
JAYARAJ ANNAPACKIAM COLLEGE FOR WOMEN (AUTONOMOUS)

A Unit of the Sisters of St. Anne of Tiruchirappalli

Accredited with 'A' Grade (3rd Cycle) by NAAC

DST - FIST Supported College Since 2015

(Affiliated to Mother Teresa Women's University, Kodaikanal)

**PERIYAKULAM – 625 601, THENI DT.
TAMIL NADU.**



M.COM.

2017 - 2020

DEPARTMENT OF COMMERCE
PROGRAMME OUTCOMES - P.G.

PO. NO.	UPON COMPLETION OF THIS PROGRAMME THE STUDENTS WILL BE ABLE TO
1.	Endow with in-depth knowledge, analyze, apply the understanding of their discipline for aspiring better life and develop a sense of articulating those ideas in relation to the global context.
2.	Synthesize ideas from various disciplines, enhance the overall personality and extend their knowledge and understanding required for their professional role.
3.	Explore historical, cultural, social, and political concepts that shaped the world in wider perspective.
4.	Achieve idealistic goals to tackle the societal challenges identified in different writings, historical concerns, and modern inventions.
5.	Develop problem solving and computational skills and gain confidence to appear the competitive examination.
6.	Enhance knowledge regarding research by accumulating practical knowledge in specific areas of research.

PROGRAMME SPECIFIC OUTCOMES - P.G.

PSO. NO.	UPON COMPLETION OF THIS PROGRAMME THE STUDENTS WILL BE ABLE TO	PO MAPPED
1.	Gain advanced knowledge on all subjects related to business lead to pursue research/write competitive exam in higher cadre.	PO - 1
2.	Crab job opportunities with higher level of knowledge on all subjects related to business.	PO - 2
3.	Take appropriate business decisions by applying managerial decision making process.	PO - 4
4	Take risks in starting a new business with in-depth knowledge in all areas related to business.	PO - 5
5.	Develop a report using research techniques.	PO - 6

PG COURSE PATTERN (2017 - 2020)

Sem.	Code	Title of the Paper	Hours	Credits
I	17PCO1C01	Quantitative Techniques	6	5
	17PCO1C02	Advanced Corporate Accounting	6	5
	17PCO1C03	Advertising and Salesmanship	6	5
	17PCO1C04	Business Economics	6	5
	17PCO1E1A/ 17PCO1E1B	Corporate Governance / Internet & E-commerce	6	4
		Total	30	24
II	17PCO2C05	Direct Taxes	6	5
	17PCO2C06	Management Accounting	6	5
	17PCO2C07	International Marketing	6	4
	17PCO2E2A/ 17PCO2E2B	Business Ethics/ Strategic Management	6	4
	17PCO2I01	IDC - Accounting for Managers	4	3
	17PGS2S01	Soft Skills	2	1
		Total	30	22
III	17PCO3C08	Advanced Business Statistics	6	5
	17PCO3C09	Entrepreneurship Development	6	5
	17PCO3C10	Financial Services	6	5
	17PCO3C11	Research Methodology	6	4
	17PCO3E3A/ 17PCO3E3B	Advanced Computerized Accounting/ Database Management	6	4
		Total	30	23
IV	17PCO4C12	Advanced Cost Accounting	6	5
	17PCO4C13	Human Resource Management	6	5
	17PCO4C14	Project Management	6	5
	17PCO4R01	Project	12	6
	17PCO4A01	Comprehensive Examination	-	2*
		Total	30	21
		Total	120	90 + 2*

***Extra Credit**

QUANTITATIVE TECHNIQUES

Semester: I

Hours: 6

Code : 17PCO1C01

Credits: 5

COURSE OUTCOMES:

- ❖ Apply research techniques in quantitative and qualitative aspects.
- ❖ Complete the project within a span of time
- ❖ Minimize the resource allocation for project.
- ❖ Graphically locate the optimum peak point in completing the projects.
- ❖ Apply the operations research techniques in real market scenario

UNIT I

Operation Research - Origin and development - Role in decision making - Characteristics - Phases - General - General approaches - Linear programming problem - Applications and limitations - Formulation of LPP - Graphical - Solution - Simplex method(Maximization and Minimization). **(18 Hours)**

UNIT II

Transportation problem - Methods for finding initial solution - NWCM - LCM - VAM - Test for optimality - Stepping stone method - Variations in transportation problem - Unbalanced transportation problem - Assignment problem. **(18 Hours)**

UNIT III

Theory of Games - Basic terminology - Solution methods of pure strategy games (with saddle point) - Principle of Dominance - Solution methods of mixed strategy (Games without saddle point) Algebraic method only. **(18 Hours)**

UNIT IV

Queuing theory - Decision analysis - Decision Tree Analysis. **(18 Hours)**

UNIT V

PERT/CPM - Construction of network diagram - Simple CPM calculation. **(18 Hours)**

COURSE BOOK:

V.K. Kapoor, Operation Research, Sultan Chand and Sons, New Delhi, 2005.

BOOKS FOR REFERENCE:

1. S.Kalavathy, Operation Research, Vikas Publishing House Private Ltd, New Delhi, 2013.
2. Dr.N.P.Agarwal, Dr.Sonia Agarwal, Quantitative techniques for management, Professional RBD Publications, New Delhi, 2009.
3. C.R.Kothari, Quantitative Techniques, Third Revised Edition, Vikas Publishing House Pvt Ltd., New Delhi, 2009.
4. Kanti Swarup, P.K.Gupta, Manmohan, Operation Research, Sultan Chand and sons, New Delhi, 2009.

5. UK Srivastava, G.V. Shenoy, S.C.Sharma, Quantitative Techniques for Managerial Decisions, New age International Publishers, New Delhi - 2008.

Percentage of Marks for theory 20% (Part A only) and problems 80%

ADVANCED CORPORATE ACCOUNTING

Semester: I

Hours: 6

Code : 17PCO1C02

Credits: 5

COURSE OUTCOMES:

- ❖ Understand the advanced issues in accounting for assets, liabilities and owners equity.
- ❖ Analyze the strategic and legal issues in merger and acquisition of business.
- ❖ Prepare consolidated report for group of companies.
- ❖ Assess the financial performance of banking and insurance companies.
- ❖ Deal and maintain accounts in the corporate sector.

UNIT I

Company financial statements- Statutory and accounting standard requirements- Preparation of financial statements -Profit and loss account - Adjustments- Balance sheet. **(18 Hours)**

UNIT II

Amalgamation- in the nature of merger and purchase - Absorption-External Reconstruction --accounting aspects of AS14- Calculation of Purchase consideration under various method-Alternation of share capital-Internal reconstruction. **(18 Hours)**

UNIT III

Consolidated financial statements-Fundamental principles of simple consolidation-Elimination of investment accounts-Minority interest, Un-realized profit, Cost of control or capital reserve-Capital and revenue profits, Elimination of intra-group transactions -Consolidated Balance Sheet. **(18 Hours)**

UNIT IV

Insurance Company account- Accounts of life insurance and general insurance business. **(18 Hours)**

UNIT V

Bank accounts-Legal requirements-Preparation of profit and loss account and balance sheet. **(18 Hours)**

COURSE BOOK:

R. L.Gupta, Advanced Accounting, Sultan Chand Company, New Delhi, 2007.

BOOKS FOR REFERENCE:

1. Shukla & Grewal, Advanced Accounts, S.Chand Publications, Delhi, 2008.
2. Gupta, Financial Accounting for Management, Pearson Education, Delhi, 2008.
3. N.Vinayakam & Charumathi, Financial Accounting, S.Chand Publications, New Delhi, 2006.
4. Arulanandam & Raman, Advanced Accounting, Himalaya Publishing House, Bombay, 2007.
5. Jain & Narang, Advanced Accounting, Kalyani Publishers, New Delhi, 2007.
6. Reimers, Financial Accounting, Pearson Education, Delhi, 2008.
7. S.N. Maheswari & S.K. Maheswari, Financial Accounting, Vikas Publishing House Private Ltd., New Delhi, 2005.

Percentage of Marks for theory 20% (Part A only) and problems 80%

ADVERTISING AND SALESMANSHIP

Semester: I

Hours: 6

Code : 17PCO1C03

Credits: 5

COURSE OUTCOMES:

- ❖ Explain advertising functions classification and social economy and ethical issues.
- ❖ Discuss the advertising process, buying behavior, advertising plan and advertising copy.
- ❖ Outline the advertising media selection decision for advertisement and evaluating advertising effectiveness.
- ❖ Developing knowledge on sales promotion techniques, its importance and effective selling strategies.
- ❖ Analyze the importance of salesmanship their recruitment, motivation and rewarding of sales personnel.

UNIT I

Advertising - its purpose, scope - primary and secondary function - classification of advertising on the basis of prospects - on the basis of types of products -on the basis of geographical area - social and economic aspects of advertising, ethical issues in advertising. **(18 Hours)**

UNIT II

Advertising process - advertising agency - role of advertising agencies - types of advertising agencies-selection of advertising agencies - advertising copy-elements of advertising copy -classification of advertising copy. **(18 Hours)**

UNIT III

Advertising media - Role of media - print media - radio and television- Media selection - Advertising budget - Preparation of advertising budget - Factors influencing advertising budget - Evaluation and effectiveness of advertising. **(18 Hours)**

UNIT IV

Sales Promotions - Scope - Function and importance - Sales promotion methods - Fundamental of successful selling - Case studies - Retail marketing. **(18 Hours)**

UNIT V

Salesmanship - Salesmen Recruitment and Training - Skills for good salesmanship
- Training of sales personnel - motivating and evaluating sales personnel - sales
records - rewarding good salesmanship - case studies. **(18 Hours)**

COURSE BOOK:

Mahendra Mohan, Advertising Management, Tata McGraw Hill Publishing Co., Ltd.,
New Delhi. 1996.

BOOKS FOR REFERENCE:

1. Daver, Salesmanship & Advertising, Progressive Publishers Bombay, 1980.
2. Philip Kotler, Marketing Management , Prentice Hall of India (P) Ltd., New Delhi,
1998.
3. Rathore, Advertising Management, Himalaya Publishing House New Delhi, 1990.
4. R.S.N Pillai & Bhagavathi, Salesmanship, S.Chand & Co Ltd New Delhi, 2000.
5. Rustom S. Davar, Salesmanship and Publicity, Vikas Publishing House Private
Limited, Bombay, 1996.
6. Chunawalla, Kumar, Sethia, Subramanian, Suchak, Advertising Theory and
Practice, Himalaya Publishing House, New Delhi, 2009.

BUSINESS ECONOMICS

Semester: I

Hours: 6

Code : 17PCO1C04

Credits: 5

COURSE OUTCOMES:

- ❖ Identify the factors influencing business and economic systems of the country.
- ❖ Analyze the optimum utilization of factors of production.
- ❖ Acquire knowledge in consumer behaviour with respect to changes in demand.
- ❖ Acquire knowledge on the sources of finance in international trade.
- ❖ Determine price and output for various markets like perfect, imperfect, monopoly, monopolistic, oligopoly and duopoly markets.

UNIT I

Business Environment - Meaning and elements of Business Environment - Economic environment - Component of economic environment - Economic policies - Economic Planning - Legal environment - Consumer protection - Environment protection. **(18 Hours)**

UNIT II

Production function-meaning-nature - uses and scope of business economics - Laws of returns and Returns to Scale - Law of Variable proportions - Utility - Meaning - Forms - Types - The Law of Diminishing Marginal Utility - The Law of **Equi** Marginal Utility. **(18 Hours)**

UNIT III

International Business: Meaning - Objectives - Scope - Balance of Payments - Importance of balance of payment - limitations - International economic Institutions - IMF - Meaning - objectives of the fund - World bank - objectives and functions - lending operations of the world bank - IDA - Membership and organization - ADB - origin and objectives- membership and organization - limitation and weakness. **(18 Hours)**

UNIT IV

Economic integration and regional trade: definitions - Need for economic integration - International trade - Benefits - kinds of economic integration - Regional economic integration - SAARC- ASEAN - OPEC - NAFTA - WTO and Trade Related Intellectual Property Rights - Globalization, Meaning, Causes - Foreign Trade - Composition and Direction-EXIM Bank and EXIM Policy of India.

(18 Hours)

UNIT V

Price analysis and Output determination: Meaning - Objectives and factors affecting pricing - Full cost pricing-Marginal cost pricing-Skimming and Penetration pricing - Monopoly market-Monopolistic market - Oligopoly market - Duopoly market. **(18 Hours)**

COURSE BOOK:

UNIT I, III & V

1. S.Sankaran, International Business & Environment, Margam Publications, Chennai, 2007.

UNIT II & IV

2. R. Cauvery, Dr. M. Girija, Dr. R. Meenakshi, Managerial Economics, S. Chand & Company Ltd, New Delhi, 2009.

BOOKS FOR REFERENCE:

1. R.L Varshney & K.L. Maheswari, Managerial Economics, Sultan Chand & Sons, New Delhi, 2005.
2. P.N.Chopra, Managerial Economics, Kalyani Publishers, New Delhi, 2009.
3. Misra & Puri, Indian Economy, Himalaya Publishing House, New Delhi, 2010.
4. H.L. Ahuja, Modern Economics, S. Chand and Company Ltd, New Delhi, 2009.

CORPORATE GOVERNANCE

Semester: I

Hours: 6

Code : 17PCO1E1A

Credits: 4

COURSE OUTCOMES:

- ❖ Understand the problems resulting from the separation of ownership and control.
- ❖ Analyze the shareholders rights and responsibilities.
- ❖ Implement best practices in corporate sector.
- ❖ Evaluate corporate reform in India.
- ❖ Organize meeting in department, college, company and public.

UNIT I

Corporate Governance - Meaning and scope - Structures and Processes of Corporate Governance - Principles of Good Governance - Environmental Issues and Corporate Governance - OECD Principles on Corporate Governance - Corporate governance in India. **(18 Hours)**

UNIT II

Company Administration - Hierarchy - Shareholders, Directors, Secretary - Qualifications and Disqualifications - Powers and Duties - Appointments and Dismissals. **(18 Hours)**

UNIT III

Meetings and Resolutions - Kinds of Meetings - Board of Directors Meetings - Statutory Meetings - Annual General Meeting - Extra-Ordinary General Meetings - Requisites of Valid Meeting - Resolution - Methods of Voting. **(18 Hours)**

UNIT IV

Corporate Reforms in India - Recommendations of National Committees on CG - Role of SEBI in promoting responsible CG - Select summary of recommendation of committees on CG - SEBI and CII. **(18 Hours)**

UNIT V

Indian Companies Act 2013 - One Person Company(OPC) - Major E-governance provision under companies act 2013 - NCLT and NCLAT - orders, powers, procedures, president and members - Benches of NCLT - appeal to Supreme Court. **(18 Hours)**

COURSE BOOKS:

1. Subash Chandra Das, Corporate Governance, Latest Edition, PHI Learning Private Ltd., New Delhi.
2. P.P.S.Gogna Company Law(Corporate Law), S.Chand &Company Ltd, Ram Nagar, New Delhi, Ninth Revised Edition 2013.

BOOKS FOR REFERENCE:

1. Subash Chandra Das, Corporate Governance, PHI Learning Private Limited, New Delhi, 2009.
2. Vinod Kothari, The Companies Act, 2013, Lexis Nexis Publication, Haryana.
3. Autar Singh, 'Company Law', Eastern Book Co., Lucknow, 2000.
4. Mallin, A.Christine, Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
5. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.

INTERNET & E-COMMERCE

Semester: I

Hours: 6

Code : 17PCO1E1B

Credits: 4

COURSE OUTCOMES:

- ❖ Communicate effectively and ethically using electronic media.
- ❖ Demonstrate knowledge and understanding of the concepts of internet technology, emails etc.
- ❖ Develop an understanding about different payment system in e-commerce.
- ❖ Analyze the importance of e-commerce on business models and strategy.
- ❖ Recognize and discuss global e-commerce issues.

UNIT I

E-commerce frame work - the anatomy of e-commerce - applications - e-commerce applications- e-commerce organization - applications - mercantile process models from consumers and merchant's perspective **(18 Hours)**

UNIT II

The internet - chronological history of the internet- internet service providers- national level - regional level and local level ISPS- internet connectivity options **(18 Hours)**

UNIT III

E-Banking - Electronic payment systems - Digital token based electronic payment systems - smart cards - and electronic payment systems - risk and electronic payment systems - mobile banking - cloud computing. **(18 Hours)**

UNIT IV

Electronic data interchange - EDI applications in business - EDI and Electronic commerce - value added networks - MIME, internet based EDI **(18 Hours)**

UNIT V

Advertising and marketing on the internet - charting the on-line marketing process - on demand education and digital copy rights - software agents - cyber crimes - phasing internet gambling - cyber stalking. **(18 Hours)**

COURSE BOOK:

E-Commerce, Vijayalakshmi Sundaram, Kalyani publications, New Delhi, 2009.

BOOKS FOR REFERENCE:

1. E-Commerce, Mahesh and Punitha, Merit India publications, Madurai, 2004.

2. E-commerce (Strategy, Technologies and Applications), David Whiteley, Tata Mcgraw Hill Publishing company Ltd., New Delhi, 2004.
3. E - Commerce - A Managerial Perspective, P.T. Joseph, Prentice Hall of India Private Ltd., New Delhi, 2008.
4. S. Jaiswal, E-Commerce(Electronic Communication for Business), Galgotia Publications Private Ltd., New Delhi, 2001

DIRECT TAXES

Semester: II

Hours: 6

Code : 17PCO2C05

Credits: 5

COURSE OUTCOMES:

- ❖ Gain effective understanding of the current taxation procedure
- ❖ Develop sufficient confidence to solve advanced practical questions in all in examinations
- ❖ Bridge gap between theory and application of provisions of Indian Income Tax
- ❖ Assess the income of different type of person who have income under different heads in medium size and large size business
- ❖ Become assessing officer in Indian Income tax department

UNIT I

Income tax Act 1961- definition of basic concepts - residential status - capital and revenue expenditure - exempted income. **(18 Hours)**

UNIT II

Computation of taxable income under various heads - salary-house property-profit and gains of business-capital gains-other sources- relevant case laws. **(18 Hours)**

UNIT III

Clubbing of income - set off and carry forward of losses - deductions to be made in computing total income - (sec 80C to Sec 80U) relevant case laws (sec.80). **(18 Hours)**

UNIT IV

Assessment of Individual - Hindu undivided family - partnership firms - company. **(18 Hours)**

UNIT V

Procedure for assessment - authorities of income tax - advance payment of taxes - tax deduction at source - relevant case laws. **(18 Hours)**

COURSE BOOK:

Vinod K.Singhania, Direct Taxes Law and Practice, Taxmann Publications Pvt. Ltd., New Delhi (Latest Edition).

BOOKS FOR REFERENCE:

1. Bagavathi Prasad, Income Tax Law and Practice, Wishwa Prakashan, New Delhi (Latest edition).
2. V.P Gaur, and Narang, Income Tax Law and Practice, Kalyani Publishers, New Delhi, (Latest Edition).
3. H.C. Mehrothra, Income Tax Law and Practice, Sahitya Bhavan Publications, Agra, (Latest Edition).
4. B.B.Lal., Direct Taxes Practice and Planning, (Latest Edition).

MANAGEMENT ACCOUNTING

Semester: II

Hours: 6

Code : 17PCO2C06

Credits: 5

COURSE OUTCOMES:

- ❖ Provide information to management for decision making.
- ❖ Prepare periodical report in organization.
- ❖ Prepare different budgets according to the requirement of the business.
- ❖ Take effective decision and formulation in enterprises.
- ❖ Manage accounts for small and medium enterprises.

UNIT I

Management Accounting - Definition. Nature and Scope - Functions - Role of Management Accountant - Tools of Financial Analysis and Planning - Ratios. Fund Flow and Cash Flow Analysis. **(18 Hours)**

UNIT II

Responsibility Accounting - Fundamental Techniques - Responsibility Centers - Performance reporting - Value analysis - Steps. Cost Audit - Meaning - Types - Rules - Qualifications - Powers and Duties of Auditor. Cost Reduction and Cost Control techniques - steps in cost control. **(18 Hours)**

UNIT III

Marginal costing - Basic concepts - Marginal and absorption costing - BEP analysis - CVP analysis - Differential cost analysis - application for management decision making. **(18 Hours)**

UNIT IV

Standard Costing - Setting standards - Variance analysis and reporting - Material, Labour, Overhead - Sales and Profit Variance - Reporting and investigation of Variances. **(18 Hours)**

UNIT V

Budget and Budgetary Control Forecasting Vs. Budget - Preparation of Functional Budget - Types of budgets - Zero Base Budgeting, Programme Budgeting and Performance Budgeting. **(18 Hours)**

COURSE BOOKS:

1. R.K. Sharma Shashi K. Gupta, Management Accounting, Kalyani Publishers, New Delhi, 2005.
2. S.P.Jain & R.L. Narang, Advanced Cost Accounting , Kalyani Publishers, Ludhiana, 2003.

BOOKS FOR REFERENCE:

1. V.S.P. Rao, Cost Accounting, Vrinda Publications (P) Ltd.Delhi, 2006.
2. Dutta, Cost Accounting: Principles and Practice, Pearson Education, Delhi, 2008.
3. B.M. Lall Nigam, Cost Accounting Principles and Practices, Himalaya Publishing House, New Delhi
4. J. Made Gowda, Advanced Cost Accounting, Himalaya Publishing House, New Delhi, 2005.
5. B.S. Khanna, I.M. Pandey, Practical Costing, S.Chand Co., Ltd., New Delhi.

Theory 40% Problem 60%

INTERNATIONAL MARKETING

Semester: II

Hours: 6

Code : 17PCO2C07

Credits: 4

COURSE OUTCOMES:

- ❖ Acquire indepth knowledge and understanding of international business strategies for all types of business firms.
- ❖ Assess an organisational ability to enter and compete in international marketing
- ❖ Evaluate opportunities and risks when making decisions about international market
- ❖ Evaluate financial , unethical and organizational issues involved in international marketing
- ❖ Analyze various decisions require to be made in respect of products launched in foreign markets

UNIT I

International marketing-introduction - International marketing Vs Domestic marketing - objectives of international business-international orientation - international market decisions. **(18 Hours)**

UNIT II

Product strategies - business environment and product strategies - product life cycle - product life cycle and international marketing - product communication strategies - globalization Vs. localization - branding - packaging and labeling. **(18 Hours)**

UNIT III

Promotion strategy - marketing environment and promotion strategies - promotion mix - export promotion organization - trade fairs and exhibitions - personal selling - problems in international promotion. **(18 Hours)**

UNIT IV

Pricing strategy - pricing objectives - factors affecting pricing - exporter marketing costs - pricing method - approaches - steps in pricing - retrograde pricing - transfer pricing dumping - export price quotations - factors affecting pricing. **(18 Hours)**

UNIT V

Export procedures and documents - preliminaries-documents related to payment-documents related to inspection- documents related to excisable-documents related to foreign exchange regulation-International marketing channels-channels between nations - marketing environment and international distribution. **(18 Hours)**

COURSE BOOK:

Francis Cherunilam, International Trade and Export Management, Himalya Publishing House, Mumbai, 2010.

BOOKS FOR REFERENCE:

1. Kumar, International Marketing Research, PHI Learning Private Limited, New Delhi, 2009.
2. Philip R.Cateora, JohnL.Graham, Prashant Salwan, International Marketing, Tata McGraw - Hill Publishing Company Ltd., New Delhi, 2008.
3. Philip Kotler, Marketing Management, Prentice Hall, New Delhi, 1996.
4. Sak.Onkvist, John.J.Shaw, International Marketing, Prentice Hall, New Delhi, 2006.

BUSINESS ETHICS

Semester: II

Hours: 6

Code : 17PCO2E2A

Credits: 4

COURSE OUTCOMES:

- ❖ Acquire the capability of making decisions at professional level.
- ❖ Understand regulatory obligations imposed on corporations.
- ❖ Understand the companies need to protect the interests of shareholders, employees, customers and society.
- ❖ Differentiate the ethical and unethical practices in purchasing, marketing and financing.
- ❖ Reflect on and critically examine their own values and the importance in business and work place decision making.

UNIT I

Ethics - Objectives-Business Ethics - Relationship between Ethics and Business - Different Views of Ethics - Need for Business Ethics - Ethical Theories - Impact of Unethical Behaviour in the Market System - trust and ethics-ethical Corporate Code - Characteristics of an Ethical Organization. **(18 Hours)**

UNIT II

Ethical issues in Marketing Management - Ethical issues in Marketing Strategy - Ethical issues in Marketing Mix - Ethical issues and Consumerism - Ethical issues in Operation Management - Role of Purchasing Manager - Quality Control - Ethical Dilemmas, Ethical Problems in Operations Management. **(18 Hours)**

UNIT III

Ethical issues in Purchase Management - Role of Purchase Manager - Code of Ethics for Purchases - Ethical issues in Global Buyer - Supplier Relationships - Ethical issues in Human Resource management - Principle of Ethical Hiring - Ethics and Remuneration - Ethics in Retrenchment. **(18 Hours)**

UNIT IV

Ethical issues in Finance - Ethical issues in Mergers and Acquisitions - Accounting Profession - Fictitious Revenues - Concealed Liabilities and Expenses - Improper Fraudulent Disclosure or Omissions, Fraudulent Asset Valuation - Transparency in Disclosures - Role of Accountants - Rules Governing the Professional Conduct of Accountants - Ethical Audit. **(18 Hours)**

UNIT V

Corporate Social Responsibility - Internal Stakeholders-shareholders - External Stakeholders - Environmental Ethics - Environmental Issues in India-Greening and Green Initiatives - Ethical Issues in Global Business - MNCs - Ethical issues in MNCs - Social Obligations in Global Business. **(18 Hours)**

COURSE BOOK:

C.V.S Murthy, Business Ethics, Himalaya Publishing House, New Delhi, 2007.

BOOKS FOR REFERENCE:

1. Francis Cherunilam, Business Environment, Text and Cases, Himalaya Publishing House, New Delhi, 2008.
2. Fr. Cyriac K. Managerial Ethics and Social Issues, XLRI, Jamshedpur, 1989.
3. Mr. Fernando (LIBA), Business Ethics, Dorling Kindersley (India) Pvt. Ltd., licensees of Pearson Education in South Asia, New Delhi, 2010.
4. A.C. Fernando, Business Ethics & Corporate Governance, Second Edition, Dorling Kindersley (India) Pvt., Ltd, 2015.

STRATEGIC MANAGEMENT

Semester: II

Hours: 6

Code : 17PCO2E2B

Credits: 4

COURSE OUTCOMES:

- ❖ Gain in-depth knowledge in mission and objectives of strategic management
- ❖ Acquire the skill of analyzing business plans.
- ❖ Assess the competitive forces including threats of new entrants and substitutes
- ❖ Grab the opportunity of becoming strategic planning associate in corporates
- ❖ Find alternative solution for business problems

UNIT I

Strategy/ strategy management - definition - strategic management process - mission and objectives: elements and communication of mission - importance and hierarchy of objectives - benefits and limitations of strategic management.

(18 Hours)

UNIT II

Business Environment: Internal environment; External Environment; Micro Environment and Macro Environment. SWOT analysis - techniques for environmental analysis - relating SW and OT.

(18 Hours)

UNIT III

Portfolio Strategy: Business portfolio analysis - Models of portfolio strategy - Trends in portfolio Strategy - Factors influencing portfolio strategy. **(18 Hours)**

UNIT IV

Competitive analysis and strategies - competitive forces: Rivalry among existing firms, Threats of new entrants, Threats of Substitutes, Bargaining power of suppliers, Bargaining power of buyers. Competitors analysis - Generic competitive strategies - Strategic positioning - Four routes to strategic advantage.

(18 Hours)

UNIT V

Corporate level Generic Strategies: Stability strategy, Growth strategy, Retrenchment strategies, Combination strategy. Business Growth: Reasons -

indicators - risks of growth - Growth strategies: Intensive, Integrative, Diversification and External growth strategy. **(18 Hours)**

COURSE BOOK:

Francis Cherunilam, Strategic Management, Sultan & Chand Sons, New Delhi, 2009.

BOOKS FOR REFERENCE:

1. L.M. Prasad, Strategic Management, Sultan & Chand Sons, New Delhi, 2009.
2. G. Sudarsana Reddy, K. Aswathappa, Strategic Management - Concepts & Cases, Himalaya Publishing House, Mumbai, 2008.
3. Dr. Anand Prakash, Strategic Management, Sonali Publications, New Delhi, 2012.
4. Michael, A.Hitt, R.Duane Ireland & Robert E., Strategic Management Competitiveness & Globalization - Concepts & Cases, Thomson Asia Pvt., Ltd., Singapore, 2011.

ACCOUNTING FOR MANAGERS

Semester: II

Hours: 4

Code : 17PCO2I01

Credits: 3

COURSE OUTCOMES:

- ❖ Acquire basic skills in financial, management and cost accounting.
- ❖ Analyze the relationship between cost, volume and profit.
- ❖ Apply management accounting concepts and techniques for business decisions.
- ❖ Manage their own business by proper planning, organizing and control.
- ❖ Prepare financial statements for small and medium enterprises.

UNIT I

Introduction to Accounting: Objectives, nature, concepts and conventions and scope of financial accounting, cost accounting and management accounting; Management accounting and managerial decisions; Management accountant's position, role and responsibilities. **(18 Hours)**

UNIT II

Journal - Meaning - Recording of transaction in Journal - Ledger - Meaning - Posting into the Ledger - Balancing the Accounts - Preparation of Trial Balance. **(18 Hours)**

UNIT III

Financial statements - Meaning - Definition - Preparation of trading, Profit and Loss account and Balance Sheet (Problems with simple adjustments). **(18 Hours)**

UNIT IV

Costs - Meaning - Definition - Types - Cost Accounting - Elements of Cost - Preparation of Cost Sheet. **(18 Hours)**

UNIT V

Funds Flow Analysis - Meaning - Importance - Limitations (Simple problems) Cash Flow Analysis - Meaning - Sources and Application - Managerial uses (Simple problems). **(18 Hours)**

COURSE BOOKS:

1. Jain and Narang, Financial Accounting, Kalyani Publishers, New Delhi, 2010.
2. S.N. Maheswari, Management Accounting, Sultan Chand Sons, New Delhi, 1998.

BOOKS FOR REFERENCE:

1. Man Mohan and G.N., Goyal, Principles of Management Accounting, Sahitya Bhawan, Agra, 1986.
2. Khan and Jain, Financial Management, Tata McGraw Hill, New Delhi, 1997.
3. M.C. Shukla, and T.S. Grewal, Advanced Accounting, S.Chand & Company (Pvt) Ltd., New Delhi, 2000.
4. S.N. Maheswari & S. K. Maheswari, Introduction to Accountancy, Vikas Publishing House Pvt. Ltd., New Delhi, 2005.

SOFT SKILLS

Semester: II

Hours: 2

Code : 17PGS2S01

Credit: 1

COURSE OUTCOMES:

- ❖ Develop their social, interpersonal, cognitive, ethical, professional, reading and communication skills
- ❖ Increase their self-esteem and confidence
- ❖ Achieve their short and long term goals
- ❖ Prepare and formulate their resumes wisely
- ❖ Face the mock group discussions and interviews with a challenge and choose their right career

UNIT I: SOFT SKILLS

Introduction - Soft skills - Importance of soft skills - Selling your soft skills - Attributes regarded as soft skills - Soft skills - Social - Soft skills - Thinking - Soft skills - Negotiating - Exhibiting your soft skills - Identifying your soft skills - Improving your soft skills - will formal training enhance your soft skills - Soft Skills training - Train yourself - Top 60 soft skills - Practicing soft skills - Measuring attitude. **(6 Hours)**

UNIT II: CAREER PLANNING

Benefits of career planning - Guidelines for choosing a career - Myths about choosing a career - Tips for successful career planning - Developing career goals - Final thoughts on career planning - Things one should know while starting career and during his/her career. **(6 Hours)**

UNIT III: ART OF LISTENING AND SPEAKING

Two ears, one mouth - Active listening - Kinds of Listening, Common - poor listening habits - Advantages of listening - Listening Tips. Special features of Communication - Process - Channels of Communication - Net Work - Barriers - Tips for effective communication and Powerful presentation - Art of public speaking - Public Speaking tips - Over coming fear of public speaking. **(6 Hours)**

UNIT IV: ART OF READING AND WRITING

Good readers - Benefits - Types - Tips - The SQ3R Technique - Different stages of reading - Rates of Reading - Determining a student's reading rate - Increasing reading rate - Problems with reading - Effective reader - Importance of writing - Creative writing - Writing tips - Drawbacks of written communication. **(6 Hours)**

UNIT V: PREPARING CV / RESUME

Meaning - Difference among Bio-data, CV and Resume - The terms - The purpose of CV writing - Types of resumes - Interesting facts about resume - CV writing tips - CV/Resume preparation - the dos - CV/Resume preparation - the don'ts - Resume check up - Design of a CV - Entry level resume - The content of the resume - Electronic resume tips - References - Power words - Common resume blunders - Key skills that can be mentioned in the resume - Cover letters - Cover letter tips. **(6 Hours)**

COURSE BOOK:

Dr. K. Alex, Soft Skills, Chand & Company Pvt. Ltd., New Delhi.

BOOKS FOR REFERENCE:

1. Dr. T. Jeya Sudha & Mr. M.R. Wajida Begum: Soft Skills/Communication Skills, New Century Book House (P) Ltd., Chennai.
2. S. Hariharen, N. Sundararajan & S.P. Shanmuga Priya: Soft Skills, MJP Publishers, Chennai.

SOFT SKILLS

Semester: II

Hours: 2

Code : 17PGS2S01

Credit: 1

QUESTION PATTERN

Part - A	3 Questions to be answered out of 5	Each Carries 4 marks	12 Marks
Part - B	2 Questions to be answered out of 4	Each Carries 9 marks	18 Marks

The Components of Internal Assessment for Soft Skill are as follows

Components	Marks
Test - I	30

Test - II	30
Mock Interview	30
Communication Skill	10
Total	100

ADVANCED BUSINESS STATISTICS

Semester: III

Hours: 6

Code : 17PCO3C08

Credits: 5

COURSE OUTCOMES:

- ❖ Understand the concepts of statistical methods and statistical packages.
- ❖ Achieve proficiency in statistical software application
- ❖ Demonstrate the ability to present the project reports
- ❖ Collect data and apply appropriate statistical methods to present reports.
- ❖ Demonstrate knowledge of parametric, non parametric of test procedures.

UNIT I

Correlation analysis - simple, partial and multiple - Regression analysis - simple and multiple regression. **(18 Hours)**

UNIT II

Analysis of Time series - Components of time series - Measurement of Trend - Measuring Trends by logarithms - Shifting the Trend Origin - Measurement of Seasonal Variations. **(18 Hours)**

UNIT III

Theoretical Distribution - Introduction - Binomial and poisson distribution - Normal distribution. **(18 Hours)**

UNIT IV

Statistical inference - Procedure of testing hypothesis - standard error and sampling distribution - Procedure of testing hypothesis - tests of significance for larger samples - tests of significance for smaller samples - "t" test distribution- F Test and analysis of variance (ANOVA) in one way classification and two way classification. **(18 Hours)**

UNIT V

Non - parametric test - χ^2 test - the chi - square distribution - χ^2 as a test of goodness of fit - sign test - the paired sample sign test - the Mann - Whitney U test - H test - spearman's rank correlation - Statistical package. **(18 Hours)**

COURSE BOOK:

S.P. Gupta, Statistical Methods, Sultan Chand & Sons, New Delhi, 2008.

BOOKS FOR REFERENCE:

1. Sanchetti Kapoor, Advanced Statistical Methods, Sultan Chand & Sons, New Delhi, 2008.

2. Kazmier, Business Statistics, Schman Series, McGraw Hill, New Delhi, 2008.
3. Croxton, Cowden & Klein, Applied General Statistics, Prentice Hall, New Delhi 2010.
4. John E. Freund's, Mathematical Statistics with Applications, Pearson Education, New Delhi, 2008.
5. John E. Freund's - Mathematical Statistics with Applications, Pearson Education, 2001.

Note: Part - A Multiple Choice Questions; Part - B & Part - C Only Problems.

ENTREPRENEURSHIP DEVELOPMENT

Semester: III

Hours: 6

Code : 17PCO3C09

Credits: 5

COURSE OUTCOMES:

- ❖ Identify the key element of a good business plan.
- ❖ Prepare the project proposals for small and medium enterprises.
- ❖ Gain knowledge on legal aspects and government policy relating to entrepreneurship.
- ❖ Identify the source of finance available for an entrepreneur.
- ❖ Face challenges in starting a new business.

UNIT I

Introduction - Entrepreneur - New Concept of Entrepreneur - Entrepreneurship - Entrepreneurship Concept - Observation - Entrepreneurial Process - Entrepreneurial Structure - Characteristics of Successful Entrepreneur - Entrepreneurial Function - Qualities and function of Entrepreneur - Entrepreneurial Traits - Types of entrepreneurs. **(18 Hours)**

UNIT II

Entrepreneur Forms of Business Ownership - Issues in selecting forms of ownership - Environmental Analysis - Identifying problems and opportunities - Defining Business Idea - Planning Business Process - Classification of projects - Issues in Project Management - Projects ideas - Project Identification - Selection of Product - Product innovation - Product planning and development Strategy & Process - Project Formulation - Project Design - Project Evaluation - Project Appraisal - Project Report. **(18 Hours)**

UNIT III

Entrepreneurial Development Program: Meaning - Needs and Objectives of EDPs, Entrepreneurial Development Cycle - Issues of EDPs - EDPs Training (Objective, Importance & Methods) - Stage of Growth - Selection of Centres & Target Group Entrepreneurs - Inputs for Entrepreneurial Development Training - Support System - Entrepreneurial Training Institutes - Significance of Entrepreneurial Environment. **(18 Hours)**

UNIT IV

Entrepreneurial Motivation - Maslow's Need Hierarchy Theory - Motivating Factors - Entrepreneurial Behavior & Leadership Style - Rural Entrepreneurial - Needs, Steps & Problems faced Rural Entrepreneurial - Steps to Improved Innovation Entrepreneurial - Marketing - fundamental for targeting the Global Market. **(18 Hours)**

UNIT V

Women Entrepreneur - Role and Importance of Entrepreneurs - Entrepreneurship and Economic Growth Factor & Generation of Employment Opportunities - Small Scale Industries as Seed beds of Entrepreneurship - Theories of Entrepreneurship - Theory of Personal Resourcefulness - Alder's Theory - Support of Institutions. **(18 Hours)**

COURSE BOOK:

Dr. Vasanth Desai, Entrepreneurship Development, Potential beyond Boundaries, Himalaya Publisher, New Delhi, 2013.

BOOKS FOR REFERENCE:

1. S. Anil Anand, S. C. Poornima, Mini K. Abraham, Entrepreneurship Development, Jeya shree , New Age Internal Publishers P(v) ltd, New Delhi, 2009.
2. Dr. V. Balu, Entrepreneurship and Management of Small Scale Business, Sri Venkateswara Publicities, Chennai, 2011.
3. G.P. Gupta, N.P. Srinivasan, Entrepreneurial Development, Sultan Chand & Sons, New Delhi, 2009.
4. Jeyashree, Suresh, Entrepreneurial Development, Margham Publications, Chennai, 2014.

FINANCIAL SERVICES

Semester: III

Hours: 6

Code : 17PCO3C10

Credits: 5

COURSE OUTCOMES:

- ❖ Understand the concept of financial services.
- ❖ Understand the current regulatory and policy developments in the financial sector in India.
- ❖ Describe venture capital.
- ❖ Identify different credit rating agencies and their functions proficient.
- ❖ Become wealth manager.

UNIT I

Non Banking Financial Companies - Introduction - NBFCs Acceptance of Public Deposits Directions - NBFCs Prudential Norms Directions - Auditors Report Directions - Guidelines for Fair Practices Code for NBFCs - Factoring and Forfeiting - Types of Factoring - Advantages - Kalyanasundaram Committee Report. **(18 Hours)**

UNIT II

Lease Financing - Concepts and Classifications - Significance and Limitations - Tax Aspects of Leasing - Hire Purchase Finance & Consumer Credit - Meaning and Characteristics - Legal Frame Work - Accounting & Reporting - Financing and Consumer Credit & Salient Features - Evaluation. **(18 Hours)**

UNIT III

Housing Finance - NHB Directions - NHB guidelines Deposits with Housing Finance Institutions - Insurance Services - Insurance Product Services Registration of Indian Insurance Companies. **(18 Hours)**

UNIT IV

Venture Capital Financing - SEBI Guideline - Theoretical Frame Work - IFCI Venture Capital Funds Limited - Mergers and Amalgamation - Capital Issue Management - Pre Issues and Post Issues. **(18 Hours)**

UNIT V

Range of Financial Services - Clearing Services - Clearing Corporation of India Limited (CCIL) - Credit Rating and Information Services, Credit Rating and

Information Services of India Ltd (CRISIL) - Credit Information Bureau of India Ltd. (CIBIL) - Discount House Services, Discount and Finance House of India Ltd (DFHIL) - Investment Information and Credit rating Services - Investment Information and Credit Rating Agency of India (ICRA) - Moody's Investors service - Over-the-Counter Exchange of India Ltd(OTCEI) - National Securities Depository Ltd (NSDL). **(18 Hours)**

COURSE BOOKS:

1. M.Y. Khan, Financial Services, Tata McGraw-Well Publishing Company, 6thedition. (Units I - IV)
2. S. Gurusamy, Financial Markets and Institutions, Tata McGraw - Well Publishing Company, 2009. (Unit V)

BOOKS FOR REFERENCE:

1. E. Gordon, K. Natarajan, Financial Markets and Services, Himalaya Publishing House, Mumbai, 2017.
2. Nalini Praya Tripathy, Financial Services, Hall of India, New Delhi, 2007.
3. Shri Ram Khanna, Financial Markets in India and Protection of Investors, New Century Publications, 2007.
4. G. Ramesh Babu, Financial Markets and Institutions, Concept Publication Company, New Delhi, 2006.

RESEARCH METHODOLOGY

Semester: III

Hours: 6

Code : 17PCO3C11

Credits: 4

COURSE OUTCOMES:

- ❖ Identify research problems and determine the research objectives.
- ❖ Select the suitable methods for collecting data.
- ❖ Frame required sample design for analysis.
- ❖ Apply appropriate statistical tools for the interpretation of the data collected.
- ❖ Prepare a systematic research report.

UNIT I

Research - meaning - objectives - types of research - research process - criteria of good research - Review of literature - purposes of review - literature search procedure - sources of literature. **(18 Hours)**

UNIT II

Research Planning - selection of a research problem - formulation of the selected problem - objectives - scope, concept, period, hypotheses - Research design - essential and nature of good research design. **(18 Hours)**

UNIT III

Sampling techniques - methods - sample design - different types of sample design - characteristics of good sample - criteria for selecting sampling techniques - primary and secondary data - methods of collection of data. **(18 Hours)**

UNIT IV

Processing and statistical analysis of data - Tabulation classification - statistical treatment - testing of hypotheses - Chi - square test - analysis of variance - Interpretation of results. **(18 Hours)**

UNIT V

Report writing - types of reports - planning report writing - format of the report - documentation - bibliography - foot notes. **(18 Hours)**

COURSE BOOKS:

1. **Kothari, C.R., Research Methodology, Methods & Techniques, New Age International Publishers, New Delhi, 2010

2. ***Krishnaswami, O.R, Methodology of Research in Social Sciences, Himalaya Publishing House, New Delhi, 2010.

** UNIT I : Page No. 1 - 5, 10 - 20

UNIT III : Page No. 93 - 112

UNIT IV : Page No. 122 - 128, 233 - 238, 256 - 259, 344 - 346

***UNIT I : Page No. 63 - 68

UNIT II : Page No. 72 - 87, 90 - 91, 108 - 109

UNIT III : Page No. 119 - 142, 144 - 146

UNIT V : Page No.386 - 402, 411 - 420

BOOKS FOR REFERENCE:

1. P. Ravilochanan, Research Methodology, Margham Publications, Chennai, 2003.
2. Devandra Thakur, Research Methodology in Social Sciences, Deep and Deep publications, New Delhi, 2003.
3. Donald R. Cooper, Pamela S. Schindler, Business Research Methods, Tata McGraw - Hill Publishing Company Ltd., New Delhi, 2012.

ADVANCED COMPUTERIZED ACCOUNTING

Semester: III

Hours: 6

Code : 17PCO3E3A

Credits: 4

COURSE OUTCOMES:

- ❖ Automate accounts using accounting software.
- ❖ Automate inventory records using accounting software.
- ❖ Retrieve various accounting /inventory reports using software.
- ❖ Manage accounts of any small and medium size business.
- ❖ Present both accounting and inventory reports of any small and medium size business.

UNIT I

Preparation of Trial Balance - Preparation of Profit & Loss account and Balance sheet. Interest - Simple, Compound interest calculation - setting up ledger master - Interest report - Voucher classes and ledger for interest entry - Bill wise interest calculations. **(5 Hours)**

UNIT II

Receivables and Payable management - Meaning - activating bill wise details - sales entries, purchase entries. Purchases Returns, Sales returns - Receipt, payment entries. Display and printing of outstanding - printing reminder letters - printing confirmation - GST tax computation. **(5 Hours)**

UNIT III

Cost, Cost centre, Cost categories - Meaning - creation, display, alteration of cost Categories and cost centers - allocation of transactions to cost centers - voucher entry using voucher class and cost centre class. **(5 Hours)**

UNIT IV

Budget - Budgetary Control - Meaning - Creation of Budgets - Group Budgets - Budget ledgers - Alteration of budgets - deletion of budgets. **(5 Hours)**

UNIT V

Human Resource Department, pay roll application in Tally - payroll masters in Tally - recording payroll vouchers - payroll reports - compliance with ESI and EPF. **(5 Hours)**

COURSE BOOK:

Namrata Agarwal, Tally 9, Dreamtech Press, New Delhi, 2009.

BOOKS FOR REFERENCE:

A.K. Nandhani & K.K. Nandhani, BPB Implementing Tally, BPB Publications, New Delhi, 2010.

LAB EXERCISES

(65 Hours)

1. Creation, alteration and deletion of companies
2. Creation of primary and secondary groups
3. Creation of ledgers, single and multiple
4. Display of trail balance
5. Various types of accounting vouchers
6. Creation of new voucher types
7. Day book
8. Profit & Loss Account (Income & Expenditure Account) Balance Sheet
9. Bank Reconciliation statement
10. Creation of stock groups
11. Stock items, Stock categories
12. Types of inventory vouchers
13. Display in stock summary
14. Movement analysis
15. Integration of accounts and inventory
16. Reorder level
17. Price list
18. Inventory report
19. VAT (Value added Tax)
20. Payroll masters
21. Recording payroll vouchers
22. Payroll reports
23. Statutory compliance with ESI and EPF
24. GST - *Tax Computations***

Internal Components		External Components	
Theory	25	Practical	60

Practical	10		
Lab Attendance	05		
Total	40	Total	60

* There will be external examination for practical only.

*** If modified version of TALLY - with GST is launched by April 2018.

DATABASE MANAGEMENT

Semester: III

Hours: 6

Code : 17PCO3E3B

Credits: 4

COURSE OUTCOMES:

- ❖ Understand the working knowledge in DBMS for various departments of the organization.
- ❖ Design and implement a database schema for a given problem domain.
- ❖ Create a database query using SQL DML/ DDL/DCL commands.
- ❖ Programming PL/SQL including stored procedures, character function, control structures, date and time functions.
- ❖ Use a desktop package to create, populate and maintain and query a database.

UNIT I

Data management system - its applications - its purpose - advantages and disadvantages - data base language - relational data base management system - structure - data manipulation language(DML) - data definition language (DDL) - data transaction language(DTL) - & data retrieval language - interactive SQL - interactive SQL *plus - data manipulation in data management systems - two dimension matrix creation - insertion of data into tables - updating - deletion - select command - modifying the structure of tables - removing deleting and dropping tables - data constrains - primary key - logical operators - arithmetic operators - range searching - pattern matching. **(6 Hours)**

UNIT II

Oracle functions - grouping data from tables in SQL - manipulating dates - Joins - Sub queries - Union, Intersect And Minus Clause - Indexes - Views - Sequences - Granting Permissions - Creating Of Reports in SQL *plus - Programming Language(PL) - Structured Query Language(SQL) - Elements - Variables - Constants - Control Structure - Loop Structure - Writing Blocks. **(6 Hours)**

UNIT III

Exception handling in PL/SQL - procedure - function - built - in functions - Packages - Triggers - Cursors - Attributes. **(6 Hours)**

UNIT IV

Forms - 15 module objects - menu - library reports - data definition objects (6 types) - passing parameters - Reports to report - forms of report - Graphics - types, drill down graph, passing parameters between form and graph. **(6 Hours)**

UNIT V (LAB ASSIGNMENTS)

(60 Hours)

1. Table creation and manipulation (DDL, DML, DCL)
2. Working with logical, comparison, and arithmetic operation
3. Retrieving rows with characters, aggregate and data function
4. Retrieving rows with group function and having
5. Retrieving rows with sub queries
6. Queries using join function
7. PL/SQL programs with control structure
8. Sequence, Index and Views: working with sequence and index, working with index and views
9. Cursor: a) PL/SQL program with cursor b) Employee details using cursor
c) Student details using cursor d) deleting employee information using cursor
10. Trigger: a) PL/SQL program with trigger b) Raising error using trigger c) Raising error for employee details using trigger
11. Exception Handling: a) PL/SQL program with exception handling b) pre - defined exception handling
12. Creating and Calling procedure
13. Function: a) Factorial number using function b) Fibonacci series using function
c) Sequence of number using function
14. Creating and Calling Package
15. Report: a) Report creation, using column format b) Ticket information using report.

COURSE BOOKS:

1. Ivan Bayross, Commercial Application Development Using ORACLE Developer 2000, BPB Publications, New Delhi, 2009.
2. Course material prepared by department of commerce for introductory chapter (I Unit)

BOOKS FOR REFERENCE:

1. Abraham Silberschatz, Henry F.Korth, S. Sudarshan, Data Base System Concepts, McGraw - Hill international edition - 5th edition - 2006.

Internal Components		External Components	
Theory	25	Practical	60
Practical	10		
Lab Attendance	05		
Total	40	Total	60

*** There will be external examination only for practical and **no** external examination for theory.

ADVANCED COST ACCOUNTING

Semester: IV

Hours: 6

Code : 17PCO4C12

Credits: 5

COURSE OUTCOMES:

- ❖ Identify the costing methods and techniques applicable for different type of industries.
- ❖ Identify profitable products and services for business activities.
- ❖ Compare the fixed and variable cost with respect to changes in volume of production
- ❖ Summarize process cost accounting and prepare a process cost statement
- ❖ Control the cost of production using cost control techniques.

UNIT I

Cost accounting information system - need - designing cost accounting information system - steps - objectives - characteristics of an ideal costing system - installation of costing system - steps for installation - practical difficulties in installing a costing system - Cost sheet - preparation of cost sheet - tenders - reconciliation of cost and financial accounting. **(18 Hours)**

UNIT II

Service Costing - classification, collection and ascertainment of costs - operation costs and management decisions - canteen costing - hospital costing - hotel costing - transport costing - multiple operation costing. **(18 Hours)**

UNIT III

Process costing - its application - process losses - normal and abnormal loss and abnormal gain - inter process profits - equivalent production - (with opening, closing work in progress and process losses) - valuation of work in progress under FIFO method and average cost method - joint and by products costing. **(18 Hours)**

UNIT IV

Activity based costing - (ABC) - introduction - concept of ABC - approaches to ABC - allocation of overheads under ABC - characteristics of ABC - implementation of ABC system. ABC supports to corporate strategy. **(18 Hours)**

UNIT V

Cost control -its techniques - cost reduction - difference between cost control and cost reduction - tools and techniques of cost reduction - cost control ratios - cost control techniques used in control of waste, scrap, defectives and spoilage materials - productivity and value analysis - cost audit. **(18 Hours)**

COURSE BOOK:

S.P. Jain & K.L. Narang, Advanced Cost Accounting, Kalyani Publishers, New Delhi, 2013.

BOOKS FOR REFERENCE:

1. Dr. Pawan Kumar Oberoi, Cost Management, Global Vision Publishing House, New Delhi, 2011.
2. T.S. Reddy & Y. Hari Prasad Reddy, Cost Accounting, Margham Publications, Chennai, 2012.
3. Dr. S.N. Maheswari, Advanced Cost Accounting, Sultan Chand, New Delhi, 2008.
4. R.S.N. Pillai & V. Bagavathi, Cost Accounting, S. Chand & Company Ltd, New Delhi, 2013

Note: The Percentage of Marks for Theory and Problems: 40 & 60 respectively.

HUMAN RESOURCE MANAGEMENT

Semester: IV

Code : 17PCO4C13

Hours: 6

Credits: 5

COURSE OUTCOMES:

- ❖ Gain knowledge on labour psychology related to
- ❖ Domestic and international human resource management
- ❖ Develop inter personal relationship among the employees and maintain a cordial relationship between the laborer and the management
- ❖ Develop confidence in attending interviews conducted by both public and private sectors.
- ❖ Examine current issues, trends, practices and processes.
- ❖ Assess the various compensations and incentives provided for employees .

UNIT I

Human resource management - its evolution - human resource management environment - its objectives - HRM as a profession - qualities of a HR manager - HRM and personnel Management - future role of HRM - features of international HRM - reasons for the growth of IHRM - challenges facing IHRM - international HRM practices. **(18 Hours)**

UNIT II

Meaning and features of strategic HRM - SHRM Vs HRM - models of strategic human resource management - its benefits - steps in strategic management process - characteristics of human resource planning - its process - factors considered and requirements for effective human resource planning - benefits and barriers to HR planning. **(18 Hours)**

UNIT III

Recruitment and selection - job analysis - job description - job specification - job design - recruitment policy - its process - recruitment Vs selection - selection tests - strategy for an effective interview process - orientation, socialization - placement - socialization process. **(18 Hours)**

UNIT IV

Career planning - process - career guidance and counselling - training and development - significance - assessment of training needs - methods - training and development of managerial personnel - organizational development - its concepts, objectives and process. **(18 Hours)**

UNIT V

Human resource evaluation and compensation - performance evaluation - its process and uses - its methods - job evaluation - its objectives and process - its methods - theories of compensation - concept of wages - factors influencing wages and salary administration - challenges in wage administration - incentives and benefits - its objectives - types - fringe benefits - social security - employee discipline - essentials of good grievance procedure. **(18 Hours)**

COURSE BOOK:

Pravin Durai, Human Resource Management, Dorling Kindersley (India) Pvt. Ltd., Licensees of Pearson Education in South Asia, New Delhi, 2010.

BOOKS FOR REFERENCE:

1. V. Balakrishnan, M. Subramanian, Behavioural Dimensions in Human Resource Management, Anurag Jains for Excel Books, (Excel Printers) Delhi, 2006.
2. Y.K. Singh, H.S. Rawat, Human Resource Management, APH Publishing Corporation, Delhi, 2008.
3. Scottsnell & George, Bohlander, Human Resource Management, Baba Barkha Nath Printers, New Delhi. 2009.
4. John M. Ivancevich, Human Resource Management, Tata McGraw Hill Publishing Company Ltd., New Delhi, 2008.

PROJECT MANAGEMENT

Semester: IV

Hours: 6

Code : 17PCO4C14

Credits: 5

COURSE OUTCOMES:

- ❖ Describe the steps involved in project identification.
- ❖ Acquire entrepreneurial traits.
- ❖ Demonstrate effective project execution and control techniques that results in successful projects.
- ❖ Gain knowledge on the sources of financial assistance.
- ❖ Apply appropriate legal and ethical standards in business.

UNIT I

Project meaning - definition - project management - project characteristics - objectives of project management - importance of project management - operation management - recent trends in project management - project life cycle and its phases-project audit - classification of project on different basis. **(18 Hours)**

UNIT II

Process of Project Management - detailed project report - project selection methods - project selection criteria - BCG matrix - strategic position and action evaluation diagram - non financial scoring models. **(18 Hours)**

UNIT III

Factors considered in technical analysis - factors affecting selection of location - Government incentives, SEZ, EOQ - sources of technology - technology transfer -

technology development - appropriate technology - capacity planning and cost capacity relationship. **(18 Hours)**

UNIT IV

Market potential analysis - qualitative techniques: - statistical techniques - other methods of forecasting - characteristics of effective forecast - modern approaches in era of globalization - market plan. **(18 Hours)**

UNIT V

Importance and steps of financial feasibility - components of cost of projects - working capital estimations - project cash flows - long term finance - debt financing - characteristics of debt - types of debt-cost of debt - equity financing - preferential shares - equity shares - retained earnings. **(18 Hours)**

COURSE BOOK:

Rajeev Gupta, Project Management, PHI Learning Private limited Delhi, 2014.

BOOKS FOR REFERENCE:

1. S. Choudhury, Project Management, Mc-Graw Hill Education (India) Private Limited, Chennai, 2014.
2. Prasana Chandra, Project Mc-Graw Hill Education (India) Private Limited, Chennai, 2014.
3. Vasant Desai, Project Management, Himalaya Publishing House, New Delhi, 2008.

PROJECT

Semester: IV

Hours: 12

Code : 17PCO4R01

Credits: 6

COURSE OUTCOMES:

- ❖ Apply critical thinking and problem solving skills.
- ❖ Analyse data and synthesize research findings.
- ❖ Apply fundamental research skills to address a research problem.
- ❖ Select appropriate methods for data collection.
- ❖ Provide suggestions for selected research problem.

COMPREHENSIVE EXAMINATION

Semester: IV

Code : 17PCO4A01

Credits: 2*

COURSE OUTCOMES:

- ❖ Acquire comprehensive knowledge of all subject in commerce
- ❖ Develop problem solving skill and enhance reasoning and thinking skill
- ❖ Write entrance exam for higher studies and professional courses like CA, ICMA, CS and CFA
- ❖ Clear bank exams in public and private sector banks.

- ❖ Face an interview conducted by TRB(Teacher Recruitment Board) and Corporate Sector