

VELLALAR COLLEGE FOR WOMEN (AUTONOMOUS)

(Affiliated to Bharathiar University)

College with Potential for Excellence

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

Erode – 12



**PG DEPARTMENT OF COMMERCE WITH COMPUTER
APPLICATIONS**

M.COM – CA (CBCS & OBE PATTERN)

**Course contents, Scheme of Examination, Credits and
Syllabus
(for students admitted during 2018-2019 and Onwards)**

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

PG Department of Commerce with Computer Applications

Master of Commerce with Computer Applications

Applicable to students admitted during the academic year 2018-19 and onwards

Course Content and Scheme of Examinations (CBCS & OBE Pattern)

Semester I

Study Component	Subject Code	Title Of the Paper	Inst. Hrs./ Week	Exam. Dur. Hrs.	Max. Marks			Credits
					CIA	ESE	Total	
Core	18CMPC101	Marketing Management*	7	3	25	75	100	4
	18CMPC102	Managerial Economics *	7	3	25	75	100	4
	18CMPC103	Relational Database Management System	7	3	25	75	100	4
	18CMPCP01	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	18CMPC204	Business Research Methods *	6	3	25	75	100	4
	18CMPC205	Advanced Cost Accounting *	5	3	25	75	100	4
	18CMPC206	Human Resource Management *	5	3	25	75	100	4
	18CMPC207	Object Oriented Programming	5	3	25	75	100	4
	18CMPCP02	Computer Applications Practical-II Tally & object Oriented Programming	6	3	40	60	100	4
Skill Based Subject I			3	1	40	60	100	5

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

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

PG Department of Commerce with Computer Applications

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Course Content and Scheme of Examinations (CBCS & OBE Pattern)

Semester III

Study Component	Subject Code	Title Of the Paper	Inst. Hrs./ Week	Exam. Dur. Hrs.	Max. Marks			Credits
					CIA	ESE	Total	
Core	18CMPC308	Income Tax *	6	3	25	75	100	4
	18CMPC309	Corporate Accounting	6	3	25	75	100	4
	18CMPC310	VisualBasic.NET	6	3	25	75	100	3
	18CMPCP03	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	18CMPC411	Investment Management	5	3	25	75	100	4
	18CMPC412	Financial Management	7	3	25	75	100	4
	18CMPC413	E-Commerce	7	3	25	75	100	4
	18CMPC4PV	Project and Viva Voce** (Commerce oriented)	5	-	-	100	100	5
	18CMPCP04	Computer Applications Practical-IV-HTML	6	3	40	60	100	4
Total (I - IV Semester)							2200	90

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

** Dissertation 80 Marks and Viva-Voce 20 Marks

SKILL BASED SUBJECTS			
S.No	Subject	Subject Code	Title of the Paper
1	Subject I	18CMPS201	Advanced Multiskill Development Paper #
2	Subject II	18CMPS302	Export Procedure
3	Subject III	18CMPS303	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	18CMPN101	Internet Marketing

SELF LEARNING PAPER (Optional)					
S.No	Subject Code	Title of the Paper	Exam Duration Hrs	Max.Marks	Credits
1	18CMPSL01	Industrial Relations	3	100	5

MOOCs Non-ranking Compulsory Credit Course for PG will be introduced from the Academic Year 2019-20 and Onwards.

Bloom's Taxonomy Based Assessment Pattern

Components of CIA Marks (Theory)

Tests (I & II)	Assignment / Seminar / Subject Viva	Model Examination	Total
10	5	10	25

CIA (Theory)

Bloom's Category	Section	Choice	Marks	Total
K2	A	Compulsory	$2 \times 2 = 4$	30
K3 & K4	B	Either / Or	$2 \times 5 = 10$	
K4 & K5	C	Open choice (2 out of 3)	$2 \times 8 = 16$	

Model and End Semester Examination (Theory)

Bloom's Category	Section	Choice	Marks	Total
K2	A	Compulsory	$5 \times 2 = 10$	75
K3 & K4	B	Either / Or	$5 \times 5 = 25$	
K4 & K5	C	Open choice (5 out of 8)	$5 \times 8 = 40$	

Assessment Pattern for Accountancy Course

CIA

Course Code	Course Name	Bloom's Category	Section	Choice	Marks	Total
18CMPC205 & 18CMPC309	Advanced Cost Accounting & Corporate Accounting	K2	A	Compulsory	$2 \times 2 = 4$	30
		K3 & K4	B	Either / Or	$2 \times 6 = 12$	
		K4 & K5	C	Open Choice (1 out of 2)	$1 \times 14 = 14$	

Model and End Semester Examination

Course Code	Course Name	Bloom's Category	Section	Choice	Marks	Total
18CMPC205 & 18CMPC309	Advanced Cost Accounting & Corporate Accounting	K2	A	Compulsory	$5 \times 2 = 10$	75
		K3 & K4	B	Either / Or	$5 \times 4 = 20$	
		K4 & K5	C	Open Choice(3 out of 5)	$3 \times 15 = 45$	

Components of CIA Marks (Practical)

Tests (I & II)	Model Examination	Continuous Assessment of Performance	Record	Total
10	10	15	5	40

Model and End Semester Examination (Practical)

Bloom's Category	Choice	Marks	Total
K4 & K5	Program 1	25	60
	Program 2	25	
	Record	10	

SKILL BASED SUBJECT – I

The distribution of marks is as follows

Continuous Internal Assessment Marks : **40 marks**

On-line ESE : **60 marks**

SKILL BASED SUBJECTS AND NON MAJOR ELECTIVE

Five Questions out of **Eight**($5 \times 15 = 75$ marks)

Atleast**One** question from each unit

SELF LEARNING PAPER

Five Questions out of **Eight**($5 \times 20 = 100$ marks)

Atleast**One** question from each unit

SEMESTER I

CODE	COURSE TITLE
18CMPC101	MARKETING MANAGEMENT

Category	CIA	ESE	L	T	P	Credit
Core	25	75	100	5	-	4

Preamble

- To understand the concepts and functions of marketing management, latest trends in marketing and social aspects of marketing.

Course Outcomes

On the successful completion of the Course, the students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Gain an indepth knowledge of the realities of the new marketing era viz synthesis of customer needs, business and social interests.	K1
CO2	Obtain a conceptual understanding of the marketing challenges.	K2
CO3	Demonstrate the significance and implications of distribution channels in marketing	K3
CO4	Acquire the skills to critically analyze the promotion mix in the competitive market environment	K4
CO5	Evaluate the emerging trends in marketing.	K5

Mapping with Programme Outcomes

CO _s	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	M	S	S
CO3	M	S	M	S	S
CO4	S	S	S	S	S
CO5	S	S	S	M	S

S-Strong M-Medium

Syllabus

UNIT I

(21 Hrs.)

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

(21 Hrs.)

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

(21 Hrs.)

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- Neuro Marketing.

UNIT IV (21 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.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Chopra, P.K. Bhawna Mehra& DT Editorial Services	Marketing Management	Dreamtech Press, New Delhi	2016 and 1 st Edition
2.	Pillai &Bhagavathi .R.S.N	Modern Marketing	S.Chand& company Ltd, Delhi	Reprint 2015 and 4 th Revised Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Memoria C. B, Suri R.K., Satish Mamoria	Marketing Management	Kitab Mahal Agencies,Patna	2006 and 7 th Edition
2.	Sherlekar . S.A	Marketing Management	Himalaya publishing house, Mumbai	2006

Pedagogy

- Chalk and Talk, Power Point Presentation, Assignment, Seminar.

SEMESTER I

CODE	COURSE TITLE
18CMPC102	MANAGERIAL ECONOMICS

Category	CIA	ESE	L	T	P	Credit
Core	25	75	100	5	-	4

Preamble

- To familiarize the modern economic concepts and the managerial implications in micro and macro economic business decisions.

Course Outcomes

On the successful completion of the Course, the students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the various aspects of managerial economics.	K1
CO2	Interpret the micro and macro economic concepts relevant for business decisions.	K2
CO3	Apply the economic principles in business management	K3
CO4	Analyse the pricing policies to be applied in different market conditions.	K4
CO5	Justify the usage of government policy to control trade cycle and industrial sickness and provide remedies.	K5

Mapping with Programme Outcomes

CO _s	PO1	PO2	PO3	PO4	PO5
CO1	S	M	M	S	S
CO2	S	S	M	S	S
CO3	S	S	M	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S-Strong M-Medium

Syllabus

UNIT I

(21 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(21 Hrs.)

Indifference Curves-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

(21 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

(21 Hrs.)

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

UNIT V

(21 Hrs.)

National Income – definition, concepts and components – methods of measuring national income –problems in measuring National Income– Trade cycle – features, phases – control of trade cycle.

Text Books

Sl.No.	Author	Title of the Book	Publisher	Year and Edition
1.	Sankaran. S	Managerial Economics	Margham Publication, Chennai	2015 and 5 th Revised Edition
2.	Maheswari and Varshney	Managerial Economics	Sultan Chand and Sons, New Delhi	Reprint 2002 and 16 th Edition

Reference Books

Sl.No.	Author	Title of the Book	Publishers	Year and Edition
1.	Deepashree	Managerial Economics	ANE Books Private Ltd	Reprint 2015 and 1 st Edition
2.	R. Cauvery, Dr.U.K. Sudha Nayak and Dr. M. Girija&Dr.R.Meenakshi	Managerial Economics	S.Chand& Co Ltd, New Delhi	2010 and 1 st Revised Edition
3.	Mehta P.L	Managerial Economics	Sultan Chand & Company	2010 Reprint

Pedagogy

- Chalk and Talk, Power Point Presentation, Assignment, Seminar.

SEMESTER I

CODE	COURSE TITLE
18CMPC103	RELATIONAL DATABASE MANAGEMENT SYSTEM

Category	CIA	ESE	L	T	P	Credit
Core	25	75	100	5	-	4

Preamble

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

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand the database Management System and trace its historical development.	K2
CO2	Analyse the relational database model in terms of its data structure which helps in understanding queries.	K3
CO3	Identify the entity- relationship model and understand the needs of normalization.	K3
CO4	Compare the file organization methods, access methods to store the data and evaluates the queries.	K3, K5
CO5	Apply the basic concepts of Data warehouse, Data Mining techniques and applications of database.	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	M	S	S
CO3	M	M	M	S	M
CO4	S	S	S	S	S
CO5	S	S	M	S	S

S-Strong; M-Medium

Syllabus

UNIT I

(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 II

(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 III

(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 IV

(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 V

(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.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Silberschatz, Henry F.Korth, S.Sudarshan , Abraham	Database System Concepts	McGraw-Hill International Edition	2006, 5 th Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Date.C.J.	An Introduction to Database System	Narosa Publishing House	2002, 3 rd Edition
2.	Bipin C. Desai	An Introduction to Database System	Tata MC Graw Hill Publications	2002, 1 st Edition
3.	Jeffrey D.Ullman	Principles of Database Systems	Galgotia Publications	2001, 2 nd Edition
4.	Naveen Prakash	Understanding DBMS	Tata MC Graw Hill Publications	1984

Web Resources

- <https://books.google.co.in/books?id=Jsp9CwAAQBAJ&printsec=frontcover&dq=rdbms+books&hl=en&sa=X&ved=0ahUKEwj87s3Mv-vaAhXLbbwKHQvIAKoQ6AEINDAC#v=onepage&q&f=false>
- <http://maths-people.anu.edu.au/~steve/pdcn.pdf>
- <https://www.slideshare.net/venkat000/unit01-dbms-2>

Pedagogy

- Lecture, PPT, Assignment, Group Discussion, Seminar

SEMESTER I

CODE	COURSE TITLE
18CMPCP01	COMPUTER APPLICATIONS PRACTICAL I - MS OFFICE & ORACLE

Category	CIA	ESE	L	T	P	Credit
Core	40	60	-	-	90	3

Preamble

- To impart knowledge of working with the word processing, work sheet management, presentation and database access.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Implement the mechanics of word documents, mail merge and basic and statistical functions in MS-Excel.	K3
CO2	Apply the various technicalities to create power point presentation.	K4
CO3	Create and maintain database using Ms Access and SQL.	K4, K5

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	M
CO3	S	S	S	S	S

S-Strong; M-Medium

Syllabus

MS OFFICE

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(Primary Key)	Character	10
Department	Character	15
Address	Varchar2	25
Percentage	Number	4 with 2 decimal places
Class	Character	8

QUERIES:

- a. Calculate the average percentage of students.
- b. Display the unique department names.
- 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.

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

Field Name	Field Type	Field Size
Product No(Primary Key)	Number	6
Product Name	Character	15
Manufacturing Date	Date	15
Selling Price	Number	6 with decimal places
Quantity	Number	6 with decimal places
Total Amount	Number	8 with decimal places

QUERIES:

- a. Display the number of months between two dates.

- b. Select the records whose quantity is greater than 10 and less than or equal to 20.
 - c. Calculate the entire total amount by using sum operation.
 - d. Calculate the number of records whose selling price is greater than 50 with count operation.
 - e. Display the details of the product in descending order of selling price.
 - f. List the product manufacturing in months of January to June.
3. Create a table PAYROLL with the following fields and insert the values:

Field Name	Field Type	Field Size
Employee No(Primary Key)	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:

- a. Update the records to calculate the net pay.
 - b. Arrange the records of employees in ascending order of their net pay.
 - c. Display the details of the employees whose department is “Sales”.
 - d. Calculate the number of employees whose Net pay is >10000 with Count Operation.
 - e. Display the details of the employee earning the highest salary.
 - f. Display the total salary of the employees whose department is “Production”.
 - g. Remove the employee name of the department name sales.
 - h. Find out how many employees are there in each department.
4. Create a Table Publisher and Book with the following fields:

Field Name	Field Type	Field Size
Publisher Code (Primary Key)	Character	5
Publisher Name	Character	15
Publisher City	Character	12
Publisher State	Character	10
Title of Book	VarChar	15

Book Code	Character	5
Book Price	Number	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 bookcode, booktitle, publisher with city “Delhi”.
- Select the bookcode, booktitle, bookprice and sort by book price.
- Count the number of books of publisher “sultan chand”.

5. Create a Table Bank Customer with the following fields:

Field Name	Field Type	Field Size
Account No(Primary Key)	Number	6
Branch Name	Character	15
Customer Name	VarChar	20
Balance Amount	Number	10
Loan Number	Number	7
Loan Amount	Number	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 maximum 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.
- Create a table deposit form the source table name Bank customer.

Pedagogy

- Demonstration

SEMESTER I

CODE	COURSE TITLE
18CMPN101	INTERNET MARKETING

Category	CIA	ESE	L	T	P	Credit
Non Major Elective	25	75	45	-	-	5

Preamble

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

Syllabus

UNIT I

(9 Hrs.)

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

(9 Hrs.)

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

UNIT III

(9 Hrs.)

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

UNIT IV

(9 Hrs.)

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

UNIT V

(9 Hrs.)

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.

Text Books

SL.No.	Author	Title of the Book	Publisher	Year and Edition
1.	Thakur Asist Narayan.L.K.,	Internet Marketing, E-Commerce and CyberLaw	Authors press,New Delhi	2005 and 1 st Edition

Reference Books

SL.No.	Author	Title of the Book	Publisher	Year and Edition
1.	Bhushan Dewan	E-Commerce	S.Chand& Co, New Delhi	2001 and 1 st Edition
2.	Elias M.Awad	Electronic Commerce From vision to Fulfillment	Prentice Hall of India New Delhi	2012 and 1 st Edition
3.	Joseph, P.T, and S,J	E-Commerce , A Indian Perspective	Prentice Hall of India, New Delhi	2012 and 3 rd Edition

Pedagogy

- Chalk and Talk, Power Point Presentation, Assignment, Seminar.

SEMESTER II

CODE	COURSE TITLE
18CMPC204	BUSINESS RESEARCH METHODS

Category	CIA	ESE	L	T	P	Credit
Core	25	75	86	4	-	4

Preamble

- To provide and equip with the knowledge on methodology and statistical applications and techniques to pursue research for solving business problems.

Course Outcomes

On the successful completion of the Course, the students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Describe the concepts of business research	K1
CO2	Understand the techniques of presentation of a research report	K2
CO3	Analyse the data using various statistical techniques applicable to modern business	K3
CO4	Identify, select and formulate the research problems and analyse to carryout research in business.	K4
CO5	Appraise the significance of statistical tools ensuring the validity of the research findings.	K5

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	M	S	S	S	S
CO5	S	S	S	S	M

S-Strong M-Medium

Syllabus

UNIT I

(20 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

(15 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

(15 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

(20 Hrs.)

Mean – Standard Deviation - 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.

Note : 1. Distribution of Marks 40% Theory and 60% Problems

Text Books

SL.No.	Author	Title of the Book	Publisher	Year and Edition
1.	Gupta S.P.	Statistical Methods	S.Chand&Co.Ltd, New Del	2010 and 39 th Edition
2.	Kothari C.R	Research Methodolo	New Age International , Ne Delhi	Reprint 2015 and 3 rd Edition

Reference Books

SL.No.	Author	Title of the Book	Publisher	Year and Edition
1.	Wilkinson & Bhandarkar	Methodologies and Techniques of Social Research	Himalaya Publishing Ho Mumbai, 16 th Edition	2006 and 2 nd Edition
2.	Suresh Chandra, Mohit K.R.Sharma	Research Methodology	Naraosa Publishing Hou New Delhi	2016 and 2 nd Edition

Pedagogy

- Chalk and Talk, Power Point Presentation, Assignment, Seminar.

SEMESTER II

CODE	COURSE TITLE
18CMPC205	ADVANCED COST ACCOUNTING

Category	CIA	ESE	L	T	P	Credit
Core	25	75	70	5	-	4

Preamble

- To examine the concepts and procedures underlying the development of cost accounting system for managerial decisions, control and performance reporting.

Course Outcomes

On the successful completion of the Course, the students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Gain knowledge on labour and overhead accounting.	K1
CO2	Understand various concepts and elements of costing.	K2
CO3	Apply the techniques of costing in pricing of products and services.	K3
CO4	Analyse cost and financial statements to reconcile costing and financial profits.	K4
CO5	Evaluate different methods of costing in the process of decision making.	K5

Mapping with Programme Outcomes

CO _s	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S-Strong M-Medium

Syllabus

UNIT I (15 Hrs.)

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. Distribution of Marks 40% Theory and 60% Problems

Text Book

SL.No.	Author	Title of the Book	Publisher	Year and Edition
1.	Jain.S.P& Narang. K.L	Cost Accounting	Kalyani Publishers, New Delhi	2005 and 10 th Revise and Enlarged Edition

Reference Books

SL.No.	Author	Title of the Book	Publisher	Year and Edition
1.	Iyengar.S.P	Cost Accounting	Sultan Chand & Sons, New Delhi	2005
2.	Maheswari.S.N	Cost & Management Accounting	S.Chand&Co.Ltd, New Delhi	2006 and 1 st Edition
3	Nirmal Gupta and Chhair Sharma	Cost Accounting	ANE Books Private Ltd., New Delhi	2014 and 2 nd Edition

Pedagogy

- Chalk and Talk, Power Point Presentation, Assignment, Seminar.

SEMESTER II

CODE	COURSE TITLE
18CMPC206	HUMAN RESOURCE MANAGEMENT

Category	CIA	ESE	L	T	P	Credit
Core	25	75	70	5	-	4

Preamble

- To enlighten the objectives and functions of human resource management, realise the need for Human Resource Information System and analyse the human behaviour process and performance.

Course Outcomes

On the successful completion of the Course, the students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Present a framework for understanding Human Resource Management, its objectives, scope and its evolution.	K1& K2
CO2	Outline the operative functions of Human Resource Management	K2
CO3	Utilise Human Resource Information System ensuring effective HRM.	K3
CO4	Analyse the strategies of integrating and maintaining human resources	K4
CO5	Evaluate the individual behaviour and performance.	K5

Mapping with Programme Outcomes

CO _s	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	M	S	S	S	S
CO5	M	S	S	S	S

S-Strong M-Medium

Syllabus

UNIT I

(10 Hrs.)

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

UNIT II

(15 Hrs.)

Human Resource Planning – Need and importance of HRP – Job Analysis – Role Analysis – Recruitment and Selection – Testing – Interview – Placement – Training – Promotion.

UNIT III

(15 Hrs.)

Maintaining Human Resources - Performance Appraisal – Job Evaluation – Job Satisfaction and Morale – Determinants and Consequences – Steps to improve Job Satisfaction and Morale Building – Employee Empowerment – Conditions – Forms – Empowered Teams – Barriers.

UNIT IV

(15 Hrs.)

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 V (20 Hrs.)

Concept of Stress- Causes of Stress- Effects of Stress- Stress Management- Individual Coping Strategies- Organisational Coping Strategies.

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

Text Book

SL.No.	Author	Title of the Book	Publisher	Year and Edition
1.	Khanka S.S	Human Resource Management	S. Chand & Company Ltd, New Delhi	2010

Reference Books

SL.No.	Author	Title of the Book	Publisher	Year and Edition
1.	Jayasankar.J	Human Resource Management	Margham Publications, Chennai	2015 and 2 nd Edition
2.	Fred Luthans	Organizational Behaviour	Mcgraw, Hill, Newyork	2005 and 10 th Edition
3	L.M.Prasad	Human Resource Management	Sultan Chand & Sons, New Delhi	Reprint 2006 and 2 ⁿ Edition 2005

Web Resources

- <https://www.amazon.in/Human-Resource-Management-Text-Cases-ebook/dp/B00QUYKZLY>

Pedagogy

- Chalk and Talk, Power Point Presentation, Assignment, Seminar, Group Discussion.

SEMESTER II

CODE	COURSE TITLE
18CMPC207	OBJECT ORIENTED PROGRAMMING

Category	CIA	ESE	L	T	P	Credit
Core	25	75	70	5	-	4

Preamble

- The Student will be able to develop an application by using Object Oriented Programming with C++ and Java.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Identify the features of object oriented design.	K2
CO2	Recognize the controlled structure with emphasis on data types, array processing and functions.	K2, K3
CO3	Design C++ programs that make appropriate use of object-oriented facilities such as classes, objects, constructors and destructors.	K5
CO4	Understand the Java language and the implementation of Java program.	K2, K3
CO5	Apply the OOPS concepts like classes, objects, inheritance and emphasis on the creation of Java package.	K3, K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	M	S	S
CO3	S	S	M	S	S
CO4	S	S	S	S	S
CO5	S	S	M	S	S

S- Strong; M-Medium

Syllabus

UNIT I

(15 hrs.)

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 (15 hrs.)

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 (15 hrs.)

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 (15 hrs.)

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 (15 hrs.)

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.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Balagurusamy.E	Object Oriented Programming with C++	Tata McGraw Hill Publishing Company Ltd	2010, 4 th Edition
2.	Balagurusamy.E	Programming with JAVA A PRIMER	Tata McGraw Hill Publishing Company Ltd	2002, 2 nd Edition

Reference Books

Sl.No	Author Name	Title of the Book	Publisher	Year and Edition
1.	Ravichandran.D.	Programming with C++	Tata McGraw Hill Publishing Company Ltd	2003, 2 nd Edition
2.	Herbert Schildt	C++ The Complete Reference	Tata McGraw Hill Publishing Company Ltd	2008, 4 th Edition
3.	Venugopal K.R., Rajkumar.,T.Ravi shanker	Mastering C++	Tata McGraw Hill Publishing Company Ltd	2007, 1 st Edition
4.	Herbert Schildt	Java the Complete Reference	Tata McGraw Hill Education Private Limited-New Delhi	2011, 1 st Edition
5.	Jain V.K	Java Object Oriented Programming	Cyber tech publications	2002, 1 st Edition

Web Resources

- <https://www.slideshare.net/PayelGuria/class-and-objects>
- <https://www.tutorialspoint.com/cplusplus/index.htm>
- <https://beginnersbook.com/2017/08/cpp-data-types/>
- <https://www.javatpoint.com/variable-datatype>
- <https://books.google.co.in/books?id=e4T6DiT4JA0C&printsec=frontcover&dq=oops+basic+concepts&hl=en&sa=X&ved=0ahUKEwi8O6xvuvaAhVK6bwKHRkkAjoQ6AEITTAH#v=onepage&q&f=false>

Pedagogy

- Lecture, PPT, Quiz, Assignment, Group Discussion, Seminar

SEMESTER II

CODE	COURSE TITLE
18CMPCP02	COMPUTER APPLICATIONS PRACTICAL II - TALLY & OBJECT ORIENTED PROGRAMMING

Category	CIA	ESE	L	T	P	Credit
Core	40	60	-	-	90	4

Preamble

- To enable the students to acquire skills for Accounting Creation, Report Generation and taxation in Tally and develop an Object Oriented Programming Applications.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Implement the Accounting concepts, tools and techniques that reverberating business transactions by using Tally.	K3, K4, K5
CO2	Evaluate the object oriented programming to develop solutions for smoothest business transactions.	K3, K5
CO3	Manage,Collect, Synchronize and Calculate data with the help of Tally and C++.	K3

Mapping with Programme Outcomes

CO _s	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	M	S	S

S-Strong; M-Medium

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 CommissionReceived a/c

Printer purchase a/c CommissionPaid 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 C++ program to calculate the sum and product of two complex numbers using operator overloading.
8. Write a C++ program to prepare cost sheet using inheritance.

Pedagogy

- Demonstration

SEMESTER II

CODE	COURSE TITLE
18CMPS201	ADVANCED MULTISKILL DEVELOPMENT PAPER

Category	CIA	ESE	L	T	P	Credit
Skill Based Subject - I	40	60	45	-	-	5

Preamble

- To equip the students with knowledge on all topics as desirable from the point of view of brilliant success in the competitive examinations.
- To familiarize the students with various types of tests that is employed by the diverse examining bodies.

Syllabus

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.

UNITV

(9 Hrs.)

Business games, group discussions, seminars - Public speaking - preparing and delivering effective public speeches.

Reference Books

SL.No.	Author	Title of the Book	Publisher	Year and Edition
1.	Agarwal.R.S,	Quantitative Aptitude	S. Chand and Company	2012 and Reprint
2.	Chopra.J.K,	Bank Probationary Officers' Examination	Unique Publishers	2010
3.	Datson. 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	UpkarPrakashan Publishers	2012
6.	Pratyogita Darpan	UGC NET/JRF/SET Teaching and Research Aptitude	UpkarPrakashan 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	Objective English for Competitive Examinations.	Tata McGraw Hill Education Private Ltd ,New Delhi	2011
10.	Jain T.S.	Upkar’s SBI Clerical Cadre Recruitment Examination	UpkarPrakashan, Agra	-
11.	S. K. Mangal	General Psychology	Sterling Publisher	2003 and 1 st Edition
12.	-	Personality Development	Vethathiri Publications	-
13.	-	Yoga for Modern Age	Vethathiri Publications	-
14.	-	Journey of Consciousness	Vethathiri Publications	-
15.	Allan Pease	Body Language	-	-

Pedagogy

- Chalk and Talk, Power Point Presentation, Assignment, Seminar.

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

CODE	COURSE TITLE
18CMPC308	INCOME TAX

Category	CIA	ESE	L	T	P	Credit
Core	25	75	85	5	-	4

Preamble

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

Course Outcomes

On the successful completion of the Course, the students will be able to

CO	CO Statement	Knowledge Level
CO 1	Recall the basic principles underlying the provisions of direct tax laws.	K 1
CO 2	Recognise taxable income under various heads as per provisions of Income Tax Act 1961.	K 2
CO 3	Apply critical thinking and problem solving skills to resolve income tax issues.	K 3
CO 4	Analyse the real life situations involving taxation and take tax-sensitive decisions.	K 4
CO 5	Evaluate the tax-saving strategies for decision making.	K 5

Mapping with Programme Outcomes

COs	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	S	S	S	S	S
CO 2	S	M	S	S	S
CO 3	S	S	S	S	S
CO 4	S	S	S	S	S
CO 5	S	S	S	S	M

S-Strong, M-Medium

Syllabus

Unit I (15 Hrs.) 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 : Question paper covers 60% problem and 40% Theory

Text Book

Sl.No.	Author Name	Title of the Book	Publishers	Year and Edition
1.	Gaur V.P & Narang D.B	Income Tax Law and Practice	Kalyani Publishers, Chennai	To be follow new edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publishers	Year and Edition
1.	Mehoratra H.C & Goyal S.P	Income Tax Law and Practice	Sahitya Bhavan publications, Agra.	To be follow new edition

Pedagogy

- Chalk and Talk, Power Point Presentation, Assignment, Seminar.

SEMESTER III

CODE	COURSE TITLE
18CMPC309	CORPORATE ACCOUNTING

Category	CIA	ESE	L	T	P	Credit
Core	25	75	85	5	-	4

Preamble

- The students will be able to gain knowledge and understanding of the concepts and practices of company accounts in accordance with statutory requirements.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand how to prepare final accounts for companies as per revised schedule VI.	K1
CO2	Describe the standard setting process and regulatory framework for amalgamation, absorption and reconstruction of the company.	K2
CO3	Identify the provisions to prepare the holding company accounts.	K3
CO4	Apply practical knowledge to prepare final accounts of banking company.	K3, K4
CO5	Understand the conceptual framework and regulation to prepare insurance company accounts.	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	M	S	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	S
CO5	S	M	S	S	S

S-Strong; M-Medium

Syllabus

UNIT – I (15Hrs)Preparation of Final Accounts of Joint Stock Companies as per Schedule VI – Managerial remuneration – Divisible Profits- Bonus Shares.

UNIT – II (15 Hrs)Amalgamation – Absorption – External reconstruction – Internal Reconstruction (including scheme of reconstruction).

UNIT – III (20 Hrs) 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 (20 Hrs)Accounts of Banking companies:Treatment of Rebate on Bills Discounted –Treatment of Interest on Doubtful Debts preparation of profit and loss A/C and balance sheet.

UNIT – V (20 Hrs) Insurance companies: Life Insurance, Preparation of Valuation Balance Sheet-General Insurance (Fire and Marine Insurance Only)-preparation of revenue and balance sheet.

Note :Distribution of Marks 20% Theory and 80% Problems

Text Book

SL.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Reddy T.S &Murthy.A.,	Corporate Accounting	MarghamPublications, Chennai	Reprint 2019

Reference Books

SL.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Gupta R.L, Radhasamy	Advanced Accounting volume-II	SultanChand&Sons,New Delhi.	2003, 14 th Edition
2.	Jain & Narang	Advanced Accounting, Volume-II and GST Volume-I,II	Kalyani Publishers, NewDelhi.	2017,6 th Edition
3.	Shukla M.C. & Grewal T.S.,	Advanced Accounting	S.Chand& Company Ltd, New Delhi,	2002, 14 th Edition

Web Resources

- [https://gurukpo.com/Content/B.Com/Corporate_Accounting\(B.Com\)P-1.pdf](https://gurukpo.com/Content/B.Com/Corporate_Accounting(B.Com)P-1.pdf)
- <https://www.gurukpo.com/corporate-accounting>
- http://www.universityofcalicut.info/SDE/corporate_accountings_bcom_third_semester_stdy_matrl_on29oct2015.pdf

Pedagogy

- Chalk and Talk, Assignment.

SEMESTER III

CODE	COURSE TITLE
18CMPC310	VISUAL BASIC.NET

Category	CIA	ESE	L	T	P	Credit
Core	25	75	85	5	-	3

Preamble

- To design and develop a Windows-based business applications using Visual Basic.NET programs that meet commercial programming standards.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Develop a basic structure of visual basic.net simply by revealing variables and data types in the program environment.	K1
CO2	Determine logical alternatives of decision structures in VB.Net.	K2
CO3	Formulate a loop structures to perform repetitive tasks and apply sub-procedures and functions to create viable code.	K3
CO4	Declare and initialize array data structures for accessing the individual elements of arrays.	K3, K5
CO5	Create applications that use ADO.NET in database concepts.	K4

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	M
CO2	S	M	S	S	S
CO3	M	S	M	S	S
CO4	S	S	S	M	S
CO5	M	S	S	S	S

S-Strong; M-Medium

Syllabus

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 – Menu- 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.

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Gary J. Bronson, David Rosenthal	Introduction to Programming with Visual Basic.NET	Viva books, India	2008, 1 st Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	CourseKit Vikas Gupta & Kogent Solutions, Inc.	Comdex.Net Programming	Dreamtech Press, New Delhi.	2011
2.	Radhaganesan. P	VB.NET	Scitech Publication Pvt. Ltd.	2008
3.	Steven Holzner	Visual Basic.NET Programming	Black Book, Dreamtech press, New Delhi	2008, 1 st Edition

Web Resources

- <http://www.informit.com/articles/article.aspx?p=31092>
- https://www.tutorialspoint.com/vb.net/vb.net_strings.htm
- https://en.wikipedia.org/wiki/Visual_Basic_.NET
- <https://www.vbtutor.net/lesson1.html>

Pedagogy

- Lecture, PPT, Assignment, Seminar

SEMESTER III

CODE	COURSE TITLE
18CMPCP03	COMPUTER APPLICATIONS PRACTICAL – III - VB.NET

Category	CIA	ESE	L	T	P	Credit
Core	40	60	-	-	90	3

Preamble

- The students will use visual basic.net to build windows applications and exposed to concepts and skill at an introductory level to analyze program requirements.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Design, formulate and construct applications with VB.Net.	K3
CO2	Create VB.Net programs using forms, modules, menus and multiple arrays.	K4
CO3	Implement lists and loops with VB.NET controls and iteration.	K4

Mapping with Programme Outcomes

CO _s	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	M	S	S
CO3	S	M	S	S	S

S-Strong; M-Medium

Syllabus

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.

Pedagogy

- Demonstration

SEMESTER III

CODE	COURSE TITLE
18CMPS302	EXPORT PROCEDURE

Category	CIA	ESE	L	T	P	Credit
Skill Based Subject II	25	75	42	3	-	5

Preamble

- To enable the students to understand different steps in the execution of export order and the facilities extended to exporters.

Syllabus

UNIT I

(9 Hrs.)

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

UNIT II

(9 Hrs.)

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

(9 Hrs.)

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

UNIT IV

(9 Hrs.)

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

UNIT V

(9 Hrs.)

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.

Text Books

SL.No.	Author	Title of the Book	Publisher	Year and Edition
1.	Jeevanandam.C	Foreign Trade	SultanChand& Sons, New Delhi	2005 and 1 st Edition

Reference Books

SL.No.	Author	Title of the Book	Publisher	Year and Edition
1.	Balagopal.T.A.S	Export Management	Himalaya Publishing House, Mumbai	2004 and 17 th Revised Edition

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

Pedagogy

- Chalk and Talk, Power Point Presentation, Assignment, Seminar.

SEMESTER III

CODE	COURSE TITLE
18CMPS303	STRESS MANAGEMENT

Category	CIA	ESE	L	T	P	Credit
Skill Based Subject III	25	75	42	3	-	5

Preamble

- To empower the students that cause stress in their life and to help acquire basic skills to manage or cope with stress in their academic, professional and personal life.

Syllabus

- UNIT I** **(9 Hrs.)**
 Stress – Meaning – Definition - Classifications – Symptoms – Physical – Mental –Emotional – Behavioural.
- UNIT II** **(9 Hrs.)**
 Causes of stress – General – Specific – Preventive Measures.
- UNIT III** **(9 Hrs.)**
 Organisational Stress – Stress Management of Employees - Women and stress.
- UNIT IV** **(9 Hrs.)**
 Effects of Stress – Positive – Negative – Neutral – Impact of Stress on Productivity.
- UNIT V** **(9 Hrs.)**
 Techniques for stress management – Physical Exercises – Psychological Techniques.

Text Books

SL.No.	Author	Title of the Book	Publisher	Year and Edition
1.	Meena Nanda	A Handbook on stress management	In dialog Publications	2006
2.	Dr.S.K.Subramaniam	Stress (causes, prevention and cure)	Abhisek Publications	2002, 1 st Edition
3.	Vinay Joshi	Stress from Burnout to Balance	Response Books of Sage Publications.	2005, 1 st Edition

Reference Books

SL.No.	Author	Title of the Book	Publisher	Year and Edition
1.	Walt Schafer	Stress Management	Cengage Learning	2009, 4 th Edition
2.	Vernon Coleman	Stress Management techniques	I.B.H	1992, 1 st Edition

Web Resources

- <https://positivepsychologyprogram.com/stress-management-techniques-tips-burn-out/>
- <https://www.brainline.org/article/stress-management-how-reduce-prevent-and-cope-stress>
- https://en.wikipedia.org/wiki/Stress_management
- <https://www.verywellmind.com/stress-management-4157211>

Pedagogy

- Chalk and Talk, Power Point Presentation, Assignment and Seminar.

SEMESTER IV

CODE	COURSE TITLE
18CMPC411	INVESTMENT MANAGEMENT

Category	CIA	ESE	L	T	P	Credit
Core	25	75	70	5	-	4

Preamble

- To impact the students to understand how investments strategies are designed to reach financial goals in a global context.

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Explores theory and practice of investments.	K1
CO2	Analyze and evaluate the characteristics of various alternatives available to investors.	K2
CO3	Elucidate the rules and regulations for trading securities in the stock market.	K3
CO4	Measure the risk and return of stock by using various analysis.	K3, K4
CO5	Build a diversified portfolio and portfolio performance by applying different theories.	K4, K5

Mapping with Programme Outcomes

CO _s	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	S	S
CO2	S	S	S	M	S
CO3	S	S	M	S	S
CO4	S	S	S	M	S
CO5	S	M	S	S	S

S-Strong; M-Medium

Syllabus

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 Securities 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.

Text Book

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Preethi Singh	Investment Management	Himalaya Publishing House, Mumbai	16 th Edition, 2010

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	Dr.L.Natarajan	Investment Management (Security Analysis & Portfolio Management)	MarghamPublications,Cheennai	
2.	Avadhani.V.A	Investment Management	Himalaya Publishing House, Mumbai	2003, 5 th Edition
3.	Bhalla .V.K.	Investment Management	S.Chand& Co, New Delhi	2008, 12 th Edition

Web resources

- https://www.bcci.bg/projects/latvia/pdf/8_IAPM_final.pdf
- http://www.schultzcollins.com/static/uploads/2014/10/Theory_and_Practice_08_04.pdf
- <http://www.quickmba.com/finance/invest/>

Pedagogy

- Chalk and Talk, Power Point Presentation, Assignment, and Seminar.

SEMESTER IV

CODE	COURSE TITLE
18CMPC412	FINANCIAL MANAGEMENT

Category	CIA	ESE	L	T	P	Credit
Core	25	75	100	5	-	4

Preamble

- 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.

Course Outcomes

On the successful completion of the Course, the students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Demonstrate knowledge on the value of money over a period of time and its uses.	K1, K2
CO2	Apply techniques for estimating the cost of each component in the cost of capital and identify the relevant cash flows for capital budgeting projects.	K3
CO3	Recognize the core relationship between risk and return by using the leverage tools and also monitor a firm's capital structure by tracking debt equity ratio.	K4
CO4	Understand the considerations relevant for determining the dividend policy.	K2,K3
CO5	Identify the factors affecting the working capital and also estimate the working capital requirements of a firm.	K4

Mapping with Programme Outcomes

CO _s	PO1	PO2	PO3	PO4	PO5
CO1	M	S	S	S	S
CO2	S	S	S	M	S
CO3	S	S	M	S	S
CO4	S	S	S	M	S
CO5	M	S	S	S	S

S-Strong M-Medium

Syllabus

UNIT – I

(21 Hrs)

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

UNIT – II

(21 Hrs)

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

(21 Hrs)

Leverages – Financial and Operating Leverages - EBIT – EPS Analysis – Capital Structure Theories.

UNIT – IV

(21 Hrs)

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

UNIT – V

(21 Hrs)

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

Note :Distribution of Marks 40% Theory and 60% Problems

Text Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
2.	Sharma.R.K, Shashi.K.Gupta	Management Accounting	Kalyani publishers, New Delhi	2015 and 3 rd Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
3.	Dr.Maheswari.S.N	Financial Management Principles and Practice	Sultan Chand & Sons, New Delhi	2009 and 13 th Edition.
4.	Pandey .J.M	Financial Management	Vikas Publishing House Pvt Ltd,New Delhi	2006 and 11 th Edition
5.	Prasanna Chandra	Financial Management	Tata Mc Graw Hill Publishing Company Ltd - New Delhi	2002 and 6 th Edition

Web Resources

- <http://www.yourarticlelibrary.com/financial-management/financial-management-definition-aims-scope-and-functions/29384>
- <https://www.slideshare.net/niaz007/financial-management-complete-note-for-bba>
- http://gurukpo.com/Content/MBA/Financial_Management.pdf

Pedagogy

- Chalk and Talk, Power Point Presentation, Assignment, and Seminar.

SEMESTER IV

CODE	COURSE TITLE
18CMPC413	E-COMMERCE

Category	CIA	ESE	L	T	P	Credit
Core	25	75	100	5	-	4

Preamble

- To impart knowledge of working of internet and its security issues.
- To provide exposure about the emerging changes in marketing and advertisements in the E-commerce era.

Course Outcomes

On the successful completion of the Course, the students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Understand e-commerce strategies globally.	K1
CO2	Assess and applications of emerging e-commerce technologies to strengthen e-business management.	K2
CO3	Understand web marketing approaches and elements of Branding	K2,K3
CO4	Identify the various electronic payment system used in E-commerce.	K3,K4
CO5	Understand legal and ethical issues related to e-commerce.	K2

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	M
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	M

S-Strong M-Medium

Syllabus

UNIT I (21 Hrs.)

History of E-commerce: Worldwide E-commerce Growth- Emergence of the Internet- Advantages of E-commerce- Disadvantages of E-commerce- E-Commerce opportunities for Industries – E-Transition Challenges for Indian Corporates - E-Business models.

UNIT II (21 Hrs.)

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 (21 Hrs.)

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 (21 Hrs.)

E-Payment Systems: Digital Payment Methods – NEFT – RTGS – IMPS – Debit Card – Credit Card - E-Cash-E-Cheque – E-Wallet - Risk & E-Payment Systems-Digital Signature-Online Financial Services-Online Stock Trading.

UNIT V (21 Hrs.)

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

Text Books

SL.No.	Author	Title of the Book	Publisher	Year and Edition
1.	P.T.Joseph, S.J	E-Commerce - An Indian Perspective	Prentice Hall of India, New Delhi	2006 and 2 nd Edition

Reference Books

SL.No.	Author	Title of the Book	Publisher	Year and Edition
1.	Bhushan Dewan	E-commerce	S.Chand co ltd,.New Delhi	2001 and 1 st Edition
2.	Jaiswal.S	Doing Business on the Internet E-Commerce(Electronic communication for Business)	Golgotia Publications, New Delhi	2001 and 1 st Edition
3.	Ravi Kalakota, Andrew Winston	Frontiers of Electronic Commerce	Pearson Education, New Delhi	2009 and 8 th Edition
4.	Rayudu. C.S	E-Commerce E-Business	Himalaya Publishing House, Mumbai	2008 and 1 st Edition

Web Resources

- <http://cashlessindia.gov.in/>
- <https://www.slideshare.net/jsm268/e-commerce-3717853>
- http://www.zeepedia.com/read.php?firewalls_e-commerce&b=10&c=21
- https://www.tutorialspoint.com/e-commerce/e-commerce_payment_systems.htm
- <http://www.haltabase.org/resources/laws/india.shtml>

Pedagogy

- Chalk and Talk, Power Point Presentation, Assignment and Seminar.

SEMESTER IV

CODE	COURSE TITLE
18CMPCP04	COMPUTER APPLICATIONS PRACTICAL IV - HTML

Category	CIA	ESE	L	T	P	Credit
Core	40	60	-	-	90	4

Preamble

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

Course Outcomes

On the successful completion of the course, students will be able to

CO Number	CO Statement	Knowledge Level
CO1	Demonstrate competency in the use of HTML tags and tag attributes to control web page appearance	K3, K4, K5
CO2	Design dynamic website that meet specified needs and interests	K4, K5
CO3	Implement interactive web pages using HTML and Java script	K4

Mapping with Programme Outcomes

CO _s	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S

S-Strong; M-Medium

Syllabus

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.

Pedagogy

- Demonstration

CODE	COURSE TITLE
18CMPSL01	INDUSTRIAL RELATIONS

Category	CIA	ESE	L	T	P	Credit
Self Learning Paper	-	100	-	-	-	5

Preamble

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

Syllabus

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 - Polices - 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

SL.No.	Author	Title of the Book	Publisher	Year and Edition
1.	Gupta. C.B	Human Resource Management	S.Chand&CoLtd., New Delhi	2009, 11 th Edition.
2.	MartandT.Telsang	Industrial and Business Management	S.Chand&CoLtd., New Delhi	2007, 1 st Edition.
3.	Nair. M.G,Latha Nair	Personnel Management and Industrial Relations	S.Chand&CoLtd., New Delhi	2004, 1 st Edition.
4.	Srivastava.S.C	Industrial Relations and Labour laws	Vikas Publishing House, New Delhi	2003, 4 st Edition.