THIRUVALLUVAR UNIVERSITY

MASTER OF COMMERCE

M.Com. (Computer Application)

DEGREE COURSE

UNDER CBCS

(With effect from 2022-2023)

The Course of Study and the Scheme of Examination

Sl. No.	Study components		Ins Hrs/ Week	Credit	Title of the paper	Maximum Mark		
	Course Title					CIA	Uni. Exam	Total
SEMESTER III								
1.	Core	Paper 8	5	4	Goods & Service Tax (GST)	25	75	100
2.	Core	Paper 9	6	4	Advanced Cost Accounting	25	75	100
3.	Core	Paper 10	6	4	Enterprise Resource Planning	25	75	100
4.	Core	Paper 11	4	3	Desktop Application using C #	25	75	100
5.	Core	Practical III	2	2	Desktop Application using C # Lab	25	75	100
Internal Elective for Same major students								
6.	Core Elective	Paper -3	4	3	**(to choose one out of 3)** A. Multimedia and Animation B. Resource Management Techniques C. Big Data	25	75	100
External Elective for other major students (Inter/multi disciplinary papers								
7.	Open Elective	Paper -3	3	3	**(to choose one out of 3)** A. Business Analytics B. Banking Theory C. Stress Management	25	75	100
8.	MOOC Course		-	2				100
			30	25				800
SEMESTER IV						CIA	Uni. Exam	Total
9.	Core	Paper 12	6	4	Direct Taxes	25	75	100
10.	Core	Paper 13	6	4	E - Commerce	25	75	100
11.	Core	Paper 14	4	3	Programming with Java	25	75	100
12.	Core	Practical IV	3	2	Programming with Java Lab	25	75	100
13.	Core	Project	5	5	Project With Viva-voce (**Compulsory**)	100 (75 Project +25Viva)		100
Internal Elective for Same major students								
14.	Core Elective	Paper-4	5	3	**(to choose one out of 3)** A. Mobile Computing B. Object Oriented Analysis & Design C. Software Engineering	25	75	100
External Elective for other major students (Inter/multi disciplinary papers)								
15.	Open Elective	Paper-4	3	3	**(to choose one out of 3)** A. Financial Services B. Entrepreneurial Development C. Project Management	25	75	100
			30	23		150	450	700
				92				3000

THIRUVALLUVAR UNIVERSITY

MASTER OF SCIENCE

M.Com. (Computer Application)

DEGREE COURSE

Syllabus

UNDER CBCS

(With effect from 2022-2023)

Name of the Course/Subject: M.Com (CA)　　　　　　**Semeste**r: I
Name of the Paper: Advanced Financial Management　　**Credits**: 4 **Hours**: 5
Paper type: Core

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Course Objectives
1. To have the understanding of the functions of finance management
2. To expand the awareness of long term sources of funds.
3. To facilitate the students to the understanding of capital structure and leverage
4. To bring subject knowledge about capital investment decision among the students.
5. To let students to be acquainted with the subject of working capital management.

UNIT-I
Financial Management - Functions - Goals of Financial Management - Maximization Vs. optimizations - Risk-return trade off.

UNIT-II
Management of funds - Long term sources - shares and Debentures - Convertible securities and Term Loans - Working Capital financing - Sources and approaches- Bank credit-Basic principles and methods of assessment- Other sources of short term finance Operating environment of working capital

UNIT-III
Capital structure planning: Concepts of cost of capital - cost of equity, debt, retained earning - Weighted average cost of capital - Capital structure theories - Net income, Net operating income, MM and Traditional Theories - Leverage - Types and significance. Dividend policy and practices - Dividend policies - Factors affecting dividend decision - Dividend theories - Graham, Gordon, Walter and MM Theories.

UNIT-IV
Management of fixed assets - Evaluation of capital investment decision: Payback period - ARR - IRR - NPV - CAPM.

UNIT-V
Working capital management-working capital cycle-forecasting of working capital requirements- Factors influencing working capital-Management of inventory, cash and accounts receivables-payables management-credit and collection policies.

Note: The proportion between Theory and Problems shall be 40:60

Text Books
1. I M Pandey, Financial Management, Vikas Publishing House Pvt Ltd.
2. John H Hampton, Financial Decision Making, Prentice Hall of India Ltd.

Reference Books
1. Prasanna Chandra, Financial Management, Tata McGraw Hill Publishing Company Limited.
2. M.Y.Khan and P.K.Jain, Financial Management, Tata McGraw Hill Publishing Company Limited.
3. P.V.Ratnam, Financial Management Theory, Problems and Solutions, Kitab Mahal.

Course Outcomes:
1. After studied Unit-1, the student will be able to understand the functions of finance Management.
2. After studied Unit-2, the student will be able to know about the long term sources of funds and environment of working capital.
3. After studied Unit-3, the student will be able to gain information about capital structure and leverage
4. After studied Unit-4, the student will be able to gain knowledge about capital investment decision
5. After studied Unit-5, the student will be able to be acquainted with on the subject of working capital Management.

Name of the Course/Subject: M.Com (CA)   **Semester**: I
Name of the Paper: Marketing Management   **Credits**: 4 **Hours**: 5
Paper type: Core
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Course Objectives
1. To enhance the understanding of Core Marketing and Marketing segments and targets.
2. To extend the knowledge of marketing mix and brand equity.
3. To facilitate the students to have the deep understanding of Marketing Channels and Value networks and Market Logistics.
4. To bring about the awareness of marketing promotion and role of marketing communication in advertisement.
5. To let students to know about recent trends in modern marketing

UNIT I: Introduction
Marketing: Definition, importance and scope – Core marketing concepts – Functions of Marketing. Consumer Buying Motives - Customer Value, Customer Relationship Management- Significance - Identifying Market Segments and targets.
UNIT II: Marketing Mix – Product & Pricing
Marketing Mix - Product – Definition - characteristics and classifications - New Product Development – Product Life Cycle Management – Product Vs Services. Packaging and Labeling - Brand Equity – Measuring Brand Equity. Pricing - Objectives - Pricing Strategies -. Factors affecting price of a product- Ethical issues in pricing decisions.
UNIT III: Marketing Mix - Physical Distribution
Physical distribution: Marketing Channels and Value Networks – Role of Marketing Channels – Channel design decisions – Middlemen in Distribution – Functions of Wholesalers – Retailers. Elimination of Middlemen - Modern Retailing Practices – Classifications. Market Logistics – Objectives.
UNIT IV: Marketing Mix - Promotion
Promotion: Role of Marketing Communication - Communication Mix – Advertising – Kinds of Media – Planning an Advertising Campaign, Personal Selling - Qualities of a Good Salesman, Sales Promotion – Strategies, Public relations – Functions and Types .

UNIT V: Recent Trends in Modern Marketing
Direct Marketing – Features – Benefits- Types. Impact of Digital Marketing on Businesses.   Building Word-of-Mouth Marketing Strategy - Importance of Socially Responsible Marketing. Elements of Green Marketing. Cyber Marketing – Nature - Limitations
Text Book:
1 Philip Kotler, Kevin Lane Keller, Abraham Koshy and Mithileswar Jha. 2017. Marketing
Management. [Thirteenth Edition]. Pearson Education, New Delhi.Reference Books:
2 Ramaswamy, V.S and Namakumari S, 2009. Marketing Management. [Third Edition]. Macmillan India Ltd, New Delhi.
3 Rajan Saxena. 2009. Marketing Management. [Fourth Edition]. Tata-McGraw Hill, New Delhi.
Course Outcome
1. The students will able to know the core market and their functions.
2. The students will able to know the various kinds of Pricing and various stages in product life cycle, new product development.
3. The students will gain knowledge about the marketing channel and distribution.
4. The students will learn about the kinds of advertisement and qualities of good salesman.
5. The Student will know about the recent trend in modern marketing and digital marketing.

Name of the Course/Subject: M.Com(CA)   **Semester**: I
Name of the Paper: Advanced Business Statistics   **Credits**: 4 **Hours**: 6
Paper type: Core

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Course Objectives
1. To enhance the understanding of multiple correlation and multiple regression
2. To extend the knowledge of technique of probability.
3. To facilitate the students to have the deep knowledge on Sampling methods, proportions-large and small samples- Z test and T test
4. To bring about students to get information about chi square test.
5. To let students to know about F-Test and ANOVA.

Unit-I
Partial correlation - Partial correlation coefficient-Partial correlation in case of four variables- Multiple correlation -Multiple regression.

Unit-II
Theory of profitability-probability rules-Bayes theorem-Probability distribution-Characteristics and application of Binomial, poission and normal distribution.

Unit-III
Sampling- sampling methods- sampling error and standard error- relationship between sample size and standard error. Testing hypothesis- testing of means and proportions-large and small samples- Z test and T test.

Unit-IV
Chi square distribution- Characteristics and application- test of goodness of fit and test of independence- Test of Homogeneity.

Unit-V
F distribution- testing equality of population variances- Analysis of variance- one way and two way classification.

Note: The proportion between theory and problems shall be 20:80

Text Books:
1. S P Gupta, Statistical methods, Sultan Chand & Sons 2000, New Delhi
2. D C Samcheri and V K Kapoor, Business statistics, Sultan Chand and sons, New Delhi

Reference Books
1. J.K.Sharma, Business Statistics- Pearson Education
2. Richard I Levin and David S. Rubit, Statistics for management, 7th Edition, Pearson education, New Delhi, 2002
3. Business statistics and operations research, Dr D Joseph Anbarasu, Lintech press Trichy

Course Outcomes
6. After Studied Unit-1, The Student Will Be Able To Know Partial And Multiple Correlations.
7. After Studied Unit-2, The Student Will Be Able To Know Probability And Binomial Distribution.
8. After Studied Unit-3, The Students will know the Issues Surrounding Sampling, Hypothesis, Z Test and T Test.
9. After Studied Unit-4, The Student Will Be Able To Have The Awareness About Application Of Chi- Square Distribution.
10. After Studied Unit-5, The Student Will Be Able To Know About Analysis Of Variance And F Test.

Name of the Course/Subject: M.Com (CA)   **Semester**: I
Name of the Paper: Programming in C   **Credits**: 2 **Hours**: 4
Paper type: Core

Course Objectives

PROGRAMMING IN C

UNIT - I
C fundamentals Character set - Identifier and keywords - data types - constants - Variables - Declarations - Expressions - Statements - Operators in C- Type Conversion and typecasting- Library function.

UNIT - II
Data input output functions - Simple C programs - Flow of control - if, if-else, while, do- while, for loop, Nested control structures - Switch, break and continue, go to statements - Comma operator.

UNIT - III
Functions -Definition - prototypes - Passing arguments – Function within a function- Recursion.

UNIT - IV
Arrays - Defining and Processing –One dimensional and Two dimensional arrays - Multi- dimension arrays - Structures -Self-referential Structures Union – Stings – Storage Classes- Pointers.

UNIT-V
Pointers - Declarations - Operation on Pointers - Files: Creating, Processing, Opening and Closing a data file- Detecting End of File- Error handling during file operations- Accepting Command line arguments- Functions for selecting a record randomly – removing the file- creating a Temporary file.

TEXT BOOK
1. Reema Thareja , "Introduction to C Programming", Oxford University Press, Second Edition, 2015

REFERENCES
1. R.S.Bichkar, "Programming with C" , University Press, 1st Edition, 2012.
2. H. Schildt, "C: The Complete Reference", 4th Edition, TMH Edition, 2000.
3. Kanetkar Y., "Let us C", BPB Pub., New Delhi, 1999.
4. M.T.Somashekara, "Problem Solving in C" ,PHI, 2009.

Name of the Course/Subject: M.Com (CA)   **Semester**: I
Name of the Paper: Programming in C Lab   **Credits**: 2 **Hours**: 3
Paper type: Core Practical I

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CORE PRATICAL PAPER - I

PROGRAMMING IN C LAB

1. Control structures.

2. Linear array.

3. Two dimensional Arrays.

4. Functions.

5. Structures.

6. Pointers with Functions and Arrays.

7. Pointers and structures.

8. Data file Handling.

9. Text File Handling.

10. Command Line Arguments

Name of the course/subject: M.Com (CA)   **Semester**: I
Name of the Paper: Computer Application in Business   **Credits**: 3 **Hours**: 4
Paper type: CORE/ Elective – (A)
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Course Objectives
1. To make the students to understand the basic concepts of Computers and Computer hardware.
2. To expand the understanding of information Technology
3. To facilitate the students to have insights on words processing
4. To know how to present the business documents using Excel Sheet
5. To let to know students to Power Point presentation using various Transitions.

UNIT-I: COMPUTER HARDWARE
CPU, Input devices, Output Devices, Communication devices, storage devices Types of computer system.

UNIT-II: INFORMATION TECHNOLOGY
Basic idea of LAN (Local Area Network) and WAN (Wide Area Net work) E-mail: Internet Technologies, Access Devices, Concept of World Wide Web and Internet browsing.

UNIT-III: WORD PROCESSING
Introducing and working with MS Word in MS-Office - Word Basic Commands, formatting - Text and documents, Sorting and Tables, Working with graphics, introduction to Mail merge.

UNIT-IV: SPREAD SHEET
Working with EXCEL - Formatting functions, chart features, working with graphics in EXCEL using worksheets as database in accounting, Marketing, finance and personnel areas.

UNIT-V: PRESENTATION WITH POWER POINT
Power Point, basics creating Presentation of easy way: working with graphics in Power Point show time, sound effect and animation effects.
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Text Books
1. Mansfield, Ron: The Compact Guide to Micros soft Office BPB Publicaton, New Delhi.
2. O.Brian...A: Management information System, Tala Mc Graw Hill, Delhi.
3. Ullman, J.O: Principles of Data base System, Galgoia publication, New Delhi

Reference Books:
1. Date, C.J: An Introduction to Data base systems, Addison Wesley, Massachusetts.
2. Dienes, Sheih.S: Micro soft Office, Professional for Windows 95: Instant Reference: BPB Publication, New Delhi

Course Outcomes:

11. After studied Unit-1, the student will be able to understand the various components of a computer system: Storage Devices, Input Devices & Output devices
12. After studied Unit-2, the student will be able to develop an idea about World Wide Web and Internet browsing
13. After studied Unit-3, the student will be able to know about the Preparation and presentation of business documents using Word Document
14. After studied Unit-4, the student will be able to will gain knowledge of about Preparation and presentation of   the business documents using Excel Sheet,
15. After studied Unit-5, the student will be able to acquire the knowledge about how to Prepare PPT-Power Point presentation using various Transitions, Animations and other layouts.

Name of the Course/Subject: M.Com (CA)   **Semester**: I
Name of the Paper: Computer Organisation and Architecture   **Credits**: 3 **Hours**: 4
Paper type: CORE/ Elective – (B)

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UNIT - I

Instruction Codes : Stored Program Organization – Indirect Address - Computer Registers : Common Bus System - Computer Instructions : Instruction Set Completeness - Timing and Control - Instruction Cycle : Fetch and Decode – Determine the Type of Instruction – Register-Reference Instructions – Memory-Reference Instructions – Input-Output and Interrupt.

UNIT – II

Machine Language - Assembly Language Assembler – Program Loops – Arithmetic and Logic operations – Subroutine – Input – Output Programming – Micro Programmed Control : Control Memory Address Sequencing – Micro-program Example – Design of Control Unit.

UNIT - III

General Register Organization : Control Word – Examples of Micro-operations - Stack Organization- Instruction Formats : Three-Address, Two-Address, One-Address, Zero- Address and RISC Instructions - Addressing Modes : Example – Data Transfer and Manipulation – Program Control – Reduced Instruction Set Computer.

UNIT - IV

Peripheral Devices - Input /Output Interface - Asynchronous Data Transfer - Modes of Transfer - Direct Memory Access - Input Output Processor (Excluding IBM and Intel) – Serial Communication.

UNIT - V

Memory Hierarchy - Main Memory - Auxiliary Memory - Associative Memory - Cache Memory - Virtual Memory – Memory Management Hardware.

TEXT BOOK

1. Morris Mano M., "Computer System Architecture", New Delhi: Prentice Hall of India, 1997.

REFERENCES

1. M. Morris Mano, "Digital Logic and Computer Design", New Delhi: Prentice-Hall of India,   1991.

2. William Stallings , "Computer Organization and Architecture: Designing for Performance", Paper Back, 2013.

3. V. Radhakrishnan, T. Rajaraman, "Computer Organization and Architecture", Kindle Edition, 2007

4. John Hayes, "Computer Architecture and Organization", Paperback, 2012

Name of the Course/Subject: M.Com (CA)   **Semester**: I
Name of the Paper: Principles of Programming Langauges   **Credits**: 3 **Hours**: 4
Paper type: CORE/ Elective – (C)

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UNIT - I

Evolution of programming languages, describing syntax, context, free grammars, attribute grammars, describing semantics, lexical analysis, parsing, recursive - decent bottom - up parsing

UNIT - II

Names, variables, binding, type checking, scope, scope rules, lifetime and garbage collection, primitive data types, strings, array types, associative arrays, record types, union types, pointers and references, Arithmetic expressions, overloaded operators, type conversions, relational and boolean expressions , assignment statements , mixed mode assignments, control structures - selection, iterations, branching, guarded Statements

UNIT - III

Subprograms, design issues, local referencing, parameter passing, overloaded methods, generic methods, design issues for functions, semantics of call and return, implementing simple subprograms, stack and dynamic local variables, nested subprograms, blocks, dynamic scoping

UNIT - IV

Object - orientation, design issues for OOP languages, implementation of object, oriented constructs, concurrency, semaphores, Monitors, message passing, threads, statement level concurrency, exception handling, event handling

UNIT - V

Introduction to lambda calculus, fundamentals of functional programming languages, Programming with Scheme, - Programming with ML,

TEXT BOOKS

1. Robert W. Sebesta, "Concepts of Programming Languages", Tenth Edition, Addison Wesley, 2012.

2. Allen B Tucker, Robert E Noonan, "Programming Langugaes, Principles & Paradigms", 2ed, TMH.

REFERENCES

1. R. Kent Dybvig, "The Scheme programming language", Fourth Edition, MIT Press, 2009.

2. Jeffrey D. Ullman, "Elements of ML programming", Second Edition, Prentice Hall, 1998.

3. Richard A. O'Keefe, "The craft of Prolog", MIT Press, 2009.

4. W. F. Clocksin and C. S. Mellish, "Programming in Prolog: Using the ISO Standard", Fifth Edition, Springer, 2003.

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Name of the Course/subject: M.Com (CA)   **Semester**: I
Name of the Paper: Business Environment   **Credits**: 3 **Hours**: 3
Paper type: CORE/ Elective – (A)
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Course Objective
1. To understand the concepts of Business Environment.
2. To identify the Social Responsibility of Business to different stakeholders
3. To understand How Economic Environment in Industrial Development Policies - Industrial policy, Fiscal policy, Monetary policy, Economic Reforms in India
4. To understand the Socio-Cultural Environment.
5. To familiarize with the Technological Environment and Modernisation of Technology.

UNIT - I: Theoretical Framework of Business Environment
Business Environment: Concept, significance and nature of business environment; Elements of environment – internal and external; Changing dimensions of business environment; Techniques of environmental scanning and monitoring. PEST and SWOT analysis

UNIT - II: Economic Environment of Business
Economic Environment: Significance and Elements of Economic Environment; Economic systems and business environment; Economic Planning in India; Industrial Development Policies - Industrial policy, Fiscal policy, Monetary policy. Economic Reforms in India - Liberalisation and impact of Globalisation. Impact of Rupee Devaluation and Demonetization

UNIT- III : Political and Legal Environment
Political and Legal Environment: Elements of political environment; Government and Business; Changing Dimensions of Legal Environment in India – Classification of Laws Influencing Business, Competition Act, Consumerism in India - Consumer Protection Act. - Objectives of GST. Significance of Corporate Governance – Need of Environmental Protection.

UNIT- IV : Socio-Cultural Environment
Business and Society – Objective of Business. Components of Socio-cultural environment; Social institutions and systems; Elements of Culture - Social Values and Attitudes;. Social Responsibility of Business – Guidelines. Ethical Principles in Business. Code of Ethics.

UNIT- V: Technological Environment
 Technological Environment: Factors governing Technological Environment-Impact. Innovation - Technology Transfer – Modernisation -Factors to be Considered for Appropriate Technology. Incentives and Concessions for Technological Research - Productivity in Indian Industry - Intellectual Property Rights.

Text Books
1. Francis Cherunila: Business Environment Himalaya Publishing House, Bombay.
2. C.B.Gupta: Business Environment, Sultan Chand and Sons, New Delhi

Reference Book
1. Adhikary , M: Economic Environment of Business, Sultan Chand & Sons, New Delhi.
2. Aswathappa,K.Legal Environment of Business, Himalaya Publication, New Delhi.
3. Chakravarty, S: Development Planning, Oxford University Press, Delhi.

Course Outcome

1. The students will able to learn Theoretical Framework of Business Environment.
2. The students will able to make the student knowledge about business Economic Environment of Business.
3. The students will able to Familiarize Current Political and Legal Environment.
4. The students will able to understand the Socio Cultural Environment and Ethics.
5. The students will able to learn the Latest Technology Environment for Business.

Name of the course/subject: M.Com (CA)   **Semester**: I
Name of the Paper: Elements of Insurance   **Credits**: 3 **Hours**: 3
Paper type: Open/Elective – (B)
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Course Objectives
1. To impart understanding about the functions, nature and principles of insurance
2. To bring understanding on the basics of Life Insurance
3. To facilitate knowledge on the principles and kinds of Marine Insurance
4. To provide knowledge to the students about computation of claims in respect of Fire Insurance
5. To know about Miscellaneous Insurance and Key players in Indian Insurance Industry

Unit - I: Introduction
Insurance -Meaning, functions, nature and principles of insurance, importance of insurance to Individuals and business - Elements of the insurance contract - Types of insurance contract – Insurance as a tool to manage risk.

Unit - II: Life Insurance
Life Insurance - Features of a life insurance contract - Advantages of Life Assurance - Types of Life Insurance Plans – Claims in Life Insurance - Health Insurance Policies – benefits

Unit - III: General Insurance - Marine Insurance
Marine Insurance - Types of Marine Losses - Contract of marine insurance – Elements of marine insurance – classes of policies – policy conditions – clause in a marine insurance policy**.**

Unit - IV: General Insurance - Fire Insurance
Fire Insurance - features of a fire insurance – kinds of policies – policy conditions – payment of claims – reinsurance**.**

Unit - V: General Insurance – Miscellaneous Insurance
Miscellaneous Insurance – Motor insurance – Burglary – Personal accident insurance.
Key players in Indian Insurance Industry
Text Books:

Reference Books:
1. M. N. Mishra, Insurance Principles And Practice,S. Chand & Co, New Delhi,2000
2. M.N.Mishra, Modern concepts of Insurance, S.Chand&Co
3. P.S . Palandi, Insurance in India, Response Books – Sagar Publications

Course Outcomes
16. After Studied Unit-1, Students will be able to gain knowledge on functions, nature and principles of insurance
17. After Studied Unit-2, Students will be able understand the existence of Life Insurance and learn its benefits
18. After studied unit-3, Students will be able to gear up the principles and kinds of Marine Insurance
19. After Studied Unit-4, Students will be able to know the usefulness of Fire Insurance to the stakeholders.
20. After Studied Unit-5, the student will be able to know the Miscellaneous Insurance policies and Key players in Indian Insurance Industry

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Name of the Course/Subject: M.Com (CA)   **Semester**: I
Name of the Paper: Corporate Social Responsibility   **Credits**: 3 **Hours**: 3
Paper type: Open Elective – (C)
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Course Objectives
1. To enhance the understanding of the corporate Social responsibility of Business
2. To extend the knowledge of factors influencing CSR policy
3. To facilitate the students to have the understanding about benefits of CSR to the company
4. To students to know about institutional investors in corporate governance
5. To let students to know about corporate governance board and its power.

UNIT I
Corporate social responsibility – Meaning – Definition – scope of CSR– a rational argument of CSR – Economic argument for CSR – strategies of CSR – challenges and implementation of CSR in Indian – relation between CSR and corporate governance – major code of CSR initiative in India – barriers to social responsibility – social responsibility of business.

UNIT II
Designing a CSR policy – factors influencing CSR policy – managing CSR in an organization role of the human resource professional in CSR– global reorganization of CSR – ISO 14000 – SA8000 – AA1000 – codes – formulated by an Global compact – UNDP – global reporting Initiative.

UNIT III
CSR reporting trend in developing countries – timing and mode of release of CSR reports – CSR policy of a multi-product, multi-location Indian MNC's – constitutions of corporate social responsibility – dimensions of CSR – benefits of CSR to the company.

UNIT IV
 Corporate governance – concept, structure, process, origin – scope and present scenario – role of institutional investors in corporate governance – structure and development or board – role of capital marketing governance, governance rating future of governance – innovation practices – case studies with lesion learned.

UNIT V
 Corporate governance board and its power – responsibility – disqualification, board committee and their functions – remuneration committee – nomination committee, compliance committee – share holder grievance committee – investor relation committee – investment committee – risk management committee – and audit committee – regulatory framework of corporate governance in India; SEBI guidelines and clause 49; reforms in the company act 2013 – corporate governance in PSU; and banks.

Text Book:
1. Tandon Bb Vashishi, Ak,Kesho Prasad Arya PP, Corporate Governance Deep and Deep Publication ,New Delhi. 1st Edition.
2. S.A.Sherlekar Ethics in Management, Himalaya Publishing House – 2009.

Reference books.

1. Corporate Social Responsibility In India – Sanjay K.Agarwal Sage Publication Ltd – UK 2008.
2. William B.Werther and David Chandler, Strategic Corporate Social Responsibility, Sage Publication In 2001.
3. Mallin Christine A, Corporate Governance (Indian Edition) Oxford University Press, New Delhi.

4. Blowfield, Michal and Alan Murray, Corporate Responsibility Oxford University Press, New Delhi.

Course Outcomes:

1. After studied Unit-1, the student will be able to acquire the knowledge Corporate Social responsibility of Business
2. After studied Unit-2, the student will be able to know the Identify the factors influencing CSR policy and Global Organisation CSR
3. After studied Unit-3, the student will be able to have to understanding of benefits of CSR to the company
4. After studied Unit-4, the student will be able to know the institutional investors in corporate governance
5. After studied Unit-5, the student will be able to know about corporate governance board and its power.

Name of the course/subject: M.Com (CA)   **Semester**: II
Name of the Paper: Human Resource Management   **Credits**: 4 **Hour**s: 6
Paper type: Core
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Course Objectives
1. To make students to understand the basic concepts of Human Resource Management.
2. To expand the understanding of the Recruitment and Selection Procedure
3. To facilitate the students to be thoughtful about the Grievances procedure
4. To express to students the methods of Performance Appraisal
5. To let to know students about the Techniques of Training.

UNIT-I
HRM- Nature and Scope – Functions of HRM – Functions of HR Manager - Development of the human potential - Link between organization planning and HR planning.

UNIT-II
Acquisitions and maintenance of personnel - Recruitment and selection - purposes and methods of recruitment and selection - Maintenance of personnel - Motivation for increased productivity - Q W L.

UNIT-III
Rewards and incentives - financial and non-financial incentives - Grievance procedure - conflict - process - stress vs. challenge - sources - resolution.

UNIT-IV
Performance appraisal - Ranking, rating scales, critical incident method - MBO as a method of appraisal - Removing subjectivity from evaluation - Criteria for promotions and job enrichment.

UNIT-V
Human development - training - need and importance - methods of training - designing training program - Evaluation of training program - Executive development. - Organization change - change agents - resistance to change - managing the resistance.

Text Books

1. Aswathappa, Human Resource and Personnel Management, Tata McGraw Hill, New Delhi, 2002.
2. A.M. Sheikh, Human Resource Development and Management, S. Chand & Co, New Delhi

Reference Books:
1. Dressler- Human Resource Management, 8th Ed. Pearson Education, 2002
2. De Cenzo and Robbins, Personnel/Human Resource Management, Prentice Hall of India, 1998.
3. S.K.Chakrabothy, Values and Ethics for Organization, Oxford University Press 1999.

Course Outcomes:

21. After studying Unit-1, the student will be able to understand the concepts of Human Resource Management
22. After studying Unit-2, the student will be able to understand Recruitment and Selection Procedure
23. After studying Unit-3, the student will be able to know the various ways of solving the employee grievances procedure.
24. After studying Unit-4, the student will be able to know the evaluation the methods of Performance Appraisal
25. After studying Unit-5, the student will be able to evaluate the Different Techniques of Training.

Name of the course/subject: M.Com (CA)   Semester: II
Name of the Paper: Advanced Corporate Accounting   Credits: 4 Hours: 6
Paper type: Core
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Course Objectives
1. To enhance the understanding of the accounts of banking companies and final accounts.
2. To have the knowledge about IRDA Regulations Regarding the Preparation of Financial Statements.
3. To facilitate the students to have the deep understanding of holding company account, Consolidation of balance Sheets and Profit and Loss Accounts
4. To know about Inflation accounting
5. To let students to know about Human Resource Accounting

UNIT-I
Accounts of Banking Companies - Legal Provisions - Capital Adequacy Norms - Rebate on Bills Discounted - Asset Classification and Provisioning - Preparation of Final accounts.

UNIT-II
Insurance Company Accounts - Nature of Insurance Business - Distinction between Life and Non Life Insurance - Accounts of Life Insurance Business - Accounts of General Insurance Business - IRDA Regulations Regarding Preparation of Financial Statements.

UNIT-III
Holding Company Accounts - Consolidated Financial Statements - Consolidation of balance Sheets and Profit and Loss Accounts.

UNIT-IV
Inflation accounting - Need - Objections - Adjustments for General Price Changes - Current Purchasing Power Accounting (CPP) - CPP method of preparing financial statements.

UNIT-V
Human Resource Accounting - Need and Development - Importance of Human Resource Accounting - Objections against Human Resource Accounting - Human Resource Accounting in India. Corporate Social Reporting - Concept and objectives of social responsibility.

Text Books:
1. M.Y.Khan, Indian Financial System, Tata McGraw Hill, 2001.
2. H.R.Machiraju, Indian Financial System, Vikas Publishing House, 1999
3. B.S. Bhatia &G.S.Bhatre, Management of Capital Markets, Financial Services and Insititutions, Deep and Deep Publishers, 2000.

Reference Books:
1. Dr. V. Balu, Merchant Banking & Finance Services, Sri Venkateswara Publication, Chennai
2. Dr. N. Permavathy, Financial Services and Stock Exchange, Sri Vishnu Publications, Chennai.
3. Dr.S.Gurusamy, Financial Services and Systems, Vijay Nicholes Imprint Pvt. Ltd., 2004 Chennai.

Course Outcomes

1. After studying Unit-1, the student will be able to make them aware about the accounts of banking companies.
2. After studying Unit-2, the students will gain knowledge on preparation of accounts of insurance companies.
3. After studying Unit-3, the students will be able to know develop knowledge of holding company concept & preparation of consolidated balance sheet.
4. After studying Unit-4, the student will be able to know about Inflation accounting and CPP method
5. After studying Unit-5, the student will be able to know about Human Resource Accounting in India.

Name of the course/subject: M.Com (CA)   **Semester**: II
Name of the Paper: Object Oriented Programming using C++   **C**redits: 2 **hours**: 5
Paper type: Core

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UNIT - I

What is Object Oriented Programming – C++ Console I/O- C++ comments- Classes: Some difference between C and C++ - Introducing Function Overloading - Constructor and Destructor Functions- Constructors take parameters- Introducing Inheritance – Object Pointers – In line Functions – Automatic in lining.

UNIT - II

Assigning Objects – Passing Object to Functions – Returning Object from Functions- An Introduction to friend functions- Arrays of objects – Using Pointers to Objects – Using new & delete – More about new & delete – references – Passing references to objects - Returning references- Independent References and restrictions.

UNIT - III

Overloading Constructor Functions- Creating and Using a Copy constructor- Using default arguments- Overloading and ambiguity – Finding the address of an overload function- the basics of operator overloading- overloading binary operators- overloading the relational and logical operators- overloading a Unary operator – using friend operator functions- a closer at the assignment operator- overloading the subscript() operator.

UNIT - IV

Base class access control –using protected members- Constructors, destructors and inheritance - multiple inheritance- virtual bas classes- Some C++ I/O basics- formatted I/O using width(), precision () and fill() – using I/O manipulators- Creating your own inserters- creating extractors.

UNIT - V

Creating your own manipulators- File I/O basics- unformatted, binary I/O- more unformatted I/O functions- random access- checking the I/O status- customized I/O and files- Pointers and derived classes- Introduction to virtual functions- more about virtual functions- applying polymorphism- Exception handling.

TEXT BOOK

1. Herbert Scheldt, "Teach Yourself C++", III edition, Tata McGraw Hill 5th Reprint 2000.

REFERENCE

1. Reema Thareja , "Object Oriented Programming with C ++", Oxford University Press, 2015

2. Hubbard, "Programming with C++", 2/e, Schaum Outline Series,TMH, 2006.

3. Bjarne Stroustrup, "The C++ Programming Language", Addison Wesley Publications, Second Edition, 1991.

4. Sarang Proonachandra, "Object Oriented Programming with C++", PHI, 2006.

Name of the course/subject: M.Com (CA)   **Semester**: II
Name of the Paper: C++   **C**r**edits**: 2 **hours**: 3
Paper type: Core Lab

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C++ LAB

1. Classes and objects

2. Function overloading

3. Constructors

4. Friend function

5. Inline function

6. Operator overloading

7. Conversion function

8. Inheritance

9. Polymorphism

10. Files

Name of the Course/Subject: M.Com (CA)   **Semester**: II
Name of the Paper: Principles of Information Technology   **Credits**: 3 **Hours**: 5
 Paper type: CORE/ Elective – (A)
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UNIT - I
Introduction to computer systems: Introduction to computers - Classification of computers - Anatomy of a digital computer.

UNIT - II
Computer Memory Units: Auxiliary storage devices – Input devices - Output Devices.

UNIT - III
Computer Software: Introduction to computer software - Operating systems - Programming languages. Database management systems: Data Processing - Introduction to Data base management systems.

UNIT - IV
Communications: Introduction to Telecommunications - Computer networks - Communication system - Internet & World Wide Web.

UNIT - V
Recent Trends: Introduction to Multimedia - Multimedia tools - Introduction to virtual reality – E-Commerce - Data Warehouses and data Marts - Data Mining – OLAP - GIS.

TEXT BOOK
1. Alexis Leon and Mathews Leon, "Fundamentals of Information Technology",
    2nd Edition, Vikas Publishing, 2009.

REFERENCES
1. ITL Education Solutions Ltd, "Introduction to Information Technology",
    Pearson Education, 2007.
2. Rajaraman V, "Introduction to Information technology", PHI, 2005.

3. IIBF, "Information Technology", Paperback, 2010

4. Sushila Madan, "Information Technology", Paperback, 2007

Name of the Course/Subject: M.Com (CA)   **Semester**: II
Name of the Paper: Programming Solving Strategy   **Credits**: 3 **Hours**: 5
Paper type: CORE/ Elective – (B)

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UNIT-I
Introduction – The Problem-solving Aspect – Top-Down Design – Implementation of Algorithms – Program Verification – The Efficiency of Algorithms – Analysis of Algorithms.

UNIT-II
Exchange the values of Two Variables – Counting – Summation of a set of Numbers – Factorial computation – Sine Function Computation – Generation of the Fibonacci Sequence Reversing the Digits of an Integer – Base Conversion – Character to Number Conversion – Generating Prim Number – Computing the nth Fibonacci Number

UNIT-III
Array Order Reversal – Array Counting – Finding Maximum Number in a Set – Removal of Duplicates from an Ordered Array – Partitioning an Array – Finding the kth Smallest Element – Longest Monotone Subsequence

UNIT-IV
Text Line Length Adjustment – Left and Right Justification of Test – Keyword Searching in Text – Text Line Editing – Linear Pattern Search – Sub linear Pattern Search

UNIT-V
Stack operation – Queue Addition and Deletion – Linked List Search – Insertion and Deletion – Binary Tree Search – Insertion and Deletion

TEXT BOOK
1. R.G. Dromey "How to Solve it by computer", Prentice International , 1982.

REFERENCES
1. B.A. Forouzan and R.F. Gilberg, "*A Structured Programming Approach in C*" , Cengage Learning, 2007
2. Kernighan BW and Ritchie DM, "*The C Programming Language*", 2nd Edition, Prentice Hall of India, 2006.
3. Rajaraman V, "*The Fundamentals of Computer*", 4th Edition, Prentice-Hall of India, 2006.

Name of the Course/Subject: M.Com (CA)   **Semester**: II
Name of the Paper: Decision Support System   **Credits**: 3 **Hours**: 5
 Paper type: CORE/ Elective – (C)

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UNIT - I
Decision Concept-steps-Decision Support System-Components-Characteristics-Classification & Application.

UNIT - II

Models – Modeling Process – Types of Models – Optimization – Simulation – Heuristic – Descriptive – Predictive – Model base – Modeling Languages – Model Directory – Model Base Management System – Model Execution, Integration and command processing – Model Packages.

UNIT - III

Database – Sources of Data – Data Directory – Data Structure and Database Languages – Query Facility – Data Management System – DBMS as DSS Development Tool.

UNIT – IV

User Interface – Graphics – Multimedia – Visual Interactive Modeling – Natural Language Processing – Speech Recognition and understanding – Issues in user interface.

UNIT - V

Development process – Software and Hardware and Data Acquisition – Model Acquisition – Dialog Development – Integration – Testing and Validation – Training and Implementation.

TEXT BOOK
1. Efraim turban and Jay E Aronson, 'Decision Support Systems and Intelligent Systems', Prentice Hall International, 1998.

REFERENCES
1. Janakiraman V.S. and Sarukesi. K. 'Decision Support Systems', Prentice Hall of India, 1999.
2. Lofti, 'Decision Support System and Management', McGraw Hill Inc., International Edition, New Delhi, 1996.
3. Durkin.J., "Expert Systems Design and Development", Prentice Hall, 1994.
4. Ermine.J.I, "Expert Systems: Theory and Practice", Prentice Hall, 2003.

Name of the Course/Subject: M.Com (CA)   **Semester**: II
Name of the Paper: Principles of Management   **Credits**: 3 **Hours**: 3
Paper type: Open/ Elective – (A)

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Course Objectives
1. To enhance the understanding of the Principles of Management
2. To extend the knowledge of steps involved in the process of Planning and decision making.
3. To impart knowledge in Principles of Organisation
4. To provide the students the knowledge about the Authority to delegation
5. To extend the knowledge on Need of co-ordination and Control Process.

Unit – I
Management: Definition- Importance- Principles of Management- Functions of a Manager- Role of a Manager- Skills of a Manager.
Unit – II
Planning: Meaning- Nature- Objectives- Steps in Planning- Limitation of Planning- Decision making- Process of decision making- Types of decisions.
Unit – III
Organisation: Meaning- Nature- Importance- Informal organisation- Principles of Organisation.
Unit – IV
Authority: Meaning- Responsibility – Difference between Authority & Responsibility- Accountability.
Delegation: Meaning- Advantages- Reasons for non-delegation- How to make Delegation effective.
Unit – V
Co-ordination: Need of co-ordination- Types – Techniques- Controlling – Meaning and importance of Controlling- Control Process

Text Books:
1. P.C. Tripathi & P.N. Reddy – Principles of Management – Tata McGraw- Hill.
2. Gupta C.B. Business Management.
Reference Books:
1. Hanagan – Management Concepts & Practices- MacMillan India Ltd.
2. Dr. N. Perma – Business Management.
3. Massie – Essentials of Management – Prentice – Hall of India.
4. J. Jayasankar – Principles of Management – Margham Pub.
5. R.N. Gupta – Principles of Management – S. Chand Pub.

Course Outcomes
6. After Studied Unit-1, Students will be able to understand the principles & Functions of Management
7. After Studied Unit-2, Students will be able to understand the Planning and its importance
8. After studied unit-3, Students will be able to understand the Organization and its importance
9. After Studied Unit-4, Students will be able to understand the Authority, Responsibility & Delegation.
10. After Studied Unit-5, the student will be able to understand the Need for Co-ordination and importance of Control

Name of the Course/Subject: M.Com (CA)   **Semester**: II
Name of the Paper: Global Marketing   **Credits**: 3 **Hours**: 3
Paper type: Open/ Elective (B)

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Course Objectives
1. To enhance the understanding of the Global Marketing environment
2. To extend the knowledge of global market entry strategies
3. To facilitate the students global product policy and price
4. To bring knowledge about the global marketing channels
5. To understand the International marketing promotional strategies.

UNIT-I Global Marketing – Introduction
Global Marketing - Scope - Importance - Global vs. National Marketing - Global Marketing Environment - Social - Cultural - Political - Legal and Regulatory Environments. - International Marketing Research Process, market surveys, marketing information system

UNIT-II Global Market Entry Strategies
Identifying foreign markets - Global Market Entry Strategies - Joint Ventures, Strategic Alliances, Direct Investment, Manufacturing and Franchising. E-marketing.

UNIT-III Global Product Policy and Pricing
Global Customers - Segmentation-Targeting – Global Product Life Cycle – Innovative Products and Adaptation - Global Product Positioning. Branding - Country of Origin Effect and Global Brands. Pricing for International Markets - Objectives - Transfer Pricing Strategy -.Dumping -Incoterms 2020.

UNIT-IV Global Marketing Channels
Global Marketing Channels and Physical Distribution - Channel Objectives and Constraints. Channel Structures – Home County Middlemen - Foreign County Middlemen. Factors Involved in Distribution Systems, Modes of Transportation, International Packaging - Objectives of Logistics and Supply Chain Management.

UNIT-V International Marketing Promotional Strategies
Promotional Strategies - International Marketing Communications – Generic Promotions in International Marketing. Nature of International Advertising - Diversified Advertising Strategy - Personal Selling, Trade Fairs and Exhibitions – Role of Export Promotion Organisations.

Text Books:
4. Varshney, R.L. and Bhattacharya B: International Marketing Management, Sultan Chand & Sons, New Delhi.
5. Duby V.K.: Export Marketing, Common Wealth Publishers, New Delhi.
6. Philip R Cateora, Mary C. Gilly,John L Graham - International Marketing, The McGraw-Hill Companies, Inc

Reference Books:
1. Warnen J.Keegan: Global Marketing Management, Prentice Hall of India, New, Delhi.
2. Cherian and Jacob: Export Marketing, Himalaya Publishing House, Mumbai

Course Outcomes

1. After studied Unit-1, the students will be able to understand the concepts of Global marketing and Marketing information system.
2. After studied Unit-2, the students will be able to get full information about global market entry strategies and direct investment.
3. After studied Unit-3, the students will be able to understand the global product policy and pricing for international market
4. After studied Unit-4, the students will be able to learn important Global Marketing Channels and Physical Distribution
5. After studied Unit-5, the students will be able to know about international marketing, promotional strategies and International Marketing communication.

Name of the Course/Subject: M.Com (CA)   **Semester**: II
Name of the Paper: Export and Import Management   **Credits**: 3 **Hours:** 3
Paper type: Open Elective (C)

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Course Objectives
1. To enhance the understanding of the International Trade and Foreign Trade Policy.
2. To extend the knowledge of Balance of Payments and FEMA.
3. To facilitate the students to have the deep understanding of Export Procedure and Export Documents.
4. To bring about the awareness regarding the Guidelines of Import Procedure.
5. To let students to know about Export Pricing, Financing and EXIM Bank.

UNIT- I: INTRODUCTION TO INTERNATIONAL TRADE
Features of International Trade - Differences between International Trade and Domestic Trade - Advantages against International Trade - Free Trade and Protection - Advantages of Free Trade and Protection - Tariffs- Non -Tariff barriers - Quota - Foreign Trade Policy - Incoterms

UNIT- II: BALANCE OF PAYMENTS AND FOREIGN EXCHANGE MANAGEMENT ACT (FEMA)
Definitions of Balance of Payments - uses of Balance of Payments- Differences between balance of trade and balance of payments - Objectives of the FEMA- Administration of the Act - Dealings in foreign exchange - Capital Account Transactions - Exports of Goods and Services

UNIT- III: EXPORT PROCEDURE AND EXPORT DOCUMENTS
Step-by-Step procedure for export - Documents required for Export - Bill of Lading - Airway Bill - Shipping Bill - Documents related to payment - Letter of Credit (LC) - Bill of Exchange - Trade Receipts - Letter of hypothecation - EPCG - Clearing and Forwarding Agents - Logistic Management - Supply Chain

UNIT- IV: GUIDELINES AND IMPORT PROCEDURE
Introduction - Procedure for Import - Duties at the time of import - Duty Calculation - Changes in import Procedure - Import under Export Promotion Schemes and Duty payment through EXIM - EOU'S and SEZ ,Special Additional Duty of Customs (SAD) - Imports Tax Credit (ITC) -Custom Clearance -Refund on Exports - Duty free Import.

UNIT- V: EXPORT PRICING AND FINANCING
Pricing objectives - Factors affecting pricing decisions - Steps involved in pricing - Pricing methods - Dumping - Marketing methods- Trade Fairs - Export Incentives – Financing for Export and Import- Pre-shipment & Post –Shipment finance - Letter of Credit –Discounting of Foreign bills -(ECGC) Financial Institutions for International Trade – EXIM Bank- Risk Management.

Text books:

Unit-I: Export Import Procedures, Dr. Natarajan. L, Margham Publications, Chennai.

Unit-II: Export Import Management, Parul Gupta, Mc Graw Hill Education (India) Pvt. Limited, 2018, Chennai.

Unit-III: Logistic and Supply Chain Management. Dr. Natarajan . L, Margham Publications, Chennai.

Unit-IV: International Trade, Dr. Sankaran .S, Margham Publications, Chennai.

Unit-V: Export Import Procedures, Dr. Natarajan . L, Margham Publications, Chennai

Reference Books:

1.Export Import Management, Justin Paul & Rajiv Aserkar, Oxford University Press, 2013, Noida

2. Practical Guide on How to Start Export-Import Business, Chaudhari Shiva CA, Educreation Publishing, Delhi.

3. Kenneth D, Building an Import / Export Business, John Wiley&Sons. Inc. 2007, New Jersey

4. Belay Seyoum, Export-Import Theory, Practices and Procedures, Routledge Publishers, 2009, New York.

5. Kulwinder Singh, Foreign Trade of India, New Century Publications, 2014, New Delhi.

Journals:

6. Import, Export and Economic Growth. www. researchgate.net

7. International Journal of Export Import Marketing. www. econpapers.repec.org

8. The relationship between Import and Export. www. onlinejournal.in

9. International Journal of Export Marketing. www.inderscience.com

10. Export summary Journal Entries. www. Knowledgecentre. Zuora.com

E-Material:

1. How to Start an Import/Export Business. www.entrepreneur.com

2. EXIM Financing and Documentation, www. Pondiuni.eu.in

3. Importing & Exporting, www.patsula.com

4. India's export – Import Procedure and documentation, www. research publish.com

5. Importing & Exporting in India – Leading Edge Alliance. www. leaglbal.com

Course Outcomes:

1. After studied Unit-1, the student will be able to understand the International Trade and Foreign Trade Policy

2. After studied Unit-2, the student will be able to know the Balance of Payments and FEMA

3. After studied Unit-3, the student will be able to understand the Export Procedure and Export Documents.

4. After studied Unit-4, the student will be aware of the Guidelines of Import Procedure.

5. After studied Unit-5, the student will be able to know Export Pricing, Financing and EXIM Bank.

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SEMESTER III

PAPER - 8

GOODS AND SERVICES TAX (GST)

Course Objectives
1. To gain expert knowledge on the principles and law relating to Indirect Taxation and GST in India.
2. To expose the students with the latest development in GST.
3. To impart skill in applying and analysing the provisions of Goods and Service Tax Act.
4. To know about the basic Administration of GST.
5. To Familiarize the Provisions to appeal in the court.

Unit 1: Introduction:

Meaning and Definition of Indirect Taxes-Nature-Scope Constitutional provisions-Advantages-Disadvantages-Difference between Direct and Indirect Taxes- Types-Milestones in the history of Indirect Taxation in India - **Goods & Services Tax (GST)** Act 2016- Introduction - Meaning- Definition-Major Indirect Taxes merged in to Goods and Service Tax.

Unit 2: Basic Provisions of GST:

Introduction--Historical backdrop of Goods and Service Tax-objectives & features - Strengths, Weaknesses, Opportunities and Challenges (SWOC) Analysis of GST in India.– Advantages & Limitations of GST-Economy, Industry and trade, tax payers-Types of GST - CGST-IGST-SGST- UTGST Schedules-Rate of GST- Tamil Nadu GST Provisions.

Unit 3: Main Provisions of GST:

Provisions Compensation (GST) Law-Definitions of important terms-Levy of Tax-Collection-relating to Place, Time and Value of Supply-Different meaning of supply- Composite Supply Mixed supply- Scope of Supply- Taxable Supply- E-Commerce-Supply Chain.

GST Exemption limit-Tax Invoice-Credit and Debit Notes-Valuation Rules-Computation Tax Input tax Credit (ITC)-Registration-procedures-Deemed Registration-Cancellation of Registration.

Accounts and Records- Period of Retention of Records- Presumption as to Documents-Returns- Annual-Final-Payment of Tax-Information Technology in GST Audit- Special Audit-Assessment-Refund-Consumer welfare Fund-GST Practioners - TDS/TCS.

Unit 4: Administration of GST:

GST Council-Authorities-Inspection-search seizure-Arrest-Demand-Recovery-Liability to pay tax in certain cases-Advance Ruling- Authority and Appellate Authority - GSTN-Information infrastructure for GST.

Unit 5: Appeals & Revisions under GST:

Appeals-Appeal to High Court Appeal to Supreme Court- Revisions-Offences- Compounding of Offences- Penalty Transitional provisions-IGST Provisions- Inter-state Supply- Intra-state supply- Zero rated Supply- Imported Supply- Transfer of ITC-Compensation Rules- Base year Revenue-Projected Revenue- Miscellaneous provisions-Interest-Job Work Procedure Deemed Export.

Text Books:

1. Goods and Services Tax, Dr. H.C. Mehrotra and V.P. Agarwal, Sahitya Bhawan Publications, Agra.
2. GST- A Brief Introduction, L.V.R. Prasad and G.J. Kiran Kumar, PK Publishers.
3. Indirect Taxes- Dr.H.C.Mehrotra & Prof. Agarwal, SahityaBhavanPublishers,Agra.

Reference Book
1. GST Law & Procedure, Anandaday Misra, Taxman
2. Hand Book of GST in India Concepts and Procedures(2017Edition) Rakesh Garg & Sandeep Garg - Bloomsbury India Publications
3. GST in India-RakeshGarg & Sandeep Garg, Bloomsbury India Publications
4. All about GST-V.S Datey-Taxman Publications.
5. GST Law, Concept & Impact Analysis-Dr.SanjivAgarwal
6. GST Law & Analysis with Conceptual Procedure-Bimal Jain & Isha Bensal Young Global.
7. GST Bare Acts, Rules, Notifications &Circulars
8. An Insight of GST in India-ICWAI, Vol:1&2

Course Outcome

1. The students will able to know and familiarize with the fundamentals of Taxation.

2. The students will able to know GST and its history of GST and their types.

3. The students will able to know the exempted goods and Services under GST Act.

4. The students will able to know the Administration of GST and Authority.

5. The students will able to know how to avail the Appeal and Revision under GST Act.

PAPER - 9

ADVANCED COST ACCOUNTING

Course Objectives
1. To enhance the understanding of the basic concepts in Cost Accounting.
2. To extend the knowledge of Methods of Costing Process costing.
3. To facilitate the students to have the deep understanding of Standard Costing and Variance analysis
4. To bring about the awareness of Methods of cost reduction.
5. To let the students to know about Benefits from adoption of ABC-Just in Time Costing (JIT).

UNIT-I
Nature and significance of cost accounts-Definition of Costing, Scope, Objectives, Functions and limitations of cost accounting-Installation of costing system-Elements of Cost- Cost centre and profit centre-Preparation of Cost sheet, tender of quotations.

UNIT-II
Methods of Costing-Process costing, Treatment of equivalent production- Inter process profit-Joint and by product Costing-Preparation of contract account, Cost plus contract and escalation clause.

UNIT-III
Standard Costing and Variance analysis-Material, Labor and Overheads -reporting of variances

UNIT-IV
Cost control and Cost Reduction-Control over wastages, Scrap, Spoilage and defectives– Methods of cost reduction
.
UNIT-V
Activity based costing–Meaning and concept-Characteristics of ABC-Benefits from adoption of ABC-Just in Time Costing (JIT)

Note: The proportion between theory oriented and problem oriented questions in the university examination shall be 20:80

Text Book
1. T.S.Reddy and Y.H. Reddy- Cost and Management Accounting-Margam Publications, Chennai.
2. S.P. Jain and K.L. Narang-Cost accounting-Kalyani Publishers-New Delhi.

Reference books
1. Ravi M Kishore Advanced Management Accounting - Taxman's-New Delhi. 4. Management Accounting - J.Batty.
2. B.K. Bhar- Cost Accounting-Academic publishers, Calcutta.
3. C.T.Horangren-Cost Accounting - A Managerial Emphasis- Pearson education-New Delhi.
4. Jawaharlal - Cost Accounting-Tata Mc. Graw Hill
5. Robert S. Kaplan-Anthony A. Atkinson- Advanced Management Accounting - Prentice Hall of India-New Delhi 8.
6. Weldon's Cost Accounting and Cost Methods - Mc. Donald and Evens Limited.

Course Outcomes:
26. After studying Unit-1, the student will be able to understand the basic concepts in Cost Accounting and also familiarizing with the preparation of Cost Sheets, Tenders and Quotations.
27. After studying Unit-2, the student will be able to understand Preparation of Process Costing.
28. After studying Unit-3, the student will be able to Know the Standard Costing and Variance Analysis
29. After studying Unit-4, the student will be aware of the Cost control and Cost Reduction.
30. After studying Unit-5, the student will be able to develop the knowledge about Activity based costing.

PAPER - 10
ENTERPRISE RESOURCE PLANNING

UNIT - I
Overview of enterprise systems – Evolution - Risks and benefits - Fundamental technology - Issues to be consider in planning design and implementation of cross functional integrated ERP systems.

UNIT - II
Overview of ERP software solutions- Small, medium and large enterprise vendor solutions, BPR, and best business practices - Business process Management, Functional modules.

UNIT - III
Planning Evaluation and selection of ERP systems - Implementation life cycle - ERP implementation, Methodology and Frame work- Training – Data Migration. People Organization in implementation- Consultants, Vendors and Employees.

UNIT – IV
Maintenance of ERP- Organizational and Industrial impact; Success and Failure factors of ERP Implementation.

UNIT - V
Extended ERP systems and ERP add-ons -CRM, SCM, Business analytics - Future trends in ERP systems-web enabled, Wireless technologies, cloud computing.

TEXT BOOK
1. Alexis Leon, ERP demystified, second Edition Tata McGraw-Hill, 2008.

REFERENCES

1. Sinha P. Magal and Jeffery Word, Essentials of Business Process and Information System, Wiley India, 2012.
2. Jagan Nathan Vaman, ERP in Practice, Tata McGraw-Hill, 2008
3. Alexis Leon, Enterprise Resource Planning, second edition, Tata McGraw-Hill, 2008
4. Mahadeo Jaiswal and Ganesh Vanapalli, ERP Macmillan India, 2009
5. Vinod Kumar Grag and N.K. Venkitakrishnan, ERP- Concepts and Practice, Prentice Hall of India, 2006.
6. Summer, ERP, Pearson Education, 2008.

PAPER - 11
DESKTOP APPLICATION USING C

UNIT – I

Introducing C#, Understanding .NET, Overview of C#, Literals, Variables, Data types, Expressions, Branching, Looping, Methods, Arrays, Strings, Structures, Enumerations

UNIT – II

Classes, Objects, Inheritance, Polymorphism, Interfaces, Operator Overloading

UNIT – III

Windows form – Mouse Handling – Keyboard Handling - Dialogue box .

UNIT – IV

Assemblies, Versioning, Attributes, Reflection, Viewing Meta Data, Type Discovery, Reflecting on a type, Marshalling, Remoting, Understanding Server Object Types, Specifying a server with an Interface, Building a server, Building the Client, Using Single Call, Threads.

UNIT – V

Building Windows Applications, Accessing Data with AD O.NET

TEXT BOOKS
1. E. Balagurusamy , "Programming in C#",2011
2. J. Liberty, "Prgramming in C#", 2nd Edition – O'Reill.
3. David S.Platt , "Introducing Microsoft.Net ", Prentice Hall of India, Private Limited - New Delhi.

REFERENCES
1. David S.Platt , "Introducing Microsoft .Net", Prentice Hall of India, Private Limited - New
   Delhi
2. Vikas Gupta , "Comdex .NET Programming " , Dream Tech Press, New Delhi, 2010
3. Kogent Solutions, " C# 2008 Programming Black Book", Dream Tech Press, New Delhi,
   2009
4. Microsoft ADO .Net Step by Step, Prentice Hall of India Private Limited, New Delhi.

CORE PRACTICAL – III

DESKTOP APPLICATION USING C # LAB

1. Data Types and Variables

2. Control Structure

3. Arrays

4. Inheritance

5. Tree view

6. Menu strip

7. Threading

8. Reflection

9. Remoting

10. Database

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CORE ELECTIVE
PAPER-3
(to choose one out of 3)

A. MULTIMEDIA AND ANIMATION

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UNIT - I

Multimedia hardware & software - Components of multimedia – Text, Image – Graphics – Audio – Video – Animation – Authoring.

UNIT - II

Multimedia communication systems – Data base systems – Synchronization Issues – Presentation requirements – Applications – Video conferencing – Virtual reality – Interactive video – video on demand

UNIT - III

Three-Dimensional Object Representations – Three-Dimensional Geometric and Modeling Transformations – Three-Dimensional Viewing – Color models – Animation

UNIT – IV

Compression & Decompression – Data & File Format standards – Multimedia I/O technologies - Digital voice and audio – video image and animation – Full motion video – Storage and retrieval Technologies.

UNIT - V

Multimedia Authoring & User Interface – Hypermedia messaging - Mobile Messaging – Hypermedia message component – creating Hypermedia message – Integrated multimedia message standards – Integrated Document management – Distributed Multimedia Systems.

TEXT BOOKS

1. Ralf Steinmetz, Klara steinmetz, "Multimedia Computing, Communications and Applications", Pearson education, 2004
2. Donald Hearn and M.Pauline Baker, "Computer Graphics C Version", Pearson Education, 2003.
3. Prabat K Andleigh and Kiran Thakrar, "Multimedia Systems and Design", PHI, 2003.

REFERENCES

1. Siamon J. Gibbs and Dionysios C. Tsichritzis, "Multimedia programming", Addison Wesley, 1995.
2. John Villamil, Casanova and Leony Fernanadez, Eliar, "Multimedia Graphics", PHI, 1998.
3. Judith Jeffcoate, "Multimedia in practice technology and Applications", PHI,1998.
4. Foley, Vandam, Feiner, Huges, "Computer Graphics: Principles & Practice", Pearson Education, second edition 2003.

CORE ELECTIVE
PAPER-3
B. RESOURCE MANAGEMENT TECHNIQUES

UNIT - I

Mathematical Formulation - Graphical Solution of linear programming models – Simplex method – Artificial variable Techniques- Variants of Simplex method

UNIT - II

Mathematical formulation of transportation problem- Methods for finding initial basic feasible solution – optimum solution - degeneracy – Mathematical formulation of assignment models – Hungarian Algorithm – Variants of the Assignment problem

UNIT - III

Formulation – Gomory's IPP method – Gomory's mixed integer method – Branch and bound technique.

UNIT - IV

Network Construction – Critical Path Method – Project Evaluation and Review Technique – Resource Analysis in Network Scheduling

UNIT - V

Characteristics of Queuing Models – Poisson Queues - $(M / M / 1) : (FIFO / \infty /\infty)$, $(M / M / 1) : (FIFO / N / \infty)$, $(M / M / C) : (FIFO / \infty / \infty)$, $(M / M / C) : (FIFO / N / \infty)$ models.

TEXT BOOK

1. Taha H.A., "Operations Research : An Introduction " 7th Edition, Pearson Education, 2004.

REFERENCES

1. A.M.Natarajan, P.Balasubramani, A.Tamilarasi, "Operations Research", Pearson Education, Asia, 2005.

2. Prem Kumar Gupta, D.S. Hira, "Operations Research", S.Chand & Company Ltd, New Delhi, 3rd Edition , 2003.

3..John C. Maxwell, "Team Work", Paperback,2010. 4..R.K. Gupta, "Operation Research", Paperback, 2014.

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CORE ELECTIVE
PAPER-3

C. BIG DATA

</div>

UNIT - I

Big Data in the Enterprise: Search at Scale – Multimedia Content - Sentiment Analysis – Enriching and Contextualizing Data – Data Discovery and Exploratory Analytics – Operational Analytics or Exploratory Analytics – Realizing opportunities from Bid Data – Taming the "Big Data" – New Information Management Paradigm: New Approach to enterprise Information management for Big Data – Implications of Big Data to Enterprise IT
– Big Data Implications for Industry: Big Data uses cases by Industry Vertical.

UNIT - II

Scale-Out architecture – Database Workloads – Database Technologies for managing the workloads – Columnar Database - Polyglot persistence: The next generation architecture - Big Data warehouse and analytics – How Hadoop Works – Additional consideration for BDW – Data Quality implications for Big Data.

UNIT - III

Understanding Data Integration Patterns – Big Data Workload Design Approaches – Map reduce patterns, algorithms and use cases, NoSQL Modeling Techniques.

UNIT – IV

Challenges in Big Data Analysis – Big Data Analytics Methodology – Analyze and Evaluate Business Usecase – Develop Business Hypotheses – Setting up Big Data Analytics System – Gathering Data with Apache Flume.

UNIT - V

In-Memory Computing Technology: Guidelines – Real Time Analytics and CAP Theorem – Hadoop and NoSQL Conundrum – Using an In-Memory Data Grid for Real time Data Analysis – Map Reduce and real Time Processing – Big Data Workflow – Design Principles for Contextualizing Big Data.

TEXT BOOK

1. Soumendra Mohanty, Madhu Jagadeesh, and Harsha Srivatsa, "Big Data Imperatives: Enterprise Big Data Warehouse, BI Implementations and Analytics", Apress Publication.

REFERENCES

1. Bid Data Now 2012 Edition", O'Reilly, First Edition, 2012
2. Paul Zikopoulos, Thomas Deutsch, Dirk Deroos, David Corrigan, Krishnan Parasuraman and James Giles, "Harness the power of Big Data", McGrawHill, 2013

A. BUSINESS ANALYTICS

Course Objectives

1. To have the basic knowledge about Business Analytics.
2. To make the understanding about levels of Business Analytics.
3. To enable to students to know about types of Business Analytics
4. To bring knowledge about the Decision Making.
5. To enable the students to know about the approaches in Decision Making.

UNIT - I Business Analytics – Introduction

Definition of Business Analytics – Characteristics of Business Analytics and Business Intelligence. The basic rule of Business and Business Analysis - Evolving role of the Business Analyst.

UNIT - II levels of Business Analytics

Different levels of Business Analytics - Categories of Business Analytical methods and models. Business Analytic Process -. Classical Requirements and Tasks performed by Business Analysts

UNIT - III Decision Making

Decision Making - Objectives - Role and Significance of Decision Making- Decision Making Process - Rationality in Decision Making - Programmed and Non Programmed Decision Making- Decision Making under Uncertainty and Risk

UNIT - IV Approaches in Decision Making

Modern Approaches in Decision Making – Decision Support Systems - Heuristic Techniques- Participative Decision Making - Simulation – Brainstorming – Delphi Technique – Common Problems in Decision Making

UNIT - V Value of Analytics

Value of Analytics in Decision Making - Types of analytics – Descriptive, Predictive and Prescriptive analytics

Text book

1. C.B.Gupta, Business Management, Sultan Chand and Sons, New Delhi
2. Harold Koontz, Heinz Weihrich, 'Essential of Management', Tata Mcgraw Hill

Reference book

1. RN.Prasad, Seema, Achrya –Fundamentals of Business Analysis, Willy Publishers
2. Camm, Cochran, Fry, Ohlmann, Anderson, Sweeney, Williams- Essentials of Business Analytics, Cengage Learning.
3. Albright Winston, Business Analytics- Data Analysis-Data Analysis and Decision Making, Cengage Learning, Reprint 2016.

Course Outcomes:

 1. After studied Unit-1, the student will be able to understand the concept of Business Analytic
 2. After studied Unit-2, the student will be able to understand the Categories of Business Analytical methods and models
 3. After studied Unit-3, the student will be able to understand the Role and Significance of Decision Making.
 4. After studied Unit-4, the student will be aware of the Modern Approaches in Decision Making and Common Problems in Decision Making
 5. After studied Unit-5, the student will be able to know Value of Analytics in Decision Making.

Course Objectives

1. To enhance the understanding of Developments in Banking Sector
2. To extend the knowledge of Functions of Commercial Banks.
3. To facilitate the students to have the knowledge on the Factors influencing Bank lending
4. To bring about students to familiar with the Functions of Central Banks
5. To let students to know about Recent Trends in Banking Sector

Unit – I: An Introduction to Banking

Introduction – Definition of Banking – Classification of Banks – Components of Indian Banking System – Banking Structure in India.

Unit – II: Commercial Banks

Introduction – Definition – Features of a Commercial Banks – Origin of Commercial Banking in India – Function of Commercial Bank – Credit Creation.

Unit – III: Function of Banking

Introduction – Opening of Accounts – Types of Accounts – Relationship with customers – KYC – Norms – Banking lending – Types of lending – Factors influencing Bank lending CIBIL.

Unit – IV: Central Banks

Introduction – Definition – Characteristics – Role and objectives – Functions – Difference between Central bank and Commercial banks – Credit control.

Unit – V: Recent Trends in Banking

Electronic Fund Transfer – Benefits of Electronic Banking – RTGS – NEFT – ATM – Credit and Debit Card – Core Banking Solutions (CBS).

Text Books:

1. P.N. Varshney., - Banking Law and Practice – Sultan Chand & Sons New Delhi-24th Edition
2. B. Santhanam, Banking and Financial System, Margham Publication, Chennai.
3. S.N. Mahaeswari, Banking Law and Practice, Kalyani Pubications, Chennai.

Reference Books:

1. Natarajan S. and Parameswaran R. – Indian Banking – S. Chand and Co. Ltd., New Delhi (Latest Ed).
2. Vasudevan S.V. – Theory of Banking – S. Chand and Co. Ltd., New Delhi (Latest Ed).
3. S.N. Maheswari, Banking Law and Practice, Kalyani Publications, Chennai

Course Outcomes

1. After Studied Unit-1, The Student will be able to know classification of banks, ownership, function and banking structure in India.
2. After Studied Unit-2, The student will be able to familiar with the Types and Functions of Commercial Banks.
3. After Studied Unit-3, The Students will able to analyse the Relationship between Banker and Customer.
4. After Studied Unit-4, The Student will be able to know the Functions of Central Banks
5. After Studied Unit-5, The Student will be able to Analyse Recent Trends in Banking Sector.

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OPEN ELECTIVE
PAPER-3
C. STRESS MANAGEMENT

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Course Objectives
1. To enhance the understanding of the meaning of Stress, Types and Causes of Stress.
2. To extend the knowledge of Personality its Types and Perception.
3. To facilitate the students to have the deep understanding of Emotional Intelligence - EQ
4. To bring about the awareness of Stress at Work Place.
5. To let students to know about Stress Management and Counselling.

UNIT- I: STRESS, TYPES - CAUSES
Stress - Meaning of Stress- Types - Causes of Stress - Personal Factors - Environmental Factors Organisational Factors - Consequences of Stress - Psychological Symptoms - Behavioural Symptoms.

UNIT- II: PERSONALITY AND PERCEPTION
Personality -Types Personality - Determinants of Personality - Personality Theories - Trait Theories - Similarities of Individuals - Individuals Difference - Dimensions of Personality - Perception - Attention and Selection

UNIT- III: EMOTIONAL INTELLIGENT
Emotion - Types of Emotions - Positive and Negative emotions - Feelings – Sensations - Moods - Emotional Intelligence - EQ- Behaviour Theory - Cognitive Theory – Emotions and well-being

UNIT- IV: STRESS AT WORK PLACE
Stress and Job Performance – Role conflict – Organisational culture – Work Stress – effects of works on individual and organization - Stress of the working women - Time Management

UNIT- V: STRESS MANAGEMENT AND COUNSELLING
Stress Management and Counselling - Prevention of Stress - Escaping Stress - Coping with Stress - Counselling - Characteristics of Counselling - Importance of Counselling- Functions of Counselling - Types of Counselling.

Text book
1. Stress Management an Integrated Approach, Dr. Viswanathan Gopalan, GenNext Publication,   2016, New Delhi.
2. Introduction to Psychology, Clifford Morgan and Richard King , McGraw Hill Education, 2017 Chennai
3. Emotional Intelligence, Dainel Goleman, Penguin Random House, 2006, Noida
4.Human Resource Management, Jayasankar. J, Margham Publications, 2002, Chennai.
5.Richard Nelson Jones, Basic Counselling Skills: A Helper's Manual, Sage Publications, 2012, New Delhi

Reference - Books:
1. Stress Management, Chakravarty Ajanta, Rupa Publications, 2012, Chennai.
2. Organizational Behaviour, University of Minnesota Libraries Publishing, 2017. USA
3. John Romas, Practical Stress Management, Academic Press, 2017, Cambridge.
4. Dale Carnegie, How to Stop Worrying and Start Living, Rupa Publication, 2016, Kolkata

5. Dr. Bimal Chhajer A complete guide to Managing Stress, New Ages Books, 2006, Chennai

6. Shashi Jain, Introduction to Psychology, Kalyani Publishers, 2006, Bengaluru,

7. Mangal S. K. Emotional Intelligence, PHI Learning Pvt. Ltd. 2015, New Delhi

Journal:

8. International Journal of Stress Management.*www.aapb.org*

9. The American Journal of Psychology on JSTOR. www.jstor.org

10. International Journal of Stress Management. www.apa.org

11. International Journal of Psychology.www.onlinelibrary.wiley.com

E-Materials

1. International Journal of Stress Management. www.springer.com

 2. Stress Management.www.helpguide.org

3. A Study of Learning Stress and Stress Management Strategies. www.sciencedirect.com

4. Management of Stress at Workplace. www.globaljournals.org

Course Outcomes:

1. After studied Unit-1, the student will be able to understand the concept of Stress, Types and Causes of Stress

2. After studied Unit-2, the student will be able to understand the Personality its Types and Perception.

3. After studied Unit-3, the student will be able to understand the Emotional Intelligence - EQ

4. After studied Unit-4, the student will be aware of the Stress at Work Place.

5. After studied Unit-5, the student will be able to know Stress Management and Counselling skills.

PAPER - 12

DIRECT TAXES

Course Objective

1. To Learn the Students about History of Income Tax in India.
2. To Facilitate the Practical Knowledge on Calculation of Income from House Property.
3. To Impart Practical knowledge on Income from Business &Professional and Capital Gain.
4. To make understand the Computation of Total Income of Individuals.
5. To know about the Assessment Procedure, e-filing of Return and Tax Planning.

UNIT – I: Introduction
History of Income Tax in India - Basic Concepts – Income – Persons – Previous Year – Assessment Year – Assessee – Gross Total Income – Total Income – Determination of Residential Status – Scope of Total Income and Incidence of Tax – Incomes Exempt from Tax u/s 10.

UNIT – II: Income from Salary & House Property
Computation of Income from Salary – Allowances – Perquisites – Deductions including Standard Deduction – Income from House Property – Annual Value – Self-Occupied House - Let-Out House – Deemed to be Let-Out House – Partly Self-Occupied and Partly Let Out – Deductions.

UNIT – III: Income from Business & Profession and Capital Gains
Profits and Gains of Business and Profession – Admissible Deductions – Expenses Expressly Disallowed – Deemed Incomes – Depreciation – Block of Assets – Normal Depreciation – Additional Depreciation – Capital Gains – Short-term and Long-term Capital Gains – Exemptions.

UNIT IV: Income from Other Sources and Computation of Total Income
Income from Other Sources – Aggregation of Income – Set-Off and Carry Forward of Losses – Deductions available from Gross Total Income – Computation of Total Income of Individuals.

UNIT V: Assessment Procedure, e-filing of Return and Tax Planning
Assessment Procedure – Methods – Assessment of Individuals – e-filing of Tax Return – Tax Planning – Meaning, Need and Limitations – Tax Evasion and Tax Avoidance.

Note: Weightage of marks: Theory 40% Problems 60%

Text Books:

1. Gaur and Narang, Income Tax Law & Practice, Kalyani Publishers, New Delhi.
2. T.S. Reddy and Y. Hari Prasad Reddy, Income Tax Law & Practice, Margham Publications, Chennai.
3. Girish Ahuja & Ravi Gupta, Practical Approach to Income Tax, Wolters Kluwer India Pvt. Ltd., Mohali, Chandigarh.
4. Anita Raman, Income Tax Theory, Law & Practice, Mc Graw Hill, New Delhi.

Reference Books:

1. Vinod K Singhania and Monica Singhania, Students' Guide to Income Tax including GST, Taxmann, New Delhi.
2. H.C. Mehrothra, Income Tax including Tax Planning & Management, Sahithya Bhavan, Agra.
3. R N Lakhotia and Subhash Lakhotia, How to Save Income Tax through Tax Planning, Vision Books, New Delhi.
4. Master Guide to Income Tax Rules, Taxmann, New Delhi.
5. Income Computation & Disclosure Standards, Taxmann, New Delhi.

Course Outcomes:

1.The Students we able to Contrast The Different Basic Concepts In Income Tax

2. The Students we able to understand and Compute Salary Income And Income From House Property

3. The Students we able to understand and Construct The Statements For Business. Income, Professional Income And Capital Gains

4. The Students we able to understand and Compute Income From Other Sources And Total Income Of Individuals

5. The Students we able to understand and Trace Assessment Procedure and Familiarizing Tax Planning

PAPER - 13

E-COMMERCE

Course Objective:
1. To gain an understanding of basic concepts, theories and business models underlying E commerce.
2. To improve familiarity with current challenges and issues in E -commerce.
3. To know the concept of Electronic Data Interchange.
4. To enable the students to understand the data and message security.
5. To know about the Electronic Payment Schemes and Digital Payment.

UNIT-I: ELECTRONIC COMMERCE
Meaning- Traditional Commerce – E. Commerce and its application in business. Basic Blocks of E Commerce, E Commerce consumer- Anatomy of E. commerce.

UNIT-II: NETWORK INFRASTRUCTURE
Global Information Distribution Networks – Components of the 1 – way – policy issues- Internet terminology- Internet Governance- An overview of Internet Applications.

UNIT-III: NETWORK LAYERS
Internet Protocol (IP) – Transmission Control Protocol (TCP) – Multimedia Concepts – Advantages of Internet. Electronic Data Interchange (EDI)- EDI and E. Commerce – EDI application in Business.

UNIT- IV: NETWORK SECURITY
Client Server Network security – Firewalls and Network Security- data and message Security – encrypted documents and Electronic Mail. Video conferencing.

UNIT-V: DIGITAL DOCUMENTS
Documents Library- Types of Digital Documents – corporate data warehouse – Electronic Payment Scheme – Intra-organizational Electronic Commerce.

TEXT BOOKS:
1.David Kosiur, understanding Electronic Commerce, Addison Wesley, 1996.
2.Soka, From EDI to Electronic Commerce, Tata McGraw- Hill, 1995.

REFERNCE BOOKS
1. Saily Chan, Electronic Commerce Management, John Wiley, 1998.
2. Neil Randall, The Internet in a Wee, 2ndEdn. Prentice Hall of India, New Delhi.
3. Kamalesh, k. Balaji and Debjani Nag, "E-Commerce", the cutting edge of business, Tata McGraw – Hill, 2000.
4. Marilyn Greenstein and Todd M. Fein Mann, Electronic Commerce, security, Risk Management, Irwin **McGraw Hill, 2000**

Course Outcome:

1. The students will be able to understand the Applications of E commerce in business
2. The students will be able to understand the Network Infrastructure of E Commerce.
3. The students will be able to understand the Internet Protocols in E Commerce.
4. The students will be able to understand the Network Security in E Commerce.
5. The students will be able to understand the Types of Digital Documents in E Commerce.

PAPER - 14

PROGRAMMING WITH JAVA

UNIT - I

Computer and its Languages – Stage, Origin and Features for Java - JDK–OOP;Java Essentials:Program – API - Variables& Literals - Data Types - String Class – Operators - Type conversion - Constants - Scope – Comments - Keyboard Input; Control Statements: Conditional Statements – Looping Statements - Break and Continue Statements;Classes and Objects:Modifiers - Arguments - Constructors - Packages and import - Static Class - Overloaded Methods and Constructors - Returning Objects – toString() - this reference –Enumeration - Garbage Collection.

UNIT – II

Arrays - Three or More Dimensions; Inheritance: Basics - Calling the Superclass Constructor - Overriding Superclass Methods - Inheritance from Subclasses – Polymorphism -Abstract Classes and Methods - Interfaces: Fields - Multiple inheritance - Interface inheritance; Packages: Creating packages – Accessing package from other packages- Access Specifier.

UNIT – III

String Handling: Basics - Operations –String Methods - String Buffer class - String Builder – to String method -String Tokenizer class. Exception Basics: try and catch block - Multiple catch block - Nested try - throws keyword - Throw vs Throws - Final vs Finally vs Finalize - Method Overriding - Custom Exception **-** Multithreading: Life Cycle - Methods in Thread - thread application – Thread priority – Synchronization - Inter-thread communication - Suspending, Resuming, and Stopping Threads;

UNIT – IV

File Handling–Streams - Byte Streams - Filtered Byte Streams - RandomAccessFile Class - The Character Streams. Applets: Basis - Lifecycle - Applet classes - Application – Graphics; AWT-I: GUI Programming - AWT classes - Windows fundamentals- Creating Windows - Dialog Boxes - Layout Managers - Radio Buttons and Check Boxes – Borders.

UNIT – V

AWT-II**:** Event Handling - AWT Controls – Menus - Text Areas - Lists - Combo Boxes – Graphics classes: Images – Font- Color. Other controls: File Choosers, Color Choosers, Sliders. JDBC - Types of Drivers- Architecture- Classes and Interfaces - Developing JDBC Application - New Database and Table with JDBC - Working with Database Metadata.

TEXT BOOK

1. S. Sagayaraj, R. Denis, P. Karthik & D. Gajalakshmi, "Java Programming", Universities Press, 2017

REFERENCES

1. Patrick Naughton & Herbert Schildt, "The Complete Reference: Java 2", Tata McGraw Hill, 1999.
2. K. Arnold and J. Gosling, "The JAVA programming language", Third edition, Pearson Education, 2000.
3. Timothy Budd, "Understanding Object-oriented programming with Java", Updated Edition, Pearson Education, 2000.
4. C. Thomas Wu, "An introduction to Object-oriented programming with Java", Fourth Edition, Tata McGraw-Hill Publishing company Ltd., 2006.

Programming with Java Lab

1. Handling Primitive Data types, Operators and Control statements

2. Creating Application using Classes and objects, Copy Constructor

3. Developing Package, inheritances and interfaces

4. Implementing Arrays and String Handling methods

5. Exception Handling and I/O File handling

6. Implementing Multithreading

7. Applet and AWT Controls

8. CRUD operation Using JDBC

9. Client Server using TCP and UDP Socket

10. GUI application with JDBC

CORE ELECTIVE
PAPER -4
(to choose 1 out of 3)

A. MOBILE COMPUTING
UNIT-I

Mobile Computing – Mobile Computing Vs wireless Networking – Mobile Computing Applications – Characteristics of Mobile computing – Structure of Mobile Computing Application. MAC Protocols – Wireless MAC Issues – Fixed Assignment Schemes – Random Assignment Schemes – Reservation Based Schemes.

UNIT - II

Overview of Mobile IP – Features of Mobile IP – Key Mechanism in Mobile IP – route Optimization. Overview of TCP/IP – Architecture of TCP/IP- Adaptation of TCP Window – Improvement in TCP Performance.

UNIT - III

Global System for Mobile Communication (GSM) – General Packet Radio Service (GPRS) – Universal Mobile Telecommunication System (UMTS).

UNIT – IV

Ad-Hoc Basic Concepts – Characteristics – Applications – Design Issues – Routing – Essential of Traditional Routing Protocols –Popular Routing Protocols – Vehicular Ad Hoc networks (VANET) – MANET Vs VANET – Security.

UNIT - V

MOBILE PLATFORMS AND APPLICATIONS Mobile Device Operating Systems – Special Constrains & Requirements – Commercial Mobile Operating Systems – Software Development Kit: iOS, Android, BlackBerry, Windows Phone – MCommerce – Structure – Pros & Cons – Mobile Payment System – Security Issues.

TEXT BOOK
1. Prasant Kumar Pattnaik, Rajib Mall, "Fundamentals of Mobile Computing", PHI Learning Pvt. Ltd, New Delhi – 2012.

REFERENCES
1. Jochen H. Schller, "Mobile Communications", Second Edition, Pearson Education, New Delhi, 2007.
2. Dharma Prakash Agarval, Qing and An Zeng, "Introduction to Wireless and Mobile systems", Thomson Asia Pvt Ltd, 2005.
3. Uwe Hansmann, Lothar Merk, Martin S. Nicklons and Thomas Stober, "Principles of Mobile Computing", Springer, 2003.
4. William. C.Y. Lee, "Mobile Cellular Telecommunications-Analog and Digital Systems", Second Edition, Tata Mc Graw Hill Edition , 2006.
5. C.K. Toh, "AdHoc Mobile Wireless Networks", First Edition, Pearson Education, 2002.
6. Android Developers : http://developer.android.com/index.html
7. Apple Developer : https://developer.apple.com/
8. Windows Phone Dev Center : http://developer.windowsphone.com
9. BlackBerry Developer : http://developer.blackberry.com/

B. OBJECT ORIENTED ANALYSIS AND DESIGN

UNIT - I
System Development - Object Basis - Development life cycle-Methodologies- Patterns-Frameworks-Unified Approach-UML.

UNIT - II

Use-Case Models-Object Analysis-Object relations-Attributes-Methods-Class and object responsibilities-Case Studies.

UNIT - III

Design Process-Design Axioms-Class Design-Object storage-Object Interpretability- Case Studies.

UNIT - IV

User interface design-View layer classed-Micro-level processes-View Layer Interface- Case Studies.

UNIT - V
Quality Assurance Tests - Testing strategies - Object O riented on Testing - Test Cases - Test Plans - Continuous Testing – Debugging Principles – System usability – Measuring user satisfaction-Case Studies.

TEXT BOOK
1. Ali Bahrami, "Object Oriented Systems Development", McGraw Hill International Edition, 1999

REFERENCES

1. Grady Booch, "Object Oriented Analysis and Design", Pearson Education- 2nd Edition Matha,"Object-Oriented Analysis and Design using UML",PHI.

2. Carol Britton and Jill Doake, "Object – Oriented System Development: A Gentel Introdctuion", Paperback, 2012.
3. David West and Brett McLaughlin, "Head First Object-Oriented Analysis and Design", Kindle Edition, 2011.

C. SOFTWARE ENGINEERING

UNIT - I

Introduction –S/W Engineering Paradigm – life cycle models (water fall, incremental, spiral, WINWIN spiral, evolutionary, prototyping, object oriented) – system engineering – computer based system – verification – validation – life cycle process – development process
–system engineering hierarchy.

UNIT - II

Functional and non-functional – user – system –requirement engineering process – Feasibility studies – requirements – elicitation – validation and management – software prototyping – prototyping in the software process – rapid prototyping techniques – user interface prototyping – S/W document. Analysis and modeling – data, functional and behavioral models – structured analysis and data dictionary.

UNIT - III

Design process and concepts – modular design – design heuristic – design model and document. Architectural design – software architecture – data design – architectural design – transform and transaction mapping – user interface design – user interface design principles. Real time systems – Real time software design – system design – real time executives – data acquisition system – monitoring and control system. SCM – Need for SCM–Version control
– Introduction to SCM process – Software configuration
items.

UNIT – IV

Taxonomy of software testing – levels – test activities – types of s/w test – black box testing testing boundary conditions – structural testing – test coverage criteria based on data flow mechanisms – regression testing – testing in the large. S/W testing strategies – strategic approach and issues – unit testing – integration testing – validation testing – system testing and debugging.

UNIT - V

Measures and measurements – S/W complexity and science measure – size measure – data and logic structure measure – information flow measure. Software cost estimation – function point models – COCOMO model- Delphi method.- Defining a Task Network –
Scheduling – Earned Value Analysis – Error Tracking – Software changes – program evolution dynamics – software maintenance – Architectural evolution. Taxonomy of CASE tools.

TEXT BOOKS

1. "Software engineering- A practitioner's Approach", Roger S. Pressman, McGraw-Hill International Edition, 5th edition, 2001.
2. "Software engineering", Ian Sommerville, Pearson education Asia, 6th edition, 2000.
3. "Software Engineering Concepts ", Richard E. Fairley, McGraw-Hill edition, 2002.

REFERENCES

1. "Software Engineering – An Engineering Approach", James F Peters and Witold Pedryez, John Wiley and Sons, New Delhi, 2000.

2. Boris Beizer, Software testing techniques, Dreamtech Press, Second Edition – 2003.

3. Myers and Glenford.J., The Art of Software Testing, John-Wiley & Sons,1979

A. **FINANCIAL SERVICES**

Course Objectives

1. To enhance the understanding of the Financial Institutions and Financial Services Sector.
2. To extend the knowledge of Legal aspects of Factoring and Venture Capital.
3. To facilitate the students to have the deep understanding of Capital Market and stock market in India
4. To bring about the awareness of SEBI Guidelines.
5. To let students to know about Credit rating agencies

Unit – I

Financial Services – meaning – Financial Services and economic environment - Legal and Regulatory Framework – Financial Institutions and other participants in the Financial Services Sector.

Unit – II

Factoring – Types and Features of Factoring agreement - Legal aspects of Factoring – Factoring in India – Steps involved in Future – Venture Capital – meaning and characteristics – Criteria for assistance – Schemes and guidelines.

Unit – III

Financial market - meaning – Features – Capital Market – primary market – secondary market – present position of stock market in India – money market – characteristics of Development money market – Importance – Problems faced by Indian money market – Difference between capital market and money market.

Unit – IV

Mutual Funds – SEBI Guidelines – Features and types – management – structure and performance evaluation – Growth and recent trends.

Unit – V

Investor Services – Credit rating agencies – CRISIL, CARE, ICRA – Services – Criteria for rating – symbols

Text Books:

7. M.Y.Khan, Indian Financial System, Tata McGraw Hill, 2001.
8. H.R.Machiraju, Indian Financial System, Vikas Publishing House, 1999
9. B.S. Bhatia &G.S.Bhatre, Management of Capital Markets, Financial Services and Insititutions, Deep and Deep Publishers, 2000.

Reference Books:

4. Dr. V. Balu, Merchant Banking & Finance Services, Sri Venkateswara Publication, Chennai
5. Dr. N. Permavathy, Financial Services and Stock Exchange, Sri Vishnu Publications, Chennai.
6. Dr.S.Gurusamy, Financial Services and Systems, Vijay Nicholes Imprint Pvt. Ltd., 2004 Chennai.

Course Outcomes

1. After studied Unit-1, achieve the target of students having better understanding of Financial Services in India.
2. After studied Unit-2, the student will be able to know the Collect the data from the students pertaining to venture capital
3. After studied Unit-3, Let the students know about Capital Market, Money Market Strategies and present position of stock market in India,.
4. After studied Unit-4, the student will be able to have the awareness of SEBI Guidelines and Structure and performance evaluation
5. After studied Unit-5, the student will be able to know about Investor Services & Credit rating agencies.

B. ENTREPRENEURIAL DEVELOPMENT

Course Objectives
6. To enhance the deep understanding of the Entrepreneur and Entrepreneurship Qualities.
7. To extend the knowledge of devaluations of Joint Rights, liabilities and Discharge of contract.
8. To facilitate the students to have the understanding about Indemnity and Guarantee
9. To enable the students to know about Bailment and pledge
10. . To let students to know about Contract of Agency and Termination agency.

UNIT I
Concept of Entrepreneur and Entrepreneurship – Major Entrepreneurial Competencies – Qualities of Successful Entrepreneur – Types of Entrepreneur – Knowledge and Skills Required for an Entrepreneur.

UNIT II:
Entrepreneurial Environment – Economic and Non-Economic Factors – Entrepreneurial Motivation – Need for EDPS.

UNIT III
Sources of Business / Product ideas – Market Research – Pre-feasibility study - Criteria for Selection of a project – Project Report Preparation and Evaluation Criteria.

UNIT IV
Institutional Finance – Term Lending Institutions – Commercial Banks – State Finance Corporations – Small Industries Development Bank of India (SIDBI) – Small Industries Service Institute (SISI) – District Industries Centre (DIC) – SIDCO – SIPCOT and ITCOT – Microfinance and Self Help Groups.

UNIT V
Launching and Development of Small Business – Institutional Support to Small Business – Growth Strategies – Product Launching – Monitoring and Evaluation of Small Business – Industrial Sickness – Causes and Consequences – Prevent in Sickness.

Text Book:

1. Dr. Jayshree Suresh, Entrepreneurial Development, MArgham Publications, Chennai.
2. Dr. S.S. Khanka, Entrepreneurial Development S. Chand & Co., New Delhi

Reference books.
1. N.D. Kapoor, Business Laws, Sultan Chand & Sons, New Delhi.
2. R.S.N. Pillai &Bagavathi, Business Laws, S. Chand & Co., New Delhi.

Course Outcomes:

6. After studied Unit-1, the student will be able to acquire the basic knowledge and understand the types of contract and Agreement

7. After studied Unit-2, the student will be able to know the Identify the essential elements of contract and rules as to offer.

8. After studied Unit-3, the student will be able to have to understanding of law relating to indemnity and guarantee

9. After studied Unit-4, the student will be able to know the duties and rights of the Bailor and Bailee and Agent and Principal.

10. After studied Unit-5, the student will be able to know about law of Agency.

<p style="text-align:center">**OPEN ELECTIVE**
PAPER-4</p>

<p style="text-align:center">C. **PROJECT DEVELOPMENT**</p>

Course Objective:

1. To study Project development cycle, Project Appraisal, Project Financing and Selection and Risk Management.

2. To Enhance the knowledge about the types of Appraisals.

3. To facilitate the students to the understanding Project cost and Social cost.

4. To enable the students Learn Selection of Project and Programming.

5. To Impart Knowledge on Project control and budgetary control.

UNIT-I: PROJECT

Meaning and overview – Project Development Cycle – Capital Expenditure Decisions – Importance and Difficulties.

UNIT-II: PROJECT APPRAISAL

Aspects of Appraisal – Market Appraisal – Technical Appraisal – Financial Appraisal – Economic Appraisal, Project formulation, and Feasibility Report.

UNIT-III: PROJECT COST AND MEANS OF FINANCE

Project cost – Social Cost and Social Benefit. Terms Loans – Loans from Development banks – Assistance from Indian Finance Corporations and International Finance Corporations. External commercial borrowing.

UNIT-IV: PROJECT SELECTION

Selection of a suitable project – Programming – Scheduling and Controlling Mechanism.

UNIT-V: PROJECT CONTROL

Time and cost control – Budgetary control – corrective and preventive actions. Risk Management function.

TEXT BOOKS:

1. Prasanna Chandra, Projects – Preparation Appraisal, Budgeting and Implementation, 3rd ed. Tata McGraw- Hill Publishing Company Limited, New Delhi.
2. Dr. Gupta, C.B. & Dr. Srinivasan, N.P. Entrepreneurial Development, Sultan Chand & sons, New Delhi.

REFERENCE BOOKS

1. Bryce, M.D. Industrial Development: A Guide for Accelerating Economic Growth, McGraw-Hill, 1960 New York.
2. Varma, M.L. Foreign Trade Management in India, Vikas Publishing House, 1993, New Delhi.
3. Jeevanandam, C. Foreign Exchange, Sultan Chand & sons, 1994, New Delhi.

Course Out Comes

1. The students will be able to understand the Project and its development:

2. The students will be able to understand the Capital expenditure decisions of projects.

3. The students will be able to understand the Economic Viability of the project.

4. The students will be able to understand the Sources of Project Finance.

5. The students will be able to understand the Project schedule and control mechanism.

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