Hill Publishing Company Ltd., New Delhi, 2002.

Books for Reference:

1. Douglas E.Cornor, the Internet, III Edition, Pearson Education Asia, 2001.
2. Daniel Minoili, Emma Minoli, "Web commerce technology Handbook" Tat McGraw Hill publishing Co., Ltd.,

3. Daniel Minoili "Internet & Internet Engineering Technologies, Protocols and application"
Tate McGraw Hill Publishing Co. Ltd., 1999.

Exercise:

1. Using Internet utilities, TELNET, FTP, E-MAIL
2. HTML Programs using tags
 - a. Simple web page
 - b. Hyper linked web page <A>
 - c. Web page with image
 - d. Web page with applet <APPLET>
 - e. Web page with table<TB>
3. Java Program
 - a. Program to created a simple applet and applications
 - b. Using Java classes and objects
 - c. Using inheritance and interface
 - d. Using arrays in Java
 - e. Using exceptions
 - f. Using threads (Synchronization, communication, critical section)
 - g. Program using AWT package: Windows, controls and message layout managers
 - h. Using package.net
 - i. Using I/O package.IO (files and streams)



**III YEAR – V SEMESTER
COURSE CODE: 7BCCE2B**

ELECTIVE COURSE - II (B) – COSTING

Unit I

Definition of Costing – Importance – Uses of costing – Objectives - advantages – Differences between Cost and Financial accounts – Installation of costing system – Analysis and classification of costs – Preparation of cost sheet.

Unit II

Materials: Purchase procedures – Requisition for materials – Issue of materials: First In First Out, Last In First Out – Simple Average – Weighted Average – Recording and controlling of materials – Maintenance of stores: minimum level, maximum level, reorder level, Economic Ordering quantity – Perpetual inventory – Control over wastage, scrap and spoilage.

Unit III

Methods of remunerating labour: Incentive schemes – Idle time – Control over idle time – Job evaluation – Merit rating – Time study – Labour turnover – Meaning and measurement.

Unit IV

Accounting overheads – Fixed and variable overheads – Basis of charging overheads – Allocation – Apportionment and Absorption – Distinction between works overhead, administration overhead, selling overhead and distribution overhead – Distribution of service overheads

Unit V

Job costing – Process costing – Normal loss, abnormal loss and abnormal gains – Effectiveness – Equivalent – Production (excluding By – products and joint products).

Books for Reference:

1. Cost accounting : SP.Jain and KL. Narang , Kalyani Publishers.
2. Cost accounting : Das Gupta, Sultan Chand & Sons
3. Cost accounting : R.S.N.Pillai and Bhagvathi, S.Chand & Co.,
4. Cost accounting : S.P. Iyengar, Sultan Chand & Sons
5. Cost accounting : T.S.Reddy, Margham Publications.
6. Cost accounting : V.S.P.Rao, Vrinda Publications
7. A Text Book of cost and Management Accounts : M.N.Arora, Vikas Publications.

Note: The question paper shall contain 60% problems and 40% theory



GROUP I – SET II
III YEAR – V SEMESTER
COURSE CODE: 7SBS5A4

COURSE I – ENTREPRENEURIAL DEVELOPMENT SKILLS

Objectives:

- To learn the concepts, principles of entrepreneurship and to develop entrepreneurial interest and qualities
- To impart the process and procedure involved in setting up of a small enterprise and to acquire the necessary managerial skills to run a small-scale industry

Unit I

Concept of Entrepreneurship and basics of selection of project/business

Qualities of an entrepreneur – Classification of industries as tiny, small, medium and large Infrastructure facilities, threats and Opportunities-Corporate Social Responsibility

Unit II

Preparation of Project Proposal

Introduction to nature of business – techniques of market survey – goal setting, funding institution, departmental licenses and clearance – production capacity – fixed capital – working capital and total investment – costing, pricing, profit assessment – return on capital investment, Break Even Point and Cash Flow

Unit III

Marketing skills

Salesmanship, credit sales, customer management, negotiation skills, business tie ups, export possibilities and policies

Unit IV

Management of Men, Materials, Money, Machine and Methods (the 5Ms)

Management of man power, problem solving, purchasing techniques, inventory management– Quality control and standards – resource mobilization – Financial planning, record keeping and accounting, knowledge of employees' welfare measures – plant selection and layout.

Unit V

Industrial Management

Technology up gradation – value addition – diversification – utilization of waste and by products – concepts of zero discharge

Books for Reference:

1. Entrepreneurial Development – S.S.Khanna, S.Chand & Co.
2. Entrepreneurial & Management of Small Business – CED, Madurai – 10.
3. Entrepreneurship Development – S.P.Saravanan, Sul



GROUP I – SET II
III YEAR – V SEMESTER
COURSE CODE: 7SBS5A6
COURSE III – MARKETING AND SALES MANAGEMENT

Objectives:

- To acquire analytical skills for solving marketing related problems and challenges and to familiar with the strategic marketing management process
- To learn the elements of sales force to be an effective component of an organization's overall marketing strategy.

Unit I

Introduction: Evolution of Marketing – Types of Marketing: Consumer Products Marketing, Industrial Marketing and Services Marketing – Demographic and Behavioural Dimensions of Marketing – Marketing Planning

Unit II

Basics of Market Segmentation, Targeting and Positioning – Components of The Marketing Mix: Product – Price – Place – Promotion – Distribution Channels: Types – Merits and Demerits

Unit III

Marketing Vs Selling – Nature and Scope of Sales Management – Personal Selling and Salesmanship – Selling Function – Understanding Consumer's Decision Making Process – Sales Organization and Types Of Selling

Unit IV

Prospecting – Approaching The Customer – Sales Presentation – Sales Demonstration – Negotiating Buyer Concerns – Closing The Sale – Post Sales Service and Complaint Handling

Unit V

Modern Trends in Marketing and Sales: Internet Marketing – Direct Marketing – Multi Level Marketing – Relationship Marketing – Selling through Kiosks

Books for Reference:

1. Chunawalla, S. A., Sales Management, 5th Edition (2007), Himalaya Publishing House
2. Havaldar, Krishna; Sales And Distribution Management, 1st Edition (2006), Tata Mcgraw Hill
3. Perreault, Jr., William; Mccarthy, E. Jerome, **Basic Marketing, 15th Edition, 2006, Tata Mcgraw Hill**

