

UNIVERSITY OF MADRAS
INSTITUTE OF DISTANCE EDUCATION
BCOM – COMPUTER APPLICATION
Under Choice Based Credit System
(With effect from the academic year 2018 – 2019)

SCHEME OF EXAMINATION

SEMESTER I		SUBJECTS	CREDIT	Max Marks		TOTAL
COURSE COMPONENT				INT	EXT	
Part I	Paper-I	Tamil or other language	3	25	75	100
Part II	Paper-I	English	3	25	75	100
Part III	Core Paper-I	Information Technology	4	25	75	100
	Core Paper-II	Financial Accounting	4	25	75	100
	Allied Paper- I	Business Economics	3	25	75	100

SEMESTER II		SUBJECTS	CREDIT	Max Marks		TOTAL
COURSE COMPONENT				INT	EXT	
Part I	Paper-II	Tamil or other language	3	25	75	100
Part II	Paper-II	English	3	25	75	100
Part III	Core Paper-III	Information Technology Lab	4	25	75	100
	Core Paper-IV	Advanced Financial Accounting	4	25	75	100
	Allied Paper-II	Indian Economy – Problems and Policies	3	25	75	100

SEMESTER III		SUBJECTS	CREDIT	Max Marks		TOTAL
COURSE COMPONENT				INT	EXT	
Part III	Core Paper-V	Practice on Tally	4	25	75	100
	Core Paper-VI	Tally Lab	4	25	75	100
	Core Paper-VII	Corporate Accounting – I	4	25	75	100
	Allied Paper-III	Business Statistics & Operation Research I	3	25	75	100
Part IV	NME-I	Indian Constitution	2	25	75	100

SEMESTER IV		SUBJECTS	CREDIT	Max Marks		TOTAL
COURSE COMPONENT				INT	EXT	
Part III	Core Paper-VIII	Corporate Accounting – II	4	25	75	100
	Core Paper-IX	Java Prorgamming	4	25	75	100
	Core Paper-X	Java Prorgamming Lab	4	25	75	100
	Allied Paper-IV	Business Statistics & Operation Research II	3	25	75	100
Part IV	NME-II	Basics of Psychology	2	25	75	100

SEMESTER V		SUBJECTS	CREDIT	Max Marks		TOTAL
COURSE COMPONENT				INT	EXT	
Part III	Core Paper-XI	Cost Accounting	4	25	75	100
	Core Paper-XII	Data Base Management Systems	4	25	75	100
	Core Paper-XIII	RDBMS Lab	4	25	75	100
	Core Elective-I	Principles of Management	3	25	75	100
Part IV		Environmental Studies	2	25	75	100

SEMESTER VI		SUBJECTS	CREDIT	Max Marks		TOTAL
COURSE COMPONENT				INT	EXT	
Part III	Core Paper-XIV	Management Accounting	4	25	75	100
	Core Paper-XV	Web Technology	4	25	75	100
	Core Paper-XVI	Web Technology Lab	4	25	75	100
	Core Elective-II	Financial Management	3	25	75	100
Part IV		Value Education	2	25	75	100

CREDIT DISTRIBUTION

Course component		No. of paper x Credit(s)	Total	
Part I	Language Paper(2)	2x3	06	
Part II	English(2)	2x3	06	
Part III	Core paper(16)	16x4	64	
	Allied(4)	4x3	12	
Part IV	Elective(2),	2x3	06	
	NME(2),EVS(1),VE(1)	4x2	08	102

BCOM COMPUTER APPLICATION
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SYLLABUS

SEMESTER I

Core Paper – I : 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.
2. Education, "IT Tools and Applications", Macmillan India Ltd., 2004.
3. S.K. Sarkar & A.K. Gupta, "Element of Computer Science", S. Chand & Co., 2002.
4. Ajoy Kumar Ray & Tinku Acharya, "Information Technology - Principles and Application", Prentice Hall of India, 2004.

Core Paper II : Financial Accounting

Unit – 1

Preparation of Final Accounts of a Sole Trading Concern – Adjustments – Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings .

Unit – II

Preparation of Receipt and Payments Accounts – Income and Expenditure Account and Balance Sheet of Non Trading Organizations.

Unit – III

Account Current – Average Due Date – Sale or Return Account.

Unit – IV

Depreciation – Meaning, Causes, Types – Straight-Line Method – Written Down Value Method – Insurance Claims – Average Clause (Loss of Stock only).

Unit – V

Single Entry – Meaning, Features, Defects, Differences between Single Entry and Double Entry System – Statement of Affairs Method – Conversion Method.

Reference Books

1. R.L. Gupta & V.K Gupta – Advanced Accounting
2. T.S. Reddy & A.Murthy – Financial Account
3. Shukla & Grewal – Advanced Accounting
4. Jain & Narang – Financial Accounting
5. P.C.Tulsian – Financial Accounting
6. S.Parthasarathy & A.Jaffarulla – Financial Accounting
7. R.L Gupta & Radhaswamy – Advanced Accounting – Volume I

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 – Discrimination 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.

SEMESTER II

Core Paper III : 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.

Core Paper IV : Advanced Financial Accounting

Unit – I

Branch accounts – Dependent Branches – Stock & Debtors System

Unit – II

Departmental Accounts – Basis for allocation of expenses – Interdepartmental transfer at cost or selling price – Treatment of expenses which cannot be allocated.

Unit – III

Hire-purchase and Instalment System – Default and Repossession – Instalment Purchase System.

Unit – IV

Partnership Accounts – Admission of a Partner – Retirement of a Partner – Death of a Partner.

Unit – V

Dissolution of partnership – Insolvency of a partner (application of Indian Partnership Act, 1932) – Insolvency of all partners – Gradual realization of asset and Piece – meal distribution.

Reference books:

1. R.K Gupta – Financial Accounting.
2. T.S. Reddy & A.Murthy – Financial Accounting
3. Jain & Naran – Financial Accounting
4. R.K. Gupta & Redhaswamy – Advanced Accounting
5. S.N. Maheswari – Financial Accounting
6. T.S. Shukla & Grewal – Advanced Accounting
7. S.Parthasarathy, & A.Jaffarulla – Financial Accounting.

Allied Paper II : Indian Economy- Problems and Policies

Unit – I

Economic growth and Economic Development, Features of a developing Economy – Indicators of Economic Development.- National Income – Trends – Structural changes – Regional Development Disparities - Public Finance: Fiscal policy – Components, fiscal policy in the liberated era.

Unit – II

Major problems of Indian Economy – Poverty and Inequality – Unemployment – Population -India's planned economy – Objectives strategies – Financing , Achievements and failures - Infrastructure for Development – Transport, Communication, Power, Irrigation, Social infrastructure – Education , Primary health.

Unit – III

Agriculture – Contribution to economic development, green revolution, agriculture productivity; land reforms; sources of farm credit;- Food subsidy and Security- Public distribution system.

Unit – IV

Industry – Role of industries in economic development; - Industrial development under the planning regime. New economic policy 1991 –Liberalization, Privatization and Globalization (LPG) Role of public sector and restructuring the public sector. Role of small scale industries in economic development –Make in India – Benefits and Limitations.

Unit – V

Foreign Trade: Composition, direction, and EXIM policy- Information technology (IT) Industry- Information technology and knowledge Economy – Growth and present state of IT industry in India – Future prospects of IT industry.

REFERENCE BOOKS

1. Indian Economy – I.C. Dingra
2. Indian Economy – S.Shankaran
3. Indian Economy – Ruddar Datt and K.P.M. Sundharam
4. Indian Economy – Problem of Development and Planning, A.N. Agarwal.

SEMESTER – III

Core Paper – V : Practice on TALLY

Unit-I

Creation of New Company - Creation of Essential Ledgers- Creation of ledgers-Single Ledgers-Multiple Ledgers

Unit : II

Capital Account-Purchase Account-Sales Account-Individual debtors Account-Individual creators Account-Individual bank Account - Direct Expenses Account-Indirect Expenses Account – Cash Account(By Default)- P&L Account(By Default)

Unit : III

Creation of Inventory-Stock Group-Unit of Measure-Stock item.

Unit : IV

Voucher Posting - Sales order, making actual Sales - Purchase order, making actual purchase - Returns – Accounting for receipts and payment

Unit : V

Generation for Trial Balance, profit and loss-Account, balance Sheet.

Core Paper VI : Tally Lab

1. Company Creation & Accounts Configuration
2. Creation of a New Group.
3. Creating a Ledger.
4. Voucher Entry.
5. Profit & Loss A/c & Trial Balance.
6. Bank Reconciliation.
7. Stock Groups & Stock Categories - Stock Items & Reorder Levels
8. Account Books-monthly summary of the group.
9. Invoice Entry - Basics & Voucher Printing.
10. Backup & Restore.

Core Paper – VII : CORPORATE ACCOUNTING – I

UNIT I

Issue of Shares and Debentures – various kinds – Forfeiture – Re-issue – Underwriting of Shares and Debentures.

UNIT II

Redemption of Preference Shares and Debentures – Purchase of Business – Profits prior to Incorporation.

UNIT III

Preparation of Company Final Accounts – Company Balance Sheet preparation – Computation of Managerial Remuneration.- Schedule III for Financial Statements.

UNIT IV

Valuation of Goodwill and Shares.

UNIT V

Alteration of Share Capital – Internal Reconstruction and Reduction of Capital

REFERENCE BOOKS:

1. R.L.Gupta – Corporate Accounting
2. T.S.Reddy & A.Murthy – Corporate Accounting
3. Shukla & Grewal – Advanced Accounting
4. Jain & Narang – Company Accounts
5. Chakraborty – Advanced Accountancy

Allied Paper – III : BUSINESS STATISTICS & OPERATION RESEARCH I

UNIT I

Introduction – Classification and tabulation of statistical data – Diagrammatic and graphical representation of data.

UNIT II

Measures of Central tendency – Mean , median and mode – Dispersion, Range, Quartile deviation, Mean Deviation , Standard Deviation – Measures of Skewness.

UNIT III

Correlation – Karl Pearson's Coefficient of Correlation – Spearmen's Rank Correlation – Regression Lines and Coefficients.

UNIT IV

Time Series Analysis – Trend – Seasonal Variation.

UNIT V

Introduction to OR – Linear Programming – Graphical and Algebraic Solution (maximization and minimization)

REFERENCE BOOKS

1. Statistical Methods – S.P. Gupta
2. Introduction to Operations Research – Dr. P.R. Vittal
3. Statistics – Elhance
4. Operations Research – Hira and Gupta, S. Chand.
5. Operations Research – Handy and A. Taha.

NME – I : INDIAN CONSTITUTION

UNIT I: Introduction

Salient features of the constitution – preamble – Federal systems – Fundamental Rights and Duties – Directive Principles of State Policy – Amendment procedure

UNIT II: Union Executive

Union Executive – President – Elections – Powers – Legislative – Executive – Judiciary and Emergency – Vice President – Prime Minister – Cabinet

UNIT III: Parliament

Union Parliament – Rajya Sabha – Chairman – Lok Sabha – Speaker – Powers and functions

UNIT IV: Judiciary

Supreme Court – Appointment and Removal of Judges – Constitutional Remedies – Independence of Judiciary – Original – appellate – Advisory power – Judicial Review

UNIT V: State Government

State government – governor – Appointment – Removal – Powers – Executive – Legislative – Judicial and Discretionary – Chief Minister – Cabinet – State legislatures – High Court.

BOOKS RECOMMENDED FOR STUDY

1. Basu D.D.,- Introduction to the Consitution of India , Prentice Hall of India.
2. Pylee.M.V.,- An Introduction to the Constitution of India, Vikas Publishing House.
3. Siwach.J.R,- Dynamics of Indian Government and Politics Sterling Publishing House.

SEMSETER – IV

Core Paper VIII – CORPORATE ACCOUNTING – II

UNIT I

Human Resource Accounting – Accounting Standards - Financial Reporting practice – Accounting for price level changes – (Theory Only)

UNIT II

Final Accounts of insurance companies including balance sheet

UNIT III

Final accounts of banking companies including balance sheet

UNIT IV

Amalgamation – Absorption and external reconstruction of a company – (intercompany investments excluded) Concept of Hostile Takeover (Theory only)

UNIT V

Liquidation – Calculation of Liquidator's Remuneration - Liquidator's final statement of receipts and payments.

REFERENCE BOOKS:

1. R.L.Gupta – Corporate Accounting
2. T.S.Reddy & A.Murthy – Corporate Accounting
3. Shukla & Grewal – Advanced Accounting
4. Jain & Narang – Company Accounts
5. Chakraborty – Advanced Accountancy

Problems - 80%

Theory - 20%

Core Paper – IX : Java Programming

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. Classes, Objects and Methods-Constructors

Unit : II

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 - Synchronization

Unit : IV

Implementing the Runnable Interface Managing Errors and Exceptions - Syntax of Exception Handling Code-Using Finally Statement- Applet Programming-Applet Life Cycle.

Unit :V

Graphics Programming-Managing Input / Output Files-Java Utility Classes-Introducing the AWT :Working with Windows, Graphics and Text-AWT Classes-Working with Frames - Working with Graphics - Working with Colour – Working with Fonts.

Reference

1. E. Balagurusamy, 2004, Programming with Java 2nd Edition, TataMc Graw -Hill Publishing Co. Ltd., New Delhi.
2. Herbert Schildt, The Complete Reference JavaTM, 2-5th Edition, Tata McGraw- Hill Publishing Co. Ltd., New Delhi.
3. Y.DanielLiang, 2003, An Introduction to Java Programming, Prentice-Hall of India Pvt .Ltd.
4. CayS.Horstmann and GaryCornell, 2005, CoreJavaTM 2VolumeI, Fundamental 7th Edition, Pearson Education.

Core Paper – X : Java Programming Lab

1. Write a program to check for prime number using buffered reader class.
2. Write a program to implement substring removal using string buffer class.
3. Write a program to determine the order of number generated randomly using random class.
4. Write a program for implementation of Point Class for image manipulation.
5. Write a program for Calendar class implementation.
6. Write a program for String manipulation using Char array.
7. Write a program for implementation of Vector class.
8. Write a program to implement Frames and AWT controls.
9. Write a program to implement Colors and Fonts.
10. Write a program to implement Graphic class.

Allied Paper IV : BUSINESS STATISTICS & OPERATION RESEARCH II

UNIT I

Index Numbers – Aggregative and relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index.

UNIT II

Probability – Addition and Multiplication Theorem – Conditional Probability – Baye's Theorem (without proof) – Simple Problems.

UNIT III

Sampling Techniques – Types of Sample and Sampling Procedures – Tests of Significance – Normal, t, F, chi-square- Simple problems.

UNIT IV

Assignment and Transportation Problems.

UNIT V

Network Analysis – PERT and CPM (no crashing)

REFERENCE BOOKS

1. Statistical Methods – S.P. Gupta
2. Introduction to Operations Research – Dr. P.R. Vittal
3. Statistics – Elhance
4. Operations Research – Hira and Gupta, S. Chand.
5. Operations Research – Handy and A. Taha.

NME –II: BASICS OF PSYCHOLOGY

UNIT I

Introduction – Definition psychology as Science . A brief history of Psychology – Structuralism, Functionalism, Behaviorism, Gestalt Psychology , Psychoanalytic psychology, Humanistic Psychology. Approaches to Psychology – Behavioural , Psychodynamic Approach, cognitive Approach, Behavioural Neuroscience, Evolutionary psychology, Socio-cultural approach, humanistic movement, positive psychology.

UNIT II

Methods of psychology – Introduction to the Scientific Method, Research Methods: Descriptive Research – Observation, Surveys and Interviews, Standardized tests, Case Studies, Correlational Research, Experimental Research.

UNIT III

Sensation and Attention Sensation – Definition, Sensory receptors and brain, Thresholds – absolute threshold, difference threshold, Subliminal perception, sensory adaptation, Sensory Gating, Selective Attention, Determinants of attention.

UNIT IV

Perception – definition, Perceptual constancy, Perceptual organization, Depth perception, Motion perception , Perceptual learning, Motives and perception, Perceptual expectancy, Extra Sensory perception.

UNIT V

Learning – The nature of Learning, Classical Conditioning – Principles and Applications, Operant Conditioning – Principles and Applications, Observational learning, Cognitive factors in learning – Latent learning , Insight learning.

REFERENCES:

1. Santrock, J.W. (2006). Psychology Essentials (Updated 2nd ed.). new Delhi: tata McGraw Hill.
2. Coon, D., & Mitterer, J.O.(2007). Introduction to Psychology (11th ed.). New Delhi: Cengage Learning India Pvt Ltd.

SEMESTER – V

Core Paper XI – COST ACCOUNTING

UNIT I

Definition, meaning and objectives- Advantages and Importance- Distinction between Cost and Financial Accounting - Elements of Cost and Preparation of Cost Sheets and Tenders.

UNIT II

MATERIALS

Stores record- purchase records- purchase order- Goods received note- Bin card- Stores Ledger - Inventory Control- ABC Analysis – Economic Ordering Quantity – Maximum, Minimum and Reordering levels – Methods of Pricing Issues - Perpetual Inventory System.

UNIT III

LABOUR

Importance of Labour Cost Control- Various Methods of Wage Payments - Calculation of Wages - Methods of Incentives (Bonus) Schemes - Recording Labour time- Treatment of “OVER TIME” and “IDLE TIME”- Labour Turn Over (L.T.O)

UNIT IV

OVERHEADS: (Factory, Administration, Selling and Distribution)

Definition and Meaning of Overheads – Classification – Apportionment of Overheads – Redistribution (Secondary Distribution) – Absorption of Overheads including “Machine Hour Rate”.

UNIT V

Methods of Costing

Unit Costing – Job Costing (Excluding Contract Costing)– Process Costing – Simple Process Accounts (Excluding Inter Process Profits and Equivalent Production, Joint Product) – Operation and Operating Costing.

REFERENCE BOOKS

- 1 B.K.Bhar – Cost Accounts
- 2 Jain & Narang – Cost and Management Accounts
- 3 S.N.Maheshwari – Cost & Management Accounts
- 4 S.P.Iyengar – Cost and Management Accounting
- 5 T.S. Reddy and Y. Hari Prasad Reddy – Cost Accounting

Core Paper – XII : Database Management System

Unit: I

Introduction to DBMS: Introduction-Why a Database- Characteristics of Data in a Database - Database Management System-Why DBMS- Types of Database Management Systems. Introduction to RDBMS: Introduction-RDBMS Terminology

Unit : II

The Relational Data Structure- Relational Data Integrity - Relational Data Manipulation - Codd's Rules. Database Architecture and Data Modelling: Introduction - Conceptual, physical and logical Database Models-Database Design-Design Constraints-Functional Dependencies. Entity - Relationship (E-R) Modelling : Introduction - E.R. Model - Components of an E-R model - E-R modelling Symbols.

Unit: III

Data Normalization: Introduction-First Normal Form (1NF) - Second Normal Form (2NF) - Third Normal Form (3NF) Boyce-codd Normal Form (BCNF) - Fourth Normal Form(4NF)-Fifth Normal Form(5NF)-Domain-key Normal Form(DKNF)-De-normalization. Relational Algebra and Relational Calculus: Relational Algebra-Relational Calculus-Query-by-Example(QBE):Introduction-Select Queries in QBE-Make Table Query-Delete Query-Update Query-Append Query-QBE and SQL

Unit:IV

Database Security : Introduction - Database Environment - Data Security Risks - Complex User Management Requirements - Dimensions of Database Security - Data security Requirements - Database Users - Protecting the Data within the Database - Granting and Revoking Privileges and roles-Data Encryption-Database-integrity-System Availability Factors

Unit :V

Best Security Practices-Network Security- Authenticating users to the Database - Security auditing - Data Integrity : Introduction - Types of Integrity Constraints - Restrictions on integrity Constraints. Backup and Recovery: Introduction-Database Backups - Why Plan Backups - Hardware Protection and Redundancy-Transaction Logs –Importance of Backups.

Reference

1. Alexis Leon & Mathews Leon, 2002, Database Management Systems, Leon Vikas Publishing, Chennai.
2. G.V.Post, 1999, Database Management Systems Designing and Building Business Application, McGraw Hill International edition.
3. Raghu Ramakrishnan, 1998, Database Management Systems, WCB McGraw Hill.
4. C.J.Date, 2000, An Introduction to Database Systems, 7th Edition, Addison Wesley.

5. R.Pannerselvam,2004,DatabaseManagement Systems,PHI, NewDelhi.

Core Paper – XIII : RDBMS Lab

1. Write a menu driven program to implement Payroll Processing and create employee report.
2. Write a menu driven program to create mark sheet report.
3. Write a menu driven program to maintain inventory database and print the stock status report.
4. Write a menu driven program for Banking transactions and create a customer report.
5. Write a program to maintain Library information System & make issue/Return transaction for Library. Also create reports for book details information and book issue/return transactions.
6. Write a Program to Implement the Income tax Processing system.
7. Write a Program to Implement the Invoice Billing system

CORE ELECTIVE – I : PRINCIPLES OF MANAGEMENT

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 - Departmentalization - Basis - Meaning and Importance of Departmentalization - 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 Mac. Graw Hill, New Delhi.
4. Weihrich and Koontz, Management - A Global Perspective.
5. N. Premavathy, 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.

SEMESTER – VI**Core Paper – XIV : MANAGEMENT ACCOUNTING****UNIT I**

Management Accounting – Meaning, Scope, Importance and Limitations - Management Accounting vs. Cost Accounting - Management Accounting vs. Financial Accounting.

UNIT II

Analysis and interpretation of Financial Statements, nature, objectives, and tools – methods - Comparative Statements, Common Size Statement and Trend Analysis.

UNIT III

Ratio analysis - interpretation, benefits and limitations. Classifications of ratios - liquidity, profitability, turnover, capital structure and leverage.

UNIT IV

Fund Flow & Cash Flow Statements - Budget and budgetary control- meaning, objectives, merits and demerits - types of budgets- production, cash and flexible budgets.

UNIT V

Marginal Costing (excluding Decision-Making) - Absorption Costing and Marginal Costing - CVP Analysis - Break-Even Analysis - Break Even Chart.

REFERENCE BOOKS

1. Dr. Maheswari S.N.- Management Accounting
2. Chadwick- The Essence of Management Accounting
3. Charles T. Horngen and Gary N. Sundem- Introduction to management accounting
4. Sharma and Shashi K.Gupta- Management accounting
5. T.S. Reddy & Y. Hari Prasad Reddy.
6. Hansen/ Mowen- Cost management accounting and control.

Core Paper – XV : Web Technology

Unit: I

Internet basic - Introduction to HTML - HTML tags – HTML Style tags-Lists-Creating Links-Linking documents –External Links-Internal Links.

Unit: II

Frames-Graphics to HTML Doc- Adding sound formats-Videoformats-multimedia formats to web pages-HTML Forms-Style Sheets- Properties of Style Sheets - CSSI's advantages and Limitations.

Unit: III

DHTML-XML-Introducing XML-XML Basics- Basics Active Server Pages-Intrinsic ASP Objects- Response Object-Request Object-Application and Server Objects-The Session Object.

Unit: IV

Writing Server-side code - Introduction to VBScript – Scripting Languages Vs. Other Computer Languages-ASP Scripting Options - Getting started with VB Script – Introduction to Java Script- Advantages of JavaScript- Java Script syntax – Data type- Variable-Array-Operator& Expression-Looping Constructor Function-Dialog Box. JavaScript document object model.

Unit: V

Introduction - Object in HTML - Event Handling - Window object – Document object- Browser object-Form object-Navigator object-Screen object-Building object-User defined object.

Reference

1. Bayross,2000,WebEnableCommercial Application Development Using HTML, DHTML, JavaScript, Perl CGI ,BPB Publications.
2. HathleenKalata-Internet Programming with VBScript and Java Script,Thomsonearning.
3. Mike McGrath,XMLHarness the Power of XML in easy steps, Dream tech Publications
4. J. Jaworski, 1999, Mastering JavaScript, BPB Publications
5. T.A.Powell,2002,Complete Reference HTML,TMH, New Delhi.

Core Paper – XVI : Web Technology Lab

1. Write a script to design a page using HTML Tags.
2. Write a script to create a HTML file with Hyperlink.
3. Write a program to calculate Payroll Processing using script.
4. Write a script to create DHTML Pages.
5. Write a program to calculate Factorial using Function in script.
6. Write a program for String Manipulation Using VB Script.
7. Write a program to Create Calculator using script.
8. Write a program to Create Prompt with image Using Java-Script

CORE ELECTIVE – II : FINANCIAL MANAGEMENT

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.

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
7. Srivatsava, Financial Management, Himalaya Publications