



MAHENDRA ARTS & SCIENCE COLLEGE (Autonomous)

Affiliated to Periyar University, Salem.

Accredited by NAAC with 'A' Grade & Recognized u/s 2(f) and 12(B) of the UGC Act 1956
Kalippatti - 637 501, Namakkal (Dt), Tamil Nadu.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

Number of Courses Focusing on Employability/ Entrepreneurship/ Skill Development

Programme : M.COM.CA

S.No.	Year	Total No. of Courses	Employability (1)	Entrepreneurship (2)	Skill development (3)	Total No. of Courses (1+2+3)
1	2018-2019	34	8	5	10	23
2	2017-2018	34	8	5	10	23
3	2016-2017	18	3	3	6	12


Head of the Department

Dr. J. JOSEPHINE DAISY, M.Com., M.Phil., M.B.A., Ph.D.,
HOD - COMMERCE (CA)
ASSISTANT PROFESSOR
Mahendra Arts and Science College
KALIPPATTI (PO)-637 501, Namakkal (Dt).


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List of Courses Focusing on Employability/ Entrepreneurship/ Skill Development (Regulations - 2016)

Programme : M.COM.CA.

S.No.	Course Name	Course Code	Employability	Entrepreneurship	Skill Development
1.	Business Research Methods	M16PCC01			✓
2.	Advanced Cost Accounting	M16PCC02	✓		
3.	Strategic Marketing Management	M16PCC03		✓	
4.	Internet And Web Designing	M16PCC04			✓
5.	Practical - I - Web Designing	M16PCCP01			✓
6.	Applied Operations Research	M16PCCE01	✓		
7.	Accounting for Business Decisions	M16PCC05		✓	
8.	Financial Management	M16PCC06		✓	
9.	Database Management Systems	M16PCC07			✓
10.	Practical - II - SQL	M16PCCP02		✓	
11.	Practical - III Corporate Training	M16PCCP03	✓		
12.	Advanced Business Statistics	M16PCCE04			✓
13.	Indirect Taxes	M16PCC08	✓		
14.	Advanced Company Accounts	M16PCC09	✓		
15.	Modern Management Practice	M16PCC10		✓	
16.	Object Oriented Programming with C++	M16PCC11			✓

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S.No.	Course Name	Course Code	Employability	Entrepreneurship	Skill Development
17.	Practical - IV - Object Oriented Programming with C++	M16PCCP04			✓
18.	Organizational Behaviour	M16PCCE07		✓	
19.	Human Resource Management	M16PCC12	✓		
20.	Direct Taxes	M16PCC13	✓		
21.	Cyber laws and System Security	M16PCC14			✓
22.	Project	M16PCCPR1	✓		
23.	Service Marketing	M16PCCE10			✓



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DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

List of Courses Focusing on Employability/ Entrepreneurship/ Skill Development (Regulations - 2016)

Programme : M.COM. CA.

S.No.	Name of the Course	Course Code	Employability/ Entrepreneurship/ Skill development	Year of introduction (during the last five years)
1.	Business Research Methods	M16PCC01	Skill development	2016-2017
2.	Advanced Cost Accounting	M16PCC02	Employability	2016-2017
3.	Strategic Marketing Management	M16PCC03	Entrepreneurship	2016-2017
4.	Internet And Web Designing	M16PCC04	Skill development	2016-2017
5.	Practical - I - Web Designing	M16PCCP01	Skill development	2016-2017
6.	Applied Operations Research	M16PCCE01	Employability	2016-2017
7.	Accounting for Business Decisions	M16PCC05	Entrepreneurship	2016-2017
8.	Financial Management	M16PCC06	Entrepreneurship	2016-2017
9.	Database Management Systems	M16PCC07	Skill development	2016-2017
10.	Practical - II - SQL	M16PCCP02	Entrepreneurship	2016-2017
11.	Practical - III Corporate Training	M16PCCP03	Employability	2016-2017
12.	Advanced Business Statistics	M16PCCE04	Skill development	2016-2017
13.	Indirect Taxes	M16PCC08	Employability	2016-2017
14.	Advanced Company Accounts	M16PCC09	Employability	2016-2017
15.	Modern Management Practice	M16PCC10	Entrepreneurship	2016-2017
16.	Object Oriented Programming with C++	M16PCC11	Skill development	2016-2017
17.	Practical - IV - Object Oriented Programming with C++	M16PCCP04	Skill development	2016-2017
18.	Organizational Behaviour	M16PCCE07	Entrepreneurship	2016-2017
19.	Human Resource Management	M16PCC12	Employability	2016-2017
20.	Direct Taxes	M16PCC13	Employability	2016-2017
21.	Cyber laws and System Security	M16PCC14	Skill development	2016-2017
22.	Project	M16PCCPR1	Employability	2016-2017
23.	Service Marketing	M16PCCE10	Skill development	2016-2017


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MASTER OF COMMERCE WITH COMPUTER APPLICATIONS

CHOICE BASED CREDIT SYSTEM

SYLLABUS FOR M.COM.CA.

**For the students
admitted from the
Academic Year 2016-2017 onwards**

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KALIPPATTI, NAMAKKAL (Dt) – 637501.

REGULATIONS FOR M.COM. COMPUTER APPLICATION DEGREE COURSE

With Semester System and CBCS Pattern

(Effective from the academic year 2016-2017)

1. OBJECTIVE OF THE COURSE

To develop the Post Graduates in Commerce Computer Application with strong skill of theoretical Commerce and computer science subjects who can be employed in research and development units of industries and academic institutions.

2. ELIGIBILITY FOR ADMISSION

Candidates seeking admission to the first year of the Master of Commerce degree course shall possess

- (a) B. Com / B. Com (CA) or
- (b) Any other degree with one paper in Accountancy

3. DURATION OF THE COURSE

The course for the degree of **Master of Commerce (CA)** shall consist of two academic years divided into four semesters. Each semester consist of 90 working days.

4. COURSE OF STUDY

The course of study shall comprise instructions in Core and Elective subjects according to the syllabus and books prescribed from time to time. This syllabus for various subjects shall be clearly demarcated into five viable UNITS in each paper / subject.

5. EXAMINATIONS

The Theory examination shall be three hours duration to each paper at the end of each semester. The candidate failing in any subject(s) will be permitted to appear for each failed subject(s) in the subsequent examination. The practical examinations for PG course should be conducted at the end of the every semester.

6. a) SUBMISSION OF RECORD NOTE BOOKS FOR PRACTICAL EXAMINATIONS

Candidates appearing for practical examinations should submit bonafide Record Note Books prescribed for practical examinations, otherwise the candidates will not be permitted to appear for the practical examinations. However, in genuine cases where the students, who could not submit the record note books, they may be permitted to appear for the practical examinations, provided the concerned Head of the department from the institution of the candidate certified that the candidate has performed the experiments prescribed for the course. For such candidates who do not submit Record Books, zero (0) marks will be awarded for record note books.

6. REVISION OF REGULATIONS AND CURRICULUM

The college may revise / amend / change the Regulations and Scheme of Examinations, if found necessary.

7. PASSING MINIMUM

a) THEORY

The candidate shall be declared to have passed the examination if the candidate secure not less than 50 marks out of 100(CIA – 12 marks out of 25 and EA – 38 marks out of 75) in the examination in each theory paper.

a) PRACTICAL

The candidate shall be declared to have passed the examination if the candidate secure not less than 50 marks put together out of 100(CIA – 20 marks out of 40 and EA – 30 marks out of 60) in the examination in each practical paper.

8. EVALUATION PATTERN

Theory: Internal [CIA]: 25 Marks & External [EA]: 75 Marks Max. Marks: 100

Internal Marks Distribution [CIA] (Total Marks: 25)

- Attendance : 5 Marks
- Library Reference : 5 Marks
- Seminar : 5 Marks
- Internal Examinations : 10 Marks

The number of hours for the 5 marks allotted for Library Referencing/ work would be 20 hours per semester. The marks scored out of 5 will be given to all the courses (Courses) of the Semester

External Marks Distribution [EA] (Total Marks: 75)

Practical: Internal [CIA]: 40 Marks & External [EA]: 60 Marks Marks: 100

Internal Marks Distribution Practical / Software Development Lab [CIA]

(Total Marks: 40)

- Preparation of Record & Submission : 15 Marks
- Internal Practical Examinations : 25 Marks

The components for continuous internal assessment are:

- Attendance : 5 Marks
- Model Practical Examinations : 20 Marks

External Marks Distribution Practical [EA] (Total Marks: 60)

For each Practical question the marks should be awarded as follows (External):

- | | | |
|--|---|-----|
| (i) Algorithm / Flowchart | - | 20% |
| (ii) Writing the program in the main answer book | - | 30% |
| (iii) Test and debug the programs | - | 30% |
| (iv) Printing the correct output | - | 20% |

(Marks may be proportionately reduced for the errors committed in each of the above)

PROJECT DISSERTATION (Max. 100 Marks)

Internal : 25 Marks

Evaluation (External) : 75 Marks

Viva -Voce (Joint) : 100 Marks

9. QUESTION PAPER PATTERN

Theory: Time: 3 Hours Max. Marks: 75

PART-A (5 x 5 = 25)

Answer all the questions (Either or type from each unit)

PART-B (5 x 10 = 50)

Answer all the questions (Either or type from each unit)

Practical: Time: 3 Hours Max. Marks: 60

1. One compulsory question from the given list of objectives : 30 Marks
2. One either / OR type question from the given list of objectives : 30 Marks

10. REGULATIONS OF PROJECT WORK

- Students should do their five months [December to April] Project work in Company / Institutions
- The candidate should submit the filled in format as given in **Annexure – I** to the department for approval during the first week of January in their project semester
- Each internal guide shall have maximum of 4 Students
- Periodically the project should be reviewed minimum three times by the advisory committee
- The students should prepare three copies of the dissertation and submit the same to the college in the month of April for the evaluation by examiners. After evaluation one copy is to be retained in the college library and the student can hold one copy.
- Format of the Title page and certificate are enclosed in **Annexure – II**

11. CLASSIFICATION OF SUCCESSFUL CANDIDATES

- FIRST CLASS WITH DISTINCTION - 75% and above at the first appearance
- FIRST CLASS - 60% and above
- SECOND CLASS - 50% to 59%

12. COMMENCEMENT OF REGULATION

These regulations shall take effect from the academic year 2016 – 2017, i.e. for students who are to be admitted to the first year of the course during the academic year 2016 – 17

ANNEXURE – I

College Name :

Course :

Student Name :

Register Number :

Title of the Project :

Address of Organization / Institution :

Name of the Guide :

Qualification :

Teaching Experience :

Place:

Date:

Signature of Guide

HEAD OF THE DEPARTMENT

ANNEXURE II

1) Format of the Title page

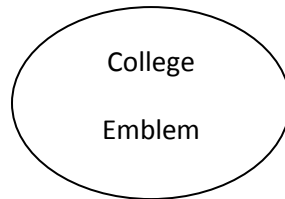
TITLE OF THE PROJECT REPORT

A Project report submitted in partial fulfillment of
the requirements for the degree of
Master of Commerce with Computer Application

by

STUDENT NAME

Reg.No:



DEPARTMENT COMMERCE WITH COMPUTER APPLICATION

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MONTH – YEAR

2) Format of the Certificate

MAHENDRA ARTS & SCIENCE COLLEGE

(Autonomous)

KALIPPATTI – 637 501

MONTH – YEAR

PROJECT WORK TITLE OF THE REPORT

Bonafide Work done by

STUDENT NAME

REG. NO

A Project report submitted in partial

fulfillment of the requirements for the degree of

Master of Commerce with Computer Application

INTERNAL GUIDE

HEAD OF THE DEPARTMENT

Submitted for the Viva-Voce Examination held on _____

Internal Examiner

External Examiner

DECLARATION

I hereby declare that the project work entitled
..... Submitted to the Periyar University in partial fulfillment of the
requirements for the award of the degree of MASTER OF COMMERCE (CA) is a record
of original research work done by me, under the supervision and guidance of
..... and it has not formed the basis
for the award of any Degree/Diploma/Associate Ship/Fellowship or other similar title to any
candidate of any University.

Date: Signature of the Supervisor

Place:

M.COM (CA)
COURSE PATTERN - 2016 - 2017

SEM	PART	CODE	COURSE	Hrs	Crs	INT	EXT	TOT.	
I	Core	M16PCC01	Business Research Methods	6	4	25	75	100	
		M16PCC02	Advanced Cost Accounting	6	5	25	75	100	
		M16PCC03	Strategic Marketing Management	5	4	25	75	100	
		M16PCC04	Internet And Web Designing	5	4	25	75	100	
		M16PCCP01	Practical - I - Web Designing	3	2	40	60	100	
	Elective - I	M16PCCE01	Applied Operations Research Or						
		M16PCCE02	Insurance Or	5	4	25	75	100	
M16PCCE03		Entrepreneurship Development							
Total for Semester - I				30	23	165	435	600	
II	Core	M16PCC05	Accounting for Business Decisions	6	4	25	75	100	
		M16PCC06	Financial Management	5	4	25	75	100	
		M16PCC07	Database Management Systems	5	4	25	75	100	
		M16PCCP02	Practical - II - SQL	3	2	40	60	100	
		M16PCCP03	Practical - III Corporate Training	---	1	25	75	100	
	Elective - II	M16PCCE04	Advanced Business Statistics Or						
		M16PCCE05	E-Commerce Or	5	4	25	75	100	
M16PCCE06		Management of Multinational Corporations							
EDC	M16PMAED1	EDC: Quantitative Aptitude	4	4	25	75	100		
	M16PHR01	Human Rights	2	2	25	75	100		
Total for Semester - II				30	25	215	585	800	
III	Core	M16PCC08	Indirect Taxes	6	4	25	75	100	
		M16PCC09	Advanced Company Accounts	6	5	25	75	100	
		M16PCC10	Modern Management Practice	5	4	25	75	100	
		M16PCC11	Object Oriented Programming with C++	5	4	25	75	100	
		M16PCCP04	Practical - IV - Object Oriented Programming with C++	3	2	40	60	100	
	Elective - III	M16PCCE07	Organizational Behaviour Or						
		M16PCCE08	International Business Or	5	4	25	75	100	
M16PCCE09		Customer Relationship Management							
		Internship	-	-	-	-	-		
Total for Semester - III				30	23	165	435	600	
IV	Core	M16PCC12	Human Resource Management	6	4	25	75	100	
		M16PCC13	Direct Taxes	6	5	25	75	100	
		M16PCC14	Cyber laws and System Security	6	4	25	75	100	
		M16PCCPR1	Project	6	4	25	75	100	
	Elective - IV	M16PCCE10	Service Marketing Or						
		M16PCCE11	Business Environment Or	6	4	25	75	100	
		Retail Management							
Total for Semester - IV				30	21	125	375	500	
Total for all Semesters				120	92	670	1830	2500	

TOTAL CREDIT DISTRIBUTION

Component	Subject	No of Subjects	Maximum Marks	Total Marks	Credits
Part III	Core	14	100	1400	59
	Elective	4	100	400	16
	EDC	1	100	100	4
	Practical	4	100	400	7
	Project	1	100	100	4
	Human Rights	1	100	100	2
	Total	25	-	2500	92

Semester - I	PAPER CODE: M16PCC01	Hours / Week: 6
Core: I	BUSINESS RESEARCH METHODS	Credits: 4

Objectives:

- To understand the process of research.
- To understand the concepts of sampling and tools for data collection and analysis.

Unit - I:

BUSINESS RESEARCH METHODS: AN INTRODUCTION

Meaning of Research - Objectives of Research - Types of Research – Research Approaches - significance of Research - Research and Scientific Method - importance - research process - criteria of good research – problems encountered by researchers in India.

Unit - II:

DEFINING THE RESEARCH PROBLEM

Research Problem - selection of the problem - techniques involved in defining problem - Meaning of Research Design - need - features concepts - types.

Unit - III:

SAMPLING DESIGN

Census and sample survey - steps in sampling design - criteria of selecting a sampling procedure - characteristics of good sample design – different types of sample designs - Random sample from an infinite universe – complex random sampling designs - collection of data - primary sources and secondary sources.

Unit - IV:

PROCESSING AND ANALYSIS OF DATA

Editing – Coding of Data – Classification of Data – Tabulation of Data - content analysis of Data – processing of data - analysis of data. - Types of Test - ANOVA, F - test, t - test, chi-square.

Unit - V:

INTERPRETATION AND REPORT WRITING

Meaning of interpretation - techniques of interpretation - precaution in interpretation - Research report writing - significance - precautions - mechanism - steps - layout - types - oral presentation.

Text Book:

1. Kothari, C.R., (2010), Research Methodology Methods and Techniques, Wishwa Prakashan, New Delhi.

Reference Books:

1. Wilkinson and Bhandarkar, (2008), Methodology and Techniques of Social Research, Himalaya Publishing House, Mumbai.
2. Krishnaswami, O.R. (2003), Methodology of Research in Social Sciences, Himalaya Publishing House, Mumbai.
3. Devendra Thakur, (2003), Research Methodology in Social Sciences, Deep and Deep, New Delhi.
4. Gopal Lal Jain, (2008), Research Methodology, Mangal Deep, Jaipur.

Semester - I	PAPER CODE: M16PCC02	Hours / Week: 6
Core: II	ADVANCED COST ACCOUNTING	Credits: 5

Objectives:

- To develop analytical and critical abilities to design effective cost systems.
- To measure and evaluate management performance and to provide accounting data for management control and decision making.

Unit - I

INTRODUCTION: Cost Accounting - Meaning , definitions , Nature and significance – Differences between financial and cost accounting - Relationship with Management accounting - Installation of Costing system - Characteristics of ideal costing system - Methods of costing - Elements of costing - cost concept, fixed cost and variable costs - Preparation of cost sheet.

Unit - II

MATERIAL COST: Material classification and coding of material - fixation of maximum, minimum and reorder level - Economic order quantity (EOQ), ABC Analysis – purchase procedure - storage of materials - Issue of materials - pricing of material issues and returns – FIFO-LIFO- Simple Average and Weighted Average-Inventory control - Physical verification – periodical and perceptual inventory - Analysis of discrepancies - Correction measures.

Unit - III

LABOUR COST: Labour: Classifications of labour - Time keeping - Preparation of pay roll – Wage payment and incentive system - idle time - over time - accounting of labour cost - work-study - merit rating - Time and motion study.

Unit - IV

OVER HEADS: Meaning and classifications of overheads - Primary distribution of overhead - Secondary distribution of overheads - Machine hour rate - Absorption of overhead - over absorption and under absorption.

Unit - V

PROCESS COSTING: Meaning - Features - Process losses - Inter - process Profits Equivalent Production - Joint - Products and by products - Reconciliation of cost and financial accounts

(Problem 70% and Theory 30%)

Text Book:

1. T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margam Publications, Chennai, 2018.

Reference Books:

1. S.P. Jain & K.L. Narang: Cost accounting, Himalayas publishing house, New Delhi, 2010.
2. M.C.Shukla,T.S.Grewal,M.Gupta,Cost Accounts,S.Chand & Co,New Delhi.

Semester - I	PAPER CODE: M16PCC03	Hours / Week: 5
Core: III	STRATEGIC MARKETING MANAGEMENT	Credits: 4

Objectives:

1. To provide an understanding of the relationships between corporate, business - level, and marketing.
2. To expose the students to the content of marketing strategies and the strategic environment.
3. To relate marketing with other functional areas of business.

Unit - I - Introduction

Definition - Meaning - Nature - Role and importance - Process - Functions - Scope of Marketing - Classification of Market - Marketing Concepts - Marketing and Economic development.

Unit - II - Consumer Behavior

Introduction - Need - Types - Buying Motives - Types - Consumer Buying decision process - Factors influencing consumer behavior - Business Buying behavior - Market Segmentation - Meaning - Benefits - Need - Basis of segmentation - Criteria for effective market segmentation

Unit - III - Product decision

Product levels - Types of product - New product development - Product life cycle - Product Mix - Product and branding decisions - Packaging and labeling

Unit - IV - Marketing strategy for pricing decisions

Understanding price - Factors influencing pricing policy - Steps in determining pricing policy - New Product pricing strategies - Price adaptation strategies

Unit - V - Recent Trends in Marketing

Changing Trends in Marketing - Electronic Marketing - Types of internet Marketing - Benefits of Internet Marketing - e-Payment Systems - Green Marketing - Meaning - Phases - Benefits - Social media Marketing - Meaning - Benefits - Roles.

Text Book:

1. Marketing - Dr. G. Vinodkumar, Charulatha Publications, June 2016.

Reference Books:

1. Philip Kotler, Marketing Management, Pearson Education, Eleventh Edition - 2008
2. Marketing Management - Rajan Nair, Sulthan Chand & Sons
3. Marketing Management - Pillai and Bhagavathi, Sulthan Chand & Sons

Semester - I	PAPER CODE: M16PCC04	Hours / Week: 5
Core: IV	INTERNET AND WEB DESIGNING	Credits: 4

Objectives:

- To understand the basic concepts related to internet and its standard protocols.
- To introduce the web technologies such as HTML and XHTML

Unit - I

Networking Concepts: Intranet and Internet - LAN and WAN - star, Ring and Bus - history - applications - users - protocols - host machines and host names - internet architecture and packet switching - Client server model - band width and asynchronous communication. Connection: dial-up access - direct and dedicated connections - domains and addresses - domain name system - IP addresses - VPN.

Unit – II

HTML and XHTML Basics – Setting up the Document Structure: Creating the HTML, Head and Body Sections-Creating paragraphs and Line Breaks-Specifying a Page title and keywords-**Formatting Text by using Tags:** Creating Headings-Appling Bold and Italic Formatting-Appling Superscript and Subscript Formatting – Formatting a Block Quotation

Unit III

Using Lists and Backgrounds: Creating Bulleted and Numbered Lists- Creating Definition Lists-Inserting Special Characters-Inserting Horizontal lines-Choosing Background and Foreground colors-Specifying a Background image file-creating Hyperlinks and Anchors: Hyper linking to a Web page-Hyper linking to an e-mail address- Creating and Hyper linking to anchors.

Unit IV

Introduction to style sheets: Constructing style rules-Creating classes and Ids for applying styles-Appling styles to hyper links-creating and linking to external style sheets. Formatting text by using style sheets-Formatting paragraphs by using style sheets.

Unit V

Creating Tables: Creating a simple table-Specifying the size of a table-Specifying the width of a column-Merging table cells – using tables for page layout-**Formatting Tables:** Applying table borders-Appling background and foreground fills-changing cell padding ,spacing and alignment -**Creating Division Based layouts:** Creating divisions-positioning divisions-formatting divisions-**Creating user forms:** Creating forms-Creating check boxes and option buttons – creating menus-**Using Frames for Layout:** creating frameset- Setting a hyperlink target frame-formatting frames and framesets.

Text Book:

1. Step by step HTML and XHTML, Faithe Wempen, Microsoft Press Prentice Hall of India,.

Reference Books:

1. Chuck Musciano & Bill Kennedy, “HTML - The Definitive Guide”, Shroff Publishers & Distributors Pvt. Ltd., Calcutta - 2009.
2. CIS terms school of computing - Jaipur, “INERNET - An Introduction”, Tata McGraw Hill publishing company limited, New Delhi - 2008.
3. Christopher J.Goddard, Mark White, “Mastering VBScript”, Golgotha Publications, New Delhi, 2009.

Semester - I	PAPER CODE: M16PCCP01	Hours / Week: 3
Core	PRACTICAL - I - WEB DESIGNING	Credits: 2

List of Practical

1. Write HTML code to develop a web page for giving details of your name, age, address. It contains the different background and foreground color, with different attribute of Font tags like italic, bold, underline etc. and give suitable heading style.
2. Write HTML code to create a WebPages that contains an Image at its left hand side of the page when user clicks on the image; it should open another web page that displays the details of that image.
3. Create a web page, when user clicks on the link it should go to the bottom of the page.
4. Write a HTML code to create a web page of pink color and display moving message in red color.
5. Create a web page, showing an ordered list of name of your five friends and unordered list of any five your hobbies.
6. Create a HTML document containing a nested list showing the content page of any book.
7. Create and formatting the tables using HTML tag.
8. Creating a user forms using HTML tag.

Semester - I	PAPER CODE: M16PCCE01	Hours / Week: 5
Elective - I (A)	APPLIED OPERATIONS RESEARCH	Credits: 4

Objectives:

- To understand the concepts and techniques of operations research.
- To understand the use of OR tools for business decisions.

UNIT-I

Operations Research, meaning, origin and nature, OR as a tool for decision making OR and management, features of OR, phases of OR, Model in OR, methods of deriving solution, limitations of OR- application of OR.

UNIT-II

Linear programming nature and meaning formulation of LPP– Graphical Method application in business - Simplex method –BIG M Method.

UNIT-III

Transportation **model-Definitions-Formulation and solution of Transportation model**
North West corner – least cost method – VAM and MODI. Assignment model - Definitions - Formulation and solution of Assignment models-simplex and Hungarian method.

UNIT-IV

Decision Theory – Basic concepts, quantitative approach to managerial decision –making Decision – making under certainty – Decision – making under uncertainty - Maximax, Minimax , Maximin, Laplace, Hurwicz. Decision making under risk – Expected Monetary value (EMV)– Expected opportunity loss (EOL)– Expected value under perfect information (EVPI)– Decision making under competition .

UNIT-V

Network analysis (CPM and PERT) – Construction of Network diagrams network calculation, concept of float, probability consideration in PERT; calculation of float under PERT: distinction between CPM and PERT: limitations of PERT.

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

Text Book:

1. P.R.Gupta and man Mohan, Operation Research, Sultan Chand and sons, New Delhi.

Reference Books:

1. C.R.Kothari, Quantitative Techniques, Vikas publishing house.
2. J.K. Sharma, Mathematical Models in operation research, TMH publishers.
3. Business statistics and operations research, Dr D Joseph Anbarasu Lintec Press Trichy.

Semester - I	PAPER CODE: M16PCCE02	Hours / Week: 5
Elective - I (B)	INSURANCE	Credits: 4

Objectives:

1. To understand the nature of insurance and the principles that governs general insurance.
2. To gain an insight on the nature of life insurance, fire insurance and marine insurance and to know the procedures for making claims against different kinds of insurance policies .
3. To understand the importance of burglary insurance and personal accident insurance.

Unit – I: Insurance – An Overview

Meaning, functions, nature and principles of insurance – importance of insurance to society, individuals, business and government.

Unit – II: Life Insurance

Meaning and features of life insurance contract – classification of policies – Annuities – selection of risk – measurement of risk – calculation of premium – investment of funds – policy conditions – comparison between Life Insurance and general insurance.

Unit – III: Fire Insurance

Meaning and features of fire insurance – classification of policies – policy conditions – payment of claim – Reinsurance – Double insurance

Unit – IV: Marine Insurance

Meaning and elements of marine insurance – classification of policies – policy conditions – premium calculation – marine losses – clauses in marine insurance policy.

Unit – V: Miscellaneous Insurance

Personal Accident Insurance – Motor Insurance – Burglary Insurance – Employers Liability Insurance.

Text Book:

Mishra M.N., *Insurance Principles and Practice*, S. Chand & Co. Ltd. , New Delhi, 2007

Reference Books:

1. Bodla B.S., Garg M.C. & Singh K.P., *Insurance Fundamentals, Environment and Procedure*, Deep & Deep Publications Pvt. Ltd., New Delhi, 2004
2. Ganguly Anand, *Insurance Management*, New Age International Publishers, New Delhi

Semester - I	PAPER CODE: M16PCCE03	Hours / Week: 5
Elective - I (C)	ENTREPRENEURSHIP DEVELOPMENT	Credits: 4

Objectives:

- To make students to understand the different dimensions of entrepreneurship.
- To inculcate the spirit of entrepreneurship in students and make them job creators instead of job seekers.

Unit - I

INTRODUCTION: Entrepreneur - concept and definition, Entrepreneur and Entrepreneurship, Entrepreneur Vs Intrapreneur - Entrepreneurial culture, Types of Entrepreneurship, Entrepreneurial traits and Qualities - factors influencing entrepreneurship - Woman Entrepreneur - Challenges.

Unit - II

ENVIRONMENT AND ENTREPRENEURIAL DEVELOPMENT: Entrepreneurial environment, Development Programmes (EDPs) Role, Relevance and Achievement of EDPs in India, Institutions for entrepreneurial development.

Unit - III

PROJECT APPRAISAL AND SELECTION: Search for business ideas, Project identification and formulation - Profitability and risk analysis, Sources of finance. Financial institutions-Government schemes.

Unit - IV

LEGAL AND STATUTORY ENVIRONMENT FOR SMALL INDUSTRY: Legal formalities in setting up of SSIs - Governmental Setup in promoting small industries, financial institutions - DIC – Social Responsibilities of Business.

Unit - V

SMALL SCALE INDUSTRIAL UNDERTAKINGS: Status of Small Scale Industrial Undertakings, Steps in starting a small industry, Incentives and subsidies, Problems in small enterprise management, Sickness and Preventions - Rehabilitation of sick unit.

Text Book:

1. Dr.C.B. Gupta, Dr. N.P. Srinivasan, Entrepreneur Development, Sulthan Chand & Sons Ltd, New Delhi.

Reference Books:

1. Vasant Desai, Dynamics of Entrepreneurial Development and Management, Himalayas Publishing house, New Delhi, 2008.
2. Jose Paul, N. Ajith Kumar- Entrepreneurship Development and Management, Himalayas Publishing house. New Delhi,

Semester - II	PAPER CODE: M16PCC05	Hours / Week: 6
Core: V	ACCOUNTING FOR BUSINESS DECISIONS	Credits: 4

Objectives:

1. To help students be aware of the principles and techniques of management accounting
2. To help learners to understand the application of various management accounting tools in decision-making

Unit-I: **Introduction & Funds Flow Statement**

Meaning and functions of financial accounting, cost accounting and management accounting - characteristics, scope of management accounting, Comparison between cost accounting and management accounting, financial accounting and management accounting – functions of management accountant. Funds Flow Statement-meaning of fund, working capital-objectives, importance, advantages and limitations of funds flow statement - calculation of funds from operations and preparation of funds flow statement.

Unit-II: **Ratio Analysis**

Meaning of ratio analysis - modes of expression of ratios - steps in ratio analysis - advantages of ratio analysis - limitations of ratio analysis-classification of ratios - traditional classification – profit and loss account ratios, balance sheet ratios, profit and loss account and balance sheet ratios – functional classification - profitability ratios - turnover ratios - financial ratios and computation of various ratios

Unit-III: **Budgeting and budgetary Control**

Meaning and definition of budget-essential features of budget-budgeting-budgetary control –objectives - essentials of successful budgetary control –classification of budgets- zero based budgeting-advantages and limitations of budgetary control-preparation of production, sales, materials, material purchase, production cost, cash and flexible budgets

Unit-IV: **Marginal Costing**

Meaning of marginal cost-marginal costing-advantages and limitations of marginal costing - calculation of p/v ratio, B.E.P, margin of safety, contribution, sales required to earn a specific profit, and application of marginal costing techniques in decision making

UNIT –V: **Standard Costing and Variance Analysis**

Meaning and definition of standard costing, application of standard costing, steps involved in standard costing-comparison between standard costing and budgetary control-advantages and limitations of Standard costing - variance analysis-types of variances - computation of material cost variances- Labour cost variances-overhead variance and sales variances

(Problem 70% and Theory 30%)

Text Book:

1. T.S. Reddy & Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai 2015

Reference Book:

1. Maheshwari S.N. *Management Accounting*, Sultan Chand & Sons, New Delhi 2012
2. Jain & Narang, *Management Accounting*, Kalyani Publishers, New Delhi 2012
3. Murthy A.& Gurusamy, *Management Accounting*, Tata McGraw Hill Publications, 2010

Semester - II	PAPER CODE: M16PCC06	Hours / Week: 5
Core: VI	FINANCIAL MANAGEMENT	Credits: 4

Objectives:

On completion of the course, the learner shall know the concepts of Financial Management and shall be able to identify problems in financing areas of the company and solve them.

UNIT –I

Financial management –Meaning and Nature –Scope of Finance, Objectives of Financial management –Profit maximization and wealth maximization –Finance Functions –Role of Finance manager.

UNIT –II

Cost of Capital –Meaning and Significance of Cost of Capital, Calculation of Cost of debts, Equity shares, Preference shares and Retained earnings –Leverages -concept and Importance, Operating leverage, financial leverage and combined leverages.

UNIT –III

Capital structure –Meaning and Feature, Theories of Capital Structure –Factors Determining Capital Structure.

UNIT-IV

Investment Decision –Nature of Investment Decision, Importance, Kinds of Investment Decision, and Capital Budgeting –Evaluation Techniques –Pay back Period, NPV, IRR and ARR.

UNIT –V

Dividend Policy and Theories –M M Hypothesis –Gordon Model –Walter Model. Working capital – concept – types – factors determining working capital – working capital cycle (Theory only)

Note: Theory - 60%, Problem - 40%

Text book:

1. Dr. A. Murthy, Financial Management, Margham Publications, Chennai, 2018.

Reference Books:

- 1.Khan-M.Y. and Jain, FM Test and Problems,Tata McGraw Hill Co.
- 2.Pandey I.M Financial Management, Vikas Publications.
- 3.Prasanna Chandra –FM Theory and practice–Tata Mc Graw Hill Co.
- 4.Sharma R.K and Shashi K. Gupta –Financial Management, Kalayani Publishers.
- 5.Srivastara R.M. Financial Management–Pragati Prakashan, Meerat.
- 6.Knlkarni & Satyaprasad -Financial Management –Himalaya Publishing House Pvt Ltd.
- 7.Dr. V.R. Palanivelu, Financial Management – S.Chand Publishing, New Delhi-110 055.

Semester - II	PAPER CODE: M16PCC07	Hours / Week: 5
Core: VII	DATABASE MANAGEMENT SYSTEMS	Credits: 4

Objectives:

* To understand the basic concepts and organization of a database and to give the basic knowledge on relational database.

Unit - I

DATABASE SYSTEM: Introduction - Basic Concepts and Definitions – Data Dictionary - DBA - database languages - Database System Architecture - : Schemas, Sub Schemas and Instances - Mapping - Data Models - Types of Database Systems - Relational model: Keys - Relational Algebra.

Unit - II

SQL: Introduction to Data Definition Language, Data Manipulation Language, Transaction control Language, Data control Language- Views - Embedded SQL- Query By Example.

Unit - III

NORMALIZATION: Introduction to database design – functional dependency and decomposition - 1NF- functional dependency - 2NF - transitive dependency- 3NF- BCNF.

Unit - IV

TRANSACTION: Concepts - transaction state - concurrent execution - serializability - recoverability - Concurrency control: Lock based protocols - time - stamped based protocols - validation based protocols.

Unit - V

Parallel Database Systems: Introduction to Parallel databases – Architecture - Key Elements of parallel database processing - query parallelism – distributed database systems - distributed databases - distributed query processing - concurrency control in distributed databases - recovery control in distributed databases.

Text Book:

1. S.K. Singh, “Database Systems Concepts, Design and Applications”, Pearson Edition, 2009.

Reference Books:

1. Abraham Silberschatz, “Database Systems”, McGraw Hill International, 2009.
2. C.J. Date, “An Introduction to Database Systems”, 6th Edn, Addison Wesley Publishing Company, New York, 2007.

Semester - II	PAPER CODE: M16PCCP02	Hours / Week: 3
Core	PRACTICAL - II - SQL	Credits: 2

1. Table creation & data insertion, deletion & updation
2. DDL commands to create, alter, truncate and delete
3. DML: Aggregate functions, set operations & nested queries
4. Creating a view: Insertion, deletion through view
4. PL/SQL - block using cursors
5. Functions
6. Procedures
7. Trigger

Semester - II	PAPER CODE: M16PCCP03	Hours / Week: ---
Core	PRACTICAL - III - CORPORATE TRAINING	Credits: 1

GUIDELINES FOR CORPORATE TRAINING

GENERAL INSTRUCTION:

- Complete the Corporate Training sincerely meticulously, vigilantly and in time.
- Send the joining Report in time duly signed, with date by the competent authority of the Organization and you are spending a minimum of 15 days in the organization.
(I Semester vocation)
- Study the entire organization carefully with special emphasis on the topic selected/assigned problem.
- Collect all the data and information required to complete the project. A true & real outcome of this in.
- Corporate Training opportunity should be an offer for a managerial post in the organization .This will bring name and fame to our institution and add weight age to your own bio-data.
- Do maximum readings of journals, periodicals etc. to improve your understanding of the subject.
- If two or more students are placed in the same organization, make sure that there is no duplication of matter and title of the project, which may lead to copy in and is highly objectionable.
- You require minimum of 10 seating with the concerned guide at the institute before finalization of report.
- Do not bind the report unless authorized by the guide

OTHER INSTRUCTIONS:

- Generally, each typed page should contain 30 to 35 lines (i.e.150 to 200 words).
- Corporate Training report should be in 30-40 pages
- Students are required to submit three copies of the report.
College copy (with originals)
Institute copy.
Student's copy (for his own record)

Semester - II	PAPER CODE: M16PCCE04	Hours / Week: 5
Elective - II (A)	ADVANCED BUSINESS STATISTICS	Credits: 4

Objectives:

- To understand the concepts and Techniques of Business Statistics.
- To understand the use of Statistical Tools for Research and Business
- To train the students for Projects using different tools.

UNIT-I

Partial correlation - **Partial correlation coefficient** - Partial correlation in case of three variables - Multiple correlation.

UNIT-II

Theory of probability-probability rules - **Bayes theorem** - Probability distribution - Characteristics and application of Binomial, Poisson and normal distribution

UNIT-III

Sampling - sampling Distribution- sampling error-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 (Simple problems).

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 Book:

1. S P Gupta, Statistical methods, Sultan chand & Sons, 2000, New Delhi

Reference Books:

1. D C Sancheti and V K Kapoor, Business statistics, Sultan Chand and sons, New Delhi
2. J.K.Sharma, Business Statistics-Pearson Education
3. Richard I Levin and David S. Rubit, Statistics for management, 7th Edition, Pearson education, New Delhi, 2002
4. Business statistics and operations research, Dr D Joseph Anbarasu, Lintech press Trichy

Semester - II	PAPER CODE: M16PCCE05	Hours / Week: 5
Elective - II (B)	E-COMMERCE	Credits: 4

Objectives:

- To enable the student to understand basics of E-Commerce
- To gain a practical orientation to E-Commerce and E-Business management.

Unit I

Introduction to E-commerce

Meaning and concept - E-commerce v/s Traditional Commerce- E-Business & E-Commerce - History of E-Commerce - EDI - Importance, features & benefits of E-Commerce - Impacts, Challenges & Limitations of Ecommerce - Supply chain management & E -Commerce.

Unit II

Business models of E-Commerce

Business to Business - Business to customers - customers to customers - Business to Government - Business to employee - E-Commerce strategy - Influencing factors of successful E- Commerce - E-Business Infrastructure - The internet - Intranets and Extranets - World Wide Web - Voice over IP (VoIP) - The Internet Standards - The HTTP Protocol - Audio and Video Standards -Managing E-Business Infrastructure - Web services and Service oriented architecture - (SOA) - New access devices - future of the internet infrastructure.

Unit III

Marketing strategies & E-Commerce

Website - components of website - Concept & Designing website for E - Commerce - Corporate Website - Portal - Search Engine - Internet Advertising - Emergence of the internet as a competitive advertising media- Models of internet advertising - Weakness in Internet advertising - Mobile Commerce.

Unit IV

Electronic Payment system

Introduction - Online payment systems - prepaid and postpaid payment systems - e- cash, e-cheque, Smart Card, Credit Card, Debit Card, Electronic purse - Security issues on electronic payment system - Solutions to security issues - Biometrics - Types of biometrics.

Unit V

Legal and ethical issues in E-Commerce

Security issues in E-Commerce - Regulatory frame work of E-commerce.

Reference Books:

1. Turban, Efraim, David King et. el.: Electronic Commerce: A Managerial Perspective, Pearson Education Asia, Delhi.
2. Dave Chaffey: E-Business and E-Commerce Management, Pearson Education.
3. Kalakota, Ravi: Frontiers of Electronic Commerce, Addison - Wesley, Delhi.
4. Rayport, Jeffrey F and Jaworksi, Bernard J: Introduction to E-Commerce, Tata McGraw Hill, New Delhi.
5. Smantha Shurety,: E-Business with Net Commerce, Addison - Wesley, Singapore.

Semester - II	PAPER CODE: M16PCCE06	Hours / Week: 5
Elective - II (C)	MANAGEMENT OF MULTINATIONAL CORPORATIONS	Credits: 4

Objectives:

1. To provide an understanding of International Business and the management of Multinational Corporations (MNCs).
2. To enlighten students about the functional areas of MNCs. Environment

Unit I: Overview of Multinational Corporations (MNCs)

MNCs- Meaning- Nature- India's presence- Goals- Fundamental goals of host governments- Defenders and critics of MNCs- Action plans to make MNCs acceptable- Barriers to Trade- The case for Protectionism- India's foreign trade policy.

Unit II : International Operations Management

International Operations Management: Meaning- Nature- Comparison with Domestic Operations Management- Competitive advantage- Corporate strategy- Strategic Issues.

Unit III: International Marketing Management

International Marketing- Domestic Marketing Vs International Marketing- Benefits of International marketing- Major activities- International Market assessment- International product strategies- Brand decisions- Promotion Issues and Policies- Distribution Issues and Decisions.

Unit IV: International Financial Management and Financing Foreign Trade

Nature- Comparison with domestic financial management- Factors affecting MNCs' efforts to maximize returns- Environment and Scope of International Financial Management; Payment Terms in Foreign Trade- Documents in International Trade- Financing Techniques in Foreign Trade- Export financing and Institutional Support- Countertrade- Institutional support for foreign trade.

Unit V : International Human Resource Management

Nature- Growing Interest in IHRM- Comparison between DHRM and IHRM – Managing International HR activities- The expatriates- International assignments for women.

Text Book:

1.Aswathappa. S, *International Business*, McGraw Hill Higher Education, Fifth Edition 2012, New Delhi

Reference Books:

1. Thakur, Manab, Gene E. Burton, and B.N. Srivastava, *International Management- Concepts and Cases*, Tata McGraw Hill, New Delhi.
- 2.Francis Cherunilam- *International Business*, Wheeler Publishing New Delhi .

Semester - II	PAPER CODE: M16PMAED1 EDC - QUANTITATIVE APTITUDE (OFFERED BY MATHEMATICS DEPARTMENT TO M.COM - CA COURSE)	Hours / Week: 4
EDC		Credits: 4

Objectives:

- To Improve the Students Aptitude skills.
- To Prepare students to pass out Various Competitive Examinations.

Unit I

Numbers, L.C.M and H.C.F of numbers.

Unit II

Simplification, Square roots and Cube Roots , Average.

Unit III

Problems on numbers, problems on Ages.

Unit IV

Percentage, Profit and Loss.

Unit V

Ratio and Proportion, Partnership.

Text Books:

1. R.S.Aggarwal, Quantitative Aptitude for competitive Examination, S.Chand and company Ltd,152,Anna salai,Chennai.
2. Praveen, Quantitative Aptitude and Reasoning, PHI P.Ltd

Semester - II	PAPER CODE: M16PHR01 HUMAN RIGHTS (COMMON FOR ALL COURSES)	Hours / Week: 2
HR		Credits: 2

UNIT - I

Definition of Human Rights- Characteristics - Classifications – Theories of Human Rights.

UNIT - II

Universal declaration of Human Rights – Preamble of the General Assembly – The International Covenant on civil and political rights – International Convention on economics- Social and cultural rights.

UNIT - III

Constitutional guarantee on Human Rights - Fundamental rights – Directive principles – Civil and political rights.

UNIT - IV

Economic rights – Rights to work – Right for adequate wages – reasonable hours of work – Conventions on Freedom of associations – Convention on the abolition of forced labour.

UNIT - V

Economic rights – Children's rights – Educational rights – Right of inheritance – Right of divorce- Violation of human rights and the U.N.O.

Semester - II	PAPER - XII	Hours / Week:
EDC	EDC- EXECUTIVE COMMUNICATION (OFFERED TO THE OTHER DEPARTMENTS)	Credits:

Objectives:

- To help the students to learn the principles and practices of effective business communication.
- To enable the students to learn the tactics, techniques and tools of effective communication.

UNIT I

Business Communication - Introduction - Objectives - Media of Communication - Principles of Communication - Non-Verbal Communication - Barriers to Communication.

UNIT II

Organizational Communication - Downward - Upward - Horizontal –Informal Communication - Email as a means of Communication.

UNIT III

Need - Functions and kinds of Business Letter - Essentials of an effective business letter - layout - Enquiries and replies - Complaints -Collection letter - Circular letter -Sales letter - Bank correspondence –Insurance correspondence.

UNIT IV

Report Writing - Meaning - Importance of reports - Characteristics of a good report - Preparation of report - Report by individual - Report by Committee.

UNIT V

Presentation Skills - Introduction - Objective - Planning - Preparation- Practice and rehearsal - Making the presentation.

Text Books:

1. Rajendra Pal, J.S. Kolharlli, (2008), Essentials of Business Communication, Sultan Chand & Sons, New Delhi.

Reference Books:

1. Sharma, Business Correspondence & Report Writing, (2008), Tata Mcgraw-hill Education (India) Ltd., New Delhi.
2. Reddy, Appannaiah , Nagaraj & Raja Rao- Himalaya Publishing House, 2009.

Semester - III	PAPER CODE: M16PCC08	Hours / Week: 6
Core: VIII	INDIRECT TAXES	Credits: 4

Objectives:

To provide basic knowledge and equip students with application of principles and provisions of Service Tax, VAT, Central Excise, and Customs Laws.

UNIT – I

Definition of tax and Indirect Tax – Indirect Tax Merits & Demerits – Direct Taxes advantages and disadvantages – Different between Direct Tax and Indirect Tax.

UNIT -2

Central Excise Act- objectives – **Levy if excise duty – MODVAT-CENVAT**-Distinction between excise duty and sales Tax.

UNIT -3

Customs act- Objectives – **Types- Exemption** – Powers to prohibit import and Export of goods.

UNIT -4

Central sales Tax act – objectives- Interstate Trade of commerce – different between Interstate and Infrastate Trade -procedure for Levy and collection.

UNIT -5

Value add Tax – objectives- Merits and Demerits – Regulations of dealers – Exempted goods under VAT.

Theory only

Text Books:

1. Indirect tax – Dr. V. Balachandran
2. Indirect tax – T.S. Reddy & Y. Hari Prasad Reddy,

Reference Books:

1. Business Taxation – Dinkar Pagre
2. Indirect Tax – M.S. Govathan, Sitharaman
3. Indirect Tax – V.S. Patey.

Semester - III	PAPER CODE: M16PCC09	Hours / Week: 6
Core: IX	ADVANCED COMPANY ACCOUNTS	Credits: 5

Objective:

On Completion of the course, the learner shall know the process of Accounts used in the joint stock companies and shall be able to solve accounting issues of company.

UNIT – I

Share - Issue of share – Forfeiture of share – Reissue of Share – Underwriting of Share

UNIT – II

Alteration of share capital & internal re-construction

UNIT – III

Profit prior to Incorporation – Final accounts

UNIT – IV

Alteration of external re-construction

UNIT – V

Accounting of Banking Companies

Text Book:

1. T.S. Reddy and A. Murthy, Corporate Accounting, Margham Publications, Chennai.

Reference Books:

1. R.L. Gupta & M. Radhaswamy, 2011, Corporate Accounting, Sultan Chand & Sons, New Delhi.
2. S.P. Jain & K.L. Narang, 2009, Advanced Accountancy Volume II, Kalyani Publishers, New Delhi.
3. S.N. Maheshwari & S K Maheshwari, 2011, Financial Accounting, Vikas Publishing House Pvt. Ltd., New Delhi.
4. Shukla MC, Grewal TS & Gupta SC, 2012 Advanced Accounts Volume II, S. Chand & Company Ltd., New Delhi.

Semester - III	PAPER CODE: M16PCC10	Hours / Week: 5
Core: X	MODERN MANAGEMENT PRACTICE	Credits: 4

Objective:

The course aims to provide basic knowledge to the students about the organisation and management of a business enterprise.

UNIT-I

Modern Management –future-challenges-, managerial functions, social responsibility and business decisions. **Globalization-meaning, objectives, advantages, compensation management.**

UNIT-II

Global business environment, WTO-Objectives ,principles, advantages. GATT-Trade principles, difference between WTO and GATT. Joint ventures, mergers and acquisitions, foreign trade-export-import management.

UNIT-III

MNC Companies-meaning, definition, role in economic development difference between MNC AND TNC Companies.ethics- need for ethics in business, business ethics, benefits of business ethical considerations.

UNIT-IV

SWOT Analysis, ETOP Analysis, QUEST Technique, financial analysis, benchmarking-futures, kinds of benchmarking- steps involved in benchmarking practices in india, project management

.UNIT-V

Knowledge management,- knowledge sharing, mentoring-team rewards, decision making-definition- futures- types, BPR –meaning –definition, role of women in management, motivation, harmony-selection of personal for employment.

TEXT BOOK:

Dr. L. Natarajan – Advanced Management Theory, Margham Publications, Chennai.

Semester - III	PAPER CODE: M16PCC11	Hours / Week: 5
Core: XI	OBJECT ORIENTED PROGRAMMING WITH C++	Credits: 4

UNIT – I

Principles of Object Oriented Programming:- Basic Concepts of OOP – Benefits of OOP – Applications of OOP – Beginning with C++: What is C++ - Structure of C++ Program – A Simple C++ Program – Creating the Source File – Compiling and Linking – Applications of C++

UNIT – II

Elements of C++: Tokens – Keyword – Identifier and Constants – Symbolic Constants - Basic Data Type: User – Defined Data Types – Derived Data Types – Variables: Declaration – Initialization and Reference – Operators in C++ - Scope Resolution Operator – Member Dereferencing Operators – Memory Management Operators – Manipulators – Type Cast Operator -Expressions and their Types – Special Assignment Expressions – Control Structures

UNIT – III

Functions in C++: The Main Function – Prototyping – Call by Reference – Return by Reference – Inline Functions – Default Arguments – const Arguments – Recursion - Function Overloading – Friend and Virtual Functions – Classes and Objects – Constructors and Destructors: Constructors – Parameterized and Multiple Constructors – Constructors with Default Arguments – Dynamic Initialization – Copy and Dynamic Constructors - Destructors

UNIT – IV

Operator Overloading: Defining – Unary and Binary Operator Overloading – Manipulation of Strings – Rules for Overloading – Type Conversion – Inheritance Extending Classes: – Defining Derived Classes – Single Inheritance – Multilevel Inheritance – Multiple Inheritance – Hierarchical Inheritance – Hybrid Inheritance – Virtual Base Classes – Abstract Base Classes

UNIT – V

Templates: Class Templates – Class Templates with Multiple Parameters – Function Templates – Functions Templates with Multiple Parameters – Overloading of Template – Member Functions – Non Type Template Arguments – Exception Handling: Basics of Exception Handling – Exception Handling Mechanism – Throwing and Catching Mechanism – Specifying Exceptions – Exceptions in Constructors and Destructors – Exceptions in Operator Overloading Functions

Text Book:

1. “Object Oriented Programming with C++”, E Balagurusamy, Tata McGraw-Hill Publish, 6th Edition, 2013.

Reference Books:

1. “C++, The Complete Reference”, Herbert Schildt, 4th Edition, TMH.
2. “Programming with C++”, D. Ravichandran. TMH, 4th Edition, 2011

Semester - III	PAPER CODE: M16PCCP04	Hours / Week: 3
Core	PRACTICAL - IV - OBJECT ORIENTED PROGRAMMING WITH C++	Credits: 2

List of Practical's

1. Write a C++ program for Student Information using Class and Objects
2. Write a C++ program for Arithmetic Operations using Inline Function
3. Write a C++ program to Calculate the Leap Year using Friend Function
4. Write a C++ program the area of Rectangles and Circle using Virtual function
5. Write a C++ program to find a Empty Constructor using Constructor and Destructor
6. Write a C++ program to find the area of Square and Rectangle using Function

Overloading

7. Write a C++ program to find a Student Database using Single Inheritance
8. Write a C++ program to create the Student Enrollment using Hybrid Inheritance
9. Write a C++ program to create Function Template using Template Concept
10. Write a C++ program Throwing an Exception using Exception Handling

Semester - III	PAPER CODE: M16PCCE07	Hours / Week: 5
Elective - III (A)	ORGANIZATIONAL BEHAVIOUR	Credits: 4

Objectives:

The objective of the course is to develop a theoretical understanding among students about the structure and behaviour of organization as it develops over time. The course will also make them capable of realizing the competitiveness for firms.

UNIT – I

Concept – nature – features – importance – role of OB

UNIT – II

Perception components – features – factors models learning – process – models - types and techniques.

UNIT – III

Personality – determinants – development – measurement. Attitudes and values – nature – components

UNIT – IV

Communication – functions – process – barriers – forms, stress management – forms stages – causes effects.

UNIT –V

Organization change – goals – approaches – perspectives, organizational culture – characteristics – types – functions – measurement

Text Book

1. OrganisationalBehaviour – SankaranMargham Publication

References:-

1. Uma sekaran–OrganisationalBehaviour– Tata
2. Saiyadain -OrganisationalBehaviour – Tata
3. Sekaran-OrganisationalBehaviour – Tata
4. L.M. Prasad - OrganisationalBehaviour - - Sultan chand& sons
5. M.N. Mishra – OrganisationalBehaviour – Vikas
6. K. Aswathappa –OrganisationalBehaviour – Himalaya
7. John. M.I. Vancevich Management andOrganisationalBehaviour – Tata

Semester - III	PAPER CODE: M16PCCE08	Hours / Week: 5
Elective - III (B)	INTERNATIONAL BUSINESS	Credits: 4

Objectives:

1. To gain the conceptual clarity of the aspects of international trade and finance
2. To examine the broad pattern of changes in the international business policy
3. To examine the business implications of international economic environment

Unit 1 International Business

International Business - Globalization - Forces, Meaning, dimensions and stages in Globalization - modern theories of International trade - Trade Blocks – emerging economies.

Unit 2 International Business Environment and Entry

Meaning - Political, Social and Economic - Cultural and Ethical factors affecting international business- Responsibilities of International Business – Trading Environment of International Trade - Tariff and Nontariff Barriers

Unit 3 International Marketing

International Marketing-Meaning – features -Need and Problems – reasons for international Marketing - Entry strategies - Market selection.

Unit 4 International Financial Markets and Instruments

Introduction to International Financial Markets - Balance of Trade and Balance of Payment - International Monetary Fund, Asian Development Bank and World Bank - Financial Markets and Instruments - Introduction to Export and Import Finance - Methods of payment in International Trade

Unit 5 International Business Regulations

Bilateral and Multilateral Trade Laws - World Trade Organization - Seattle and Doha round of talks - Dispute settlement mechanism under WTO - Problems of Patent Laws - International convention on competitiveness

Text Books

1. Paul Justin, *International Business*, 5th Edition, Prentice Hall of India vPt. Ltd. , New Delhi, 2011
2. Keegan Warren J. and Green Mark C., *Global Marketing*, 4th Edition, Prentice Hall/ Penguin Books Ltd., 2009

Reference Books:

1. Graham John L, Salwan Prashant, Cateora Philip R, *International Marketing*, 13th Edition, Tata McGraw-Hill Education, 2008
2. Varshney R. L. & Bahattacharya.B., *International Marketing Management-An Indian Perspective*, 24th Edition, Sultan Chand & Sons, New Delhi, 2012

Semester - III	PAPER CODE: M16PCCE09	Hours / Week: 5
Elective - III (C)	CUSTOMER RELATIONSHIP MANAGEMENT	Credits: 4

Objective:

To provide a thorough understanding of customer – retailer relationship and the ways to manage it.

UNIT – I

Relationship Marketing – Overview, Meaning – Basis of Building Relationship – Customer Lifetime Value – Conflict Management and Customer Retention.

UNIT- II

CRM – Evolution, Meaning, Definition, Objectives, and Benefits – Relationship between CRM & Technology – Creating a CRM culture – Building blocks of CRM – CRM Strategies – Types of CRM.

UNIT – III

Planning CRM Project – General Business Goals and Objectives – Framework of Successful CRM – CRM: Implementation Steps – Role of CRM and Employees, the HCRM Model, Way Forward.

UNIT – IV

Sales Force Automation (SFA) – Overview, Strategic Advantages, Disadvantages, SFA at Inception and Today – Call centre – Objectives, Classification, Functionality, Developments, CRM & Data Warehousing – Steps, Information Processing – Data Mining Technology and Process.

UNIT – V

CRM Marketing Initiatives – What is ECRM? – Levels, ECRM Tools – Difference between CRM and ECRM – CRM: Opportunities, Challenges and Ways to avoid Pitfalls.

Text Book:

1. Dr. K. Govinda Bhat, Customer Relationship Management, Himalaya Publishing House, 2010 Edition.

Reference Book:

1. S.Shajahan – Relationship Marketing, McGraw Hill, 1997, 2.Paul Green Berg – RCM, Tata McGraw Hill, 2002.

Semester - IV	PAPER CODE: M16PCC12	Hours / Week: 6
Core: XII	HUMAN RESOURCE MANAGEMENT	Credits: 4

Objectives:

1. To understand the nature of human resources and its significance to the organization
2. To learn about the various mechanisms in HRM that contributes to the competencies of People in an organization
3. To build learning organizations and to become competitive in the changing economic Environment

UNIT – I

HRM – Evaluation – Objectives – Importance – Functions – Role of human resource managers.

UNIT – II

Human Resources Planning - Job analysis – Recruitment- Selection – Training and Development of resources – Job Evaluation.

UNIT – III

Motivation – Meaning – Importance – Theories of motivation, Maslow’s need hierarchy theory – McGregor’s X and Y Theories, Ouchi’s Z Theory, Herzberg’s Two - factors Theory, McClelland’s need Theory – Vroom’s Expectancy Theory

UNIT – IV

Leadership – Leadership styles – Leadership theories.

UNIT - V

Performance of appraisal – Group Dynamics – Organisation Conflicts.

Text Book:

1. Human Resource Management – J. Jayasankar, Margham Publications, Chennai.

Reference Books:

1. Human Resource Management – Aswathappa
2. Human Resource Management - Saiyadain

Semester - IV	PAPER CODE: M16PCC13	Hours / Week: 6
Core: XIII	DIRECT TAXES	Credits: 5

Objectives:

To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act, 1961.

UNIT I

Introduction to Income Tax Act – Definitions – Residential Status – Scope of Total Income – Exempted Incomes U/S 10.

UNIT – II

Computation of Salary Income – Salary items – Allowances – perquisites – Savings eligible for deduction -Calculation of house property income – Annual value – Deductions – Exempted house property incomes.

UNIT – III

Income from business – Expenses allowed – Expenses disallowed – Computation of professional income – Calculation of capital gain – meaning – types – Exempted capital gain.

UNIT – IV

Computation of income from other sources – incomes chargeable under other source – Deductions from other source income – set off and carry forward of losses.

UNIT – V

Deductions from gross total income – Clubbing of income – Income Tax Authorities - Assessment of individual – Rates of Income Tax.

Note: Question Paper shall cover 20% Theory and 80% Problems.

Text Book:

1. Income Tax Law and Practice - T.S. Reddy & Y.S. Hari Prasad Reddy (Margham Publications, Chennai)

Reference Books:

1. Income Tax Law and Practice - V.P.Gaur & D.B. Narang (Kalyani Publishers)
2. Income Tax Law and Practice - Dr. H.C. Mehrotra & S.P. Goyal (Satiya Bhava Publication, Agra)
3. Income Tax Law and Practice 2008-09 - Hariharan (McGraw-Hill Educations (India) Ltd.
5. Income Tax Law and Practice - Dr. Vinod K.Sighania (Taxmann Publications, New Delhi)

Semester - IV	PAPER CODE: M16PCC14	Hours / Week: 6
Core: XIV	CYBER LAWS AND SYSTEM SECURITY	Credits: 4

UNIT - I : Cyber Law : Introduction – Cyberspace – Cyber security – Cyber security Policy – Cyber Crime – Nature of Threat – Enabling People – Information Technology Act – Mission and Vision of Cyber Security Program. **Objectives:** Emerging Trends of Cyber Law-Create Awareness – Areas of Development – International Security on Cyber security. **Intellectual Property Rights-Strategies for Cyber Security:** Strategies – Types of Attack. **Policies to Mitigate Cyber Risks:** Promotion of R&D in Cyber security – Reducing Supply chain Risks – Mitigate Risks through Human Resource Development – Creating Cyber security Awareness – Implementing a Cyber security Framework. **Network Security:** Types of Network Security Devices – Antivirus – Content Filtering- Intrusion Detection System. **Signatures:** Digital Signature – Electronic Signature –Digital Signature to Electronic Signatures.

UNIT - II: Cyber Security: Understanding the Cyber security Landscape: The State of Today’s Intrusions- Targeted Intrusions-Dots, DDots & botnets –Advanced persistent threats- The Changing Face of Cybercriminals. **The Role of Malware in Cyber attacks:** Recognizing Key Characteristics of Advanced Malware- Understanding Modern Cyber-attack Strategy- Key Security Lessons and Opportunities. **Why Traditional Security Solutions Fail to Control Advanced Malware** :Rapidly Expanding Attack Vectors - A Lack of Visibility- Signature Avoidance -Targeted Malware- Traditional Network Controls Are Ineffective – Crossing Legacy Security Silos – Integrating multidisciplinary solutions.

UNIT - III: What Next-Generation Security Brings to the Fight: The Next-Generation Firewall- Preventing Infection with Next-Generation Firewalls-Finding Infected Hosts with Next Generation Firewalls. **Creating Advanced Threat Protection Policies:** Safe Enablement through Smart Policies- Addressing Mobile and Remote Users. **Ten Things to Look for in a Cyber security Solution:** Enforce Allowed Interactions Between Your Data and Users- Identify Threats Everywhere and Always- Protect Data at Multiple Stages in the Attack Lifecycle-Outsmart Threats Designed to Outmaneuver Security Tools-Translate New Intel into Protections in Security Policies-Get Intel and Protection against the Latest Attacks- Enable Quick and Accurate Mitigation-Coordinate Actions across Individual Security Technologies.

UNIT - IV: Web Attacks: Introduction - Pillaging the Browser -Man in the Middle - Password Attacks- Burp Suite Web Proxy - Burp Suite Brute Force Password Attacks -Custom Password Attacks- Defending Against Password Attacks –Slowloris- Heartbleed

UNIT - V: Firewalls: Introduction- Network Firewalls -Virtual Networking -IPFire - Installing IPFire - IPFire Initial Configuration - Network Traffic Rules -Configuring the Network- Egress Filters and Proxies-IPFire Features-Attacks through a Network Firewall-Attacks from the DMZ Attacking the Internal Network -Bypassing the Firewall.

Text Books:

- 1) Cyber Security for Dummies by Lawrence C. Miller, CISSP, Palo Alto Networks 2nd Edition, 2016
- 2) Cyber Operations Building, Defending, and Attacking Modern Computer Networks by Mike O’Leary, Apress, 2015

Reference Book:

- 1) Denzyl. P. Dayal – Cyber Terrorism and Hoaxes and Law Enforcement, Dominant publishers and Distributors, First Edition, 2005

Semester - IV	PAPER CODE: M16PCCPR1	Hours / Week: 6
Core	PROJECT	Credits: 4

MARKS ALOTTED

Internal - 25

External - 75

Total - 100

GUIDELINES FOR PROJECT WORK:

(a) Topic:

The topic of the project work shall be assigned to the candidate before the end of third semester (Based on Internship)

(b) No. of copies of the Project Report:

The students should prepare four copies of the project report and submit the same for the evaluation by Examiners. After evaluation one copy is to be retained in the college library and one copy can be returned to the student.

(c) Format to be followed:

The formats / certificate for project report to be submitted by the students are given below:

Format for the preparation of project report:

(a) Title page

(b) Bonafide Certificate

(c) Acknowledgement

(d) Table of contents

(e) Text of the project

(f) Bibliography

(g) Appendix

Semester - IV	PAPER CODE: M16PCCE10	Hours / Week: 6
Elective - IV (A)	SERVICE MARKETING	Credits: 4

Objectives

1. To enable the students to understand the essentials of services marketing
2. To highlight the significance and strategies of services marketing
3. To familiarise the students with service marketing techniques

UNIT – I

Meaning, Definition of services – Difference between goods and services – Characteristics of services – Significance of service marketing – Reasons for the growth of the service sector – Classification of service.

UNIT – II

Service Marketing mix: Meaning – Definition – Characteristics – Elements of service marketing mix. **People in service Marketing mix:** Service personnel – Contact personnel – Support Personnel – Role of frontline employees.

UNIT - III

Quality of service: Quality of service dimensions – Gap analysis – Causes of customer gap. **Location of Services:** Location – Factors to be considered in choosing a service location – Classification of services by location.

UNIT – IV

Marketing of Service: Financial Services – Banking – Characteristics of marketing of financial services – Marketing mix of financial services. Insurance marketing – Significance of segmentation to the insurance business – Marketing mix for insurance companies.

UNIT – V

Health services – Marketing mix for hospitals – Factors leading to the growth of health care in India. Tourism Services – Users of tourism services – **Marketing mix for Tourism.**

Text Book:

Services Marketing - Dr. L. Natarajan, Margham Publications, Chennai.

Reference Book:

1. Jha, S. M., Services Marketing, Himalaya Publishing House

Semester - IV	PAPER CODE: M16PCCE11	Hours / Week: 6
Elective - IV (B)	BUSINESS ENVIRONMENT	Credits: 4

UNIT – I

Concept of Business Environment- Significance-Types of Environment-External and Internal – Inter - Relationship between economic and non-economic environment-Impact of environment on business and Strategic Decisions - Culture and business - Social Responsibilities of Business .

Unit-II

Industrial Policies and Regulations - New Industrial Policy 2013 - Public, Private, Joint and Co-operative Sectors - Privatization and Disinvestment - Ways of Privatization - Benefits and Arguments against Privatization - Privatization in India.

Unit-III

Economic Systems – Meaning – Characteristics -Types of economic systems - Capitalism-Socialism-Mixed economy - Economic planning - Nature, Scope and Significance of Economic Planning in India - Achievements and Failures of Economic Planning.

Unit-IV

Technological environment - Factors - Governing - Technological Environment - Management of Technology - Patents and Trademarks - Financial Institution in India- IFCI- ICICI-IDBI-IIBI-SIDBI-SFC's.

Unit-V

Globalisation - Meaning and Dimensions - Features of Current Globalisation - Essential Conditions for Globalisation - Globalisation of Indian business - Foreign Direct Investment - Concept, Advantages, Disadvantages and Determinants- India's policy towards FDI - Multinational Corporation – Meaning - Merits and Demerits - Control over MNC's-MNC in India.

Reference Books:

1. Business Environment - Francis Cherunilam, Himalaya Publishing House, Mumbai.
2. Business Environment - Dr.C.B.Gupta, Sultan Chand & Son, New Delhi
3. Multinational Corporations - Gupta.N.S, McGraw – hill Lnc, US.
4. Investment and Securities Markets in India - V.A.Avadhani, Himalaya Publishing House, Mumbai.

Semester - IV	PAPER CODE: M16PCCE12	Hours / Week: 6
Elective - IV (C)	RETAIL MANAGEMENT	Credits: 4

UNIT-I INTRODUCTION

An overview of Global Retailing- Challenges and opportunities – Retail trends in India- Socio economic and technological influences on retail management – Government of India policy implications on retails.

UNIT-II RETAIL FORMATS

Organized and unorganized formats – Different organized retail formats – Characteristics of each format- Emerging trends in retail formats – MNC's role in organized retail formats.

UNIT-III RETAILING DECISIONS

Choice of retail locations – internal and external atmospherics – positioning of retail shops – building retail store Image – Retail service quality management – Retail Supply Chain Management – Retail Pricing Decisions, Merchandising and category management – buying.

UNIT-IV RETAIL SHOP MANAGEMENT

Visual Merchandise Management – Space Management – Retail Inventory Management – Retail accounting and audits – Retail store brands – Retail advertising and promotions – Retail management Information Systems- Online retail – Emerging trends.

UNIT-V RETAIL SHOPPER BEHAVIOUR

Understanding of Retail Shopper Behavior- Shopper Profile Analysis – Shopping Decision Process – Factors influencing retail shopper behavior- Complaints Management- Retail Sales force management- Challenges in India.

Text Books:

1. Michael Havy, Baston, Aweltz and Ajay Pandit, Retail Management, Tata Mcgraw Hill, Sixth Edition, 2007.
2. Ogden, Integrated Retail Management, Biztantra, India 2008.

References Books:

1. Patrick M, Dunne and Robert F Lusch Retailing, Thomson Learning, 4th Edition 2008.
2. Chetan Bajaj, Rajnish Tow and Nidhi V. Srivatsava, Retail Management , Oxford University Press 2007.
3. Swapna Pradhan, Retail Management Text and Cases, Tata McGrawHill, 3rd Edition,2009.
4. Dunne, Retailing, Cengage Learning, 2nd Edition 2008.
- 5 Ramkrishnan and Y.R. Srinivasan , Indian Retailing Text and Cases, Oxford University Press 2008.
6. Dr. Jaspreet Kaur, Customer Relationship Management, Kogent solution.