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 regulations 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 **(15 Hrs)**
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	Margham Publications, 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, 14th Edition
2.	**Jain & Narang**	Advanced Accounting, Volume-II and GST Volume-I,II	Kalyani Publishers, NewDelhi.	2017,6th Edition
3.	**Shukla M.C. & Grewal T.S.,**	Advanced Accounting	S.Chand & Company Ltd, New Delhi,	2002, 14th Edition

Web Resources

- 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.

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 – 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.

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, 1st Edition

Reference Books

Sl.No.	Author Name	Title of the Book	Publisher	Year and Edition
1.	CourseKit VikasGupta & KogentSolutions.Inc,	Comdex.Net Programming	DreamtechPress, 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	2008, 1st 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

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 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	16th Edition, 2010

Reference Books

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

Web resourses

- 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.

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

Reference Books

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

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 Medhods – 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 2nd 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 1st Edition
2.	Jaiswal.S	Doing Business on the Internet E-Commerce(Electronic communication for Business)	Golgotia Publications, New Delhi	2001 and 1st Edition
3.	Ravi Kalakota, Andrew Winston	Frontiers of Electronic Commerce	Pearson Education, New Delhi	2009 and 8th Edition
4.	Rayudu. C.S	E-Commerce E-Business	Himalaya Publishing House, Mumbai	2008 and 1st Edition

Web Resources
- 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.haltabuse.org/resources/laws/india.shtml

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

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