HAJEE KARUTHA ROWTHER HOWDIA COLLEGE

(An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai.)
(Re-Accredited at "A" Grade, CGPA of 3.26 out of 4.00 by NAAC, Banglore)
Uthamapalayam – 625 533.

READ IN THE NAME OF THY LORD

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION

MASTER OF COMMERCE WITH COMPUTER APPLICATION

2014- 2015

M.Com.,CA – Syllabus

Effective from the Academic Year 2014 – 2015

HAJEE KARUTHA ROWTHER HOWDIA COLLEGE

(AUTONOMOUS)

UTHAMAPALAYAM

Choice Base Credit System

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION

M.Com., CA (Semester)

Programme Scheme & Scheme of Examinations

(Effective from the academic year 2014 – 2015 onwards)

OBJECTIVE OF THE COURSE:

The objective of the course is to enhance the quality of the students to face the competitive world in the present scenario. Both commerce and computer are two sides of a coin. Therefore B.Com with computer application is a course which aims to inculcate the necessary skills and knowledge to shine in the society.

This course Aims

1) To make the students to improve the knowledge in recent trends both in commerce and computers.
2) To encourage the students to realize their individuality.
3) To gain knowledge not only in commerce but also in other field of study through Non-major Subject.
4) To equip the students with the required skills to compete with the challenging Job opportunities.

To empower themselves through a vast knowledge of commerce with computer application through research work in their final semester.

ELIGIBILITY :

Passed in B.Com CA., or any other Examination accepted by the Syndicate as Equivalent.

SUBJECTS OF STUDY:

i. Core Subjects
ii. Elective Subjects
iii. Non- major Subjects

Internal 25 marks will be as follows:

     15 marks for Test (Two Test`s – Average to be taken)

     5 marks for Assignment (average of Two assignments) and

     5 marks for Seminar.

External 75 marks will be as follows:

     Section – 10 x 1 = 10 (Objective type – Multiple choice.

             Two questions from each Unit)

     Section B – 5 x 7 = 35 (either A (or) B ,from all five units.)

     Section C – 3 x 10 = 30 (three out of five questions – one from each unit)

There is no Internal Passing minimum:

Course	Passing Minimum	Passing Minimum over all
PG	34 marks	50 marks

MASTER OF COMMERCE WITH COMPUTER APPLICATION

PROGRAMME STRUCTURE AND SCHEME OF EXAMINATION

SEMESTERWISE

I - SEMESTER

Semester	Course Code	Title of the course	Teaching hours per week	Credits	Marks allotted		
					Internal	External	Total
I	14PCAC11	Core I - Advanced Business Statistics	6	5	25	75	100
	14PCAC12	Core II - Advanced Financial Accounting	6	5	25	75	100
	14PCAC13	Core III- Web Programming	6	5	25	75	100
	14PCAC1P	Core IV - Web Programming – Lab	6**	4	40	60	100
	14PCAE11	Elective I - Business Management	6	4	25	75	100
TOTAL			**30**	**23**	**140**	**360**	**500**

II SEMESTER

Semester	Course Code	Title of the Course	Teaching hours per week	Credits	Marks allotted		
					Internal	External	Total
II	14PCAC21	Core V - Resource Management Technique	6	4	25	75	100
	14PCAC22	Core VI –Service Marketing	6	5	25	75	100
	14PCAC23	Core VII – Programming in C++	6	5	25	75	100
	14PCAC2P	Core VIII– Programming in C++ - Lab	6**	4	40	60	100
	14PCAE21	Elective II– Business Environment and Policies	6	4	25	75	100
TOTAL			**30**	**22**	**140**	**360**	**500**

III SEMESTER

Semester	Course Code	Title of the Course	Teaching hours per week	Credits	Marks allotted		
					Internal	External	Total
III	14PCAC31	Core IX – Direct Taxes	6	5	25	75	100
	14PCAC32	Core X - Scripting Language	6	4	25	75	100
	14PCAC3P	Core XI - Scripting Language – Lab	6**	4	40	60	100
	14PCAC33	Core XII - Practical Banking	6	4	25	75	100
	14PCAN31	**NME** – Human Resource Management	6	5	25	75	100
TOTAL			**30**	**22**	**140**	**360**	**500**

IV SEMESTER

Semester	Course Code	Title of the course	Teaching hours per week	Credits	Marks allotted		
					Internal	External	Total
IV	14PCAC41	Core – XIII – Corporate Communication	6	5	25	75	100
	14PCAC42	Core XIV– Personnel Management and Industrial Relations	6	5	25	75	100
	14PCAC43	Core XV – Software Engineering	6	4	25	75	100
	14PCAC44	Core XVI- Advanced Cost and Management Accounting	6	5	25	75	100
	14PCAP41	Core XVII - Project	6	4	40	60	100
TOTAL			**30**	**23**	**100**	**400**	**500**
Grand Total			**120**	**90**	**520**	**1480**	**2000**

** External Practical.

MASTER OF COMMERCE WITH COMPUTER APPLICATION

PROGRAMME STRUCTURE AND SCHEME OF EXAMINATION

SEMESTERWISE – CBCS PATTERN

AUTONOMOUS PROPOSAL

CORE SUBJECTS

1. Advanced Business Statistics

2. Advanced Financial Accounting

3. Web Programming

4. Web Programming – LAB

5. Resource Management Technique

6. Service Marketing

7. Programming in C ++

8. Programming in C ++ - LAB

9. Direct Taxes

10. Scripting Languages

11. Scripting Languages – LAB

12. Practical Banking

13. Corporate Communication

14. Personal Management and Industrial Relations

15. Software Engineering

16. Advanced Cost and Management Accounting

17. Project

ELECTIVE SUBJECTS:

1. Business Management

2. Business Environment and policies

NME SUBJECT:

1. Human Resource Management

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2014-2015 Onwards)	
Year : I	Sub Code:14PCAC11
Semester : I	Hours : 6
Subject : CORE - I	Credits : 5

ADVANCED BUSINESS STATISTICS

OBJECTIVE:
- **To Enable the Learners Understand the Basic Concepts in Statistics**
- **To Develop skills of the learners in data collection, sampling and analysis of data**
- **To Enable the learners understand theories of probability, hypothesis testing etc.**

UNIT –I

Correlation - Simple and Multiple. Regression Analysis- Simple and Multiple.

UNIT –II

Analysis of Time Series-Estimating the Linear Trend – Cyclical Variations- Seasonal Variations- Trend Analysis –Application of Time Series Analysis in Forecasting.

UNIT –III

Theory of Probability –Discrete Probability Distribution-Binomial and Poisson-Continuous Probability Distribution-Normal Distribution

UNIT –IV

Hypotheses – Testing of Hypotheses Regarding Proportions and Difference between Two Proportions – Testing of means of Large Samples and Small Samples – One Tailed and Two Tailed Tests – Errors in hypothesis Testing-'T' Test.

UNIT-V

Chi-square Test as a Hypotheses Testing Procedure – Test of Independence and Tests of Goodness of Fit- Test of association- F Test and Analysis of Variance [ANOVA]

TEXT BOOKS:
1. **Richard I. Levin and David S. Rubin, statistics for management ,prentice Hall of India,6th edn.,1995.**
2. **S.P.Gupta , Statistical Methods,Sultan chand,1990**
3. **Sanchetti and Kapoor,Statistics Sultan Chand,Newdelhi,1992.**
4. **Joseph F Hair,Rolph E.Anderson,Ronald L.Tathern&William C Black,Multivariate Data Analysis,Pearson Education,NewDelhi,2003.**

REFERENCE BOOKS
1. **Richard A.Johnson And Dean W.Wichern,Applied Multivariate Statistical Analysis, Prentice Hall of India,2001.**
2. **Kanthi swaroop and P.K Gupta Operations research, S.chand & Co, Newdelhi, 2001.**
3. **Agarwal N.P .,Operations research, Ramesh book dept.,2004.**
4. **Anand Sharma,Quantitative techniques for decision making ,Himalaya pub.,Newdelhi,2002.**

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2014-2015 Onwards)	
Year : I	Sub Code:14PCAC12
Semester : I	Hours : 6
Subject : CORE - II	Credits : 5

ADVANCED FINANCIAL ACCOUNTING

OBJECTIVE:

To Enable the Students to Gain Advanced knowledge and Skill Relating to Advanced Accounting Principles and Practices

UNIT I

Final Accounts and balance sheet of sole trader – Trading Account, Profit and Loss account – Balance sheet – Opening entries – Closing entries – Adjusting entries

UNIT II

Depreciation – Necessity – Various methods of providing Depreciation – Accounting Treatment

UNIT III

Single Entry System of Accounts – Net worth method – Conversion method

UNIT IV

Branch Accounts – Independent Branch – Stock and Debtor System. Departmental Accounts – Preparation of Departmental Trading accounts, Allocation of Expenditure in the Profit and Loss account.

UNIT V

Partnership Accounts – Admission, Retirement and Death – Dissolution.

<u>**TEXT BOOKS:**</u>

1. **Sukla, Grewal, Gupta: Advanced Accountancy Vol. I, S Chand**
2. **R. L.Gupta & Radhaswamy, Advanced Accountancy Vol. I, S. Chand**

<u>**REFERENCE BOOKS:**</u>

1. **Maheshwari & Maheshwari, Advanced Accountancy Vol. I, Vikash Publishing House Pvt. Ltd.**
2. **Tulsian, Financial Accounting, Pearson**
3. **Jain and Narang -Advanced Accountancy.**

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2014-2015 Onwards)	
Year : I	Sub Code:14PCAC13
Semester : I	Hours : 6
Subject : CORE - III	Credits : 5

WEB PROGRAMMING

OBJECTIVE :
  To Make the Students Expertise in Creating Web Page, After the successful completion of the Course the student must know the Concepts of Internet and design a Web Page.

UNIT – I
Introduction to Internet - Internet/Web Browsing - Browser – Internet Addressing – IP Address – Domain Name – Electronic Mail – Uniform Resource Locator (URL) – Internet Protocols –TCP/IP –FTP – HTTP – Telnet – Gopher – WAIS.

UNIT – II
Searching the Web – Web Index – Web Search Engine – Web Meta – Searcher – Search Functions –Search Engines – Meta Search Sites – Directories and Indexes – Specialized Directories – Electronic Mail (E-Mail) – E-Mail Message – Customizing E-Mail Programs – Managing Mails – Zen of 'Emailing'– Address Book – Signature Feature – File Attachment Facility.

UNIT – III
Introduction to HTML – HTML Code for a Web Page – Web Page Basics – Set up a Web Page – Display a Web Page in a Web Browser – Start a New Paragraph – Start a New Line – Insert Blank Spaces – Heading – Pre-format Text – Comment – Special Characters – Format Text – Emphasize – Superscript and Subscript – Font Style and Size – Color – Margins – Mono Spaced Font – Block Quote – Lists –Ordered List – Unordered List – Nested List – Definition List – Images – Add an Image – Background Image – Border.

UNIT – IV
Links - Link to another Web Page – Link within a Web Page – Link to an Image – Link to a File – Change the Tab Order – Tables – Create a Table – Add a Border – Caption – Column Groups – Row Groups – Color – Background Images – Aligning Data – Size of a Table – Size of a Cell – Span Cells – Cell Spacing and Cell Padding – Borders.

UNIT – V
Introduction to Forms – Set up a Form – Text Box – Large Text Area – Check Boxes – Radio Buttons – Menu – Upload Files – Submit and Reset Button – Organize Form Elements – Introduction to Frames – Creating Frames – Frame Considerations.

<u>**TEXT BOOKS:**</u>

1. Alexis Leon & Mathews Leon, "Internet for Everyone", Leon Tech World, Chennai.
2. Eric Kramer, "HTML".

<u>**REFERENCE BOOKS:**</u>

1. Kamalesh N. Agarwala, Amit Lal & Deeksha Agarwala, "Business of the Net".

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2014-2015 Onwards)	
Year : I	Sub Code:14PCAC1P
Semester : I	Hours : 6
Subject : CORE - IV	Credits : 4

WEB PROGRAMMING-LAB

PRACTICAL PROGRAMMING LIST

1. Write HTML Code to develop a web page having the background in red and Title "My First Page" in any other color, giving details of your name, age, and address.

2. Write HTML Code to Design a Page containing a text in a paragraph give suitable Heading Style.

3. Create a Web Page to show different attribute of Font tags - Italic, Bold, Underline.

4. Write a HTML Code to create a Web Page of blue color and display links in Red Color.

5. Write HTML Code to create a Web Pages that contains an insert an Image at its left Hand side of the page when user clicks on the image it should open another web page.

6. Create a Web Page using HREF tag having the attribute ALINK, VLINK etc.

7. Create a Web Page, when user clicks on the Link it should go to the Bottom of the page.

8. Write a HTML code to create a Web Page of pink color and display moving message in Red color.

9. Create a Web Page, showing an ordered list of name of your five friends.

10. Create a HTML document containing a Nested List Showing the content page of any book.

11. Create a Web Page, showing an Unordered List of name of your Five Friends.

12. Create a Web Page which should contain a Table having Two Rows and Two Columns and Fill in the data in the table created.

13. Create a web page having Two Frames one Containing Lines and another with Contents of the link. When link is Clicked Appropriate Contents should be displayed on Frame.

14. Design a Form using all Input Types.

15. Create a Simple Form accepting – Name, Register No. and Submit Button.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2014-2015 Onwards)	
Year : I	Sub Code:14PCAE11
Semester : I	Hours : 6
Subject : ELECTIVE - I	Credits : 4

BUSINESS MANAGEMENT (ELECTIVE)

OBJECTIVE:

To help the students to learn and acquire the essential skills of Business Administration and Management

UNIT I

Management – Meaning - Definition - Nature of Management – Importance – Management vs Administration – Management Contribution: Frederick Winslow Taylor, Henry Fayal and Peter F. Drucker (SRB), Henry L. Gnatt.

UNIT II

Functions of Management – Levels of Management - Planning – Meaning – Definition – Characteristics – Importance of Planning – Planning Process – Forecasting – Concepts of forecasting – Planning Vs Forecasting.

UNIT III

Organization - Meaning – Definition - Characteristics of an Organization – Organization Process - Types of Organization - Organization Structure - Delegation – Centralization - Decentralization - Departmentation.

Staffing – Meaning – Definition – Man Power Planning – Recruitment - Sources of Recruitment – Selection Procedure –Placement – Training –Types – Advantages of Training.

UNIT IV

Direction – Significance of Direction – Elements of Direction – Leadership – Qualities of a good leader – Types – Supervision – Span of Supervision - Motivation – Meaning – Definition – Importance – Maslow's Need Hierarchy Theory – ERG Theory of Motivation – X Theory and Y Theory – Communication – Meaning – Definition – Communication Process- Types of Communication – Barriers involved in Communication.

UNIT V
Co-ordination – Controlling – Meaning – Definition – Controlling Process – Methods of Controlling.

TEXT BOOKS:
   1.Principles and Practice of Management –L.M. Prasad
   2.Business Organization and Management – Dinkar pagare (Sulthan chand &sons)
REFERENCE BOOKS:
   1.Principles and Practice of Management –L.M. Prasad
   2.Business Organization and Management – Dinkar pagare (Sulthan chand &sons)

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2014-2015 Onwards)	
Year : I	Sub Code:14PCAC21
Semester : II	Hours : 6
Subject : CORE - V	Credits : 4

RESOURCE MANAGEMENT TECHNIQUE

OBJECTIVES:
- **To introduce the Filed of Resource Management Techniques to learners**
- **To Enable Various resource Management Techniques**
- **To impart the learners on the decision-making models**

UNIT I

Operating Research – Meaning, characteristics, Scope, Modeling, Limitations – Linear Programming – Mathematical Formulation – Graphical Method – standard form only – simplex Methods (excluding degeneracy) – Optimal solutions – limitations of Linear programming Techniques.

UNIT II

Transportation – Assignment – Unbounded – Degeneracy a Maximisation of profits – Transportation Vs Assignment.

UNIT III

Network Analysis – PERT/CPM – Advantages. Limitations – similarities and dissimilarities. Time estimation excluding crash – Cost Method.

UNIT IV

Queuing Theory – Meaning – elements – single Channel Model – M/MI – FCFS/Infinite model only. Inventory Management - EOQ – Inventory models.

UNIT V

Game Theory – characteristics of Games, two-persons zero sum game, maximin and Minimax criteria, rule of dominance, graphical solution.

TEXT BOOKS:

1. **V.K.Kapoor – Operation Research**
2. **Gupta and Mohan – Operations Research and Quantitative Analyais**
3. **C.R.Kothari – An Inroduction to Operatins Research**

REFERENCE BOOKS:
1. **Ruessel L Ackoff naurice W.Sasienti – Fundamentals of Operation research**
2. **T.Lucey – quantitative Techniques**
3. **Gupta and Khanna – Quantitative Techniques for Decision making**

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2014-2015 Onwards)	
Year : I	Sub Code:14PCAC22
Semester : II	Hours : 6
Subject : CORE - VI	Credits : 5

SERVICE MARKETING

OBJECTIVE:

To Promote the Students to Understand the Basic Principles of Service Marketing.

UNIT I

Introducing Service Marketing-Salient Features of Services-Need for services Marketing-Significance of Service Marketing- The Marketing Mix of Services.

UNIT II

Bank and Insurance Marketing – Bank Marketing – Concepts – Marketing Mix for Banking Services – Product Decision, Pricing Decision, Personal Selling and Promotion.

UNIT III

Transport Marketing – The Concepts – Users or Transports Services , Road Railways & Air Ways.

UNIT IV

Tourism Marketing and Hotel Marketing: Tourism Marketing – Concepts – Tourism Products – The Pricing Strategies – The Promotion Mix.

Hotel Marketing – Concepts – Hotel Concepts- Types of Hotels Users of Hotel Industry – Product Mix – Pricing Decision.

UNIT V

Hospital Marketing – Types of Hospitals – Users of Hospital Services – Product Mix of Hospital – Components of Hospitals Planning – Market Segmentation in the Hospital Services, Pricing Strategies and Promotion Strategies.

TEXT BOOKS:
    1.Service Marketing,Jha S.M
    2.Service Marketing, Prentice Hall,New Jersey,-Christopher H.Lovelock

REFERENCE BOOKS:

    1.The Essence of Service Marketing.Payne.Adrian.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2014-2015 Onwards)	
Year : I	Sub Code:14PCAC23
Semester : II	Hours : 6
Subject : CORE - VII	Credits : 5

PROGRAMMING IN C++

OBJECTIVE:

- **To Understand the Concepts Like Data Abstraction, Inheritance & Polymorphism**
- **To Become Familiar With the Features of Object Oriented Programming.**

UNIT I

Basic Concepts of Object – Oriented Programming – Benefits of OOP – Object Oriented Languages – Applications of OOP – Structure of C++ program – Creating the source file Compiling and Linking Tokens – Keywords – Identifiers – Basic Data Types – User Defined Data Types – Derived Data Types – Symbolic Constants – Types Compatibility.

UNIT II

Declaration of Variables – Dynamic Initialization of Variables – Reference Variables – Operators in C++ - Manipulators – Type Cast Operator – Expressions and Implicit Conversions – Operator Overloading – Control Structures – The Main Function – Function Prototyping – Inline Functions – Function Overloading – Friend and Virtual Functions.

Specifying a Class – Defining Member functions – Marking an Outside Function Inline – Nesting of Member Functions – Private member functions – Arrays within a Classs – Friend Functions – Constructors in a Class – Constructors with default Arguments – Copy Constructor – Constructing Two Dimensional Arrays – Destructors.

UNIT III

Defining Operator Overloading – Overloading Unary Operators – Overloading Binary Operators – Overloading Binary Operators – Overloading binary Operators using Friend Function – manipulation of strings using operators - rules for overloading operators – Type Conversions – Defining Derived Classes Single Inheritance – Multilevel Inheritance – Multiple Inheritance- Hybrid Inheritance - Hierarchical Inheritance.

UNIT IV

Pointer to Objects – This pointer – Pointers to Derived classes – Virtual Functions – Pure Virtual Function C++ Stream Classes – Unformatted I/O Operations – Managing Output with Manipulators.

UNIT V

Classes of file Stream Operations – Opening and Closing a File – Detecting End of File – More about Open ( ) File Modes - File Pointers and their Manipulation – Sequential Input and Output Operations – Updating a File: Random Access – Error handing during file Operations – Command Line Arguments.

TEXT BOOKS:

1.E.Balagurusamy OBJECT ORIENTED PROGRAMMING WITH C++, Tata McGraw – Hill publishing company Limited. 1998.

REFERENCE BOOKS:

1.Herbest Schild ,C++ The complete Reference , TMH, 1998.

2.Yashwant Kanetkar, Let us C++, BPB Publications, 1995.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2014-2015 Onwards)	
Year : I	Sub Code:14PCAC2P
Semester : II	Hours : 6
Subject : CORE - VIII	Credits : 4

PROGRAMMING IN C++ - LAB

Practical Programming List

1. **Program to Find Smallest among N numbers.**

2. **Reverse a String.**

3. **Bank Details using Constructor.**

4. **Find M Power N Values using Default Arguments.**

5. **Program to Perform Simple Banking Operation.**

6. **Perform the Following Complex Operations using Operator Overloading.**

7. **Matrix Calculation using Two Dimensional Arrays.**

8. **Program using Recursion.**

9. **Program to Implement a Student Class having Roll No., Name, Rank, Addresses as Data Members using Single Inheritance.**

10. **Programs using Multiple Inheritance, Hierarchical Inheritance.**

11. **Program to Generate all the Prime Numbers between 1 and N , where N is a Value Supplied by the User.**

12. **Program which copies One File to Another.**

13. **Program that Counts the Characters, Lines and words in the Text File.**

14. **Program to Count the Lines, Words and Characters in a Given Text.**

15. **Program to Determine if the given String is a Palindrome or Not.**

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2014-2015 Onwards)	
Year : I	Sub Code:14PCAE21
Semester : II	Hours : 6
Subject : ELECTIVE - II	Credits : 4

BUSINESS ENVIRONMENT AND POLICY (ELECTIVE)

OBJECTIVE :

To Provide an Opportunity for the High Performers to Upgrade their Knowledge on Industrial policy Resolution, Foreign Direct Investment.

UNIT I
Business - Meaning – Scope – Nature – Characteristics of Modern Business - Essentials of Business – Factors determining Business Environment – Internal – External – Political – Social Environments.

UNIT II
Industrial Policy Resolution 1956 – Industrial Policy 1980 – New Industrial Policy 1991 – New Industrial Licensing System – LPG – Liberalization – Privatization – Globalization – Advantages and Disadvantages of Privatization – World Trade Organization (WTO) – Free Trade Area – TRIPS – TRIMS.

UNIT III
Export Promotion Measures – Incentives to Exports – Institutions Supporting Export Promotion – Commodity Boards – SEZ – EPZ, Export Promote Zones – Export Credit Guarantee Corporation of India.

UNIT IV
Foreign Direct Investment – Foreign Institutional Investors – Multinational corporations in India –Public Sector Corporations – Departmental Organizations, Government Companies – Insurance Regulatory Development Authority – IRDA – FEMA – FERA – SEBI.

UNIT V
Industrial Sickness – Causes – Remedial Measures – Industrial Conflict – Problems Faced By Small Scale – Micro, Medium, Large Scale Industries In India – Government Finance To Solve The Problems.

<u>**TEXT BOOKS:**</u>
1. Business Environment -Dr. Alagappan, Dr. E. Chidambaram
2. Business Environment – Francise Cherunillam.
<u>**REFERENCE BOOKS:**</u>
1. Essentials of Business Environment – K. Aswathappa.
2. Industrial Economics – Francise Cherunillam.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2014-2015 Onwards)	
Year : II	Sub Code:14PCAC31
Semester : III	Hours : 6
Subject : CORE - IX	Credits : 5

DIRECT TAXES

OBJECTIVE:

      To Promote the Students to Understand the Basic Principles of Direct Taxes

UNIT I

Income Tax Act 1961 – Definitions – Basis of Charge – Residential Status – Capital and Revenue Receipts – Exempted Income.

UNIT II

Computation of Taxable Income Under Various Heads – Salary – House property – Profits and Gains of Business or Professions – Capital Gains – Other sources.

UNIT III

Clubbing of Income – Set-Off and Carry Forward of Losses – Deductions from Gross Total Income.

UNIT IV

Assessment of Individual – Hindu Undivided Family (Theory only) Partnership Firm – Company (Theory only)– Procedure for Assessment. Authorities of Income Tax – Penalty and Revision.

UNIT V

Wealth Tax Act 1957 – Definitions – Scope – Net Wealth - Assets – Deemed Assets – Valuation of Assets – Exempted Assets.

TEXT BOOKS:

    1.   **Vinod Sinhania – Taxmann - Income Tax Law and Practice.**
    2.   **V.P.Gaur & Narang - Income Tax Law and Practice.**
REFERENCE BOOKS:

    1.   **Dinger Pagre - Income Tax Law and Practice.**

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2014-2015 Onwards)	
Year : II	Sub Code:14PCAC32
Semester : III	Hours : 6
Subject : CORE – X	Credits : 4

SCRIPTING LANGUAGE

OBJECTIVE:

Primary Objective is to introduce the Two Programming Languages Java Scripting and VB scripting. By the End of the Semester the Student should be able to Write Programs in each Language By the End of the Class, you will have Mastered or Become Closely Familiar with the Following Concepts and Topics.

UNIT – I

VB Script: Introduction- Operators – Data Type and Control Structures – VB Script Functions – Array – String Manipulation

UNIT – II

Classes and Objects – Operator Precedence Chart- The MsgBox functions – Input Boxes – Controlling the Flow of Code -Simple Program

UNIT – III

Java script: Introduction to Scripting: Introduction – Arithmetic – Decision-Making – Java script Internet & www Resources. Java script. Arrays: Passing Arrays to functions – Multi Subscripted Array.

UNIT – IV

Java Script Control Structures – Selection Structure: If – If Else, Repetition Structure: While – For – Do While – Logical operators. Java Script Functions: Introduction – Program Modules in Java Script programmer Defined Functions

UNIT – V

Function Definition: Scope rules – Recursion – Java script Global Functions Java Script Objects: Introduction – Thinking about objects – Math, Strings, Date, Boolean and Number Objects.

TEXT BOOK:

1.Beginning Java Script,Second Edition , Paul Wilton,Witey Dreamtech India (p) Ltd, NewDelhi-110002.

REFERENCE BOOK

1.Web Technology – A Developer's Perspective, N.P. Gopalan, J. Akilandeswari , Prentice Hall of India Private Limited, New Delhi,, New Delhi.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2014-2015 Onwards)	
Year : II	Sub Code:14PCAC3P
Semester : III	Hours : 6
Subject : CORE - XI	Credits : 4

SCRIPTING LANGUAGE - LAB

VB SCRIPT

1. Create a Web Page that displays a Message Box with the Message:
"Welcome to My Website"

2. Using Do..While Loop display the Factorial of a Number.

3. Prompts the User to Enter the sum of Two Numbers and display whether the answer is Correct or Incorrect.

4. Create a Form in HTML Containing the Following fields and then perform the validation of each field using VBScript.
Name - Textbox
Address - Textbox
Date of Birth - Textbox
Email – textbox

5. Create a Form that has an E-mail Field. Now write VBScript Code for Validation of the Email Address.

6. Using an HTML form Accept the Principal, Rate of Interest and Time from the user, validate the three fields and then display the Simple Interest to the user.

JAVA SCRIPT

1. Display a Digital Clock at the Status Bar

2. Design a Newspaper using Frames

3. Check Whether the Given number is Palindrome or Not

4. Find the Second Largest Number in an Array

5. Illustrate Different Built- In String Functions

6. Program to Find FIBONACCI Series.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2014-2015 Onwards)	
Year : II	Sub Code:14PCAC33
Semester : III	Hours : 6
Subject : CORE - XII	Credits : 4

PRACTICAL BANKING

OBJECTIVE:

To provide a basic knowledge on the Banking aspects and Practical banking Transactions.

UNIT I

Banking Regulation Act 1949 – General Provisions of the Act – Central bank –Nature – Functions of Central Bank – Monopoly of Note Issue – Currency Management – Merchant banking –Mutual Funds.

UNIT II

Commercial Banks – Meaning - Services rendered by Commercial Banks – Definition of a Banker and Customer – General Relationship between a Banker and a Customer – Types of Bank Accounts – Fixed Deposit Account – Saving Bank Account – Current Account – Recurring Deposit Account.

UNIT III

Types of Customers – Minor, Married woman, Pardanashnin Woman, Partnership, Joint Stock Company and Trust – Opening and Closing of Account.

UNIT IV

Negotiable Instruments – Features – Types of Negotiable Instruments – Promissory Note – Bill of Exchange - Cheques - Essentials – Crossing of Cheques –Endorsement – Types.

Paying Banker – Duties – Statutory Protection – Collecting Banker – Duties – Statutory Protection to the Collecting banker.

UNIT V

Modern services rendered by a Banker –Electronic Banking – Internet Banking – Mobile Banking – ATM card – Debit and Credit Card – Smart Card – EFT – ECS.

<u>TEXT BOOKS:</u>

1.Banking Theory and Practice – K.C. Shekhar , Vikas Publishing House pvt ltd.
2.Banking Theory Law and Practice – R.Rajesh , T.Sivagnanasithi, tata Mc Graw Hill Publishing Company ltd.,

<u>REFERENCE BOOK:</u>

1.Banking Theory Law and Practice – S.N. Maheswari and S.K.Maheswari, Kalyani Publishers.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2014-2015 Onwards)	
Year : II	Sub Code:14PCAN31
Semester : III	Hours : 6
Subject : NME - I	Credits : 5

HUMAN RESOURCE MANAGEMENT (NME)

OBJECTIVE:

      To Impart the Students to Acquire the Knowledge About the Value of Human Resource and Management of Human Resource.

UNIT I

Human Resource Management – Meaning - Definition –Objectives – Scope – Functions-Management Functions- Operative Function –Human Resource Planning-Meaning-Definition-Objectives-Characteristic- Human Resource Planning Process

UNIT II

Job Analysis –Methods of Job Analysis, Job Specification, Job Description, and Job Evaluation – Methods- Recruitment– Sources of Recruitment –Technique of Recruitment- Selection –Meaning-Selection Procedure

UNIT III

Training-Meaning- - Definition- Need -Importance-Advantages– Methods of Training - Wage and Salary Administration – Objectives – Methods of Wage Payments.

UNIT IV

Industrial Relations-Causes for Poor Industrial Relation –Grievance-Meaning-Causes of grievance -Grievance Handling –Sound Grievance Procedure-Essentials of Sound Grievance Procedure

UNIT V

Performance Appraisal – Meaning-Definition and Methods of Performance Appraisal. Worker's Participation in Management - Collective Bargaining

TEXT BOOKS:

1. **Personal Management – Subba Rao**

2. **Human Resource Management – S.S.Khanka**

REFERENCE BOOKS:

    1.Human Resource Management – Shasi K.Gupta & Rosy Joshi – Kalayani Publishers

    2.Personal Management & Industrial Relations – Tripati & Reddy, Himalaya publishing House

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2014-2015 Onwards)	
Year : II	Sub Code:14PCAC41
Semester : IV	Hours : 6
Subject : CORE - XIII	Credits : 5

CORPORATE COMMUNICATION

OBJECTIVE

   To Provide a Basic Knowledge on the Corporate Communication Details.

UNIT I

Communication – Meaning – Definition – Importance - Communication Process – Types of Communication – Barriers involved in Communication Process.

UNIT II

Business Letters – Importance – Functions – Qualities of a good Business Letters – Structure of a Business Letter - Kinds of a Business Letters – Enquiries –Offers and Quotations – Order Letter – Complaints and Adjustment Letters – Sales Letters.

UNIT III

Joint Stock Company – Meaning – Definition – Characteristics – Kinds of Company - Meeting-Agenda – Quorum – Proxy – Minutes.

UNIT IV

Report Writing: Introduction to a Proposal – Short Report – Formal Report – Report Preparation. Oral Presentation: Principles of Oral presentation – Factors affecting Presentation – Sales Presentation.

UNIT V

Electronic Media in Communication-Tele Communication - Tele Conferencing – Video Conferencing - Use of Computers for Information Handling – E Mail – Fax – Online Applications.

TEXT BOOKS:

   1.Wool Cott   : Mastering Business Communication

   2. R.S.N.Pillai & Bagavathi   : Commercial Correspondence

REFERENCE BOOK:

   1. Harold Koontz Heniz Weihrich: Essentials of Management.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2014-2015 Onwards)	
Year : II	Sub Code:14PCAC42
Semester : IV	Hours : 6
Subject : CORE - XIV	Credits : 5

PERSONNEL MANAGEMENT AND INDUSTRIAL RELATIONS

OBJECTIVE:

To Enable the Students to acquire the Knowledge in Management of Personnel and Understanding the Importance of Industrial Relations

UNIT I
Personnel Management – Meaning – Definition –Importance – Nature and Scope of Personnel Management – Personnel Management vs Human Resource Management – Functions of Personnel Departments – Personnel Management in India.

UNIT II
Manpower Planning – Meaning – Definition – Need for Manpower planning – Manpower Planning Process – Objectives and Requirements of Manpower Planning – Manpower Development –Job Analysis - Methods – Job Specification – Job Description – Job Evaluation Methods.

UNIT III
Recruitment – Meaning – Definition - Sources of Recruitment – Techniques of Recruitment – Selection – Selection Procedures - Training - Importance –Methods – Advantages - Wage and Salary Administration – Methods of Wage Payments – Fringe Benefits – Performance Appraisal – Meaning – Methods of Performance Appraisal.

UNIT IV
Industrial Relations – Meaning – Objectives and Importance of Industrial Relations - Industrial Discipline – Grievances Handling Procedure – Causes for Poor Industrial Relations – Remedial Measures – Industrial Peace and Collective Bargaining.

UNIT V
Industrial Psychology – Meaning – Importance – Causes and Effects of Fatigue – Monotony – Time and Motion Study - Labour Welfare – Scope and Importance – Special Security of Labours in India – Workers Participation in Management.

TEXT BOOKS:
    1. Personnel Management and Industrial Relations – P.C. Tripathi.
    2. Personnel Management - Subba Rao.

REFERENCE BOOK:
    1. Human Resource Management –S.S. Bhanka.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2014-2015 Onwards)	
Year : II	Sub Code:14PCAC43
Semester : IV	Hours : 6
Subject : CORE - XV	Credits : 4

SOFTWARE ENGINEERING

OBJECTIVE:

To gain a Broad Understanding of the Discipline of Software Engineering and its Application to the Development of and Management of Software Systems.

UNIT-I

Introduction to Software Engineering : Definitions - Size Factors - Quality and Productivity Factors - Managerial Issues. Planning a Software Project: Defining the Problem - Goals and Requirements - Solution Strategy - Planning the Development Process : Waterfall Model - Planning an Organizational Structure - Other Planning Activities.

UNIT- II

Software Cost Estimation: Introduction - Software Cost Factors - Software Cost Estimation Techniques - Staffing Level estimation - Estimating Software Maintenance Costs. Software Requirements Definition: Software Requirements Specification - Specification Techniques - Languages and Processors for Requirements.

UNIT-III

Software Design - Introduction - Design concepts - Modules And Modularization Criteria - Design Notations - Design Techniques - Detailed Design Considerations - Real Time and Distributed System Design - Test Plans - Milestones, Walkthroughs and Inspections - Design Guidelines.

UNIT- IV

Verification And Validation Techniques: Introduction - Quality Assurance - Walkthroughs and Inspections - States Analysis - Symbolic Execution –Unit testing and Debugging – System Testing – Formal verification.

UNIT-V

Software Maintenance - Enhancing Maintainability during Development - Managerial Aspect of Software Maintenance - Configuration Management - Source Code Metrics - Other Maintenance Tools and Techniques.

<u>TEXT BOOKS:</u>
 1. Software Engineering Concepts - Author: RICHARD FAIRLEY Publishers: TATA Mc GRAW-Hill Edition 199.
<u>REFERENCEBOOKS</u>
 1. Software Engineering - Author: PRESSMAN, Publishers: TATA Mc GRAW-Hill

ADVANCED COST AND MANAGEMENT ACCOUNTING

OBJECTIVE:

To understand the various techniques of Cost and Management Accounting in business decision making process.

UNIT I

Introduction – Types of Cost – Methods of Costing – Types of Costing – Advantages and Limitation of Costing – Preparation of Cost Sheet – Job Costing – Features and Objectives of Job Costing – Pre-Requisites – Advantages and Disadvantages of Job Costing.

UNIT II

Contract Costing – Features – Sub Contracting- Escalation Clause – Process Costing – Normal Loss and Abnormal Loss – Transfer of Stock – Joint Products – By Products – Equivalent Production.

UNIT III

Reconciliation of Costing and Financial Results – Items of Financial Accounts only – Items of a Cost Account only.

Management Accounting - Nature, Scope and Objectives, Management Accounting vs Financial and Cost Accounting – Ratio Analysis – Balance Sheet Ratios – Profit and Loss Account Ratios.

UNIT IV

Fund Flow and Cash Flow Statement – Importance- Steps in Preparation, Managerial uses – Budgetary Control – Definition – Advantages and Disadvantages – Classification of Budgets – Fixed and Flexible Budget – Sales Budget – Production Budget – Labour Budget – Cash Budget- Master Budget – ZBB.

UNIT V

Marginal Costing – Main Features of Marginal Costing – Advantages and Disadvantages – Cost Volume Profit Analysis- Break Even Analysis – Profit Volume Ratio –Margin of Safety –Decision to Make or Buy- Selection of Profitable Product Mix.

Marks: Theory 40% and Problems 60%

TEXT BOOKS:
1. R.S.N. Pillai & V.Bagavathi – Management Account, S.Chand & co. Ltd.,
2. R.S.N. Pillai & Bagavathi – Cost Accounting, S.Chand & Company ltd.,

REFERENCEBOOKS:
1. Dr.S.N.Maheswari – Management Accounting – Sulthan Chand & Company
2. Khan & Jain – Tmh, Theory and Problems of Management Accounting.
3. Dr.S.N.Maheswari – Cost Accounting – Sulthan Chand & Sons, New Delhi.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2014-2015 Onwards)	
Year : II	Sub Code:14PCAP41
Semester : IV	Hours : 6
Subject : PROJECT WORK	Credits : 4

Title of the Paper – Project

Project Titles will be allotted by the Research guides (The Teachers in the department) in Areas Related to the courses taught in the Previous Semesters.

Internal Evaluation	Viva-voice	40 Marks
External Evaluation	--	60 Marks
	Total	100 Marks