MASTER OF COMMERCE WITH COMPUTER APPLICATIONS
M.Com. (CA)

I. SCOPE OF THE COURSE

M.Com.(CA) is a high profile postgraduate program aimed to create enhanced competence of career positioning tied up with opportunity to become a global accounting and management professional. The program expects a serious commitment of the student to take up challenging study schedules and assignments. The course involves a blend of theoretical education and practical training which run concurrently for a period of two years and equips a student with knowledge, ability, skills and other qualities required for a professional accountant, Teaching professional, Auditors, Financial Advisor etc.,

The uniqueness of the program is its content and topic coverage, the teaching methodology and the faculty. The syllabus has been designed at a level equal to that of professional courses. The teaching methodologies include classroom lectures, industrial visits, orientation, internship, case study and research work. Focus is also on developing soft skills of the students. For Core subjects, Outsource Guest Lectures by Industrialists and Professional Men will be arranged to enable the students to get wider exposure. Students joining in this program can also enroll for any one of the professional courses offered like M.Phil., Ph.D., CA, ICWA, ACS etc.

II. SALIENT FEATURES

- ✓ Course is specially designed for a higher level Career Placement.
- ✓ Special Guest lectures from Industrialists, Bankers, Company Secretaries and Auditors will be arranged.
- ✓ Exclusively caters to students interested in pursuing professional courses like M.Phil., Ph.D., CA,ICWA, ACS, etc.

- ✓ Special Industry Orientations and Training are parts of the Degree Course.
- ✓ Project work is included in the syllabus to enhance conceptual, analytical & deductive skills.

III. OBJECTIVES OF THE COURSE

- ❖ To enable the students to acquire professional knowledge over Commerce and other related subjects.
- ❖ To impart knowledge in advanced concepts and applications in various fields of commerce.
- ❖ To embed practical knowledge in the minds of students through industrial visits and various training programmes.
- ❖ To enable the students to gain knowledge over the recent developments in the various areas of commerce.
- ❖ To orient the students in the applied aspects of different advanced business practices.
- ❖ To equip the students to occupy important positions in Business, Industries and related organizations.
- ❖ To inspire the students to apply their knowledge gained for the development of society in general.

IV. ELIGIBILITY FOR ADMISSION

Candidates seeking admission to the first year Degree course

(**M.Com**. **CA)** shall be required to have passed

a) B.Com. / B.Com(CA) (or)

b) Any other degree with one paper in Accountancy.

V. DURATION OF THE COURSE

> The course shall extend over a period of two academic years consisting of four semesters. Each academic year will be divided into two semesters. The First semester will consist of the period from July to November and the Second semester from December to May.

> The subjects of the study shall be in accordance with the syllabus prescribed from time to time by the Board of Studies of Vivekanandha College of Arts and Sciences for Women with the approval of Periyar University.

> Each subject will have six hours of lecture per week apart from practical training at the end of each semester.

VI. CONTINUOUS INTERNAL ASSESSMENT

The performance of the students will be assessed continuously and the Internal Assessment Marks will be as under :

1. Average of two Tests - 10 Marks
2. Seminar   -   5 Marks
3. Assignment   -   5 Marks
4. Attendance   -   5 Marks

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Total   = 25 Marks

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DISTRIBUTION OF MARKS FOR ATTENDANCE

Attendance Percentage	Marks
75% - 80%	1
80% - 85%	2
85% – 90%	3
90% - 94%	4
95% - 100%	5

PASSING MINIMUM EXTERNAL MARKS

In the University Examinations, the passing minimum shall be 50 % out of 75 Marks. (38 Marks)

VII. ELIGIBILITY FOR EXAMINATION

A candidate will be permitted to appear for the University Examination only on earning 75 % of attendance and only when his / her conduct has been satisfactory. It shall be open to grant exemption to a candidate for valid reasons subject to conditions prescribed.

VIII. CLASSIFICATION OF SUCCESSFUL CANDIDATES

Successful candidates passing the examination of Core Courses (main and allied subjects) and securing marks

a) 75 % and above shall be declared to have passed the examination in first class with Distinction provided they pass all the examinations prescribed for the course at first appearance itself.

b) 60% and above but below 75 % shall be declared to have passed the examinations in first class without Distinction.

c) 50%and above but below 60% shall be declared to have passed the examinations in second class.

d) Candidates who pass all the examinations prescribed for the course at the first appearance itself and within a period of two consecutive academic years from the year of admission only will be eligible for University rank.

IX. ELIGIBILITY FOR AWARD OF THE DEGREE

A candidate shall be eligible for the award of the degree only if she has undergone the above degree for a period of not less than two academic years comprising of four semesters and passed the examinations prescribed and fulfilled such conditions have been prescribed therefore.

X. PROCEDURE IN THE EVENT OF FAILURE

If a candidate fails in a particular subject, she may reappear for the end semester examination in the concerned subject in subsequent semesters and shall pass the examination.

XI. COMMENCEMENT OF THESE REGULATIONS

These regulations shall take effect from the academic year 2017-18 (i.e.,) for the students who are to be admitted to the first year of the course during the academic year 2017-18 and thereafter.

X11. TRANSITORY PROVISIONS

Candidates who were admitted to the UG programme of study before 2017-2018 shall be permitted to appear for the examinations under those regulations for a period of three years i.e., upto and inclusive of the examinations of April/May 2019-2020. Thereafter, they will be permitted to appear for the examinations only under the regulations then in force

XIII. COURSE PATTERN –M.COM CA

Sem	Subject Code	Course	Subject Title	Hrs /Week	Credits	Int. Mark	Ext. Mark	Total Mark
I	17P1CC01	Core – 01	1.Marketing Management	6	5	25	75	100
	17P1CC02	Core – 02	2.Accounting for Managerial Decision	6	5	25	75	100
	17P1CC03	Core – 03	3.Banking Theory	6	5	25	75	100
	17P1CC04	Core - 04	4 .Programming in C++	4	3	25	75	100
	17P1CCP01	Practical – 1	5. Programming in C++ LAB	3	1	40	60	100
	17P1CCE01	Elective – I		5	4	25	75	100
	Total			*30*	*23*	*165*	*435*	*600*
II	17P2CC05	Core -05	1.Advanced Cost Accounting	6	5	25	75	100
	17P2CC06	Core -06	2.Security Analysis & Portfolio Management	6	5	25	75	100
	17P2CC07	Core -07	3.Human Resource Management	6	5	25	75	100
	17P2CC08	Core- 08	4.Dabase Management System	4	3	25	75	100
	17P2CCP02	Practical – 2	5.Oracle LAB	3	1	40	60	100
	17P2CCE03	Elective – II		5	4	25	75	100
	Total			*30*	*23*	*165*	*435*	*600*
III	17P3CC09	Core – 09	1.Business Research Methodology	5	5	25	75	100
	17P3CC10	Core – 10	2.Advanced Corporate Accounting	6	5	25	75	100
	17P3CC11	Core – 11	3.Visual Basic	5	3	25	75	100
	17P3CCP03	Practical -3	4.Visual Basic – LAB	4	2	40	60	100
	17P3CCE05	Elective - III		5	4	25	75	100
	17P3CCED1	EDC	6. Fundamentals of Computer and Networking	3	2	25	75	100
	17P3HR01	Value based Education	Human Rights	2	1	25	75	100
	Total			*30*	*22*	*190*	*510*	*700*
IV	17P4CC12	Core – 12	1.Indirect Taxes	6	5	25	75	100
	17P4CC13	Core – 13	2.Financial Management	6	5	25	75	100
	17P4CC14	Core – 14	3. Web Technology	6	4	25	75	100
	17P4CCE07	Elective – IV		6	5	25	75	100
	17P4CCPR01		5.Project Work	6	4	25	75	100
	Total			*30*	*23*	*125*	*375*	*500*
	GRAND TOTAL			*120*	*91*	*645*	*1755*	*2400*

M.Com-CA

Elective — I

1. Business Statistical Analysis	**17P1CCE01**
2. Organizational Behavior	**17P1CCE02**

Elective — 11

1. Resource Management Techniques	**17P2CCE03**
2. Global Business Management	**17P2CCE04**

Elective — III

1. Direct Tax	**17P3CCE05**
2. International Business Environment	**17P3CCE06**

Elective — IV

1. International Marketing	**17P4CCE07**
2. Industrial Relationship Management	**17P4CCE08**

Subject code : 17P1CC01   Semester :I   Credit : 5   Hours : 90

MARKETING MANAGEMENT

Objectives

   1. To facilitate understanding of the conceptual framework of marketing.

   2. Its applications in decision making under various environmental constraints

Learning Outcome

   1. Knowledge of analytical skills in solving marketing related problems.

   2. To understand fundamental premise underlying market driven strategies

UNIT-I

Introduction — Marketing Management — Nature and Scope of Marketing — Marketing Concepts — Marketing Process — Marketing Functions — Market Mix — Market Planning — Organization — Market Environment.   (*18 Hours*)

UNIT—Il

Product Planning and Policy — Product Mix — Product Development — Product Life Cycle — Grading — Standardization — Packaging.   (*18Hours*)

UNIT-III

Buying Decision — Consumer Behaviour — Meaning — Nature — Factors Influencing Consumer Behaviour —Buyer Behaviour Theories- Marshallin Model- Psychological Theories- Psychoanalytic Theories- Social psychological Theories- Buying Decision Process - Market Segmentation- Requirements for Successful Segmentation- Bases for Market Segmentation.   (*18Hours*)

UNIT-IV

Pricing Decision — Factors affecting Price Determination — Pricing Polices and Strategies — Nature — Functions, Channel of Distribution —Types of Channels —Intermediaries.

(*18Hours*)

UNIT-V

Promotional Decisions — Promotional Mix — Communication Process — Advertising and Salesmanship — Marketing Research and Information**.**   (*18Hours*)

Topics beyond the syllabus

        1.Direct Marketing.

        2. Target Market.

        3. Push & Pull Promotion Strategy

Text Books

1. R.S.Pillai & Bagavathi - Modern Marketing - S.Chand and Sons 2016

2. **C.B. Gupta & Rajan Nair**—Marketing Management- Sultan Chand & Sons, New Delhi.2016

References

1. **Phillip Kotler** — Principles of Marketing — Prentice — Hall India Pvt Ltd. 2016
2. **Sherlekar** — Marketing Management — Himalaya Publishing House Pvt Ltd.2015
3. **Rajan Saxena** — Marketing Management, Mc Graw Hill, Nodia, U.P.2014.

Websites

1*. http://northcampus.uok.edu.in/downloads/20161102133904427.pdf*

2. http://www.pondiuni.edu.in/storage/dde/downloads/mbaii_mm.pdf

Subject code : 17P1CC02   Semester : I   Credit : 5   Hours : 90

ACCOUNTING FOR MANAGERIAL DECISIONS

Objectives

  1. To give exposure to the students about accounting techniques

  2. To identify the best alternative investment methods**.**

Learning Outcome

   1. Enable students to identify and apply appropriate Management Accounting Techniques for planning, control and decision making and in the generation of management accounting reports.

   2. Enable students to comprehend and analyze the performance of companies based on the Annual Reports.

UNIT- I

Financial Statement Analysis: Meaning and Concept of Financial Statement and its analysis – importance – limitations – methods of financial statement analysis – Comparative, Common size and Trend Analysis - Funds flow and cash flow statement analysis.   *(18 Hours)*

UNIT- II

Ratio Analysis: Classification of Ratios – Advantages and Limitations – Financial Ratios – Profitability and Turnover Ratios – computation and interpretation.   *(18Hours)*

UNIT III

Cost Volume – Profit (CVP) Analysis: Managerial application of CVP analysis- Make or Buy Decision- Alternative Methods of production- Buy or Lease decision- Shut down or continue- Repair or replace- Accepting bulk orders for idle capacity utilization- Pricing under different situation- Suitable product mix- Key factor etc.   *(18Hours)*

UNIT IV

Budgetary Control Analysis: Budget and Budgetary control – objectives, merits and limitations – types of budget – Production & Sales budget, Cash Budget, Flexible and Zero base budgeting - Capital Budgeting – Payback period – ARR – IRR – NPV etc.   *(18Hours)*

UNIT –V

Standard Costing and Variance analysis: Types of Standards, Standard Costing and Estimated Costing; Advantages; Limitations; Setting of standards; Analysis of different types of material, labour and over head variances and Sales variances.   *(18 Hours)*

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

Topics beyond the syllabus

      1. Profitability index

      2. Production Budget

      3. BEP Chart

Text Book

1. **Reddy and Murthy**   - Management Accounting Himalaya Publishing House Pvt Ltd.2016

References

1. **Sharma Sasi.k. Gupta**   - Management Accounting   Himalaya Publications   2015

2. **S.N.Maheswari**   - Management Accounting Sultan Chand & Sons, New Delhi.2016

3. **Pillai & Bagavathy**   - Management Accounting Himalaya Publishing House Pvt Ltd.2016

Websites

1. http://www.ddegjust.ac.in/studymaterial/mcom/mc-105.pdf

2. https://www.saylor.org/site/textbooks/Managerial%20Accounting.pdf

Subject code: 17P1CC03   Semester: I   Credit: 5   Hours: 90

BANKING THEORY

Objectives

　1. To give the knowledge about various banking functions and its regulations.

　2. To expose the students to enrich their knowledge about banking transactions.

Learning Outcome

　1. To provide thorough knowledge of Banking Technology Management.

　2. The course will make the students to understand in detail various operations of bank.

UNIT-I

Banking —Definition — Classification. Role of Banking in Economic Development of a Country -

Commercial Banking functions and services.   *(18 Hours)*

UNIT-II

Central Banking — Need and Principles of Central Banking — RB! function — RBI role in

Economic Development — Monetary Policy of RBI.   *(18 Hours)*

UNIT-III

E-Banking - Meaning — Traditional Banking Vs E-Banking Banking — Services — Benefits —

Mobile Banking features and services.   *(18 Hours)*

UNIT-IV

Internet Banking — Services — Major Issues — Drawbacks — Indian Scenario — Concept of ATM

— ATM features — Mechanism — functions and strategic importance.   *(18 Hours)*

UNIT-V

Agricultural Banking — SCCB, DCCBs and Co-operative Credit Societies — Role of RRBs and

NABARD-Evolution of Green Banking-Concepts of Thrift and SHGS.   *(18 Hours)*

Topics beyond the Syllabus

　　1. MUDRA Bank.

　　2. Function of Payment bank.

　　3. Expansion of KYC.

Text books

1. Banking Theory Law & Practice - **KPM Sundram,**
2. 2.Banking Theory Law & Practice - **Gorden & Natarajan**

Reference Books

1. Banking Theory Law & Practice — **S.N Maheswari** Himalaya Publishing house 2016
2. Banking Law & Practice – **Radhasamy** S.Chand & Co Ltd.2015

Websites
1.https://www.ideunom.ac.in/SYLAB_ICAIA.pdf
2.www.ugr.es/~scarbo/BHATT.pdf
3.www.bu.edu/econ/files/2012/01/Fama1-Banking-in-the-theory-of-finance1.pdf

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Subject Code : 17P1CC04　　　　**Semester:I**　　　　**Credit : 3**　　　　**Hours : 60**

PROGRAMMING IN C++

Objectives:

1. C++ is a general-purpose <u>programming language</u>.
2. It has imperative, object-oriented and generic programming features, which also providing facilities for low-level memory manipulation.

Learning Outcome:

1. Use the characteristics of an object-oriented programming language in a program.
2. Use the basic object-oriented design principles in computer problem solving.
3. Use the basic principles of software engineering in managing complex software program.

UNIT – I

Principles of object oriented programming: Procedure oriented programming – object oriented programming – Features of OOP – Basic Concepts of OOP – Benefits of OOP – Object Oriented Languages – Applications of OOPs – Beginning with C++ : what is c++ – comments – input/ output operators – cascading I/O operators – Structure of C++.　　　　**(12 Hours)**

UNIT – II

Introduction to C++ : Tokens–Keywords– Identifiers – constants. Data Types–Variables – Declaration of variables – Operators in C++ – manipulators – Expressions and their types – Control Structures.　　　　**(12 Hours)**

UNIT – III

Function in c++: Main Function – Function Prototyping – Call by reference – Return by reference – Inline Functions – Function overloading – Friend and Virtual Functions.　　　　**(12 Hours)**

UNIT – IV

Classes and Objects – Constructors and Destructors : Constructors –Types of Constructors – Destructors – Operator Overloading : Operator Overloading – Unary and Binary operator overloading .　　　　**(12 Hours)**

UNIT – V

 Inheritance : Single Inheritance – Multilevel Inheritance – Multiple Inheritance – Hierarchical Inheritance – Hybrid Inheritance. Pointers,Virtual Functions and Polymorphism : pointers – pointers to objects – this pointer – pointers to derived classes – virtual functions – Managing console I/O operations.　　　　**(12 Hours)**

Text Book:

　　　　Object Oriented Programming with C++, Balagurusamy. E-   TMH, 2017.

References:

1. Mastering C++,Venugopal. K.R, Rajkumar and T. Ravishankar- TMH, 2015.
2. Programming with C++, Ravichandran.D - TMH, 2016.

CONTENT BEYOND THE SYLLABUS

- Working with files and Exception Handling.
- One dimensional and two dimensional arrays.

Websites

    1. www.makeuseof.com
    2. https://www.quora.com
    3. www.learncpp.com

PROGRAMMING IN C++ LAB

LIST OF PRACTICALS

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

Subject code : 17P1CCE01   Semester: 1   Credit :4   Hours : 75

BUSINESS STATISTICAL ANALYSIS

Objective

   1. To impart knowledge of basis statistical Tools & Techniques

   2. To identify analytical ability among the students.

Learning Outcome

   1. Demonstrate various principles involved in solving mathematical problems and thereby reducing the time taken for performing job functions.

   2. To provide a strong foundations in the principles of statistics

UNIT- I

Basic Statistics: Measures of Central tendency- Arithmetic Mean only- Measures of Dispersion- Standard Deviation onlyProbability: Basic Definitions – Random experiment- Sample space -Events – Mutually exclusive events-Mutually exhaustive events –Independent and dependent events- Permutation and Combination. Theorems on Probability – Addition and Multiplication theorems- Conditional probability (concept only)-Problems on Probability (simple problems only) *(15 Hours)*

UNIT- II

Probability distributions –Definition of probability distributions- Binomial, Poisson and Normal distributions –Fitting of Binomial and Poisson distributions- characteristics and applications.

(15Hours)

UNIT - III

Testing of Hypothesis – Procedure and Hypothesis-Standard Error and Sampling Distribution – Type I error and type II error – Large Sample Test- Single mean and Difference of Means- Small Samples test t-test- Single mean and Difference of Means

(15 Hours)

UNIT - IV

Testing of hypothesis –Small sample test F- test (or) Variance ratio test– χ^2 test -ANOVA -one way, two way classification. *(15 Hours)*

UNIT- V

Multiple correlation and Partial correlation – Formulas and related problems .Concept of Factor analysis, cluster analysis -Introduction to SPSS.

(15Hours)

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

Topics beyond the Syllabus

      1. Measures of Central tendency- Arithmetic Mean

      2. Measures of Dispersion-Standard Deviation

      3. Introduction to SPSS

Text book

      Gupta S.P ,Statistical Methods ,S.Chand and company Ltd**.** 2016

Reference books

      1. Pillai and Bagavathi, Statistics, Sultan Chand and co New Delhi **.** 2015

      2. P. R. Vittal ,Statistics **,**Margham publications. 2014

Websites

      1.www.slideshare.net/introductiontospss

      2.www.statisticshowto.com

      3.www.statistics.com

ORGANIZATIONAL BEHAVIOUR

Objectives

1. To acquaint the students with the basic nature of management.

2. To learn leadership quality.

Learning Outcomes

1. To explain how individual differences in personality, perception and attitude contribute to organizational behavior.

2. To develop group dynamic and team skills.

UNIT-I

Organizational Behaviour Concept — Nature — Features — Importance -- Role of OR.

(15 Hours)

UNIT-Il

Perception — Components — Factors — Models — Learning — Process — models — Types and Techniques**.** *(15 Hours)*

UNIT-III

Personality — Determinants — Development — Measurement — Attitudes and Values — Nature — Components — Formation — Functions. *(15 Hours)*

UNIT –IV

Organisational Conflicts— Definition- Sources- Types – Conflicts Process- Conflicts Management in India-Emotional, Intelligence, Anger Management and Counseling-Stress Management-Forms-Stages-Causes-Effects. . *(15 Hours)*

UNIT-V

Organizational Change — Goals — Approaches — Perspectives — Organization Culture — Characteristics — Types — Functions — Measurement. Comparison on India Vs Other Countries of Organisational Change . *(15 Hours)*

Topic beyond Syllabus

      1.Employee Safety.

      2. Employee Training.

      3. Job Design

Text books

1. **L.M.Prasad** — Organizational Behaviour, Sultan Chand & Sons, New Delhi. 2015

2. **K. Aswathappa** — Organizational Behaviour, Himalaya Publishing House, Mumbai.2016

References

1. **Uma Sekaran** — Organizational Behaviour, Tata Mc Graw Hill. 2014

2. **Saiyadain**   — Organizational Behaviour, Tata Mc Graw Hill. 2014

3. **M.N.Mishra** — Organizational Behaviour,VikasPublishing House Pvt Ltd, New Delhi.2015

Websites

1*. buc.edu.in/sde_book/msc_organ.pdf*

2. www.pondiuni.edu.in/

Subject code : 17P2CC05   Semester :II   Credit : 5   Hours :   90

ADVANCED COST ACCOUNTING

Objectives

　　1. To exposes the students to the basic concepts and the tools used in cost accounting.

　　2. To understand the methods of costing adapted by different types of industries

Learning Outcome

　　1. Understand various tools and techniques of Advanced Cost Accounting and apply them in cost reduction and resource optimization leading to increase in profits of the organization..

　　2. It provides advanced knowledge of the techniques for analysis and interpretation of financial statements to assess organizational performance and the knowledge of costing techniques for cost control and the cost-benefit approach for decision making.

UNIT-I

Cost accounting: Concept, Importance and scope -- Comparison of financial accounts with cost accounts — Elements of cost — Classification of costs — Cost sheet — Tender.

(18 Hours)

UNIT -II

Materials: Methods of pricing: FIFO, LIFO and average cost methods — Cost control: importance Technique and Losses. **Labour:** Computation of Labor cost — Cost Control: Labor Turnover, idle Time, and Over time, Wage payment and Incentive schemes. **Overhead:** Primary and Secondary Distribution of Overhead. *(18 Hours)*

UNIT –III

Process Costing: Process Accounts — Inter Process Profit — Equipment production — Joint — Products and By Products. *(18 Hours)*

UNIT –IV

Job Costing, Contract Costing Reconciliation of cost and financial profits — Integrated Accounts.

(18Hours)

UNIT-V

Marginal Costing: Concept, advantages and Limitations — Problems on Decision -- Making— Break-Even Analysis —Differential Costing - ABC Costing *(18 Hours)*

Note: 1. 80% and 20% of the Marks are problems and theory respectively

　　2. At least one question should be from each unit.

Topics beyond the Syllabus

      1. Absorption Costing

      2. International Cost Control System

      3. Types of Operating Costing.

Text Books

1. Cost Accounting — Principles & Practice by **Lall Nigarn, B.M.K.Jain**. 2015

2. Cost Accounting by **Iyengar**. Kalyani Publishers Kalyani Publishers 2016

References

1. Cost Accounting by **Prasad N.K   Chatterjee** S.Chand & Co Ltd.2016

2. Principles of Cost Accounting by **Maheswari S.N**. S.Chand & Co Ltd.2016

Websites

1.www.unipune.ac.in/university_files/pdf/old_papers/oqp-april-2011/.../mcom.PDF

2.www.finanssi.org/sites/default/files/2016-07/2015_04_28.pdf

3.https://www.ideunom.ac.in/SYLAB_ICAIA.pdf

Subject code : 17P2CC06   Semester : II   Credit : 5   Hours : 90

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Objectives

1. This course aims at providing the students a comprehensive introduction to the areas of security analysis and portfolio management

2. Equipping them with advanced tools and techniques for making investment decisions.

Learning Outcome

1. Familiar with different securities available to invest international market and domestically

2. Able to value fixed income securities like bond

UNIT-I

Investments: Nature and scope of investment analysis, elements of investment, avenues of investment, approaches to investment analysis: Concept of return and risk: Security return and risk. Financial Assets: Types and their characteristics, sources of financial information.

(18 Hours)

UNIT –II

Security Markets: Primary and Secondary market- Capital Market- Role, functions –Financial Agencies in Capital Market-Allotment Procedure; New financial instruments. Secondary Market: Role, importance, types of brokers, trading mechanism, listing of securities in stock exchanges, screen based trading; Depositary - role and need: Depositaries Act, 1996.

(18 Hours)

UNIT —III

Public Issue: SEBI guidance lines on public issue, size of issue, pricing of issue, promoter's contribution, appointment of Merchant bankers, broker, register and managers, bankers and allotments of shares.   *(18 Hours)*

UNIT –IV

Valuation of Securities: Bonds, Debentures, Preference shares, Equity shares. Fundamental analysis: Trends, indicators, indices and moving average applied in technical analysis.

(18Hours)

UNIT -V

Portfolio Analysis: Estimating rate of return and standard Deviation of portfolio. Effect of combining the securities: Markowitz Risk Return optimization: single Index Model or Market Model: Portfolio total risk, Portfolio Market risk and unique risk, simple Sharpe's optimization solution. Capital Market Theory: Capital Market line, Security Market line, Risk free lending and borrowings: factor models: Arbitrage pricing theory, two factor and multi factor models: principle of arbitrage, arbitrage portfolios**.**   *(18Hours)*

Topics beyond the Syllabus

        1. Futures and Options.

        2. Indian Stock Exchanges

        3. Derivatives Management

Text Book

   1 .**V.K.Bhalla** : Investment Analysis Kalyani Publications 2015

References

   1. **K.R.Chandratre** :Capital issue, SEBI & Listing Tata M.C Grawhill 2014

   2. **Clark, James, Francis**: Investment Analysis and Management. Excel Publications 2014

   3.**Donal E Fisher and J.Jorden**: Security Analysis and portfolio Management Pearson Education India 2016

Websites

1.www.pondiuni.edu.in/storage/dde/downloads/finiv_sapm.pdf

2.www.ddegjust.ac.in/studymaterial/mba/fm-304.pdf

3.cde.annauniv.edu/mbaqp/pdf/Elective/DBA1723/MBA1723.pdf

Subject code: 17P2CC07   Semester: II   Credit: 5   Hours: 90

HUMAN RESOURCE MANAGEMENT

Objectives

    1. To provide thorough knowledge of laws and practices of Human resource.

    2. To provide working knowledge of framework.

Learning Outcomes

   1. To explain how individual differences in personality, perception and attitude contribute to organizational behavior.

   2. To develop group dynamic and team skills.

UNIT – 1

Human Resource Management – Evolution and Environment – Functions of HRM – Line Staff view of HRM – HRM and competitive advantage – International HR Practices – Ethical Issues in HRM.

(18 Hours)

UNIT – II

Strategic HRM – Role of HRM in Corporate Goal Setting – Levels of Strategic Management – Models of Strategic HRM – Applications of Strategic HRM – HR Planning – Concept; Organization and Practices.   *(18 Hours)*

UNIT – III

Job analysis – Components – Job Description and Specification – Recruitment – Characteristics and types – Selection Process – Tests and Interviews – Induction and Socialization – Performance Evaluation – Purpose – Factors affecting Performance – Performance Management System.

(18 Hours)

UNIT – IV

Training and development – Need and Importance – Assessment of training needs – Training and development and various categories of Personnel – Career Planning and development – Career Counseling, Promotion and transfer – Retirement and other separation Processes.   *(18 Hours)*

UNIT – V

Work Life Management – Organizational Climate – Knowledge Management – Total Quality Management (TQM) – Emotional Intelligence – Work Culture.   *(18 Hours)*

Topic beyond Syllabus

    1. Compensation & Competition.

   2. Corporate Social responsibility

   3. Human resource values

Text book

1. **Pravindurai**, Human Resources Management, Pearson Education, New Delhi. 2015

Reference Books

1. **Memoria C.C,** Personnel Management, Himalaya, New Delhi. 2016
2. **Edwin Flippo,** Personnel Management, Tata McGraw Hill, New Delhi. 2016
3. **Stephen P.Robins**, Organizational Behavior, Prentice Hall of India Ltd, New Delhi. 2015

Websites

1.www.saylor.org/site/textbooks/Human Resource Management.pdf
2.corostrandberg.com/.../uploads/2009/12/csr-hr-management.pdf
3.icsc.un.org/resources/hrpd/hrm/ICSC_hrm_eng.pdf

Subject Code : 17P2CC08   Semester : II   Credit : 3   Hours : 60

DATABASE MANAGEMENT SYSTEM

OBJECTIVE

1. An ability to design a correct, new database information system for a business functional area and implement the design in either Access 2000 or Oracle.
2. Database Management System is considered as a computerized record keeping system.
3. DBMS is a collection of programs, which are used to define, create and maintain databases.

Learning Outcome:

1. Have a broad understanding of database concepts and database management system software
2. Have a high-level understanding of major DBMS components and their function
3. Be able to model an application's data requirements using conceptual modeling tools like ER diagrams and design database schemas based on the conceptual model.

Unit I

Introduction: Database System Applications- Database System Vs File System – View of Data- Data Models- Database Languages- Transacion Management – Storage management – Database Users- Database System Archtecture. **E-R Model :** Basic Concepts – Mapping constraints- Keys- Design Issues – E-R diagram- Weak Entity sets – Extended E-R features.

(12 Hours)

Unit II

Realational Model: Structure of relational database – Relational Algebra- Extended relational algebra operations- Modification of database – Views – Tuple Relational Calculus – Domain Relational Calculus.

(12 Hours)

Unit III

SQL: Background-Basic structure-set operations-aggregate function-null values-nested sub queries-views-complex queries- Modification of database-joined relations-DDL-embedded SQL-dynamic SQL. **Other Relational Languages:** QBE. **Integrity Constraints:** Domain Constraints-Referential Integrity-Assertions-Triggers- Functional dependencies. **(12 Hours)**

Unit IV

Relational Database Design: Deconposition- Normal Forms- BCNF-3NF-4NF.**Object Oriented Databases:** Need for new databases-New database Applications- The object oriented data model**.

(12 Hours)

Unit V

Transactions: Transactions Concept- Concurrent Execution- Recoverability.**Database System Architectures:** Centralized Systems-Client-Server Systems-Transaction Servers-Data Servers-Parallel Systems-Parallel Database architecture- Distributed Systems.

(12 Hours)

Text Book:

"**Database System Concepts**",   A.Silbescatz,N.F.Korth,S.Sudharshan4[th] Edition-Mcgraw Hill Higher Education, International Edition 2017

Reference Books:
1. Raghu Ramakrishnan and Johannes gehrke,"Database management System", Mcgraw Hill, 2015.
2. Alexis Leon,Mathews Leon,"Essentials of Database management Systems", Vijay Nicole imprints PVT LTD,2017

CONTENT BEYOND THE SYLLABUS:
1. Advanced Querying and Information Retrieval
2. Advanced Data Types and New Applications

WEBSITES

1. *https://en.wikipedia.org/wiki/Database*
2. *https://www.w3schools.com/sql/sql_intro.asp*
3. *www.darshan.ac.in*

Subject Code : 17P2CCP02   Semester : II   Credit : 1   Hours : 45

PRACTICAL II ORACLE LAB

1. Simple Queries Using DDL,DML base tables.

2. Simple Queries Using DDL,DML base views

3. Simple queries using built in functions

4. Simple queries using set operations

5. Database Triggers creation

6. Report creation

7. PL/SQL procedure to prepare a student mark sheet

8. PL/SQL procedure to Design Electricity Bill

9. PL/SQL procedure to design Pay Bill

Subject code : 17P2CCE03   Semester :II   Credit : 4   Hours : 75

RESOURCE MANAGEMENT TECHNIQUES

Objectives

   1. To impart knowledge of mathematical and modeling skills that are the basis for operations research.

   2. To apply those skills to the efficient design, analysis, operation and control of complex systems.

Learning Outcome

   1. Analyze the impact of technology on society, economy, and on individual plant

   2. To familiarize the students with different management techniques.

UNIT -I

Linear programming Problems – Assumptions – Formulation of Linear programming – Solving LPP – Graphical method – Simplex Method (Only slack variables).   *(15Hours)*

UNIT- II

Transportation problems – Finding an Initial Basic Feasible Solution (IBFS) – North-West corner rule – Least Cost Method – Vogel's approximation method (VAM) –Finding the optimum solution - MODI method.   *(15Hours)*

UNIT- III

Assignment Problems- Mathematical Formulation- Hungarian Method -Balanced and Unbalanced Assignment Problems- Maximization case – Conditional case- Difference between Transportation Problems and Assignment Problems.   *(15Hours)*

UNIT -IV

Network Analysis – Construction of the Network – Critical Path Method (CPM) -Programme Evaluation and Review techniques (PERT) –Problems – Difference between CPM and PERT.

(15Hours)

UNIT- V

Game theory: Two person zero-sum game- Pure and Mixed strategy- Saddle point and value of the game- Solution of a game by saddle point method and mixed strategy method- Graphical method – 2 x n and m x 2 games.   *(15 Hours)*

Topic beyond Syllabus

1. Difference between CPM and PERT.

2. Maximization case – Conditional case in Assignment Problems

3. Game theory

Text Book

Resource Management Techniques, **Sundaresan, Ganapathy Subramaniam, Ganesan** – A.R.Publications-2016

Reference Books

1. **PremKumar Gupta**,Operation Research – Sulton Chand & Co.2015
2. **P.K. Man mohan**, Operation Research – Sulton Chand & sons 2014
3. **Vittal .P.R** , Introduction to Operation Research, Margham Publication 2015
4. **Vohra. N.D,** Quantitative techniques in Management, Tata McGraw Hill 2016
5. **S. Kalavathy**, Operation Research, Vikas Publishing House. 2016

Websites

1.www.informs.org>explore>operationsresearch

2.www.pondiuni.edu.in

3.web.itu.edu.tr

4.www.vtuplanet.com

Subject code : 17P2CCE04   Semester : II   Credit : 4   Hours : 75

GLOBAL BUSINESS MANAGEMENT

Objectives

    1. To enrich the student about global business and its rules and regulation.

    2. To understand the different countries tariff, culture, environment and procedure related to export & import etc.

Learning Outcomes

    1. To enable the students learn nature, scope and structure of International Business.

    2. To learn the pattern, and policy framework of India's foreign trade

UNIT-I

Global business — Meaning and Scope — Reasons for Globalization —MNC- concept and role- Criticism of MNC-   International Orientations — Drivers and Restrainers of Globalization — Market Entry Strategies — Barriers of Global Business.   *(15 Hours)*

UNIT-II

Global Business Environment — Economic Socio-Cultural — Demographic — Political — Technological — Free trade v/s Protection — Trading Blocs — Regional Integration Agreements — World Trade Organization — GATTS — TRIMs — TRIPs.   *(15 Hours)*

UNIT-III

Foreign Exchange Market — Functions —Theories of Foreign Exchange Transactions in Foreign Exchange Market — Exchange Rate Systems — Fixed and Flexible — Currency Exchange risks and their management —FEMA 1999.   *(15Hours)*

UNIT-IV

International Investment and Finance — Types of Foreign Private Investment — Limitations of Foreign Capital — Payment Terms in International Trade Financing Institutional Finance for Export — EXIM Bank - ECGC — INCOTERMS.   *(15Hours)*

UNIT-V

Export Promotion Council and Export Promotion Incentives — Export Procedure& Documentation — Import Procedure — International Pricing — Transfer Pricing — Dumping —

Retrograde Pricing- Counter Trade   *(15 Hours)*

Topics beyond the Syllabus

      1. International Business Strategy

      2. International Trade.

      3. Hoarding

Text Book

1. International Business   - **Francis Cherunilam** Margham Pub 2016

Reference Books

1. International Management   - **Richard M. Hodgetts and Fred Luthans** M.C.Graw hill

2. International Business   - **Justin Paul** Sultan Chand & Sons 2017

3. International Business Environment   - **Anant K.Sundram &Stewans Black** SultanChand & Sons 2017

Subject code : 17P3CC09   Semester :III   Credit : 5   Hours : 75

BUSINESS RESEARCH METHODOLOGY

Objectives

   1. The aim of the subject is to give depth knowledge regarding how to fix the sample size

   2. To expose the hypothesis formulation and tools used.

Learning Outcome

   1. To familiarize students with the techniques of data collection and development of scales.

   2. To prepare the students to write journal articles.

UNIT-I

Meaning of Business Research – Types of Research – Descriptive, Exploratory, Historical and Case

Study – Research Design – Components of the Research Design.   *(12 Hours)*

UNIT-II

Census – Sample - Sampling Techniques – Probability, Non Probability Sampling -Random and Non

Random Sampling – Size of the Sample.   *(15 Hours)*

UNIT-III

Collection of Data – Primary and Secondary Data – Tools of Collection of Data – Questionnaire –

Personal Interview – Interview Schedule – Observation, Pilot Study and Pre- testing.

          (15 Hours)

UNIT-IV

Analysis and Interpretation of Data – Hypotheses – Characteristics of A Good Hypothesis –

Formulation and Testing of Hypotheses – Methods of Testing Hypotheses – T – Test – F- Test, Chi

square Test.(Simple Problems Only)   *(18Hours)*

UNIT-V

 Types of Reference Styles – Plagiarism - Research Report – Types of Reports – Steps in Drafting a

Research Report.   *(15 Hours)*

Note: Distribution of marks 80% Theory and 20% Problems

Topics beyond the Syllabus

      1. Thesis Writing

      2. Review of literature

      3. Dependent and independent variable

Text books

      1.   Research Methodology – **Kothari C.R**. – Wiley Eastern Ltd, New Delhi. 2013

      2.   Research Methods in Commerce – **Amar Chand.D** – Emerald Publishers, Chennai. 2011

Reference Books

      1. Research Methodology – **Thanulingum.N-** Himalaya Publishing House Pvt Ltd. 2011

      2. Research Methodology & Statistical Tools – **Krishnaswamy & Obul Reddy** - Himalaya Publishing House Pvt Ltd. 2012

Websites

1.http://www.crectirupati.com/sites/default/files/lecture_notes/BRM_notes.pdf

2.http://gent.uab.cat/diego_prior/sites/gent.uab.cat.diego_prior/files/02_e_01_introduction-to-research-methods.pdf

Subject code: 17P3CC10   Semester :III   Credit : 5   Hours : 90

ADVANCED CORPORATE ACCOUNTING

Objectives

    1. Legal accounting requirements for the preparation of accounting records and financial statements of companies

    2. Demonstrate a high level of understanding of accounting

Learning Outcomes

   1. Critically evaluate reform of aspects in company accounting based on sound theoretical principles.

   2. To engage in ethical issues relating to accounting and reporting.

UNIT – I

Final Accounts of Companies: Preparation of Final Account as per Schedule VI of Companies Act, 2013 – Adjustment for Dividend and Taxation – Managerial Remuneration – Issue of bonus shares.

18 hours

UNIT – II

Accounting of Group Companies: Preparation of consolidated final statement of holding companies – AS21 – intercompany holdings and Owings – Bonus shares – Treatment of Dividend.

18 Hours

UNIT – III

Accounts for Corporate Restructuring: Meaning of Amalgamation and Reconstruction – Purchase Consideration – Accounting Entries for Amalgamation and Absorption – Problems on Reconstruction (Internal and External) - Statement for liquidation of companies.   **18 Hours**

UNIT - IV

Accounts of Service Companies: Accounts of banking companies – legal provisions – Rebate on Bills discounted – Capital Adequacy Norms – Assets classification and provisioning – preparation of final account of banking companies as per new format – Accounts of Insurance Company – IRDA Regulations – Final Accounts of Life Insurance company accounts and General Insurance Company as per new format.   **18 Hours**

UNIT – V

Accounts for Price Level Changes (Theory Only):

Human Resource Accounting – Need and Development – objectives and importance of HRA – Corporate Social Reporting – Social Responsibility accounting – Introduction to Inflation accounting – Need and Objectives – Various methods (Theory only)   **18 Hours**

Note: Distribution of marks 20% Theory and 80% Problems

Topics beyond the syllabus

1. Fundamentals of Accounting Standards

2. Uses of Electricity Company accounts

Text book
1.Jain and Narang, Advanced Accounting – Kalyani Publishers, New Delhi. 2014

Reference Books

1. **Gupta and Radhasamy,** Advanced Accounts Vol II – Sultan Chand and Sons, New Delhi. 2012

2. **Maheswari SN,** Corporate Accounting – Vikas Publishing House, New Delhi. 2015

3. **Shukla Mc, Grewal TS & Gupta SC**, Advanced Accounts Volume I and II , S.Chand and

Company Ltd, New Delhi. 2009

Websites

1. https://www.scribd.com/document/370962050/Advanced-Corporate-Accounting-pdf

2. www.universityofcalicut.info/.../advanced_corporate_accounting_on13April2016.pdf

3. https://edurev.in/...Advanced-Corporate-Accounting/

Subject Code : 17P3CC11   Semester :III   Credit : 3   Hours : 75

VISUAL BASIC

OBJECTIVES

Visual Basic programming language with object-oriented programming principles. Emphasis is on event-driven programming methods, including creating and manipulating objects, classes, and using object-oriented tools such as the class debugger. Upon completion, students should be able to design, code, test and debug at a beginning level.

UNIT -I

Welcome to visual Basic –What is visual basic- Features of visual Basic – developing an Applications. Creating an Application: Objectives-What does visual basic 6 have to create applications-OLE-form layout window. Forms and controls: objectives- The from-Working with a control- opening the code window.   **(15 Hours)**

UNIT -II

Variables in visual basic: Objectives-what is a variable-Declaring variable-data types-the null value-Error value-empty value-scope of a variable –module level variables- Declaring variable- constant-creating your own constant-scope of a constant.   **(15 Hours)**

UNIT -III

Writing code in visual basic-objectives- the code window –The Anatomy of procedure-Editing features. Working with files- objectives –visual basic file system controls. Menus: objectives- Building the user interface.   **(15 Hours)**

UNIT -IV

Multiple document interface applications –Why MDI forms- features of an MDI form-loading MDI forms and child forms. Introduction to database -Why database –what is database- which database. The common dialog control-working with the common dialog control.   **(15 Hours)**

UNIT -V

Working with the data control: The data control-The bound controls-caution-coding. Data access objects: The JET database engine-functions of the JET database engine-SQL-The DAO objects model-Why ADO-Establishing a reference.   **(15 Hours)**

Text book:

1. **Mohammed. Azam**, Programming with Visual Basic 6.0- VlKAS publishing House pvt. Ltd.2008

Reference Book:

1."Mastering Visual Basic 6" Evangelus Petroutsos BPB Puhlnata. 2009

CONTENT BEYOND THE SYLLABUS:

1. ADO Controls
2. Menu Editor

Subject Code: 17P3CCP03   Semester :III   Credit : 2   Hours : 60

VISUAL BASIC - LAB

LIST OF PRACTICALS

1. Construction of an Arithmetic Calculator (Simple)

2. Preparation of Students Mark Sheet.

3. Personal Information System (Using Tables)

4. Railways Reservation System (Using Tables)

5. Library Information System (Using Tables).

Subject code : 17P3CCE05   Semester :III   Credit : 4   Hours : 75

DIRECT TAX

Objectives

    1. To provide thorough knowledge of laws and practices of Direct taxes.

    2. To provide working knowledge of framework of taxation system in India.

Learning Outcomes

    1. Understand the basic principles underlying the Income Tax Act and Wealth Tax Act

    2. Compute the taxable income of an assessee.

UNIT-1

Introduction to Income Tax Act – Definitions – Residential Status – Scope of Total Income – Exempted Incomes U / S 10.   *(12 Hours)*

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.   *(18 Hours)*

UNIT- III

Income from Business – Expenses allowed – Expenses disallowed – Computation of Professional income – Calculation of Capital Gain – Meaning – Types – Exempted Capital Gain.

(15 Hours)

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.   *(15 Hours)*

UNIT-V

Deductions from Gross Total Income – Clubbing of income – Assessment of Individual – Assessment of Companies - Rates of Income Tax .   *(15Hours)*

Note: Distribution of marks 20% Theory and 80% Problems

Topics beyond the Syllabus

    1. VAT

    2. MODVAT

    3. Agricultural Income

Text book

    1.**Subramainyam,** Indirect tax , Taxman publication, New Delhi.2016

Reference Books

1. Income Tax Law & Practice – **Hariharan**, McGraw-Hill Educations (INDIA) Ltd.2015
2. Income Tax Law & Practice – **T.S. Reddy & Y.S. Hari Prasad Reddy,** Margham Publications, Chennai. 2016
3. Income Tax Law & Practice – **Dr.Vinod K.Sighania,** Taxmann Publications,New Delhi. 2016
4. Income Tax Law & Practice – **V.P. Gaur & D.B. Narang**, Kalayani Publishers. 2016
5. Income Tax Law & Practice – **Dr. H.C. Mehrotra & S.P. Goyal**, Satiya Bhava Publication.2012

Subject code : 17P3CCE06   Semester :III   Credit : 4   Hours : 75

INTERNATIONAL BUSINESS ENVIRONMENT

Objectives
   1. To know about WTO, Forex Markets
   2. To understand the Framework of International market & finance.

Learning Outcomes
   1. To explain how contribute to organizational behavior.
   2. To develop group dynamic and team skills.

UNIT -1

Evolution of International business – characteristic features of International business – factors

affecting the international business – Changing scenario of International Business.   *(15 Hours)*

UNIT – II

International Business Environment – economic – political – legal, social – culture, technological -

Management of Multinational corporations – Structure- Global companies – international business

houses – concepts, structures and functions.   *(15 Hours)*

UNIT –III

International finance; Foreign Exchange – convertibility of rupee (Basics) forex market – structure

and functions. World Bank, IMF, UNCTAD.   *(15 Hours)*

UNIT –IV

International Marketing: product – packing – promotion, Regional Trading Blocks: EU, NAFTA,

SAARC, WTO.   *(15 Hours)*

UNIT –V

International Human Development: recruitment – selection and development policies.

                                    (15 Hours)

Topic beyond Syllabus

   1. Global Financial Crisis.

   2. Global Warming.

Text books

1. **Dr. K Aswathappa** - International Business TMH. 2015

2. **Subba Rao**- International Business HPH. 2012

3. **Bennet** – International Business, Pearson Education.2010

Reference Books

1. **Daniels** – International Business : Environment and Operations, Pearson. 2010

2. **Joshi** – International Business Environment. Sultan Chan & Sons, New Delhi.2012

3. **Rugman** – International Business. Sultan Chan & Sons, New Delhi. 2010

4. **Sharan** – International Business. Sultan Chan & Sons, New Delhi.2013

Subject code: 17P3CCED1   Semester :III   Credit : 2   Hours : 45

EDC- FUNDAMENTALS OF COMPUTER AND NETWORKING

OBJECTIVES

To provide with an overview of the concepts and fundamentals of data communication and computer networks.

UNIT - I

Introduction to Information Technology: Information Technology – Understanding the Digital Domain – Representing Numbers and text in Binary- binary codes.   **(9 Hours)**

UNIT - II

Fundamentals of Computers: Computer Hardware – Software – system software- application software- Translators- Computer languages.   **(9 Hours)**

UNIT - III

Transmission of Information: Fundamentals of Communications – Fiber Optics – Wireless Communications –ISDN.   **(9 Hours)**

UNIT - IV

Computer Networking: Goals – Topologies - Local Area Networks – Wide Area Networks – Communication Protocols.   **(9 Hours)**

UNIT - V

Internet: Internet Architecture –- Types-Network Security-Internet applications- Internet address-domain name- E-mail.   **(9 Hours)**

Text book:

Introduction to Information Technology Pelin Aksoy, Laura DeNardis,Cengage Learning India Private Limited, First Indian Reprint 2008.

CONTENT BEYOND THE SYLLABUS:

1. Number System
2. Wireless Networking

Subject code: 17P3HR01   Semester: III   Credit: 1   Hours: 30

HUMAN RIGHTS

Objectives

1. To know the basic knowledge about human rights.

2. To create the awareness about the women's rights and various councils .

Learning Outcomes
1. To explain how individual differences in personality, perception and attitude.
2. To develop individual behavior with society .

UNIT-1

Definition- characteristics- Principles-Theories.   theory of natural rights, social welfare theory, legal theory, classification-international instruments of human rights universal declaration of FIR – International covenant on wire, economic, social and cultural and political rights.   *(6 Hours)*

UNIT-II

Fundamental rights part iii of the constitution- directive principles part IV of the constitution- the criminal procedure code 1973-protection of civil rights 1955-the schedule caste and scheduled tribe act 1989- optional protocol to international covenant on wire and political rights.   *(6Hours)*

UNIT- III

National HR commission- state human rights commission- national commission for women 1990- national commission for minorities- national commission for scheduled caste and scheduled tribe- their powers and functions.   *(6 Hours)*

UNIT-IV

Constitutional provisions: articles 17,15,15(3),16,39(a),39(b),39(c) and 42 of the constitution- legal provisions the employees state insurance act 1948, family court act 1954, the special marriage act 1954, the Hindu marriage act 1995, the maternity benefit act, 1901(amended in 1955), dowry prohibition act 1961, the equal remuneration act 1976, prohibition of child marriage act 2006, the factories act 1986. The protection of women from domestic violence act 2005.

(6 Hours)

UNIT-V

Instruments on the rights of children- refugees and HR- certain incidents that pose a threat to hr- educational rights- rights to employment- right to information act 2005.   *(6 Hours)*

Topics beyond the Syllabus

    1. Human trafficking.

  2. Emotional abuse.

  3. Dating violence.

Text Book

1. Eric Berne The Psychology of Human Relationships 2015

2. **Peter Joseph -**The New Human Rights Movement 2016

Reference book

1. Jack Donnelly-Universal Human Rights in Theory and Practice,Eight Edition 2016

Websites
1.http://blog.amnestyusa.org/africa/top-10-summer-reading-list-for-human-rights-advocates/
2.http://www.ohchr.org/Documents/Events/WHRD/WomenRightsAreHR.pdf

Subject code : 17P4CC12   Semester :IV   Credit : 5   Hours : 90

INDIRECT TAXES

Objectives

1. To gain an understanding of the core concepts of law of Taxation
2. To provide practical experience in tax measurement.

Learning Outcomes

1. To explain how to understand the basic tax.
2. To make advice to the company, how to pay tax.

UNIT – I

Principles of Taxation – Federal finance system in India – Indirect Taxes merits and demerits – Direct taxes advantages and disadvantages – Difference between direct tax and indirect tax.

(18 Hours)

UNIT –II

Central Excise Act – objectives – Important definitions – Levy if excise duty – Duty drawback – MODVAT – CENVAT – Distinction between excise duty and sales tax - Value added tax – objectives – important definitions – Merits and demerits – Registration of dealers - Exempted goods under VAT.   *(18 Hours)*

UNIT – III

Customs Act – objectives – types – important definitions – Exemptions – Powers to prohibit import and export of goods – prohibited items of exports and imports.

(18 Hours)

UNIT – IV

Central sales Tax Act – objectives – important definitions – Interstate trade of Commerce – Difference between interstate and infra state trade – procedure for levy and collection.

(18 Hours)

UNIT – V

GST – meaning – process of preparation – Justification for introduction of GST – Advantages – Short comings at the state level – Applicability – apportionment of GST between central and states.

(18 Hours)

Topics beyond the Syllabus

1.. SEZ

2.. National Calamity Contingent Duty

3.. Tariff Value

Text book

1.**Dr.V. Balachandran**- Indirect Taxation (Sultan Chands & Sons, New Delhi)

1. **Subramainyam**, Indirect tax , Taxman publication, New Delhi.2016

Reference Book

1. **T.S. Reddy & Y.S.Hari Prasad Reddy** (Marghan Publications, Chennai).

2. **Datey . V.S.** Indirect Taxes – Taxman Publication PvtLtd, New Delhi. 2014

Websites

http://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper11-New.pdf

http://www.icaiknowledgegateway.org/littledms/folder1/basic-concepts-of-indirect-taxes.pdf

Subject code : 17P4CC13   Semester :IV   Credit : 5   Hours : 90

FINANCIAL MANAGEMENT

Objectives

1.To facilitate understanding of the conceptual framework of Business finances .

2. Comprehend the technique of making decisions related to finance function

Learning Outcomes

1. To explain how to manage the fund in the large organization

2. To develop competent decisions in the areas of accounting, economics, finance, information systems, management and marketing.

UNIT -1

Financial management-meaning, definition –objectives-financial function –Aims of financial function-Financial planning –objectives and principles of sound financial planning-goals of financial management –financial decision-long term and short term financial plan-importance of financial plan-factors affecting financial plan   *(18 Hours)*

UNIT –II

Financing decision-meaning of finance, importance of financial decision-capital structure-meaning and definitions-various theories of capital structure-net income approach-significance –net operating income approach- Assumptions- Modigiliani and Miller approach- Assumptions- Traditional approach- EBIT- EBT- Analysis-leverage- problems in leverage- cost of capital – cost of equity – cost preference capital – cost of debt – cost of retained earnings- Average cost of capital.

(18 Hours)

UNIT –III

Investment decision –capital budgeting-importance-significance-techniques of evaluation of investment proposals- payback period method –present value methods –return on investment method-internal rate of return method (simple problems only)   *(18 Hours)*

UNIT –IV

Dividend decisions –dividend –meaning, importance of dividend policy-dividend theory-stable dividend –stable dividend policy-determinants of dividend policy-types of dividend policy-forms of dividend   *(18 Hours)*

UNIT-V

Working capital management-meaning –importance of adequate working capital-excess or inadequate working capital-importance of working capital-determinants of working capital-requirement –cash management –receivable management –inventory management –inventory levels –sources of working capital.   *(18 Hours)*

Note: Distribution of marks 60% **Theory and 40% Problems**

Topics beyond the Syllabus

1. International financial management

2. International working capital management

Text books

1**. S N Maheshwari**, Financial Management. Margham Publications, Chennai. 2012

2. **Khan and Jain**, Financial Management. Sultan Chan & Sons, New Delhi.2015

3**. I M Pandey**, Financial Management. Tata McGraw Hill Company Ltd, New Delhi. 2016

Reference Books

1. **Sharma and Sashi Gupta**, Financial Management. Himalaya Publication, Bombay. 2012

2. **James C Vanhorne**, Financial Management. Himalaya Publication, Bombay. 2011

3. **Prasanna Chandra**, Financial Management. Sultan Chan & Sons, New Delhi. 2013

4. **PN Reddy & Appanaiah**, Financial Management. Margham Publications, Chennai. 2012

Websites

1.http://qu.edu.iq/ade/wp-content/uploads/2016/02/financial_management_www.accfile.com_.pdf
2.http://www.ddegjust.ac.in/studymaterial/mcom/mc-204.pdf

Subject code : 17P4CC14   Semester :IV   Credit : 4   Hours : 90

WEB TECHNOLOGY

OBJECTIVES

1. Choose best technologies for solving web client/server problems
2. Create conforming web pages
3. Use Javascript for dynamic effects

UNIT-I

TCP/IP: TCP/IP Basics – Why IP address – Logical Address - TCP/IP Example- The concept of IP address – Basics of TCP – Features of TCP – Relationship between TCP and IP – Ports and Sockets.
                                                                (18 Hours)

UNIT –II

Active Open and Passive Open - TCP Connections – What makes TCP reliable? – TCP Packet format - Persistent TCP connections – UDP – Differences between TCP and UDP.
                                                                (18 Hours)

UNIT-III

DNS – E-mail – FTP – TFTP – History of WWW – Basics of WWW and Browsing.
                                                                (18 Hours)

UNIT –IV

Local information on the internet – HTML – Web Browser Architecture – Web Pages and Multimedia – Remote Login (TELNET).   **(18 Hours)**

UNIT-V

Introduction to Web Technology: Web pages – Tiers – Concept of a Tier – Comparison of Microsoft and Java Technologies– Exchange Standards – EDI Architecture – Significance of EDI – Financial EDI – EDI and internet**.**   **(18 Hours)**

Text books:

1. WEB TECHNOLOGIES TCP/IP to Internet Applications Architectures – Achyut S Godbole & Atul Kahate, 2007 ,TMH.(UNIT-I,UNIT-II, UNIT III,UNIT IV, UNIT-V)

CONTENT BEYOND THE SYLLABUS:

1. Networking protocols and OSI Model

2. Network Security

Subject code : 17P4CCE07   Semester : IV   Credit : 4   Hours :   90

INTERNATIONAL MARKETING

Objectives

1.To help you develop a critical appreciation of both the opportunities and challenges associated with the increasing globalization of markets.

2. To impact of foreign political and economic factors on companies, the influence of international competition.

Learning Outcomes

To explain how individual differences in perception and attitude contribute to buying behavior.

UNIT I

Introduction to International Marketing: Meaning, nature and scope of international marketing; international marketing distinguished from domestic marketing. Exporting, international trade and international business; international marketing management process- an overview

(18 Hours)

UNIT II

International marketing Environment: Geographic, demographic, economic, political, legal, socio cultural environments- their nature and effects on international marketing operations, tariff and non-tariff barriers; WTO, UNCTAD, generalized system of preferences (GSP), regional economic groupings-European Union (EU), NAFTA, ASEAN, etc., facilities and incentives schemes for exporters **(18   Hours)**

UNIT III

Global Segmentation and Positioning: Introduction – The Global Marketer's Mindset – Global Market Segmentation – Targeting Segments – Global Product Positioning. Global Products: Global Product Lines – Developing New Global Products – Globalizing successful Products – Global Brand Management **(18 Hours)**

UNIT IV

Global Pricing: Introduction – Global Pricing Framework – Pricing Basics – Financial Issues – Transfer Pricing – Counter Trade – Systems Pricing – Price and Positioning – Global Pricing Policies. Global Distribution: Distribution as a Competitive Advantage – Rationalizing Local Channels – Wholesaling – Retailing – Global Logistics – Parallel Distribution – Global Channel Design. **(18 Hours)**

UNIT V

Global Advertising and Promotion: Promotion as a Competitive Advantage – Global Advertising Pros and Cons – Global Advertisers Decision – Global Advertising Agency – Publicity – Global Public Relations – International Trade Fairs – Direct Marketing – E-Commerce – Global Personal Selling. **(18 Hours)**

Topic beyond Syllabus

1. Recent concept of Internalization Marketing

2. Global Market Segmentation

Text Books:

1. Francis Cherunilam, 2010, International Marketing, Himalaya Publishing House

References

1. Johny K Johansson, 2008, Global Marketing, 4th Edition, Tata McGraw Hill Companies, New Delhi.

2. Philip Cateora ,Grahamand Salwan Prasanth, 2010, International Marketing, 13th Edition, Tata Mcgraw Hill.

3. Doole, 2010, International Marketing Strategy, 5 th Edition, Cengage Learning.

4. Keegan, 2010, Global Marketing, 6 th Edition, Pearson Education..

5. Srinivasan , 2010, International Marketing, 3rd Edition, PHI Learning

Subject code: 17P4CCE08   Semester : IV   Credit :4   Hours :   90

INDUSTRIAL RELATIONSHIP MANAGEMENT

Objectives

1. To create better understanding between the industry and employee.

2. To learn what are all the problems a raised in a industry and how to tackle the problem.

Learning Outcomes

1. To explain how individual differences in personality

2. To develop group dynamic and team skills.

UNIT -I

Industrial Relations – Meaning – Characteristics of Industrial Relations – Objectives of Industrial Relations – Functions of Industrial Relations – The Three Actors of Industrial Relations – Importance of Harmonious Industrial Relations – Code of Industrial Relations – Conditions for congenial Industrial Relations**.**   **(18 Hours)**

UNIT -II

Trade Unions **-** Meaning – Functions and Role of Trade Unions – objectives of Trade Unions – AITUC – INTUC – HMS – BMS – HMP – Union Structure – Problems of Trade Unions –Reasons for joining Trade Union– Measures to Strength of Trade Unions - Trade Union movement in India.

(18 Hours)

UNIT -III

Industrial Conflicts & Grievance – Definitions of a Dispute / Conflicts – Causes of   Industrial Conflicts – Types of Industrial Conflicts – Strikes – Lockout - Consequences of Industrial Conflicts – Preventions of Industrial Conflicts – Settlements of Industrial Conflicts. Meaning of Grievance – Procedure of Grievance – Causes of Grievance – Pre-requisites of Grievance – Need for Grievance. Employees Welfare measures and Schemes.   *(18   Hours   )*

UNIT- IV

Collective Bargaining – Definitions – Characteristics of Collective Bargaining – Importance of Collective Bargaining –Essential conditions for the Collective Bargaining – Functions of Collective Bargaining – Process of Collective Bargaining - Collective Bargaining in India – Recommendations of NCL**.**   *(18 Hours)*

UNIT -V

Discipline & Workers Participation of Management – Meaning – Objectives of Discipline – Red-Hot Stove Rule – Causes of Indiscipline – Disciplinary Procedure – Types of Punishment. Definitions of Workers Participation of Management – Objectives – Forms : Works Committees, Joint Management Councils, Joint Councils, Shop Councils – Performance Evolution – Profit Sharing -

Suggestions for Success Workers Participation of Management.   *(18 Hours)*

Topics beyond the Syllabus

1.Risk Management

2.Leadership Management

Text books

1**. Jerome joseph**, Industrial Relations: Towards a theory of Negotiated Connectedness, Response Books. 2014

2. **C.S. Venkataratnam**, Globalization and Labor-management Relations, Sage Publications, New Delhi. 2014

Reference Books

1. **Nikolai Rocovsky and Emily Sims**, Corporate Successes Through People: Making International Labor standards Work for you, Academic Foundation, New Delhi, 2006.

2**. P.C. Tripathi**, Personal Management and Industrial Relations, Sultan Chand & Sons, New Delhi, 1984 (Reprint – 2009).

3. **E.H. Mcgrath**, S.J. Industrial Disputes, Prentice Hall of India, New Delhi, 1985.

4. **P.Subba Rao**. Personnel and Human Resources Management, Himalaya Publishing House. 2012.

Websites

1.http://www.pondiuni.edu.in/storage/dde/downloads/hrmiii_irm.pdf

2.http://www.victoria.ac.nz/st_Services/careers/pdf/career-view/career-view-human-resource-management-and-industrial-relations-web.pdf

Subject code : 17P4CCPR01   Semester :IV   Credit : 4   Hours : 90

PROJECT WORK

Marks Allotted

Dissertation   :   50

Viva Voce   :   25

Total   :   75

Guidelines for Project Work:

(a) Topic :

The topic of the project work shall be assigned to the candidate before the end of second semester.

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

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

(c) Format to be followed :

The format/ certificate for the 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

Format of the title page:

TITLE OF THE PROJECT REPORT

Project Report Submitted in part fulfillment of the requirement for the award of the Degree of Master of Commerce To Periyar University, Salem- 636011.

<div align="center">By</div>

Name of the Students   :

Register number   :

Name of the Supervisor   :

College / University Department   :

Year   :

Format of the Certificate:

<div align="center">

CERTIFICATE

</div>

This is to certify that the project Report entitled _____

_____ submitted in part of fulfillment of the requirement for the award of the degree of Master of Commerce to the award of the degree of Master of Commerce to the Periyar University , Salem is a record of bonafide project work carried out by _____

_____ under my supervision and guidance that no part of the project report work has been submitted for the award of any degree ,diploma, fellowship or other similar titles or prizes and that the work has not been published in part or full in any scientific or popular journals or magazines.

Date   :

Place   :

<div align="right">Signature of the supervisor</div>

<div align="center">Signature of the Head of the Department</div>

VIVEKANANDHA

College of Arts and Sciences for Women

[Autonomous]
(An ISO 9001:2008 Institution)
Affiliated to Periyar University, Approved by AICTE and
Re-Accredited with 'A' Grade by NAAC,
Recognized under section 2(f) and 12(B) of UGC Act, 1956

Elayampalayam – 637 205. Tiruchengode, Namakkal Dt., Tamil Nadu

PG & RESEARCH DEPARTMENT OF COMMERCE

M.COM/M.COM CA SYLLABUS

2017-2018