

VELLALAR COLLEGE FOR WOMEN (AUTONOMOUS)

Erode – 12

College with Potential for Excellence

(Re-Accredited by NAAC with 'A' Grade)



**PG DEPARTMENT OF COMMERCE WITH COMPUTER
APPLICATIONS**

M.COM – CA (CBCS PATTERN)

2015-16 Batch and Onwards

**Course contents, Scheme of Examination, Credits and
Syllabus
(for students admitted during 2015-2016)**

Vellalar College for Women (Autonomous), Erode - 12.

PG Department of Commerce with Computer Applications

Master of Commerce with Computer Applications

2015-2016 Onwards

Course Content and Scheme of Examinations (CBCS Pattern)

Semester I

Study Component	Subject Code	Title Of the Paper	Inst. Hrs./ Week	Exam. Dur. Hrs.	Max. Marks			Credits
					CIA	ESE	Total	
Core	13CMPC101	Marketing Management*	7	3	25	75	100	4
	09CMPC102	Managerial Economics *	7	3	25	75	100	4
	13CMPC103	Relational Database Management System	7	3	25	75	100	4
	08CMPCP01	Computer Applications Practical-I Ms Office & Oracle	6	3	40	60	100	3
Non-Major Elective			3	3	25	75	100	5

Semester II

Core	13CMPC204	Business Research Methods *	6	3	25	75	100	4
	13CMPC205	Advanced Cost Accounting *	5	3	25	75	100	4
	13CMPC206	Human Resource Management *	5	3	25	75	100	4
	13CMPC207	Object Oriented Programming	5	3	25	75	100	4
	13CMPCP02	Computer Applications Practical-II Tally & Object Oriented Programming	6	3	40	60	100	4
Skill Based Subject I			3	1	40	60	100	5

Semester III								
Study Component	Subject Code	Title Of the Paper	Inst. Hrs./ Week	Exam. Dur. Hrs.	Max. Marks			Credits
					CIA	ESE	Total	
Core	13CMPC308	Income Tax *	6	3	25	75	100	4
	13CMPC309	Corporate Accounting	6	3	25	75	100	4
	11CMPC310	Visual Basic.NET	6	3	25	75	100	3
	09CMPCP03	Computer Applications Practical-III-VB.NET	6	3	40	60	100	3
Skill Based Subject II			3	3	25	75	100	5
Skill Based Subject III			3	3	25	75	100	5
Semester IV								
Core	11CMPC411	Investment Management	5	3	25	75	100	4
	13CMPC412	Financial Management	7	3	25	75	100	4
	10CMPC413	E-Commerce	7	3	25	75	100	4
	11CMPC4PV	Project and Viva Voce** (Commerce oriented)	5	–	–	100	100	5
	08CMPCP04	Computer Applications Practical-IV-HTML	6	3	40	60	100	4
Total (I - IV Semesters)							2200	90

* Common to M.Com and M.Com(CA)

** Dissertation 80 Marks and Viva-Voce-20 Marks

SKILL BASED SUBJECTS (Cafeteria System)

S.No	Subject	Subject Code	Title of the Paper
1	Subject I	13CMPS201	Advanced Multiskill Development Paper #
2	Subject II	11CMPS302	Export Procedure
3	Subject III	13CMPS303	Stress Management

Common to M.Com (CA) and M.Com (CS)

NON MAJOR ELECTIVE (Cafeteria System)

S.No	Subject	Subject Code	Title of the Paper
1	Elective I	15CMPN101	Internet Marketing

SELF LEARNING PAPER (Optional)

S.No	Subject.Code	Title of the Paper	Exam Duration Hrs	Max.Marks	Credits
1	13CMPSL01	Industrial Relations***	3	100	5

*** No change in syllabus

**PG DEPARTMENT OF COMMERCE WITH COMPUTER
APPLICATIONS**

M.Com (CA)

Question Paper Pattern

CORE AND ELECTIVE PAPERS

Duration: 3.00 hrs

Marks: 75

Section – A

(10 × 1 = 10 marks)

Multiple Choice Questions - 5 (One from each unit)

(Q. No 1 – 5)

Fill in the blanks / True or false - 5 (One from each unit)

(Q. No 6 – 10)

Section – B

(5 × 5 = 25 marks)

Answer all the Questions (Either or pattern)

One Question from each unit

(Q. No 11 – 15)

Section – C

(5 × 8 = 40 marks)

Answer all the Questions (Either or pattern)

One Question from each unit

(Q. No 16-20)

SKILL BASED SUBJECTS AND NON MAJOR ELECTIVE

Five Questions out of Eight

(5 ×15 = 75 marks)

SKILL BASED SUBJECT – I

The distribution of marks is as follows

Continuous Internal Assessment Marks : **40 marks**

On-line ESE : **60 marks**

SELF LEARNING PAPERS

Five Questions out of Eight

(5 ×20 = 100 marks)

CORE PAPERS (PRACTICAL)

Marks - 100

Continuous Internal Assessment Marks : **40 marks**

(Best one out of two Practical, one model practical examination and Record)

External Practical Examination : **60 marks**

(Program1, Program2 and Record)

SEMESTER I

Core- Marketing Management

(Common to M.Com and M.Com (CA))

Instructional Hrs. : 105

Sub. Code: 13CMPC101

Max. Marks: CIA – 25; ESE – 75

Credits: 4

Objectives:

- To impart a conceptual understanding of the marketing challenges.
- To give an indepth knowledge of the realities of the new marketing era viz synthesis of customer needs, business and social interests.

Unit I

20Hrs.

Marketing Management - Functions. Buyer Behaviour Related to the Purchase, Post-Purchase Evaluation - Consumer Satisfaction/ Dissatisfaction - Post-Purchase Dissonance, Marketing Implications - *Consumer Research Strategies - Methods of Gathering Consumer Information* - Measuring Consumer Characteristics – Attitude Measurement Scales.

Unit II

22Hrs.

Product Innovation – Meaning - Need - Product Related Strategies - Product Identification - Branding - Branding Policy, *Importance of Branding, Brand Name - Characteristics* – Brand Ambassadors - Trademark – Packaging - Functions, Types, Requisites, Evaluating Package's Effectiveness – Value Added Packaging – Consumer Problems with Packaging- Labeling – Classification - After Sales Service – Product Quality Assurance – TQM- meaning, elements of TQM.

Unit III

20Hrs.

Information Technology (IT) Enabled Marketing – Characteristics of IT Enabled Marketing - *Key Elements for Successful IT Enabled Marketing* – On-line Marketing: A Form of Direct Marketing – Benefits of On-line Marketing – Barriers. Produce Exchange: Functions – Methods of Trading – Latest Trends in Marketing – Direct Marketing, Tele-Marketing, De-Marketing, Database Marketing, Green Marketing.

Unit IV

22 Hrs.

Promotion: Definition – Need - Objectives – Sales Promotion Activities - Consumer's Sales Promotion Programmes – Dealer's Sales Promotion Activities – Point-

of -Purchase (P.O.P) - Changes in Promotion Mix During the Product Life Cycle –
Promotional Strategies

Unit V

21 Hrs.

Social Aspects of Marketing – Importance – Consumerism - Meaning –
Importance – Consumer Exploitation – Problems of Consumers – Enactments – RTI Act.
Social Responsibility - *How Marketing Influences Society* - Marketing Ethics.

Note : *Italics denote self study topics*

Skill Based Component (Not for End Semester Examinations)

- Develop a questionnaire to measure consumer satisfaction/dissatisfaction with durable goods (Such as a car, computer, two-wheeler) purchased within a year. Survey 20 consumers who bought the item and determine their level of satisfaction. Discuss the marketing implications.
- Recommend a design for the following types of Consumer research on select consumers:
 - a) Observation b) Survey c) Experiment.
- Conduct a survey to identify the problems of Textile Marketing in Erode District

Books for Reference:

1. **David L. Laudon & Albert J. Della Bitta**, *Consumer Behaviour*, Mc.Graw, Hill Inc, New Delhi, 1993.
2. **Mamoria C. B, Suri R.K., Satish Mamoria**, *Marketing Management*, Kitab Mahal Agencies, Patna, 2003.
3. **Sherlekar . S.A**, *Marketing Management*, Himalaya publishing house, Mumbai 2006
4. **Pillai & Bhagavathi .R.S.N** *Modern Marketing* S.Chand & company Ltd, Delhi 2003

SEMESTER I

Core -Managerial Economics

(Common to M.Com and M.Com (CA))

Instructional Hrs. : 105

Sub. Code: 09CMPC102

Max.Marks: CIA – 25; ESE – 75

Credits:4

Objectives:

- To enable the students to understand the micro and macro economic concepts relevant for business decisions.
- To help the students to understand the application of economic principles in business management.

Unit I

15 Hrs.

Definition and scope of managerial economics – relationship with other disciplines – role and responsibilities of managerial economist – basic concepts in managerial economics – *goals of a firm*.

Unit II

20 Hrs.

Demand analysis - determinants of demand – Factors influencing market demand – elasticity of demand – types, methods – Applications – demand forecasting for industrial goods – consumer goods – *factors influencing elasticity of demand*.

Unit III

25 Hrs.

Cost analysis – concepts and classification – cost – output relationships – cost control and cost reduction – production functions – estimation – time element and production functions – *Economies of scale*.

Unit IV

25 Hrs.

Price and output decisions under different markets – Monopoly and *duopoly* – Perfect and imperfect competition – Pricing policies.

Unit V

20 Hrs.

National Income – definition, concepts and components – methods of measuring national income – Trade cycle – features, phases – control of trade cycle – *Industrial sickness* – *causes* – *remedies*.

Note : *Italics* denotes self study topics

Skill based component: (Not for end semester examinations)

1. Make a Time series analysis of the prices of select commodities
2. Determine the Break - Even sales of companies in the select industry and comment on the riskiness of the companies under conditions of price fluctuations.

Books for reference:

1. **Dr.S.Sankaran**, *Managerial Economics*, Margham Publication, Chennai, 2004
2. **Maheswari and Varshney**, *Managerial Economics*, Sultan Chand and Sons,2001
3. **P.L.Mehta**, *Managerial Economics*, Sultan Chand & Sons, New Delhi.,2005

SEMESTER – I

Core - Relational Database Management System

Instructional Hrs: 105

Sub. Code: 13CMPC103

Max Marks: CIA-25 ESE-75

Credits :4

Objectives:

- To prepare the students to understand how to design, manipulate and manage databases.
- To encourage the usage of database management systems for effective data management.

UNIT-1

21 Hrs

Database Management System: Introduction – database system applications – purpose of database systems – view of data – database languages – relational databases – Data base users and administrator – *History of Database systems.*

UNIT-2

21 Hrs

Relational Databases: Relational model – Structure of relational databases – fundamental, additional, extended relational algebra operations – *modifications of databases.* **SQL:** Background – data definition – basic structure of SQL queries – set operations – aggregate functions – Embedded SQL – Dynamic SQL.

UNIT-3

21 Hrs

Database Design: Overview of the design process – E-R model – constraints – E-R diagrams – *Database design for banking enterprise.* **Relational Database Design:** Features of good relational designs – Normal form – Decomposition – *more normal forms* – modeling temporal data.

UNIT – 4

21 Hrs

Data Storage: Storage and file structure – magnetic disks – file organization – *data dictionary storage*. **Query Processing:** Overview – sorting – join operation – evaluation of expressions

UNIT – 5

21 Hrs

Data Analysis And Mining: Decision support systems – OLAP – Data warehousing – Data mining. **Advance Data Types And New Applications:** Motivation – spatial and geographic data – *multimedia databases* – mobility and personal databases.

Note: *Italics* Denotes Self Study Topics

TEXT BOOK

Silberschatz, Henry F.Korth, S.Sudarshan , Abraham *Database System Concepts*, McGraw-Hill International Edition 2006, 5th Edition.

REFERENCE BOOKS

1. **Date.C.J.** *An Introduction to Database System*, Narosa Publishing House, New Delhi, 3rd Edition, 2002.
2. **Bipin C. Desai** *An Introduction to Database System*, Tata MC Graw Hill Publications, New Delhi, 1st Edition, 2002.
3. **Jeffrey D.Ullman**, *Principles of Database Systems*, Galgotia Publications New Delhi, 2nd Edition 2001.
4. **Naveen Prakash** , *Understanding DBMS*, Tata MC Graw Hill Publications, New Delhi, 1984.

SEMESTER – I
Core -Computer Application Practicals – I
Ms. Office & Oracle

MS. OFFICE

Instructional Hrs: 90

Sub. Code: 08CMPCP01

Max Marks: CIA-40 ESE-60

Credits :3

Objective:

To impart knowledge of working of Ms.Office and Oracle.

1. Type a document (like-Speech of a chairman in AGM, Budget speech of finance minister) and perform the following:
 1. Right align and bold face
 2. Center align and italics
 3. Justify and change the font size
 4. Also insert footnote and end note for the same.
 5. Change a paragraph into two column paragraph
 6. Insert page number at the bottom
 7. Insert date, time and heading in the header section.
2. Using mail merge, send an invitation for opening a new branch.
3. Prepare a questionnaire for a research problem by using MS WORD – use word art, reference, borders and shading and insert a table relevant to your research problem.
4. Using EXCEL prepares a table for Students marks and performs the following functions (Total, Average, Percentage, conditional sum and show the results in chart).
5. Prepare an Excel sheet and apply the following statistical functions to analyze the data (Any one of the following)
 - a) Mean, Median, Mode
 - b) Standard Deviation
 - c) Time Series

6. Prepare a Break Even Chart using chart wizard.
7. Prepare a PowerPoint presentation for Product Advertisement Requirements:
 1. Using Hyperlink to all slides
 2. Different animation effect for text and pictures
 3. Fully automatic – timing – 2 minutes
8. Collect and create a database for maintaining the address of the policy holders of an insurance company with the following constraints:
 1. Policy number should be the primary key
 2. Name should not be empty.
 3. Maintain at least 10 records.
 4. Retrieve the addresses of female policyholders whose residence is at Coimbatore.

SQL

1. Create table “student” with the following fields and insert the values.

Field Name	Field Type	Field Size
Student name	Character	15
Gender	Character	6
Roll no	Character	10
Department	Character	15
Address	Character	25
Percentage	Number	4 with 2 decimal places
Class	Character	8

QUERIES:

- a. Calculate the average percentage of students.
- b. Display the names of the students whose percentage is greater than 80.
- c. Display the details of the student who got the highest percentage.
- d. Display the details of the students whose percentage is between 50 and 70.
- e. Display the details of the students whose percentage is greater than the percentage of the roll no =12CAO1.
- f. Display the details of the student who got the first class.
- g. Display the details of the student who got the second class.

2. Create a table “Product” with following fields and insert the values:

Field Name	Field Type	Field Size
Product No	Number	6
Product Name	Character	15
Unit Measure	Character	15
Selling Price	Number	6 with decimal places
Quantity	Number	6 with decimal places
Total Amount	Number	8 with decimal places

QUERIES:

- Select the records whose unit of measure in “Kg”.
- Select the records whose quantity is greater than 10 and less than or equal to 20.
- Calculate the entire total amount by using sum operation.
- Calculate the number of records whose selling price is greater than 50 with count operation.
- Display the details of the product in descending order of selling price.

3. Create a table PAYROLL with the following fields and insert the values:

Field Name	Field Type	Field Size
Employee No	Number	8
Employee Name	Character	8
Department	Character	10
Basic Pay	Number	8 with 2 decimal places
HRA	Number	6 with 2 decimal places
DA	Number	6 with 2 decimal places
PF	Number	6 with 2 decimal places
Net pay	Number	8 with 2 decimal places

QUERIES:

- Update the records to calculate the net pay.
- Arrange the records of employees in ascending order of their net pay.
- Display the details of the employees whose department is “Sales”.
- Calculate the number of employees whose Netpay is >10000 with Count Operation.
- Calculate the Total net salary by using sum operation.
- Display the details of the employee earning the highest salary.
- Display the total salary of the employees whose department is “Production”.

4. Create a Table Publisher and Book with the following fields:

Field Name	Field Type	Field Size
Publisher Code	VarChar	5
Publisher Name	VarChar	15
Publisher City	VarChar	12
Publisher State	VarChar	10
Title of Book	VarChar	15
Book Code	VarChar	5
Book Price	VarChar	5

QUERIES:

- Display the details of the book with the title “DBMS”.
 - Show the details of the book with price>300.
 - Show the details of the book with publisher name “Kalyani”.
 - Select the book code, book title, publisher with city “Delhi”.
 - Select the book code, book title, book price and sort by book price
 - Count the number of books of publisher “sultan chand”.
5. Create a Table Deposit and loan with the following fields:

Field Name	Field Type	Field Size
Account no	VarChar	6
Branch Name	VarChar	15
Customer Name	VarChar	20
Balance Amount	VarChar	10
Loan Number	VarChar	7
Loan Amount	VarChar	6
Deposit Amount	Number	(8, 2)

QUERIES:

- Display the records of Deposit and Loan.
- Find the number of loans with amount between 10000 and 50000.
- List in the alphabetical order the names of all customers who have a loan at the Coimbatore branch.
- Find the average account balance at the Coimbatore branch.
- Update deposits to add interest at 5% to the balance.
- Arrange the records in descending order of the loan amount.
- Find the maximum loan amount
- Find the total amount of deposit in “Erode” branch.

SEMESTER- I

Non Major Elective - Internet Marketing

Instructional Hrs: 45

Sub. Code: 15CMPN101

Max Marks: CIA-25; ESE-75

Credits : 5

Objectives:

1. To enable non-commerce students to understand the basics of internet and the significance of e-commerce
2. To make them aware of the various models of e-commerce and e-payment systems
3. To give an exposure about the problems associated with e-commerce

UNIT – I

9Hrs.

Internet: History of the Internet – How the Internet Works – Evolution of E-commerce – Internet Commerce – Requirements for the Internet Commerce – Models of Electronic Commerce – *Managing Internet Marketing.*

UNIT – II

9Hrs.

E-Business Internet: Digital Marketing Tool – Computing and Telecommunications – *Information Technology and Distribution.*

UNIT – III

9Hrs.

Marketing Process: New Product Introduction – *Steps in Marketing Process.*

UNIT – IV

9Hrs.

Marketing Channels: *Internet Branding* – A Different Pitch for On-Line Advertising – Rules for Making Focused Advertising.

UNIT – V

9Hrs.

On-line Shopping: *Pros and cons of on-line shopping* - Internet Marketing Techniques – E-cycle of Internet Marketing – Promoting the site on the Internet – E-marketing through Mobiles.

Note: *Italics* Denotes Self Study Topics

TEXT BOOK

Thakur Asist Narayan.L.K., *Internet Marketing, E-Commerce and Cyber Law*, Authors press, New Delhi, 1st Edition, 2005.

REFERENCE BOOKS

1. **Bhushan Dewan** , *E-Commerce*, S.Chand & Co, New Delhi, 1st Edition, 2001.
2. **Elias M.Awad**, *Electronic Commerce From vision to Fulfillment*, Prentice Hall of India, New Delhi, 1st Edition , 2012.
3. **Joseph, P.T,S,J** *E-Commerce , A Indian Perspective* , Prentice hall of India, New Delhi, 3rd Edition, 2012.

SEMESTER II

Core -Business Research Methods

(Common to M.Com and M.Com (CA))

Instructional Hrs. : 90

Sub. Code: 13CMPC204

Max. Marks: CIA – 25; ESE – 75

Credits: 4

Objectives:

- To enable the students to understand the methodology of carrying out research in business
- To aid the students in acquiring knowledge of statistical techniques applicable to modern business
- To prepare the students to understand the techniques of presentation of a research report

Unit I

15 Hrs.

Business Research – Meaning – Scope and significance – *utility of Business Research* – Qualities of good research – Types of research – Research Process – Identification, selection and formulation of research problems – Hypothesis – Research Design – Features of good design.

Unit II

20 Hrs.

Sampling - Methods and Techniques - Sample size – Sampling error – field work and data collection – Primary and Secondary data – Tools of data collection – Interview schedule – Questionnaire – Pilot study and Pre-testing - Internet sources - Data bases - Websites available for data collection.

Unit III

20 Hrs.

Processing and analysis of data – Editing – Coding, Transcription and Tabulation – Report writing – steps in report writing – Layout of the Research report – Types of report – Precautions in writing research report

Unit IV**15 Hrs.**

Correlation – Simple, Rank, partial and multiple correlation – Regression models – Multiple regression - Time series Analysis.

Unit V**20 Hrs.**

Test of significance – ‘t’ test – Large sample and ‘F’ test – Test of significance for attributes – Analysis of variance – Chi-square Test - Discriminant Analysis (Theory only)

Note : 1. Question paper covers 60% problem and 40% Theory

2. *Italics denote self study topics*

Skill Based Component: (Not for End Semester Examinations)

- Prepare a questionnaire and design a coding scheme for it.
- Choose a topic and present an abstract of atleast 5 previous studies with proper footnotes.

Books for Reference:

1. **Gupta S.P.** *Statistical Methods* S.Chand & Co.Ltd, New Delhi, 2010
2. **Kothari C.R.**, *Research Methodology*, New Age International , New Delhi, 2011
3. **Wilkinson & Bhandarkar**, *Methodologies and Techniques of Social Research*, Himalaya Publishing House Mumbai, 16th Edition 2003

SEMESTER - II
Core- Advanced Cost Accounting
(Common to M.Com and M.Com (CA))

Instructional Hrs.: 75

Sub. Code: 13CMPC205

Max. Marks : CIA – 25; ESE – 75

Credits:4

Objectives:

- To understand various concepts and elements of costing .
- To gain knowledge on labour and overhead costing.

Unit I

15Hrs.

Cost Accounting – meaning and definitions – Nature and significance of cost accounting – *Methods of costing* – Elements of costing — preparation of cost sheet .
Cost Audit vs. Financial Audit-Cost control and Cost Reduction.
Reconciliation of Cost and Financial Profits.

Unit II

15 Hrs.

Material classification and coding of material – fixation of maximum, minimum and reorder level – EOQ – Purchase procedure – storage of materials – Issues of materials – *Pricing of material issues and return* – Inventory control – physical verifications – periodical and perpetual inventory.

Unit III

15 Hrs.

Labour: Classification of labour – Time keeping – Preparation of pay roll – wage payment and incentive system – over time – accounting of labour cost – work study – Merit rating – Time and Motion study – *standard time*.

Unit IV

15 Hrs.

Meaning and classification of overheads – steps in overhead accounting – Absorption of overhead cost – *Difference between cost allocation, apportionment and*

reapportionment – methods of apportionment and reapportionment – Machine hour rate – over absorption and under absorption.

Unit V

15 Hrs.

Process costing – Equivalent production – Joint products and by products. *Distinction between by products, main products and joint products* – Job, Batch and Contract costing.

- Note :** 1. Question paper covers 60% problem and 40% Theory
2. *Italics denote self study topics*

Skill based component: (Not for end semester examinations)

- Visit a construction company and know about its accounts maintenance.
- Visit a manufacturing concern and submit a report on the cost sheet prepared by it.

Books for Reference:

1. **Iyengar.S.P** , *Cost Accounting* ,Sultan Chand & Sons, New Delhi,2005.
2. **Jain.S.P &.Narang.K.L** *Cost Accounting*, Kalyani Publishers,New delhi,2005.
3. **Maheswari.S.N**, *Cost & Management Accounting*, S.Chand & Co.Ltd, New Delhi, 2006.

SEMESTER - II

Core - Human Resource Management

(Common to M.Com and M.Com (CA))

Instructional Hrs.: 75

Sub. Code: 13CMPC206

Max. Marks : CIA – 25; ESE – 75

Credits:4

Objectives:

- To present a framework for understanding Human Resource Management and its evolution
- To understand the individual behaviour and performance and the need to integrate and maintain human resources
- To gain awareness on Human Resource Information System and Human Resource Accounting and Audit

Unit I

10 Hrs.

Meaning – Features – Objectives – Scope – Functions – Significance – *Evolution and Development of Human Resources Management.*

Unit II

22 Hrs.

Human Resource Planning – Need and importance of HRP – Job Analysis – Role Analysis – Recruitment and Selection – Testing – Interview – Placement – Training – *Promotion* – Performance Appraisal – Job Evaluation – Job Satisfaction and Morale – Determinants and Consequences – Steps to improve Job Satisfaction and Morale Building.

Unit III

15Hrs.

Human Behavior Process – Perception – Motivation (Theories – Maslow, Herzberg and McGregor's Participation Theory) – Personality – Theories of Personality – Determinants of Personality – *Leadership (Functions, Qualities, Leadership Styles)*

Unit IV**13 Hrs.**

Human Resource Information System (HRIS) – Need for HRIS – Advantages – Uses of HRIS – Designing of HRIS – Computerised HRIS – Personnel Inventory – *Limitations of HRIS.*

Unit V**15 Hrs.**

Human Resource Accounting (HRA) – Meaning and Objectives – Methods of Valuations of Human Resources – Controlling Costs of Human Resource – Benefits of HRA – Limitations – *Human Resource Audit (Objectives, Areas of audit and Benefits).*

Note: *Italics* denote self study topics

Skill based Component: (Not for end semester Examinations)

- Collection of Recruitment ads & application blanks from newspapers, on-line, magazines etc.,
- Employee welfare measures and other non-monetary motivational measures offered by companies from company web-sites.

Books for Reference:

1. **Khanka S.S.** *Human Resource Management*, S. Chand & Company Ltd, New Delhi, 2010
2. **Jayasankar.J.** *Human Resource Management*, Margham Publications, Chennai ,2013.
3. **Fred Luthans**, *Organizational Behaviour*, Mcgraw, Hill, Newyork, 1995

SEMESTER- II

Core -Object Oriented Programming

Instructional Hrs: 75

Sub. Code: 13CMPC207

Max Marks: CIA-25 ESE-75

Credits: 4

Objective:

After Studying this Paper the Student will be able to develop an application with Object Oriented Programming.

UNIT – I

15Hrs.

Evaluation of Programming Paradigm- Elements of Object Oriented Programming- Data Encapsulation and Abstraction classes- Inheritance- Derived Classes- Polymorphism-Operator overloading- Friend functions- Polymorphism- Virtual Functions- Merits and demerits of OOP- *Applications of C++- Structure of C++ program.*

UNIT – II

15Hrs.

Data types - Character set- Token, Identifiers and Keywords - Variables- Operators and Expressions- Control flow- IF, IF..Else, Nested If..Else, For loop, While..loop, Do..while loop, Break Statement, Switch statement, Continue Statement and GoTo statement. Arrays- Operations on Arrays- *Multidimensional Arrays*- Strings- String manipulations. Functions- Function components- Library functions- Inline functions.

UNIT – III

15Hrs.

Classes and Objects- Class specification- class objects- Accessing class members- Defining Member Functions- Data Hiding- Friend functions and Friend Classes. Constructor- Parameterized Constructors- Destructors- Constructor Overloading- *Order of Constructor and Destructor*- Copy Constructor.

UNIT – IV

15Hrs.

JAVA Evolution: Java features-Java and C++ - Java Environment . Overview of Java Language: Introduction – simple Java program – more of Java – An application with

two classes – Java program structure – implementation a Java program – Java virtual machine – command line arguments.

UNIT – V

15Hrs.

Classes , object and methods: Introduction – Defining a class – Fields declaration – methods declaration – creating object – accessing class members – Inheritance : Extending a class. Packages: putting classes together : Introduction – Java.API packages – using system packages – Naming conventions – creation packages – Accessing a packages – adding a class to a package – Hiding classes – static import.

Note: *Italics* Denotes Self Study Topics

TEXT BOOK

- 1. Balagurusamy.E.,** *Object Oriented Programming with C++*, Tata McGraw Hill Publishing Company Ltd, New Delhi, 4th Edition 2008.
- 2. Balagurusamy. E,** *Programming with JAVA A PRIMER*, Tata McGraw-Hill Publishing Company Ltd , New Delhi,2ndEdition, 2002.

REFERENCE BOOKS

- 1. Ravichandran.D.,** *Programming with C++*, Tata McGraw Hill Publishing Company Ltd, New Delhi, 2nd Edition 2003.
- 2. Herbert Schildt.,** *C++ The Complete Reference*, Tata Mcgraw-Hill Publishing Company Ltd, New Delhi, 4th Edition,2008.
- 3. Venugopal K.R., Rajkumar., T.Ravishanker,** *Mastering C++*, Tata McGraw-Hill Publishing Company Ltd , New Delhi,1st Edition, 2000.
- 4. Herbert Schildt,** *Java the Complete Reference*, 1st edition, Tata McGraw Hill Education Private Limited-New Delhi, 1st edition 2011.
- 5. Jain V.K. ,** *Java Object Oriented Programming* , Cyber tech publications-New Delhi, 1st edition 2002.

SEMESTER – II
Core - Computer Application Practicals - II
Tally & Object Oriented Programming

Instructional Hrs: 90

Sub. Code: 13CMPCP02

Max Marks: CIA-25 ESE-75

Credits: 4

Objective:

To Enable the Students to Develop an Object Oriented Programming Applications.

TALLY

1. Company creation- creating the ledgers under appropriate predefined groups.

Create Ledgers

Create the ledgers under appropriate predefined groups.

Cash a/c	Computer sales a/c
Buildings a/c	Machinery a/c
Furniture a/c	Commission
	Received a/c
Printer purchase a/c	Commission
	Paid a/c
Rent received a/c	Salary a/c
Rent paid a/c	Indian Bank a/c
Wages a/c	Sales returns a/c
Capital a/c	Depreciation a/c
Purchase returns a/c	

John &co. a/c (purchased goods from this company)

Ram agency a/c (sold goods from this company).

2. Voucher Creation – Voucher entry – Types of Vouchers – Alteration of Vouchers – Deletion/Cancellation of Vouchers – Creating new Voucher types.
3. Prepare Trial Balance, Profit & Loss A/c Balance Sheet (with minimum of any 5 adjustments).
4. Inventory Masters – Stock Group Creation, Display and alteration – Stock Categories Creation, Display and Alteration- stock items Creation, Display and Alteration.
5. Prepare a Fund Flow/Cash Flow statement and give your opinion.

6. Analyze the performance of an organization by using Ratio (Minimum 5 Ratios are essential).

C++

1. Pay Roll calculation (Using simple program).
2. Find out EOQ, Minimum Level, Maximum Level, Re-order level (Using simple program).
3. Write a c++ program to calculate working capital using class and objects (member function should write inside and outside the class).
4. Program to calculate contribution, P/V Ratio, BEP and Margin of safety using Functions.
5. Calculate Simple Interest and compound interest using inline functions.
6. Calculate Depreciation – by using constructors and Destructors.
7. Write a Java program to prepare a bank account (using classes & objects).
8. Write a Java program to prepare a cost sheet (using inheritance).

SEMESTER – II

Skill Based Subject -Advanced Multi Skill Development Paper

(Common to M.Com(CA) and M.Com (CS))

Instructional Hrs: 45

Sub Code: 13CMPS201

Max. Marks: CIA - 40; ONLINE ESE -60

Credits: 5

AIM : To equip the students with knowledge on all topics as desirable from the point of view of brilliant success in the competitive examinations.

Objective: To familiarize the students with various types of tests that is employed by the diverse examining bodies.

UNIT I: **9 hrs**

Communication: Question tags - Gerund and Infinitives - Spotting the errors – Synonyms – Antonyms - One word substitution – Sentence completion –Prepositions – Articles. **General Awareness and Scientific Aptitude:** Socio - Economic - Banking – Basic Sciences. **People and Environment. Politics and Current Affairs. Higher Education. Information and Communication Technology. Teaching Aptitude Research Aptitude.**

UNIT II: **9 hrs**

Logical Reasoning : Syllogism – Statement Conclusions – Statement Arguments – Statement Assumptions – Statement Courses of Action – Inference – Cause and Effect – Visual Reasoning – Direction Sense Test – Blood Relation – Coding and Decoding – Deductive Reasoning.

UNIT III: **9 hrs**

Numerical Reasoning and Quantitative Aptitude: Age – speed – Heights and Distance – Time and Distance - Ratio and Proportion – Percentage – Fraction – Profit and Loss – Interest – Average – Calendar – Clocks– Probability – Series – Venn Diagram – Data Interpretation.

Unit-IV **9 Hrs**

Development of positive personal attitudes, SWOT Analysis, Preparation of curriculum vitae- Self introduction- Presentation skill.

Unit-V

9 Hrs

Business games, group discussions, seminars - Public speaking - preparing and delivering effective public speeches. Practice in physical exercises, yoga and meditation.

Note: *Italics denotes self study topics*

BOOKS FOR REFERENCE:

1. **Agarwal.R.S**, *Quantitative Aptitude*, S. Chand and Company, Reprint 2012.
2. **Chopra.J.K**, *Bank Probationary Officers' Examination*, Unique Publishers, 2010.
3. **Datason. R.P, Manish Arora and Gulati.SW.L**, *Clerical Cadre Recruitment in State Bank of India*, Newlight Publishers, 2013.
4. **Davinder Kaur Bright**, *Railway Recruitment Board*, Bright Publications, 2010.
5. **Lal, Jain and Vashishtha, K.C**, *UGC NET/JRF/SET Teaching and Research Aptitude*, Upkar Prakashan Publishers, 2012.
6. **Pratyogita Darpan**, *UGC NET/JRF/SET Teaching and Research Aptitude*, Upkar Prakashan Publishers, 2012
7. **Sharma.J.K**, *IBPS Recruitment of Bank Clerical Cadre Examination*, Unique Publishers, 2013.
8. **Tara Chand**, *General Studies for Civil Services Preliminary Examinations*, Paper – I, Tata Mc Graw Hill Education Private Ltd, 2013.
9. **Hari Mohan Prasad and Uma Rani Sinha**. 2011. *Objective English for Competitive Examinations*. New Delhi: Tata McGraw Hill Education Private Ltd.
10. **Jain T.S**. *Upkar's SBI Clerical Cadre Recruitment Examination*. Agra: Upkar Prakashan
11. **S. K. Mangal**, *General Psychology*, Sterling Publisher, 1st Edition, 2003.
12. *Personality Development* – Vethathiri Publications
13. *Yoga for Modern Age* – Vethathiri Publications
14. *Journey of Consciousness* – Vethathiri Publications.
15. **Allan Pease**, *Body Language*

Distribution of Marks:

60% for online end semester examination in unit I to unit III and 40% for CIA in units IV and V (Oral presentation on the various topics and practices in physical exercises, yoga and meditation.)

SEMESTER III
Core - Income Tax
(Common to M.Com and M.Com (CA))

Instructional Hrs.: 90

Sub. Code: 13CMPC308

Max.Marks : CIA-25; ESE-75

Credits:4

Objectives:

- To enable students to learn the provisions of Income-tax Act, 1961
- To impart knowledge to the students on the computation of taxable income under various heads of income

Unit I

15Hrs.

Provisions of Income Tax Act 1961 – relating to Previous year and Assessment year – scope of total income and residential status. Income which do not form part of the total income. Agricultural income – Tax – Free incomes and income entitled to relief.

Unit II

21 Hrs.

Computation of Income from Salaries:. Definition – Characteristics - Computation of salary Income-Salary u/s 17(1) – Allowances - Perquisites and their types and treatment - *Profit in lieu of Salary* - Exempted Profits- Deduction u/s 16 & 80C.

Unit III

16 Hrs.

Income from House Property : Definition and meaning – Exempted income from house property - Annual Value - Determination of annual value - let out - self occupied – deductions - *Treatment of unrealised rent*.

Income from other sources: General incomes u/s 56(1) - specific income u/s 56(2) - Dividend – Interest on securities – deductions - Expenses expressly disallowed.

Unit IV

20 Hrs.

Profits and gains of business or profession : Definition – Charging Provisions - Computation of Income under the scheme - rules there off – Allowable expenses - expenses expressly disallowed - expenses disallowed in certain cases deemed profits *Valuation of stock* .**Capital Gains:** Basis of charge - transfer of capital assets - deemed transfer - Cost of Acquisition - Exempted capital gains – *treatment of capital losses*

Unit V

18 Hrs.

Assessment of Individuals – *Deductions to be made in Computing Total Income* - set off and carry forward of losses – Advance payment of tax – Tax deducted at source - E-filing of returns.

Note : 1. **Question paper covers 60% problem and 40% Theory**

2. *Italics denote self study topics*

Skill based component: (Not for end semester examinations)

- With imaginary income do E-filing of returns.
- Learn the purpose and contents of PAN card.

BOOKS FOR REFERENCE:

1. **Gaur V.P & .Narang D.B,** *Income Tax Law and Practice*, Kalyani Publishers, Chennai .
2. **Mehoratra H.C & Goyal S.P,** *Income Tax Law and Practice*, Sahitya Bhavan publications, Agra.

SEMESTER III
Core - Corporate Accounting

Instructional Hrs. : 90

Sub. Code: 13CMPC309

Max.Marks: CIA-25; ESE-75

Credits:4

Objectives:

- To gain the knowledge of preparing annual financial statements of corporate organizations and the Accounting standards.
- To acquire knowledge on accounting for company mergers and reorganizations and holding companies.
- To provide accounting skills in respect of banking and insurance business.

UNIT – I

15Hrs

Preparation of Final Accounts of Joint Stock Companies as per Schedule VI – Managerial remuneration – Divisible Profits- *Bonus Shares*.

UNIT – II

15Hrs

Amalgamation – Absorption – External reconstruction – Internal Reconstruction (including scheme of reconstruction).

UNIT – III

20Hrs

Holding company accounts : Capital Profit and Revenue Profit – Minority Interest – Cost of Control – Preparation of Consolidated Balance Sheet – *Treatment of Unrealised Profit* - Bonus Shares and Dividend.

UNIT – IV

20Hrs

Accounts of Banking companies: Treatment of Rebate on Bills Discounted – Treatment of Interest on Doubtful Debts preparation of profit and loss A/C and balancesheet-**Insurance companies:** Life Insurance, Preparation of Valuation Balance Sheet-General Insurance (Fire and Marine Insurance Only)-preparation of revenue and balancesheet.

UNIT – V

20Hrs

Accounting Standards – AS 9 , AS 17 and AS 18 – Inflation Accounting: *Need – Objectives* – Current Purchasing Power Method – Current Cost Accounting – Evaluation of CCA (Theory only).

Note: Distribution of marks for theory and problems shall be 20% and 80% respectively.

***Italics* Denotes Self Study Topics**

Skill based component: Not for End of Semester Examinations

1. Different types of Life insurance policies (Money back & Endowment)
2. A survey of Life insurance policy holders & types of policies.

TEXTBOOK:

Reddy T.S & Murthy.A., *Corporate Accounting*, Margham Publications, Chennai, 6th Edition, 2014.

REFERENCE BOOKS

1. **Gupta R.L , Radhasamy,** *Advanced Accounting volume-II* ,SultanChand & Sons,New Delhi, 14th Edition, 2003.
2. **Jain & Narang,** *Advanced Accounting, volume-II*, Kalyani Publishers, NewDelhi, 6th Edition, 2002.
3. **Shukla M.C. & Grewal T.S.,** *Advanced Accounting*, S.Chand & Company Ltd, New Delhi, 14th , 2002.

SEMESTER III
Core -Visual Basic.Net

Instructional Hrs. : 90

Sub. Code: 11CMPC310

Max.Marks: CIA-25; ESE-75

Credits:3

Objective:

After the successful completion of this paper, the student able to design Programming Language for windows applications.

UNIT – I

20 Hrs

Introduction to Visual Basic.Net: Getting started in Visual Basic- Adding an Event Procedure- Adding Controls- Focus on Program Design & Implementation. **Data and Operations:** *Data types*- Arithmetic Operations and Strings - Variables and Declaration statements- Named Constants- Assignment Statements only.

UNIT – II

15 Hrs

Controlling Input & Output: Interactive user Input. **Selection:** Selection Controls- Logical operators- *The if- Then- Else structure*- The Select Case Structure.

UNIT – III

20 Hrs

Repetition structures: *Do while Loop*-, The Do until Loop- For/Next Loops- Nested Loops. **Sub and Function Procedures:** Sub procedures- Passing Arguments by Value and by Reference- Function Procedures.

UNIT – IV

15 Hrs

Structured Data: *One-Dimensional Arrays*- Dynamic Arrays- Multi-Dimensional Arrays – Menus- Menu Items & Context Menus- File Dialog Controls.

UNIT – V

20 Hrs

Accessing Databases: Introduction to Databases- Using ADO.NET with Visual Basic- Updating a Dataset- Creating Dataset using SQL.

Note: *Italics* Denotes Self Study Topics

TEXT BOOK

Gary J.Bronson,David Rosenthal *Introduction to Programming with Visual Basic.NET*, Viva books, India, 1st Edition, 2008.

REFERENCE BOOKS

1. **CourseKit VikasGupta& Kogent Solutions.Inc**, *Comdex.Net Programming* Dreamtech Press, Newdelhi, 2011.
2. **Radhaganesan.P**, *VB.NET*, Scitech Publication Pvt. Ltd-2008.
3. **Steven Holzner**, *Visual Basic.NET Programming*, Black Book,Dreamtech press,New Delhi,1st Edition ,2008

SEMESTER III

Core -Computer Applications Practical – III VB. Net

Instructional Hrs. : 90

Sub. Code: 09CMPCP03

Max. Marks : CIA-40; ESE-60

Credits:3

Objective:

To enable the students to designing a Programming Language for Windows applications

1. Design a form to calculate the value of goodwill of a firm by super profit method by using function concept.
2. Create an application using common dialog control to open and save file.
3. Design a form to purchase department of a company using ADO control.
4. Design a purchase form for a bookshop using ADO control and create database using SQL.
5. Design a notepad using menus.
6. Design a project to generate the annual report of a company using crystal report.
7. Develop a simple project on loan management using combo box.
8. Create a railway reservation using group box.
9. Develop a simple project for automatic banking operations.
10. Create a project for an inventory details using array.

SEMESTER III

Skill Based Subject -Export Procedure

Instructional Hrs. : 45

Sub. Code: 11CMPS302

Max. Marks : CIA-25; ESE-75

Credits:5

Objective: After Studying this Paper, the Students will be able to

- Understand different steps in execution of Export Order
- Aware of the Facilities extended to Exporters.

UNIT – I

9Hrs

International Trade Documents: Foreign Trade Documents – Regulatory Documents – Commercial Documents – Letter of Credit – Contract Terms & *Export Documents.*

UNIT – II

9Hrs

Export Procedures: Getting Established as an Exporter – Entering into Export Contract - Execution of Export Order – Post Shipment Procedures. **Import Procedures:** Import Process – *Customs Clearance for Imports.*

UNIT – III

9Hrs

Export Packaging & Labelling: Functions & Importance - Factors - Importance – IIP – *Labelling.* **Quality Control & Pre-Shipment Inspections:** Objectives – Quality Standard – Acts & Laws – Institutions – Methods - Problems.

UNIT – IV

9Hrs

Export Pricing: Factors Influencing Pricing – Government Influence – *Transfer Pricing* – Dumpy Marginal Costing & Export Pricing – Steps.

UNIT – V

9Hrs

Export Finance: needs – Terms of Payment – Pre-Shipment Finance – Post Shipment Finance – Foreign Exchange Cover. **Export Risk Insurance:** Marine Insurance, ECGC and *Export Credit Insurance.*

Note: *Italics* Denotes Self Study Topics

TEXTBOOK:

Jeevanandam.C., SultanChand & Sons, *Foreign Trade*, New Delhi, First Edition, 2005

REFERENCE BOOKS

1. **Balagopal.T.A.S**, *Export Management*, Himalaya Publishing House, Mumbai, 17th Revised Edition 2004.
2. **Dr.Sankaran.S.**, *International Trade*, Margham Publications, Chennai, 1st Edition , 2008.
3. **Francis Cherunilam**, *International Business* Prentice Hall of India Pvt Ltd.,New Delhi, 4th Edition, 2008.
4. **Francis Cherunilam.**, *International Trade & Export Management*, Himalaya Publishing House, Mumbai, 12th Revised Edition, 2003.

SEMESTER – III
Skill Based Subject- Stress Management

Instructional Hrs.:45

Sub. Code: 13CMPS303

Max Marks: CIA-25; ESE-75

Credits :5

Objectives:

To enable the students to have a wide knowledge about the concept of stress and the techniques applied to overcome the stress.

Unit – I

9 Hrs

Stress – Meaning – Definition - Classifications – Symptoms – Physical – Mental – Emotional – *Behavioural*.

Unit – II

9 Hrs

Causes of stress – General – *Specific*.

Unit – III

9 Hrs

Women and stress – Students and stress.

Unit – IV

9 Hrs

Effects of stress – Positive – Negative – *Neutral*.

Unit – V

9 Hrs

Techniques for stress management – Physical Exercises – Psychological Techniques.

Note: *Italics* Denotes Self Study Topics

TEXT BOOKS:

1. **Meena Nanda**, *A Handbook on stress management* , In dialog Pub,2006
2. **Dr.S.K.Subramaniam**, *Stress (causes, prevention and cure)* , Abhisek Pub, 1st Ed, 2002.
3. **Vinay Joshi.**, *Stress from Burnout to Balance*, Response Books of Sage Pub, 1st Ed, 2005.

REFERENCE BOOKS:

1. **Walt Schafer**, *Stress Management*, Cengage Learning, 4th Ed, 2009.
2. **Vernon Coleman**, *Stress Management techniques*, I.B.H, 1st Ed,1992,

SEMESTER IV

Core -Investment Management

Instructional Hrs. : 75

Sub.Code: 11CMPC411

Max.Marks : CIA-25; ESE-75

Credits:4

Objectives:

- To provide an insight into the field of investment including the risk and return involved in it
- To provide a knowledge on the stock market operations and the Regulatory framework under SEBI
- To acquire knowledge on how portfolios are analysed and selected and the various investment alternatives available

UNIT – I

15 Hrs

Nature, Meaning and scope of Investment – Importance of Investment – Factors influencing Investment – *Investment Media* – Features of an Investment Programme – Investment Process . New issue Market and Stock Exchange – Role of the New Issue Market – Mechanics of Floating New Issues.

UNIT – II

15 Hrs

Investment alternatives: Bonds – Preference and Equity Shares – LIC – Unit Trust – Provident Funds – Mutual Funds – *Merchant Banking* – National Savings Scheme.

Unit – III

15 Hrs

Stock Exchange in India: Mechanics of Security Trading in Stock Exchanges – Kinds of Trading Activity – Clearing House – Membership Rules in a Stock Exchange – Listing of Securities – Legal Control of Stock Exchange – SEBI and its Role, Guidance – NSE – OTCEI – Recent Trends – Stock Market Operation – *Security Market Indicators*.

UNIT – IV

15 Hrs

Fundamental and technical analysis and security evaluation: Economic analysis – Industry analysis – Company analysis – Technical analysis – Scope. **Portfolio**

Analysis and Management: Portfolio Analysis- scope – Portfolio Selection – *Risk and Return* – Types of Portfolio.

UNIT – V

15 Hrs

Portfolio Analysis: *Markovitz Theory*-Sharpe's Ideal Index, Portfolio Performance Evaluation; Dimensions Evaluation-Sharpe Measure-Treynor Measure-Jensen Measure-Comparison of the three Measures of Portfolio Performance.

Note: The question paper shall cover 100% theory.

Italics Denotes Self Study Topics

Skill based component: Not for End of Semester Examinations

Survey of investment preferences & presenting report.

TEXT BOOK :

Preethi Singh, *Investment Management*, Himalaya Publishing House, Mumbai. 16th Edition, 1996.

REFERENCE BOOKS

1. **Avadhani.V.A,** *Invesment Management*, Himalaya Publishing House, Mumbai.5th Edition ,2003
2. **Bhalla .V.K.,** *Investment Management*, S.Chand & Co, New Delhi. 12th Edition, 1996
3. **Gopalakrishnan.C,** *Invesment Management*, Kalyani Publishing House, New Delhi. 1st Edition, 2014 (Re printed).

SEMESTER IV
Core - Financial Management

Instructional Hrs. : 105

Sub.Code: 13CMPC412

Max.Marks : CIA-25; ESE-75

Credits:4

Objectives:

- To enable the students to get an in depth understanding of various financial management areas like risk, return and cost of capital.
- To enlighten the learners on dividend decisions, leverages and leasing .

UNIT – I

21Hrs

Financial Management: Meaning, Nature and Scope, objectives- *Profit Maximisation-Wealth Maximisation* – Financial Decisions-Time Value of Money-Present and Compound Value Techniques.

UNIT – II

21Hrs

Cost of capital : Concept – Importance – *Classification of cost of capital* – Computation of Cost of Capital – Cost of Retained Earnings – Weighted Average Cost of Capital.

Capital budgeting : Concept of Capital Budgeting – Importance – Computation of Capital Investment Required – Capital Budgeting Appraisal Methods.

UNIT – III

21Hrs

Leverages – EBIT – EPS Analysis – *Capital Structure Theories*.

UNIT – IV

21Hrs

Dividend Policy : Meaning – Modigliani and Miller's Approach – Walter's Approach – Factors Affecting Dividend Policy .

UNIT – V

21Hrs

Working Capital management: *Concept, Need and Types* – Determinants – Estimation of Working Capital Needs.

Note: Distribution of marks for theory and problems shall be 40% and 60% respectively.

Italics Denotes Self Study Topics

Skill based component: Not for End of Semester Examinations

- 1 Make Leverage Analysis of select companies and comment on the risk of the company.
- 2 Determine the liquidity and solvency of select companies in Indias' industrial sector.

TEXT BOOK:

Sharma.R.K, Shashi.K.Gupta, "Management Accounting", Kalyani publishers, New Delhi.3rd Edition, 2015.

REFERENCE BOOKS

1. **Dr.Maheswari.S.N**, *Financial Management Principles and Practice*, Sultan Chand & Sons, New Delhi.13th Edition, 2009.
2. **Pandey .I.M.**, *Financial Management*, Vikas Publishing House Pvt ;Ltd, New Delhi.11th Edition ,2006
3. **Prasanna Chandra**, *Financial Management*, Tata Mc Graw Hill Publishing Company Ltd - New Delhi,6th Edition , 2002.

SEMESTER IV
Core Paper- XIII
E-Commerce

Instructional Hrs. : 105

Sub.Code: 10CMPC413

Max.Marks : CIA-25; ESE-75

Credits:4

Objectives:

- To impart knowledge of working of internet and its services
- To aid the learner to understand the basics of electronic commerce and security issues
- To provide exposure about the emerging changes in marketing and advertisements in the e-commerce era

UNIT – I

21Hrs

History of E-commerce: Worldwide E-commerce Growth- Emergence of the Internet- Advantages of E-commerce- Disadvantages of E-commerce- Transition to E-commerce in India- Indian Readiness for E-commerce-*Electronic Commerce Basics.*

UNIT – II

21Hrs

Enabling Technologies of the World Wide Web: Internet Client Server Application-Telnet- FTP- Chat on the Web- IRC-Networks and Internets-Network Routers- The Internet Protocol Suite- URL. **E-security:** Security on the Internet-E-business Risk management Issues-*The Firewall Concept.*

UNIT – III

21Hrs

E-marketing: Identifying Web Presence Goals-Achieving Web Presence Goals-Meeting the Needs of Website Visitors- E-Marketing Value Chain- Maintaining a Website-Online Marketing-E-Advertising-*E-Branding.*

UNIT – IV

21Hrs

E-Payment Systems: Digital Payment Requirements –Digital Payment Requirements –Digital Token Based E-Payment Systems-Credit Card, Encryption-Classification of New Payment Systems-E-Cash-E-Cheque –Risk & E-Payment Systems-Digital Signature-Online Financial Services-*Online Stock Trading.*

UNIT – V

21Hrs

E-Supply Chain Management - Enterprise Resource Planning - Cyber Stalking –
India's Cyber Laws.

Note: *Italics Denotes Self Study Topics*

Skill based component: Not for End of Semester Examinations

- 1 View on-line advertisements and submit a mini project critically evaluating such advertisements.
- 2 Group Discussion on Cyber Crimes affecting business.
- 3 Case study on Business Process Re-engineering.

TEXT BOOK

P.T.Joseph, S.J , *E-Commerce - An Indian Perspective*, Prentice Hall of India,
New Delhi, 2nd Edition, 2006

REFERENCE BOOKS

1. **Bhushan Dewan**, *E-commerce*, S.chand co ltd,,New Delhi, 1st Edition, 2001.
2. **Jaiswal.S**, *Doing Business on the Internet E-Commerce,(Electronic communication for Business)*”, Gолgotia Publications, New Delhi, 1st Edition, 2001.
3. **Ravi Kalakota, Andrew Winston**, *Frontiers of Electronic Commerce*, Pearson Education, New Delhi, 8th Edition, 2009.
4. **Rayudu. C.S**, *E-Commerce E-Business*, Himalaya Publishing House, Mumbai, 1st Edition, 2008.

SEMESTER IV

Core -Computer Applications Practical IV-HTML

Instructional Hrs. : 90

Sub.Code:08CMPCP04

Max.Marks : CIA-40; ESE-60

Credits:4

Objective:

To enable the students to designing a Webpage and create a website through HTML documents

1. Develop a HTML Document using Basic HTML Tags.
2. Create a document using text-level formatting elements tags of HTML to display minutes of Annual General Meeting.
3. Develop a HTML Document with nested list.
4. Write a HTML Program to print the list of Banks in India using Advanced layout Table.
5. Create a website of your Organization Department having text and image links using HTML.
6. Design a webpage to publish the Annual Report of a Company using frameset.
7. Write a HTML code for designing the Purchase order form.
8. Develop a HTML Document with status bar.
9. Create a website for a Grocery store using Cascading Style Sheet.
10. Create a Bio-data using Java script.

PG Self Study Paper -Industrial Relations

Sub. Code: 13CMPSL01

Credits:5

Objective: After Studying this Paper, the Students will be able to understand the Industrial Relations, Role of Trade Union and Industrial Safety

UNIT – I

Industrial Relation - Concepts - Objectives - Approaches - Industrial Relations in India - Labour Legislation.

UNIT – II

Industrial Disputes - Causes - Prevention and Settlement - Works Committee - Conciliation - Arbitration - Adjudication -Workers Participation in Management.

UNIT – III

Trade union - Objectives - Functions - Trade union movement in India - Types of Trade Union - Registration - Rights and liabilities - Problems - Measures - Employers Association.

UNIT – IV

Collective bargaining - Objectives - Functions - Importance - Requirements - Types - Process - Policies - Laws - Collective Bargaining in India.

UNIT – V

Industrial Safety - Components of Safety Programme – Safety Organisation – Problems of Industrial Accidents - Accident Control and Prevention - Occupational Safety and Hazards.

REFERENCE BOOKS

- 1) **Gupta. C.B.**, *Human Resource Management*, S.Chand &CoLtd., New Delhi, 11th Edition, 2009.
- 2) **Martand T.Telsang**, *Industrial and Business Management*, S.Chand &CoLtd., New Delhi, 1st Edition,2007.
- 3) **Nair. M.G,Latha Nair**, *Personnel Management and Industrial Relations*, S.Chand &CoLtd., New Delhi, 1st Edition , 2004.
- 4) **Srivastava.S.C.**, *Industrial Relations and Labour laws* , Vikas Publishing House, New Delhi, 4th Edition, 2003.