

For the candidates admitted from the academic year 2016-2017 onwards
Department of Commerce
JJ. COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS),PUDUKKOTTAI-622422.
REACCREDITED WITH 'A' GRADE BY NAAC
M.COM(CA)

COURSE STRUCTURE UNDER AUTONOMOUS STATUS
CHOICE BASED CREDIT SYSTEM

Sem	COURSE CODE	Title Of Paper	Hr/ Wk	Credit	Exam hours	Marks				Total
						Internal		External		
						Max	Min	Max	Min	
I	P1RCMCC1	Core Course-1 Managerial Economics	6	5	3	25	10	75	30	100
	P1RCMCC2	Core Course-2 Fundamental Of IT	6	5	3	25	10	75	30	100
	P1RCMCC3	Core Course-3 Financial Management	6	5	3	25	10	75	30	100
	P1RCMCC4	Core Course-4 Marketing Management	6	5	3	25	10	75	30	100
	P1RCMEC1	Elective Course-1 (Taken From List Of Electives)	6	3	3	25	10	75	30	100
		TOTAL		30	23					

SEM	COURSE CODE	Title of paper	Hr/ wk	Credit	Exam hours	Marks				Total
						Internal		External		
						Max	Min	Max	Min	
II	P2RCMCC5	Core Course-5 Enterprise Resource Planning	6	5	3	25	10	75	30	100
	P2RCMCC6	Core Course-6 Operation Research	6	5	3	25	10	75	30	100
	P2RCMCC7	Core Course-7 Oops with C++	6	5	3	25	10	75	30	100
	P2RCMCC8P	Core Course-8 Oops with C++ Practical	6	5	3	40	10	60	24	100
	P2RCMEC2	Elective Course-2 (Taken From List Of Electives)	6	3	3	25	10	75	30	100
		TOTAL		30	23					

Sem	COURSE CODE	Title of paper	Hr/ wk	Credit	Exam Hours	Marks				Total
						Internal		External		
						Max	Min	Max	Min	
III	P3RCMCC9	Core Course-9 Oracle & RDBMS (THEORY)	6	5	3	25	10	75	40	100
	P3RCMCC10	Core Course-10 Advanced Cost & Management Accounting	6	5	3	25	10	75	40	100
	P3RCMCC11	Core Course-11 Research Methodology	6	5	3	25	10	75	40	100
	P3RCMCC12P	Core Course-12 Oracle & RDBMS (Practical)	6	5	3	40	16	60	24	100
	P3RCMEC3	Elective Course-3 (Taken From List Of Electives)	6	3	3	25	10	75	30	100
		TOTAL		30	23					

Sem	COURSE CODE	Title of paper	Hr/ wk	Credit	Exam hours	Marks				Total	
						Internal		External			
						Max	Min	Max	Min		
IV	P4RCMCC13	Core Course-13 Java & Internet (Theory)	6	5	3	25	10	75	40	100	
	P4RCMCC14	Core Course-14 Security Analysis & Portfolio Management	6	5	3	25	10	75	40	100	
	P4RCMEC4P	Elective Course-4 (Taken From List Of Electives)	6	3	3	40		60	24	100	
	P4RCMCC15P W	Project	12	8						100	
		TOTAL		30	21						400
		OVERALL TOTAL			90						1900

ANNEXURE-1

LIST OF ELECTIVES

Elective I

- ✓ E-Commerce
- ✓ Indirect Taxes

Elective II

- ✓ Human Resource Management
- ✓ Tally Practical

Elective III

- ✓ Financial Services
- ✓ Corporate Governance

Elective IV

- ✓ Java and Internet Practical
- ✓ Software Packages for Business Practical

Semester - I
Core Course - I
Managerial Economics

Objectives:

- a. To enable the students to utilize economic keys in management process
- b. To make understand the students about pricing functions
- c. To know about pricing and output decisions
- d. To make students understand about theories of profit
- e. To enable the students to acquire the knowledge about business cycle

Unit I INTRODUCTION

Meaning - nature – scope of economics – relationship with other disciplines – demand analysis – determinants of demand forecasting – methods of demand forecasting.

Unit II PRODUCTION FUNCTION AND COST CONCEPTS

Production function – law of returns to scale – economics of scale – cost concepts – cost function – opportunity cost – cost output relationship – cost control and cost reduction.

Unit III PRICING

Price and output decisions under perfect competition – monopoly – oligopoly – monopolistic competition – price discrimination – pricing objectives, policies and practices – price differentials – pricing methods.

Unit IV PROFIT

Profit – concept and meaning – theories of profit – measurement of profit – economic profit Vs accounting profit – break even analysis – profit planning and forecasting.

Unit V BUSINESS CYCLE

Nature – causes and phases of business cycle – role of economic forecasting in business – gross domestic product and gross national product – concept and their relevance in economic growth – methods of measurement – national income – trends in national income estimates and utility – concept of liberalization, privatization and globalization.

Text books:

1. Managerial Economics – S. Sankaran, Margham Publications, Chennai.
2. Managerial Economics – G.S. Gupta, TataMcGrawHill Publications, Newyark.

Reference books:

1. Managerial economics – R.L. Varshney, Sultanchand and Sons, New Delhi
2. Managerial economics – K.L. Maheswari. Sultanchand and Sons, New Delhi

SEMESTER-I
Core course - II
Fundamentals of IT

Objectives:

1. To enable the students to understand the fundamentals of Information Technology.
2. To promote the knowledge of Computers through concepts of Software ,Operating Systems and Programming Languages
3. To make the students expertise in Database Concepts

UNIT-1 Data Vs Information

Managing with information-Communication and information – Data vs information- Types of information- System concepts and information system.

UNIT-2 Introduction to Software

Introduction to computer software- Operating system- Programming languages- General software features and trends.

UNIT-3 DBMS

Database management system- Data processing – Introduction to Database management system- Database design.

UNIT-4 Communication in IT

Communication in IT Age- Computer networks- IT in Business communications (Facimile transmission, telefax, photo copies, microfilm, video data, CD's DVD's, floppy/zip discs)- Tele conferencing. Message handling services- voice mail, E-commerce- impact of IT: positive and negative aspects of IT on business organization- information technology act 2000.

UNIT-5 System Analysis and Design

System analysis and design- system planning- System implementation and system maintenance- computer based auditing.

Textbook:

- 1.S.V.SrinivasaVallabhan- Introduction to Information Technology.
- 2.V.K.Kapoor – Information Technology.

Reference Books:

1. Rajaraman-“Introduction to Information technology”-PHI.
2. Dennis P. Curtin-“Information technology”-TMH-International Edition.

SEMESTER - I
Core course - III
FINANCIAL MANAGEMENT

Objectives:

- To introduce basic concept and advanced knowledge of financial management.
- To acquaint the students with the basic analytical techniques and methods of financial management of business firms.
- To provide students the exposure to certain sophisticated and analytical techniques that are used for taking financial policies decisions.
- To develop the knowledge and skills expected of a finance manager, in relation to investment, financing and dividend policy decisions.

UNIT-I Introduction

Financial Management: Meaning – Definition – Scope – Objectives Significance – Role of Finance Manager – Liquidity Vs. Profitability (Risk Return Tradeoff) –Financial Management and Other Functional Areas Time Value of Money: Meaning – Methods of Analysis – Compounding Technique – Discounting or Present Value Technique.

UNIT-II Sources of Finance

Sources of Finance: Short Term Finance – Purpose – Sources – Long Term Finance – Purpose Sources – Factors Determining Long Term Financial Requirement. Cost of Capital: Meaning – Importance Factors – Computation of Cost of Capital.

UNIT-III Capital Structure

Capital Structure: Meaning – Features – Factors Theory of Capital Structure – NI Approach – NOI Approach – Traditional Approach MM Approach. Leverages – Meaning – Types – Operating Leverage – Financial Leverage – Combined Leverages.

UNIT – IV Dividend Policy

Dividend Policy: Meaning – Type's of Dividend – Objectives of Dividend Policy – Factors Determining Dividend Policy – Dividend Theories – Walter's Model – Gordon's Model – Modigliani and Miller (M.M.) Model. Concepts and Methods of Transfer Pricing. Measuring of Divisional Performance.

UNIT – V Working Capital Management

Working Capital Management: – Meaning – Definition – Types – Significance – Determinants of Working Capital – Sources of Working Capital. Cash Management: Meaning Objectives – Cash Management Models.

Text Books:

- Financial Management – A. Murthy, Margham publications Edition 2013 Chennai.
- Financial Management (text, problems and cases) M. Khan PK.Jain – MC.Graw Hill Education (India) Pvt Ltd – Fourth Reprint 2013

References:

- 1 Financial Management & Polices – James C. Vanhorne, Prentice Hall of India Pvt Ltd New Delhi.
- 2 Financial Management – P.V. Kulkarni, Himalaya publishing house .
- 3 Financial Management – Prasanna Chandra (Theory & Practice)Tata McGraw, Hill publishing Co. Ltd New Delhi
- 4 Financial Management – I.M. Pandey Vikas publishing house Pvt Ltd.
- 5 Elements of Financial Management – Dr. S.N.Maheswari, sultan chand & sons New Delhi.

Semester - I
Core course – IV
MARKETING MANAGEMENT

OBJECTIVES:

1. To endow students with the knowledge of marketing
2. To understand the importance of consumer behavior
3. Able to identify and use source of marketing research information
4. To understand good marketing practices
5. Able to develop a sound integrated marketing communication plans

Unit I INTRODUCTION

Definition – meaning of marketing and marketing management – scope – nature and importance of marketing management – functions – problems – principles of marketing management – marketing mix and strategic marketing planning process – marketing organization structure

Unit II PRODUCT

Product development – new product planning and development – steps in new product planning and development – product life cycle – product line and product mix decisions – pricing – objectives of pricing decision – factors influencing pricing decision – process of price determination – kinds of pricing – consumer adoption process

Unit III CHANNELS OF DISTRIBUTION

Meaning – basic channels of distribution – selection of a suitable channel – factors influencing selection of a channel – middlemen – kinds – functions and elimination of middlemen – argument in favour of and against middlemen – management of marketing channels – online marketing – marketing research – changing pattern of retail trade

Unit IV SALES PROMOTION

Sales promotion – meaning and definition – objectives and importance of sales promotion – sales promotional activities – types of sales promotion programmes – salesmanship – essentials – steps in selling – personal selling – sales organization – salesmanship qualities – exhibition, trade fairs, fashion shows – marketing communication process

Unit V ADVERTISING

Meaning and definition of advertising – advertising and publicity – objectives of advertising – advertising media – advertising copy – qualities of good advertisement – effectiveness of advertising – factors governing selection of media – role of advertising agency – benefits of service agencies.

Text books:

1. Marketing management – Dr.Radha ,Prasanna Publishers,2010.
2. Marketing Management – Rajan Nair, Kalyani publications,2013

Reference books:

1. Marketing – J.Jayansankar, Margham Publications
2. Marketing Management – S.A.Sherlekar, Himalaya Publishing House.
3. Marketing Management – R.S.N.Pillai and Bagavathi, Sultan Chand and sons, New Delhi.
4. Marketing Management – Philp Kotler, PHI, New Delhi

SEMESTER-I
Elective Course - I
E-COMMERCE

Objectives:

To make the students to understand the conceptual framework of E- Commerce.

To enable the students to learn emerging trends in E-Commerce.

To make the students to be aware of techniques in application of E-Commerce.

UNIT-1 Introduction

Meaning of E-Commerce-Framework of E-commerce- Anatomy of Applications-Meaning of convergence-Components of I-way-Network Access Equipment-Local ramps- Global Information Distribution Network.

UNIT-2 Internet Usage

Internet usage: Ecommerce & WWW - Architectural framework of E-commerce- Technologies of E-commerce- EFT-Internet terminology-Mercantile process models-consumers perspective- Merchant perspective-WWW architecture- types of Network

UNIT-3 Electronic Payment System

Electronic Payment System: EPS- Component-types and importance-factors of EPS-OTPP-E-cash-characteristics of E-cash-ATM-Handling MICR-Home Banking-Designing EPS-Hypertext publishing.

UNIT-4 Electronic Data Interchange

Electronic Data Interchange: EDI-Benefits- EDI architecture- Steps in EDI- EDI application in business- EDI legal security & privacy issues- EDI implementation- VAT concepts- Supply chain management-Home banking- Electronic pass book.

UNIT-5 Multimedia Technology

Multimedia technology: Multimedia concepts-Compression method-compression techniques-types of codes- frame relay-SMDS & ATM- Mobile computing- SWIFT types.

Text books:

1. Ravi Kalakotta.- “Frontiers of E-commerce”, Pearson Edition,2013
2. Dr.S.V. SrinivasaVallabhan-”E-Commerce.”- Learntech Press, Trichy.
3. R.S. Viramani- ” Computer Application in Business & Banking.”

Reference Book:

1. R.V. Kulkarani.- “Knowledge based system in Banking sector”

Semester - I
Elective Course - I
INDIRECT TAXES

OBJECTIVE:

To acquaint the students with the basics and latest developments in the areas of Indirect taxes.

UNIT-I: INTRODUCTION TO INDIRECT TAXES AND CENTRAL EXCISE:

Introduction to Indirect taxes: Features - Types of Indirect taxes - Differences - Merits and demerits - Constitutional provisions relating to Indirect taxes.

Overview of Central Excise: Central Excise Act - Central Excise Tariff Act - Central Excise Rules – Important terms and definitions under Central Excise Act: Goods, Excisable goods, Assessee, Assessable value,

Manufacture, Manufacturer - An overview of Organisation and Authorities under CEA.

UNIT-II: GENERAL PROVISIONS UNDER CENTRAL EXCISE ACT:

Registration – Valuation - Removal of goods - CENVAT: Meaning, Salient features - Definition of input and capital goods, input service - Determination of transaction value: Classification, Importance, Rules and guidelines to determine correct classification - Assessment procedure for manufactured and unmanufactured goods

UNIT-III: CUSTOMS ACT:

Meaning of Customs - Organisation and operational authorities of Customs Act - Classification for Customs -Types of Customs duties - Exemptions - Determination of value of imported goods for purpose of calculating countervailing duty (Section 12) - Essential conditions for determination of value (Section 14) (Theory only)

UNIT-IV: CENTRAL SALES TAX ACT AND VAT

CST Act: Introduction - Objectives - Principles determining in the course of interstate sale - Outside a state -Import and export - Determination of turnover - Rates of tax

VAT – concepts and general principles- Calculation of VAT Liability including input Tax Credits - Small Dealers and Composition Scheme- VAT Procedures.

UNIT-V: SERVICE TAX

Significance of service sector and rationale for service tax - Meaning and growth of services - Charging of service tax – Negative list - Taxable service - Taxable event - Person who has to pay service tax Serviceprovider and service receiver - Registration - Records - Payment of tax - Service tax credit - Assessment of some services: telephone, stockbrokers, advertising agencies, courier, insurance, customhouse agents,company secretary and other professionals. (When a new services is added, must be covered) (Theory only)

TEXT BOOK

1. Indirect Taxes, .- V. S. Datey, Taxmann Publishers

REFERENCE BOOKS:

1. Essays on Central Sales Tax Act,. P.S. Chandrasekhar: Sai Publications, Hyderabad
2. Wealth Tax Act and Central Sales Tax Act, . . Gaur & Narang, Kalyani Publishers
3. Bare Acts of Indirect Taxes.

SEMESTER- II
CORE COURSE-V
ENTERPRISE RESOURCE PLANNING

Unit-1

Introduction to ERP – conceptual model of ERP – Evolution of ERP – structure of ERP – Reasons for growth – Advantage of ERP – Enterprise on overview. ERP & Related technology: Business process re-engineering – MIS – Decision Support System – Executive Information System – Data warehousing – Data mining – OLAP – Supply Chain Management.

Unit-2

ERP- manufacturing perspectives – Materials requirement - Planning – distribution requirement planning – JIT- CAD – product data management – ERP module: plant maintenance – quality management – materials management.

Unit-3

Benefits of ERP : reduction of lead time – reduction of cycle time – improved resource utilization – reduced quality costs – increased flexibility – improved information accuracy and decision making capacity.

Unit-4

ERP implementation lifecycle: introduction per evaluation screening – project planning – gap analysis – reengineering – configuration – implementation – testing training maintenance ,vendors, consultants and user : in house implementation – pros and cons vendors – consultants end users.

Unit-5

Future directions in ERP: new markets – new channels – faster implementation methodologies – business models – application platform – new business segment – web enabling – market snapshot.

TEXT BOOK:

1.Alexis Leon. “ERP” . TataMcGraw – Hill publication Pvt.Ltd

Reference Book:

1.Rahul V.Altekar, “ERP theory & practices”, prentice hall of india pvt ltd.

3. Vinoth kumar garg and NK. Venkitakrishnan. “ERP” prentice hal of india pvt ltd.

SEMESTER II
Core course – VII
Object Oriented Programming using C++ (THEORY)

Objectives :

1. To promote the knowledge of OOPs concepts through C++.
2. To enlighten the students knowledge on the C++ fundamentals.
3. To enable the students to construct simple applications with C++

UNIT – I : OOP Concepts

Principles of object oriented programming : Procedure oriented programming – object oriented programming – Features of OOP – Basic Concepts of OOP – Benefits of OOP – Object Oriented Languages – Applications of OOPs – Beginning with C++ : what is c++ – comments – input/ output operators – cascading I/O operators – Structure of C++.

UNIT – II Introduction to C++ :

Introduction to C++ : Tokens – Keywords – Identifiers – constants. Data Types – Variables – Declaration of variables – Operators in C++ – manipulators – Expressions and their types – Control Structures.

UNIT – III Function in C++ :

Main Function – Function Prototyping – Call by reference – Return by reference – Inline Functions – Function overloading – Friend and Virtual Functions.

UNIT – IV Classes and Objects

Classes and Objects – Constructors and Destructors : Constructors –Types of Constructors – Destructors – Operator Overloading : Operator Overloading –

UNIT – V Inheritance :

Inheritance : Single Inheritance – Multilevel Inheritance – Multiple Inheritance – Hierarchical Inheritance – Hybrid Inheritance. Pointers, Virtual Functions and Polymorphism : pointers – pointers to objects – this pointer – pointers to derived classes – virtual functions – Managing console I/O operations.

Text Books:

1. Balagurusamy. E- Object Oriented Programming with C++, TMH, 2001.

Reference Books:

1. Venugopal. K.R, Rajkumar and T. Ravishankar- Mastering C++, TMH, 1998.
2. Ravichandran.D - Programming with C++, TMH, 1998.

SEMESTER II
Core Course VIII
Object Oriented Programming using C++ (Practical)

Objectives:

To enable the students to construct simple applications with C++

Practical List :

1. Write a program in C++ to sort the given name in alphabetical order using array.
2. Write a program in C++ for calculate area of different Shapes (Circle, Triangle, Rectangle)
3. Write a program in C++ for Pay Roll calculation (Using simple class and objects concept)
4. Write a program in C++ to find Mean using friend function
5. Write a program in C++ to calculate Simple Interest and compound interest using inline functions.
6. Write a program in C++ to calculate Depreciation – by using Constructors and Destructors.
7. Write a program in C++ to concatenate two strings using operator overloading.
8. Write a program in C++ to prepare student mark statement using inheritance concepts.

SEMESTER - II
Elective Course - II
HUMAN RESOURCE MANAGEMENT

Objectives:

- To understand the nature of human resources and its significance to the organization.
- The objective of the course is to acquaint students with the techniques and principles to manage human resources of an organization.
- To learn about the various mechanisms in HRM that contribute to the competencies of people in an organization
- To build learning organizations and to become competitive in the changing economic environment.
- This knowledge would make the students capable of employing these techniques harness the best of each individual working in the organization.

Unit – I INTRODUCTION

Meaning of HRM – significances – objectives – functions – human resources planning – importance – process – forecasting human resources needs and supply – techniques – barriers – measures for making HRP effective – trends in HRM – role of HR managers.

Unit – 2 RECRUITMENT AND PLACEMENT

Recruitment – concept – purpose – policy – factors affecting recruitment policy – process – sources – Selection – need – process – selection test – types – advantages – limitations – Interview – objectives – steps – orientation – need – process – effective orientation programme – placement.

Unit – 3 TRAINING AND DEVELOPMENT

Training and Development – concepts – comparison of training and development – role – needs – techniques – career – stages – career planning – benefits – process – career development – benefits – career counseling – self-development – succession planning – importance – process – obstacles – measures.

Unit – 4 MANAGING PERFORMANCE AND COMPENSATION

Performance management – concept – features – performance planning – performance appraisal – objectives – process – techniques – performance counseling – barriers – overcoming – Compensation management – factors – objectives – process – job evaluation – process – methods.

Unit – 5 LABOUR RELATIONS

Industrial relation – objectives – causes for poor industrial relation – steps to improve industrial relation – Trade unions – reasons – functions – feature of trade unions in India – discipline management – types – causes of indiscipline – preventive measures – guidelines for disciplinary action – procedure – grievances management – cause – procedure.

Text Books:

- Human Resource Management, L.M. Prasad -sultanchand& sons Third Edition 2014 New Delhi.
- Personnel management – C.B Mamoria V.S.P.Rao, Himalaya Publishing House Edition 2014.

References:

1. Human Resource Management – Beard Well and Len Holder, Macmillan India Ltd.
2. Principles of personnel management - Edwin Flippo McGraw Hill.
3. Human resource Management - J .Jayasankar, Margam Publications Chennai.
4. Human resource Management – MirzaS.Saiyadain, Tata Megraw Hill.
5. Human resource Management – C.B.Mamoria ,S.V.Gankar ,Himalaya Publishing House, New Delhi

SEMETER - II
Elective Course - II
TALLY Practical

Objective:

- I. To understand the Computerised Accounting skills to the student to make easy way to convey accounting information to the organisation.
- II. The purpose of this syllabus present the fundamental of computer knowledge relating to accounting.
- III. Profound effort have been taken to make the book more understandable to the student community.
- IV. The invention of computer software programme helped the business in improving the economy.
- V. The student community and those who are intended in learning to use computer for their various application.

- 1. Creation / Setting up of Company in Tally.**
- 2. Ledger Creation with predefined Primary Groups**
- 3. Predefined Sub Groups and New Sub Groups.**
4. Setting up Account Heads.
5. F11: Features and F12: Configuration.
6. Prepare final account (Simple business transaction are given)
7. Prepare final account (From trial balance given in the problem)
8. Accounting Voucher Entries (Contra, Payment, Journal, Sales and Purchase).
9. Inventory Accounting- Inventory Voucher Entries.
10. Bank Reconciliation Statement.
11. Preparation of Bank Reconciliation Statement.
12. Preparation of TDS Report.
13. Computation VAT rates.

SEMESTER-III
CORE COURSE - IX
ORACLE and RDBMS (THEORY)

Objectives:

1. To provide the knowledge related to Relational Database Management Systems.
2. To enable the students to know Oracle through SQL.
3. To help the students to develop a code using PL/SQL

Unit-1 : Database Concepts

Database Concepts : A Relational approach- Database Management System (DBMS)- Relational Database Model- Integrity Rules- Theoretical Relational Language – Database Design: Data Modeling and Normalization.

Unit-2: Oracle 8i: An Overview

Oracle 8i: An Overview: Personal Databases VS Client/Server Databases Table Creation and Modification : Data Types – Constraints- Creating an Oracle table- Altering an existing Table.

Unit-3:SQL

Introduction to SQL- Working with tables ; Data Management and Retrieval-Group functions- Multiple Tables: Join- Set Operators- Sub Queries – Nested Queries

Unit-4: PL/SQL

PL/SQL : Programming Language Basic- History of PL/SQL- Fundamentals of PL/SQL- Data Types-Variable declarations- Structures in PL/SQL.

Unit-5; Cursors and Exceptions

Cursors and Exceptions - Procedures- Functions and Packages

Text Book :

1. Nilashshaw- “Database Systems using Oracle”, Prentice Hall of India,2nd Edition

Reference Books :

1. Abraham Silberschats, Henry F. korth, S.Sudharsan- “Database System concepts”- TMH,4thEdition.
2. Alexis Leon, Mathews Leon – “ Essentials of Database Management Systems”, Vijay Nicole Imprints Pvt.Ltd.
3. Raghu Ramakrishnana, Johannes- “Database Management Systems”,TMH, International Edition.

SEMESTER - III
CORE COURSE X
ADVANCED COST AND MANAGEMENT ACCOUNTING

OBJECTIVES:

- To study the various elements, tools and Techniques of Costing.
- To acquire the knowledge about Collection, analysis and use of accounting information.

Unit 1

Cost Accounting Introduction

Meaning – Objectives – Nature and Scope of Cost accounting – Methods of Costing – Techniques of Costing – Cost classification – Inventory controls – Stock Levels – Methods of Pricing of Material issues.

Unit 2

Labour Cost and Overheads

Labour cost – Direct and indirect – Importance – Remuneration Methods – Labour performance Reports – Labour Turn over and Stability – Overheads – Importance – Allocation and absorption of overheads – overhead cost control.

Unit 3

Techniques of costing

Job Costing – Batch Costing – Contract Costing

Unit 4

Management Accounting Introduction

Meaning – Nature and scope – Financial Statement Analysis – Tools and Techniques – Ratio Analysis – Marginal Costing – Break Even Analysis (BEP).

Unit 5

Budget and Budgetary Control

Budget Administration – Budget and Budgetary Control – Types of Budget and its Advantages.

Test book;

Cost and Management Accounting – T.S. Reddy and Hariprasad Reddy Margham Publications – Chennai, 2015 (Re-Print)

Reference:

Cost and Management Accounting -S.P.Iyengar . Sultan Chand and son's, Newdelhi, 2012(4th Edition).

Cost and Management Accounting – M.E. Tukaramrao New Age international Publishers, NewDelhi, 2012(2nd Edition)

Journals:

International Journal of Economics and Finance, Candiancentre of Science and Management, Canada. (www.ccsenet.in)

Indian Journal of Accounting Research and Development. Academic Research journals, NewDelhi.(www.Academicresearchjournals.com)

SEMESTER - III
CORE COURSE - XI
Research Methodology

Objectives

- To familiarize student with concept, tools and techniques of business research.
- To provide an understanding the main elements of the research process.
- To understand the methods of research in business setting and commerce using popular research software.
- To enable students take up research / consultancy projects and handle them independently

UNIT – I Introduction to Research

Research: meaning – objectives – types – research process – criteria of good research. Research problem – meaning - technique involved in defining a problem.

UNIT –II Research Design

Research Design: meaning – need – different research design – sample design – types – steps – sampling and non-sampling Errors – methods of data collection – primary data – secondary data – source – techniques, interview observation and Questionnaire.

UNIT –III Data processing

Data processing: meaning – steps – analysis of data – interpretation of data through spss – correlation regression time series analysis (problem & theory).

UNIT – IV Testing Of Hypothesis

Hypothesis: concept – step – source – testing of hypothesis - chi – square test – t- test , Z test F test and ANOVA – one way and two way classification (problem & theory).

UNIT – V Report writing

Report writing: meaning significance – different steps in writing report – layout of research report types – mechanics of writing a research report.

Text Books:

- Research methodology methods and techniques – CR.kothari and Gawravgarg New Age International Publishers Third Edition, New delhi.
- Business statistics P A .Navanithan Jai publication Edition 2013
- **SPSS for you** - A. Rajathi& P. Chandran – MJP publishers Edition 2010

Reference:

- i. Business Research methods – Donald R.cooper& Pamela schindler, J.K.Sharma – Mcgraw hill education (India) pvt.ltd, New Delhi.
- ii. Research methodology – Panneerselvam – Prentice Hall of India Pvt.Ltd, New Delhi.
- iii. Research methods tips and techniques – G. Vijayalakshmi, C. Siva pragasam – MJP publishers, Chennai.
- iv. Good & HATT, Research method in social science
- v. E.Mory& Copper, Business research methods
- vi. K.V.RAO, Research method for Commerce & Management

SEMESTER-III
CORE COURSE - XII
ORACLE and RDBMS (Practical)

Objectives :

1. To enable the students to manipulate data using SQL Commands
2. To promote the students to develop an application using PL/SQL.

Practical List:

1) Create a table for a **Company** with the following fields and inserts the values:

Field name	Field type	Field size
Company name	character	15
Proprietor	character	15
Address	character	25
Supplier name	character	15
No of employees	number	4
GP percent	number	6 with 2 decimal places

Queries:

- a) Display all the records of the company which are in the ascending order of GP percent
- b) Display the name of the company whose supplier name is "Telco".
- c) Display the details of the company whose GP percent is greater than 20
- d) Display the detail of the company having the employee ranging from 300 to 1000
- e) Display the name of the company whose supplier is same as like Tata's.

2) Create a table named **Employee** with the following fields and insert the values:

Field name	Field type	Field size
Employee Name	character	15
Employee Code	number	6
Address	character	25
Designation	character	15
Grade	character	1
Date of Joining	Date	-
Salary	number	10 with 2 decimal places

Queries:

- a) Display name of the employees whose salary is greater than "10,000".
- b) Display the details of employees in ascending order according to EmployeeCode
- c) Display the total salary of the employees whose grade is "A".
- d) Display the details of the employee earning the highest salary. e) Display the names of the employees who earn more than "Ravi"

3) Create a table named **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 Name	character	15
Address	character	25
Percentage	number	4 with 2 decimal places

Queries:

- a) Calculate the average percentage of the 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 Roll No = 12CA01

4. Create the 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;

- 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) Select the details of employees whose HRA \geq 1000 and DA \leq 900
 - e) Select the records in descending order
- 5) Write PL/SQL function to calculate factorial of a given number.
- 6) Write PL/SQL function to find biggest number among three values.
- 7) Write PL/SQL block to raise an Exception.
- 8) Write PL/SQL block to implement Cursor concept.

Semester III
Elective Course- III
FINANCIAL SERVICES

Objectives:

- To introduce field of financial service.
- To provide an in-depth knowledge about various financial services.
- To acquaint student to various techniques of financial services.
- To understand the mechanics and applications of financial system.
- To develop the knowledge and skills expected of a fund manager relating to capital market, mutual funds and financial decisions.

Unit – 1 Introduction

Financial services – meaning – importance – components – players in the financial services sector – types – Financial services and Economic environment – legal and regulatory frame work.

Unit – 2 Capital Market

Money market – meaning – instruments – importance – difference between money market and capital market – Indian money market – DFHI. Capital market – meaning – importance – capital market in India – Organisational structure of stock exchange in India.

Unit – 3 Hire Purchase Finance

Leasing – meaning – legal aspects involved in leasing – types – advantages – drawbacks – difference between financial lease and operating lease – Hire purchase – features – Tax benefits in hire purchase transactions – benefits for the hirer – difference between hire purchase and leasing.

Unit – 4 Consumer Finance

Factoring – meaning – steps – types – benefits – legal aspects – difference between factoring and bills discounting. Consumer finance – meaning – benefits to banks – significance – different type of loan. Sources of consumer finance – mechanics of consumer financing.

Unit – 5 Mutual Funds

Venture capital – meaning – types – guidelines for providing venture capital – Mutual fund – meaning – need – benefits – types – regulations of SEBI on mutual funds. Credit rating – benefits - types – CRISIL – objectives – performance.

Text Books:

- Financial services – B. Santhanam - Margum Publications 2014 Edition Chennai.
- Financial services – Dr.S.Gurusamy – vijay Nicole imprints Pvt Ltd fourth Edition 2013.

Reference:

1. Merchant banking and financial service – Dr.L. Natarajan, Margam publications Chennai.
2. Financial Instruments and services – Nalini Prava Tripathy ,prentice hall of India.
3. Financial service – My. Khan, Tata McGraw Hill publishing company Ltd New Delhi.
4. Financial service – Dr.D. Joseph Anbarash, sultan chand & sons New Delhi.
5. Financial service – E.Dharmaraj – SultanChand & sons New Delhi.

SEMESTER - III
ELECTIVE COURSE – III
CORPORATE GOVERNANCE

Objective:

1. To understand Socio- economic implication of various corporate decision of business entity.
2. To examine the different issues related with corporate policy formulation as they influence long term planning and profitability of business.
3. Provides an explorative and evaluative study on the standards and practices of corporate governance in India.
4. Primarily intended for the students of management, law and commerce.
5. The corporate governance practices prevalent in India as well as in other industrialized countries around the globe.

Unit I: Corporate governance- Meaning- background – Importance –Corporate governance in India- Statutory measures- SEBI regulation – Constitution of board of directors- Audit Committee- Remuneration of directors –Board procedure –Role of management- Information to share holders- Corporate governance report- Non- monetary requirements- Chairman of board – Benefits of corporate governance.

Unit II: Country and Company governance aspects- Corporate citizenship: Corporate governance in the Twenty First century- Values- Stakeholders- Governance Mechanism Historical Perspective: Code of Best practices Monitoring Committee.

Unit III: Personal Action- Politics-Action politics in firm- Time Management; Corporate governance and the stakeholders- The business scene ; Profit, bottom line –Corporate styles; Corporate governance – Leadership styles; essential components of leadership, understanding team work and leadership.

Unit IV: Arguments – For and against: Strategy planning a Corporate Social Responsibility, Corporate philanthropy – Financial disclosure , business ethics and Corporate governance- Corporate disclosure practices, Transparency and business ethics in corporate sectors; role of audit committee in corporate.

Unit V: Case of corruption, corporate scandals, whistle blowing, insider trading- Concept and Rationale behind prohibition of insider trading, administration and reporting of Corporate governance in India: Report on corporate governance in India.

Text Books:

1. Social responsibility of business enterprises: CR Sarka, New Century Publications, New Delhi
2. Social and Quantitative aspects of project management: NP. Agarwal, B.K. Mishra, RBSA publishers
3. Corporate social responsibility: Philip Kotler, Wiley India Pvt. Ltd.

Reference Books:

1. Corporate Governance – Company Secretary of India, Taxman, New Delhi
2. Business Ethics and Corporate Governance – S.K. Bhatia- Deep and Deep publication- New Delhi.

SEMESTER-IV
CORE COURSE - XIII
JAVA and INTERNET (Theory)

Objectives :

To equip the students with the knowledge of both Java and Internet.

To make the students expertise in creating an application with Java.

To enlighten the students knowledge on the Internet concepts.

Unit-1 : Fundamentals of JAVA

Fundamentals of OOP- Java Evolution- Java Features- Java and Internet- Java Language : Simple Java Program structures-JVM- Java Tokens- Constants- Variables and Data Types- Operators and Expressions- Branching and Looping statements.

Unit-2 : Classes and Objects

Classes- Objects and Methods- Define a Class- Create a Class- Constructors- Function Overloading-Inheritance- Types of Inheritance- Arrays- Strings Handling.

Unit-3 : Interfaces, Packages, Threads and Exceptions

Interfaces: Implementing Multiple Inheritance- Packages- Creating and Accessing Packages- Threads- Creation of Threads, Thread Methods-Exceptions –Types of Exceptions- Try, Catch, throw and Throws statements- Managing Input/output Statements

Unit-4 : Internet : An Introduction

Introduction to Internet- A Brief History of Internet- uses of Internet- The Connection to the Internet- Internet Basics: Evolution- Basic Terminology- Browsers- Applications of Internet- Internet Protocols

Unit-5 : Surfing Web and E-Mail

Languages of Internet- Search Engine- Email and Voice Mail- Creating mail address- Meaning of Net Meeting and Chatting- Online searching.

Text Books :

1. E.Balagurusamy, “Programming with java-A primer“, TMH Publications, 3rd Edition.
2. Alexis Leon, Mathews Leon, ”Internet for Everyone” ,Vikas Publishing Pvt.Ltd., First Edition : 1998, Reprint:2004.
3. Patrick Naughton and Herbert Schildt ,” The Complete Reference Java2””, 3rd Edition TMH Publications, 2000.

Reference Books:

1. C.Xavier,” Programming with java2””, Scitech Publications, 2000.
2. Alexis Leon, Mathews Leon, ”Introduction to Information technology ”,Vikas Publishing Pvt.Ltd.,
3. S.V. SrinivasaVallabhan ,“Computer Application in Business (Internet only)”, Sultan chand& Sons, Third edition :2006, Reprint:2011.
4. Gary Shelly, Jennifer Campbell,”Discovering the Internet: Complete”, Fourth Edition, Cengage Learning,2012

SEMESTER - IV
CORE COURSE - XIV
SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Objectives

How to deal the securities and stock market in the current scenario.

UNIT-I INTRODUCTION

Meaning of securities and investment-valuation of Bond: Bond Returns-Coupon Rate- Current Yield-Spot Interest Rate-YTM-Bond Prices-Bond Pricing Theorems.

UNIT-II RISK AND RETURN

Components of Return-Risk Elements-Systematic and Unsystematic Risks-Precise Measures of Risk

UNIT-III FUNDAMENTAL ANALYSIS

Economy analysis-Industry analysis- Company analysis-technical analysis-Share Valuation: Concept of Present Value-Share valuation model.

UNIT-IV PORTFOLIO ANALYSIS

Return on Portfolio-Risk on portfolio- Feasible set of portfolios – single index model – multi index model.

UNIT V CAPM

Fundamental notions of portfolio theory – assumptions of CAPM – CAPM evaluation and revision.

Text Books

1. Security Analysis and Portfolio Management V.A. Avadhani – HPH, Mumbai
2. Security Analysis and Portfolio Management S.Kevin- Printece Hall of India

Reference Books

1. Security Analysis and Portfolio Management – Dr. SudhirKupta – HPH
2. Investment Management – Dr. L. Natarajan, Margham Publications Chennai.

SEMESTER-IV
ELECTIVE - IV
JAVA and INTERNET (Practical)

Objectives :

1. To make the students expertise in creating an application with JAVA.
2. To equip the students with the working knowledge of Internet.

Practical List :

1. Write a simple Java program to find factorial of a given number.
2. Write a simple Java program to calculate sum of digits of a given number.
3. Write a Java program to count the vowels, consonants ,words of a given sentences.
4. Write a Java program to sort the names in alphabetical order using arrays.
5. Create a Java class to find area and circumference of a circle.
6. Create a Java Class to prepare mark sheet of the student using Inheritance,
7. Write a Java program to handle an exception.
8. Creation of E-mail address.
9. Performing Browsing using different Search engines.
10. Performing download operation.
11. Online Libraries
12. Reserve Railway and Airline Tickets in Online.

SEMESTER-IV
ELECTIVE COURSE-IV
SOFTWARE PACKAGES FOR BUSINESS PRACTICAL

Practical List

MS_WORD:

1. Create, Save and Close Word Document.
2. Use the menus and menu objects.
3. Edit Word document using editing functions.
4. Use Find and Replace options.
5. Format Word document using formatting functions.
6. Insert Bullets and Numbering in Word document.
7. Insert Pictures, Charts and Shapes in Word document..
8. Prepare monthly Calendar using Table and also delete rows and columns.

MS_EXCEL:

9. Create mark statements of the students.
10. Create payroll for the employees
11. Create inventory using Excel.

MS-POWERPOINT:

12. Create at least 10 slides about any topic.
13. Advertise your product with different effects.

MS_ACCESS:

14. Create different kinds of database for different applications.
15. Create report for different applications.
16. Create form for different applications.

PHOTOSHOP:

17. Paint photos using painting tools.
18. Edit photo using Photoshop edit tools.
19. Correct color using balance techniques.
20. Set frame to the photo using Photoshop.