

J.J. COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS), PUDUKKOTTAI

DEPARTMENT OF COMMERCE WITH CA

Course Structure Under Choice Based Credit System

(Applicable for the Candidates Admitted From Academic Year 2019 – 2020 Onwards)

M.Com. C.A.

Sem	Course Code	Course Title	Hrs/ Week	Credit	Exam Hrs	Marks		
						Int.	Ext.	Total
I	P1R1CMCC1	Managerial Economics	6	5	3	25	75	100
	P1R1CMCC2	Introduction to Information Technology	6	5	3	25	75	100
	P1R1CMCC3	Advanced Financial Management	6	5	3	25	75	100
	PIR1CMCC4	Strategic Management	6	5	3	25	75	100
	P1R1CMEC1	From List of Electives	6	3	3	25	75	100
Total			30	23	-	-	-	500
II	P2R1CMCC5	Quantitative Techniques	6	5	3	25	75	100
	P2R1CMCC6	Business Research Methods	6	5	3	25	75	100
	P2R1CMCC7	C++ Theory	6	5	3	25	75	100
	P2R1CMCC8 P	C++ Practical	6	5	3	40	60	100
	P2R1CMEC2	From List of Electives	6	3	3	25	75	100
Total			30	23	-	-	-	500
III	P3R1CMCC9	Advanced Cost and Management Accounting	6	5	3	25	75	100
	P3R1CMCC10	Security Analysis and Portfolio Management	6	5	3	25	75	100
	P3R1CMCC11	Java Theory	6	5	3	25	75	100
	P3R1CMCC12 P	Java Practical	6	5	3	40	60	100
	P3ECMEC3	From List of Electives	6	3	3	25	75	100
Total			30	23	-	-	-	500
IV	P4R1CMCC13	VB.NET and SQL Theory	6	5	3	25	75	100
	P4R1CMCC14P	VB.NET and SQL Practical	6	5	3	40	60	100
	P4R1CMEC4	From List of Electives	6	3	3	25	75	100
	P4R1CMCC15P W	Project work	12	8	-	-	-	100
Total			30	21	-	-	-	400
Grand Total				90	-	-	-	1900

CIA Passing Minimum = 10, Ext. Passing Minimum = 30, Aggregate Mark for a Pass = 50

List of Electives

Semester I - Electives I

International Business
Business Ethics and Corporate
Governance

Semester II - Electives II

Data Communication Networks
Network Security

Semester III - Electives III

Operating Systems
Business Intelligence

Semester IV - Electives IV

Brand Management
Financial Markets and Services

Program Educational Objectives

The Post Graduate Commerce with Computer Applications program aims to achieve the following objectives

- ❖ To understand the nature of Business Environment and the components in Business decision making.
- ❖ To make the Students understand the Accounting procedures used to measure business performances.
- ❖ To familiarize the Students with the basic terminology of the Computer Networking area.
- ❖ To Learn use technologies to build e-Commerce software's.
- ❖ To provide in-depth knowledge in different types of strategies and structures.
- ❖ To pursue Research in the field of Marketing, Finance and HR.
- ❖ To inculcate Business ethics and social responsibility.

SEMESTER I
CORE COURSE I
MANAGERIAL ECONOMICS

Credit: 5	P1R1CMCC1
Instructions Hours: 72 Hrs.	Marks: Internal: 25, External: 75, Total 100

Course Objectives

- To introduce the students with the fundamental principles of economics and business decisions.
- To make them understand the relevance of demand and supply analysis in managerial decisions.
- To acquaint the students with cost, return and production functions required for business analysis.
- To familiarize the concept of pricing decisions in recent business decision making.
- To create the applications of macro-economic factors and utility for business decisions making.

Unit I: Economics and Business Decisions

(15 Hours)

Meaning, nature and Scope of Managerial Economics - Relationship between Economic theory and Managerial Economics - Role of Managerial Economics in Business Decisions.

Unit II: Demand and Supply Analysis

(15 Hours)

Meaning, types and determinants of demand - Elasticity of Demand: Types, Measures and Role in Business Decisions - Determinants of supply - Elasticity of supply - Measures.

Unit III: Cost, Return and Production Function

(16 Hours)

Cost function and cost output relationship - Economics and Diseconomies of scale - Cost control and cost reduction - Cost Behaviour and Business Decision - Relevant costs for decision making - Cobb Douglas and other production functions.

Unit IV: Pricing Functions**(16 Hours)**

Pricing and output decisions under different competitive conditions - New Product Penetrative decisions and types of pricing - Government control over pricing - Price discrimination - Price discount and differentials.

Unit V: Macro-Economic Factors**(15 Hours)**

Business cycle - Phases and Business Decision - Factors causing Inflation and Deflation - Control measures - Balance of payment trend and its implications in Managerial decision - National Income: Measures and Sectorial and Population distribution - Utility for Business Decision Making.

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 75 Marks)

Reference Books:

1. Dominick Salvatore, Managerial Economics in a Global Economy, Oxford University Press, 2011.
2. Varshney and Maheswari, Managerial Economics, Sultan Chand and Sons, New Delhi
3. Rangarajan L, Principles of Macro Economics, Tata McGraw-Hill. New Delhi 32nd Edition, 2011
4. Mehta P.L, Managerial Economics, Sultan Chand and Sons. New Delhi, 2007

Course Outcomes

- ❖ Understand role of Managerial Economics in Business Decisions.
- ❖ Acquire the basic concepts of demand, supply and Equilibrium and their determinants.
- ❖ Apply cost, return and production functions required for business analysis.
- ❖ Skill about the pricing decisions in recent business decision making.
- ❖ Analyse macro-economic factors with modern economics.

SEMESTER I
CORE COURSE II
INTRODUCTION TO INFORMATION TECHNOLOGY

Credit: 5	P1R1CMCC2
Instructions Hours: 72 Hrs.	Marks: Internal: 25, External: 75, Total 100

Course Objectives:

- ❖ To implement real world applied research leading new innovations in information technology.
- ❖ Having strong communication and interpersonal skills and multi-disciplinary teams.
- ❖ Engage in lifelong learning to remain current in their profession and enhance their career position.
- ❖ To provide the knowledge of basic concept towards process related issues.

UNIT-I Introduction

(14 Hours)

Introduction to computers - Types of computer-Characteristics of computer-Components of computer-Classification of computer: Microcomputers - Mini computers - Mainframe computers - Super computer - Network computers.

UNIT-II Anatomy of Digital computer

(14 Hours)

Generation of computers-Functions and components of a computer-Central processing unit-Control unit - Arithmetic and logic unit-Memory: Register - Addresses- CPU memory.

UNIT-III Memory Unit and Storage device

(14 Hours)

Introduction-Random Access Memory-Read Only Memory-Programmable Read only Memory-Erasable programmable Read Only Memory - Flash memory-Storage Device: Magnetic tape-Hard disk - Floppy disk-Zip disk-Input Device-Output Device-Connection – Cloud Storage

UNIT-IV Operating System

(15 Hours)

Introduction-Functions of Operating System: Job Management - Batch processing - Online processing - Data Management - Virtual Management-Input/Output Management - Classification of Operating System.

Unit-V Network and Office Automation**(15 Hours)**

Introduction - Overview of networks - Types of network-Protocols-Types of Protocol - Topology-Introduction to Office automation - Office automation System - Business Analysis System.

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 75 Marks)

Course Outcomes:

Students will learn to use essential office application including word processing, Spread sheet, Power point.

Textbook

Fundamentals of Information Technology - Alexis Leon Mathews leon.Vikas Publishing House, 2nd Edition,

Reference Books:

Introduction to information technology - The breaking wave, Dennis P. Curtin, Kim Foley. KunalSen, Cathy Morin,1998 by Irwin/McGraw-Hill (first published 1997)

**SEMESTER I
CORE COURSE III
ADVANCED FINANCIAL MANAGEMENT**

Credit: 5	PIR1CMCC3
Instructions Hours: 72 Hrs.	Marks: Internal: 25, External: 75, Total 100

Course Objectives

- ❖ To introduce the students to an overall idea of financial statements foundations of financing decisions, finance functions and to create awareness of possible problems may encounter as financier in future.
- ❖ To provide the graduates with recent views of determinants of capital structure, leverage analysis and forms of dividends that help the success of firm.
- ❖ Judge whether the conditions of investment proposals and relevance and irrelevance of dividend in firm valuation.
- ❖ To demonstrate the importance of working capital management and the tools to manage it.
- ❖ Make thoughtful, well-reasoned property decisions that the long term sources and situations of current market problems in share market.

Unit – I: Introduction and Functions of Financial Management (10 Hours)

Nature, Scope, Objectives and Approaches of financial management - Financial decision making and types of financial decisions – Profit maximization Vs Wealth maximization – Organisation of the finance function – Role of financial manager. (Theory only)

Unit – II: Capital Structure and Dividend Decision (18 Hours)

Capital structure decisions - traditional and MM approaches - current views determinants of capital structure - over trading - over and under capitalization - Capital structure decision of the Firm - Leverage analysis - EBIT - EPS analysis - Forms of dividends - Theories of relevance and irrelevance of dividend in firm valuation – Dividend Policy and Share valuation – CAPM. (Problem only)

Unit – III: Capital Investment Proposals (14 Hours)

Evaluation of investment proposals - decision making under conditions of risk and uncertainty - sensitivity analysis - simulation - inflation effects - Cash flow estimation -

Investment techniques - ARR, Payback period, Discounted payback period, NPV, Equivalent annual NPV, IRR, Incremental IRR and Modified IRR. Capital rationing - Capital budgeting decision under inflation - Investment decision under uncertainty. (Theory and Problem)

Unit – IV: Working Capital Management (15 Hours)

Current assets management - Current Liabilities Management - Concept and types of working capital - Operating and cash cycle - Estimation of working capital requirement – Working capital financing - Cash management- Baumol’s Model and Miller-Orr Model of managing cash - Receivables management- dimensions of credit policy of a firm and evaluation of credit policies; credit analysis - Inventory management. (Theory and Problem)

Unit– V: Long Term Financing (15 Hours)

Sources of long term financing – Nature of long term financing – Common stock – Preferred stock – Debt financing: Secured and Unsecured debts – Repurchase of shares – Under writing of shares – Rights issue: Meaning – Procedure – Pricing – Underwriting of rights – Dilution of market price rights – Market price of shares. (Theory and Problem)

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 25Marks Problems 50 Marks)

TEXT BOOKS

1. Khan, M.Y. and P.K. Jain, *Financial Management – Text and Problems*, 6th ed., Tata McGraw Hill Publishing Co., New Delhi. 2011

REFERENCE BOOKS

1. Prasanna Chandra, *Financial Management: Theory and Practice*, Tata McGraw Hill, 2012.
2. Ramachandran .R. Dr.&Srinivasan R. Dr, *Financial Management – Sriram Publications*, Trichy. 2010
3. Pandey, I.M., *Financial Management*, (9th Edition), Vikas Publishing House, 2009, New Delhi.

4. Srivastava. R.M., Financial Management, Himalaya Publication House, Mumbai, 2010.

Course Outcomes

- ❖ On successful completion of first unit, the students will be able to identify the financial management, organisations and critical focus of financial decisions.
- ❖ After reading this second unit, graduates will be able to understand in mind while designing a suitable capital structure and devising a dividend for a business.
- ❖ Upon successful completion of this third unit, students should be assessing the factors affecting investment decisions and opportunities presented to an organisation.
- ❖ After reading this fourth unit, graduates will be able to calculate and apply techniques in managing working capital.
- ❖ At the end of fifth unit enable students should be able to assess the sources of long term financing to valuation of firm.

SEMESTER I
CORE COURSE IV
STRATEGIC MANAGEMENT

Credit: 5	PIR1CMCC4
Instructions Hours: 72 Hrs.	Marks: Internal: 25, External: 75, Total 100

Course Objectives

- ❖ To enable the student to learn the different aspects of the Strategic Management this has become indispensable in the present day corporate world.
- ❖ To sharpen the students critical thinking skills as you analysis of environmental factors and forecasting.
- ❖ To explore the strategic choice and implementation; levels of strategic change for present business scenario.
- ❖ To develop a clear understanding of the key concepts and principles of corporate appraisal and SWOT/SWOC analysis to business growth.
- ❖ To familiar students' knowledge management to and apply their prior learning to strategic decision making in organisations.

Unit I-Introduction of Strategic management and Mission (14 Hours)

Evolution of Strategic management - Meaning and scope - levels of strategy - approaches to strategy making - strategic management process - Benefits and limitations - Vision; Mission; Objectives; Goals and Targets - Strategic Role of Board of Directors & Top Management.

Unit II-Environmental Analysis and Diagnosis (14 Hours)

Introduction, Characteristics of Environmental Analysis - Environmental scanning techniques- ETOP, PEST - Environmental analysis factors: Economic factors, Technological factors, Legal factors, Political factors, Social factors, Demographic factors - Environmental forecasting: Types - Techniques - Benefits - limitations.

Unit III-Strategic Choice and Implementation (14 Hours)

Choice of strategy - Methods of strategic choice - procedure of selecting strategy - Portfolio analysis - models - BCG – GESM and MM - Functional strategies - Strategy

formulation - levels of strategy change - Management Development programme - strategy implementation - Marketing policy.

Unit IV- Corporate Appraisal (15 Hours)

Introduction, Nature, Role & Significance, process - Factors - Techniques of Corporate Appraisal: Financial analysis - Factor analysis - Attribute measures, Checklist method, SWOT /SWOC analysis - Corporate level generic strategies - Business growth.

Unit V- Knowledge Management and Management of change (15Hours)

Meaning, Nature and Characteristics of Knowledge; Framework of Knowledge Management - Importance - Knowledge generation, Steps in Knowledge Process - Trends and Challenges - Types of change; Barriers to change; change requirement; Implementation of strategic change.

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 75 Marks)

Reference Books

1. Francis Cherunilam, Strategic Management - Himalaya Publishing House, 4th Revised Edition.
2. Agarwal& Banerjee and Nair, Edition 2012, PragatiPrakashan Educational Publishers, Meerut,
3. Hill, Charles W.L. and Gareth R. Jones, Strategic Management: An Integrated Approach, Cengage Learning, India. 5th Edition, 2001
4. Ungson, G.R. and Yim-Yu-Wong, Global Strategic Management, M.E. Sharpe.2008
5. Thompson, Davidson, W.H., Global Strategic Management, John Wiley, New York.1982
6. Arthur A. and A. J. Strickland, III Edition, Strategic Management, McGraw Hill, New York.1982

Course Outcomes

Upon successful completion of this course, Students will be able

- ❖ To expose him to the different stages involved in the Strategic Management Process and also mission.
- ❖ The environmental factors and forecasting.
- ❖ To impart the knowledge of strategic choice and implementation; levels of strategic change for present business scenario.
- ❖ Apply the techniques of corporate appraisal and SWOT analysis to business growth.
- ❖ Understand the concept of knowledge management and implementation of strategic change.

**SEMESTER I
ELECTIVE COURSE I
INTERNATIONAL BUSINESS**

Credit: 3	P1R1CMEC1
Instructions Hours: 72 Hrs.	Marks: Internal: 25, External: 75, Total 100

Course Objective

1. To give an idea about how International Business works what are benefits out of it.
2. To familiarise with entry modes into International Business and Recent trends in FDI.
3. To acquaint the students about the Balance of Payment and Theories of International Trade.
4. To make them aware about various trade blocks.
5. To replenish the knowledge of various facilitators who provide hand to International Business.

Unit I - International Business –An Overview (14Hours)

Concept Meaning and Definition – Nature - Method of conducting International business-Features - Rational behind International Business - Differences between Domestic business and International business - Types - Advantages and disadvantages,

Unit II – Globalization (15 Hours)

Globalization and its drivers - modes of entry into International Business - Export and Import Procedures - Foreign Direct Investments - Foreign Portfolio Investment - Types of FDI /FIT- Cost and benefits of home and host countries - Trends in FDI - India's FDI Policy.

Unit III – Balance of Trade &Balance of Payment (15 Hours)

Balance of Trade and Balance of payment - importance and components - Disequilibrium in BOP - Methods of Correction of Disequilibrium-Government intervention – tariff and non - tariff barriers - India's Trade policy. Theories of International Trades: Absolute Cost advantage - Comparative cost advantage with money - Relative factor endowments theory- Country similarity theory - Product Life Cycle Theory.

Unit IV- Trade Blocks and Business Centres (14 Hours)

Economic Integration - European Union (EU) – North American Free Trade Agreement (NAFTA) – The Association of South-East Asian Nations (ASEAN) – South Asian Association for Regional Cooperation (SAARC)- BRICS.

Unit V- Facilitators of International Business (14 Hours)

International Monetary Fund (IMF)-World Bank/The International bank for Reconstruction and Development (IBRD), The United Nations Conference on Trade and Development(UNCTAD), World Trade Organization (WTO), General Agreement on Trade in Service (GATS), Trade Related Aspects of Intellectual Property Rights (TRIPS), Trade Related Investment Measures (TRIMS).

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 75 Marks)

Text Book Recommended:

1. International Business – Francis Cherunilam, Prentice Hall of India Pvt.Ltd., New Delhi.5th Edition,
2. International Business – P.SubbaRao, Himalaya Publishing House, Mumbai. 3rd Edition, 2013

References:

1. International business environment and operations - JohnD. Daniels, Pearson Education.
2. International Business – K.Aswanthappa, Tata - Mcgraw hill education Pvt.Ltd.2012, 5th Edition.
3. International financial Management, Jeff Madura and Roland Fox, Cenvo Publisher, 12 Ed – 2018.

Course Outcome

After Completion of the course student will be able to:

- Understand the basic concepts and procedures to conduct international Business
- Equipped with the Globalization and import and export Procedures.
- Elicit Knowledge on Balance of Payment and Theories of International Trade.
- Describe about various Trade Blocks and Business centres that helps to economic development of country.
- Acquired Knowledge on facilitators of international Business.

SEMESTER I
ELECTIVE COURSE I
BUSINESS ETHICS AND CORPORATE GOVERNANCE

Credit: 3	P1R1CMEC1
Instructions Hours: 72 Hrs.	Marks: Internal: 25, External: 75, Total 100

Course Objectives

1. To understand the concept of Ethics to be followed in regular course of action in business.
2. To replenish the knowledge of ethics for individual and organization.
3. To acquaint the students about the importance of ethics in management.
4. To impart the knowledge of ethical issues on employee and his rights and duties.
5. To create the knowledge and skill in corporate governance and Administering & Reporting of Corporate Governance in India.

Unit I: Introduction

(15 Hours)

Ethics – values – Morality -Business Ethics– Meaning - Scope – Need – Types of Ethics – Characteristics – Factors influencing Business Ethics – Importance of Business Ethics - Arguments for and against business Ethics.

Unit II: Individual and Organizational Ethics

(15 Hours)

Ethical theories- Theory of due care – Cognitive Moral Development – Moral reasoning – Corporate Culture and Leadership – structure of business ethics – Interpersonal Relationship in Organization – Role of opportunity and Conflict.

Unit III: Ethics in Management

(14 Hours)

Introduction – Ethics in Human resources management – Marketing Ethics – Ethical aspects of Financial Management – Ethics in Information Technology.

Unit IV: Ethical Issues on Employee

(14 Hours)

Nature – Job Discrimination – Utility – Rights – Justice - Gender issues – Employees Obligation to firm – Firms duties to the Employees – Need for Organizational Ethics Programme – Code of Conduct – Training and communication – Ethical Audit.

Unit V: Corporate Governance**(14 Hours)**

Corporate governance- Accountability issues – Board objective – Training and Development of directors – Performance evaluation of board - Corporate scandals, Whistle Blowing, Insider trading - Administering & Reporting of Corporate Governance in India.

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 75 Marks)

TEXT BOOK:

1. Business Ethics and Corporate Governance - C.S.V Murthy, Himalaya Publishing House. 1st Edition, 2018

BOOKS FOR REFERENCE:

1. Corporation Governance - BholananthDutta, S.K. Podder – Vikas Publishing House. 2013
2. Business Ethics and Corporate Governance - Dr. K. Nirmala, KarunakaraReaddy, Himalaya Publishing House, Mumbai. 2013
3. Corporate Governance - K. Venkataramana, S.Chand & Sons, NewDelhi,
4. Business ethics and Corporate Governance - K. Bhatia. Deep and Deep Publications. 1st Edition, 2007
5. Business Ethics and Corporate Governance - B.N. Ghosh, Tata McGraw Hill. 2017, 1st Edition.

Course Outcomes

1. Explore an in depth knowledge on business ethics and necessity of ethics in business.
2. Impart knowledge on ethical theories, corporate culture and leadership.
3. Describe the role of ethics to be followed in various department of management.
4. Explain the job discrimination, obligations of employee on firm and firms' duties to employee.
5. Discuss the corporate governance and reporting of corporate governance in India.

SEMESTER II
CORE COURSE V
QUANTITATIVE TECHNIQUES

Credit: 5	P2R1CMCC5
Instructions Hours: 72 Hrs.	Marks: Internal: 25, External: 75, Total 100

Objectives

- *To provide basic skills in quantitative techniques*
- *To demonstrate a solid understanding of interval estimation and testing hypothesis*
- *To identify and develop OR models from the verbal descriptions of the real system*
- *To develop the solving techniques in Assignment problems*
- *To formulate and solve the practical problems in network analysis*

UNIT I: Quantitative Techniques

Introduction – Definition of Quantitative Techniques – Statistical data - Theoretical Distribution – Binomial Distribution – Poisson Distribution – Normal Distributions – Properties and Simple Problems only

UNIT II: Testing of Hypothesis

Definition of Hypothesis – Type I Error – Type II Error – Population Mean – Proportion – Difference between Mean and Difference between Proportion– Chi – Square Test – ANOVA.

UNIT III: Linear Programming

Introduction to OR – Origin and Development of OR - Applications of OR – Mathematical Formulation – Graphical Method – Feasible Solution – Optimal Solution – Unbounded Solution – Infeasible Solution.

UNIT IV: Transportation and Assignment Problem

Initial Basic Feasible Solutions By North West Corner Rule – Vogel's Approximation Method – Optimization Test by MODI Method. Assignment Problems – Introduction – Hungarian Method.

UNIT V: Network Analysis

Introduction – Basic Components – Rules of Network Construction – Critical Path Analysis – Limitations of CPM – Program Evaluation Review Technique (PERT) – Distinction between PERT and CPM – Advantages and Limitations of PERT.

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned

Text Books:

[1] “Quantitative Techniques for Managerial Decisions” By V.K.Srivastam, G.V Shenoy, S.C Sharma, New Age International (P) Ltd. Publications.2012

[2] “Operations Research”, By KantiSwarup, P.K. Gupta, Man Mohan – Sultan Chand & Sons Publications 1999

Reference Books:

1. Operations Research – An Introduction , Hamdy A. Taha, Mcmillan
2. Quantitative Methods, D.C.Sancheti, V.K.KapoorAndPL.MehtaSultand Chand Publications.

Course Outcomes:

The students will be able to

- Acquaint the student with the use of quantitative models in decision making
- Use statistical test in Testing Hypothesis on data
- Develop linear programming (LP) models for shortest path, critical path & minimum cost flow.
- Solve specialized linear programming problems like the transportation and assignment problems.
- Identity the resources required for a project and generate a plan and work schedule.

SEMESTER II
CORE COURSE VI
BUSINESS RESEARCH METHODS

Credit: 5	P2R1CMCC6
Instructions Hours: 72 Hrs.	Marks: Internal: 25, External: 75, Total 100

Course objectives

1. To enable the students to understand the concepts of research methods in Commerce
2. To design the Research Proposal and decide the sample techniques and size.
3. To understand the mode of collecting data and do the interpretation of the data.
4. To expose the students to statistical tools and packages, imperative for researches
5. To learn the art of writing the reports and to be cautious of plagiarism.

UNIT I Research Introduction (10 Hours)

Research: Meaning – Purpose and Types – Steps in Research – Selection and formulation of a research problem - Review of Literature.

UNIT II Research Design (14 Hours)

Research Design- Meaning and types (Case Design and Survey Design) – Sampling- Meaning, Methods and applications- Sampling techniques and Design- Sample size and Sampling errors

UNIT III Data Collection and Analysis (18 Hours)

Data Collection- Methods and Sources; Techniques questionnaire and interview schedule; Pre testing – Pilot Study – Data Processing : Meaning, Steps,- Analysis of data – Interpretation of data through SPSS – Correlation – Partial and multiple – Regression – Partial and Multiple - Time series analysis (**Problem and Theory**)

UNIT IV Hypothesis (18 Hours)

Hypothesis – Concept, steps, sources – testing of hypothesis – Chi – Square test, ‘t’ test, ‘z’ test , ‘F’ test and ANOVA - One way and two way classification (**Problem and Theory**)

UNIT V Report Writing: (12 Hours)

Report Writing: Types of reports – contents of report – style of reporting – steps in drafting reports - Footnotes and bibliography writing; checking plagiarism

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 50 Marks , Problem 25Marks)

TEXT BOOKS RECOMMENDED

1. Kothari C.R., “Research Methodology Methods and Techniques”, New Age International, New Delhi.
2. Krishnaswamy O.R. & Renganathan M. “Methodology of Research in Social Sciences”, Himalaya Publishing House, New Delhi
3. Pauline V. Young, “Scientific Social Surveys and Research” Prentice Hall of India P. Ltd, New Delhi
4. Patten Chetty, “Research Methodology” Rainbow Publications, Coimbatore.
5. Saravanavel P, “Research Methodology” Kidap Mahal, Agra

Course Outcomes:

1. Students would have understood the concepts of research methods in Commerce
2. Students would have learnt to design the Research Proposal and decide the sample techniques and size.
3. Students would have become familiar with the mode of collecting data and do the interpretation of the same.
4. Students would have been exposed to the statistical tools and packages, imperative for researches
5. Students would have learnt the art of writing the reports and to be cautious of plagiarism.

SEMESTER II
CORE COURSE VII
C++ THEORY

Credit: 5	P2R1CMCC7
Instructions Hours: 72 Hrs.	Marks: Internal: 25, External: 75, Total 100

Course Objectives

- To introduce learners to the mechanics of OOPS with C++
- To make learners realize the link between C, C++ in OOPS
- To make learners perceive the various stages in OOPS
- To make them capable of result oriented programming

UNIT-I OOPS Concepts (15 Hours)

Principles of Object-Object Oriented Programming-Procedure oriented programming-Features of oops--Benefits of OOPs-Application of OOPs-Beginning with C++ comments- input and output operator-cascading I/O operator-Structure of C++.

UNIT –II Introduction to C++: (15 Hours)

Introduction to C++: Tokens-Keywords-Identifiers-Variables- Constants-Data Types-Declaration of Variable-Operator in C++-Manipulators-Expression.

UNIT –III Control Structure and Function (14 Hours)

Control Structure- if statement-looping-switch statement- Main function-Function Prototyping-call by reference-Inline function-Function overloading.

UNIT-IV Class and Object (14 Hours)

Class and Object-constructors and destructor: constructor-Types of constructor-Destructor- Operator overloading.

UNIT –V Inheritance (14Hours)

Inheritance-single Inheritance-Multilevel Inheritance-Multiple Inheritance-Hierarchical Inheritance-Hybrid Inheritance.Pointers: Pointer- Pointer to object-this pointer-virtual function.

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 75 Marks)

Text Book

1. E.Balagurusamy “Object Oriented programming with C++”. “Tata McGraw-Hill Publishing company ltd,New Delhi”.

Reference books

- 1 Mastering C++ - VenugopalK.R.RajkumarandT.Ravishankar Tata McGraw-Hill Publishing company ltd,New Delhi”.1998
2. Programming with C++.Ravichandran.D, Tata McGraw-Hill Publishing company Ltd,New Delhi”.1998

Course Outcomes

- Students will be able to write programs in C++
- They will be able to learn advanced programming strategies on their own

**SEMESTER II
CORE COURSE VIII
C++ PRACTICAL**

Credit: 5	P2R1CMCC8
Instructions Hours: 72 Hrs.	Marks: Internal: 40, External: 60, Total 100

Course Objective:

To enable students to generate programs in C++

Practical Exercise

1. Write a program in C++ to sorting.
2. Write a program in C++ using for calculate area of different shape.
3. Write a program in C++ for pay roll calculation.
4. Write a program in C++ to find mean using friend function.
5. Write a program in C++ to calculate simple and compound interest using inline function.
6. Write a program in C++ to calculate depreciation by using constructor and destructor.
7. Write a program in C++ to concatenate two string using operator overloading.
8. Write a program in C++ to prepare student mark statement using inheritance concept.
9. Write a program in C++ to prepare the Inventory control
10. Write a program in C++ to prepare the Pay bill

(Practical 60 Marks)

Outcome:

Students will be able to improve computation and programming skills by self-study

SEMESTER II
ELECTIVE COURSE II
DATA COMMUNICATION NETWORKS

CREDIT:3	P2R1CMEC2
TOTAL HOURS:72	MARKS:INTERNAL 25,EXTERNAL 75,TOTAL 100

Course Objectives:

- To understand the basic concepts of data communication, protocols and OSI /TCP/IP model.
- To familiarize the transmission medium and error correction and detection .
- To impart the knowledge of routing the data.
- To understand the functions of transport layer and the protocols.
- To inculcate the functions of application layer.

UNIT I Data communication

(14 Hours)

Data communication – Networks – Protocols and standards – Basic concepts : Line configuration –Topology– Transmission mode – Categories of Networks. The OSI Model –Functions of the Layers –TCP/IP protocol suite

UNIT II Physical Layer & Data link layer

(14 Hours)

Transmission Media – Guided media – Unguided media – Transmission Impairment.
:Error detection and correction Types of errors – Detection – Vertical redundancy check(VRC) – Longitudinal Redundancy check(LRC) – Cyclic redundancy check(CRC) – Checksum – Error correction.

UNIT-III Network Layer

(14 Hours)

Switching – Circuit Switching – Packet Switching – Message Switching –Networking and internetworking devices – Repeaters – Bridges Routers –Gateways – Other devices – Routing algorithms – Distance vector routing –Link state routing.

UNIT IV Transport Layer**(15 Hours)**

Client Server paradigm – Connectionless vs. Connection oriented services – User Datagram protocol – Transmission Control Protocol

UNIT V Application Layer**(15 Hours)**

Name space – Domain Name System – Remote Logging – Electronic mail – File Transfer.

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 75 Marks)

Text Book:

1. Data Communications and Networking, Behrouz A Forouzan, 4th Edition, Tata McGraw Hill, New Delhi,2006

Reference Books:

1. “Computer Networks”, S.Tanen Baum, Pearson Education, 5th Edition, 2011.
2. ”Data and Computer Communications”, William Stallings Pearson Education, 8th Edition, 2013.

Course Outcomes

On completion of the course, students are able to:

1. Learn the concepts of data communication, protocols and OSI /TCP/IP model.
2. Understand the transmission medium and error correction and detection.
3. Analyze the routing of data.
4. Know functions of transport layer and the protocols.
5. Explore the functions of application layer.

**SEMESTER II
ELECTIVE COURSE II
NETWORK SECURITY**

Credit: 3	P2R1CMEC2
Instructions Hours: 72 Hrs.	Marks: Internal: 25, External: 75, Total 100

Course Objectives

1. To understand the concepts of network, network hardware, software, protocols, and their performance.
2. To learn the different types of network layers and network security.

Unit-1: Network (14 Hours)

Network- Network types-Network topology-Network security-Physical security-Pseudo security-History of network security-Security models-The security trinity-Security services-Elements of security

Unit-2: Protocol (14 Hours)

Network security protocol-Network security model-Application level security-Security in transport layer-Security in data link layer

Unit-3: Authentication (14 Hours)

Authentication-Effects of authentication-Elements in authentication-Types of authentication- Methods in authentication-Developing in authentication policy

Unit-4: Cryptography (15Hours)

Cryptography-Block cipher-Symmetric encryption-Public key encryption -Combining symmetric and public key encryption-Key management-Public key infrastructure-Hash function

Unit-5: Firewall (15 Hours)

Firewall-Types of firewall-Configuration and implementation of firewall-The demilitarized zone-Improving security through the firewall-Firewall forensics-Firewall services an limitations.

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 75 Marks)

Text Books

1. Yang Xiao and Yi Pan, “Security in Distributed and Networking Systems”, World Scientific, 2007, Chapter 1.
2. W. Stallings, “Cryptography and Network Security: Principles and Practice”, 5/E, Prentice Hall, 2013.

Reference Books

1. AtulKahate, “Cryptography and Network Security”, Tata McGraw-Hill, 2003.

Course Outcomes

- Be able to determine appropriate mechanisms for protecting the network.
- Design a security solution for a given application, system with respect to security of the system

SEMESTER III
CORE COURSE IX
ADVANCED COST AND MANAGEMENT ACCOUNTING

Credit: 5	P3R1CMCC9
Instructions Hours: 72 Hrs.	Marks: Internal: 25, External: 75, Total 100

Course Objectives

- ❖ To familiarize knowledge the concepts, techniques and practices of cost and management accounting and to develop skills for decision making.
- ❖ To inculcate the concept and techniques of material and labour cost and computation of labour turnover.
- ❖ To acquaint the students with the preparation of absorption, apportionment and allocation of overhead and standard costing.
- ❖ To make the students evaluate the analysis and interpretation of financial statements, ratio analysis, funds flow statement and cash flow statement.
- ❖ To understand the students about marginal costing and decision making and ABC systems.

Unit – I: Introduction to Cost and Management Accounting (10 Hours)

Cost Accounting: Evolution, Meaning, Objectives and Scope - Classifications of Cost - Cost Centre and Cost Unit - Cost Accounting Standards - Role of Cost Accountant in Decision Making - Preparation of cost sheet - **Management Accounting:** Evolution, Meaning, Objectives and Scope - Tools and Techniques of Management Accounting - Role of Management Accountant in Decision Making.

Unit – II: Material and Labour Cost (18 Hours)

Materials Control – Concept and Techniques - Procurement Procedures and Documentation - Methods of Purchasing - Stock Verification Methods of Pricing of Material - Accounting and Control of Material Losses - Inventory management - Stock levels - **Labour cost** Meaning and Classification of Labour Costs - Accounting and Control of Labour Costs - Calculation of Labour turnover.

Unit - III: Overhead and standard costing (15 Hours)

Direct Expenses - Classification and Treatment of Direct and Indirect Expenses - Overheads - Classification Functional Analysis and Step Cost Allocation,

Apportionment, Absorption and Control of Overheads – Standard costing: Definition, Significance and Applications - Various Types of Standards - Installation of Standard Costing System - for Materials, Labour and Overheads.

Unit -IV: Ratio and Accounting statements (14 Hours)

Financial Statements: Nature, Attributes, Objectives, Importance, Limitations - Recent Trends in Presenting Financial Statements - Financial Statements Analysis - Ratio Analysis - - Cash Flow Statement - Fund Flow Statement.

Unit – V: Marginal Costing and ABC (15 Hours)

Concept and Importance – Cost-Volume-Profit Analysis (CVPA) - Application of Marginal Costing and CVPA in Decision making as to product, pricing and profit management – **Activity Based Costing** – Concept and uses; Flow of Costs in ABC; Emerging Costing Approaches; Traditional Costing System vs. ABC.

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 25 Marks, Problems 50 Marks)

TEXT BOOKS

1. Advanced Cost and Management Accounting - Saxena&Vashist – Sultan Chand & Sons.

REFERENCE BOOKS

1. Pillai.R.S.N and Bagavathi, Management Accounting, 1st edition, S.Chand and Co. Ltd., New Delhi, 2004.
2. Cost Accounting- T.S.Reddy&Y.Hari Prasad Reddy, Margham Publications., Chennai. 5th edition, 2008.
3. Advanced Cost Accounting – Senthilkumar .K &Maruthamuthu. K, Vikas Publishing Hosue , New Delhi. (Revised Edition).
4. Khan, M.Y. and Jain, P.K., Management Accounting: Text, Problems and Cases, 5thEdition, Tata McGraw Hill Education Pvt. Ltd., 2009.
5. Noreen, E., Brewer, P. and Garrison, R., Managerial Accounting for Managers, 13th Edition, Tata McGraw-Hill Education Pvt. Ltd., 2009.

Course Outcomes

- ❖ Students will be able to recall the techniques and practices of cost and management accounting and to develop skills for decision making.
- ❖ Identify the concept and techniques of material and labour cost and computation of labour turnover.
- ❖ Recognized the Absorption, apportionment and allocation of overhead and standard costing.
- ❖ Solve the problems of analysis and interpretation of financial statements, ratio analysis, funds flow statement and cash flow statement.
- ❖ Contrast decision making process in marginal costing and ABC systems.

SEMESTER III
CORE COURSE X
SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Credit: 5	P3R1CMCC10
Instructions Hours: 72 Hrs.	Marks: Internal: 25, External: 75, Total 100

Course Objectives

- ❖ To make the student to understand the investment opportunities and Portfolio management
- ❖ To familiarize knowledge the concepts & techniques of Security Analysis.
- ❖ To inculcate the concept, Theories and models of Portfolio Management

UNIT I Investment Management (12 Hours)

Investment Management - Nature and scope - Objectives – Process - Investment and speculation, Investment and Gambling, factors favorable for investment.

UNIT II New Issues Market (15 Hours)

New Issues Market – Methods of Issuing – Parties involved in the new issue market – Secondary market – Stock Exchanges – NSE and BSE – Trading mechanism – online trading – SEBI and Investors production.

UNIT III Security Analysis (15 Hours)

Security Analysis – Approaches – Fundamental Analysis – Technical Analysis – Dow Theory – Random Walk Theory - Efficient Market Hypothesis.

UNIT IV Portfolio Analysis (15 Hours)

Portfolio Analysis – Traditional and Modern approach – Rationale of Diversification of Investments – Markovitz theory – Sharpe Index Model.

UNIT V Portfolio selection**(15 Hours)**

Portfolio selection and international diversification, Capital Market Theory, Capital Assets pricing model, Security market line, Distinction between Capital Market line and Security Market line

UNIT VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 75 Marks)**Text and Reference Books**

1. Security Analysis and Portfolio Management by Preeti Singh -Himalaya Publishing House, Mumbai 20th edition, 2018
2. Security Analysis and Portfolio Management by Punithavathy Pandian- Vikas Publishing House, New Delhi, 2nd edition
3. Security Analysis & Portfolio Management by Dr. S Gurusamy –Vijay Nicole Imprints Pvt. Ltd, Chennai.2017
4. Investment Management by Bhalla V.K. ANMOL Publications. New Delhi.2006 2nd edition

Course Outcomes

1. Students would have understood the concepts of Investment Management
2. Students would have become familiar traditional and modern approach of portfolio analysis.
3. Students can get employability opportunity investment analyst from stock markets

**SEMESTER III
CORE COURSE XI
JAVA THEORY**

Credit: 5	P3R1CMCC11
Instructions Hours: 72 Hrs.	Marks: Internal: 25, External: 75, Total 100

Course Objectives

- To Understand the basic OOPs concept and importance of java.
- To write coding, test and debug Java programs, making use of variables, expressions.
- To assemble data and methods into classes at an introductory level and to learn the branching and looping.
- To acquire the knowledge of arrays, inheritance, packages and threads.
- To learn exception handling and applet programs.

UNIT-I: Introduction (12 Hours)

Basic concepts of OOPs - Java History-Java Features-Java & Internet-Web Browsers-Java Environment.

UNIT -II: Overview of Java Language (12 Hours)

Java Program Structure-Java Tokens-Java Virtual Machine-Constants-Variables & Data types- Declaration of variable-Giving values to variables-Type casting.

UNIT -III: Operators & Expressions & Classes (16 Hours)

Arithmetic Expression-Precedence of Arithmetic Operators-Decision making and branching-Decision making and looping - Defining a Class-fields and method declaration-Creating Objects-Accessing class members-Constructors-Method Overloading - Arrays and Strings.

UNIT -IV: Inheritance (16 Hours)

Inheritance – Types, Interface-Packages-Creating, Accessing& Using Package-Multi Threading – life cycle of a Thread.

UNIT -V: Errors & Exceptions**(16 Hours)**

Types of errors-Exceptions-Multiple Catch Statements-Applet Programming-Applet Life Cycle-Creating an applet.

UNIT VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 75 Marks)

Text Books:

1. E.Balagurusamy – “A Primer programming with JAVA” – Tata McGraw Hill publishing co. Ltd

Reference Books

1. The java programming Language : KenArnold and James Gosling, AddisonWesley.
2. Software engineering with JAVA : StephenR.Segacy, Tata McGraw Hill.

Course Outcomes

On completion of the course, students are able to:

1. Know the need and necessity of java language.
2. Understand the data types and values to be used.
3. Read, interpret, analyze and explain introductory Java programs using class.
4. Analyze the use of inheritance, thread and package.

**SEMESTER IV
CORE COURSE XIV
JAVA PRACTICAL**

Credit: 5	P3R1CMCC12P
Instructions Hours: 72 Hrs.	Marks: Internal: 40, External: 60, Total 100

Course Objectives

- To write coding, test and debug Java programs, making use of variables, expressions, selection and looping statements.
- To assemble data and methods into classes at an introductory level following the software engineering principles of encapsulation and data hiding.
- To Read, interpret, analyze and explain introductory Java programs.

Practical Exercise

1. Simple Programs.
2. Arrays
3. Flow control statements.
4. Inheritance
5. Interface.
6. Multithreading.
7. Package.
8. Exception Handling.
9. Java Applets.

(Practical 75 Marks)

Course Outcomes

On completion of the course, students are able to:

1. Develop small Java programs that implement basic algorithmic designs.
2. Organize and document program code

**SEMESTER III
ELECTIVE COURSE III
OPERATING SYSTEMS**

Credit: 3	P3R1CMEC3
Instructions Hours: 72 Hrs.	Marks: Internal: 25, External: 75, Total 100

Course Objectives

- To learn the concepts and need of operating systems.
- To learn about the various issues in memory.
- To familiarize with the important mechanisms in scheduling the process.
- To understand the concurrent processing and various methods of handling the device
- To study the organization of files in system.

Unit-I: Introduction to Operating System (12 Hours)

Definition of OS-Operating System software-A brief history of machine hardware-Types of OS-History of Os-Current OS.

Unit-II: Memory Management (12 Hours)

Single User Contiguous Scheme – fixed partition – Dynamic partitions – Best fit versus first fit allocation

Unit-III: Processor Management (16 Hours)

Job Scheduling Versus Process Scheduling – Process Scheduling Algorithm–Deadlock–Seven cases of deadlock–Conditions for deadlock–Strategies for handling deadlocks.

Unit-IV: Concurrent System & Device Management (16 Hours)

Concurrent processes – Typical multiprocessing configurations –Semaphores – Concurrent programming.

Types of Devices–Sequential Access Storage media–Direct Access Storage Devices.

Unit-V: File Management

(16 Hours)

File Manager-Interacting with file manager-File Organization-Physical file organization-Physical Storage Allocation-Access Methods.

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 75 Marks)

Textbooks:

1. Operating System - Flynn/Machoes, PHI Publication

Reference Books

1. Operating System Concepts, 2012, Silberschatz and Galvin, Wiley Publication.
2. Operating System Principles and Practice, 2012. Thomas Anderson and Michael Dahlin, Recursive Books

Course Outcome

On completion of the course, students are able to:

- ❖ Articulate the main concepts, key ideas, strengths and limitations of operating systems.
- ❖ Explain the core issues of operating systems.
- ❖ Know the usage and strengths of various algorithms of operating systems.
- ❖ Evaluate the job scheduling algorithm and deadlocks.
- ❖ Coherent the various file organization and access methods.

SEMESTER III
ELECTIVE COURSE III
BUSINESS INTELLIGENCE

CREDIT:3	P3ECMEC3
TOTAL HOURS:72	MARKS:INTERNAL 25,EXTERNAL 75,TOTAL 100

Course Objectives

- To provide basic knowledge of business intelligence system.
- To understand the modeling aspects behind Business Intelligence.
- To acquire the knowledge of data warehousing architectures.
- To develop the applications of data mining concepts.
- To impart the skills of decision support system modeling .

UNIT I **(14 Hours)**

Overview of Business Intelligence: Changing business environments and computerized decision support - Managerial decision making - Information Systems Support for Decision Making - Early Framework for Computerized Decision Support - Decision Support Systems - Framework for Business Intelligence (BI) - Business Analytics Overview

UNIT II **(14 Hours)**

Foundations and Technologies for Decision Making: Introduction - Phases of the Decision-Making Process–Intelligence phase – Design Phase – Choice phase – Implementation Phase – Components of Decision Support Systems (DSS).

UNIT-III **(14 Hours)**

Data Warehousing: Concepts - Process Overview - Data Warehousing Architectures - Data Integration and the Extraction, Transformation, and Load (ETL) Processes. Business Reporting: Components - Data and Information Visualization – Different types of charts and graphs – Business performance management – Performance measurement.

UNIT IV **(15 Hours)**

Data Mining: Concepts and Applications - Data Mining Process - Data Mining Methods – Classification - Accuracy of Classification Models - Cluster Analysis - Association Rule Mining.

UNIT V

(15 Hours)

Decision Support Systems Modeling - Structure of Mathematical Models for Decision Support - Certainty, Uncertainty, and Risk - Decision Modeling with Spreadsheets - Multiple Goals, Sensitivity Analysis, What-If Analysis, and Goal Seeking - Decision Analysis with Decision Tables and Decision Trees - Automated Decision Systems.

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

Text Book:

1. Efraim Turban, Ramesh Sharda, DursunDelen, “Decision Support and Business Intelligence Systems”, 9th Edition, Pearson 2013

Reference Books:

1. Larissa T. Moss, S. Atre, “Business Intelligence Roadmap: The Complete Project Lifecycle of Decision Making”, Addison Wesley, 2003.
2. Carlo Vercellis, “Business Intelligence: Data Mining and Optimization for Decision Making”, Wiley Publications, 2009.
3. David Loshin Morgan, Kaufman, “Business Intelligence: The Savvy Manager’s Guide”, Second Edition, 2012.
4. CindiHowson, “Successful Business Intelligence: Secrets to Making BI a Killer App”, McGraw-Hill, 2007.
5. Ralph Kimball , Margy Ross , Warren Thornthwaite, Joy Mundy, Bob Becker, “The Data Warehouse Lifecycle Toolkit”, Wiley Publication Inc.,2007

Course Outcomes

On completion of the course, students are able to:

1. Acquire the knowledge of business intelligence system.
2. Understand the modeling aspects behind Business Intelligence.
3. Identify the modern uses of data warehousing architectures.
4. Learn the data mining concepts.
5. Facilitate the ideas and concept of decision support system modeling.

SEMESTER IV
CORE COURSE XIII
VB.NET AND SQL THEORY

Credit: 5	P4R1CMCC13
Instructions Hours: 72 Hrs.	Marks: Internal: 25, External: 75, Total 100

Course Objectives:

- ❖ Students will learn about vb.net in GUI environment.
- ❖ To understand .net framework in the integrated environment.
- ❖ To understand the basic structure of html.
- ❖ Student should know about SQL queries.

UNIT-I Introduction to .net

(15 Hours)

Introduction to .net-.Net framework-Overview - Common type System-Common language specification – Namespace - languages in .net – Assemblies - Web services - Object-Encapsulation - Inheritance - Solution explorer.

UNITT-II Data types and Operator

(15 Hours)

Data types: Byte-Short - Integer – Long - single – Double - Decimal – Boolean - Char - String - Declaration of variables – Statements - Operators: Arithmetic operator - Relational Operator-Concatenation Operator - Bitwise Operator.

UNIT-III Control Statements and Controls

(14 Hours)

Control Statements: If statements-Simple if statement - If else statement-Nested if statement-Looping statements - While loop - Do while- Events - Form controls - Checkbox control-Group box control.

UNIT-IV Introduction to SQL

(14 Hours)

Introduction to SQL - History of sl - Data types-Data manipulation language-Data definition language - Transaction control language - Data control language - Operators in SQL.

UNIT-V Query**(14 Hours)**

SQL function: Single row function-Group function-Table creation-Insertion of records-
Deletion of records - Updating of records.

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 75 Marks)

TEXTBOOK:

1. VB .Net-P.Radhaganesan, Scitech Publications (India) Pvt. Ltd,
2. SQL A Complete Reference, Alexis Leon and Mathews Leon , Tata McGraw Hill Educations Private Ltd, NewDelhi.

REFERENCE BOOKS

1. Sql popcorn-PranabGhosh, PHI, Learning Pvt Ltd, 2010, 2nd Edition.
2. VB.Net-C.Muthu, Tata McGraw Hill Educations Private Ltd, NewDelhi. 2008
3. Microsoft Sql server 2008 Step by Step A.Mike hotel.

Course Outcomes:

- Create application using Microsoft windows.
- Working various Vb.net controls
- Install and configure and interact with the management system.

SEMESTER IV
CORE COURSE XII
VB.NET AND SQL PRACTICAL

Credit: 5	P4R1CMCC14P
Instructions Hours: 72 Hrs.	Marks: Internal: 40, External: 60, Total 100

Course Objectives

1. Students will learn about vb.net in GUI environment.
2. To understand .net framework in the integrated development.
3. The basic structure of and sql Query.
4. Issue sqlqueries in command window.

Practical Exercise

1. To write vb.net web forms using html server control to enter job seeker details.
2. To write vb.net web forms using to enter e-mail registration form.
3. To write .net web form in e-mail registration form.
4. To write an asp.net application to retrieve data and display in the client browser in table format.
5. To create the student database using SQL
6. To create airline flight database using SQL.
7. To create a database for book for each course in the college.

(Practical 60 Marks)

Course Outcome:

1. Create application using Microsoft windows.
2. Working various vb.net controls.
3. Install, configure and interact with database system.

**SEMESTER IV
ELECTIVE COURSE IV
BRAND MANAGEMENT**

Credit: 3	P4R1CMEC4
Instructions Hours: 72 Hrs.	Marks: Internal: 25, External: 75, Total 100

Course Objectives

- ❖ To familiarize students a general understanding knowledge regarding the theory & practice of Brand management.
- ❖ To gain insights into working of a Brand and evaluating and measuring brands.
- ❖ To understand Brand development and it's sustenance in competitive market
- ❖ To introduce the students with the financial aspects of branding and designing a brand strategy.
- ❖ To acquaint the students with how branding works in various sectors.

Unit – I: Understanding brands: (14 Hours)

Introduction of Brand - brand Management process - Brand elements - Building a strong brand and its applications Hierarchy: personality – image – identity, Positioning.

Unit – II: Evaluating and Measuring Brands: (16 Hours)

Brand equity, equity Measurements, Value addition, brand, customer relationships, Identifying and establishing brand positioning - positioning guidelines – Brand values - Internal branding - Co branding - Corporate Branding - Brand equity concepts.

Unit – III: Expansion and Building strong brands: (15 Hours)

Managing Brands, Brand Creation, Brand Extension, Brand- Product Relationships, Brand Portfolio - Integrated marketing communications and program to build brand equity-Brand leveraging-Brand equity management system - Qualitative and Quantitative techniques for measuring brand equity

Unit – IV: Financial aspects of branding (14 Hours)

Brand and Balance Sheet impact - Financial aspects of Branding- Brand revitalization, Brand success. The Brand product Matrix- Brand Hierarchy - Designing a Brand Strategy –Brand extensions - Reinforcing Brands.

Unit – V: How branding works in various sectors**(13 Hours)**

Branding in different sectors - customer, industrial, retail & service brands – Brand Audit
Rebranding - Retiring Brands - Adjustments to Brand port folios.

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 75 Marks)

TEXT BOOK:

Strategic Brand Management – Jean Noel Kapferer, Free Press (1994)

REFERENCE BOOKS:

1. David Aaker - Building strong Brands, Free Press (1995)
2. Strategic Brand Management by Kevin Lane Keller , 2nd Edition, 2011,Prentice hall of India
3. Brand Management – YLR Moorthy, Vikas Publishing, Mumbai, 1st edition, 2000
4. Building measuring and managing Brand equity, Kevin lane Keller, Second Edition, Prentice hall of India
5. Brand Management text and cases - W. Mathur, Macmillan Publishers India Ltd, 2006.

Course Outcomes

- ❖ Knowledge regarding the theory & practice of Brand management.
- ❖ Construct working of a brand and evaluating and measuring brands.
- ❖ Explain the brand development and it's sustenance in competitive market.
- ❖ Discuss the financial aspects of branding and designing a brand strategy.
- ❖ List out different sectors in branding and its adjustments.

SEMESTER IV
ELECTIVE COURSE IV
FINANCIAL MARKETS AND SERVICES

Credit: 3	P4R1CMEC4
Instructions Hours: 72 Hrs.	Marks: Internal: 25, External: 75, Total 100

Course Objectives

1. To learn the concept of financial markets and its classification.
2. To understand the functioning of primary and secondary market, and role of SEBI.
3. To highlight the significance of financial products and Services.
4. To make them aware about the importance of mutual funds and venture capital in recent era.
5. To provide an explorative details about factoring and forfeiting in India.

UNIT I: Financial Markets (14 Hours)

Financial Markets – Meaning - Classification - Financial Instruments – Characteristics; Money market – Definition – Features - Money Market Vs Capital Market – Instruments, Structure of Indian Money Market – Features - DFHI; Capital Market – Meaning – Importance.

UNIT II: Capital Markets (15 Hours)

Primary Markets - Meaning, Functions, Instruments of issue, Merits - Demerits of primary market; Secondary Market- Control over stock markets – Recent Developments; SEBI – Objectives – Functions – Power; OTCEI – Features.

UNIT III: Financial Services (15 Hours)

Financial services – Meaning –scope – Financial Products and Services; Merchant Banking– Definition –Services - Merchant Banker– Scope of Merchant Banking in India; Hire purchase – Meaning – Features; Leasing – meaning – types – advantages – hire purchase Vs leasing.

UNIT IV: Mutual Funds & Venture Capital (14 Hours)

Mutual funds – Meaning – Definition – Types – Importance – Advantages – Mutual fund in India; Venture capital – Meaning – Features –Scope – Suggestion for growth; CRISIL - Credit Rating – Meaning – Functions – Benefits – Credit Rating Agencies in India.

UNIT V: Factoring & Consumer Finance**(14 Hours)**

Factoring – Meaning – Functions – Types – Benefits – Factoring in India; Forfeiting – Meaning – Factoring Vs Forfeiting – Benefits - Drawbacks; Derivatives – meaning – Kinds – Forwards, Futures, Options, and Swaps.

Unit VI Latest Learning (for Continuous Internal Assessment only):

Latest Developments Related to the course during the semester concerned.

(Theory 75 Marks)

TEXT BOOK:

1. Financial markets & services - E.Gordon and K.Natarajan , Himalaya publishing house. 2009, 4th Edition

REFERENCE BOOKS:

1. Financial services - E.Dharmaraj, S.Chand & Co. NewDelhi, 2008, 2nd Edition
2. Financial Services - S.Mohan and R.Elangovan, Deep and Deep Publications, NewDelhi, 2018, 1st Edition
3. Financial Services -S.Gurusamy, Vijay Nicole Imprints (P) Ltd, Chennai2014, 2nd Edition
4. Financial Services - B.Santhanam, Margham Publications, Chennai

Course Outcome

- ❖ Acquired the knowledge on functions, constituents of Financial Markets, Indian Money
- ❖ Market and capital markets.
- ❖ Impart knowledge about the primary and secondary market, SEBI and OTCEI.
- ❖ Understand the meaning and importance of financial services, and acquired knowledge on
- ❖ Merchant banking, hire purchase and leasing.
- ❖ Explain the Awareness on mutual funds, venture capital & functions of credit rating agencies.
- ❖ Discuss about factoring, forfeiting and derivatives.

**SEMESTER IV
CORE COURSE XV
PROJECT WORK**

Credit: 8	P4R1CMCC15PW
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Course Objective:

To facilitate the students to understand the Business enterprises systematically and present the research report as per the acceptable format.

The project topics are to be finalized to the students at the end of the second semester with a time schedule to carryout various stages of work. During the semester vocation, the data Collection may be commenced. The theme selected by each student for the Dissertation should be related to various problems and issues pertaining to Commerce. Each candidate should submit two copies of dissertation as per the guidelines to the Controller of Examination and one copy to the department concerned. The project will be evaluated for 100 marks (ie. 80 marks for Dissertation work and 20 marks for Viva-Voce) by Internal (Supervisor) and External Examiners. The average of the Marks of the Internal Examiners (Supervisors) and External Examiners shall be considered as the final marks to be awarded for project. The passing minimum for Dissertation is 40 marks and viva voce examination is 10 marks.

Programme Specific Outcomes:

The Commerce with Computer Applications Post Graduates would be able to

- ❖ Prepare Accounting statements for Corporates.
- ❖ Identify business problems and able to take effective decisions.
- ❖ Evaluate the legal and Business Environment Globally.
- ❖ Communicate the major concepts in Accounting, Marketing, Finance, Information Technology and Management.
- ❖ Develop e-Commerce software's.
- ❖ Analyze and apply latest technologies to solve problems in the areas of Computer Applications.
- ❖ Prepare and present Research findings in a Report Form.