

Semester	Subject Code & Title	Hours of Teaching Per Week	Number of Credits
I	11PCC01- Higher Corporate Accounting	6	4

### Objective

To give clear understanding and knowledge to the students in the area of corporate accounting and other related matters.

#### Unit-1

**20 Hours**

Preparation of Company Final Accounts (New Format) – Divisible Profit – Bonus Shares – Calculation of Managerial Remuneration.

Accounting Standards: Disclosure of Accounting Policies (AS1) – Valuation of Inventories (AS2) – Cash Flow Statements (AS3) - Depreciation Accounting (AS6) – Accounting for Amalgamation (AS14).

#### Unit-2

**18 Hours**

Merger and Acquisition - Absorption of Companies - Reconstruction of Companies (External and Internal).

#### Unit-3

**16 Hours**

Holding Company Accounts: Calculation of Capital Profit – Revenue Profit – Cost of Control – Minority Interest – Preparation of Consolidated Balance Sheets (Excluding Inter Company and Multiple-holdings).

#### Unit-4

**18 Hours**

Banking Company Accounts: Treatment of Rebate on Bills Discounted – Interest on Doubtful Debts - Preparation of Profit and Loss Accounts and Balance Sheet – Treatment of Non-Performing Assets (NPA).

#### Unit-5

**18 Hours**

Insurance Company Accounts: Life and General Insurance (Fire and Marine Insurance only).

### Note:

The question paper shall cover 20% theory and 80% problems

### Text Books

1. S.P. Jain & K.L. Narang, *Corporate Accounting*, Kalyani Publications, New Delhi.

2. Sanjeev Singhal, *Professional Approach to Accounting Standards*, Bharat Law House Pvt. Ltd., New Delhi.

**Books for Reference**

1. Reddy & Murthy, *Corporate Accounting*, Margham Publications, Chennai.
2. M.C. Shukla, T.S. Grewal and S.C. Gupta, *Corporate Accounting*, S. Chand & Co., New Delhi
3. Gupta R.L. & Radhaswamy M., *Corporate Accounts: Theory Method and Application*, Sultan Chand & Co., New Delhi.
4. Dr. M.A. Arulanandam, Dr. K.S. Raman, *Advanced Accountancy*, Himalaya Publications, New Delhi.
5. Dr. S. Ganesan & S.R. Kalavathi, *Corporate Accounting*, Thirumalai Publications, Nagercoil

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**Head**

Semester	Subject Code & Title	Hours of Teaching Per Week	Number of Credits
I	11PCC02 - Managerial Economics	5	4

### Objective

To impart the knowledge on application of economic principles to key management decisions within the firm.

#### Unit-1

**14 Hours**

Nature and Scope of Managerial Economics – Role and Responsibilities of Managerial Economist - Utility Analysis - Marginal Utility - Relationship between Managerial Economics and Other Subjects - Tools of Economic Analysis.

#### Unit-2

**16 Hours**

Demand Analysis - Demand Determinants - Demand Distinctions - Elasticity of Demand – Types – Methods – Applications - Demand Forecasting for Industrial Goods, Consumer Goods and Consumer Durables - Factors Influencing Elasticity of Demand.

#### Unit-3

**15 Hours**

Production Function - Law of Diminishing Returns and Law of Variable Proportions - Economies of Scale. Cost Theory - Cost Concept - Cost and Output Relationship - Break Even Analysis.

#### Unit-4

**15 Hours**

Pricing and Output Decisions in Different Market Situations - Pricing under Perfect Competition – Monopoly - Monopolistic Competition - Duopoly and Oligopoly.

#### Unit-5

**15 Hours**

National Income – Elements of National Income – National Income Concepts - Measurement of National Income – Difficulty of Measurement – Significance of National Income.

Balance of Payments – Concepts and Components - Equilibrium and Disequilibrium – Measures to Correct Disequilibrium.

### Text Book

1. R.L. Varshney and K.L. Maheshwari, *Managerial Economics*, Sultan Chand and Sons, New Delhi.

### **Books for Reference**

1. P.N. Reddy and H.R. Appanniah, *Principles of Business Economics*, S. Chand and Company Ltd., New Delhi.
2. D. Gopalkrishna, *A study in Managerial Economics*, Himalaya Publishing House, Mumbai.
3. D. Salvatore, *Managerial Economics*, Tata McGraw Hill, New Delhi.
4. Joel Dean, *Managerial Economics*, Prentice Hall of India Pvt Ltd, New Delhi.
5. Mote, Paul and Gupta, *Managerial Economics*, Tata McGraw Hill, New Delhi.

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**Head**

Semester	Subject Code & Title	Hours of Teaching Per Week	Number of Credits
I	11PCC03 - Business Environment	5	4

### Objective

To expose the students to the environmental aspects of business

#### Unit-1 16 Hours

Introduction to Business Environment – Objectives – Types of Environment – Nature and Scope – Relationship between Economic and Non-Economic Environment – Elements of Business Environment.

#### Unit-2 15 Hours

Economic Environment: Industrial Policy 1991 – Liberalization – Privatization and Globalisation – Pros and Cons of Globalisation – Forms of Privatisation.

#### Unit-3 15 Hours

Political Environment: Government and Business Relationship – Different Roles of Government in Indian Economy – Objectives of State Intervention – Indian Constitution – The Preamble Fundamental Rights.

#### Unit-4 14 Hours

Technological Environment: Features – Impact of Technology on Society and Economy – Restraints on Technological Growth – Technology Policy.

#### Unit-5 15 Hours

Social Environment: Social Responsibilities of Business – Business and Society - Women and Business Opportunities – Child Labour – Corporate Governance.

### Text Books

1. Francis Cherunilum, *Business Environment: Text and Cases*, Himalaya Publishing House, Mumbai.
2. K. Ashwathappa, *Essentials of Business Environment*, Himalaya Publishing House, Mumbai.

### **Books for Reference**

1. Rudder Dutt and K.P.M. Sundaram, *Indian Economy*, S. Chand Co. Ltd., New Delhi.
2. Francis Cherunilum, *Global Economy and Business Environment*, Himalaya Publishing House, Mumbai.

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**Head**

Semester	Subject Code & Title	Hours of Teaching Per Week	No. of Credits
I	11PCC04 - Managerial Communication	5	4

### Objective

To develop the communication skills of students in relation to management correspondence.

#### Unit-1 14 Hours

Introduction to Managerial Communication – Meaning – Features of Communication – Communication Process – Channels of Communication – Formal Communication Network – Informal Communication Network – Importance of Communication – Barriers to Communication - Techniques of Effective Communication.

#### Unit-2 16 Hours

Non-Verbal Communication: Personal Appearance – Posture – Gestures – Facial Expression – Eye Contact – Space Distancing.

Communication in Organisations: Pattern of Communication – Management of Information.

#### Unit-3 15 Hours

Meetings – Purpose – Procedure – Chairmanship – Participation – Physical Arrangements.

Seminars and Conferences : Types of Discussion Groups – Regulating Speech - Conducting Seminars – Organising Conferences – Evaluating Oral Presentation.

#### Unit-4 15 Hours

Team Building and Teamwork: Introduction – Meaning – Aspects of Team Building – Skills Needed for Teamwork – A Model of Team Building – Team Vs Group – Characteristics of Effective Team – Role of Team Leader – Inter-group Collaboration – Advantages – Difficulties – Factors Shaping Inter-group Collaboration.

#### Unit-5 15 Hours

Formal Reports: Definition–Preparatory Step–Types – Structure. Advertising - Job Description.

### Text Books

1. Krishna Mohan and Meera Banerji, *Developing Communication Skills*, Macmillan India Ltd., New Delhi.
2. Dr. K. Alex, *Soft Skills – Know Yourself & Know the World*, S. Chand & Company Ltd., New Delhi.

**Books for Reference**

1. Rev. Francis Soundararaj, *Speaking and Writing for Effective Business Communication*
2. Rajendra Pal and J.S. Korlahalli, *Essentials of Business Communication*, Sultan Chand & Sons, New Delhi.

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**Head**



Semester	Subject Code & Title	Hours of Teaching Per Week	Number of Credits
I	11PCC05 - Relational Database Management System & Oracle	5	4

### Objective

To enable the students to learn about the database organisation

#### Unit-1 15 Hours

Introduction – Purpose of Database Systems – View of Data – Instances and Schemas – Data Independence – Data Models - DBA – Database Users – Structure of an Overall System.

Entity – Relational Model – Keys – Entity Relationship Diagram – Structure of Relational Database.

#### Unit-2 14 Hours

Integrity and Security: Domain Constraints – Referential Integrity – Assertions – Security and Authorization – Authorization in SQL – Encryption and Authentication.

Relational Database Design – First Normal Form – Second Normal Form – Boyce-Codd Normal Form – Third Normal Form – Fourth Normal Form.

#### Unit-3 16 Hours

Introduction to Oracle – Tools of Oracle – Introduction to SQL – Oracle Internal Data Types – Divisions of SQL – Data Constraints - SQL \* Plus Functions – SQL Operators - Set Operators – Relating Data through Join Concept - Usage of Sub-queries.

#### Unit-4 14 Hours

Database Objects: Table - View – Synonym – Sequences – Index - Concept of Locking – Types of Locks – SQL \* Plus Formatting Commands.

#### Unit-5 16 Hours

Introduction to PL/SQL – Advantages of PL/SQL – Architecture of PL/SQL Block – Introduction to PL/SQL Block – Attributes – Control Structures – Concept of Error Handling – Functions – Procedures - Cursor Management – Database Triggers.

Basic Concept of SQL\* FORM – Components of an Oracle Form – Simple Form Construction – Creating Reports.

### **Text Books**

1. Iwan Bayross, *Oracle 8i*, BPB Publication, New Delhi.
2. Abraham Silber Sehatz, Henry F. Korth & S. Sudharasan, *Database System Concepts*, Mc Graw Hill Publication, New Delhi.

### **Books for Reference**

1. Jose A. Ramalho, *Learn Oracle 8i*, BPB Publications, New Delhi, First Edition 2000.
2. William G.Paye Jr, *Oracle 8/8i*, Prentice Hall of India Private Ltd, New Dehi, 1999.
3. Naphtali Rishe, *Database Design Fundamentals*, Prentice Hall of India Private Ltd., New Delhi, 2006.
4. Jeffrey A.Hoffer, Marry B.Prescott and Fred.R. Mc Fudden, *Modern DBMS*, Dorling Kindersley (India) Pvt.Ltd., 2009.

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**Head**

Semester	Subject Code & Title	Hours of Teaching Per Week	Number of Credits
I	11PCC06 - Programming Laboratory – I : Oracle	5	2

### Objective

To have practical exposure in database management system

### Practicals

**60 Hours**

### SQL

1. Generate a table for employee salary details and make use of DDL Commands
2. Create a table for employee salary details and make use of DML Commands
3. Build a table for employee salary details and make use of Select statement under DML commands
4. Build a table for employee salary details and make use of DCL & TCL Commands
5. Create a table for student details and verify the following data constraints:
  - (a) Primary Key
  - (b) Reference Key
  - (c) Default Key
  - (d) Not Null
  - (e) Unique Key
  - (f) Check
6. Generate a program to demonstrate group and single row functions
7. Create a table for item details and sales details and combine the results of two queries using the set operators
8. Write a program to implement join view concept
9. Build a program to implement partition view concept
10. Create a table for item details and make use of SQL \* Plus formatting commands.

### PL/SQL

11. Write a PL/SQL block to find whether the given number is armstrong or not
12. Generate a PL/SQL block to check whether the given string is palindrome or not
13. Write a PL/SQL block and retrieve the records stored in the employee table
14. Write a PL/SQL block to do display the students mark details by using percentage attributes

15. Write a PL/SQL block to compute the bonus for the given salary
16. Build a PL/SQL block to determine the eligibility for voting.
17. Write a trigger statement to block the operation on a specific day
18. Generate a trigger statement to verify the stock availability
19. Write a PL/SQL block to implement exception handling
20. Design a simple form and report for employee details

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<b>Semester</b>	<b>Subject Code &amp; Title</b>	<b>Number of Credits</b>
<b>I</b>	<b>11PCC07 - Subject Viva-Voce - I</b>	<b>1</b>

### **Objectives**

1. To check the in depth knowledge of students in the subjects studied
2. To develop their oral communication skill

### **Evaluation**

1. Five questions from each subject
2. Both Internal and External Examiner will conduct the Viva
3. Mark Distribution:
  - Total 50 Marks to be distributed equally for each subject

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**Head**

Semester	Subject Code & Title	Hours of Teaching Per Week	No. of Credits
II	11PCC08 - Advanced Cost Accounting	6	4

### Objective

To expose the students with the basic concepts and techniques used in cost accounting

#### Unit-1 18 Hours

Cost Accounting: Meaning - Objectives - Importance – Limitations – Difference between Cost Accounting and Financial Accounting - Cost Accounting and Management Accounting.

Methods of Costing – Elements of Cost – Preparation of Cost Sheet – Tender - Quotations – Reconciliation of Cost and Financial Accounting.

#### Unit-2 17 Hours

Material Control: Objectives – Levels of Inventory – EOQ – Methods of Inventory Control – Methods of Valuing Material Issues – Control Over Wastages – Scrap and Spoilage.

#### Unit-3 17 Hours

Labour: Labour Cost Control – Importance – Systems of Wage Payment – Incentives – Idle Time – Control over Idle Time – Labour Turnover.

#### Unit-4 18 Hours

Overheads – Classification of Overheads – Allocation – Apportionment, Reapportionment and Absorption of Overheads – Methods of Absorption of overheads.

#### Unit-5 20 Hours

Applications of Costing: Process Costing – Features – General Principles - Comparison between Job Costing and Process Costing - Process Losses – Normal Loss – Abnormal Loss – Abnormal Gain – Inter-Process Profit – Equivalent Production – Procedure for Evaluation – Joint Product and By Product – Contract Costing – Operating Costing (Simple Problems only).

### Note:

The question paper shall cover 20% theory and 80% problems

**Text Book**

1. S.P. Jain & K.L. Narang, *Cost Accounting*, Kalyani Publishers, New Delhi.

**Books for Reference**

1. S.P. Iyyengar, *Cost Accounting Principles and Practices*, Sultan Chand, New Delhi.
2. R.S.N.Pillai & Bagavathi, *Cost Accounting*, S. Chand and Company, New Delhi.
3. S.N.Maheswari, *Principles of Cost Accounting*, Sultan Chand, New Delhi.

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Semester	Subject Code & Title	Hours of Teaching Per Week	No. of Credits
II	11PCC09 - Operations Research	5	4

### Objective

To develop the knowledge of students in the application of mathematical and statistical tools in business and research.

#### Unit-1

**15 Hours**

Operations Research: Introduction – LPP - Graphical Solution Method – General Linear Programming Problem (Definition alone) – Simplex Method: Basic Solutions and Degenerate Solutions to Linear Equation – Simplex Method – Big M Method (Simple Problems)

#### Unit-2

**15 Hours**

Assignment Problem: Definition – Assignment Algorithm – Hungarian Assignment – Unbalanced Assignment Method

Sequencing Problems: Introduction – Problem with ‘n’ Jobs and 2 Machines – Problems with ‘n’ Jobs & ‘k’ Machines (Simple Problems only).

Transportation Problem: Row Minimum – Column Minimum – NWC – LCM – VAM – U-V Method (Simple Problems only).

#### Unit-3

**15 Hours**

Queuing Theory: Introduction - Queuing System – Characteristics of Queuing Systems – Symbols and Notations – Classification of Queues.

Model I: (M/M/1): ( $\alpha$  /FIFO)

Model II: (M/M/1): ( $\alpha$  /SIRO)

Model 2: Single Server Model (Finite Queue)

Replacement Model: Introduction

Model 1: Replacement of Items with Gradual Deterioration

Model 2: Items Deteriorating with Time value of Money

Model 3: Items that Fail Completely and Suddenly

Model 4: Staff Replacement Problems.



**Unit-4****15 Hours**

Inventory Control: Introduction – Types of Inventory – Economic Order Quantity:

Case 1: EOQ with No Shortage

Case 2: EOQ with Shortage

EOQ with Price Breaks:

Case 1: EOQ with 1 Price Break

Case 2: EOQ with 2 Price Break (Simple Problems only)

**Unit-5****15 Hours**

Network Scheduling: Introduction – Network and Basic Components – Rules of Network Constructions – Time Calculations in Networks – Critical Path Method (CPM) -Program Evaluation Review Technique (PERT) & PERT Calculations - Difference between CPM & PERT (Simple Problems only).

**Note:**

The question paper shall cover 20% theory and 80% problems

**Text Book**

1. P.R. Vittal V. Malini, *Operations Research*, Margham Publications, Chennai

**Books for Reference**

1. P.K. Gupta & D.S. Hira, *Operations Research*, S. Chand & Co. Ltd, New Delhi
2. P. Mariappan, *Operations Research*, New Century Book House Pvt. Ltd, Chennai
3. S. Dharani Venkatakrishnan, *Operations Research*, Keerthi Publishing House Pvt Ltd
4. R.Panneerselvam, *Operations Research*, Prentice' Hall of India Pvt Ltd, New Delhi

**Prepared by****Head**

Semester	Subject Code & Title	Hours of Teaching Per Week	No. of Credits
II	11PCC10 - Marketing Management	5	4

### Objective

To endow the students with the knowledge of marketing

#### Unit-1 15 Hours

Definition of Marketing and Marketing Management – Object and Importance of Marketing – Evolution of Concept of Marketing – Recent Development in Marketing Concept – Marketing Functions – Approaches to the Study of Marketing – Market Segmentation – Basis – Criteria – Benefits.

#### Unit-2 15 Hours

Product Policy: Product Planning and Development – Product Life Cycle – Product Line and Product Mix Strategies.

Branding: Features – Types – Functions.

Packaging: Features – Types – Advantages – Brand Name and Trademark.

#### Unit-3 14 Hours

Pricing: Definition - Objectives of Pricing Decisions - Factors influencing Pricing Decisions – Methods of Setting Prices – Cost – Demand and Competition – Pricing Policies and Strategies.

#### Unit-4 15 Hours

Sales Promotion: Meaning and Definition – Objectives and Importance of Sales Promotion – Personal Selling – Steps in Personal Selling - Advertising – Meaning – Objectives – Functions and Importance – Kinds of Media – Direct Marketing – Multi-level Marketing.

#### Unit-5 16 Hours

Distribution Channels: Types of Channels – Factors affecting Choice of Distribution.

Retail Marketing – Methods – Problems – Retail Marketing in India - Marketing of Services – E-Marketing – Marketing Ethics – Consumerism – Meaning – Evolution – Types of Exploitation – Consumer Rights – Laws Protecting the Consumer Interest – Consumer Protection Acts – Consumer Courts.

**Text Book**

1. R.S.N. Pillai & Bagavathi, *Modern Marketing Principles and Practices*, S. Chand & Co PV Ltd, New Delhi.

**Books for Reference**

1. Dr. Rajan Nair, *Marketing*, Sultan Chand & Sons, New Delhi.
2. Philip Kotler, *Principles of Marketing*, Prentice Hall of India, New Delhi.
3. C.N. Sontakki, *Principles of Marketing*, Kalyani Publishers, New Delhi.

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**Head**

Semester	Subject Code & Title	Hours of Teaching Per Week	Number of Credits
II	11PCC11 - Financial Management	5	4

### Objective

To facilitate the students to know the applicability of tools in finance at the time of taking financial decisions.

#### Unit -1

**14 Hours**

Financial Management: Meaning – Definition – Scope and Functions of Finance – Role of Financial Manager – Goals of Financial Management – Functions of Controller and Treasurers in India.

#### Unit -2

**14 Hours**

Cost of Capital: Significance – Concepts of Cost of Capital – Cost of Debt Capital, Preference Capital, Equity Capital and Retained Earnings - Weighted Average Cost of Capital.

#### Unit-3

**16 Hours**

Capital Budgeting Techniques: Investment Evaluation Criteria – Payback Method – NPV Method – IRR – Profitability Index – ARR Method – Risk Analysis in Capital Budgeting – Nature and Risk – Conventional and Statistical Techniques to handle risk.

#### Unit -4

**15 Hours**

Capital Structure: Concept – Capital Structure Theories: Net Income Theory, Net Operating Income Theory – MM's Proposition on Capital Structure – Determinants of Optimal Capital Structure – Financial and Operating Leverage.

Dividend Theories – Walter's Model – Gordon's Model – MM's Hypothesis – Dividend Policy – Determinants of Dividend Policy.

#### Unit-5

**16 Hours**

Management of Working Capital - Determinants of Working Capital – Management of Accounts Receivable, Inventory and Cash – Financing of Working Capital.

### Note:

The question paper shall cover 60% theory and 40% problems

**Text Book**

1. **I.M. Pandey**, *Financial Management*, Vikas Publishing House Pvt Ltd., New Delhi.

**Books for Reference**

1. **Prasanna Chandra**, *Financial Management – Theory and Practices*, Tata McGraw – Hill Publishing Company Ltd., New Delhi.
2. Khan M.Y. &P.K. Jain, *Financial Management*, Tata McGraw – Hill Publishing Company Ltd., New Delhi.
3. Kuchhal S.C, Corporate Finance, *Principles and Problems*, Chaitanya Publishing House, Allahabad.
4. Kulkarani P.V, Corporate Finance, *Principles and Problems*, Himalaya Publishing House, New Delhi.
5. Richard A. Brealey and Stewart C. Myers, *Principles of Corporate Finance*, McGraw Hill Book Company.

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**Head**

Semester	Subject Code & Title	Hours of Teaching Per Week	Number of Credits
II	11PCC12 - Visual Basic.Net	5	4

### Objective

To enlarge the students knowledge in application oriented programming.

#### Unit-1 15 Hours

Introduction to .Net Framework – Origin of .Net – Common Language Runtime (CLR) – Integrated Development Environment (IDE) – Benefits of .Net Framework - .Net Security.

#### Unit -2 14 Hours

Variables – Constants – Arrays – Variables as Objects – Flow Control Statements – Type Conversion – Boolean Operators – String Handling: Types and Usage of Strings.

#### Unit-3 16 Hours

Working with Forms – Appearance of Forms – Designing Menus – Multiple Document Interface – Basic Windows Controls – Text Box – List Box – Scroll Bar – Track Bar – Common Dialogue Controls – Rich Text Box – Tree View – List View – Solution Explorer.

#### Unit-4 15 Hours

Classes: Modeling – Modularity – Inheritance – Interfaces: Implicit Interfaces – Explicit Interfaces – Explicit – Implementation – Exception Handling.

#### Unit -5 15 Hours

Databases – Architecture of ADO.Net – Creating the Data Set – Data Binding: Single Value Binding – Data Binding with Databases – Data Form Wizard – Transactions – Performing Database Operations – Characteristics of ADO.Net.

### Text Book

1. Jeffrey R. Shapirpo, *Visual Basic .Net: The Complete Reference*, Tata McGraw Hill, New Delhi.

### Books for References

1. E. Balagurusamy, *Programming in C#*, Tata McGraw Hill, New Delhi.
2. Mathew MacDonald, *ASP.Net: The Complete Reference*, Tata McGraw Hill, New Delhi.

3. Evangelos Petroustos, *Mastering VB.Net*, Sybex Inc., 2002
4. Steven Holzner, *VB.Net Programming Black Book*, DreamTech Publications, 2003

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**Head**

Semester	Subject Code & Title	Hours of Teaching Per Week	Number of Credits
II	11PCC13 - Programming Laboratory – II : VB.Net	5	2

### Objective

To have practical exposure in application oriented programming

### Practicals

**60 Hours**

1. Write a program to perform basic arithmetic operations
2. Write a program to calculate the electricity charges using flow control statements in VB.Net
3. Create a program to sort the given names using string concept
4. Design a form to get the personal particulars of a student
5. Write a menu driven program to perform form operations
6. Write a program to save the contents of the rich text book control to a file
7. Write a program to demonstrate exception handling
8. Write a database connectivity program to store the values of a form into a database
9. Create an application for unit conversion (Gram to Kilogram, Litre to Millilitres, Metre to Kilometre)
10. Design a program to calculate the interest amount for a loan.
11. Develop an application to produce a merit list of students for admission
12. Generate an application for students attendance details
13. Create an application for students mark details
14. Design an application for maintaining student proctorial system
15. Generate a program for electricity billing.
16. Generate a program to calculate the tax amount on annual income
17. Create an application for library management system
18. Create an application for inventory management system

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<b>Semester</b>	<b>Subject Code &amp; Title</b>	<b>Number of Credits</b>
<b>II</b>	<b>11PCC14 - Subject Viva-Voce - II</b>	<b>1</b>

### **Objectives**

1. To check the in depth knowledge of students in the subjects studied
2. To develop their oral communication skill

### **Evaluation**

1. Five questions from each subject
2. Both Internal and External Examiner will conduct the Viva
3. Mark Distribution:
  - Total 50 Marks to be distributed equally for each subject

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**Head**

Semester	Subject Code & Title	Hours of Teaching Per Week	Number of Credits
III	12PCC15 - Income Tax, Law and Practice	6	4

### Objective

To gain practical knowledge in the filed of taxation.

#### Unit-1 16 Hours

Income Tax: Meaning - History of Tax Law - Characteristics - Canons of Tax Law - Objectives of Taxation- Direct and Indirect Taxation.

Basic Concepts and Definition - Agricultural Income - Assessee - Person – Assessee in Default - Gross Total Income - Total Income – Income which do not form the Total Income (Exempted Income) - Assessment Year – Previous Year - Residential Status - Scope of Total Income.

#### Unit-2 20 Hours

Income from Salaries - Computation of Income from Salaries.

#### Unit-3 18 Hours

Income from House Property - Computation of Profits and Gains of Business or Profession.

#### Unit-4 18 Hours

Capital Gains - Income from other Sources - Set Off and Carry Forward Losses.

#### Unit-5 18 Hours

Income of Other Persons - Deductions from Gross Total Income – Assessment of Individual – Procedure for Assessment – Forms (16A, 26AS) – Penalty.

**Note:** The question paper shall cover 80% problems and 20% theory

### Text Book

1. V. P. Gaur & Narang, *Income Tax Law and Practice*, Kalyani Publishers, New Delhi.

### Books for Reference

1. T.N. Manoharan, *Income Tax*, Snow White Publication
2. Vinodh Singhanya, *Income Tax*, Taxman Publicatin
3. Dr. Radha and Parameswaran, *Business Taxation*, Prasanna Publishers, Chennai.
4. B.B. Lal, *Elements of Income Tax*, Konark Publishers Pvt Ltd., New Delhi.
5. Pagre Dinkar, *Income Tax Law and Practice*, Sultan Chand & Sons, New Delhi.

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Head

Semester	Subject Code & Title	Hours of Teaching Per Week	Number of Credits
III	11PCC16 - Research Methodology	6	4

### Objective

To give exposure to the students on the business research skills.

#### Unit-1 20 Hours

Introduction to Research: Meaning – Purpose – Types of Research – Significance – Qualities of a good research – Steps in Research - Identification, Selection and Formulation of Research Problem.

Research Design: Components of Research Design – Methods of Research Design.

#### Unit-2 16 Hours

Sampling Design: Census and Sample Survey – Characteristics of a Good Sample Plan – Steps in Sampling – Types of Sampling – Advantages and Limitations of Sampling.

#### Unit-3 18 Hours

Pre-testing and Pilot Study. Data Collection: Primary Data - Meaning – Significance – Methods of Collecting Data: Observation – Interview Schedule – Questionnaire. Secondary Data – Meaning - Sources of Secondary Data – Precautions while using Secondary Data.

#### Unit-4 20 Hours

Hypothesis: Characteristics of a good Hypothesis – Formulation of Hypothesis – Procedure for Testing of Hypothesis – T test, F test and Chi Square Test.

Scaling Techniques: Meaning of Scale–Measurement of Scale – Important Scaling Techniques.

#### Unit-5 16 Hours

Analysis and Interpretation of Data: Meaning – Need for Interpretation – Techniques of Interpretation.

Report Writing: Types of Report – Layout of the Report – Steps in Writing the Report – Evaluation of Report.

### Note:

The question paper shall cover 80% theory and 20% problems

**Text Book**

1. C. R. Kothari, *Research Methodology – Methods and Techniques*, New Age International (P) Limited, Publishers, New Delhi

**Books for Reference**

1. P.C. Mittal and Sushil Mehra, *Research Methods and Techniques*, Vayu Education of India, New Delhi.
2. Ram Ahuja, *Research Methods*, Prem Rawat for Rawat Publications, Jaipur.
3. O.R. Krishnaswami and M. Ranganatham, *Methodology of Research in Social Sciences*, Himalaya Publishing House Pvt. Ltd., Mumbai.
4. S.P. Gupta, *Practical Statistics*, S. Chand and Co., New Delhi.

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**Head**

Semester	Subject Code & Title	Hours of Teaching Per Week	Number of Credits
III	11PCC17 - Security Analysis and Portfolio Management	6	4

### Objective

To enlighten the students on the fundamentals of security analysis and portfolio management.

#### Unit-1 18 Hours

Investment: Meaning – Speculation Vs Investment – Gambling Vs Investment – Features of an Investment Programme – Risks of Investment – Types of Risks.

#### Unit-2 18 Hours

Security Analysis: Approaches to Security Analysis – Industry Analysis – Growth Cycle of Industry – Reasons for Decline – Investment Classification of Industries – Company Analysis – Methods.

#### Unit-3 18 Hours

Technical Analysis: Basic Technical Assumptions – Dow Theory – Elliot Wave Principle – Charting as a Technical Tool – Types of Charts – Limitations – Technical Indicators - Forms of Efficient Market Hypothesis.

#### Unit-4 18 Hours

Portfolio Management: Meaning – Objectives - Nature and Scope of Portfolio Management – Basic Principles of Portfolio Management - Portfolio Construction – Kinds of Portfolio Analysis – Forms of Diversification of Investments – Portfolio Investment Process.

#### Unit-5 18 Hours

Portfolio Models: Markowitz Model - Sharpe's Single Index Model – Capital Asset Pricing Model – Factor Model: Single and Multiple Factor Model.

### Text Book

1. V. K. Bhalla, *Security Analysis and Portfolio Management*, S. Chand & Company Ltd., New Delhi.

### **Books for Reference**

1. Preeti Singh, *Investment Management – Security Analysis and Portfolio Management*, Himalaya Publishing House Pvt. Ltd., Mumbai.
2. C. Gopalakrishnan, *Investment Management*, Kalyani Publishers, New Delhi.
3. Dr. V. A. Avadhani, *Security Analysis and Portfolio Management*, Himalaya Publishing House, New Delhi.
4. Punithavathy Pandian, *Security Analysis and Portfolio Management*, Vikas Publishing House, New Delhi,

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**Head**

Semester	Subject Code & Title	Hours of Teaching Per Week	Number of Credits
III	11PCC18 - Systems, Applications and Products	6	4

### Objective

To make the students acquire knowledge on the technology behind SAP and the database support.

#### Unit-1

**18 Hours**

SAP – Introduction – Profile and Evolution – SAP Strategy – Services of SAP – SAP Technology Solutions: Multitier Client/Server – Open Technology – Homogeneous User Interface – Comprehensive Development Environment – Application Integration – Tools for Customizing the System – SAP R/3 Applications Overview.

#### Unit-2

**18 Hours**

Architecture of SAP R/3: Basic Software – Basic Architectural Concepts – System Central Interfaces – SAP Services – Presentation and Database Interface – Communication Protocols and Interfaces – Memory Management – Client / Server SAP R3 System. Elements in SAP installation – Installation Steps.

#### Unit-3

**18 Hours**

Distributing SAP R3 System – Factors – Service Distribution – Centralized SAP Installations – Client / Server Architecture: Advantages and Disadvantages – SAP Servers – Profiles – Types – Starting and Stopping SAP R/3 – Logon and Off the System. The User Interface Elements – Standard Toolbar – Standard Menus.

#### Unit-4

**18 Hours**

Workbench Organizer & Transport System Concepts – Working with Workbench Organizer – Systems Types – Working with the Transport System. Overview of User Administration – Managing User Master Records – Password Management.

#### Unit-5

**18 Hours**

Oracle Database – Architecture under R/B System – SAP DBA – Table Space Administration – Database Reorganizations. Exporting and Importing Database Objects – Backing up the Database.

**Text Book**

1. Jose Antonio Hernandez, *The SAP R/3 Handbook*, Tata McGraw-Hill Company Limited, New Delhi.

**Books for Reference**

1. KLA INC Bradley D Hiquet, *SAP R/3 Implementation Guide*, MacMillan Publications
2. Henry FU PE, *SAP BW - A Step by Step Guide*, Pearson Education

**Prepared by**

**Head**



Semester	Subject Code & Title	Hours of Teaching Per Week	Number of Credits
III	12PCC19 - Programming Laboratory – III : Tally	6	2

### Objective

To have practical exposure on computerised accounting.

### Practicals

**60 Hours**

1. Create and alter a company.
2. Prepare ledgers with alteration.
3. Prepare the following vouchers:
  - a. Contra Voucher
  - b. Purchase Voucher
  - c. Sales Voucher
  - d. Payment Voucher
  - e. Receipt Voucher
4. Design cost centers and cost categories and make alterations.
5. Prepare the following subsidiary books:
  - a. Purchase
  - b. Sales
  - c. Purchase Return
  - d. Sales Return
6. Prepare cash book
7. Prepare bill wise details
8. Prepare stock summary
9. Create a godown summary and make alteration in it
10. Prepare final accounts with adjustments
11. Analyse the performance of an organization using ratios
12. Prepare fund flow and cash flow statement
13. Prepare Bank Reconciliation Statement (BRS)
14. Display budget with alterations
15. Calculate Value Added Tax (VAT) using Tally

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**Head**

<b>Semester</b>	<b>Subject Code &amp; Title</b>	<b>Number of Credits</b>
<b>III</b>	<b>11PCC20 - Subject Viva-Voce - III</b>	<b>1</b>

### **Objectives**

1. To check the in depth knowledge of students in the subjects studied
2. To develop their oral communication skill

### **Evaluation**

1. Five questions from each subject
2. Both Internal and External Examiner will conduct the Viva-Voce
3. Mark Distribution:
  - Total 50 Marks to be distributed equally for each subject

**Prepared by**

**Head**

<b>Semester</b>	<b>Subject Code &amp; Title</b>	<b>No. of Days</b>	<b>Number of Credits</b>
<b>III</b>	<b>11PCC21 - Institutional Training &amp; Viva-Voce</b>	<b>30</b>	<b>2</b>

### **Objective**

To give exposure to students in the real business environment.

### **Instructions**

1. The student has to undergo training in financial institutions / companies for a period of 30 days in the second semester vacation
2. Work diary should be maintained with attendance certificate
3. Student Evaluation: Internal Examiner only
4. Distribution of Marks (ESE):
  - Work Diary Maintenance – 20
  - Viva-Voce Examination – 30

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Semester	Subject Code & Title	Hours of Teaching Per Week	Number of Credits
IV	12PCC22 - Accounting for Decision Making	7	4

### Objective

To enlighten the students in making decisions in the area of managerial accounting

#### Unit-1 20 Hours

Management Accounting – Nature – Scope – Objectives – Importance – Limitations - Role of Management Accountant-Distinction between Management Accounting, Financial Accounting and Cost Accounting - Analysis and Interpretation of Financial Statements - Methods.

#### Unit-2 21 Hours

Ratio Analysis: Meaning – Definition - Advantages and Disadvantages – Classification – Computation of Various Ratios - Preparation and Presentation of Financial Statements using Ratios.

#### Unit-3 22 Hours

Fund Flow Analysis: Meaning - Uses – Preparation of Fund Flow Statement.  
Cash Flow Analysis - Meaning - Significance - Difference between Fund Flow and Cash Flow Statement - Preparation of Cash Flow Statement with AS3.

#### Unit-4 22 Hours

Budget and Budgetary Control – Definition - Importance - Difference between Budget and Forecast - Classification of Budget: Flexible, Production, Purchase, Sales and Cash Budget - Zero Based Budgeting.  
Standard Costing: Meaning - Variance Analysis: Material and Labour Variance.

#### Unit-5 20 Hours

Marginal Costing: Meaning – Importance - Cost Volume Profit Analysis (CVP) - Break-Even-Analysis - Key Factors – Applications of Marginal Costing.

### Note:

The question paper shall cover 20% theory and 80% problems

**Text Book**

1. R.K. Sharma and Shashi. K. Gupta, *Management Accounting*, Kalyani Publishers, New Delhi.

**Books for Reference**

1. Pillai & Pagavathi, *Management Accounting*, S. Chand & Co., New Delhi.
2. Dr. S. N. Maheswari, *Management Accounting*, Sultan Chand & Sons, New Delhi
3. Mohamed and Goyal, *Principles of Management Accounting*, S.N. Sathiya Bhavan, Agra.
4. Ramanathan & Grewal, *Management Accounting*, Hingorani, Sultan Chand & Sons, New Delhi

**Prepared by**

**Head**

Semester	Subject Code & Title	Hours of Teaching Per Week	Number of Credits
IV	11PCC23 - International Business	6	4

### Objective

To develop the students knowledge in business at global level.

#### Unit -1

**18 Hours**

International Business – Meaning - Nature and Scope - Role of Foreign Trade in the Economic Development in India – Foreign Trade Policy (2012 to 2017) - International Business Environment - Balance of Payment – Balance of Trade.

#### Unit-2

**18 Hours**

Export – Meaning – Nature – Types – Documents involved in Export (IEC, RCMC, Bank A/c, EPCG, Negative List, Restricted List, Packing List, Invoice and Letter of Credit) - Procedure for Export - Where, When & How to Export - Current Export Trend of India - Future Exporting Opportunities.

#### Unit-3

**18 Hours**

Import – Meaning - Scope, Uses and Forms - Import Duty - Quota - Quantitative Restrictions – Anti-Dumping Duty - Documents involved in Import (Regulatory Documents, Basic Documents and Executory Documents) - Importing Benefits - Process involved in Import - Canalysed Imports - Current Scenario of Import.

#### Unit-4

**18 Hours**

Foreign Exchange: Theories of Foreign Exchange - Administration of Foreign Exchange - Rate Determination - Factors Influencing Fluctuations in Foreign Exchange - Types of Exchange Rates - Exchange Control in India.

#### Unit-5

**18 Hours**

Institutional Support for International Business: ECGC, IBRD, World Bank, IMF, ADB and EXIM Bank - GATT – WTO – FEMA (Introduction – Origin – Sources – Objectives and Functions).

### Text Book

1. Subba Rao, *International Business*, Himalaya Publishing House, New Delhi
2. Nabhis, *Import-Export Policy and Procedures*, Nabhi Publications, New Delhi,

### **Books for Reference**

1. Francis Cherunilam, *International Business*, Wheeler Publishing House, New Delhi
2. Jeevanandham, *Foreign Exchange Practice, Concepts and Control*, Sultan Chand & Sons, New Delhi.
3. A. K. Chaterjee, *Principles of Foreign Exchange*, Himalaya Publishing House, Mumbai.
4. K.P.M. Sundharam, *Money Banking and International Trade*, Sultan Chand & Sons, New Delhi

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**Head**

Semester	Subject Code & Title	Hours of Teaching Per Week	Number of Credits
IV	11PCC24 - Human Resource Management	6	4

### Objective

To enable the students to learn the principles and practices of developing human resources.

#### Unit-1 18 Hours

Human Resource Management: Meaning – Definition – Importance – Scope of Human Resource Development – Objectives - Functions – Activities – Managerial Skill and Roles – HRD Organisation and Responsibilities – Evolution and Environment.

#### Unit-2 18 Hours

Human Resource Planning: Nature and Scope of HR Plan – Human Resource Forecast – Job Analysis – Job Description – Job Specification – Job Evaluation.

Recruitment: Sources of Recruitment – Recruitment Methods. Selection: Procedure for Selection. Placement, Induction and Socialisation.

#### Unit-3 18 Hours

Employees Training: Training Process – Identification of Training Needs – Planning of Training Programme – Preparation of Trainees – Implementation of Training – Performance Evaluation of Training – Follow-up Training. Executive Development – Objectives – Process.

#### Unit-4 18 Hours

Career Development: Concepts – Stages – Career Development Programme.

Promotion, Transfers and Separations: Promotions – Promotion Policy – Promotion Plans – Promotion Programme – Problems in Promotion – Transfers – Demotion – Separations.

#### Unit-5 18 Hours

Performance Appraisal and Merit Rating: Concepts – Performance Standard - Appraisal Methods – Appraisal Errors - Method of Improving Performance Appraisal – Merit Rating.

HRM Audit and Research: Importance – Scope – Conduct of HR Audit – HR Research

### Text Book

1. N.G. Nair and Latha Nair, *Human Resource Management*, Kalyani Publishers, Chennai.



### **Books for Reference**

1. K. Aswathappa, *Human Resource Management*, Tata McGraw Hill Education Private Limited, New Delhi.
2. Rakesh K. Chopra, *Management of Human Resources – Text and Cases*, Kitab Mahal Distributors, Allahabad.
3. L.M. Prasad, *Human Resource Management*, Sultan Chand & Sons, New Delhi.
4. P. Subbo Rao and V.S.P. Rao, *Personnel / Human Resources Management - Text Cases and Games*, Konark Publications Pvt. Ltd., New Delhi.

**Prepared by**

**Head**

Semester	Subject Code & Title	Hours of Teaching Per Week	Number of Credits
IV	11PCC25 - E-Commerce and its Applications	6	4

### Objective

To make the students to gain knowledge on electronic trading process

#### Unit-1

**18 Hours**

E-Commerce: Introduction - Meaning - E-Commerce Business Models - Pros and Cons of E-commerce - Uses of E-commerce – Business through Online - Role of E-Commerce in the Present Business Scenario - Difference between Traditional Business and E-Business.

#### Unit-2

**18 Hours**

Electronic Data Interchange: Meaning – EDI Applications in Business – EDI Benefits – EDI Standards – EDI Software Implementation.

E-Banking: Meaning – Pros and Cons of E-Banking. Mobile Commerce – Features of Mobile Commerce – Benefits and Problems of Mobile Commerce.

#### Unit-3

**18 Hours**

Electronic Payment System: Meaning – Tools used in EPS – Legal and Technical Issues in EPS.

Marketing on the Web – Online Advertisement – E-Catalogs – Information Filtering.

#### Unit-4

**18 Hours**

E-Services: Meaning – Types of E-Services: E-Auction, E-Sales, E-CRM, E-HRM, E-Procurement, E-Trading, E-Recruitment, Online Share Trading, E-Governance, E-Tailing, E-Publishing, Online Insurance, E-Learning, Online Ticketing, Digital Signature, E-Auditing and E-Entrepreneurs.

#### Unit-5

**18 Hours**

Cyber Crime: Meaning – Problems and Prospects of Cyber Crime – Cyber Law – Internet Security.

### **Text Books**

1. Kamlesh N. Agarwala, Amit Lal and Deeksha Agarwala, *Business on the Net – An Introduction to the ‘Whats’ and ‘Hows’ of E-Commerce*, Macmillan India Ltd, New Delhi.

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**Head**

<b>Semester</b>	<b>Subject Code &amp; Title</b>	<b>Duration</b>	<b>Number of Credits</b>
<b>IV</b>	<b>11PCC26 - Project Work and Viva-Voce</b>	<b>6 Months</b>	<b>6</b>

### **Objective**

To enrich the students knowledge in business research.

### **Instructions**

1. Project is to be submitted by individual
2. Students has to submit the project report in commerce but the study area should be related to computer field
3. Student Evaluation: Internal and External Examiner
4. Distribution of Marks (ESE):

Project – 80

Viva-voce Examination – 20

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**Head**

<b>Semester</b>	<b>Subject Code &amp; Title</b>	<b>Number of Credits</b>
<b>IV</b>	<b>11PCC27 - Subject Viva-Voce - IV</b>	<b>1</b>

### **Objectives**

1. To check the in depth knowledge of students in the subjects studied
2. To develop their oral communication skill

### **Evaluation**

1. Five questions from each subject
2. Both Internal and External Examiner will conduct the Viva-Voce
3. Mark Distribution:
  - Total 50 Marks to be distributed equally for each subject

**Prepared by**

**Head**