Semester	Subject Code & Title	Hours of Teaching Per Week	Number of Credits
I	13PCC01- 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 (Revised New Format) – Divisible Profit: Declaration of Dividend and Transfer of Reserve Rules 1975 - 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 (AS14) - 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 – Provisions Required for Various Types of Assets - Preparation of Profit and Loss Accounts and Balance Sheet – Performing and Non-Performing Assets (NPA): Meaning – Treatment - Revenue Recognition Principle.

Unit-5 **18 Hours**

Insurance Company Accounts: Life Insurance – Computation of Correct Assurance Fund - 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

Prepared by **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.

Prepared by **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 – Financial Support for Women Entrepreneur - 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. Ruddar 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.

Prepared by **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.

Prepared by **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.

Prepared by **Head**

Semester	Subject Code & Title	Hours of Teaching Per Week	Number of Credits
I	11PCC06 - Programming Laboratory – I : Oracle	5	3

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

Prepared by **Head**

Semester	Subject Code & Title	Number of Credits
I	**11PCC07 - Subject Viva-Voce - I**	**2**

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 100 Marks to be distributed equally for each subject

Prepared by **Head**

Semester	Subject Code & Title	Hours of Teaching Per Week	No. of Credits
II	13PCC08 - Advanced Cost Accounting	8	4

Objective

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

Unit-1 **20 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 **26 Hours**

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

Labour: Labour Cost Control – Importance – Systems of Wage Payment.

Methods of Payment by Result - Idle Time: Meaning – Normal and Abnormal Idle Time – Treatment – Control over Idle Time.

Labour Turnover: Meaning – Methods and Computation.

Unit-3 **22 Hours**

Overheads: Classification of Overheads – Allocation – Apportionment: Preparation of Primary Overhead Distribution Summary – Reapportionment: Secondary Overhead Distribution Summary.

Absorption of Overheads: Meaning - Methods and Computation.

Unit-4 **24 Hours**

Job Costing: Meaning – Features – Pre-Requisites for Job Order Costing – Procedure for Job Order Cost System.

Contract Costing: Meaning – Comparison between Job and Contract Costing – Types of Contracts – Computation of Contract Costing.

Unit-5 **28 Hours**

Applications of Costing: Process Costing – Features – General Principles - Process Losses: Normal Loss and Abnormal Loss – Abnormal Gain and their Treatments – Inter-

Process Profit – Equivalent Production and its Methods – Joint Product and By Product – Operating and Operation Costing (Simple Problems only).

<u>Note:</u>

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. Iyyangar, *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.

Prepared by **Head**

Semester	Subject Code & Title	Hours of Teaching Per Week	No. of Credits
II	**13PCC09 - Operations Research**	**7**	**4**

Objective

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

Unit-1 **20 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 (Simple Problems)

Unit-2 **22 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 **23 Hours**

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

Model I: (M/M/1): (α /FIFO)

Model II: (M/M/1): (α /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 **20 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 **20 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	Number of Credits
II	**13PCC10 - Financial Management**	**6**	**4**

Objective

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

Unit -1 **16 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 **18 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 **20 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 **18 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, Operating and Combined Leverage.

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

Unit-5 **18 Hours**

Management of Working Capital - Determinants of Working Capital – Receivables Management – Inventory Management – Cash Management – Factoring – Sources of Finance for Working Capital.

<u>Note:</u>

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.

Prepared by **Head**

Semester	Subject Code & Title	Hours of Teaching Per Week	Number of Credits
II	11PCC11 - Visual Basic.Net	5	4

Objective

To enlarge the students knowledge in application oriented programming.

Unit-1 **14 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 **17 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 **14 Hours**

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

Unit -5 **16 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. Jefrey 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 Petroutsos, *Mastering VB.Net*, Sybex Inc., 2002
4. Steven Holzner, *VB.Net Programming Black Book*, DreamTech Publications, 2003

Prepared by **Head**

Semester	Subject Code & Title	Hours of Teaching Per Week	Number of Credits
II	11PCC12 - Programming Laboratory – II : VB.Net	4	3

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

Prepared by **Head**

Semester	Subject Code & Title	Number of Credits
II	**11PCC13 - Subject Viva-Voce - II**	**2**

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 100 Marks to be distributed equally for each subject

Prepared by **Head**

Semester	Subject Code & Title	Hours of Teaching Per Week	No. of Credits
III	13PCC14 - Marketing Management	6	4

Objective

To endow the students with the knowledge of marketing

Unit-1 **18 Hours**

Definition of Marketing and Marketing Management – Objectives 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 **20 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 **16 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 **16 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 **20 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. FDI – Meaning - Merits and Demerits.

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.

Prepared by **Head**

Semester	Subject Code & Title	Hours of Teaching Per Week	Number of Credits
III	13PCC15 - Research Methodology	7	4

Objective

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

Unit-1 **22 Hours**

Introduction to Research: Meaning – Functions – Components - 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 **20 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 **20 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 **23 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 **20 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.

Prepared by **Head**

Semester	Subject Code & Title	Hours of Teaching Per Week	Number of Credits
III	**13PCC16 - 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 – Nature and Scope -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.17th edition 2011.

Books for Reference

1. Preeti Singh, *Investment Management – Security Analysis and Portfolio Management*, Himalaya Publishing House Pvt. Ltd., Mumbai.17th revised edition 2009.
2. C. Goplalakrishnan, *Investment Management*, Kalyani Publishers, New Delhi.4th revised edition 1999.
3. Dr. V. A. Avadhani, *Investment Management*, Himalaya Publishing House, Mumbai. 7th revised edition2008.
4. M.Ranaganatham R. Madhumathi Investment Management Pearsons Education (P) ltd . Chennai. 2nd edition 2012.

Prepared by **Head**

Semester	Subject Code & Title	Hours of Teaching Per Week	Number of Credits
III	Elective-II: 13PCC17 - E-Commerce and its Applications	6	4

Objective

To make the students to gain knowledge on electronic trading process

Unit-1 **16 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 **20 Hours**

Electronic Payment System: Meaning – Tools used in EPS –Advantages and Disadvantages of EPS – Advantages and Disadvantages of 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 – Meaning – Cyber Forensics - Internet Security.

Text Books

1. **Kamalesh N.Agarwala, Amitlal Beeksha Agarwala**, "Business on the Net - An introduction to the 'What's' and 'Hows' of E-Commerce", Macmillan India Limited, New Delhi, 2005.
2. **E.Commerce, "**The Cutting edge of Business", Kamlesh K Bajaj, Debjani Nag, Tata Mc Graw Hill Publishing Company Ltd., New Delhi, 2nd edition 2008.

Reference Books

1. **Kenneth C.Laudon, Carol Guercio Traver, "**E.Commerce – Business Technology, Society", Dorling Kindersley (India) Pvt., Ltd., 4th edition, 2011.
2. **Gary P Schneider, "**E.Commerce-Strategy, Technology & Implementation", Cengage learning India Private Ltd., New Delhi, 6th Reprinted, 2010.
3. **Jaiswal S, "** Doing business on the internet – Ecommerce", Galgotia Publication Pvt., Ltd., New Delhi, 2nd edition, 2006.

Prepared by **Head**

Semester	Subject Code & Title	Hours of Teaching Per Week	Number of Credits
III	13PCC18 - Programming Laboratory – III : Tally	5 *	3

Objective

To have practical exposure on computerised accounting.

Practicals **75 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. Display budget with alterations
14. Calculate Value Added Tax (VAT) using Tally
15. Calculate Tax Deducted at Source (TDS) using Tally

Note: - Theory - 1 Hour Practical Lab – 4 Hours

Prepared by **Head**

Semester	Subject Code & Title	Number of Credits
III	**13PCC19 - Subject Viva-Voce - III**	**2**

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 100 Marks to be distributed equally for each subject

Prepared by **Head**

Semester	Subject Code & Title	Hours of Teaching Per Week	Number of Credits
IV	**13PCC20 - 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 **20 Hours**

Budget and Budgetary Control – Definition - Importance - Difference between Budget and Forecast - Classification of Budget: Fixed, Flexible, Production, Purchase, Sales and Cash Budget – Master Budget - Zero Based Budgeting.

Unit-5 **22 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,11th Revised edition ,2009

Books for Reference

1. Pillai & Bagavathi, *Management Accounting,* S. Chand & Co., New Delhi, Revised edition 2010
2. A.R. Ramanathan & T.S. Grewal, N.L. Hingorani, *Management Accounting*, Sultan Chand & Sons, New Delhi,1996
3. M.Y. Khan P.K. Jain, Management Accounting, Tata MC Graw Hill publishing company Ltd, 3rd edition, 2004.
4. N. Vinayakam I.B. Sinha, *Management Accounting Tools & Technique*, Himalaya publishing*, house, 2002.*

Prepared by **Head**

Semester	Subject Code & Title	Hours of Teaching Per Week	Number of Credits
IV	13PCC21 - 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 2015) - 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 - 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, IMF, ADB and EXIM Bank - GATT – WTO – FEMA – UNCTAD (Introduction – Origin – Sources – Objectives and Functions).

Text Book

1. Subba Rao, *International Business,* Himalaya Publishing House, New Delhi, 2nd Revised Edition 2010.

Books for Reference

1. V.Neelamegam, International Trade, Vrinda Publications (P) Ltd. New Delhi .1st Revised Edition 2010.
2. Raj Agarwal, Indian foreign trade, Excel Books New Delhi. Revised Edition 2005.
3. Francis Cherunilam, *International Trade Export Management*, Himalaya Publishing House, New Delhi, 13th Edition 2004.
4. M.LSeth, Money Banking and International Trade, Lakshmi Narain Agarwal Educational Publishers .Agra, 19th revised edition 2001.
5. A. K. Chaterjee, *Principles of Foreign Exchange,* Himalaya Publishing House, Mumbai. First Edition 1980.

Prepared by **Head**

Semester	Subject Code & Title	Hours of Teaching Per Week	Number of Credits
IV	13PCC23 - 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: Promotion – Promotion Policy – Promotion Plans – Promotion Programme – Problems in Promotion. Transfers – Purpose – Types of Transfer. Demotion – Separations – Types of Separation.

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	Elective III: 13PCC23 - Commerce and Computer Applications Practical	5 *	4

OBJECTIVE

To enrich the students practical knowledge in both Commerce and Computer oriented applications

EXERCISES **75 Hours**

Commerce Oriented

1. Pay Slip
2. Pay Roll
3. Pay-in-Slip
4. Withdrawal Slip
5. DD Chalan
6. Cheque
7. Promissory Note
8. Share Application Form
9. Computation of Tax Liability
10. Filling Form-16
11. Preparation of Saral Form

Computer Applications Oriented

1. Creation of Website
2. Online Fund Transfer
3. Online Purchases and Settlement
4. Online Ticket Booking
5. Online Insurance Premium Payment
6. Online Telephone Bill Payment
7. Online Electricity Bill Payment
8. Online Mobile Recharge
9. E-Filing

Note 1: - Theory – 1 Hour   Practical Lab – 4 Hours

Note 2:-

Practical Examination will be conducted at the end of semester and students will be evaluated by both Internal and External Examiners

Distribution of Marks

End of Semester	:	60 (Record 10 and Practical 50)
Continuous Assessment	:	40

Prepared by   **Head**

Semester	Subject Code & Title	Duration	Number of Credits
IV	13PCC24 - Project Work and Viva-Voce	6 Months	5

Objective

To enrich the students knowledge in business research.

Instructions

- Group Project is permitted (Each group should consist minimum of two students)
- Students has to submit the project report in commerce but the study area should be related to computer field
- Student Evaluation: Internal and External Examiner
- Distribution of Marks (ESE):

  Project – 80

  Viva-voce Examination – 20

Prepared by **Head**

Semester	Subject Code & Title	Number of Credits
IV	**13PCC25 - Subject Viva-Voce – IV**	**2**

Objectives

- To check the in depth knowledge of students in the subjects studied
- To develop their oral communication skill

Evaluation

- Five questions from each subject
- Both Internal and External Examiner will conduct the Viva-Voce
- Mark Distribution:

  Total 100 Marks to be distributed equally for each subject

Prepared by **Head**