

ABOUT THE INSTITUTION

The Kovai Kalaimagal Educational Trust established in the year 1992 with an aspiration to quench the educational thirst of the poor and the needy strata of the society particularly from rural area. It sprouted with the establishment of a school and soon extended to add Kovai Kalaimagal College of Arts and Science in the year 1996 – 1997, Coimbatore Institute of Management and Technology in 1996 – 1997, Coimbatore Institute of Engineering and Technology in 2001 – 2002 and CIET School of Architecture in 2013 – 2014. The trust is managed by the dedicated team of trustees Dr. T. Banumathi, Dr. T. Namradha, Dr. K. A. Chinnaraju, Tmt. P. Shanmugadevi, Thiru. S. Subramanian and Thiru. M. Thangavelu who fully devote their time for the development of the institutions under the trust and it is due to their tireless efforts, the colleges have carved a name for themselves in the academic circle.

The college is situated in a serene atmosphere surrounded by picturesque mountains offering a very conducive environment for the academic perseverance. It is an ISO 9001:2008 certified institution and it has also been accredited by NAAC with ‘A’ grade. Committed to make quality education affordable especially to economically weaker sections particularly from rural area and strengthen the areas of research, enhance the process of sensitizing the students to personal values, spiritual growth and social responsibility. The college has taken every effort to ensure sustenance and enhancement of the quality in education.

Promoting Body

The Kovai Kalaimagal Educational Trust (KKET) was started in 1992 to establish educational institutions with the motto: ‘Light the Light within’. The trust has, so far, established Kovai Kalaimagal College of Arts and Science, Coimbatore Institute of Engineering and Technology, CIET School of Architecture and Coimbatore Institute of Management And Technology at Vellimalaipattinam, Narasipuram Post, Thondamuthur Via, Coimbatore - 641 109.

Environment

KKCAS is located at Vellimalaipattinam, near Narasipuram, sprawling over a land area of 10.58 acres, surrounded by green hillocks. The campus has a serene and studious atmosphere with least disturbance and distraction. The students find the environment to be very conducive for their studies. Facilities in the campus meet their needs for extra / co-curricular activities.

ISO 9001:2008

As our institution is an ISO 9001:2008 certified institution, we have a strong system which takes care of the planned activities for enhancing quality in every respect. The institution implemented the Quality Management System and registered for the ISO certification since 2002. After implementation of the Quality Management System, not a single non-conformance was noticed in any of the QMS audit.

NAAC

Our institution was accredited with “A” grade by NAAC in the year 2011 and again Re-accredited with “A” grade by NAAC from September 2016.

Centre for Research

There is a research committee constituted in KKCAS which takes care of the promotion of research activities. Majority of members of faculty of Computer Science are the research guides guiding the scholars who pursue MPhil programme. This committee motivates the eligible faculty to apply for more number of research projects sponsored by UGC in topics of current interest.

The committee reviews the progress made by the research scholars periodically and advises them accordingly. In case the progress is not satisfactory, the reason for the same is found out and a solution to progress further is provided.

The committee recommends the research scholars and faculty pursuing Ph.D to participate and present papers in seminars and conferences and also publish research articles in reputed national and international journals. Those who are yet to register for pursuing M.Phil or Ph.D programmes are advised to register immediately and necessary support is also provided for finding suitable guides. The committee also recommends cash awards to those who publish research articles in refereed journals and sanction of additional increments and promotions to those who complete the Ph.D degrees. This has created a good impact as is evidenced by the number of faculty coming forward to pursue Ph.D programme.

Placement Cell

The institution has a placement cell which is effectively functioning under a placement officer and a placement coordinator. The responsibility of the placement officer is to identify the

skills that are required to be possessed by the students as per the requirements of the companies and arrange for training programs for developing such skills among the students. Thus a number of training programs are organized to develop the communication skills, mathematical and English aptitude, group discussion and technical skills by the professors and professional trainers.

It also arranges career-counselling programmes through psychometric tests. These tests bring out the students strengths, weaknesses and their personal interests and attitude towards various career options available to them. If needed, it arranges for any follow-up programmes to overcome the weaknesses. Regular seminars are organized to enhance their capability for grabbing various career options.As a results nearly 75% of students are able to get placements from reputed companies.

Hostel

Separate and comfortable accommodation for boys and girls is provided within the college campus to accommodate 650 boys and 750 girls. Facilities for playing indoor games and common reading rooms with audio visual equipments are available in all the hostels.

The institution plans for providing residential accommodation to the staff and there is a proposal for the construction of staff quarters. As there is a separate RO plant, purified and safe drinking water is provided to all the students.

Recognitions

The college has been recognized for the welfare schemes implemented for the benefit of the students and has been rewarded with “Best College Award” during 2007 – 2008 by the Bharathiar University. It has also been awarded with “Third Best College Award” for overall performances during the year 2008-2009 based on ten different criteria such as Results of University Examinations, Conducting Seminars, Workshops, Symposia and State and National Level Conferences, Self Development Programmes for Students, Number of Placements made in the Campus Interviews, Student Supporting Services, Faculty Development Programmes, Publication of Books and Research articles in Journals and Magazines, Research Activities, Social Service through NSS, YRC and RRC and achievements in Sports and Games. The institute was awarded with “A” Grade by National Assessment and Accreditation Council

(NAAC). The college was granted Autonomous status by UGC, New Delhi for six years with effect from 2016-2017.

KOVAI KALAIMAGAL COLLEGE OF ARTS AND SCIENCE

(An Autonomous Institute Affiliated to Bharathiar University)

Re-accredited with “A” grade by NAAC

Regulations for Post Graduate Programmes

(Under Choice Based Credit System)

1. REGULATIONS

This regulation is effective from the academic year 2017 -‘18.

1.1 Eligibility for Admission

S.No.	Course	• Eligibility Condition
1.	M.Com(CA)	Different branches of B.Com, BBM, BCS, BBA(CA) and B.Sc (other than pure science)

1.2 Duration and Course of study

Two Academic years with four semesters, the duration of the first and third from June to November and the second and fourth semesters from December to April. The duration of each semester is 90 working days with 5 hours a day.

1.3 The Medium of Instruction and Examinations

The medium of instruction and examinations shall be English.

1.4 Requirements for Attendance

1. A candidate will be permitted to take the examination for any semester, if he/she secures not less than 75% of attendance out of the 90 working days during the semester.
2. A candidate who has secured attendance less than 75% but 65% and above shall apply with the prescribed fee for the condonation of lack of attendance. On the recommendation of the Principal, he will be permitted to take up the examination.

3. A candidate who has secured attendance less than 65% but 55% and above in any semester, will be permitted to continue the course but will not be permitted to appear for the examination in the current papers. However he/she will be permitted to appear for the examination in the papers in which he/she has arrears. He/she will have to compensate the shortage of attendance in the subsequent semester and take the examination in the papers of both the semester together .
4. A candidate who has secured less than 55% of attendance in any semester will not be permitted to take the regular examinations and to continue the study in the subsequent semester. He/she has to re-do the course by rejoining in the semester in which the attendance is less than 55%.
5. A candidate who has secured less than 65% of attendance in the final semester has to compensate his / her attendance shortage in a manner to be decided by the Head of the Department concerned after rejoining the course.

1.5 Restriction to take the Examinations

1. Any candidate having arrear paper(s) shall have the option to take the examinations in any arrear paper(s) along with the subsequent regular semester papers.
2. Candidates who fail in any of the papers shall pass the paper(s) concerned within five years from the date of admission to the said course. If they fail to do so, they shall take the examination in the revised text / syllabus, if any, prescribed for the immediate next batch of candidates. If there is no change in the text / syllabus they shall take the examination in that paper with the syllabus in vogue, until there is a change in the text or syllabus.

In the event of removal of that paper consequent to the change of regulations and / or curriculum after a five year period, the candidates shall have to take up on equivalent paper in the revised syllabus as suggested by the chairman and fulfil the requirements as per regulations/curriculum for the award of the degree.

1.6 The Evaluation System

The major objective of the institution's evaluation system is to motivate all students to

excel in their performance. The students' performance is continually assessed through Continuous Internal Assessment (CIA) and End Assessment Examinations(EAE). The CIA, EAE break up for theory papers is 25:75 and practical is 40:60.

1.6.1 Break Up of Continuous Internal Assessment (CIA) Marks

For PG Courses - Theory

Content	Marks Awarded
Internal Assessment Test	05
Online Test	05
Model Examination	10
Assignment (1 Number) & Seminar (1 Number)	05
Total	25

For PG Courses - Practical

Content	Marks Awarded
Minimum ten Experiments / Practical Paper / Semester	20
Internal Assessment Tests	05
Model Examination	10
Record Note Book	05
Total	40

For PG Courses - Project Viva Voce

Content	Marks Awarded
Review & Content Presentation (3 Reviews) 3*40	120
Record	40
Total	160

1.6.2 End Assessment Examination (EAE)

- Semester examination will be conducted at the end of each semester after completing a minimum of 90 working days.
- End Assessment Examination for the odd semester will generally be held during November and even semester during April.
- The question papers for all the courses will be set by the external examiners.

- The exam will be conducted for a maximum of 75 marks for three hours. The passing minimum is 50% (38 out of 75 marks) and overall passing minimum putting the CIA and EAE marks together will be 50%.

- Question Paper Pattern: **(Major & Elective)**

Part A	10 Marks	10 Questions - 1 Mark each-Objective Type
Part B	25 Marks	5 Questions- 5 Marks each – either or type.
Part C	40 Marks	5 Questions- 8 Marks each – either or type.
Total	• Marks	

- Extra Credit Course will be valued for a total of 100 marks. The pattern of the Question paper will be as follows:

Question paper pattern: **(Extra Credit Courses)**

Part A	40 Marks	5 Questions- 8 Marks each – either or type.
Part B	60 Marks	5 Questions- 12 Marks each – either or type.
Total	100 Marks	

- The marks secured in the extra credit course will get reflected in the mark sheet only if the candidate has secured 50% marks and above.
- The students will be allowed to opt for only two papers per semester under the extra credit courses from first semester onwards.
- The extra credit courses are self learning courses for which only guidance will be provided by the faculty.
- There will be two independent valuations for all theory PG courses with first valuation by the course faculty and the second valuation by external examiner. The average marks of first and second valuation will be taken as the final marks. If there is a difference of 15% or more between the first and second valuations, then paper will be referred for third valuation and the average of the marks which are closer among the three valuations will taken as the final marks.
- Supplementary examination will be conducted for the benefit of final year students after 15 days of the declaration of the final semester results. Candidate who has arrears in any semester subject to maximum of three papers can appear for the supplementary exam conducted after the final semester.

- A candidate may request for re-totalling of his/her answer script by applying application addressing to the Controller of Examination through the Principal, paying prescribed fees. This provision is available for all theory papers taken in the EAE. However there is no provision for revaluation of theory/ practical papers.
- Candidates desirous of improving the marks awarded in a passed subject in their first attempt shall reappear once within a period of subsequent two semesters. The improved marks shall be considered for classification but not for ranking. When there is no improvement, there shall not be any change in the original marks already awarded.

1.6.3 Break Up of End Assessment Examination (EAE) Marks

PG Courses – Practical

Content	Marks Awarded
Program - 1	20
Program - 2	20
Viva voce	10
Record	10
Total	60

PG Courses - Project Viva Voce

Content	Marks Awarded
Report	10
Power Point Presentation	10
Viva Voce	20
Total	40

1.7 Grading

The following table gives the marks grade points, letter grades and classification to indicate the performance of the candidate.

Conversion of Marks to Grade Points and Letter Grade

Range of Marks	Grade Points	Letter Grade	Description
90-100	9.0-10.0	O	Outstanding
80-89	8.0-8.9	D+	Excellent
75-79	7.5-7.9	D	Distinction
70-74	7.0-7.4	A+	Very Good
60-69	6.0-6.9	A	Good
50-59	5.0-5.9	B	Average
00-49	0.0	RA	Re – Appear
ABSENT	0.0	AB	Absent

C_i = Credits earned for course i in any semester

G_i = Grade Point obtained for course i in any semester

n = refers to the semester in which such course were credited

For a Semester:

$$\text{GRADE POINT AVERAGE [GPA]} = \frac{\sum_i C_i G_i}{\sum_i C_i}$$

$$\text{GPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the courses}}{\text{Sum of the credits of the courses in a semester}}$$

For the Entire Programme:

$$\text{CUMULATIVE GRADE POINT AVERAGE [CGPA]} = \frac{\sum_n \sum_i C_{ni} G_{ni}}{\sum_n \sum_i C_{ni}}$$

$$\text{CGPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the entire programme}}{\text{Sum of the credits of the courses of the entire programme}}$$

CGPA	Grade	Classification of Final Result
9.5 and above up to 10.0	O+	First Class – Exemplary*
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class with Distinction*
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class

5.0 and above but below 5.5	B	
0.0 and above but below 5.0	U	Re – Appearance

Classification of Successful Candidates

A candidate who passes all the examinations in Part I to Part V securing following CGPA and Grades shall be declared as follows for each part:

CGPA	Grade	Classification of Final Result
9.5 and above up to 10.0	O+	First Class – Exemplary*
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class with Distinction*
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	
0.0 and above but below 5.0	U	Re - Appearance

*** The candidates who have passed in the first appearance and within the prescribed semester of the Programme (Major and Elective Course alone) are eligible.**

1. Course Completion

Students shall complete the programme within a period not exceeding two years for PG courses from the date of admission.

SCHEME OF EXAMINATION AND PROGRAMME STRUCTURE
M.Com. (Computer Applications) 2016-2018

Part	Sub Code	Study Components	Ins.hours per week	CIA	Exam	Total	Credits
SEMESTER – I							
I	16P1CCCT01	Core 1 : Managerial Economics	6	25	75	100	4
	16P1CCCT02	Core 2 : Marketing Management	5	25	75	100	4
	16P1CCCT03	Core 3 : Database Management System	5	25	75	100	4
	16P1CCCT04	Core 4: Cost and Management Accounting	6	25	75	100	5
	16P1CCCP05	Core 5: Oracle - Practical	4	40	60	100	3
		Library	4				
Total Credits							20
SEMESTER – II							
II	16P2CCCT06	Core 6 : Human Resource Management	4	25	75	100	4
	16P2CCCT07	Core 7 : Operations Research	5	25	75	100	5
	16P2CCCT08	Core 8 : Business Research Methods	5	25	75	100	4
	16P2CCCT09	Core 9 : Object Oriented Programming with C++	4	25	75	100	4
	16P2CCCT10	Core 10: Financial Markets and Institutions	4	25	75	100	4
	16P2CCCP11	Core 11: C++ & Tally - Practical	4	40	60	100	3
	Library	4	-	-	-	-	
Total Credits							24
SEMESTER – III							
	16P3CCCT12	Core 12 : Higher Corporate Accounting	6	25	75	100	4
III	16P3CCCT13	Core 13 : Visual Basic	5	25	75	100	3
	16P3CCCT14	Core 14 : Financial Management	6	25	75	100	4
	16P3CCCP15	Core 15: Visual Basic & VB Script - Practical	4	40	60	100	3
		Elective 1:	5	25	75	100	4
	16P3SBST01	Skill Based Subject 1: Mathematics for Competitive					

		Examinations	2	50	-	50	2
		Library	2	-	-	-	-
Total Credits							20
SEMESTER – IV							
IV	16P4CCCT16	Core 16 : Investment Management	5	25	75	100	4
	16P4CCCT17	Core 17 : Direct Taxes	5	25	75	100	5
	16P4CCCT18	Core 18 : Java Programming and HTML	4	25	75	100	3
	16P4CCCV19	Core 19: Project Work & Viva Voce*	8	160	40	200	8
		Elective 2:		4	25	75	100
	16P4SBST02	Skill Based Subject 2: Communication Skills	2	50	-	50	2
		Library	2	-	-	-	-
Total Credits							26
Total			120	-	-	2200	90

List of Electives		
	Sub Code	Subjects
Elective 1	16P3CCET1A	Indian Stock Exchanges
	16P3CCET1B	Principles and Practice of Marketing Services
	16P3CCET1C	Principles of International Trade
Elective 2	16P4CCET2A	Global Strategic Management
	16P4CCET2B	Marketing of Financial Services
	16P4CCET2C	Export and Import Procedures

EXTRA CREDIT COURSES		CREDIT
16PCCECC01	Futures and Options	2
16PCCECC02	Multimedia and its applications	2
16PCCECC03	Brand Management	2
16PCCECC04	Shares and Commodities	2
16PCCECC05	Stress Management	2
16PCCECC06	Derivatives	2
16PCCECC07	Enterprise Resource Planning	2
16PCCECC08	Marketing of Health Services	2
16PCCECC09	Industrial Law	2
16PCCECC10	International Marketing	2

Curriculum Structure

S.No.	Courses	No. of Papers	Credits
1	Core Courses	17	78
2	Electives	2	8
3	Skill Based Subject	2	4
Total			90

SEMESTER – I
CORE 1: MANAGERIAL ECONOMICS

Subject Code:16P1CCCT01

Total Hrs:90

No. of Credits: 4

Objectives:

- *To enable the students understand about concepts, tools and principles of managerial Economics.*
- *To make the students understand about cost and production analysis.*
- *To provide adequate knowledge on business cycle, national income and fiscal policy.*

UNIT I (18 Hrs)

Nature and Scope of Managerial Economics in relation with other disciplines– Role and Responsibilities of Managerial Economist – Goals of Corporate Enterprises: Maximization of Profit – Value of enterprise.

UNIT II (20 Hrs)

Demand Analysis – Demand determinants – Demand distinctions – Elasticity of demand – Types, methods- Applications – demand forecasting for industrial goods – Consumer goods – Consumer durables – Factor influencing elasticity of demand.

UNIT III (16 Hrs)

Cost and production analysis – Cost concepts – Cost and output relationship – Cost control – Short run and Long run – cost functions – production functions – Break-even analysis – Economies scale of production.

UNIT IV (16Hrs)

Pricing and Output decisions in different market situations - Monopoly and duopoly competition – perfect and imperfect – pricing policies.

UNIT V (18 Hrs)

Business Cycle – National income, monetary and fiscal policy – public finance. TRIM's – Intellectual property right – TRIP's – Industrial sickness – causes – remedies.

Reference Books:

1. S.Sankaran: “*Managerial Economics*”, Margham Publications 5th edition, Reprint 2012.
2. Mehta.P.L : “*Managerial Economics Analysis problems and cases*”, Sulktan chand and sons publications, 16th Edition 2010.
3. D.Gopala krishnan: “*Managerial Economics*”,Himalaya publications, Reprint 2009.
4. R.L Varshney. and K.L Maheswari: “*Managerial Economics*”, Sultan chand and sons, 13th Edition,1994.

SEMESTER – I
CORE 2: MARKETING MANAGEMENT

Subject Code:16P1CCCT02

Total Hrs: 75

No. of Credits: 4

Objectives:

- To make the students understand about the Modern Marketing concepts.
- To enable the students to understand the strategies adapted in Marketing.
- To impart knowledge on sales promotion and advertisement.

UNIT I (15 Hrs)

Definition and Meaning of marketing and Marketing Management-Scope of Marketing Management-Nature and Importance of Marketing Management- Problems of Marketing Management - Difference between Sales Management and Marketing Management – Functions of Marketing Management – Principles of Marketing Management - Marketing Organisation Structure-Marketing Research and Information System.

UNIT II (16 Hrs)

Product Development – New Product Planning and Development – Steps in New Product Development – Management of Product Life Cycle – Product Line and Product Mix Strategies – Pricing – Objectives of Pricing Decisions – Factors influencing Pricing Decisions – Process of Price determination – Kinds of Pricing.

UNIT III (14 Hrs)

Channels of Distribution – Meaning - Basic channels of distribution - Selection of a suitable channel - Factors Influencing Selection of a channel - middlemen in distribution-Kinds – Functions - Elimination of Middlemen - Arguments in favour of and against.

UNIT IV (15 Hrs)

Sales promotion - meaning and definition - objectives and importance of sales promotion - Causes for sales promotion activities - types of sales promotion programmes -salesmanship and personal selling-steps in selling - essentials of salesmanship - importance of salesmanship - qualities of a good salesman.

UNIT V (15 Hrs)

Meaning and Definition of Advertising - Advertising and Publicity - Objectives of Advertising – Functions - Advantages of Advertising - Advertisement copy - Qualities of a good copy - Elements of an Advertising copy - Objections against Advertisement copy - Media of Advertisement - Factors governing the selection of the Media-Advertising Agencies - Meaning and Definition - Benefits or Services of an Advertising Agency.

Reference Books:

1. R.S.N Pillai and Bagavathi: “ Modern Marketing Principles and Practices”,S.Chand and Company Limited, Reprint 2012.
2. Philip Kotler:”Marketing Management”, Prentice Hall of India Private Limited, New Delhi, 14th Edition, Reprint 2013.
3. S.A Sherlekar: “Marketing Management”, Himalaya Publishing house, Reprint 2007.
4. Dr.C.B.Gupta and Dr.N.Rajan Nair: “Marketing Management”, Sultan chand and sons, NewDelhi,2007.

SEMESTER – I
CORE 3: DATABASE MANAGEMENT SYSTEM

Subject Code: 16P1CCCT03

Total Hrs:75

No. of Credits: 4

Objectives:

- To make the students to understand the architectural concepts and structural embedded SQL.
- To impart knowledge on networking and data base operations.
- To promote knowledge on relational data structure.

UNIT I

(15 Hrs)

Database System Architecture Basic concepts: Data system, operational data, data independence, Architecture for a database system, Distributed databases. Storage Structures: Representation of Data. Data Structures and corresponding operators: Introduction, Relation Approach, Hierarchical Approach, Network Approach.

UNIT II

(15 Hrs)

Relational Approach: Relational Data Structure: relation, Domain, attributes, keys. Relational Algebra: Introduction, Traditional set operation. Attribute names for derived relations, special relational operations-Relational Calculus:Introduction -Tuple-Oriented Relational Calculus-Domain-Oriented Relational Calculus.

UNIT III

(15 Hrs)

Embedded SQL: Introduction – Operations not involving cursors involving cursors – Dynamic statements. Query by Example – Retrieval operations, Built in functions, update operations, QBE Dictionary. Hierarchical Approach: The Architecture of an IMS System-Background of IMS-IMS Data Structure: Physical database, Database description, Hierarchical sequence.

UNIT IV

(13 Hrs)

Network Approach: Architecture of DBTG system. DBTG Data structure: The Set construc, Singular sets, Sample schema, the external level of DBTG- DBTG Data manipulation.

UNIT V

(17 Hrs)

The Three Approaches Revisited: The Unified Database Language-Introduction-The Approach to Commonality-Declarative Language-Manipulative Language-The Comparison of The Relational to Network Approaches-The Conceptual Level-Criteria for Conceptual Schema-The Relational Approach-The Network Approach.

Reference Books:

1. C.J.Date: “An Introduction to Database Management System”, Volume 1 ,Narosa Publication,3rd Edition,1998.
2. Gerald V post: “DBMS”,Tata Mc Graw -Hill publications, 1st Edition 2005.
3. S.P.S Saini : “DBMS”, Vayu Education of India, 1st Edition , 2008.
4. Jain V.K.Er : “DBMS”, Dream Tech publication, 1st Edition 2005.

SEMESTER – I

CORE 4: COST AND MANAGEMENT ACCOUNTING

Subject Code:16P1CCCT04

Total Hrs:90

No. of Credits: 5

Objectives:

- *To provide adequate knowledge on Management Accounting Practice.*
- *To enable the students to understand the methods of wage payment.*
- *To acquaint the students, the management accounting techniques that facilitate managerial decision making.*

UNIT I (20 Hrs)

Cost accounting-meaning-definition-difference between financial and cost accounting-importance of cost accounting-relationship between cost and management accounting-methods of costing-element of cost-cost concepts-preparation of cost sheet-material control-fixation of stock levels-E.O.Q- pricing of material issues-inventory control.

UNIT II (18 Hrs)

Labour and Overheads -Labour cost-methods of wage payment-incentive system-idle time-over-time-labour turnover –causes of labour turnover-overheads-allocation and absorption of overheads.

UNIT III (17 Hrs)

Nature and scope of management accounting - meaning- objectives - importance-limitation-financial statement analysis-ratio analysis-uses and limitation of ratios-Balance Sheet.

UNIT IV (17 Hrs)

Working Capital Requirements- Statements of Changes in Working Capital- Funds flow and cash flow statements.

UNIT V (18 Hrs)

Cost –volume-profit analysis-marginal costing-bank even analysis-managerial application of marginal costing – significance- limitations –budgeting and budgetary control-preparation of budgets-material procurement-production- sales- flexible and cash budgets.

Note: Distribution of marks for theory and problems shall be 40% and 60% respectively.

Reference Books:

1. S.N.Maheswari: “Cost and Management Accounting”, Sulthan chand and sons, 1st Edition, 2000.
2. Jain and Narang: “Cost and Management Accounting”, Kalyani publishers,1st Edition 2005.
3. I.M.Pandy: “Essentials of Management Accounting”, Vikas publishing house,1st Edition,2005.
4. T.S.Reddy: “Cost Accounting”, Margham publications,4th Edition, 2004.

SEMESTER – I
CORE 5: ORACLE - PRACTICAL

Subject Code:16P1CCCP05

Total Hrs:60

No. of Credits: 3

1.	<p>Create the following table (PK - Primary Key, FK – Foreign Key) cat_head, route_head, place_head, route_detail, ticket_detail, ticket_head with the mapping given below:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 30%;">cat_head</td> <td>route_head</td> </tr> <tr> <td>(cat_code PK) (cat_code FK)</td> <td>route_head route_detail</td> </tr> <tr> <td>(route_id PK) (route_id FK)</td> <td>ticket_head ticket_detail</td> </tr> <tr> <td>(tick_no PK) (tick_no FK)</td> <td>place_head route_detail</td> </tr> <tr> <td>(place_id PK) (place_id FK)</td> <td></td> </tr> </table> <p>(i) Alter the table ticket header to add a check constraint on ticket_no to accept values between 1 and 500 (ii) Alter table route header to add a column with data type as long.</p>	cat_head	route_head	(cat_code PK) (cat_code FK)	route_head route_detail	(route_id PK) (route_id FK)	ticket_head ticket_detail	(tick_no PK) (tick_no FK)	place_head route_detail	(place_id PK) (place_id FK)												
cat_head	route_head																					
(cat_code PK) (cat_code FK)	route_head route_detail																					
(route_id PK) (route_id FK)	ticket_head ticket_detail																					
(tick_no PK) (tick_no FK)	place_head route_detail																					
(place_id PK) (place_id FK)																						
2.	<p>(a) Insert values to above tables (b) Display only those routes that originate in madras and terminate at cochin (c) Display only distinct category code from the table route_header in descending manner.</p> <p>Update the table route_header to set the distance between madras and Coimbatore as 500</p>																					
3.	<p>A. Select rows from ticket_details such that ticket number greater than any ticket_number in Ticket_header. B. Select rows from route_header such that the route_id are greater than all route_id in route_detail where place id is “100”. C. Create view tick from ticket_header with Ticket_no, Origin, Destination, route_id</p>																					
4.	<p>Generate a report from the table ticket_detail for the particular ticket_no</p>																					
5.	<p>A. Write a PL/SQL block to update the bus_station to be “ERODE” where place_id is '01' or '05' [place_header] B. Write a PL/SQL block to satisfy the following condition by accepting the route_id as user input. If the distance is less than 500 than update the fare to be 200 C. Write a Database trigger before insert for each row on the table route_detail not allowing transaction on Saturday / Sunday Write a Database trigger before delete for each row not allowing deletion and give the appropriate message on the table route_details</p>																					
6.	<p>Develop a Simple Project for Student Database Management System using VB as front end and ORACLE as back end.</p>																					
7.	<p>Create a table - use name Software with the fields and insert the values:</p> <table style="width: 100%; border: none;"> <thead> <tr> <th style="text-align: left;">Field name</th> <th style="text-align: left;">Field type</th> <th style="text-align: left;">Field size</th> </tr> </thead> <tbody> <tr> <td>Programmer name</td> <td>character</td> <td>15</td> </tr> <tr> <td>Title</td> <td>character</td> <td>20</td> </tr> <tr> <td>Language used</td> <td>character</td> <td>15</td> </tr> <tr> <td>Software cost</td> <td>number</td> <td>10 with 2 decimal places</td> </tr> <tr> <td>Development cost</td> <td>number</td> <td>10</td> </tr> <tr> <td>Software sold</td> <td>number</td> <td>3</td> </tr> </tbody> </table>	Field name	Field type	Field size	Programmer name	character	15	Title	character	20	Language used	character	15	Software cost	number	10 with 2 decimal places	Development cost	number	10	Software sold	number	3
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Language used	character	15																				
Software cost	number	10 with 2 decimal places																				
Development cost	number	10																				
Software sold	number	3																				

	<p>Queries:</p> <p>a) Display the details of software developed by “PRAKASH”.</p> <p>b) Display the details of the packages whose software cost exceeds “2000”.</p> <p>c) Display the details of the software that are developed in “C++”.</p> <p>d) What is the price of costliest software developed in “C”.</p> <p>e) Display the details of the programmer whose language used is same as “Suresh”.</p>																								
8.	<p>Create a table Company with the following fields and inserts the values:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Field name</th> <th style="text-align: left;">Field type</th> <th style="text-align: left;">Field size</th> </tr> </thead> <tbody> <tr> <td>Company name</td> <td>character</td> <td>15</td> </tr> <tr> <td>Proprietor</td> <td>character</td> <td>15</td> </tr> <tr> <td>Address</td> <td>character</td> <td>25</td> </tr> <tr> <td>Supplier name</td> <td>character</td> <td>15</td> </tr> <tr> <td>No of employees</td> <td>number</td> <td>4</td> </tr> <tr> <td>GP percent</td> <td>number</td> <td>6 with 2 decimal places</td> </tr> </tbody> </table> <p>Queries:</p> <p>a) Display all the records of the company which are in the ascending order of GP percent</p> <p>b) Display the name of the company whose supplier name is “Telco”.</p> <p>c) Display the details of the company whose GP percent is greater than 20 and order by GP percent</p> <p>d) Display the detail of the company having the employee ranging from 300 to 1000</p> <p>e) Display the name of the company whose supplier is same as like Tata’s.</p>	Field name	Field type	Field size	Company name	character	15	Proprietor	character	15	Address	character	25	Supplier name	character	15	No of employees	number	4	GP percent	number	6 with 2 decimal places			
Field name	Field type	Field size																							
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Address	character	25																							
Supplier name	character	15																							
No of employees	number	4																							
GP percent	number	6 with 2 decimal places																							
9.	<p>Create a table named Employee with the following fields and insert the values:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Field name</th> <th style="text-align: left;">Field type</th> <th style="text-align: left;">Field size</th> </tr> </thead> <tbody> <tr> <td>Employee Name</td> <td>character</td> <td>15</td> </tr> <tr> <td>Employee Code</td> <td>number</td> <td>6</td> </tr> <tr> <td>Address</td> <td>character</td> <td>25</td> </tr> <tr> <td>Designation</td> <td>character</td> <td>15</td> </tr> <tr> <td>Grade</td> <td>character</td> <td>1</td> </tr> <tr> <td>Date of Joining</td> <td>Date</td> <td></td> </tr> <tr> <td>Salary</td> <td>number</td> <td>10 with 2 decimal places</td> </tr> </tbody> </table> <p>Queries:</p> <p>a) Display name of the employees whose salary is greater than “10,000”.</p> <p>b) Display the details of employees in ascending order according to Employee Code</p> <p>c) Display the total salary of the employees whose grade is “A”.</p> <p>d) Display the details of the employee earning the highest salary.</p> <p>e) Display the names of the employees who earn more than “Ravi”</p>	Field name	Field type	Field size	Employee Name	character	15	Employee Code	number	6	Address	character	25	Designation	character	15	Grade	character	1	Date of Joining	Date		Salary	number	10 with 2 decimal places
Field name	Field type	Field size																							
Employee Name	character	15																							
Employee Code	number	6																							
Address	character	25																							
Designation	character	15																							
Grade	character	1																							
Date of Joining	Date																								
Salary	number	10 with 2 decimal places																							
10.	<p>Create a table named Student with the following fields and insert the values:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Field name</th> <th style="text-align: left;">Field type</th> <th style="text-align: left;">Field size</th> </tr> </thead> <tbody> <tr> <td>Student Name</td> <td>character</td> <td>15</td> </tr> <tr> <td>Gender</td> <td>character</td> <td>6</td> </tr> <tr> <td>Roll No.</td> <td>character</td> <td>10</td> </tr> <tr> <td>Department Name</td> <td>character</td> <td>15</td> </tr> <tr> <td>Address</td> <td>character</td> <td>25</td> </tr> <tr> <td>Percentage</td> <td>number</td> <td>4 with 2 decimal places</td> </tr> </tbody> </table> <p>Queries:</p>	Field name	Field type	Field size	Student Name	character	15	Gender	character	6	Roll No.	character	10	Department Name	character	15	Address	character	25	Percentage	number	4 with 2 decimal places			
Field name	Field type	Field size																							
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Gender	character	6																							
Roll No.	character	10																							
Department Name	character	15																							
Address	character	25																							
Percentage	number	4 with 2 decimal places																							

	<p>a) Calculate the average percentage of the students. b) Display the names of the students whose percentage is greater than 80 c) Display the details of the student who got the highest percentage. d) Display the details of the students whose percentage is between 50 and 70. e) Display the details of the students whose percentage is greater than the percentage of Roll No = 12CA01</p>																											
11.	<p>Create the table PRODUCT with the following fields and insert the values:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Field name</th> <th style="text-align: left;">Field type</th> <th style="text-align: left;">Field size</th> </tr> </thead> <tbody> <tr> <td>Product no</td> <td>number</td> <td>6</td> </tr> <tr> <td>Product name</td> <td>character</td> <td>15</td> </tr> <tr> <td>Unit of measure</td> <td>character</td> <td>15</td> </tr> <tr> <td>Quantity</td> <td>number</td> <td>6with 2 decimal places</td> </tr> <tr> <td>Total amount</td> <td>number</td> <td>8 with 2 decimal places</td> </tr> </tbody> </table> <p>Queries: a) Using update statements calculate the total amount and then select the record. b) Select the records whose unit of measure is “Kg” c) Select the records whose quantity is greater than 10 and less than or equal to 20 d) Calculate the entire total amount by using sum operation e) Calculate the number of records whose unit price is greater than 50 with count operation</p>	Field name	Field type	Field size	Product no	number	6	Product name	character	15	Unit of measure	character	15	Quantity	number	6with 2 decimal places	Total amount	number	8 with 2 decimal places									
Field name	Field type	Field size																										
Product no	number	6																										
Product name	character	15																										
Unit of measure	character	15																										
Quantity	number	6with 2 decimal places																										
Total amount	number	8 with 2 decimal places																										
12.	<p>Create the table PAYROLL with the following fields and insert the values:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Field name</th> <th style="text-align: left;">Field type</th> <th style="text-align: left;">Field size</th> </tr> </thead> <tbody> <tr> <td>Employee no</td> <td>number</td> <td>8</td> </tr> <tr> <td>Employee name</td> <td>character</td> <td>8</td> </tr> <tr> <td>Department</td> <td>character</td> <td>10</td> </tr> <tr> <td>Basic pay</td> <td>number</td> <td>8 with 2 decimal places</td> </tr> <tr> <td>HRA</td> <td>number</td> <td>6 with 2 decimal places</td> </tr> <tr> <td>DA</td> <td>number</td> <td>6 with 2 decimal places</td> </tr> <tr> <td>PF</td> <td>number</td> <td>6 with 2 decimal places</td> </tr> <tr> <td>Net pay</td> <td>number</td> <td>8 with 2 decimal places</td> </tr> </tbody> </table> <p>Queries; a) Update the records to calculate the net pay. b) Arrange the records of employees in ascending order of their net pay c) Display the details of the employees whose department is: sales” d) Select the details of employees whose HRA>=1000 and DA<=900 e) Select the records in descending order</p>	Field name	Field type	Field size	Employee no	number	8	Employee name	character	8	Department	character	10	Basic pay	number	8 with 2 decimal places	HRA	number	6 with 2 decimal places	DA	number	6 with 2 decimal places	PF	number	6 with 2 decimal places	Net pay	number	8 with 2 decimal places
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SEMESTER – II
CORE 6: HUMAN RESOURCE MANAGEMENT

Subject Code: 16P2CCCT06

Total Hrs:60

No. of Credits: 4

Objectives:

- *To provide knowledge on Human Resource Management.*
- *To enable the students to learn about Human Resource Planning.*
- *To give conceptual knowledge on Organisational Conflict.*

UNIT I (12 Hrs)

Meaning- Importance- Evaluation- Objectives- Scope- Hawthorn Studies- Its Implications- Recognition of participation- Theories X&Y- Organization structure.

UNIT II (13 Hrs)

Human resource Planning- Job analysis- Role analysis- Selection and Recruitment- Testing – Interview- Placement Training- Promotion – Performance appraisal. Job evaluation and merit rating- Job satisfaction and Morale (theories of motivation).

UNIT III (13 Hrs)

Human behavior process- Perception learning- Motivational and Personality Development- Definition of learning- learning theories- concept- the meaning of human motivation-comprehensive stages- Main determinants of personality- Theories of personality- Group dynamics and Internal Organization.

UNIT IV (11 Hrs)

Discipline- Meaning- Causes of indiscipline- Acts of indiscipline- Procedure for Disciplinary action- Grievance- Meaning- Characteristics of Grievance- Causes of Grievance- Methods of knowing Grievance- Grievance Redressal Procedure.

UNIT V (11 Hrs)

Organization conflict - conflict in organizational behaviors - Individual aspect of conflict- Organizational conflict- Management of Conflict - Leadership - Leadership theories.

Reference Books:

1. *K.Aswathappa: "Human Resource Management"-MC Graw Hill Education-7th Edition 2013.*
2. *P.Subba Roa: "Personal and Human Resource Management", Himalaya Publication -1st Edition 2005.*
3. *P.C.Tirupathi: "Personal Management and Industrial Relations",Sultan Chand& Sons- 1st Edition 1997.*
4. *L.M.Prasad : "Organisation Behaviour" Sultan & Sons- 1st Edition 2008.*

SEMESTER – II

CORE 7: OPERATIONS RESEARCH

Subject Code:16P2CCCT07

Total Hrs: 75

No. of Credits: 5

Objectives:

- *To teach the importance of operations research*
- *To familiarize the students with Transportation and Assignment Models*
- *To enable the students to understand the concepts of PERT, CPM and Game Theory*

UNIT I (15 Hrs)

Introduction to Operations Research - Meaning - Scope – Models - Limitation. Linear Programming - Formulation – Graphical method only.

UNIT II (15 Hrs)

Transportation (Non- degenerate only) - Assignment problems - Problems.

UNIT III (20 Hrs)

CPM - Principles - Construction of Network for projects – Types of Floats – Slack- crash programme.

UNIT IV (13 Hrs)

PERT - Time scale analysis - critical path - probability of completion of project - Advantages and Limitations.

UNIT V (12 Hrs)

Game Theory: Graphical Solution – $m \times 2$ and $2 \times n$ type. Solving game by Dominance property - fundamentals - problems . Replacement problem – Replacement of equipment that deteriorates gradually (value of money does not change with time).

*** Questions in problems and theory carry 80% and 20% marks respectively.**

Reference Books:

1. Prof. V. Sundaresan., K.S. Ganapathy Subaramanian ., K.Ganesan: *Resource Management Techniques (Operations Research) A.R.Publications- 2002*
2. Kanti Swarup, Gupta P.K, Man Mohan : “*Operations Research, Sultan Chand & Sons*” 1997
3. P.R. Vittal and V.Malini : “*Operations Research*”, Margham Publications -2011.
4. P.K.Gupta,ManMohan: “*Problems in Operations Research*”, Sultan Chand &sons-2004

SEMESTER – II
CORE 8: BUSINESS RESEARCH METHODS

Subject Code:16P2CCCT08

Total Hrs:75

No. of Credits: 4

Objectives:

- *To enlighten the students' knowledge on basic Research.*
- *To enable the students to have thorough knowledge on sampling and scaling techniques.*
- *To provide basic knowledge about statistical analysis in Research.*

UNIT I (15 Hrs)

Business Research- Meaning - Scope and significance - Utility of Business research – qualities of good researcher - Types of research - Research process -Identification, selection and formulation of research problems – Hypothesis - Research design.

UNIT II (15 Hrs)

Sampling - Methods and techniques - sample size - sample error - Field work and data collection. Tools of data collection-Interview schedule- Questionnaire - Observation, interview and mailed questionnaire - pilot study and final collection of data.

UNIT III (13 Hrs)

Measurement and scaling techniques - Processing and analysis of data - editing and coding - Transcription and Tabulation - Statistical tools used in research - Interpretations and report writing – types and contents and style of reports – steps in drafting reports.

UNIT IV (16 Hrs)

Measures of central tendency - Standard deviation – Correlation – simple, partial and multiple correlation – path analysis – Auto correlation – Regression models – OLS ordinary least square methods – Multiple regression.

UNIT V (16 Hrs)

Test of significance -‘t’ Test - large sample and ‘f’ Test of significance for attributes, analysis of variants - Business forecasting - Exponential smoothing - Chi-square test.

Note: The question paper shall cover 60% theory and 40% problem.

Reference Books:

3. C.R. Kothari: “Research Methodology”, New Age international(P) Ltd, 3rd Edition 2014.
4. S.P Gupta: “Statistical Methods”, SultanChand & Sons, 39th Edition, 2010.
5. P. Saravanavel :“Research Methodology”, KitabMahal, 16th Edition, 2008.
6. Bill Taylor: “Research Methodology”, PHI Learning Pvt Ltd, 1st Edition, 2011.

SEMESTER – II
CORE 9: OBJECT ORIENTED PROGRAMMING WITH C++

Subject Code:16P2CCCT09

Total Hrs: 60

No. of Credits: 4

Objectives:

- To make the students understand about elements of OOPs with C++.
- To enable the students to construct an Application with C++.
- To impart knowledge on Virtual functions and Polymorphism.

UNIT I

(12 Hrs)

Evaluation of Programming Paradigm – Elements of object oriented programming - Data encapsulation and Abstraction classes- Inheritance- Derived classes- Polymorphism- Operator overloading- Friend functions- Polymorphism- Virtual functions- Merit and demerits of OOP- Popular OOP languages- C++ at a glance- Applications of C++- C++ statements- Structure of C++ program.

UNIT II

(13 Hrs)

Data types- character set- Token, Identifiers and Keywords- Variables- Operators and Expressions- Control flow- IF, IF...Else, Nested If... Else, For loop, While...Loop, Do. While loop, Break statement, switch statement, continue statement and go to statement. Arrays- Operations on arrays- Multidimensional arrays- String- String manipulations. Functions- Function components- Library functions- Inline function.

UNIT III

(12 Hrs)

Classes and Objects- Class specifications- Class objects- Accessing class members- Defining member functions- Data hiding- Friend Functions and Friend Classes. Constructor- Parameterized constructors-Destructor- Constructor overloading- Order of constructor and destructor- Copy constructor.

UNIT IV

(11 Hrs)

Operator overloading- Over loadable operators- Rules for overloading operators- data conversion. Inheritance- Forms of inheritance- Single, Multiple, Multilevel, Hierarchical and Hybrid Inheritance- When to use inheritance- Benefits of inheritance.

UNIT V

(12 Hrs)

Virtual functions and Polymorphism- Need for virtual functions- Pointers to derived class object- Pure virtual function- Abstract classes- Rules for virtual functions- Data file operations- Opening of file- Closing of file- Stream state member functions- Reading/writing a character from a file- Structure and file operations- Classes and file operations.

Reference Books:

- 1 E.Balagurusamy: “Object Oriented Programming with C++”, TataMcGraw Hill Publishing Company Ltd, 1st Edition, 2008.
- 2 Ashok N.Kamthan: “ObjectOriented Programming with Ansi and Turbo C++”, pearson Education, 1st Edition, 2007.
- 3 Robert Labre: “Object Oriented Programming in Turbo C++”, Galgotia publications Pvt Limited, 1st Edition, 2000.
- 4 James Rumbaugh: “Object Oriented Modelling and Design”, Prentice Hall of India, 1st Edition, 2000.

SEMESTER – II
CORE 10: FINANCIAL MARKETS AND INSTITUTIONS

Subject Code:16P2CCCT10

Total Hrs:60

No. of Credits: 4

Objectives:

- *To familiarize the students with the Financial Markets Instruments.*
- *To enable the students to be aware on the Financial Service Institution.*
- *To make the students understand about the functions of Financial Intermediaries.*

UNIT I (12 Hrs)

Financial markets- An overview- Money market- Call money market- Commercial paper market- Commercial bill market- Certificate of deposit (CD) market- Treasury bill market- Government or Gilt-edged Securities market.

UNIT II (12 Hrs)

Capital market- An overview- Capital market Instruments- Capital market Reforms- New issue market (NIM) - Debt market- Foreign Exchange market- Derivatives Market.

UNIT III (11 Hrs)

Financial Service Institutions- Clearing corporation of India limited (CCIL) - Credit rating and information services of Indian limited (CRISIL) - Discount and Finance House of Indian Limited (DFHIL).

UNIT IV (12 Hrs)

Investment Information and Credit Rating Agency of Indian limited (ICRA) - Over the counter exchange of India (OTCEI)-National securities depository limited (NSDL) - Securities Trading Corporation of India Limited (STCL).

UNIT V (13 Hrs)

Financial Institutions- Money market institutions- Capital market institutions- Merchant Banking-Factoring-National Housing Bank- Functions and Working-Export-Import (EXIM) Bank of India-NABARD.

Reference Books:

2. *S.Gurusamy: “Financial Markets and Institutions”, Tata McGraw-Hill publications, 3rd Edition, 2011.*
3. *E.Gordon: “Financial Markets and Services”, Himalaya Publishing house, 1st Editon, 2005.*
4. *V.K.Gupta: “Financial Markets and Services”, Ane books Private Limited, 2nd Edition, 2010.*
5. *L.M.Bhole: “Financial Markets & Institutions”, Tata McGraw- Hill Publishing Company Limited, 5th Edition, 2012.*

SEMESTER – II
CORE 11: C++ AND TALLY - PRACTICAL

Subject Code:16P2CCCP11

Total Hrs: 60

No. of Credits: 3

TALLY

1. By Using Tally – Create Voucher & Ledger with Adjustments (using F11 & F12 Keys).
2. Prepare Trial Balance, Profit & Loss Account & Balance Sheet (With Minimum of Any 5 Adjustments).
3. Prepare Inventory Statement Using (Calculate Inventory By using All Methods).
a) FIFO b) LIFO c) Simple Average Method d) Weighted Average Method
4. Prepare a Fund Flow Statement and give your Opinion.
5. Prepare a Cash Flow statement and Present your View.
6. Analyze the Performance of an Organisation by Using Ratio (Minimum 5 Ratios are Essential).
7. Prepare Bills and Cheques.
8. Calculation of Tax.

C++

9. Pay roll Calculation (Using Simple Program).
10. Find Out EOQ, Minimum Level, Maximum Level, Re-Order Level (Using Simple Program).
11. Write a C++ Program to Calculate Working Capital Using Class & Objects (Member Function Should Write Inside & Outside the class).
12. Program to Calculate Contribution, P/V Ratio, BEP & Margin of Safety Using Functions.
13. Calculate Simple Interest & Compound Interest Using Inline Functions.
14. Calculate Depreciations – By Using Constructors & Destructors.
15. Write a C++ Program to calculate the sum & Product of two Complex Numbers using Operator Overloading.
16. Write a C++ Program to Prepare a Cost Sheet Using Inheritance

SEMESTER - III
CORE 12: HIGHER CORPORATE ACCOUNTING

Subject Code: 16P3CCCT12

Total Hrs: 90

No. of Credits: 4

Objectives:

- To enable the students to learn the accounting procedures followed by the Companies
- To make the students understand provisions of the Companies Act.
- To provide adequate knowledge on the accounting practice prevailing in the Banking and Insurance sector.

UNIT I (18 Hrs)

Amalgamation – Purchase Consideration – Preparation of Balance sheet - Absorption (Excluding inter – company holdings) – External reconstruction – Internal reconstruction (Excluding scheme of reconstruction).

UNIT II (18 Hrs)

Accounting of Banking companies – Profit and Loss Account – Balance sheet - Insurance companies – Life Insurance - Revenue Account – Profit and Loss Account – Balance sheet – Fire Insurance – Marine Insurance.

UNIT III (18 Hrs)

Double Account System (or) Accounts of Electricity Companies- Single Accounts System Vs Double Account System - Advantages and Disadvantages of Double Account System- Final Accounts Under Double Account System – Revenue Account – Net Revenue Account – Capital Account – Balance Sheet - Replacement of Assets.

UNIT IV (18 Hrs)

Holding company accounts excluding inter-company holdings –Minority interest – Pre-Acquisition Reserves and Profits - Common transaction – Unrealised Profit - Good will -Dividend- Liquidation of companies : Types – Liquidator's Remuneration - Liquidator's Final Statement of account – Statement of Affairs method and Deficiency Account (List H).

UNIT V (18 Hrs)

Human resource accounting – Objective - Valuation of Human Resources-Advantage of Human Resource Accounting and Limitation of Human Resource Accounting- Inflation Accounting – Different Methods of Inflation Accounting - Inflation Accounting at International and National Levels – Government accounting – Objectives – Principles of Government Accounting - Government Accounting Vs Commercial Accounting (Theory only).

Reference Books:

1. S.P. Jain and K.L. Narang: “Higher Corporate Accounting”, Kalyani Publishers, New Delhi, 1st Edition, 2004
2. T.S. Reddy: “Corporate Accounting”, Margham Publications, Chennai, 4th Edition, 2012
3. R.L. Gupta: “Corporate Accounting”, Sultan Chand and Sons, New Delhi, 1st Edition, 2005
4. M.C. Shukla and T.S. Grewal: “Advanced Accountancy”, Sultan Chand and Sons, New Delhi, 2nd Edition, 2005

SEMESTER - III
CORE 13: VISUAL BASIC

Subject Code: 16P3CCCT13

Total Hrs: 75

No. of Credits: 3

Objectives:

- *To introduce the programming techniques in VB to the students.*
- *To enable the students understand about fundamental principles of programming and Database connectivity.*
- *To impart knowledge on ADO and Data Environment.*

UNIT – I (15 Hrs)

First steps with Microsoft VB6: Integrated Development Environment - First program in VB -Introduction to forms: Common properties, methods and events.

UNIT – II (15 Hrs)

Intrinsic Controls: Text box controls, Label and frame controls, command button, check box and option button controls, list box and combo controls, picture and image controls, drive-list box, dir-list box and file list box controls and other controls, control arrays.

UNIT – III (15 Hrs)

Variables & Procedures: Scope & Lifetime of variables, native data types and aggregate data types - Arrays-VB for application and VB libraries: Control flow, working with numbers, Strings, Date and Time.

UNIT – IV (15 Hrs)

Databases: Data access SAGA, VB Data Base Tools, ADO Data Binding, Data Environment designer, crash course in SQL. Database Programming: ADO at work-setting up a connection, processing data.

UNIT – V (15 Hrs)

Tables and Reports - Data grid control - Flex grid control - Data Report - Data Report Designer.

Books for Reference

1. Black Book-Steven Holzner: “Visual Basic 6 Programming”, Dreamtech Press Publisher, New Delhi, 1st Edition, 2007
2. Content Development group: “Visual Basic 6”, Tata McGraw Hill Publishing Company Ltd, New Delhi, 1st Edition, 2007
3. Gary Cronell: “Visual Basic 6 From The Ground Up”, Tata McGraw Hill Publishing Company Ltd, New Delhi, 1st Edition, 2007
4. Bible Evic A.Smith: “ Visual Basic 6 Programming”, Wiley Dreamtech Publishiing NewDelhi, 1st Edition, 2005.

SEMESTER - III
CORE 14: FINANCIAL MANAGEMENT

Subject Code: 16P3CCCT14

Total Hrs: 90

No. of Credits: 4

Objectives:

- To enable the students understand about the conceptual framework of financial management and its applications under appropriate decision making situations.
- To provide adequate knowledge on financial management.
- To bestow knowledge on Working Capital Management.

UNIT I (18 Hrs)

Financial Management: Nature - Scope of finance - Financial goal - Profit Vs. Wealth maximisation - Finance functions – investment, financing and dividend decisions. Capital Budgeting: Nature of investment decisions - Investment evaluation criteria – Net Present Value. Internal Rate of Return - Profitability Index - Payback period - Accounting Rate of Return - NPV and IRR comparison – Capital rationing - Risk analysis in capital budgeting.

UNIT II (18 Hrs)

Cost of Capital: Significance of cost of capital - Calculation of Cost of Debt - Preference Capital - Equity Capital - Retained earnings - Combined Cost of Capital (weighted) - Cost of Equity and CAPM. Operating and Financial Leverage: Measurement of Leverages; Effects of Operating and Financial Leverage on profit - Analysing alternate financial plans - Combined Financial and Operating Leverage.

UNIT III (18 Hrs)

Capital Structure Theories: Traditional and M.M. Hypotheses – without taxes and with taxes - Determining capital structure in practice.

UNIT IV (18 Hrs)

Dividend Policies: Issues in dividend decisions - Walter's Model - Gordon's Model, MM Hypothesis - dividend and uncertainty - Relevance of Dividend - Dividend Policy in practice - Forms of dividends - Stability in dividend policy - Corporate dividend behaviour.

UNIT V (18 Hrs)

Management of Working Capital: Determinants of Working Capital - Significance and Types of Working Capital - Calculating Operating Cycle Period - Computation of Working Capital.

Reference Books:

1. I.M. Pandey: "Financial Management", Vikas Publishing House, Delhi, 8th Edition, 1997.
2. M.Y. Khan and P.K. Jain: "Financial Management", Tata McGraw Hill, New Delhi, 1st Edition, 2005.
3. Chandra, Prasanna: "Financial Management", Tata Mc Graw Hill, Delhi 2010, 8th Edition, 2012.
4. James C Van Home: "Financial Management and Policy", Prentice Hall of India, 1st Edition 2005.

SEMESTER – III
CORE 15: VISUAL BASIC & VB SCRIPT - PRACTICAL

Subject Code: 16P3CCCP15

Total Hrs: 60

No. of Credits: 3

1. Write a VB program to use Menu Editor for adding a picture and also increase and decrease the height and width of the image box, option button and check box.
2. Write a VB program to prepare a pay slip.
3. Write a VB program to calculate depreciation.
4. Write a VB program to calculate Various Leverages.
5. Write a VB program to find the PV and FV by using Financial Functions.
6. Write a VB program to use MDI Form and include the image list control.
7. Write a VB program to find the currency conversion.
8. Program to compute cost of capital using Finance function.
9. Program to design advertisement copy using Image and Picture, File, Drive and Directory.
10. Program to prepare Capital Budget using Option Button and check box.
11. Design a form to link it with inventory management table from database.
12. Design a form using option button, combo box, and list box for preparing a supermarket bill.
13. Program to create customer database and prepare report using Flex Grid control and common control.
14. Program to create student database and prepare report using ADO control and common control.

SEMESTER III

SKILL BASED SUBJECT : MATHEMATICS FOR COMPETITIVE EXAMINATIONS

Subject Code: 16P3SBST01

Total Hrs: 30

No. of Credits: 2

Objectives:

- To make the students to understand Verbal Reasoning , Analogy and Problem solving
- To acquire knowledge in coding and Decoding of letter and words
- To solve problems related to Blood relations , Puzzles and Non-verbal reasoning.

UNIT I

(6 HRS)

Verbal Reasoning – Analogy - Completing the analogous pair - Simple analogy - Choosing the analogous pair.

UNIT II

(6 HRS)

Series completion – Number Series – Alphabet series.

UNIT III

(6 HRS)

Coding – Decoding – Letter coding – To form the code for another word (Coding) – To find the word by analysing the given code (Decoding) – Number coding – When numerical code values are assigned to words – Number to letter coding – when alphabetical code values are assigned to the numbers.

UNIT IV

(6 HRS)

Blood relations – Deciphering jumbled up descriptions – Relation puzzle – Logical Venn diagram.

UNIT V

(6 HRS)

Non-Verbal Reasoning – Series – Five figure series – Four figure series – Analogy – Choosing one element of a similarly related pair.

(Simple Problems Only)

Text Book:

R. S. Agarwal : A Modern Approach to Verbal and Non-Verbal Reasoning, S. Chand and Company Limited, New Delhi – 2004.

Unit I : Part I : Section 1- Pg : 1- 67

Unit II : Part I : Section 1- Pg : 139 - 161

Unit III : Part I : Section 1- Pg : 169 - 189

Unit IV : Part I : Section 1- Pg : 220 – 233, 346 - 366

Unit V : Part II : Pg : 1-31, 77-97, 136-146

Reference Books:

1. *Hand Book On Mental Ability And Logical Reasoning prescribed by Bharathiar University.*
2. *R.V.Praveen: Quantitative Aptitude and Reasoning, PHI Learning pvt. Ltd-2012.*

SEMESTER - IV
Core 16– INVESTMENT MANAGEMENT

Subject Code: 16P4CCCT16

Total Hrs: 75 Hrs

No of Credits: 4

Objectives:

- To provide knowledge on Investment Analysis.
- To enable the students to understand the various types of fundamental techniques in investment analysis.
- To familiarize the students with the Portfolio Analysis and Management.

UNIT I (15 Hrs)

Investment Analysis: Nature – Scope - Elements of Investment Risk and Return - Objectives Investment - Investment Approaches - Investment analysis. Securities - Types - Features.

UNIT II (15 Hrs)

Investment Alternatives and Strategies: Financial investment - Non financial investment - Inbound and outbound investments – Sources of Investment Information - Valuation of fixed income securities and variable income securities (excluding Derivatives).

UNIT III (15 Hrs)

Fundamental Analysis: Economic Analysis – Industry Analysis - Company Analysis – Sources of information for analysis.

UNIT IV (15 Hrs)

Technical Analysis – Types of Charts – Dow Theory - Elliott Wave Theory - Odd-lot Theory - Breadth of Market - Relative Strength Analysis – Moving Average Analysis - Efficient Market Hypothesis.

UNIT V (15 Hrs)

Portfolio Analysis and Management: Portfolio Risk and Return – Diversification - Markowitz Model – Sharpe Model: Single Index Model – CAPM – Arbitrage Pricing Theory.

Reference Books:

1. Preeti Singh: “Investment Management”, Himalaya Publishing House, Mumbai, 1st Edition, 2005.
2. Bhalla and Tuteja: “Investment Management”, S.Chand and Sons Publisher, New Delhi, 1st Edition, 1997.
3. V.A.Avadhani: “Investment Management”, Himalaya Publishing House, Mumbai, 1st Edition, 1997.
4. Punithavathy Pandian: “Security Analysis and Portfolio Management”, Vikas Publishing House Pvt Ltd, New Delhi, 1st Edition, 1997.

SEMESTER -IV
CORE 17: DIRECT TAXES

Subject Code: 16P4CCCT17

Total Hrs: 75

No. of Credits: 5

Objectives:

- *To enable the students to learn provisions of Income Tax.*
- *To make the students understand recent amendments in Income Tax.*
- *To provide adequate knowledge on tax filing.*

UNIT I **(12 Hrs)**

Income Tax Act – Definition of Income – Assessment year – Previous year – Assessee-Residential Status of an individual – Scope of Total Income – Charge of Tax – Exempted Income.

UNIT II **(18 Hrs)**

Heads of Income: Income from Salaries – Provident fund – Allowances - Perquisites-Profit in lieu of Salary- Leave encashment – Gratuity – Pension – Leave Travel Concession - Deductions – Taxable Salary.

UNIT III **(15 Hrs)**

Income from House Property – Let out house property – Self occupied house property – Deductions – Taxable House property income – Profit and Gains of Business or Profession.

UNIT IV **(16 Hrs)**

Capital Gains – Long Term Capital Gain – Short Term Capital Gain – Income from other sources: Gifts – Deductions from Gross Total Income.

UNIT V **(14 Hrs)**

Set off and Carry forward of losses – Computation of Tax liability – Assessment of Individuals – Income Tax Authorities – Powers and duties – Filing of Income Tax - e-filing – Procedures of e-filing.

Reference Books:

1. Gaur and Narang: “Income Tax Law and Practice”, Kalyani Publishers, New Delhi, 45th Edition, 2017.
2. Dr. H.C. Mehrotra: “Income Tax Law and Accounts”, Sahithya Bhavan Publishers, Agra, 58th Edition, 2017.
3. T.S.Reddy and Dr.A. Murthy:“Income Tax Law and Practice”, Margham Publications, Chennai, Reprint 2017.
4. N. Hariharan: “ Income Tax Law and Practice”, Tata McGraw Hill, Chennai, 12th Edition,2017.

SEMESTER -IV

CORE 18: JAVA PROGRAMMING AND HTML

Subject Code: 16P4CCCT18

Total Hrs: 60

No. of Credits: 3

Objectives:

- *To make the students understand about Principles of Programming and HTML documents.*
- *To introduce the programming techniques in Java and HTML to the students.*
- *To provide conceptual knowledge on Web Designing.*

UNIT – I

(12 Hrs)

History of Java - Java features - Java and Internet - Java and www - Java language: Introduction – Simple Java Program Structures - JVM.

UNIT – II

(12 Hrs)

Constants – Variables - Data types - Arithmetic, Relational, Logical and Assignment Operators- if, if...else, else...if ladder - while, do, for - jumps in loops - Defining a Class - Creating Objects - Method Declaration - Fields Declaration.

UNIT – III

(12 Hrs)

One Dimensional Array - Creating an Array – Strings - Multiple Inheritance - Creating Threads - Extending Thread Classes - Stopping and Blocking a Thread - Life Cycle of a Thread.

UNIT – IV

(12 Hrs)

HTML - History of HTML - HTML generation - HTML documents - Anchor tag- Hyperlinks - Sample HTML documents.

UNIT – V

(12 Hrs)

Head and body section - Header section – Title – Prologue – Links - Colourful webpage - Comment line - Sample HTML documents – Lists - Ordered lists - Unordered lists - Nested lists.

Reference Books :

1. E.Balagurusamy: “Programming with java-A primer”, TMH Publications New Delhi, 3rd Edition.
2. C .Xavier: “World Wide Web design with HTML”, TMH Publications New Delhi, 2006.
3. Patrick Naughton: “Java Hand Book”, Tata McGraw-Hill Publishing Company Limited, New Delhi, 1st Edition, 2006.
4. C.Xavier: “Programming with Java2”, Scitech Publications, 1st Edition, 2005.

SEMESTER - III
ELECTIVE 1: INDIAN STOCK EXCHANGE

Subject Code: 16P3CCET1A

Total Hrs: 75

No. of Credits: 4

Objectives:

- *To provide an in-depth knowledge in stock exchange and their regulations.*
- *To familiarize the students with recent amendments about the e-IPO on Internet Trading and e-commerce.*
- *To familiarise the students with capital market operations.*

UNIT I (15 Hrs)

Stock Exchange – Meaning - Scope and Functions – World’s Stock Exchanges – Indian Stock Exchanges – Stock Exchange Traders – Stock Exchange Trading – Jobbers Vs Brokers -Stock Exchange Dealings - Trading of Securities.

UNIT II (15 Hrs)

Stock Exchange Regulatory Framework - Under the SEBI Act - Securities Contract Regulation Act 1956 - Securities Contracts Rules 1957 – BSE – NSE - Restructuring Indian Stock Exchanges – Demutualization.

UNIT III (15 Hrs)

Listing – Meaning – Characteristics – Steps - Legal provisions – Benefits - Consequences of Non-Listing – Delisting – Insider Trading – Speculation - Speculation Vs Gambling - Investors Vs Speculators – Investor Protection, Demat, Remat.

UNIT IV (15 Hrs)

The Securities Contracts (Regulation) Act, 1956 - Important provisions – SEBI - Functions and working.

UNIT V (15 Hrs)

Internet Stock Trading - Meaning and features - Current Scenario - Regulating Internet Stock Trading - IPOs on the Internet - e-IPO – E-Commerce Act and Internet Stock Trading– Stock Index Futures.

Reference Books:

1. Dr.S.Gurusamy: “Financial Markets and Institutions”, Tata McGraw-Hill Publishing Company Limited, New Delhi, 3rd Edition, 2011.
2. L.M.Bhole: “Financial Institutions and Markets”, Tata McGraw-Hill Publishing Company Limited, New Delhi, 5th Edition, 2012.
3. E. Gordan: “Financial Markets and Services”, Himalaya Publishing House, Mumbai, 9th Edition, 2014.
4. M.Y.Khan: “Financial Services”, Tata McGraw-Hill Publishing Company Limited, New Delhi, 7th Edition, 2013.

SEMESTER - III
ELECTIVE 1: PRINCIPLES AND PRACTICE OF MARKETING SERVICES

Subject Code: 16P3CCET1B

Total Hrs: 75

No. of Credits: 4

Objectives:

- *To enable the students to gain knowledge on marketing of various services.*
- *To enlighten the students' knowledge on services marketing mix.*
- *To make the students understand about the marketing services in Banking, Insurance, and Tourism.*

UNIT I **(15 Hrs)**

Meaning of Services Marketing – Definitions – Its importance – characteristics of services – Growth of Services Marketing – Types of services – Comparative analysis between services and products.

UNIT II **(15 Hrs)**

Concept of services marketing – Societal concept – Buyer behaviour concept – Factors influencing buyer behaviour – Decision making process of buyer.

UNIT III **(15 Hrs)**

Services Marketing Mix – Product Strategy – Product Life Cycle concept – Strategic during the P.L.C. – Product Planning Strategy – Development of new products – its simplification – Diversification and elimination.

UNIT IV **(15 Hrs)**

Services Marketing – I : Bank Marketing – Insurance Marketing – Transport Marketing.

UNIT V **(15 Hrs)**

Services Marketing – II: Tourism and Hotel Marketing - Education Marketing – Communication Services Marketing.

Reference Books:

1. S.M.Jha, "Services Marketing", Himalaya Publication House, Mumbai, 6th Edition, 2003.
2. Christopher love lock: "Services Marketing", Person Education Chennai, 6th Edition, 2010.
3. Philip Kotler: "Marketing Management", Person Education Chennai, 14th Edition, 2013.
4. S.Sherlekar: "Marketing Management", Himalaya Publication House, Mumbai, 1st Edition, 1997.

SEMESTER - III
ELECTIVE I: PRINCIPLES OF INTERNATIONAL TRADE

Subject Code: 16P3CCET1C

Total Hrs:75

No of Credits:4

Objectives:

- *To impart knowledge on International Trade and Practices*
- *To enable the students to understand the international product life cycle, pricing, and Marketing Research.*
- *To make the student aware of other marketing mixes, marketing information systems, GATT, international logistics, etc.*

UNIT I (15 Hrs)

International Marketing – Scope, International Marketing vs. Domestic Marketing – Trade Barriers such as Tariff and Non-Tariff Barriers – Transition from Domestic to International Business – Advantages or importance of International Marketing – Obstacles to International Marketing – Balance of Trade and Balance of Payments - International Marketing Environments.

UNIT II (15 Hrs)

International Product Life Cycle -Slide down, Demand curve, Skimming the Market – Export Pricing, Penetration Pricing -Pre-emptive Pricing – Extinction Pricing. International Marketing Decision: Marketing Decision – Market Selection Decision – Market Entry Decision – Marketing Mix Decision. International Marketing Research: Marketing Information System – Marketing Research – International Research Strategy .

UNIT III (15 Hrs)

General Agreement on Tariff and Trade (GATT) – World Trade Organization (WTO) – GATS – UNCTAD – Trade Blocks: Customs Union – EU – European Free Trade Area (EFTA) – North American Free Trade Agreement (NAFTA) – Association of South East Asian Nations (ASEAN), World Bank, IMF, International Finance Corporation

UNIT IV (15 Hrs)

India's Foreign Trade: Recent Trends in India's Foreign Trade – India's Commercial Relations and Trade Agreements with other countries – Export Assistance – Export Finance – Export Processing Zones (EPZs) – Special Economic Zones (SEZs) – Role of ECGC - Role of EXIM Bank of India – Role of Commodity Boards – Role of State Trading Agencies in Foreign Trade – STC, MMTC, etc.

UNIT V (15 Hrs)

Globalisation and Role of Multinational Enterprises (MNEs). International Logistics - Basic Objectives, Role and Functions of Export Promotion Councils - Export Regulations: Procedure for export of goods – Quality control and Pre-shipment Inspection – Excise Clearance – Customs Clearance – Port Formalities – Exchange Regulations for Export – Role of Clearing and Forwarding Agents. Procedure for Executing an Export Order – Export and Import Documentation – Different Modes of Payment and Letters of Credit

Reference Book:

1. R.L. Varshney: “International Marketing Management”, Sultan Chand and Sons, New Delhi, 11th Edition, 1997.
2. Francis Cherunilam: “International Trade and Export Management”, Himalaya Publication House, Mumbai, 1st Edition, 2012.
3. P. Subba Rao: “International Business“, Himalaya Publication House, Mumbai, 2nd Edition, 2010
4. Paras Ram: “International Business”, Anupam Publication House, New Delhi, 21st Edition, 2012

SEMESTER - IV
ELECTIVE 2 : GLOBAL STRATEGIC MANAGEMENT

Subject Code: 16P4CCET2A

Total Hrs: 60

No. of Credits: 4

Objectives:

- To impart knowledge on the strategic management processes.
- To make the student understand about the strategic choice and strategic issues.
- To provide adequate knowledge on KPO , LPO and BPO.

UNIT -I

(12 Hrs)

Introduction: Concept and Role of Strategy; The Strategic Management Process; Approaches to Strategic Decision Making; Strategic Role of Board of Directors and Top Management; Strategic Intent; Concept of Strategic Fit, Leverage and Stretch; Global Strategy and Global Strategic Management; Strategic flexibility and learning organization.

UNIT- II

(12 Hrs)

Environmental Analysis: Analysis of Global Environment- Environmental Profile; Constructing Scenarios; Environmental scanning techniques- ETOP, PEST and SWOT (TOWS) Matrix; Michael Porter's Diamond Framework; Analysis of Operating Environment - Michael Porters Model of Industry Analysis; Strategic Group Analysis, Analysis of Internal Environment.

UNIT –III

(12 Hrs)

Strategic Choice: Strategic options at Corporate Level – Growth, Stability and Retrenchment Strategies; Corporate Restructuring Strategic options at Business Level- Michael Porters' Competitive Strategies and Cooperative Strategies; Evaluation of Strategic Alternatives – Product Portfolio Models (BCG matrix, GE Matrix, etc.)

UNIT –IV

(12 Hrs)

Strategic Issues and Alternatives in Globally Competitive Markets: Reasons and process of firms internationalization; International entry options; Multi-country and global strategies; Outsourcing strategies- KPO, LPO & BPO.

UNIT –V

(12 Hrs)

Case study (Based on the above units)

REFERENCE BOOKS:

1. Ditt Morschett & Joachim Zentes, Global Strategic Management, Wiesbaden Publications, Edition-3, 2015.
2. Kamel Mellahi, Jedrej George, Global Strategic Management, Oxford University Edition-3, 2015.
3. Davidson, W.H., Global Strategic Management, John Wiley, Edition-2013.
4. Thompson, Arthur A. and A. J. Strickland, Strategic Management, McGraw Hill, New York. Edition-2010.

SEMESTER - IV
ELECTIVE 2: MARKETING OF FINANCIAL SERVICES

Subject Code: 16P4CCET2B

Total Hrs: 60

No. of Credits: 4

Objectives:

- *To provide knowledge on concepts in Finance, financial markets and various services provided in those markets.*
- *To familiarise the students with the roles of intermediaries and their regulating bodies.*
- *To make the students understand about the financial system in India.*

UNIT- I (12 Hrs)

Overview of Financial systems In India - Significance - Structure, Regulation Role And Functions Of Financial Systems – Financial Instruments – Money Market : Importance – Call Money Market Treasury Bill Market – Short Term Loan Market _ Capital Market: Meaning ,Characteristics, Functions – Corporate Securities.

UNIT – II (12 Hrs)

Merchant Banking - Origin - - Registration of Merchant Banker - Scope of Merchant Banking - Functions - Code of Conduct for Merchant Banking – SEBI Guidelines - Factors Determining Merchant Banking.

UNIT – III (12 Hrs)

Venture Capital – Dimensions - Advantages and Disadvantages - Venture Capital Companies – Credit Rating Agency : Definition, Objectives, Types : CRISIL, ICRA and CARE – Process of Credit Rating Agency.

UNIT – IV (12 Hrs)

Mutual Funds: Objectives - Advantages and Disadvantages - Types of Mutual Fund – Securitization : Objectives - Functions – Financial Intermediaries : Underwriters, Jobbers, Brokers.

UNIT – V (12 Hrs)

Regulatory and Legal framework of Government in Banking - Role of RBI – Functions of Stock Exchange - Listing and formalities in Stock Exchange – Laws governing SEBI -- Role of SEBI – Laws governing Non Banking Financial Corporations – Laws pertaining anti-money laundering.

Reference Books:

1. Frederice S.Misthkin: “Financial Markets and Institution”, Pearson Education, Chennai, 6th Edition, 2011.
2. S. Gurusamy: “Financial Services”, Tata Mcgrew Hill Publication, New Delhi, 2nd Edition, 2009.
3. S. Gurusamy: “Finance Markets and Institutions”, Tata Mcgrew Hill Publication, New Delhi, 3rd Edition, 2011.
4. Thummuluri Siddaiah: “Financial Services”, Pearson Education, Chennai, 1st Edition, 2011.

SEMESTER – IV
ELECTIVE 2: EXPORT AND IMPORT PROCEDURES

Subject Code: 16P4CCET2C

Total Hrs: 60

No. of Credits: 4

Objectives:

- To enable the students understand about export and import procedures.
- To provide adequate knowledge on export and import documentation.
- To impart knowledge on export and import laws in India.

UNIT I

(12 Hrs)

Introduction to Export Management: Meaning – objectives – scope – Need for and importance of export trade – Distinction between internal trade and international trade – Problems faced by exporters.

UNIT II

(12 Hrs)

Features and Functions of Export Marketing – Sources of Market Information – Product Planning – Quality Control – Export pricing – Export Marketing Channels – Strategy formulation.

UNIT III

(12 Hrs)

Steps involved in Export – Confirmation of order – Production of goods – Shipment – Negotiation – Documents used for export – Commercial documents – Regulatory documents – ISO Certificate.

UNIT IV

(12 Hrs)

Import Trade law in India – Preliminaries for starting Import Business – Registration of Importers – arranging finance for Import – Arranging letter of Credit for Imports – Balance of Payments – Liberalization of Imports.

UNIT V

(12 Hrs)

Retirement of Import Documents and RBI's directives for making payment for Imports – Customs clearance of Imported Goods and payments of customs Duty – Imports under special schemes.

References Books:

1. T.A.S. Subramanian Balagopal: "Export Marketing", Himalaya Publication House, Mumbai, 1st Edition, 2010.
2. Francis Cherunilam: "International Trade and Export Management", Himalaya Publication House, Mumbai, 1st Edition, 2012.
3. P. Veera Reddy: "Import Made Easy", Commercial Law Publication, New Delhi", 5th Edition 5, 2011.
4. I.M. Mahajan: "Export Policy Procedure and Documentation", Snow White Publication, Mumbai, 24th Edition , 2011.

SEMESTER-IV

Skill Based Subjects 4 : Communication Skills II

Subject Code:16P4SBST02

Total Hrs: 30

No. of Credits: 2

Objectives:

- 1.To enhance Listening, Speaking, Reading and Writing Skills among students.
2. To familiarise the students with the Sounds and Symbols used in English Language.
3. To emphasize the importance of Communication in the Global Scenario.

Unit –I-Introduction to Modern Communication Media

- 1.Technology based Communication tools
Telephone &Voice mail
Facsimile Machines,Computers
Internet,Instant Messaging,E-mails

Unit –II-Oral Communication

- 1.Public Speaking &Oral presentation
Preparatory Steps
Structuring the Contents
Modes of Delivery
Time Management
Handling Questions
- 2.Meetings
Purpose
Procedure
Chairmanship
Participation
Physical Arrangements

Unit III-Written Communication

- 1.Business and Technical reports
Definition
Preparatory steps
Types
Structure
- 2.Paragraph Development
Central Components of a Paragraph
Topic Sentence
Coherence
Techniques for Paragraph Development

Text Books:

- 1.Communication Skills by Meenakshi Raman (Oxford University Press)
- 2.Developing Communication Skills by Krishna Mohan(Macmillan)

Reference Books:

- 1.Communication Skills a multi- skill course by Course team, Bharathiyar University(Macmillan)
- 2.Essential Communication Skills by Shalini Aggarwal (Ane Books Pvt.Ltd. New Delhi)
- 3.Technical English – II by Joyce Pereire(Vijay Nicole Imprints Pvt.Ltd.)

EXTRA CREDIT COURSE: FUTURES AND OPTIONS

Subject Code: 16PCCECC01

No. of Credits: 2

Objectives:

- To Enable the students to be aware on the Derivative markets and index.
- To bestow knowledge on Forward and Future contracts.
- To familiarize the students with Hedging, Speculation and Commodity markets.

UNIT I

Introduction to Derivatives – Definition of Derivatives products – participants in derivatives markets, economic forever of derivatives market.

UNIT II

Index Derivatives- Index number- economic significance of index movements-types of Indices- desirable attributes of an index- Derivatives in Nifty and Sensex.

UNIT III

Forward contract – Limitations of forward markets- futures- Distinction between future and forward contracts- Futures terminitory options- Options terminitory, call options and put options.

UNIT IV

Pay off for buyer(long and short futures) of futures – Hedging, speculation and arbitrage- Options pay off- pay off profit for buyer of call options- pay off profit for writer of call options. Hedging and speculation in options.

UNIT V

Evolution of Commodity markets- Commodity markets in India- Newyork Mercentile Exchange- London Metal Exchange, Chicago Board of Trade- Tokyo Commodity Exchange.

REFERENCE BOOKS:

1. Dr.S.Gurusamy- Financial Services and Markets- Vijay Nicole Imprints (P) Ltd.,
2. Todd E.Petzel- Financial Futures and Options-Quorum Books- Edition-1989.
3. Gomez Clifford- Financial Markets, Institution and Financial Services-Phi Learning- Edition-1.
4. Benson Kunjukunju & Mohanan- Fiancial markets and services- New century Publication-Edition 2012.

EXTRA CREDIT COURSE : MULTIMEDIA AND ITS APPLICATIONS

Subject Code: 16PCCECC02

No. of Credits: 2

Objectives:

- To enable the students learn the overview of Multimedia systems.
- To provide knowledge about the Basic concepts of Sound and Image Processing.
- To enhance the knowledge about the Multimedia Applications.

UNIT I

Media and Data Streams : Medium – Main Properties of a Multimedia Systems – Multimedia – Traditional Data Streams Characteristics – Data Streams characteristics for continuous media.

UNIT II

Sound / Audio: Basics sound Concepts – Music – Speech . Video and Animation : Basics concepts – Television – Computer Based Animations.

UNIT III

Images and Graphics : Basics concepts – Computer Image Processing – Data Compression : Storage space – coding requirement – source entropy and hybrid coding – some basic compression techniques – JPEG – MPEG – DVI.

UNIT VI

Multimedia Communication system : Application subsystem – Transport subsystem – quality of services and resource management.

UNIT V

Multimedia Applications : Introduction – Media Preparation – Media Composition – Media Integration – Media Communication – Media Entertainment.

Reference Books:

1. Ralf Steinmetz and Klara Nahrstedt , Multimedia : Computing , Communication & Applications., Pearson Education.

EXTRA CREDIT COURSE: BRAND MANAGEMENT

Sub Code:16PCCECC03

No. of Credits: 2

Objective:

- To make the students understand the methods of managing brands and strategies for brand management.
- To successfully establish and sustain brands and lead to extensions.
- To provide knowledge on strategic brand management process.

UNIT I

Basics Understanding of Brands – Definitions - Branding Concepts – Functions of Brand - Significance of Brands – Different Types of Brands – Co branding – Store brands.

UNIT II

Strategic Brand Management process – Building a strong brand – Brand positioning – Establishing Brand values – Brand vision – Brand Elements – Branding for Global Markets – Competing with foreign brands.

UNIT III

Brand image Building – Brand Loyalty programmes – Brand Promotion Methods – Role of Brand ambassadors, celebrities – On line Brand Promotions.

UNIT IV

Brand Adoption Practices – Different type of brand extension – Factors influencing Decision for extension – Re-branding and re-launching.

UNIT V

Measuring Brand Performance – Brand Equity Management - Global Branding strategies - Brand Audit – Brand Equity Measurement – Brand Leverage -Role of Brand Managers– Branding challenges & opportunities.

REFERENCE BOOKS:

1. Keller/ Parameswaran & Jacob, Strategic Brand Management: Building, Measuring, and Managing Brand Equity, Pearson Education India; 4 Edition 2015.
2. Y.L.R. Moorthi, Brand Management, Vikas Publishing House, 1st Edition 2003.
3. Sagar Mahim, D. P. Agrawal, Brand Management, ANE Books Edition 2009.
4. Irti Dutta, Brand Management: Principles and Practices, Oxford University Press, Edition 2012.

EXTRA CREDITCOURSE: SHARES AND COMMODITIES

Sub Code : 16PCCECC04

No. of Credits: 2

Objective :

- To make the students understand about fundamental concepts of stock marketing
- To give practical exposure in analyzing stock movements.
- To provide knowledge on the role of intermediaries in the capital market.

UNIT I

Need and Importance of Capital Market – Primary Market- Different types of Securities dealt in the Capital Market.

UNIT II

Secondary Market – Origin and Growth – Types of Securities traded – Role and Functions of stock Exchange – NSE –Reading of Stock Indices - weaknesses of stock Exchange.

UNIT III

Listing of Securities – Group A, Group B, Group C Shares – Advantages – Drawbacks – Listing Procedure – Criteria for Listing – Listing Obligations.

UNIT IV

Registration of Stock Brokers – Procedure – Code of Conduct – Kinds of Brokers and their Assistants – Methods of Trading in a Stock Exchange – Carry over or Bald Transactions – Genuine Trading – Kinds of Speculators – Speculative Transactions.

UNIT V

Commodities market – functions of commodities market – pricing – settlement -Credit Rating Agencies - CRISIL – CARE – ICRA Agencies Dematerialization – Depositories

REFERENCE BOOKS:

6. Dr. Vanita Tripathi , Security Analysis & Portfolio Management, Taxmann Publications Pvt. Ltd, Edition 2016.
7. Fischer, Security Analysis & Portfolio Management, Pearson Education India, 6th Edition 2002.
8. Punithavathy Pandian, Security Analysis & Portfolio Management, Vikas Publishing House, 2ndedition 2012.
9. Prasanna Chandra, Investment Analysis and Portfolio Management, McGraw Hill Education, 4th Edition 2012.

EXTRA CREDIT COURSE: STRESS MANAGEMENT

Sub Code : 16PCCECC05

No. of Credits: 2

Objective:

- To provide a broad physical, social and psychological issues causing stress.
- To make the student understand about importance of communication.
- To enable the students understand about personality and the importance of yoga for life.

UNIT I

Meaning – Symptoms – Works Related Stress – Individual Stress – Reducing Stress – Burnout.

UNIT II

Time Management – Techniques – Importance of planning the day – Time management schedule – Developing concentration – Organizing the Work Area – Prioritizing – Beginning at the start – Techniques for conquering procrastination – Sensible delegation – Taking the right breaks – Learning to say ‘No’.

UNIT III

Implications – People issues – Environmental issues – Psychological fall outs – Learning to keep calm – Preventing interruptions – Controlling crisis – Importance of good communication – Taking advantage of crisis – Pushing new ideas – Empowerment.

UNIT IV

Developing a sense of Humour – Learning to laugh – Role of group cohesion and team spirit – Using humour at work – Reducing conflicts with humour.

UNIT V

Improving Personality – Leading with Integrity – Enhancing Creativity – Effective decision Making – Sensible Communication – The Listening Game – Managing Self – Meditation for peace – Yoga for Life.

REFERENCE BOOKS:

1. D M Pestonjee, Stress and Work: Perspectives on Understanding and Managing Stress, SAGE Response, 1st edition 2013.
2. Aarti Gurav , Time Management , Buzzing stock Publishing House, 1st Edition 2014.
3. Sanjay Kumar, Pushp Lata, Communication Skills, Oxford University Press, 2nd Edition 2015.
4. Barun Mitra, Personality Development and Soft Skills, Oxford University Press, 2nd Edition 2016.

EXTRA CREDIT COURSE: DERIVATIVES

Subject Code: 16PCCECC06

No.of Credits: 2

Objectives

- To make the understand about the concept of Derivatives and their types.
- To provide knowledge on Options and Futures.
- To know about Hedging and the financial Derivatives Market in India.

UNIT-I

Derivatives– Features of a Financial Derivative –Types of Financial Derivatives - Basic Financial derivatives – History of Derivatives Markets – Uses of Derivatives – Critiques of Derivatives – Forward Market: Pricing and Trading Mechanism – Forward Contract concept – Features of Forward Contract – Classification of Forward Contracts – Forward Trading Mechanism – Forward Prices Vs Future Prices.

UNIT- II

Options and Swaps – Concept of Options – Types of options – Option Valuation – Option Positions Naked and Covered Option – Underlying Assets in Exchange - traded Options – Determinants of Option Prices – Binomial Option Pricing Model – Black - Scholes Option Pricing – Basic Principles of Option Trading – SWAP: Concept, Evaluation and Features of Swap – Types of Financial Swaps – Interest Rate Swaps – Currency Swap – Debt - Equity Swap.

UNIT – III

Futures – Financial Futures Contracts – Types of Financial Futures Contract – Evolution of Futures Market in India – Traders in Futures Market in India – Functions and Growth of Futures Markets – Futures Market Trading Mechanism - Specification of the Future Contract – Clearing House –Operation of Margins – Settlement –Theories of Future prices– Future prices and Risk Aversion – Forward Contract Vs. Futures Contract.

UNIT –IV

Hedging and Stock Index Futures – Concepts – Perfect Hedging Model – Basic Long and Short Hedges – Cross Hedging – Basis Risk and Hedging – Basis Risk Vs Price Risk –Hedging Effectiveness – Devising a Hedging Strategy – Hedging Objectives – Management of Hedge – Concept of Stock Index – Stock Index Futures – Stock Index Futures as a Portfolio management Tool – Speculation and Stock Index Futures – Stock Index Futures Trading in Indian Stock Market.

UNIT-V

Financial Derivatives Market in India –Need for Derivatives – Evolution of Derivatives in India – Major Recommendations of Dr. L.C. Gupta Committee – Equity Derivatives – Strengthening of Cash Market – Benefits of Derivatives in India – Categories of Derivatives Traded in India – Derivatives Trading at NSE/BSE – Eligibility of Stocks – Emerging Structure of Derivatives Markets in India -Regulation of Financial Derivatives in India – Structure of the Market – Trading systems –Badla system in Indian Stock Market–Regulatory Instrument

REFERENCE BOOKS:

1. Gupta.S.L : “Financial Derivatives Theory,Concepts and problems”,PHI, 1st Edition 2011
2. Bishnupriya Mishra & Sathya Swaroop Debasish: “Financial Derivatives”,Excel books , 1st Edition 2007
3. Kevin's.S: “Commodity And Financial Derivatives”, DPH Publishing House, 1st Edition 2011.
4. Bhole L.M: “Financial Markets and institutions”, Tata McGraw – Hill New Delhi, 5 th Edition 2012.

EXTRA CREDIT COURSE: ENTERPRISE RESOURCE PLANNING

Subject Code: 16PCCECC07

No. of Credits: 2

Objectives:

- To enable the students understand about the different organizational processes and work flows in ERP.
- To bestow knowledge on ERP services and Business Process Re-engineering .
- To give knowledge on ERP project and its implementation.

UNIT 1

ERP: Introduction : Define – Functional Module in ERP System – Evolution of ERP Systems - Characteristics of ERP – Process Intergration With ERP Systems. Benefits of ERP Applications – Technology Behind ERP Systems.

ERP Market and Vendors: ERP Market – ERP Vendors – Service Oriented Architecture - ERP Package features.

UNIT II

Extended ERP Services: Defining Extended ERP – SCM and ERP – ERP and BI – ERP and E-Commerce. **Business Process Re-engineering And ERP:** Defining Business Process Reengineering- Enterprise redesign principles – Business process reengineering - BPR and Change Management – Different Approaches BPR Implementaion – Methodology for BPR Implementaion – Role of IT in BPR – BPR and EPR Systems – BPR sucess / failure factors.

UNIT III

Planning for ERP – Planning for ERP Implementaion – Understanding Organizational Requirements. - Understanding Economic and Strategies Justification – Analysing Project Scope – Determing Resources – Creating Budget for ERP Implementaion – Selecting the Right ERP Package- Preparing Organizations for ERP Implementaion. **Implementation of ERP:** Designing for ERP systems – ERP implementaion approaches – ERP implementaion Life cycle.

UNIT IV

Managing ERP Projects: Risk Failure factors in ERP Implementaion – Examples of ERP Failure- Mitigating implementaion risks – Management and complexity of Large scale ERP Projects- Training users to use ERP Systems. - Evaluating ERP Projets.

UNIT V

ERP Going live and post implementaion: Preparing to go live – Strategies for migration – to new ERP systems – Go live performance surprises – Managing ERP after go live – Maintenance of ERP Systems. **Expanding ERP Boudaries:** Service oriented architecture – Enterprises application integration – Application Services provider – Model for ERP implementaion.

REFERENCE BOOKS:

Ashim raj singla – Enterprise Resource Planning – Cengage Learning india Pvt . Ltd 2008.

EXTRA CREDIT COURSE: MARKETING OF HEALTH SERVICES

Subject Code: 16PCCECC08

No. of Credits: 2

Objectives:

- To enable the students understand about health services.
- To make the students aware of different marketing mix in health industry.
- To confer knowledge about online health services .

UNIT – I

Marketing plans for services: process, strategy formulation, resource allocation and monitoring services communications- customer focused services- service quality- SERV QUAL model

UNIT – II

Hospital services- Selecting Health Care Professionals- Emerging trends in Medicare- Marketing Medicare – Thrust areas for Medicare services.

UNIT – III

Marketing Mix for Hospitals- Product Mix- Promotion Mix- Price Mix- Place Mix- Strategic Marketing for Hospitals.

UNIT – IV

Online Health Services- Organization of Online Health Care Business- On-line Marketing and On-line financial & clinical transaction.

UNIT – V

Legal system: Consumer Rights & Protection, medicine safety rules- Food & Nutrition Security in India - Health Promotion Agencies

Note: Question paper shall cover 100% Theory

REFERENCE BOOKS:

1. Richard K. Thomas, Health Services Marketing, A Practitioner's Guide, Edition-2, 2008.
2. Zeithaml, Services Marketing, Mcgraw Hill Education, Edition-6, 2013.
3. Lovelock, Services Marketing, Pearson India, Edition-7, 2011.
4. Er.I.C. N.Berkowitz, Essentials of Health care Marketing , Jones & Bartlett Learning, Edition-3, 2010.

EXTRA CREDIT COURSE: INDUSTRIAL LAW

Subject Code: 16PCCECC09

No. of Credits: 2

Objectives:

- To enable the students to understand Industrial legislation .
- To provide knowledge on Payment of Bonus Act and Gratuity Act.
- To make the students to learn about provisions relating to health , safety and welfare.

UNIT-I

Factories Act 1948 – Provisions relating to health, Safety, Welfare – Employment of Child and young men – Audit workers – Women workers – The Child Labour (Prohibition and Regulation) Act 1986 – Child Labour Rules 1988).

UNIT-II

Trade Unions Act 1926 – Definition – Registration – Rights and Privileges – Cancellation of registration - Political fund – Industrial Disputes Act 1947 –Provisions relating to strike, lockout, retrenchment, Layoff and closure – Machinery to solve disputes.

UNIT-III

Payment of Bonus Act 1965 – Meaning of Gross Profit – Computation of available and allocable surplus – Eligibility for bonus – Minimum and Maximum bonus –Exemption – Applicability of the act – Payment of wages Act 1936 – permissible deductions – Time and Mode of payment – Minimum wages Act 1948 – The Tamilnadu Payment of subsistence Allowance Act 1981.

UNIT-IV

Social security Legislation – Employees State Insurance Act 1948 – Definition – Medical Board – Purpose for which funds can be spent – Benefits – Employees provident Funds and miscellaneous Provisions Act 1952 – Scope – Object –Application of the Act – Definition – Employees PF Scheme – Employees Family pension scheme and Fund – Workmen"s compensation Act 1923 – Employer"s liability and Non-liability – Ways open to workmen for claiming compensation –Disability – Partial – Permanent – Total disablement – Accusation – Diseases.

UNIT-V

The Payment of Gratuity Act 1972 – Gratuity – Scope and coverage – Definition –Payment of Gratuity – Compulsory Insurance – Protection of Gratuity – Environmental Protection Act – The Industrial Employment (Standing order) Act 1946.

Reference Books :

1. N.D.Kapoor : “Industrial Law “,Sultan Chand & Sons, 11th Edition 2015.
2. Arunkumar: “Commercial and Industrial Law”,Shuchita Prakasan pvt Ltd, 10th Edition 2014.
3. Thandapany: “Commercial & Industrial law”,Sultan chand & Sons, 1st Edition 1996.
- 4.Kapoor.N.D: “Hand book of Industrial Law”, Sultan Chand & Sons, 1st Edition 1999.

EXTRA CREDIT COURSE:INTERNATIONAL MARKETING

Subject Code: 16PCCECC10

No. of Credits: 2

Objectives:

- *To enable the students to understand the principles and concepts in International Marketing.*
- *To provide knowledge about marketing management in the International Perspectives.*
- *To familiarise the students with marketing strategies for the dynamic International Markets.*

UNIT I: (18Hrs)

The importance and scope of marketing - Evolution of marketing: From transaction-based to relationship marketing- Marketing research and Decision support systems - Market Segmentation - Targeting and Positioning.

UNIT II (18Hrs)

Product Mix - Product Management Decisions, Product Life Cycle strategies - New Product Development - Pricing considerations and approaches - Pricing strategies.

UNIT III (18Hrs)

Distribution channels and physical distribution.- Marketing Communication and Promotion mix Strategies - Nature of International Marketing: Meaning - Framework for International Marketing - Barriers for International Marketing

UNIT IV (18Hrs)

International Marketing Decisions: Product Planning - Designing Development for International Markets - Pricing Decisions: Pricing Strategies and Price setting for International Markets.

UNIT V (18Hrs)

Distribution: Channel Management and Physical Distribution - Management in International Marketing Promotion: International Advertising Programs - Sales Management and Sales Promotion for Foreign Markets.

Reference Books:

1. Warren J Keegan: "Global Marketing", Pearson Education, 7th Edition, 2002.
2. Franis Cherunilan: "International trade and Export Management", Himalaya Publication house, 1st Edition, 2012.
3. Paras Ram: "International Business", Anupam publication, 21st Edition, 2012.
4. P.SubbaRao: "International Business", Himalaya Publication House, 2nd Edition 2010.