GOVERNMENT ARTS COLLEGE (AUTONOMOUS)

COIMBATORE – 641 018

P.G. AND RESEARCH

DEPARTMENT OF COMMERCE

M.Com(CA).,

CURRICULUM AND SYLLABUS

(Under Choice Based Credit System – CBCS)

(With effect from 2018 - 2019 Onwards)

M.Com(CA)

M.COM(CA) SYLLABUS

S No.	Semester	Part	Subject Code	Subject	Lecture Hours	Marks					Exam Hrs.	Credits
						Internal Marks	External Marks	External Minimum	Total Passing	Total Marks		
1	I	III	18MCC11C	**Core – I:** Economics for Decision Making	6	25	75	38	50	100	3	5
2		III	18MCC12C	**Core – II:** Database System Concepts	6	25	75	38	50	100	3	5
3		III	18MCC13C	**Core – III :** Business Environment	6	25	75	38	50	100	3	5
4		III	18MCC14P	**Practical – I:** Computer Applications : MS Office & Oracle	6	40	60	30	50	100	3	4
5		III	18MCC15E	**Elective – I:** Marketing Management	6	25	75	38	50	100	3	3
6	II	III	18MCC21C	**Core – IV:** Advanced Corporate Accounting	6	25	75	38	50	100	3	5
7		III	18MCC22C	**Core – V:** Business Research Methods	6	25	75	38	50	100	3	5
8		III	18MCC23C	**Core-VI:** Object Oriented Programming with C++	6	25	75	38	50	100	3	5
9		III	18MCC24P	**Practical – II:** Computer Application : Tally & C++	6	40	60	30	50	100	3	4
10		III	18MCC25E	**Elective – II:** Marketing of Financial Services	6	25	75	38	50	100	3	3
11	III	III	18MCC31C	**Core –VII:** Cost and Management Accounting	6	25	75	38	50	100	3	5
12		III	18MCC32C	**Core-VIII:** Visual Basic	6	25	75	38	50	100	3	5
13		III	18MCC33C	**Core – IX :** Financial Management	6	25	75	38	50	100	3	5
14		III	18MCC34P	**Practical–III:** Computer Applications : Visual Basic	6	40	60	30	50	100	3	4
15		III	18MCC35I	Institutional Training	-	20	80	40	50	100	-	4
16		III	18MCC36E	**Elective – III :** Travel And Hospitality Services	6	25	75	38	50	100	3	3
17	IV	III	18MCC41C	**Core-X:** Direct Taxes	7	25	75	38	50	100	3	5
18		III	18MCC42C	**Core-XI:** Java programming and HTML	7	25	75	38	50	100	3	5
19		III	18MCC43E	**Elective-IV:** Human Resource Management	7	25	75	38	50	100	3	3
20		III	18MCC44V	Project Work and Viva-Voce	9	20	80	40	50	100	-	7
				TOTAL						2000		90

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	**CORE PAPER-I** ECONOMICS FOR DECISION MAKING	1	**18MCC11C**

Objective: To Enable the students to understand the application of principles of economics in the field of managerial decision making

UNIT – I

Nature and Scope of Managerial Economics – Role and Responsibilities of Managerial Economist – Economic Theory and Managerial Economics

UNIT – II

Demand Analysis and Forecasting: Demand Determinants – Demand distinctions – Demand Forecasting

UNIT – III

Cost and Production analysis: Cost Concepts – Cost and Output relationship – Production Function – Cost Function – Short run and Long run Cost – Returns to the Scale of the Plant.

UNIT – IV

Price and Output decisions under different market condition: Perfect and Imperfect Competition – Pricing Methods – Profit Policies and Social Responsibilities of business.

UNIT – V

National Income – Concepts – Measurements - Theory of Income distribution. Business Cycle – Types – Phases – Controlling business cycles.

TEXT BOOK : Managerial Economics   - Varshney & Maheswari

REFERENCE BOOKS:

1.Managerial Economics   - Jael Dean
2.Managerial Economics   - Spencer & Siegelman
3.Principals of Economics   - Seth .M.L

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	**CORE PAPER-II** DATABASE SYSTEM CONCEPTS	1	**18MCC12C**

Objective : To make the students to gain the knowledge on managing database

UNIT – I

Database System Architecture Basic concepts: Data system, Operational data, data independence architecture for a database system, Distributed databases.

UNIT – II

Relational Approach: Relational data structure: Relation, Domain, Attributes, Keys, Relational Algebra : Introduction, Traditional set Operation –Special set operators.

UNIT – III

Embedded SQL: Introduction-Operations not involving cursors involving cursor – Dynamic statements. Query by example – Retrieval operations, Built-in Functions, Update Operations, QBE Dictionary, Normalization: Functional Dependency, First, Second ,Third Normal forms, Relations with more than one candidate key, good and bad decomposition.

UNIT – IV

Hierarchical Approach: Physical Database, Database description, Hierarchical sequence. External level of IMS: Logical Databases, the program communication block. IMS Data manipulation: Defining the program communication block : DL/I Examples.

UNIT – V

Network Approach: Architecture of DBTG system. DBTG Data structure : The set construct, singular sets, sample schema, the external level of DBTG – DBTG Data manipulation.

TEXT BOOK : An Introduction to Database System – C.J.Dates.

 REFERENCE BOOKS:
1. Database Systems Concepts By Abraham Silberschatz, Henry F Korth
2. An Introduction to Database System – Bipin C Desai.

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	**CORE PAPER – III** BUSINESS ENVIRONMENT	**1**	**18MCC13C**

Objective : To know the various aspects relating to environment in business affairs.

UNIT – I

Environment: Economic and Non-economic environments – Inter-relation Between economic and non-economic environments – Business and society: Professionalisation - Business ethics – Business culture – Social Responsibility of Business – Social audit.

UNIT – II

Economic Systems: Capitalism, Socialism and Mixed economy – Economic roles of Government sectors of Indian economy – Public, Private, Joint and co-operative sectors – Privatisation – Ways – Reaction – Benefits – Obstacles – Privatisation in India.

UNIT - III

Industrial policy – Resolutions – Industries (Development and Regulation) Act 1951. Monetary and Fiscal policies. Government policy towards Small Scale Industry - Industrial sickness – Cause and Prevention. Industrial pollution – Causes and control.

UNIT – IV

Business combination – Competition policy and law – Competition Act 2002-regulation of combination – FEMA and SEBI

UNIT – V

Government policy regarding Foreign exchange and Exchange control – Foreign Investment and collaboration – Multinational companies – Government policy towards MNC's– Globalisation of Indian business.

TEXT BOOK : Business Environment - Francis Cherunilam

REFERENCE BOOKS:

1. Business and Government   - Maheswari & Gupta.
2. Business Environment   - Aswathappa.

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	**PRACTICAL – I:** COMPUTER APPLICATIONS: MS OFFICE & ORACLE	1	**18MCC14P**

Objective : To enable the students to learn the basic practical application of computers in business and database concepts

1. Type a document (like-Speech of a chairman in AGM, Budget speech of finance minister) and perform the following:
   - Right align and bold face
   - Center align and italics
   - Justify and center alignment
   - Also insert footnote and end note for the same.
   - Change a paragraph into two column paragraph
   - Insert page number at the bottom
   - Insert date, time and heading in the header section.

2. Using mail merge, send an invitation /notice (by creating the invitation/notice) for the following situation (at least 5 addresses to be entered) (Any one of the following)
   a) For opening a new branch
   b) Inauguration of ATM
   c) Informing about new scheme or offer

3. Preparation of Table using MS word – Sales Analysis for a period of five years for three products

4. Using EXCEL prepare a table for (any one of the following)
   a) Employees payroll
   b) Sales data
   c) Students marks and perform the following functions
   (Total, Average, Percentage, conditional sum and show the results in chart)

5. Prepare an Excel sheet and apply the following statistical functions to analyze the data (Any one of the following)
   a) Mean, Median, Mode
   b) Standard Deviation

6. Prepare a questionnaire for a research problem by using MS WORD – use word art, reference, borders and shading and insert a table relevant to your research problem.

7. Prepare a PowerPoint presentation for (any one of the following)
   a) Product Advertisement
   b) Company Advertisement
   c) Annual General Meeting (Minimum 5 slides)

Requirements
1. Using Hyperlink to all slides
2. Different animation effect for text and pictures
3. Fully automatic – timing – 2 minute

8. Using Access prepare a table for (any one of the following)

a) Pay Roll
b) Student record
c) Sales data
d) Address database of customers

Requirements
(By using Design view/ Wizard view)
1. One of the fields should be Primary Key
2. Apply sort option to display records (at least three different method of sorting)
3. Generate reports by using different queries

ORACLE

1) Create a table - use name **Software** with the fields and insert the values:

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

Queries:
a) Display the details of software developed by "PRAKASH".
b) Display the details of the packages whose software cost exceeds "2000".
c) Display the details of the software that are developed in "C++".
d) What is the price of costliest software developed in "C".
e) Display the details of the programmer whose language used is same as "Suresh".

2) Create a table **Company** with the following fields and inserts the values:

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

Queries:
a) Display all the records of the company which are in the ascending order of GP percent
b) Display the name of the company whose supplier name is "Telco".
c) Display the details of the company whose GP percent is greater than 20 and order by GP percent
d) Display the detail of the company having the employee ranging from 300 to1000
e) Display the name of the company whose supplier is same as like Tata

3) Create a table named **Employee** with the following fields and insert the values:

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

Queries:

a) Display name of the employees whose salary is greater than "10,000".
b) Display the details of employees in ascending order according to Employee Code
c) Display the total salary of the employees whose grade is "A".
d) Display the details of the employee earning the highest salary.
e) Display the names of the employees who earn more than "Ravi".

4) Create a table named **Student** with the following fields and insert the values:

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

Queries:
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

5) Create the table PRODUCT with the following fields and insert the values:

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 place

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

6). Create the table PAYROLL with the following fields and insert the values:

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

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

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	**ELECTIVE PAPER-I** MARKETING MANAGEMENT	**1**	**18MCC15E**

Objective : To enable the students to learn principles of marketing and gain knowledge on fundamentals of marketing concepts

UNIT – I

Definition and Meaning of Marketing and Marketing management-Scope – Nature-Importance Functions of Marketing Management.

UNIT – II

Product Development-New Product Planning and Development-Steps in New Product Development-Management of Product Life Cycle-Pricing- Objectives of Pricing Decisions-Factors influencing pricing Decisions-Kinds of Pricing.

UNIT – III

Channels of Distribution-Meaning-Basic Channels of Distribution-Selection of a Suitable channel- Factors of influencing selection of a channel.

UNIT – IV

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

UNIT – V

Meaning and definition of Advertising- advertising and publicity-Objectives of advertising- Functions- Advantages of advertising-advertisement copy- Essentials features of advertisement copy- Elements of a Advertising copy- objections against advertisement copy.

TEXT BOOK : Marketing Management   : Philip Kotler

REFERENCE BOOKS:
1. Marketing Management   : C.B Mamoria and Joshi
2. Marketing Management   : Dr.C.B.Gupta
3. Modern Marketing   : R.S.N.Piliai & Bagavathi
4. Fundamentals of Marketing : William J.Stanton

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	**CORE PAPER-IV** ADVANCED CORPORATE ACCOUNTING	**2**	**18MCC21C**

Objective : To Enrich the students with basic concepts and to gain insights in corporate accounting

UNIT – I

Amalgamation, Absorption (including intercompany holdings and owing), - External Reconstruction – Internal Reconstruction (including scheme of reconstruction)

UNIT – II

Holding Company Accounts including Inter Company Holdings (two or more subsidiaries)

UNIT – III

Accounts of Banking Companies

UNIT – IV

Accounts of Insurance Companies

UNIT – V (Only theory)

Inflation Accounting - Human Resource Accounting

*Note***:** Problems – 80%

Theory – 20%

TEXT BOOK : Corporate Accounting   - T.S Reddy and A. Murthy.

REFERENCE BOOKS:

1. Advanced Accounting   - Dr.S.M Shukla.
2. Advanced Accountancy   - R.L .Gupta & M. Radhaswamy.
3. Advanced Accounting   - Rup Ram Gupta, Vidya Saran Gupta.
4. Advanced Accounts   - Grewal T.S, Shukla M.C, Gupta S.C

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	**CORE PAPER-V** BUSINESS RESEARCH METHODS	**2**	**18MCC22C**

Objective : To introduce basics of conducting research in social sciences

UNIT – I

Business Research – Meaning, Scope, Significance- Utility of business research – Qualities of a good Researcher – Types of research – Research process-Identification, Selection and formulation of research problems-Hypothesis-Research Design.

UNIT – II

Sampling- methods and Techniques – Sampling Size- Sampling 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

Measurement and scaling techniques- processing and analysis of data – Editing and coding – Transcription and Tabulation- Interpretations and Report Writing-Types and Contents and Style of Reports – Steps in Drafting Report.

UNIT – IV

Measures of central tendency- Standard Deviation – Correlation- Simple, Partial and Multiple correlation-regression models –OLS [Cordinary Least Square] Methods.

UNIT – V

Test of significance- 'T' Test- large sample and 'F' Test , Test of significance for attributes, analysis of variance –Business forecasting-Chi-Square Test.

*Note***:**   Theory   - 60%
            Problems - 40%

TEXT BOOK : Research Methodology – Kothari C.R

REFERENCE BOOKS:

1. Business Research Methods – Emory
2. Business Research Methods – Rummel & Ballaine
3. Statistical Methods – S.P.Gupta

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	**CORE PAPER-VI** OBJECT ORIENTED PROGRAMMING WITH C++	**2**	**18MCC23C**

Objective : To obtain aspects of system programming languages

UNIT – I

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 – Merits and demerits of OOP – Popular OO P languages – C++ at a glance – Applications of C++ - C++ statements – structure of C++ program.
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UNIT – II

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 – strings – string manipulations. Functions – Function components – Library functions – Inline functions.

UNIT – III

Classes and objects – Class specification – class objects – Accessing class members – defining member functions – Data Hiding – Friend functions and friend classes. Constructor – parameterized constructors – destructors – constructor overloading – order of constructor and destructor – copy constructor.

UNIT – IV

Operator overloading – overloadable operators – Rules for overloading operators – Data conversion. Inheritance – Forms of inheritance – single, multiple, multi level, hierarchal and hybrid inheritance – when to use inheritance – Benefits of Inheritance.

UNIT – V

Virtual functions and Polymorphism – need for virtual functions – Pointers to derived class objects – Pure virtual functions – 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.

TEXT BOOK : E.Balagurusamy, "Object Oriented Programming with C ++", TataMcGraw Hill Publishing Company Ltd.

REFERENCE BOOKS:
1. D.Ravichandran, "Programming with C++", TataMcGraw Hill Publishing Company Ltd.
2. Herbert Schildt, "C++: The Complete Reference", Tat a Mcgraw-Hill Publishing Company Ltd.
3. K.R.Venugopal, Raj kumar, T.Ravishanker., "Masterin g C++", TataMcGraw-Hill publishing Company Ltd

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	**PRACTICAL – II:** COMPUTER APPLICATIONS: TALLY & C++	**2**	**18MCC24P**

Objective : To enable the students to learn the basic practical application of Tally software and System programming

TALLY

1. By using Tally - Create Voucher & ledger with adjustments (Using F11 and F12 keys)
2. Prepare Trial Balance, Profit & Loss A/C and 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 organization by using Ratio (Minimum 5 Ratios are essential).

C++

1. Pay Roll calculation (Using simple program).
2. Find out EOQ, Minimum Level, Maximum Level, Re-order level (Using simple program)
3. Write a c++ program to calculate working capital using class and objects (member function should write inside and outside the class.
4. Program to calculate contribution, P/v Ratio, BEP and Margin of safety using Functions.
5. Calculate Simple Interest and compound interest using inline functions.
6. Calculate Depreciation – by using constructors and Destructors
7. Write a C++ program to calculate the sum and product of two complex numbers using operator overloading.
8. Write a C++ program to prepare cost sheet using inheritance.

M.Com(CA)

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	**ELETIVE – II :** MARKETING OF FINANCIAL SERVICES	**2**	**18MCC25E**

Objective: To enable the students to gain sound knowledge of financial markets and institution.

UNIT - I

Financial Market in India – Financial Sector Reforms – Money Market –Capital Market – Bond Market – Types of Bonds.

UNIT - II

Stock Exchanges – Objectives of NSE – Bombay Stock Exchange (BSE) -OTCEI.

UNIT - III

Plastic cards – Types – Current Trends in Credit Card Industry –Benefits of Plastic Cards – Disadvantages of Plastic Cards. Bancassurance – Advantages and Disadvantages - Distribution Channels in Bancassurance - Success of Bancassurance.

UNIT - IV

Insurance Services – Insurance Sector Reforms – Types of Insurance Companies – Need of Insurance – Types of Insurance Policies – Role of Life Insurance.

UNIT – V

Real Estate Industry – Concept – Classification – Benefit of Real Estate Investment – Developments in the Indian Real Estate Markets. Securitization: Mechanism of Securitization – Advantages of Securitization – Securitization in India.

TEXT BOOK : Financial Services   - Nalini Prava Tripathy

REFERENCE BOOKS:

1. Financial Markets & Institutions   - Frederic S. Mishkin
2. Financial Institutions and Markets   - L.M.Bole

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	CORE – VII : COST AND MANAGEMENT ACCOUNTING	3	18MCC31C

Objective : To enrich the students with basic concepts in cost and management accounting

UNIT – I

Nature and Scope of Management Accounting. Meaning – Nature, scope, objectives, functions – Importance – Limitations – Distinction between Financial accounting and Management accounting – Distinction between Cost accounting and Management accounting-Cost Sheet.

UNIT – II
Materials – Issue of materials – LIFO,FIFO,Simple and Weighted Average – Labour – System of wage payment – Idle time and Over time Only.

UNIT – III

Analysis of Financial statements: Ratio Analysis – Fund flow statement – Cash flow statement.

UNIT - IV

Budgeting and Budgetary control: Meaning, characteristics of good budgeting – Budgetary control – Classification and types of budgets, sales budget, production budget – Cost of production budget, material budget – Flexible budget – Cash budget – Zero based budgeting.

UNIT – V

Marginal costing – Meaning – Techniques – Objectives, application of marginal costing for business decision-making – Break-even analysis (Cost volume Analysis).

Note : Problems – 60%

Theory   – 40%

TEXT BOOK : Sharma & Gupta   : Management Accounting

Jain & Narang   : Cost Accounting

REFERENCE BOOKS:

1. Khan & Jain   : Management Accounting
2. Manmohan Goyal   : Management Accounting
3. S.N.Maheswari   : Management Accounting
4. I.M.Pandey   : Management Accounting

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	**CORE PAPER – VIII** VISUAL BASIC	3	**18MCC32C**

Objective : To make the students to develop windows applications

UNIT - I

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

UNIT – II

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

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

UNIT - IV

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

UNIT - V

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

TEXT BOOK : Visual Basic 6 Programming, Black Book-Steven Holzner, Dreamtech Press Publisher, New Delhi

REFERENCE BOOKS:

1. Programming Microsoft Visual Basic- Francesco Balenda, WP Publications and Distributors.
2. Visual Basic 6-Gary Cronell, TataMcGraw Hill Publishing Compnay Ltd.
3. Visual Basic 6 – How to Program, H.M.Deitel., P.J .Deital and T.R.Nieto

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	**CORE PAPER - IX** FINANCIAL MANAGEMENT	3	**18MCC33C**

Objective : To enrich the students with basic concepts of financial management

UNIT – I

Financial Management: Meaning, Nature, scope and objectives – Role and functions of financial management – Financial decisions – Relationship between risk and return – sources of finance – short-term and Long-term finance.

UNIT – II

Cost of Capital: Meaning and importance – Cost of debt, preference, equity and retained earnings – Weighted average cost of capital.

UNIT – III

Leverages: Financial Leverage – Operating leverage – EBIT and EPS analysis – Theories of Capital Structure – Net income approach – Net operating income Approach – The Traditional approach - Modigliani and Miller (MM) Approach – Determinants of capital structure- Capitalisation – Over and Under capitalisation - Merits and Demerits.

UNIT – IV

Dividend Theories: Walter's model – Gordon and MM's models – Dividend policy - Forms of Dividend – Determinants of dividend policy.

UNIT – V

Working Capital Management- Meaning,Definition, Types of working capital, Sources of Working Capital-Determinants of working capital requirement.

Note: Problems – 60%

Theory   – 40%

TEXT BOOK : Financial Management   - S.N.Maheswari

REFERENCE BOOKS:

1. Financial Management   - Prasanna Chandra

2. Financial Management   - I.M.Pandey

3. Financial Management   - Khan & Jain

4. Financial Management   - Van Horne

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	**PRACTICAL–III: COMPUTER APPLICATIONS:** VISUAL BASIC	**3**	**18MCC34P**

Objective : To enable the students to learn the basic practical in window application development

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 & 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.

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	**INSTITUTIONAL TRAINING**	**3**	**18MCC35I**

Objective : To make the students gain knowledge on practical aspects in companies.

Students have to do their institutional training for one month during the second semester holidays. After completion of the training program students have to submit the draft report along with the certificate from the institution.

Training report will be evaluated jointly by the guide and external examiner.

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	**ELECTIVE PAPER III -** TRAVEL AND HOSPITALITY SERVICES	**3**	**18MCC36E**

Objective: To enrich to students with basic concept in travel and hospitality services

UNIT I

Tourism: Concept- Nature of Tourism: Significance of Tourism – Classification – Tourism in India – Future of Tourism – Basic and Geographical Components of Tourism – Definitions of Tourist and Foreign Tourist – Elements of Tourism.

UNIT II

India – A Tourist Destination- Tourism Marketing: the concept – users of Tourism Services – Product Planning and Development – Market Segmentation for Tourism – Marketing Information System for Tourism

UNIT III

Marketing Mix for Tourism – the Product Mix – Promotion Mix – Price Mix – the Place Mix – the people – Tourism Marketing in Indian Perspective.

UNIT IV

Hospitality Services: Hotels – classification of Hotels by physical characteristics – classification of hotels by price level.

UNIT V

Behavioural profile of users – Market Information System for Hotels – Product Planningand Development – Marketing Mix for Hotels – Hotel Marketing in Indian Perspective.

TEXT BOOK : Tourism and Travel Management – Bishwanath Ghosh

REFERENCE BOOKS:
1. International Tourism Management   – A.K. Bhatia
2. Services Marketing   – S.M.Jha

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	**CORE PAPER – X** DIRECT TAXES	**4**	**18MCC41C**

Objective : To gain practical knowledge on various aspects relating to direct taxes

UNIT – I

Income Tax Act – Definitions – Residential status – Scope of Total Income – Exempted Incomes – Income Tax Authorities – Powers & Duties – Filing of returns – E-Filing

UNIT – II

Computation of Income from Salaries and Income from House property.

UNIT – III

Computation of Profits and Gains of Business or Profession – Calculation of Capital gain.

UNIT- IV

Computation of Income from other sources – Set-Off and Carry Forward Of Losses-Deduction from Gross Total Income – Assessment of Individuals.

UNIT – V

GST – Meaning – Evolution – Definition – Role of GST Council - Models of GST in India.(Theory Only)

Note: Problems – 60%

Theory – 40%

TEXT BOOK : Income Tax Law & Practice   -   Gaur & Narang

REFERENCE BOOKS:

1. Direct Taxes   -   B.B. Lal
2. Income Tax Law & Practice -   Dr.H.C.Mehorotra
3. Tax Laws   -   Dingar Pagare
4. Income Tax   -   Bhagavathi Prasad

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	**CORE PAPER – XI** JAVA PROGRAMMING AND HTML	**4**	**18MCC42C**

Objective : To gain the knowledge on java language and website development

UNIT – I

History of java- Java features- Java and internet- Java and www- Java language: Introduction – Simple java program structures - JVM.

UNIT – II

Constants-Variables-Data types-Arithmetic, relational, logical, 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

One dimensional array-creating an array-Strings-Multiple Inheritance-Creating threads-Extending thread classes-Stooping and blocking a thread-Life cycle of a thread.

UNIT – IV

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

UNIT – V

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

TEXT BOOK : Programming with java-A primer- E.Balagurusamy, TMH Publications, 3rd Edition.

REFERENCE BOOKS:

1. World Wide Web design with HTML - C.Xavier TMH Publications, 2000.
2. The Complete Reference Java2- Patrick Naughton and Herbert Schildt , 3rd Edition TMH Publications, 2000.
3. Programming with java2- C.Xavier, Scitech Publications, 2000.

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	**ELECTIVE–IV:** HUMAN RESOURCE MANAGEMENT	**4**	**18MCC43E**

Objective : To Impart knowledge in human resource management

UNIT - I

Meaning – importance – Evaluation - Objectives – Scope – Hawthorn Studies – Its Implication – Recognition of Participation – Organization structure.

UNIT – II

Human resource planning – job analysis – Selection and Recruitment – Testing – Interview – Placement and training.

UNIT – III

Promotion - Performance appraisal - Job Evaluation and merit rating – Job satisfaction and morale – Motivation – Need – Maslow's theory of motivation – X,Y and Z theories.

UNIT - IV

Discipline – Meaning – Causes of Indiscipline – Acts of Indiscipline – Procedure for Discipline Action – Grievance – Meaning – Characteristics of Grievances – Causes of Grievance – Methods of knowing Grievance- Grievance Redressal Procedure.

UNIT - V

Organization conflict – Conflict in Organizational Behaviors – Individual aspect of conflict – organizational conflict – Management of conflict – Leadership – Leadership Styles – Qualities of a leader.

TEXT BOOK : Human Management & Industrial Relations   : P.X.Tirupathi

REFERENCE BOOKS:

1. Management of Human Resources   : P.C.Dinuvedi
2. Organizational Behaviours   : Fred Luthans
3. Human Behaviours at work   : Keith Darvis
4. Personal Management   : C.S.Memoria