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 - 625533.



DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION MASTER OF COMMERCE WITH COMPUTER APPLICATION SYLLABUS

(Effect from the Academic Year 2017 – 2018 Onwards)

PROGRAM SPECIFIC OUTCOMES

PSO1: Learners will be able to recognize features and roles of businessmen, Entrepreneur, Managers, consultant, which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

PSO2: Leaner's will acquire the skills like effective communication, decision making, problem solving in day to day business affairs and advance research in the field of commerce and Computer.

PSO3: Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.

HAJEE KARUTHA ROWTHER HOWDIA COLLEGE

(AUTONOMOUS)

UTHAMAPALAYAM

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION

Choice Base Credit System

M.Com., CA (Semester)

Programme Scheme & Scheme of Examinations

(Effective from the academic year 2017 – 2018 onwards)

ELIGIBILITY:

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

<u>DURATION OF THE COURSE:</u> The students who are joining the degree shall undergo a study period of two academic years- Four Semesters.

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 $-10 \times 1 = 10$ (Objective type - Multiple choice. Two questions from each Unit)

Section B – $5 \times 7 = 35$ (Either A (or) B, from all five units.)

Section $C - 3 \times 10 = 30$ (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 (2017-2018)

I - SEMESTER

| | Course | Course Course Title of the course Hours/ Credit | | C 124 | Marks allotted | | | |
|-----|---|---|---|-------|----------------|----------|----------|-------|
| Sem | Category | Code | Title of the course | Week | Credit | Internal | External | Total |
| | Core I | 17PCAC11 | Business Management | 6 | 5 | 25 | 75 | 100 |
| | Core II 17PCAC12 | | Advanced Financial Accounting | 6 | 5 | 25 | 75 | 100 |
| I | Core III | 17PCAC13 | Computer Applications in Business | 6 | 5 | 25 | 75 | 100 |
| | Core IV | 17PCAC1P | Computer Applications in Business –Lab | 6 | 4 | 40 | 60 | 100 |
| | Elective I | Elective I 17PCAE11 Applied Operation Research | | | | | | |
| | Elective II 17PCAE12 Financial Institutions ar Markets | | Financial Institutions and Markets | 6 | 4 | 25 | 75 | 100 |
| | TOTAL | | 30 | 23 | 140 | 360 | 500 | |

II SEMESTER

| Com | Course | Course | Title of the Course | Hours/ | Cmo dit | Marks allotted | | |
|---------------|---------------------------------|---|-----------------------------------|--------|---------|----------------|----------|-------|
| Sem | Category | Code | Title of the Course | week | Credit | Internal | External | Total |
| Core V 17PCAC | | 17PCAC21 | Business Environment and Policies | 6 | 5 | 25 | 75 | 100 |
| | Core VI 17PCAC22 Financial Mana | | Financial Management | 6 | 5 | 25 | 75 | 100 |
| II | Core VII | 17PCAC23 | Web Programming | 6 | 5 | 25 | 75 | 100 |
| | Core VIII | 17PCAC2P | Web Programming – Lab | 6 | 4 | 40 | 60 | 100 |
| | Elective III | 17PCAE21 | Advanced business statistics | 6 | 4 | 25 | 75 | 100 |
| | Elective IV | Elective IV 17PCAE22 Marketing Management | | U | 4 | 23 | 73 | 100 |
| TOTAL | | 30 | 23 | 140 | 360 | 500 | | |

III SEMESTER

| Se | Course | Course | Trale of the Common | Hours/ | C 114 | Marks allotted | | |
|---------|-------------|--|-------------------------------|--------|--------|----------------|----------|-------|
| m | Category | Code | Title of the Course | Week | Credit | Internal | External | Total |
| Core IX | | 17PCAC31 | Advanced corporate accounting | 6 | 5 | 25 | 75 | 100 |
| | Core X | 17PCAC32 | Programming in C++ | 6 | 5 | 25 | 75 | 100 |
| III | Core XI | 17PCAC3P | Programming in C++ - Lab | 6 | 4 | 40 | 60 | 100 |
| | ELECTIVE-V | 17PCAE31 | Direct Taxes | 6 | 4 | 25 | 75 | 100 |
| | ELECTIVE VI | 17PCAE32 | Research Methodology | 6 | 4 | 23 | 13 | 100 |
| | NME | NME 17PCAN31 Human Resource Management | | 6 | 3 | 25 | 75 | 100 |
| | TOTAL | | 30 | 21 | 140 | 360 | 500 | |

IV SEMESTER

| | Course | Course | Title of the Course | Teaching hours | Credits | Marks allotted | | |
|-----|------------------|----------|--|-------------------|---------|----------------|----------|-------|
| Sem | Category | Code | Title of the Course | per week | Credits | Internal | External | Total |
| | Core – XII | 17PCAC41 | Advanced Cost and Management Accounting | 6 | 5 | 25 | 75 | 100 |
| | Core - XIII | 17PCAC42 | Customer Relationship Management | 6 | 5 | 25 | 75 | 100 |
| IV | Core XIV | 17PCAC43 | E-Business Application | 6 | 5 | 25 | 75 | 100 |
| | ELECTIVE- VI | 17PCAE41 | Indirect Taxes | 6 | 4 | 25 | 75 | 100 |
| | ELECTIVE- VII | 17PCAE42 | Enterprises Resources Planning | 0 | 4 | 23 | 73 | 100 |
| | Core XV | 17PCAC4P | Project | 6 | 4 | 40 | 60 | 100 |
| | TOTAL | | 30 | 23 | 100 | 400 | 500 | |
| | Grand Total | | 120 | 90 | 520 | 1480 | 2000 | |

| DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2017-2018 Onwards) | | | | | |
|--|------------|--|--|--|--|
| Year : I Course Code:17PCAC11 | | | | | |
| Semester : I | Hours: 6 | | | | |
| Course Category : CORE-I | Credits: 5 | | | | |

BUSINESS MANAGEMENT

COURSE OUTCOME:

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

 $\label{eq:continuous} \begin{array}{l} {\bf Organization - Meaning - Definition \ \ \, - Characteristics \ of \ an \ Organization - Organization \ \ \, - Centralization - Organization \ \ \, - Centralization \ \ \, - Centralization \ \ \, - Departmentation.} \end{array}$

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

 $\label{lem:co-def} \begin{tabular}{lll} \textbf{Co-ordination} & - & \textbf{Controlling} & - & \textbf{Meaning} & - & \textbf{Definition} & - & \textbf{Controlling} & \textbf{Process} & - & \textbf{Methods} & \textbf{of} \\ \textbf{Controlling.} & & & & & & & \\ \end{tabular}$

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 (2017-2018 Onwards) | | | | | |
|--|------------|--|--|--|--|
| Year : I Course Code:17PCAC12 | | | | | |
| Semester : I | Hours: 6 | | | | |
| Course Category : CORE - II | Credits: 5 | | | | |

ADVANCED FINANCIAL ACCOUNTING

COURSE OUTCOMES:

CO1: To enable the learners to understand preparation of accounts of trading and non-trading concerns

CO2: To give the learners a exposure in Accounting Standards

CO3: To familiarize the students about the principle and practice of partnership accounts

UNIT I

Accounting – Financial Information System – Accounting principles –Concepts and Convention-Accounting Standards – Indian and International - Critical Review of Accounting principles and concepts – Final Accounts of Sole Trading Concerns with adjustments.

UNIT II

Accounting Problems Relating to Non-trading concerns- Preparation of accounts from incomplete records or Single Entry System.

UNIT III

Branch and Departmental Accounts Dependent and Independent Branch -(including foreign branches).

UNIT IV

Hire Purchase Accounting - Default and Repossession - Instalment System

Insolvency Accounting (Individual and Firms) – Insurance Claims – Average clause policy – Loss of profit policy. Royalty Accounts – Investment Accounts

UNIT V

Partnership Accounts - Accounting problems related to Admission, Retirement and Death of a partner- Amalgamation of firms - sale to a company -Dissolution - Firm Dissolution - Single Partner Insolvent, All partners Insolvents - Gradual Realisation of Assets and Peace-meal Distribution of Cash.

BOOKS RECOMMENDED

- 1. Shukla & Grewal Advanced Accounts, 2010. S.Chand, New Delhi.
- 2. R.L. Gupta & Radhaswamy Advanced Accounting, Volume 1, 2010, Sultan Chand, New Delhi
- 3. Jain & Narang Advanced Accounting, 2010, Kalyani Publishers, Ludhiyana
- 4. Basu & Das, Advanced Accounting, 2008,

| DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2017-2018 Onwards) | | | | | |
|--|------------|--|--|--|--|
| Year : I Course Code:17PCAC13 | | | | | |
| Semester: I | Hours: 6 | | | | |
| Course Category : CORE - III | Credits: 5 | | | | |

COMPUTER APPLICATIONS IN BUSINESS

COURSE OUTCOME:

To Teach the Student Computer Concepts and Operating system, Network Concepts as related to Processing Data into useful Information needed in Business Situations by using Word, Spreadsheet, Access, Presentations and to help students to Create Professional level Publications.

UNIT I

Introduction to Computer-Generation of computers-Classification of computers-Characteristics of computers –Hardware and Software. Introduction to windows-Working within a window-Toolbars, menu, dialog boxes-Working with drivers, folders & files.

UNIT II

Operating System – Functions of Operating System – Classifications – Types of OS—Basics of Windows Operating system

UNIT III

Network – Introduction to Network – Types of Network: Local Area Network – Wide Area Network – Metropolitan Area Network – Wireless Local Area Network

UNIT IV

Word- basics-menus and toolbar-Creating and saving a document-Editing text formatting documents-Mail merge-working with tables.

Excel- Introduction to spread sheet-menus and toolbars-creating and saving a work book-entering data-formatting-formulas-charts and graphs.

UNIT V

Access- creating a new database-creating & editing table-entering & sorting data in table-sorting, filtering &finding data-forms and queries.

Power Point- creating a new presentation-entering and editing text-formatting text-slide show-adding charts, diagrams and tables.

Text Book:

1. PC software for windows made simple R.K.Taxali-Tata McGraw Hill Publications Pvt.Ltd 1998.

Reference Books

- 2. Microsoft office Galgotia BPB publications 2000
- 3. A Textbook of Information Technology R. Saravanakumar , R.Parameshwaran T. Jayalakshmi S.Chand Reprint 2010

| DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2017-2018 Onwards) | | | | | |
|--|----------|--|--|--|--|
| Year : I Course Code:17PCAC1P | | | | | |
| Semester : I | Hours: 6 | | | | |
| Course Category: CORE – IV Credits : 4 | | | | | |

COMPUTER APPLICATIONS IN BUSINESS - LAB

COURSE OUTCOME:

To Teach the Student Computer Concepts and Operating system, Network Concepts as related to Processing Data into useful Information needed in Business Situations by using Word, Spreadsheet, Access, Presentations and to help students to Create Professional level Publications.

MICROSOFT WORD 2007

- 1. Type a paragraph and Perform: Font using font size, font style, line spacing etc.
- 2. Type a paragraph insert page numbers at the bottom right alignment, Insert header consisting of date and time, insert footer consisting of page Numbers.
- 3. Prepare a class timetable using table option and merging cells.
- 4. Using mail merge, draft a birthday party letter inviting five of your friends.

MICROSOFT EXCEL 2007

- 1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: data entry, total, average, result by using arithmetic and logical functions and sorting
- 2. Draw different Chats for a sample data.
- 3. Calculate simple and compound interest.
- 4. Prepare final accounts (trading, profit & loss accounts and balance sheet) by using Formula.

MICROSOFT ACCESS 2007

- 1. Prepare a payroll for employee database of an organisation with the following details: employee id, employee name, and date of birth, department and designation, date of appointment, basic pay, dearness allowance, and house rent allowance and other deductions if any. Perform quires or different categories.
- 2. create mailing labels for student database which should include at least three table must have at least two fields with the following details: Roll no, name, course, year, college name, university, address, phone number.
- 3. Create report for the PRODUCT database.

MICROSOFT POWERPOINT 2007

- 1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product; characteristics, special features, price, special offer etc.
- 2. Design presentation of slides for organization details for 5 levels of hierarchy of a company by using organisation chart.
- 3. Design a college day invitation using power point.
- 4. Create different slides in PowerPoint and present a slide show using custom animation and slide transition.

| DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2017-2018 Onwards) | | | | | |
|--|------------|--|--|--|--|
| Year : I Course Code:17PCAE11 | | | | | |
| Semester : I | Hours: 6 | | | | |
| Course Category: ELECTIVE-I | Credits: 4 | | | | |

APPLIED OPERATION RESEARCH

COURSE OUTCOMES:

CO1: To introduce the Field of Resource Management Techniques to learners

CO2: To Enable various resource Management Techniques

CO3: 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 (2017-2018 Onwards) | | | | | |
|--|------------|--|--|--|--|
| Year : I Course Code:17PCAE12 | | | | | |
| Semester : I | Hours: 6 | | | | |
| Course Category: ELECTIVE-II | Credits: 4 | | | | |

FINANCIAL INSTITUTIONS AND MARKETS

COURSE OUTCOMES:

CO1: Explain the various techniques of investments and instruments in stock market.

CO2: Perform the activities connected with stock trading.

UNIT I

The Financial System in India: Functions of the financial system – Financial Assets – Financial intermediaries – Financial markets – Capital market – Money market – Financial instrument – Development of financial system in India.

UNIT II

Market for securities: The New Issues Market – Functions of New Issue Market – Players in the New Issue Market – Methods of primary issue of shares – The Secondary Market – Organization of Stock Exchanges in India – SEBI – Functions and powers of SEBI.

UNIT III

Merchant Banking: Definition – Origin – Merchant Banking in India – Services rendered by merchant banks – Qualities required of Merchant Bankers – General obligations and responsibilities. Venture Capital: Origin - Meaning – Features – Scope of a Venture capital – Venture capital guidelines – Method of venture financing – Indian scenario.

UNIT IV

Mutual Funds: Meaning – Fund unit versus shares – Types and Classification of funds – Importance of Mutual Funds – Organisation of the Fund – Operation of the fund – Facilities available to investors – Private Mutual Funds – Commercial Banks and Mutual Fund – Mutual Funds in India.

UNIT V

Discounting and Factoring: Meaning – Modus operandi – Terms and conditions – Functions – Types of Factoring – Factoring versus Discounting – Benefits of Factoring – Factoring in India. Credit Rating: Meaning – Definition – Functions of credit rating – Origin of Credit rating in India – Benefits of credit rating – Credit Rating Agencies in India: CRISIL – ICRA – CARE

Text Book:

1. E.Gordon and K.Natarajan, Financial Markets and Services, Revised Edition 2016, Himalaya Publication, Mumbai

Books for Reference:

- 1. M.Y.Khan, Financial Services, Revised Edition 2013, Tata MC Graw Hill, New Delhi.
- 2. H.R. Machiraju, Indian Financial System, Revised edition -2014, Vikas Publishing H ouse Pvt Ltd, New Delhi

| DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2017-2018 Onwards) | | | | |
|--|----------------------|--|--|--|
| Year : I | Course Code:17PCAC21 | | | |
| Semester : II | Hours: 6 | | | |
| Course Category: CORE - V | Credits: 5 | | | |

BUSINESS ENVIRONMENT AND POLICY

COURSE OUTCOME:

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 -Need for Environment Analysis - Benefits and Limitations.

UNIT II

Business Environment - Internal - External - Social , Cultural, Economical and Global Environment.

UNIT III

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

UNIT IV

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

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.

TEXT BOOKS:

- 1. Business Environment -Dr. Alagappan, Dr. E. Chidambaram
- 2. Business Environment Francise Cherunillam.

REFERENCE BOOKS:

- 1. Essentials of Business Environment K. Aswathappa.
- 2. Industrial Economics Francise Cherunillam.

| DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2017-2018 Onwards) | |
|--|----------------------|
| Year : I | Course Code:17PCAC22 |
| Semester : II | Hours: 6 |
| Course Category : CORE – VI | Credits: 5 |

FINANCIAL MANAGEMENT

COURSE OUTCOMES:

CO1: To provide the learners with basic knowledge of Financial Management

CO2: To enable the learners to acquire skills in analysing capital structure, leverages, working capital management

CO3: To impart the learners the knowledge on the dividend and dividend policy

UNIT I

Financial Management: Meaning, Definition and Functions Scope – Objectives – Key activities of Financial Management – Organization of Finance Section – An Outline of financial Systems in India.

UNIT II

Capital Budgeting – Principles and Techniques – Pay back method – Discounted Cash Flows Method (DCF) – Time Adjusted (TA) – Techniques – Present Value (PV) - Net Present Value (NPV) Method – Internal Rate of Return (IRR) Method – Average Rate of Return – Technical Value Method. Analysis of Risk and Uncertainty – Definition of Risk – Sensitivity Analysis – risk evaluation approaches – Risk Adjusted Discount Approach – Probability distribution approach – Decision Tree Analysis.

UNIT III

Working capital, cash and receivables management – working capital management – meaning, Concept, classification of working capital – factors determining working capital requirements - Computation of working capital under operating cycle method. Cash Management – cash inflows and out flows – Tools of Cash Management- Planning of Cash under cash Budget method – Receivables management – Various aspects of receivable management – Credit policy – Credit teams – Credit standards and collection policy.

UNIT IV

Cost of capital – Definition – Importance – Assumptions – Explicit and Implicit costs – Measurement of specific cost – cost of equity – cost of debt – cost of retained earnings – cost of preference shares – computation of overall cost of capital – Capital Structure – Factors influencing financial decisions – Methods of financing – Theories of capital structure – capital gearing – Financial Leverage and Operating Leverage.

UNIT V

Dividend and Dividend Policy – Meaning, classification and sources of dividend – Factors influencing dividend policies – Theories of dividend decisions – Irrelevance and relevance theory – Generally accepted dividend policies.

BOOKS RECOMMENDED

- 1. Van Horne Financial Management and Policy, 2005, Pearson Education, Delhi.
- 2. Khan & Jain Financial Management, 2006, Tata Mc Graw Hill.
- 3. Pandey, I.M., Financial Management, 2005, Vikas Publishers.
- 4. Prasanna Chandra Financial Management, 2005, Tata Mc Graw Hill.
- 5. Prasanna Chandra Financial Management, 2005, Tata Mc Graw Hill.
- 6. Ravi M. Kishore Financial Management, 2006, Taxmann Publishing Ltd.
- 7. Keown Financial Management; Principles and Applications, 10th edition, 2008, Pearson Education, New Delhi

| DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2017-2018 Onwards) | |
|--|----------------------|
| Year : I | Course Code:17PCAC23 |
| Semester : II | Hours: 6 |
| Course Category: CORE - VII | Credits: 4 |

WEB PROGRAMMING

COURSE OUTCOME:

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 - Uniform Resource Locator (URL) - Internet Protocols - TCP/IP - FTP - HTTP.

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 – 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 - 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 – Hidden Field – Organize Form Elements – Label From Elements – Introduction to Frames – Creating Frames – Frame Considerations.

Text Book:

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

Reference Book:

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

| DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2017-2018 Onwards) | |
|--|----------------------|
| Year : I | Course Code:17PCAC2P |
| Semester : II | Hours: 6 |
| Course Category : CORE - VIII | Credits: 4 |

WEB PROGRAMMING-LAB

COURSE OUTCOME:

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.

- 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, address.
- 2. Write HTML code to design a page containing a Text in a paragraph give suitable heading style.
- 3. Create a 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 WebPages 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, when user clicks on the link it should go to the bottom of the page.
- 7. Write a HTML code to create a web page of pink color and display moving message in red color.
- 8. Create a web page, showing an ordered list of name of your five friends.
- 9. Create a HTML document containing a nested list showing the content page of any book.
- 10. Create a web page, showing an unordered list of name of your five friends.
- 11. Create a web page which should contain a table having two rows and two columns and fill in the data in the table created.
- 12. 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.
- 13. Create a home page for a your college in following Format.
- 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 (2017-2018 Onwards) | |
|--|----------------------|
| Year : I | Course Code:17PCAE21 |
| Semester : II | Hours: 6 |
| Course Category : ELECTIVE-III | Credits: 4 |

ADVANCED BUSINESS STATISTICS

COURSE OUTCOMES:

CO1: To Enable the Learners Understand the Basic Concepts in Statistics

CO2: To Develop skills of the learners in data collection, sampling and analysis of data

CO3: 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, New Delhi, 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 (2017-2018 Onwards) | |
|--|----------------------|
| Year : I | Course Code:17PCAE22 |
| Semester : II | Hours: 6 |
| Course Category: ELECTIVE-IV | Credits: 4 |

MARKETING MANAGEMENT

COURSE OUTCOMES:

CO1: Explain the concepts of marketing.

CO2: Apply the various sales promotion methods.

UNIT I Marketing: Definition – Importance - Scope – Approaches to the study of marketingMarketing concepts. Functions of marketing: Functions of exchange, Functions of physical treatment, and Functions of facilitating exchange - Marketing mix – Marketing is science as well as an art.

UNIT – **II Product**: Features – Classification of products – Stages in New Product Development – Product line and mix - Product differentiation; Branding; Packaging; Labeling – Product Life cycle. Pricing: Types - Kinds - Factors influencing pricing decisions – Pricing strategies – Procedure of price determination.

UNIT – III Physical Distribution: Different channels - Functions of middlemen - Factors considered for selecting a channel – Wholesalers and retailers – services - Direct marketing. Promotion: Promotion mix- Sales promotion – Objectives – Advertising – Kinds – advertising media - Personal selling – kinds – Functions – Qualities of a good salesman – Personal selling Vs. Sales promotion – Market research.

UNIT – IV Market Segmentation: Meaning - Importance - Bases of market segmentation - Consumer behaviour – Fundamentals - Factors influencing consumer behaviour – Electronic marketing – Significance of Electronic marketing.

UNIT – V Service Marketing: Origin and Growth - Concept – Classification of services – Marketing of financial services in Indian scenario – Designing of service strategy

Text Book:

1. R.S.N. Pillai and Bagavathi, Marketing Management 2010, S. Chand & Company Ltd., Ram Nagar, New Delhi.

Books for Reference:

- 1. Rajan Saxena, Marketing Management, Edition 2008, Tata MC Graw Hill Publishing Company Limited, 7 West Patel Nagar, New Delhi
- 2. Philip Kotler, Marketing Management, 44th edition, Reprint 2014, Prentice Hall of India(P)Limited

| DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2017-2018 Onwards) | |
|--|----------------------|
| Year : II | Course Code:17PCAC31 |
| Semester : III | Hours: 6 |
| Course category: CORE – IX | Credits: 5 |

ADVANCED CORPORATE ACCOUNTING

COURSE COUTCOMES:

- CO1: To develop the skills of the learners in preparing Joint Stock Company Accounts and during Amalgamation, Absorption and Reconstruction of companies
- CO2: To develop the skill of learners in preparing accounts of Banking, Insurance and Holding Companies

UNIT - I

Preparation of Final Accounts of Companies – Balance Sheet and Profit and Loss account of a company – Issue of shares – Accounting for issue of shares relating to subscription- prorata allotment, calls in arrears, calls in advance, forfeiture and re-issue of forfeited shares-redemption of preference shares – accounting issue and redemption of debentures – profit and loss prior to incorporation – allocation, method and treatment of pre-incorporation profits.

UNIT - II

Amalgamation, Absorption; Reconstruction of Companies, alteration of Capital, Liquidation of companies. Valuation of Goodwill and shares.

UNIT – III

Banking and Insurance Companies – Final accounts and schedules. Electricity companies including double accounts.

UNIT - IV

Accounts of Holding companies – Legal provisions – preparation of consolidated profit and loss account and balance sheet.

UNIT - V

Accounting for price level changes with special reference to General purchase power and current cost accounting. Accounting for leases and human resources – Financial and operating leases principles and practices of Human Resource Accounting – Some case studies in India.

BOOKS RECOMMENDED

- 1. Agarwal, A.N Higher Science of Accountancy, 2003 (Allahabad, Kitab Mahal)
- 2. Arulanandam & Raman-Advanced Accountancy, 2006 (Himalaya Publishing House).
- 3. Shukla and Grewal Advanced Accounts, 2005, (S.Chand, Delhi).
- 4. Jain & Narang Advanced Accountancy, 2005 (Kalyani Publishers, Ludiana).
- 5. R.L.Gupta Advanced Accounting, 2006 (Sultan Chand).
- 6. Anthony, R.N Management Accounting Text & Cases.
- 7. M.L.Josin Leasing in India.

| DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2017-2018 Onwards) | |
|--|----------------------|
| Year : II | Course Code:17PCAC32 |
| Semester : III | Hours: 6 |
| Course Category : CORE - X | Credits: 5 |

PROGRAMMING IN C++

COURSE OUTCOMES:

CO1: To understand the concepts like data abstraction, inheritance & polymorphism CO2: To become familiar with the features of object oriented programming.

UNIT I

Principles of Object Oriented Programming – A Look at Procedure and Object Oriented Programming Paradigm – Basic Concepts of Objects Oriented Programming – Benefits of OOP – Object Oriented Languages – Application of OOP – Beginning with C++ – What is C++ – Application of C++ – C++ Statements – Structure of C++ Program.

UNIT II

Tokens, Expressions and Control Structures – Tokens – Keywords – Identifiers – Basic and User Defined Data Types – Operators in C++ – Operator Overloading – Operator Precedence – Control Structures. Functions in C++ – The Main Function – Function Prototyping – Call by Reference – Return by Reference – Function overloading – friend and virtual functions.

UNIT III

Classes and Objects – Introduction – Specifying A Class – Defining A Member Function – Static Data Members – Arrays of Objects – Objects as Function Arguments – Friendly Function – Pointers to Members. Constructors and Destructors – Constructors – Copy Constructors – Dynamic Constructors – Destructors.

UNIT IV

Operator Overloading – Type Conversions – Introduction – Defining Operator Overloading – Overloading : Unary and Binary Operators – Overloading Binary Operators Using Friends – Manipulation of String Using Operators – Rules for Overloading Operators – Types Conversions – Inheritance – Extending Classes – Defining Derived Classes – Single, Multiple, Hierarchical and Hybrid Inheritance – Virtual Base Classes – Abstract Classes.

UNIT V

Pointers, Virtual Functions and Polymorphism – Pointers to Objects – Pointers to Derived Classes – Virtual Functions. Working With Files – Classes For File Stream Operations – Opening and Closing of a File – File Pointers and their Manipulation – Sequential I/O Operations. Text Book:

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

Reference Books:

- 2. Herbest schild ,C++ The complete Reference , TMH, 1998.
- 3. Yashwant kanetkar, Let us C++, BPB Publications, 1995

| DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2017-2018 Onwards) | |
|--|----------------------|
| Year : II | Course Code:17PCAC3P |
| Semester : III | Hours: 6 |
| Course Category : CORE - XI | Credits: 4 |

PROGRAMMING IN C++ - LAB

COURSE OUTCOMES:

CO1: To understand the concepts like data abstraction, inheritance & polymorphism

CO2: To become familiar with the features of object oriented programming.

- 1. Program to find smallest among n numbers
- 2. Reverse a string
- 3. Find m power n values using default arguments.
- 4. Program to perform Simple banking operation.
- 5. Matrix calculation using Two dimensional Array
- 6. Program using Recursion
- 7. Program to implement a student class having roll no., name, rank, addresses as data members using Single Inheritance.
- 8. Programs using Multiple Inheritance, Hierarchical Inheritance.
- 9. Swapping of two values using friend function
- 10. Program to generate all the prime numbers between 1 and n, where n is a value supplied by the user.
- 11. Program which copies one file to another.
- 12. Program that counts the characters, lines and words in the text file.
- 13. Program to count the lines, words and characters in a given text.
- 14. Program to determine if the given string is a palindrome or not.

| DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2017-2018 Onwards) | |
|--|----------------------|
| Year : II | Course Code:17PCAE31 |
| Semester : III | Hours: 6 |
| Course Category : ELECTIVE – V | Credits: 4 |

DIRECT TAXES

COURSE OUTCOME:

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 (2017-2018 Onwards) | |
|--|----------------------|
| Year : II | Course Code:17PCAE32 |
| Semester : III | Hours: 6 |
| Course Category: ELECTIVE-VI | Credits: 4 |

RESEARCH METHODOLOGY

COURSE OUTCOMES:

CO1: Explain the various methods of researches.

CO2: Prepare Research Reports 3. Work out with statistical tools.

UNIT I

Introduction and Planning of Research: Meaning – Purpose – Types of Research – Methods of Research – Survey Method – Case Study – The Planning Process – Selection of Problem for Research – Formulation of the Selected Problem – Hypothesis – Research Design.

UNIT II

Methods of Data Collection and Tools for Data Collection: Sources of data – Primary – Secondary – Methods of collecting Primary data –Survey Method, Personal interviewing, Telephone interviewing, Mail Survey, Observation Method and Experimental Method. Tools for data Collection: Construction of Schedules and Questionnaires - Scaling Technique – Nature – Likert Scale – Ranking Scales – Scale Construction – Pilot Study and Pre-Testing.

UNIT III

Sampling: Sampling Techniques – Probability and Non-Probability – Sampling Design – Sample size – Sampling and Non-Sampling Errors.

UNIT IV

Data Analysis and Report Writing: Processing of Data – Editing – Coding – Tabulation – Research report – Types of report – Style of reporting – Step on drafting report – Contents of research report.

UNIT V

Statistical Tools: Correlation and Regression Analysis –Testing of hypothesis (z, t, f, x2) test.

Text Book:

1. C.R. Kothari, 3 rd Edition – 2014, Research Methodology, Gaurav Garg New age International Private Ltd Publishers.

Reference Books:

- 1. S.P. Gupta and M.P.Gupta, 2013: Business Statistics, S. Chand & Company, New Delhi.
- 2. Dr.S.L.Gupta and Hitesh Gupta,2014:Research Methodology Text and cases with SPSS application, International book House Pvt.Ltd.

| DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2017-2018 Onwards) | |
|--|----------------------|
| Year : II | Course Code:17PCAN31 |
| Semester : III | Hours: 6 |
| Course Category : NME | Credits: 4 |

HUMAN RESOURCE MANAGEMENT (NME)

COURSE OUTCOME:

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 (2017-2018 Onwards) | |
|--|----------------------|
| Year : II | Course Code:17PCAC41 |
| Semester : IV | Hours: 6 |
| Course Category : CORE - X11 | Credits: 5 |

ADVANCED COST AND MANAGEMENT ACCOUNTING

COURSE OUTCOME:

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 (2017-2018 Onwards) | | | |
|--|----------------------|--|--|
| Year : II | Course Code:17PCAC42 | | |
| Semester : IV | Hours: 6 | | |
| Course Category : CORE - XIII | Credits: 5 | | |

CUSTOMER RELATIONSHIP MANAGEMENT

COURSE OUTCOMES:

CO1: To impart principles and techniques followed in the field of CRM

CO2: To make students understand the strategies for building customers relations

CO3: To expose students to the modern electronic devices used in the field of CRM

UNIT I – Introduction to CRM

Meaning- Need - Nature - Importance of CRM - Reasons for loss of customers - Strategies to prevent defection and recover lapsed customers - CRM process - CRM and Marketing organisation.

UNIT II – Implementation of Customer Relationship Management

Strategies for Building relationship – CRM and Competitors, Cost Supply Chain, Employees, Partnership with customers – organising customer clubs – Complaints monitoring cell – Implementing CRM – Customer Acquisition – Inputs – Requisites for effective acquisition – Attention on adoption process.

UNIT III – Customer Interaction Management

Routes to CIM – Factors influencing CIM – Electronic Data Interchange (EDI) – Specific skills for CIM – Customer Retention – Need – Approaches – Stages of Retention in the customer life cycle.

UNIT IV - e-CRM

Evolving e-CRM - CRM vs. e-CRM - Need to move to online CRM - Basic Requirements of e-CRM - e-CRM features - Future of e-CRM.

UNIT V – Enterprise Resource Planning (ERP)

Meaning – Characteristics – Benefits – Disadvantages – ERP and modern enterprise – CRM - ERP Integration – Impact of ERP on vendors, companies and customers.

BOOKS RECOMMENDED

- 1. Peeru Mohamad. H& Sagadevam. A., 2002, CRM. Vikas Publishing House Pvt. Ltd., Chennai.
- 2. Seth Jagdish.N, Parvatiyar, Atul, Shanesh.G, 2003, Customer Relationship Management Emerging Concepts, Tata McGraw Hill Publications Pvt Ltd, New Delhi.

| DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2017-2018 Onwards) | | | |
|--|----------------------|--|--|
| Year : II | Course Code:17PCAC43 | | |
| Semester : IV | Hours: 6 | | |
| Course Category : CORE - XIV | Credits: 5 | | |

E-BUSINESS APPLICATION

COURSE OUTCOMES:

CO1: To understand the technological changes and various business strategies

CO2: To impart knowledge about E-Commerce working models.

CO3: To provide clear idea about, how businesses are performed in the Internet.

UNIT I

Introduction to E-Commerce-Defining E-Commerce-Features, Importance, Objectives of E-commerce-E-Commerce industry framework-Types of E-Commerce-Levels- Reasons for growth of E-commerce-Applications of E-Commerce-Obstacles in adopting E-Commerce application-E-Commerce and E-Business-Future of E-Commerce-Introduction to cloud and grid computing-Android applications

UNIT II

Defining E-Business idea-Entrepreneurial process-factors affecting E-Business success-Advantages of E-Business-Electronic payment methods-overview of EPS-modes of E-payment-(Electronic Debit and Credit card payments)*-E-Cash-E-Cheque-Smart cards-E-Money/cash.

UNIT III

E-Banking Introduction Concepts and Meaning-Need for computerization- Electronic delivery channels-(Automated teller machine (ATM)*- Electronic Fund Transfer (EFT)-Uses-Computerization in clearing houses-Tele banking-Electronic Money Transfer (EMT)-Computer bank branches-E-Cheque-MICR Cheque-e-Banking in India

UNIT IV

E-Commerce security-Cyber crimes-Areas of Internet security-Types of security- Encryption-meaning-Encryption Process-Cryptography-Types-Digital and Electronic signature-E-Locking techniques-Security precautions in E-Commerce

UNIT V

E-Business communication-Importance of E-Technology - E-Business conferencing-Audio conferencing-Tele conferencing-Video Conferencing-Advantages and disadvantages of types of conferencing-Need for Electronic mail-Meaning-Nature- Application and uses of E-mail-E-Business advertising-Marketing an E-Business

Text Book

1. Rayudu C.S E Commerce – EBusiness Himalaya Publishing House.2008 5th edition

Reference Books:

- 1. Joseph PT, E Commerce, an Indian Perspective Margham Publications 16th printing, 3rd edition, August 2010
- 2. Murthy CSV E Commerce Concepts, Models, Strategies Himalaya Publishing House. 2007, third edition

| DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2017-2018 Onwards) | | | |
|--|----------------------|--|--|
| Year : II | Course Code:17PCAE41 | | |
| Semester : IV | Hours: 6 | | |
| Course Category : ELECTIVE-VII | Credits: 4 | | |

INDIRECT TAXES

COURSE OUTCOMES:

CO1: To enable the students to be familiar with the various terminologies used in Indirect Taxes

CO2: To make students familiarize with laws regarding Central Excise and GST

CO3: To enable the learners to estimate the indirect taxes

UNIT I

Overview of Indirect Tax Law – Meaning, Concept, Features – Direct Taxes Vs Indirect Taxes – Advantages – Disadvantages – Constitutional Validity – Administration and relevant Procedures.

UNIT II

Central Excise Laws – Meaning – Background – Definitions – Concepts – Excise Duty Vs Custom Duty – Excise Duty Vs Sales Tax – Goods – Meaning – Concept – Manufacture – Manufacturer – Classification – Valuation – Levy and Collection of Excise Duty – Registration and Excise Control Code- Procedures in Central Excise Code – Procedures in Central Excise – Assessments – Demands – Refunds – Exemptions – Powers of Officers – Adjudication – Appeal – Settlement – Commission – Penalties.

UNIT III

GST – Meaning – Historical Background – Definition – Concepts- Meaning and Scope of Supply – Administration – Classes of Officers under Central and State Goods and Services Act – Powers – Levy – Exemption – Time and Taxable Value of Supply – Input Tax Credit – Registration – Tax Invoice – Credit and Debit Notes – Returns – Furnishing details Outward and Inward Supply- Return – First Return – Annual Return- Final Return. UNIT IV

Payment of Tax – Payment of Tax, Interest, Penalty – Interest on Delayed Payment of Tax – Transfer of Input Tax Credit – Refunds – Refunds of Tax – Consumer Welfare Fund – Utilisation of the Fund – Special Procedure for removal of goods for certain Purposes UNIT V

Assessment – Self and Provisional Assessment – Scrutiny of Accounts – Assessment of Nonfilers of Returns – Assessment of Unregistered Persons – Demands and Recovery of Tax-Inspection, Search, Seizure – Offences – Penalties, Prosecution – Appeals.

BOOKS FOR REFERENCE AND STUDY

- 1. Dr. Sanjeev Kumar Systematic Approach to Indirect Taxes, Bharat Law House Pvt, Ltd, New Delhi
- 2. V.S Datey Indirect Taxes Law and Practice, Taxmann Publications Pvt. Ltd, New Delhi
- 3. Dr. V. Balachandran Indirect Taxation, Sultan Chand & Sons, New Delhi

| DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2017-2018 Onwards) | | | |
|--|----------------------|--|--|
| Year : II | Course Code:17PCAE42 | | |
| Semester : IV | Hours: 6 | | |
| Course Category : ELECTIVE-VIII | Credits: 4 | | |

ENTERPRISES RESOURCES PLANNING

COURSE OUTCOME:

CO1: The course aims to provide students a basic understanding in the planning and implementation of enterprise-wide information systems and practical knowledge in accounting packages.

UNIT I

Introduction to ERP Meaning and Definition of ERP - History and Evolution of ERP - Components of ERP - Need - Functions - Role of ERP - Characteristics - Importance - Features Benefits of ERP#.

UNIT II

ERP systems and software Meaning -Benefits of ERP software - ERP software selection criteria – Players in the ERP market – Procurement process for ERP package.

UNIT III

- Business process Re- engineering Introduction to BPR - Objectives - Elements - Challenges - Success and failure factors in BPR#.

UNIT IV

- Supply chain Management Meaning - Objectives - Process - Challenges - Benefits - Difference between ERP and SCM#.

UNIT V

ERP Implementation Life Cycle & Functional Modules 9 Hours Introduction – objectives – Different phases of ERP Implementation - Functional Modules of ERP Software.

Text Book:

Dr.P. Rizwan Ahamed – Margham Publications, 2016.

Reference Books:

- 1. Alexis Leon, ERP Demystified, Tata McGraw Hill, New Delhi, 2006.
- 2. Vinod Kumar Garg and Venkata Krishnan N.K, Enterprise Resource Planning Concepts and Practice by PHI, New Delhi, 2003.
- 3. Mary Sumner, Enterprise Resource Planning, Pearson education, New Delhi, 2006.
- 4. Jagan Nathan Vaman, ERP in Practice, Tata McGraw Hill, New Delhi, 2007.
- 5. Tally.ERP 9 Fire Wall Publications, New Delhi, 2012.

| DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2017-2018 Onwards) | | |
|--|----------------------|--|
| Year : II | Course Code:17PCAC4P | |
| Semester: IV | Hours: 6 | |
| Course Category : CORE-XVII | Credits: 4 | |

COURSE OUTCOME:

Apply programming skills to bring out solutions to global, economic, environmental and societal problems.

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 |