ARULMIGU PALANIANDAVAR ARTS COLLEGE FOR WOMEN
(AUTONOMOUS)
(Accredited with B++ by NAAC)
(Affiliated to Mother Teresa Women's University, Kodaikanal)
PALANI

SYLLABUS FOR

MASTER OF COMMERCE (CA)

UNDER

CHOICE BASED CREDIT SYSTEM

For 2011 Entrants

ARULMIGU PALANIANDAVAR ARTS COLLEGE FOR WOMEN
(AUTONOMOUS)
(Accredited with B++ by NAAC)
(Affiliated to Mother Teresa Women's University, Kodaikanal)
PALANI

BOARD OF STUDIES MEETING - 25.04.2011

M.Com(CA)., and M.Phil.,

(2011-2012)

Chairman	:	Dr.G.Themozhi, Principal.
Subject Experts	:	**1.** Dr.P.MaruthuPandian N.G.M College, Pollachi
		2. Dr.M.MuthuPandi Sourashtra College, Madurai
		3. Dr.A.Kaboor N.G.M College, Pollachi
University Nominee	:	Dr.S.ValliDevasena
Alumnae	:	Dr.A.Latha L.R.G Govt. ArtsCollege, Tirupur.
Members	:	1. Mrs. K.Sivagami 2.Mrs.N.Mahalakshmi 3. Ms. D.Pathmapriya 4. Ms. P.Karthiga Rani 5. Ms. D.Jayakkodi 6. Ms. P.Jayaselvi 7. Ms. M.Manimekalai 8. Ms. P.Deepa 9. Ms. P.UmaMaheswari 10. Ms. A.Maheswari 11. Ms. S.Mahalakshmi 12. Ms. M.Manju

1. OBJECTIVES

The course is intended for the students who have completed the first degree programme at university level, to impart theoretical and skill based knowledge in the area of Commerce and Computer Application. The course content is designed suitably so as to provide core knowledge in Commerce. Further, to meet the needs of globalised competitive world, skill development in the application of computer is provided by offering two computer papers in each semester. Moreover, realizing the importance of the research in higher education, project is included in the curriculum.

2. ELIGIBILITY FOR ADMISSION OF THE COURSE

Admission to M.Com(CA)., course is open to candidates with a Bachelor Degree in Commerce, Management, Corporate Secretaryship, Computer Application and Economics of Mother Teresa Women's University or any other University.

Minimum percentage of marks:

SC/ST Candidates - 50%

Other Candidates   - 55%

3. DURATION OF THE COURSE

The course covers a period of two years comprising of four semesters with two semesters per year. For each semester, there is 90 instructional days and examination shall be conducted at the end of each semester for the respective subjects.

4. MEDIUM OF THE INSTRUCTION : English

5. SUBJECT OF THE STUDY   : As given in Appendix – A

6. SCHEME OF THE EXAMINATION

Examination for each subject includes both Internal and External. Internal Examination will be for 25 marks and External Examination will be for 75 marks. Examination for each subject has a duration of three hours.

7. ELIGIBILITY FOR P.G. DEGREE

Candidates will be eligible for M.Com(CA)., degree, if they

➢ Candidates require 75% of attendance to attend the semester exam.

➢ Three internal examinations will be conducted and the average of best two will be considered for consolidation.

➢ Project work (Computer Based) is compulsory which carries 100 marks. A student should select a topic for the project work in the beginning of the third semester and submit the report at the end of that semester. Project report shall be valued and Viva-voce examination will be considered by an external examiner.

➢ One month summer placement training is compulsory for successful completion of the M.Com(CA)., course. The practical training is essential to expose the students to the real life work situation and strengthen the conceptual knowledge gained in the class room. The practical training is arranged during the summer vacation after the second semester. Every candidate should submit the report at the end of the third semester and the report shall be valued and Viva-voce examination will be conducted by an internal examiner.

8. EVALUATION

Evaluation of the candidates shall be made by internal and external assessment which is in the ratio of 25:75.

The break-up of marks for the internal assessment shall be us under:

1. Test   -   15
2. Assignment   -   5
3. Seminar   -   5

9. **PASSING REQUIREMENT**
   - For each paper the passing minimum is 50 per cent (no internal minimum).
   - To complete the course, the students should secure the prescribed credits i.e., 90 credits.

10. **PROVISION FOR DISSERTATION WORK**

Evaluation:

Report = 80 : Viva-voce = 20.

11. **SUMMARY EXAMINATION**

Core   : Three Hours (Maximum Marks :75)

Part A   : Answer any 5 out of 8 questions. (Open choice pattern)
                                5 x 5 = 25 Marks

Part B   : Answer the following (Either or pattern)
                                5 x 10 = 50 Marks

Changes were introduced Question Pattern after receiving representation from students. The changed question pattern was approved by the board of studies members (By circulation). The revised question pattern was implemented from the second semester onwards.

Revised question pattern

Core   : Three Hours (Maximum Marks :75)

Part A   : Answer any 3 out of 5 questions. (Open choice pattern)
                                3 x 5 = 15 Marks

Part B   : Answer the following (Either or pattern)
                                5 x 12 = 60 Marks

ARULMIGU PALANIANDAVAR ARTS COLLEGE FOR WOMEN, PALANI

PG AND RESEARCH DEPARTMENT OF COMMERCE

COURSE STRUCTURE FOR THE PROGRAMME UNDER CBCS

M.COM(CA)

(for those who joined in July 2011)

SEMESTER		PAPER NAME	CODE	TEACHING HOURS	CREDIT	MARKS		
						INTERNAL	EXTERNAL	TOTAL
I	Major I	Business Environment		6	5	25	75	100
	Major II	Business Research Methods		6	5	25	75	100
	Major III	Relational Database Management System - Theory		4	2	25	75	100
		Relational Database Management System - Lab		3	2	40	60	100
	Major Elective	Principles of Information Technology		5	4	25	75	100
	Non Major Elective	Statistics for Research		6	4	25	75	100
		Total		**30**	**22**			**600**
II	Major I	Marketing Management		6	5	25	75	100
	Major II	Advanced Corporate Accounting		6	5	25	75	100
	Major III	Computerized Financial Accounting - Lab		4	3	40	60	100
	Major IV	E-Commerce and Web Technology - Theory		5	4	25	75	100
		Web Designing - Lab		3	2	40	60	100
	Major Elective	Human Resource Development		6	4	25	75	100
		Summer Placement Training		-	-	-	-	-
		Total		**30**	**23**			**600**

SEMESTER		PAPER NAME	CODE	TEACHING HOURS	CREDIT	MARKS		
						INTERNAL	EXTERNAL	TOTAL
III	Major I	Financial Management		6	5	25	75	100
	Major II	Object Oriented Programming Software in C++ -Theory		4	2	25	75	100
		Object Oriented Programming Software in C++ -Lab		4	2	40	60	100
	Major III	Visual Basic - Lab		4	2	40	60	100
	Major Elective	Project		6	4	80	20	100
	Non Major Elective	Operations Research		6	4	25	75	100
		Summer Placement Training Report		-	2	-	-	100
		Total		**30**	**21**			**700**
IV	Major I	Security Analysis and Portfolio Management		6	5	25	75	100
	Major II	Financial Markets and Institutions		6	5	25	75	100
	Major III	Income Tax		6	5	25	75	100
	Major IV	Modern Banking		5	5	25	75	100
	Major V	Web Programming - Theory		4	2	25	75	100
		Web Programming - Active Server Pages - Lab		3	2	40	60	100
		Total		**30**	**24**			**600**

Total Marks   : 2500

Total Credits   :   90

I SEMESTER
MAJOR - I
BUSINESS ENVIRONMENT

Sub Code :   **6 hrs/Week**
                                                 90 hrs/Semester
                                                 Credit : 5

Objectives   :

1. To make the students familiar with the changing business environment.
2. To have a clear idea about the global business environment and the factors affecting such environment.

UNIT I   **(18 hrs)**

Business Environment - Meaning – Importance - Factors affecting business environment – Economic, political, legal, social, competitive and technological factors.

UNIT II   **(18 hrs)**

Liberalization of economic policies – Privatization of public sector undertaking – Forms of Privatization – Arguments for and against privatization -Disinvestments – Foreign Exchange Management Act (FEMA).

UNIT III   **(18 hrs)**

Small Scale Sector – Definition – Problems of Small Scale Industries – Incentives to small Scale Sector – Industrial sickness in Small Scale Sector.

UNIT IV   **(18 hrs)**

Social Responsibility of business – Dimensions – Arguments for and against – Social audit - Consumer Protection Act 1986 – Consumer Rights – Consumer Responsibilities – Three tier structure of grievances redressal machinery.

UNIT V   **(18 hrs)**

SEBI – Functions - Guidelines relating to New issues, Rights issue, Bonus shares and Debentures – Multinational Corporations in India – Foreign capital – Need – Forms – Merits and Demerits – Government policy towards foreign capital.

BOOKS FOR REFERENCE

1. Business Environment   : Francis Cherunilam
                                            Himalaya Publishing House, New Delhi.
2. Essentials of Business
           Environment   : Aswathappa
                                            Himalaya Publishing House, New Delhi.
3. Business Policy and Strategic
           Management   : W.F.Glueck
                                            Tata McGraw Hill Publishing Company Ltd,
                                            New Delhi.
4. Business, Government and
           Society   : Maheswari& A.N. Gupta
                                            Vani Educational Book
5. Business Environment   : K.Chidambaram&V.Alagappan
                                            Vikas Publishing House Pvt Ltd, New Delhi
6. Government and Business   : D.Amarchand
                                            Tata McGraw Hill Publishing Company Ltd,
                                            New Delhi.

I SEMESTER
MAJOR - II
BUSINESS RESEARCH METHODS

Sub Code :   **6hrs/Week**
90hrs/Semester
Credit : 5

Objectives   :

1. To make the students to understand the basic concepts and methods of research.
2. To make the students familiar with the sources of data, application of research tools and writing of research report.

UNIT I   **(18 hrs)**

Business Research – Meaning – Scope and significance – Utility of business research – Qualities of good research – Types of research.

UNIT II   **(18 hrs)**

Research process – Identification – Selection – Formulation of research problems – Hypothesis – Research design.

UNIT III   **(18 hrs)**

Sampling – Methods and Techniques - Sampling Error – Field work and data collection – Observation and Interview method – Tools of data collection – Interview Schedule – Questionnaire – Pilot study, Pre-test and Collection of data.

UNIT IV   **(18 hrs)**

Data processing – Editing – Coding – Classification – Tabulation – Analysis and interpretation of data.

UNIT V   **(18 hrs)**

Report writing – Types and contents of report – Style in writing research reports – Steps in drafting reports – Qualities of good research report.

Note   : 100 % Theory only

BOOKS FOR REFERENCE

1. Research Methodology   : C.R.Kothari

    WishwaPrakashan, New Delhi

2. Statistical Methods   : S.P.Gupta

    Sultan Chand & Sons, New Delhi

3. Research Methodology   : Dr.N.Thanulingam

    Himalaya Publishing House, Mumbai

4. Research Methodology   : R.Cauvery, U.K.SudhaNayak,

    M.Girija and R.Meenakshi

    S.Chand& Company Ltd., New Delhi

5. Research Methodology   : P.Saravanavel

    KitabMahal, Allahabad.

I SEMESTER
MAJOR – III
RELATIONAL DATABASE MANAGEMENT SYSTEM

Sub Code :   **4hrs/Week**
                                                                60hrs/Semester
     Credit : 2

Objectives   :
1. To gain the knowledge to build the database
2. To manipulate database by using queries and make the students to know the basics of storage management.

UNITI   **(12 hrs)**
Introduction   toRDBMS   :Introduction-RDBMS   Terminology-Primary   Key, Foreign Key and Candidate Key – Relational data structure – Data types - Operators.

UNIT II   **(12 hrs)**
Entity-Relational Model : Basic Concepts – Design Issues – Mapping Constraints – Keys – Entity-Relationship Diagram – Weak Entity Sets – Extended   E-R Features – Design of an E-R Database Schema.

UNIT III   **(12 hrs)**
Relational Database Design : Pitfalls in Relational-Database Design – Decomposition – Normalization – First Normal Form – Second Normal Form – Third Normal Form – Boyce-Codd Normal Form – Forth Normal Form – Fifth Normal Form – Codd's Rules.

UNIT IV   **(12 hrs)**
SQL : SQL Commands : CREATE, ALTER AND DROP TABLE – DML Commands : INSERT, DELETE, UPDATE and SELECT – DCL Commands : GRANT, REVOKE, COMMIT and ROLLBACK. SQL   Functions - Character   Functions   - Arithmetic Functions - Date Functions and Group Functions.

UNIT V   **(12 hrs)**

PL / SQL : Introduction to PL/SQL – Data types – Declaring program data – Data Retrieval : Cursor Basics – Working with Implicit and Explicit Cursors – Exception Handlers : Exception-Handling Concepts & Terminology – Defining, Raising and Handling Exceptions .

Procedures: Calling a Procedures – The Procedure Header – Procedure body Functions: Structure of a Functions – RETURN Data type – Calling a Function – Function body Parameters: Defining Parameters – Parameter Modes – Triggers: Use of Triggers- DML Triggers.

BOOKS FOR REFERENCE

1. Database Management Systems   : Alexis Leon & Mathews Leon
                                                                            Leon   Vikas   Publications,   Chennai,
         2001
2. Database System Concepts   : Abraham Silberschatz, Henry
                                                                            F.Korth,S.Sudarshan
                                                                            The McGraw-Hill Companies Inc.
3. Oracle PL/SQL Programming   : Published by Steven Feuerstein &
                                                                            Pribyl – O'REILLY Media

MAJOR – III
RELATIONAL DATABASE MANAGEMENT SYSTEM

Sub Code :   **3hrs/Week**
                                                          45hrs/Semester
                                                          Credit : 2

Objectives   :
              To impart knowledge on designing and manipulation of database

LIST OF PROGRAMS

1. DDL Commands

2. DML commands

3. DCL commands

4. Table operations

5. Numeric&Character Functions

6. Group& Date Functions

7. Set operations

8. PL/SQL program for simple interest

9. PL/SQL program for find the highest mark using implicit cursor

10. PL/SQL program for display the Students mark list using explicit curser.

11. PL/SQL program for Procedure & Procedure Calling

12. PL/SQL program for Function & Function Calling

13. PL/SQL program for update the total mark using Trigger

I SEMESTER
MAJOR ELECTIVE
PRINCIPLES OF INFORMATION TECHNOLOGY

Sub Code :   **5hrs/Week**
                                                                        75hrs/Semester
                                                                        Credit : 4

Objectives   :

1. To provide the students an insight into the interface of information technology with business.
2. To familiarize the students with computer applications in business decisions.

UNIT I   **(15 hrs)**
        Introduction to Information Technology – Definition – Information Systems – Software and Data – Applications of Information Technology - IT in Business and Industries – IT in the home and at play – IT in education and training – IT in Entertainment and the Arts.

UNIT II   **(15 hrs)**
        Types of Computers – Block diagram of Computer – Memory units – Auxillary storage devices – Input devices – Output devices.

UNIT III   **(15 hrs)**
        Introduction to Computer software – Operating systems – Programming Languages – General software - Features and trends.

UNIT IV   **(15 hrs)**
        Types of Networks – Local Area Network (LAN) – Wide Area Network (WAN) – Metropolitan Area Network (MAN) – Network Topologies – Internet and World Wide Web – Introduction to www – E-mail – Internet in Business and Industry.

UNIT V   **(15 hrs)**

Multimedia – Definition – Hardware and Software – Applications – Tools – Paint and Draw applications – Graphic effects and techniques – Sounds and music – video and multimedia authoring tools – Delivering multimedia – Multimedia on the web.

BOOKS FOR REFERENCE

1. Information Technology –

   The Breaking Wave   : Dennis P.Curtin, Kim Foley,

   KunalSen& Cathleen Morin

   Tata McGraw Hill Publishing Company

   Ltd, New Delhi.1999

2. Computer Applications in Business   :R.Parameswaran

3. Fundamentals of Information

   Technology   :Alexis Leon, Mathews Leon

   Leon Techworld.

4. Fundamentals of Computers   :V.Rajaraman

   Prentice Hall of India.

I SEMESTER
NON MAJOR ELECTIVE
STATISTICS FOR RESEARCH

Sub Code :   **6 hrs/Week**
                                                                 90hrs/Semester
                                                                 Credit : 4

Objectives   :

1. To strengthen the conceptual understandings of various statistical techniques.
2. To facilitate the students to apply the techniques in research field.

UNIT I   **(18 hrs)**
Application of Statistics in Business Research - Correlation Analysis : Simple, Partial and Multiple - Regression Analysis - Simple and Multiple.

UNIT II   **(18 hrs)**
Statistical inference – Procedure for testing hypothesis – Errors in testing of hypothesis – Two tailed and one tailed tests of hypothesis – Standard Error and Sampling Distribution – Estimation.

UNIT III   **(18 hrs)**
Tests of Significance – Tests of significance for attributes – Tests of significance for large samples – Tests of significance for small samples (t test).

UNIT IV   **(18 hrs)**
Chi square test and Goodness of Fit – F test and Analysis of Variance – Techniques of Analysis of Variance – Analysis of Variance in Two way classification table (ANOVA).

UNIT V   **(18 hrs)**

Non-Parametric tests – Sign test – Rank sum test – One sample runs test – Kruskal Wallis test – Rank Correlation test.

Note: 20% theory and 80% problems

BOOKS FOR REFERENCE

1. Statistical Methods   : S.P.Gupta

   Sultan Chand & Sons, New Delhi

2. Statistical Methods   : M.Manoharan

   Palani Paramount Publications, Palani

3. Statistics for Management : Richard I.Levin& David S.Rubin

   Prentice Hall of India (Pvt) Ltd, New Delhi

4. Fundamentals of Statistics : D.N.Elhance,

   KitabMahal, Alahabad.

5. Statistics   : R.S.N.Pillai and Bhagavathy

   S. Chand & Sons, New Delhi

II SEMESTER
MAJOR – I
MARKETING MANAGEMENT

Sub Code :   **6hrs/Week**
                                                             90hrs/Semester
                                                             Credit : 5

Objectives   :

1. To enable the students to become aware of the various concepts of marketing management.
2. To impart knowledge as to product planning, development, channels of distribution and service marketing.

UNIT I   **(18 hrs)**

Marketing Management – Meaning – Characteristics – Functions – Marketing organization – Marketing Strategy and planning – Marketing planning – Importance – Characteristics – Marketing Planning Process – Marketing planning activities

UNIT II   **(18 hrs)**

Product Planning and Development – Meaning of product – Classification of product policies – Product life cycle – Management of product life cycle – Development of new products – New product planning process – Product failure.

UNIT III   **(18 hrs)**

Pricing strategy – Objectives – Factors influencing price – Price determination – Kinds of pricing – Pricing policy.

UNIT IV   **(18 hrs)**

Channels of distribution – Functions – Types – Multichannel – Intensity of distribution – Channel conflict – Physical distribution – Middlemen – Functions – Kinds – Wholesalers – Characteristics – Services – Retailers – Importance – Services – Types.

UNIT V   **(18 hrs)**

Emergence of services marketing – Definition – Importance – Characteristics of services – Difference between Products and Services - Marketing mix in service marketing – Types of services – Marketing of Bank product/services – Marketing of Insurance product/services.

BOOKS FOR REFERENCE

1. Marketing Management : C.B Memoria and Joshi
   KitabMahal ,Alahabad.
2. Marketing Management : Ramasamy and Namakumari
   Macmilan, India.
3. Marketing Management : R.S.N.Pillai and Bhagavathy
   S. Chand & Sons, New Delhi
4. Marketing Management : Philip Kotler
   Sultan Chand & Sons, New Delhi.
5. Marketing Management : Dr.N.Rajan Nair
   Sultan Chand & Sons, New Delhi.

MAJOR II
ADVANCED CORPORATE ACCOUNTING

Sub Code :   **6hrs/Week**
                                                                                    90hrs/Semester
                                                                                    Credit : 5

Objectives   :
1. To make the students understand the various concepts and accounting treatment of companies.

UNIT – I   (18 hrs)
     Bank Accounts – Legal requirements – Preparation of profit and Loss account and Balance Sheet.
UNIT – II   (18 hrs)
     Insurance Company Accounts – Types of Insurance – Explanation of Special terms peculiar to insurance business – Accounts of Life Insurance Business – Preparation of Final Accounts – Determination of Net liability and Profit of Life Insurance Business – Preparation of Final Accounts of General Insurance Companies.
UNIT – III   (18 hrs)
     Holding company Accounts including inter-company Holding – Preparation of consolidated Balance sheet.
UNIT – IV   (18 hrs)
     Inflation Accounting – Limitations of Historical Accounting – Approaches to price level changes**(Theory only)**.
UNIT – V   (18 hrs)
     Human resource accounting – Need for HRA – Concepts of HRA – Objectives – Valuation of Human resources – Benefits – Problems and Limitations **(Theory only).**
Note: 40% theory and 60% problems
BOOKS FOR REFERENCE
1. Corporate Accounting   :T.S.Reddy ,A.Murthy.
                                       Margham Publications, Chennai
2. Advanced Accountancy   : Jain &Narang,
                                       Kalyani Publishers, New Delhi
3. Advanced Accountancy   :R.S.N.Pillai&Bhagavathy
                                       S.Chand& Co Ltd.
4. Advanced Accounting   :Dr.M.A.Arulanandam&K.S.Raman
                                         Himalaya Publishing House, Mumbai

II SEMESTER
MAJOR - III
COMPUTERISED FINANCIAL ACCOUNTING

Sub Code :   **4hrs/Week**
                                                                 60hrs/Semester
                                                                 Credit : 3

Objectives   :

1. To know the basic concepts of Financial Accounting
2. To apply the theory of financial accounting in business with the help of computerized accounting with Tally

UNIT I   **(12 hrs)**

Basic Accounts – Introduction to Tally – Feature of Tally – Starting Tally – Company Creation – Accounts Configuration – Account Masters – Voucher Entry – Day Book Summary – Trial Balance – Final Accounts.

UNIT II   **(12 hrs)**

Cost Categories and Cost Centres – Cost Centre Class – Bank Reconciliation Statement – Outstanding Statements – Track Additional Cost of Purchase – Interest Calculations.

UNIT III   **(12 hrs)**

Order Processing – Price List – Cash Flow and Funds Flow Statement – Reorder Level.

UNIT IV   **(12 hrs)**

Introduction to Inventories – Creation of Stock groups and Stock items – Usage of Stock items in Voucher entry – Tracking Numbers.

UNIT V   **(12 hrs)**

Tax Deducted at Source (TDS) – Payroll in Tally – Introduction to Value Added Tax (VAT).

BOOKS FOR REFERENCE

1. Tally 9.0   - Study material published by CSC Computer Education, Chennai.

II SEMESTER
MAJOR - IV
E-COMMERCE AND WEB TECHNOLOGY

Sub Code :   **5hrs/Week**
                                                               75hrs/Semester
                                                               Credit : 4

Objectives   :

1. To equip the students with the basics of E-Commerce technologies.
2. To impart knowledge regarding the various issues associated with E-Commerce technologies.

UNIT I   **(15 hrs)**

E-Commerce – Anatomy of E-Commerce – Application of E-Commerce – Electronic Data Interchange (EDI) – Applications – Legal security and Privacy issues.

UNIT II   **(15 hrs)**

Electronic Payment Systems – Types – Digital token – Smart cards – Credit cards – ATMs – Risk connected with Electronic Payment System.

UNIT III   **(15 hrs)**

Digital Copy Rights – Digital cash – Digital signature – Software agents – Layers and networking – IP suite – Desktop.Transmission Control Protocol/ Internet Protocol (TCP/IP) – Forms of IP – Mobile TCP/IP – Next generation IP.

UNIT IV   **(15 hrs)**

World Wide Websites (WWW) – Home page – Uniform Resource Locator (URL) – Client / Server Architecture – Web Browser – Search Engine – Need for Web server – Web design principles.

UNIT V (15 hrs)

HTML programming – Format – Usages – Tags – Running HTML Programmes – Requirements – List – Tables – Forms - Hyperlinks – Link pages to Home pages – Interact with other systems – Handling of non-texts – Images – Picture formats – Audio formats – Frames and Storage criteria.

BOOKS FOR REFERENCE

1. Frontiers of Electronic Commerce : Kalkota&Whinston

   Addition Wesley, 1999.

2. Web Design : Balaja

3. Web Design : Xavier

4. The Complete Reference HTML : Thomas Apwowel

   Tata McGraw Hill Publishing Company Ltd, New Delhi.

II SEMESTER
MAJOR - IV
WEB DESIGNING LAB

Sub Code :   **3hrs/Week**
                                                45hrs/Semester
                                                Credit : 2

Objectives:
        To impart practical knowledge on Web Designing

LIST OF PROGRAMS

1. Formatting Tags

2. Types of List

3. Image Creation

4. Table Creation

5. Employee Payroll

6. Establishing Link

7. Frame Utilities

8. Application format design using option and checkbox.

9. Creating a website for our College

10. Creating a website for any Hospital

11. Creating a website for any Bank

12. Creating a website for any Jewellery Shop

II SEMESTER
MAJOR ELECTIVE
HUMAN RESOURCE DEVELOPMENT

Sub Code :   **6hrs/Week**
                                                              90hrs/Semester
                                                              Credit : 4

Objectives   :

1. To impart knowledge about the significance of Human Resource (HR) in an organization.
2. To be familiar with the various Human Resource development methods

UNIT I   **(18 hrs)**

HRD - Meaning – Definition – Objectives – Features – Need – Methods – Processes – Outcomes – HRD vs. Personnel function.

UNIT II   **(18 hrs)**

Career planning and development: Concept of career – Career stages – Career planning – Definition – Objectives – Process – Benefits – Career development – Career development programme – CDP benefits to employees.

UNIT III   **(18 hrs)**

Recruitment: Concept – Purpose – Importance – Recruitment policy – Factors affecting recruitment policy – Recruitment process – Selection – Concept – Process.

UNIT IV   **(18 hrs)**

Training and Development - Concept – Role – Need - Methods – Organising training and development programmes.

UNIT V   **(18 hrs)**

Internal mobility and separations: Promotion – Types – Purposes – Policy - Transfer – Need – Types – Policy - Demotions – Causes – Policy – Separations – Various forms of Separation.

BOOKS FOR REFERENCE

1. Human Resource Management   : S.S.Khanka
                                       S.Chand, New Delhi

2. Human Resource Development   :A.C.Tripathi
                                        Sultan Chand, New Delhi

3. Human Resource Management   : L.M.Prasad
                                        Sultan Chand & Sons Educational
                                        Publishers, New Delhi

4. Personnel Management and
   Human Resources   : C.S.VenkataRatnam,B.K.Srivastava
                                        Tata McGraw Hill Publishing Co
                                        Ltd, New Delhi

FINANCIAL MANAGEMENT

Sub Code :   **6hrs/Week**
90hrs/Semester
Credit : 5

Objectives :
1. To make the learners to understand the various concepts in Financial Management.
2. To impart practical knowledge regarding the application of various tools in financial analysis.

UNIT I   **(18 hrs)**

Financial Management - Nature - Scope - Objectives – Traditional and modern approach of Financial Management – Investment decisions – Dividend decisions - Financial decisions – Role of Financial Manager - Cost of Capital – Meaning - Importance – Cost of Debt, Preference, Equity and Retained Earnings – Weighted average cost of capital.

UNIT II   **(18 hrs)**

Capital Budgeting – Meaning - Importance - Techniques - Payback method – Accounting rate of return method - Discounted cash flow methods – Profitability index.

UNIT III   **(18 hrs)**

Financial leverage – measures – EBIT and EPS analysis – Operating leverage – Financial and Operating risk – Capital structure – Determinants of Capital structure - Theories of capital structure – Net Income approach – Net Operating Income approach – MM Hypothesis.

UNIT IV   **(18 hrs)**

Working capital Management – Concepts – Kinds of working capital – Importance of adequate working capital – Factors determining working capital requirements – Management of working capital – Estimate of working capital requirement – Financing of working capital.

UNIT V   **(18 hrs)**

Dividend – Meaning – Theories of dividend – Walter's Model – Gordon and MM's Models – Dividend policy – Determinants of Dividend policy – Types of Dividend policy - Forms of dividend.

Note : 60% theory and 40% problems

BOOKS FOR REFERENCE

1. Financial Management : Prasanna Chandra

    Tata McGrawHill Publishing Company Ltd, NewDehi.

2. Financial Management : I.M.Pandey

    Vikas Publishing House Pvt Ltd, New Delhi

3. Financial Management : Khan & Jain,

    Tata McGrawHill Publishing Company Ltd, NewDehi.

4. Financial Management **:** S.N.Maheswari

    Sultan Chand & Sons, New Delhi

5. Financial Management : ShashiK.Gupta&R.K.Sharma

    Kalyani Publishers, NewDehi.

III SEMESTER
MAJOR - II
OBJECT ORIENTED PROGRAMMING SOFTWARE IN C++

Sub Code :   **4hrs/Week**
                                                                  60hrs/Semester
                                                                  Credit : 2

Objectives   :
1. To get a basic knowledge of C++ and its applications
2. To know the uses of Structure, Functions, Inheritance and Pointer.

UNIT I   **(12 hrs)**

Principles of Object-Oriented Programming: Object-Oriented Programming paradigm – Basic concepts of OOP – Benefits of OOP – Object-Oriented Languages – Applications of OOP – A simple C++ program – Structure of C++ program.

UNIT II   **(12 hrs)**

Token's, Expressions and Control structures: Tokens – Keywords – Identifiers and Constants – Basic data types – User-defined and Derived data types – Symbolic constants – Operators, Expressions and Control structures in C++ - Functions in C++.

UNIT III   **(12 hrs)**

Classes and Objects : Introduction – Specifying a Class – Defining member functions – A C++ program with class – Making an outside function inline – Nesting of member functions – Private member function – Arrays within a class – Memory allocation for objects – Static data member – Static member functions – Arrays of objects – Friendly functions.

UNIT IV   **(12 hrs)**

Constructors and Destructors: Parameterized constructors – Copy constructors – Dynamic constructors – Destructors - Operator overloading - Overloading unary operators – Overloading binary operators – Inheritance.

UNIT V   **(12 hrs)**

Pointers, Virtual functions and Polymorphism. - Working with Files: Introduction – Classes for file stream operations – Opening and closing a file – Detecting end of file.

BOOKS FOR REFERENCE

1. Object Oriented Programming with C++ : E.Balagurusamy

                                            Tata McGraw Hill, New Delhi

III SEMESTER
MAJOR - II
OBJECT ORIENTED PROGRAMMING SOFTWARE IN C++

Sub Code :   **4hrs/Week**
                                                                60hrs/Semester
                                                                Credit : 2

LIST OF PROGRAMS

1. Write a C++ program to display the prime series

2. Write a C++ program to display student details using array

3. Write a C++ program to display the week day using enumerated data type

4. Write a C++ program to perform inline function

5. Write a C++ program to perform command line arguments

6. Write a C++ program to display arithmetic operations using type casting

7. Write a C++ program to perform function overloading

8. Write a C++ program to display biggest among two numbers using friend function

9. Write a C++ program to perform copy constructor

10. Write a C++ program to perform unary minus operator

11. Write a C++ program for link list

12. Write a C++ program to perform single inheritance using operator overloading

Sub Code :   **4hrs/Week**
                                                                                 60hrs/Semester
                                                                                 Credit : 2

Objectives:
 To enable the students to develop applications using graphical user interface.

LIST OF PROGRAMS

1. Designing the application Form

2. Authentication Form

3. Design a clock

4. Design a color mixture

5. Picture animation

6. Objective type questions

7. Rich text box

8. Menu Creation with MDI form

9. Flex grid control

10. Arithmetic operation using functions

11. Students mark list-DAO

12. Employee details-ADO

Sub Code :   **6hrs/Week**

90hrs/Semester

Credit : 4

<div align="center">

III SEMESTER
NON MAJOR ELECTIVE
OPERATIONS RESEARCH`

</div>

Sub Code :   **6hrs/Week**
                                                                                  90hrs/Semester
                                                                                  Credit : 4

Objectives   :

1. To develop an understanding of basic Operations Research Techniques
2. To enable the learners to acquaint with necessary quantitative tools which help in decision making.

UNIT I   **(18 hrs)**
Operation Research – Meaning -Nature –Scope -Characteristics - Linear Programming (LP) Mathematical formulation – Graphical Method – Simplex methods (excluding non-standard LPS) optimal solutions – Limitations of L.P Techniques.

UNIT II   **(18 hrs)**
Transportation and Assignment Problems .

UNIT III   **(18 hrs)**
Queueing Theory – Meaning - Elements of queueing system – Single channel models only.

UNIT IV   **(18 hrs)**
Network Analysis – PERT/CPM – Objectives, Advantages and Limitations.Similarities and dissimilarities (excluding crash cost method).

UNIT V   **(18 hrs)**
Simulation – Meaning – applications – Monte-Carlo method – Limitations.**(Theory only)**

Note : 40% theory and 60% problems.

BOOKS FOR REFERENCE

1. Operations Research   :KantiSwarup, PK.Gupta, Manmohan

                                            Sultan Chand & Sons, New Delhi

2. Introduction to Operations

                        Research   :P.K.Gupta&D.S.Hira

                        S. Chand & Sons, New Delhi

3. Opertations Research   :V.K.Kapoor

                        Sultan Chand & Sons, New Delhi

4. Operations Research   :A.Mangalados

5. Resource Management

                        Techniques   :Ganapathy

                        AR PublicationsChennaI

6. Linear Programming   :Arumugam

                        New Gamma Publishing House, Palayamkottai

IV SEMESTER
MAJOR I
SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Sub Code :   **6hrs/Week**
                                                        90hrs/Semester
                                                        Credit : 5

Objectives   :

1. To make the students to understand the practice of investment decision making process.

UNIT -I   **(18 hrs)**

Investment – Meaning – Nature – Importance-Factors favourable for investment-Investment media-Features of investment programme- Investment process.

UNIT- II   **(18 hrs)**

Investment Alternatives- Investment in Equity Shares, Preference Shares, Government Securities-Mutual funds-Real Estate - Gold - Silver-Provident Fund– National Saving Schemes- Insurance.

UNIT- III   **(18 hrs)**

Security Analysis: Fundamental –Economic –Industry and Company Analysis-Efficient Market Hypothesis.

UNIT -IV   **(18 hrs)**

Technical Analysis- Theory of technical analysis- Dow Theory, Odd- lot Theory, Elite Theory – Charts - Types.

UNIT –V   **(18 hrs)**

Portfolio Management –Portfolio risk and return –Portfolio Construction models-Markowitrz model - The Sharpe Index Model - Capital Asset Theory - Arbitrage Theory.

BOOKS FOR REFERENCE

1. Security Analysis and

      Portfolio Management   : PunithavathyPandian

      Vikas Publishing House PvtLtd,Noida.

2. Investment Management   : Preeti Singh

      Himalaya Publishing House, Mumbai.

3. Investment Management   : V.K.Bhalla

      S.Chand Company   Ltd ,New Delhi.

4. Security Analysis and

      Portfolio Management   :V.A.Avadhani

      Himalaya Publishing House,Mumbai.

IV SEMESTER
MAJOR - II
FINANCIAL MARKETS AND INSTITUTIONS

Sub Code :   **6hrs/Week**
                                                             90hrs/Semester
                                                             Credit : 5

Objectives   :

1. To enable the students to understand the basic concepts of financial markets and institutions.
2. To understand about the role of various financial institutions.

UNIT I   **(18 hrs)**

Structure of financial system – Equilibrium in financial markets – Financial system and economic development – Concepts of financial development.

UNIT II   **(18 hrs)**

Money market – Call money market – Treasury bill market – Discount market – Government securities market.

UNIT III   **(18 hrs)**

Primary market – Functions – Methods of floating securities – Instruments of issue – Players in the primary market.

Secondary market – Control over secondary market – Listing of securities – Registration of brokers – Method of trading in a stock exchange – Recent developments.

UNIT IV   **(18 hrs)**

Merchant banking – Functions and services – Guidelines for Merchant bankers – Scope for merchant banking in India - Credit rating – Agencies – CRISIL –ICRA – Methods.

UNIT V   **(18 hrs)**

      Financial institutions – Reserve bank of India – Commercial Banks – Life Insurance Corporation – General Insurance Corporation – Industrial Development Bank of India – Industrial Finance Corporation of India – Industrial Credit and Investment Corporation of India – State Financial Corporations.

BOOKS FOR REFERENCE

1. Financial Markets and Services   : Gordon &Natarajan
      Himalaya Publishing House, New Delhi
2. Indian Financial System   : Khan, M.Y.
      Tata McGraw Hill Publishing Company Ltd., New Delhi
3. New Issues Markets of India   : Bholey,L.M.
      Tata McGraw Hill Publishing Company Ltd., New Delhi
4. Financial Services   : Dr.S.Gurusamy
      Vijay Nicok Imprints Pvt Ltd., Chennai
5. Investment Management   : Preeti Singh
      Himalaya Publishing House, Mumbai

IV SEMESTER
MAJOR III
INCOME TAX

Sub Code :   **6hrs/Week**
                                              90hrs/Semester
                                              Credit : 5

Objectives   :

1. To impart the basic knowledge of direct tax laws and its implications.
2. To impart knowledge regarding the various sources of income of different assesses.

UNIT I   **(18 hrs)**

Computation of Income from Salary.

UNIT II   **(18 hrs)**

Computation of Income from house property – Profit and gains from Business or Profession.

UNIT III   **(18 hrs)**

Computation of Income from Capital gains - Income from other sources.

UNIT IV   **(18 hrs)**

Gross total income – Deductions from Gross total income - Assessment of individual.

UNIT V   **(18 hrs)**

Set off and Carry forward of losses – Meaning – Provisions regarding Set-off of losses – Carry forward and Set-off of losses – Order of Set-off.

BOOKS FOR REFERENCE

1. Income Tax Law & Practice   : H.C.Mehrotra

                                    SahityaBhawan Publications.

2. Income Tax   : Gaur &Narang

                         Kalyani Publishers, New Delhi.

3. Students Guide to Income Tax   : VinodK.Singhania

                                      Taxmann's Publishers

4. Income Tax Law and Practice   : B.B.Lal

                                    Kalyani Publishers, New Delhi.

Sub Code :   **5hrs/Week**
                                                                  75hrs/Semester
                                                                  Credit : 5

Objectives   :

1. To create an awareness among the students about the modern services offered by the banks.

UNIT I   **(15 hrs)**

Banking - Services to Customers – Remittance – Demand draft – Mail transfer – Telegraphic transfer – Safety lockers – Standing instructions – Cash credit – Overdraft – Travellers cheque – Gift cheque.

UNIT II   **(15 hrs)**

E-banking – Meaning – Services – Benefits – Initiatives – Opportunities – Risk management.

UNIT III   **(15 hrs)**

Computerized banking – Core banking – Anywhere banking – Anytime banking – Home banking – Internet banking – Mobile banking – Telephone banking – ATM - Debit card and Credit card operations.

UNIT IV   **(15 hrs)**

Electronic Funds Transfer – Origin – Steps – Benefits – Requirements – Electronic Clearing Services – Benefits – Electronic Payment System – Payment methods – RTGS.

UNIT V   **(15 hrs)**

Banking sector Reforms – Organisation of banking structure – Cash Reserve Ratio – Statutory Liquidity Ratio – Differential rates of interest – Non Performing Assets in banks – Private sector banks – NBFCA into private sector banks – Local area bank – Merger and acquisitions of banks.

BOOKS FOR REFERENCE

1. Merchant banking and financial services : S.Gurusamy

   Vijay Nicole Imprints PvtLtd,Chennai

2. Banking Theory Law and Practice   : E.DharmarajSei

   Tech Publication (India) Pvt Ltd., Chennai

3. Indian Banking   : R.Parameswaran&S.Nataraj

   S.Chand& Co Ltd., New Delhi

4. Banking Theory Law and Practice   : B.Santhanam

   Margham Publications

5. Banking and Financial Institutions   : K.K.Jindal,

   Skylark Publications, New Delhi

IV SEMESTER
MAJOR V
WEB PROGRAMMING

4hrs/Week

60hrs/Semester
Credit : 2

Objectives   :

1. To develop students programming knowledge in web application
2. To introduce the .NET framework environment.

UNIT I   **(12 hrs)**

Active Server Pages (ASP): Introduction – How ASP work – Using Scripting Languages (Client side and Server Side Scripting) - .asp files – what is script – ASP Delimiters – Statements – script tags.

UNIT II   **(12 hrs)**

Understanding Objects: An ActiveX Object – Application Object – the Request Object – the Response Object – the Session Object – the Global .asp file.

UNIT III   **(12 hrs)**

Working with Users: Input function – Msgbox function – Data entry objects in HTML – using HTML forms – the concept of using ActiveX controls.

Working with forms : Retrieving form data – using Text boxes and Text areas – using Radio buttons and Check boxes – techniques for validating form data.

UNIT IV   **(12 hrs)**

Connections and Data sources: Commonly used data sources – Connecting to Ms Access – the Connection Object – How to use SQL statements with a Connection Object.

UNIT V   **(12 hrs)**

Introduction: .NET - advantages of .NET – DNA architecture. Understanding the CLR: Introduction to CLR – CLR architecture – Just-in-Time complier (JIT) – Microsoft Intermediate Language (MSIL) – Understanding the IL with ILDASM.

BOOKS FOR REFERENCE

1. Practical ASP : Ivan Bayross

   BPB Publications, 2002

2. ASP Developers Guide : Buczek

   Tata McGraw Hill Publishing Co. Ltd.,

   New Delhi

3. Professional ASP.NET Secrets : EvjenThangarathinam,

   Hatfield Willey Deram Tech Publications

WEB PROGRAMMING – Active Server Pages

Sub Code :   **3hrs/Week**
                                                    45hrs/Semester
                                                    Credit : 2

Objective :

- To impart practical knowledge on Web designing.

LIST OF PROGRAMS

1. Authentication Form

2. Application form Creation

3. Order for with Validation

4. Student mark list entry for

5. Student internal marks entry with session variable

6. Employee payroll using ADO

7. Inventory control system using ODBC