M.COM. (CA)
Master of Commerce
(Computer Applications)
CHOICE BASED CREDIT SYSTEM (CBCS)

Syllabus
2018 – 2019

DEPARTMENT OF COMMERCE
FACULTY OF ARTS, SCIENCE AND HUMANITIES

KARPAGAM ACADEMY OF HIGHER EDUCATION
(Deemed to be University)
(Established Under Section 3 of UGC Act, 1956)
Pollachi Main Road, Eachanari (Post), Coimbatore – 641 021, Tamil Nadu, India
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Email: info@karpagam.com, Web: www.kahedu.edu.in
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PROGRAMME OUTCOMES (PO)
a) Postgraduates will develop an understanding of various commerce functions such as finance, accounting, financial analysis, project evaluation, cost accounting and gain expertise in computer application.

b) Postgraduates will have exposure to solve complex commerce problems and analyze problems critically through research based or project based approach of learning with the support of computer applications.

c) Postgraduates will excerpt information from various sources and apply mathematical, analytical, statistical and IT tools for financial and accounting analysis.

d) Postgraduates will develop an ability to effectively communicate both orally and in written forms.

e) Postgraduates will appreciate the importance of working independently and in a team in order to achieve common goals.

f) Postgraduates will acquire critical and analytical thinking and will be able to apply the same in effective decision making.

g) Postgraduates will evaluate the implications of uncertainty in global perspective and cross cultural issues that affect the functioning of the system or business.

h) Postgraduates will acquire professional and intellectual integrity, professional code of conduct, ethics and values to contribute for sustainable development of society by becoming socially responsible citizen.

PROGRAMME SPECIFIC OUTCOMES (PSO)
i) Postgraduates will acquire ability to employ management knowledge and skills in their career advancement and personal enrichment

j) Postgraduates will acquire ability to utilize the programming skills or the latest computer application for developing a new software or usage of the existing tool in the decision-making process.

PROGRAM EDUCATIONAL OBJECTIVES (PEO)

I. Postgraduates will gain advanced knowledge in the domain of commerce, management and finance

II. Postgraduates will understand the system functioning and develop the capability of modeling, designing, implementing and verifying a computing system to meet specified requirements while considering real-world constraints.

III. Postgraduates will attain research insights, professional skills and competencies to enhance lifelong learning and excel in diverse career path

IV. Postgraduates will adapt to a rapidly changing global environment and become socially responsible and value driven citizens committed to sustainable growth.
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<td>Postgraduates will adapt to a rapidly changing global environment and become socially responsible and value driven citizens committed to sustainable growth.</td>
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COURSE OBJECTIVES:

To make the students

1. To obtain fundamental knowledge on economic concepts and tools that has direct managerial applications.
2. To illustrate the application of economic theory and methodology as an alternative in managerial decisions.
3. To gain a rigorous understanding of competitive markets as well as alternative market structures.
4. To obtain familiarity on the macro level business components like money, banking, monetary policy, fiscal policy, trade, business cycles and balance of payment and understand the forces determining macroeconomic variables such as inflation, unemployment, interest rates, and the exchange rate.
5. Demonstrate capabilities of teamwork, problem-solving, critical thinking, and communication skills
6. To enable students to obtain managerial problem-solving skills.

COURSE OUTCOMES:

Learners should be able to

1. Apply the economic way of thinking to individual decisions and business decisions
2. Measure the responsiveness of consumers' demand to changes in the price of a goods or service, and understand how prices get determined in markets,
3. Understand the different costs of production and how they affect short and long run decisions and derive the equilibrium conditions for cost minimization and profit maximization
4. Demonstrate an understanding of monetary and fiscal policy options as they relate to economic stabilization in the short run and in the long run and Critically evaluate the consequences of basic macroeconomic policy options under differing economic conditions within a business cycle.
5. Understand and exhibit the communication skills to convey the thoughts and ideas to the individuals and group.
6. Understand and exhibit the Market Competition and Pricestructures

UNIT I Managerial Economics: Law of Demand and Supply


UNIT II Production, Cost and Revenue

Function

Producer’s Behaviour and Supply: Basic concepts in production – Firm – Fixed & Variable Factors
– Short & Longrun – Total Product – Marginal Product – Average Product – Production Function


UNIT III Market Competition and Pricestructures


UNIT IV Macro Economic Indicators


UNIT V Monetary Policy


Balance of Trade and Balance of Payments – Current Account and Capital Account of BOP – Disequilibrium in BOP.

SUGGESTED READINGS:


COURSE OBJECTIVES:
To make the students
1. To understand the international standards, its features and difference from the Indian Accounting standards.
2. To understand the concept of holding company and prepare the accounting for Group companies.
3. To gain a rigorous understanding of corporate restructuring and preparing accounting for corporate restructuring and liquidation.
4. To obtain understanding of voyage accounting and preparing voyage accounts.
5. To understand the Human resources accounting and price level changes.
6. To know the process of financial management in the realm of financial decision making.

COURSE OUTCOMES:
Learners should be able to
1. Understand the international Reporting standards and its importance
2. Prepare the accounts for holding company.
3. Formulate accounts for corporate restructuring, liquidation and prepare the Voyage accounts
4. Understand the importance of Human Resource Accounting and Price level changes.
5. Demonstrate capabilities of teamwork, problem-solving, critical thinking, and communication skills related to finance decisions.
6. Demonstrate capabilities of teamwork, problem-solving, critical thinking, and communication skills related to finance decisions.

UNIT I International Financial Reporting Standards (IFRS)

UNIT II Accounting for Group companies:
UNIT III Accounting for Corporate Restructuring

UNIT IV Voyage Accounts
Meaning of important terms – Voyage in Progress – Farm Accounts – Characteristics – Advantages and Disadvantages – Final Accounts of Farms

UNIT V Human Resources Accounting (HRA) and Accounting for Price level Changes
HRA - Objectives – Methods of valuation Advantages and Disadvantages.

Accounting for Price Level Changes – CPP – CCA and Hybrid.

Note: Theory 60%; Problems 40%

SUGGESTED READINGS:
2. CA Kamal Garg (2017), Practical Guide To Ind AS & IFRS, Bharat’s, NewDelhi.
COURSE OBJECTIVES:
To make the students
1. To understand the importance of operations research and to gain knowledge on Linear programming
2. To gain the knowledge of transportation models and its application.
3. To obtain knowledge on Assignment and Queueing Theory concepts and its application in optimization of resources.
4. To understand Inventory control mechanism and its importance in cost minimization.
5. To understand the network analysis and its application in project management.
6. To enhance learner knowledge in optimal use of performance measures of queues, optimal use of Inventory and Network scheduling with various applications in mathematics

COURSE OUTCOMES:
Learners should be able to
1. Understand the principles and techniques of Operations Research and their applications in decision-making.
2. Formulate linear programming (LP) models and understand the cost minimization and profit maximization concepts.
3. Apply mathematical methods for large-scale transportation, assignment models and inventory models.
4. Realize and apply mathematical techniques in getting the best possible solution to a problem involving limited resources.
5. Demonstrate capabilities of teamwork, problem-solving, critical thinking, and communication skills.
6. The course concentrates on Linear programming, transportation model, Queuing theory and Inventory

UNIT I Operations Research and Linear Programming
Introduction to Operations Research – Application in Management Decision Making – Linear Programming: Formulation of LPP – Graphical Solution to LPP – Simplex Method (using slack variables only)

UNIT II Transportation Model

UNIT III Assignment Problem and Queueing Theory
Queueing Theory: Introduction – Characteristics of Queueing System. Problems in
(M/M/1):(□/FIFO) and (M/M/1):(N/FIFO) models

UNIT IV Inventory Control
Inventory Control: Introduction – Costs involved in Inventory – Deterministic EOQ Models: Purchasing Model without and with Shortage, Manufacturing Model without and with Shortage - Price Break

UNIT V Networking Problem
PERT and CPM: Network Representation – Calculation of Earliest expected time, latest allowable occurrence time. CPM - Various Floats for Activities – Critical Path: PERT – Time Estimates in PERT - Probability of Meeting scheduled date of Completion of Projects

SUGGESTED READINGS:

COURSE OBJECTIVES:
To make the students
1. To understand and explain the fundamental concepts of a relational databasesystem.
2. To gain in depth knowledge entities, entity relations and functional dependencies features and its applications.
3. To obtain knowledge on objects functionalities and its application.
4. To gain knowledge PL usage and its applications.
5. To understand the concept of normalisation of database
6. To gain knowledge SQL usage and its applications.

COURSE OUTCOMES:
Learners should be able to
1. Gain a good understanding of the architecture and functioning of database management systems as well as associated tools and techniques, principles of data modeling using entity relationship and develop a good database design and normalization techniques to normalize a database.
2. Translate written business requirements into conceptual entity-relationship data models.
3. Convert conceptual data models into relational database schemas using the SQL Data Definition Language (DDL).
4. Understand the use of structured query language and its syntax, transactions, database recovery and techniques for query optimization.
5. Apply normalization technique to normalize the database
6. Understand data manipulation language

UNIT I Understanding Database Fundamentals

UNIT II Entities and Entity Relationships and Functional Dependencies
Entities – relationships: one to one, one to many, many to many, recursive, mandatory, and optional – Transformation of the entity in design – accessing the data – avoiding poor relationship constructs. ER Diagram: how ERD is used – typical ERD symbols – cardinalities – sample ERD.

UNIT III Objects

UNIT IV Overview of PL/SQL

UNIT V Overview of Normalization

SUGGESTED READINGS:
COURSE OBJECTIVES:
To make the students
1. To understand the Structure of financial system and the regulatory body governing the financial system.
2. To obtain the knowledge about the functionality of money and the instruments of money markets.
3. To gain knowledge about the functionality of capital market and the instruments of capital market.
4. To comprehend the knowledge about the derivative market instruments and its role in managing risk.
5. To understand the developments banks in India and its role in Indian Financial system.
6. To understand the operational and promotional activities of development banks.

COURSE OUTCOMES:
Learners should be able to
1. Understand the Financial system, its functions and the importance of regulatory bodies and their framework.
2. Familiarize on the money market, its operations and money market instruments its importance to the economy.
3. Explain the capital market, its operations and portray the importance of capital market instruments in mobilizing the funds by the corporates.
4. Realize the importance of derivative market, its instruments in mitigating the risk and know the importance of developments banks and its contribution to Indian economy growth.
5. Exhibit the communication skills to convey the thoughts and ideas to the individuals and group.
6. Realize the operational and promotional activities of development banks.

UNIT I Financial system
Regulatory and Promotional Institutions - The Reserve Bank of India and The Securities and Exchange Board of India.

UNIT II Money Market

UNIT III Capital Market

UNIT IV Derivative Market

UNIT V Development Banks
Concept - objectives and functions of development banks - operational and promotional activities of development banks - IFCI, ICICI, IDBI, SIDBI - state development banks - state financial corporations.
Non-banking financial institutions : Evolution, control by RBI and SEBI.

SUGGESTED READINGS:

COURSE OBJECTIVES:
To make the students

1. To understand the basic concepts of organizational behavior.
2. To analyze the individual behavior traits required for performing as individual or group.
3. To obtain the knowledge and skills of perceiving, motivating using different learning styles.
4. To understand how to perform in group and team and how to manage the power, politics and conflict.
5. To recognize the importance of organizational culture and organizational change.
6. To understand how to Managing Organizational Change

COURSE OUTCOMES:
Learners should be able to

1. Analyse behavior issues in the context of organizational behavior theories and concepts.
2. Assess the behavior of the individuals and groups in organization by applying personality, motivation and learning theories.
3. Manage team and resolve conflict arising between them.
4. Explain how organizational change and culture affect working relationships within organizations.
5. Exhibit the communication skills to convey the thoughts and ideas to the individuals and group.
6. Realize the Managing Organizational Change

UNIT I Introduction to Organization Behavior

UNIT II Individual Behaviour and Personality

UNIT III Individual Dynamics

UNIT IV Group Dynamics

UNIT V Organizational Dynamics
Organizational culture-Definition – Strong versus weak cultures – culture versus formalization- Culture’s functions- Culture as a Liability-Creating and Sustaining Culture-Creating an Ethical Organizational Culture-Creating a Customer-Responsive Culture-Spirituality and Organizational
Culture - Organizational change – Meaning of Change – forces for change – Managing planned change – Resistance to change – overcoming resistance to change – Approaches to Managing Organizational Change

**SUGGESTED READINGS:**

2. StevenMcshaneandMaryAnnVonGlinow(2017),*OrganizationalBehavior,6thedition*, Mcgraw Hill Education, NewDelhi
COURSE OBJECTIVES:
To make the students

1. To understand the concept of retailing, retailing strategy and the trends of retailing in India.
2. To obtain the knowledge on the retail location and importance of choosing the retail location.
3. To gain knowledge on the retail formats and importance of choosing the retail formats.
4. To know the process of retail pricing and merchandising.
5. To recognize the importance of advertising and technology usage in retailing.
6. To understand the retail audit.

LEARNING OUTCOMES:
Learners should be able to

1. Comprehend on the retailing concept, retailing strategy and the trends of retailing in India.
2. Select the appropriate location for the setting up of retail store.
3. Evaluate the importance of the various retail formats.
4. Formulate pricing strategies, apply the concept of merchandising and assess the different advertising and technology options suitable for the success of the retail operations.
5. Exhibit the communication skills to convey the thoughts and ideas to the individuals and group.
6. Apply the e-retailing.

UNIT I Retailing and Trends in Retailing
An overview of Retailing - Types of stores - Product Retailing vs. Service Retailing - Non store Retailing - Retail strategy - Achieving competitive advantage and positioning Retailing environment - Legal, Social, Economic, Technological, issues - Retailing in India, role, relevance and trends, significance of retail industry, new role of retailers, channels of retailing, role of franchising in retail, retail environment, FDI in retail, Government of India’s Policy implications on Retail.

UNIT II Retail Store and Location
Retail store location and layout - Country/Region analysis - Trade area analysis - Site evaluation and selection - Store design and layout - Comprehensive store planning - Exterior design and layout - Interior store design and layout - Interior design elements.

UNIT III Retailing Formats

Karpagam Academy of Higher Education (Deemed to be University), Coimbatore – 641 021
merchandise depots, retail theater, service malls, customer-made stores, interactive kiosk 'shopping arcades')

**UNIT IV Retail pricing and merchandising:**
pricing strategies (EDLP), GMROI, buying functions (OTB), selection of vendors and building partnerships, category management, Visual merchandising, retail communication, POP in retail and branding- Planning merchandise needs and merchandise budgets - Methods for determining inventory evaluation - Assortment planning, buying and vendor relations

**UNIT V Advertising and Technology in Retailing**
Retail Advertising and Promotions, Atmospherics, Elements of retail image, store choices and building store loyalty
Retail technology and automations, retail audit, retail transactions, web applications, RFID, data security, retail technology, inventory shrinkages and e-tailing

**SUGGESTED READINGS :**
COURSE OBJECTIVES:

To make the students
1. To familiarise on the features of database technologies.
2. To impart the knowledge of the features used in creation of tables.
3. To obtain knowledge on objects functionalities and its application.
4. To gain knowledge PL programming and its applications.
5. To Understand the use of structured query language and its syntax, transactions, database recovery and techniques for query optimization.
6. To gain knowledge SQL programming and its applications.

COURSE OUTCOMES:

Learners should be able to
1. Understand, appreciate and effectively explain the underlying concepts of database technologies.
2. Design and implement a database schema for a given problem-domain.
3. Populate and query a database using SQL DML/DDL commands.
4. Programme using PL including features like stored procedures, stored functions, cursors, packages.
5. Exhibit communication skills to communicate the output derived from the program.
6. Programme using SQL including features like stored procedures, stored functions, cursors, packages.

Create a table, “Customer” with the following fields:

<table>
<thead>
<tr>
<th>Field</th>
<th>Data type</th>
<th>Sample Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cust name</td>
<td>Varchar2</td>
<td>Karpagam, Ananya</td>
</tr>
<tr>
<td>gender</td>
<td>Char</td>
<td>F or M</td>
</tr>
<tr>
<td>DOB type</td>
<td>Date</td>
<td></td>
</tr>
<tr>
<td>address</td>
<td>Varchar2</td>
<td></td>
</tr>
<tr>
<td>city</td>
<td>Varchar2</td>
<td></td>
</tr>
<tr>
<td>last purchased</td>
<td>Date</td>
<td></td>
</tr>
</tbody>
</table>

a) Insert records into the table.
b) List all male customers.
c) List all female customers who live in Coimbatore.
d) List all customers who bought things today for credit.
1. Create a parent table, “Suppliers” with the following fields:

<table>
<thead>
<tr>
<th>Field</th>
<th>Data type</th>
<th>Constraints</th>
<th>Sample Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sup code</td>
<td>Varchar2</td>
<td>Primary Key</td>
<td>A001, S001, A002</td>
</tr>
<tr>
<td>Name</td>
<td>Varchar2</td>
<td>Not null</td>
<td>Ananya, Shakthi, Ananth</td>
</tr>
<tr>
<td>gender</td>
<td>Char</td>
<td>Check (F/M)</td>
<td>F,M</td>
</tr>
<tr>
<td>type</td>
<td>Varchar2</td>
<td>Check (Credit/Cash)</td>
<td>Credit, Cash</td>
</tr>
<tr>
<td>address</td>
<td>Varchar2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>city</td>
<td>Varchar2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mobile</td>
<td>Number</td>
<td>unique</td>
<td></td>
</tr>
</tbody>
</table>

Child table: Supply_items

<table>
<thead>
<tr>
<th>Field</th>
<th>Data type</th>
<th>Constraints</th>
<th>Sample Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sup_code</td>
<td>Varchar2</td>
<td>Reference Key</td>
<td></td>
</tr>
<tr>
<td>Item_Name</td>
<td>Varchar2</td>
<td>Not null</td>
<td></td>
</tr>
<tr>
<td>Price</td>
<td>Number</td>
<td>Check (&gt;=5 and &lt;=250)</td>
<td>1, 2, 3, ...</td>
</tr>
<tr>
<td>Deliver_within</td>
<td>Number</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a) Insert records into both the table.
b) List the suppliers name and city, who supply “Icecreams”
c) List the total number of different items along with the suppliers name.
d) List the suppliers name, who supply Biscuits within one day.
e) List all the female suppliers who supply for credit but do not supply Pepsi.

2. Create the tables, Item (item_code, name, sell_price, qty_at_hand) and sales(item_code, s_date, qty_sold) with the required constraints.

a) Change the name of the item from “System” to “ComputerSystem”.
b) Delete all the sales records if the item name is “Mouse”.
c) Insert a new attribute “Tax” to Sales table.
d) Fill the Tax field with the following value: 4% of selling price * sold quantity.
e) Delete the records from both the table, if the item have not been sold for the past 20 days.

3. Create a table, “Vehicle” with the following fields:

<table>
<thead>
<tr>
<th>Field</th>
<th>Sample Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>V_code</td>
<td>B001, S001, C002, Auto,…</td>
</tr>
<tr>
<td>V_Name</td>
<td>Bike, Scooter, Car, Auto</td>
</tr>
<tr>
<td>Type</td>
<td>Only 2, 3, or 4. (Wheelers)</td>
</tr>
<tr>
<td>Company</td>
<td></td>
</tr>
<tr>
<td>On_road_price</td>
<td></td>
</tr>
<tr>
<td>Colour</td>
<td>Only Red, black, yellow or silver</td>
</tr>
<tr>
<td>Date_purchased</td>
<td></td>
</tr>
<tr>
<td>Model</td>
<td></td>
</tr>
</tbody>
</table>

a) Insert the records. For V_code use sequence.
b) Create a view on vehicle table, but only for silver colour four wheelers.
c) Delete the vehicles whichever purchased before one year from the view.
d) Select the records from the view, which have the on road rate between 3 and 7.5
lakhs.
e) Drop the view
f) Select all the silver colour cars. (observe the difference between view and table)

4. Create the following tables:
1. “Library_Books” with the following fields: Book_Acc_No (primary key), ISBN, Title, Author, Publication, Year_Pub (<=2008), Edition, Copies (minimum 1), Specification (CSC, Phy, Che, Eng, Fus, Bus, …)
2. “Student” with the following fields: (primary key), Name, Gender (F / M), Course, (CSC, Phy, Che, Eng, Fus, Bus, …), Year (I, II, III)
3. “Lend_Books” with the following fields: Book_Acc_No (Foreign key), Reg_no (Foreign key), Date_issued, Date_return. (Note: Book_Acc_No and Reg_no, both together provide uniqueness)
a) Insert records in all the tables created.
b) Write a trigger, to reduce the number of copies in the Library_Books table, whenever a book is lent to a student.
c) List the books information, which is issued before Jan 1st, 2008, along with the student information who borrowed them.

5. Create the following tables:
1. Parent table: “Department” with the following fields: Dept_code (primary key), Dept_name, Head
2. “Employee”: Fields – emp_code, dcode (foreign key), emp_name, basic_pay, experience, net_pay. [Note: primary key – emp_code, dcode, net_pay – default value is 0]
a) Insert records into Department and Employee tables.
b) Update net pay by calling a stored function.
c) Create a stored procedure to get the input for Loan table and enter the data as records into it.
d) Create a stored function, to calculate the DA, HRA, CCA, IA, MA and the Net pay of the employees. Enter the data as records into Salary table and update the net pay field in the Employee table.

<table>
<thead>
<tr>
<th>Calculation:</th>
</tr>
</thead>
<tbody>
<tr>
<td>DA</td>
</tr>
<tr>
<td>HRA</td>
</tr>
<tr>
<td>CCA</td>
</tr>
<tr>
<td>IA</td>
</tr>
<tr>
<td>MA</td>
</tr>
<tr>
<td>PF</td>
</tr>
<tr>
<td>Net Pay</td>
</tr>
</tbody>
</table>

e) Create a package including the above created procedure and function.
6. Create a table “Mobile”, with the following fields: code (alphanumeric field), mobile_name, model, company, amount, warranty
   a) Generate the code automatically through a stored function. Code is alphanumeric field. (Sample values: NOK001, SON001, SAM001, NOK002, …)
   b) List all mobiles details, whose company name start with “S”.
   c) Create another table “Nokia” from the Mobile table using CTAS concept, which includes only Nokiamobiles.
   d) Insert more records into Nokiatable.
   e) Select all the records from both the table individually, to observe the link between these two tables.
   f) Select all the records from the Nokia table, which are not in Mobiletable.
   g) Display the information about the second highest price Sonymobile.
   h) List the number of mobiles and the average price of each mobile company.
   i) List the mobiles information in company’s alphabeticalorder.
   j) List the mobile names and models, which have the palindrome model numbers.

7. Create tale Department and Student with relevant fields and constraints. ad enter therecords. Create one more table : “Result”.
   a) Write a stored procedure using cursor, to get the input for Result table and enter into it.
   b) Create another stored procedure to display the information about the students, their department and result in a report format.

8. Create a table “Medicine” which includes the fields, medicine_name, manufactured_date, expiry_date, qty_ml, sell_price, purchase_price, company, quantity. Create another table “Purchase”, which has same structure as “medicine”. Add one more column pur_date in this table.
   a) While inserting records into Purchase table, check the expiry date. If the purchased medicine is expired, using exception handling clause, insert the medicine information into “Expired” table. Otherwise, if the medicine is newly purchased, insert anewrecord, or update the existing record’s quantity field in the Medicinetable.
   b) If the quantity purchased is zero or negative, raise more exception, to display an error message, and do not enter or update therecords.

10. Create following tables with appropriate constraints.
1. Write SQL statement for following queries.
   a) Age of employees.
   b) Employees whose take home salary is in the range Rs10,000 and 15,000
   c) Employees whose has put 10 years of service.
   d) Employees working under the department head RAGURAMAN
   e) Senior and youngest employee in eachdepartment.
   f) Employees who retires after one year.

2. Write cursors
   a) To raise the basic salaries by 25 percent
   b) To retain male employee in the existing employee table and to move female employees to a newtable

3. Create following views
   a) For male employees of age more than 45 years.
   b) For operator with the CHECKOPTION.
   c) For Female employees working under the department head RAJARAMAN.
d) For male employees with the CHECKOPTION.

4. Create a trigger which fires when one tries
   a) To update records in employee table on Sundays.
   b) To insert records in salary table with basic > 30000

5. Generate a pay slip where 40 percent, 20 percent and 15 percent of basic is given as HRA, TA and DA for the employees

11. Create following tables with appropriate constraints.
    1. Take a stock report and list of books in circulation.
    2. Write SQL statements for following queries.
       a) Authors of C and C++ books.
       b) List of books issued for UG student
       c) Title of books in computer science department.
       d) Titles of book by the author ‘DIETEL’.
       f) Number of book issued to each student
       g) Publisher details of Commerce Department

12. Write a cursor
    a) To move books costing more than Rs.1500 into a separate table, Reference table.
    b) To move damaged books into a separate table damaged table.

13. Write a recursive program for finding the factorial of a given number.

14. Write a recursive program for finding the first n Fibonacci number.

15. Write a PL/SQL program for multiplication tables 3, 4, 5 and 6.

16. Write a recursive program for finding the reverse of a given number.

17. Write SQL queries to illustrate the string functions and mathematical functions.

18. Write a program for finding the reverse of a given string.
COURSE OBJECTIVES:
To make the students
1. To understand the accounts heads available to create a company in the accounting software
2. To know the mechanics of creating the vouchers and ledgers,
3. To be aware of the inventory valuations methods available in the software,
4. To understand various financial statements that are built in the software,
5. To be aware of financial analysis tools available in the software
6. To prepare the various types of reports

COURSE OUTCOMES:
Learners should be able to
1. Understand the different accounting heads and its importance
2. Create vouchers and ledgers by understanding the reason for posting under different heads
3. Calculate valuation of assets using the software
4. Prepare the financial statements and analyse the financial statement using the option of ratio analysis
5. Exhibit communication skills to communicate the output derived from the program.
6. Preparing the various types of reports

Creating a Company
1. Create a Company with all relevant details including VAT options

Creating Ledger
2. Create the ledgers under appropriate predefined groups
   Cash/a/c  Computer sales/a/c
   Buildings/a/c  Machinery/a/c
   Furniture a/c  Commission received a/c
   Printer purchase/a/c  Commission paid a/c
   Rent received/a/c  Salary/a/c
   Rent paid/a/c  Indian bank/a/c
   Wages/a/c  Sales returns/a/c
   Capital/a/c  Depreciation/a/c
   Purchasereturns/a/c  John & Co. a/c (purchased goods from this company)
   Ram agency a/c (sold goods to this company)

Create vouchers
3. Create vouchers and view Profit and loss a/c and Balance sheet for the following:
   Hindustan Ltd. started the business on 01-04-2011
   1 Apr. Contributed capital by cash Rs 2,00,000
   1 Apr. Cash deposited in Indian bank Rs 50,000
   2 Apr. Credit purchases from Krishna traders Rs 20000 invoice no 12
3 Apr. Credit purchases from PRAVIN traders Rs 20,000 invoice no 12
4 Apr. Credit purchase from KRISHNA traders Rs 20,000 invoice no 14
5 Apr. Credit purchase from PRAVIN traders Rs 20,000 invoice no 44
6 Apr. Returned goods to KRISHNA traders Rs 5000 invoice no 12
7 Apr. Returned goods to PRAVIN traders Rs 5000 invoice no 44
8 Apr. Credit sales to RAVI & Co Rs 50,000 inv no 1
9 Apr. Credit sales to KUMAR & Co Rs 50,000 inv no 2
10 Apr. Cash sales Rs 20,000 inv no 3
11 Apr. Credit sales to RAVI & Co Rs 50,000 inv no 2
12 Apr. Credit sales to RAVI & Co Rs 50000 inv no 5
13 Apr. Goods returned by RAVI & Co Rs 5000 inv no 1
14 Apr. Goods returned by KUMAR & Co Rs 5000 inv no 1
15 Apr. Payment made by cheque to Krishna Traders Rs 30,000 ch no 505580
16 Apr. Payment made by cheque to Pravin Traders Rs 30,000 ch no 505592
17 Apr. Received cheque from: Ravi & Co and Kumar & Co 75,000 each.

Payments made by cash
3 Apr. Paid to petty cash by cash Rs.1000
4 Apr. Furniture purchased Rs.20000
5 Apr. Salaries paid Rs. 10000
6 Apr. Rent Rs.4000
7 Apr. Electricity charges Rs.3000
8 Apr. Telephone charges Rs.3500
9 Apr. Cash purchases Rs.5000

Payments made by pettycash
10 Apr. Conveyance Rs.150
11 Apr. Postage Rs.100
12 Apr. Stationeries Rs.200
13 Apr. Staff welfare Rs.100
14 Apr. Stationeries purchased from Sriram & Co 1500 on credit
15 Apr. Depreciation on furniture 10%

4. Emerald & Co., started a business of home appliances from 1-4-2011
01-04 received cash for capital 5, 00,000
07-04 credit purchases from LG Limited invoice no 123
Oven 100nos at Rs 800,Mixes 100nos at Rs 1000,DVD player 100nos at Rs 1500,
Fridge 100nos at Rs 2000
10-04 Credit Sales to AMN invoice no 1:
Oven 70nos at Rs 1000,Mixes 70nos at Rs 1500,DVD player 70nos at Rs 2000
Fridge 70nos at Rs 2500+TNGST 4% ON TOTAL SALES
10-04 Cash Sales invoice no 2:
Oven 10nos at Rs 1000,Mixes 10nos at Rs 1500,DVD player 10nos at Rs 2000,
Fridge 10nos at Rs 2500+TNGST 4% ON TOTAL SALES CASH discount 5%
15-4 Paid cheque to LG limited Rs 2,00,000
15-4 Received cheque from AMN&co Rs 3,00,000

5. Payment made by cash

Karpagam Academy of Higher Education (Deemed to be University), Coimbatore – 641 021
Paid to petty cash Rs 2000, Furniture Rs 15000, Salaries Rs 10000
Wages Rs 7000, Carriage inward Rs 1500.
25-04 Payment made by petty cash
Conveyance Rs 200, Postage Rs 150, Stationeries Rs 150, Staff Welfare Rs 200
30-04 Journal depreciate 10% on furniture:

**Prepare Trading Profit and Loss Account and Balance sheet.**

6. From the Balances of Ms. Kavitha, Prepare Trading A/C, Profit And Loss A/C and Balance Sheet for The Year Ending

<table>
<thead>
<tr>
<th>Stock</th>
<th>Qty</th>
<th>Rate</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stock - 9,300</td>
<td>25</td>
<td>80</td>
<td>nos</td>
</tr>
<tr>
<td>Repairs – 310</td>
<td>20</td>
<td>15</td>
<td>nos</td>
</tr>
<tr>
<td>Machinery - 12,670</td>
<td>260</td>
<td>30</td>
<td>kgs</td>
</tr>
<tr>
<td>Furniture - 1430</td>
<td>20</td>
<td>25</td>
<td>nos</td>
</tr>
<tr>
<td>Office expenses - 750</td>
<td>50</td>
<td>3.25</td>
<td>nos</td>
</tr>
<tr>
<td>Trading expenses - 310</td>
<td>150</td>
<td>10</td>
<td>nos</td>
</tr>
<tr>
<td>Land &amp; Building - 15,400</td>
<td>10</td>
<td>70</td>
<td>nos</td>
</tr>
<tr>
<td>Bank charges - 50</td>
<td>40</td>
<td>2.50</td>
<td>nos</td>
</tr>
<tr>
<td>Capital - 24,500</td>
<td>60</td>
<td>120</td>
<td>nos</td>
</tr>
<tr>
<td>Loan - 5,000</td>
<td>10</td>
<td>70</td>
<td>nos</td>
</tr>
<tr>
<td>Closing stock - 7,580</td>
<td>10</td>
<td>100</td>
<td>nos</td>
</tr>
<tr>
<td>Misc. income - 200</td>
<td>60</td>
<td>200</td>
<td>nos</td>
</tr>
<tr>
<td>Purchases - 15,450</td>
<td>55</td>
<td>150</td>
<td>nos</td>
</tr>
<tr>
<td>Purchase return - 440</td>
<td>60</td>
<td>70</td>
<td>nos</td>
</tr>
<tr>
<td>Sales return - 120</td>
<td>10</td>
<td>25</td>
<td>nos</td>
</tr>
<tr>
<td>Sundry creditors - 12,370</td>
<td>15</td>
<td>150</td>
<td>nos</td>
</tr>
<tr>
<td>Advertisement - 500</td>
<td>40</td>
<td>2.50</td>
<td>nos</td>
</tr>
<tr>
<td>Cash in hand – 160</td>
<td>10</td>
<td>70</td>
<td>nos</td>
</tr>
<tr>
<td>Cash at bank - 5,870</td>
<td>55</td>
<td>120</td>
<td>nos</td>
</tr>
<tr>
<td>Sales - 20,560</td>
<td>55</td>
<td>120</td>
<td>nos</td>
</tr>
<tr>
<td>Sundry expenses - 150</td>
<td>10</td>
<td>70</td>
<td>nos</td>
</tr>
<tr>
<td>Insurance – 500</td>
<td>55</td>
<td>120</td>
<td>nos</td>
</tr>
<tr>
<td>Traveling expenses - 200</td>
<td>10</td>
<td>70</td>
<td>nos</td>
</tr>
</tbody>
</table>

**INVENTORY VALUATION**

7. From the Information given below create UNIT of measurement, stock groups and stock items

Find the stock summary:

Stock items:

<table>
<thead>
<tr>
<th>Item</th>
<th>Qty</th>
<th>Rate</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Boost</td>
<td>25</td>
<td>80</td>
<td>nos</td>
</tr>
<tr>
<td>Sports star</td>
<td>20</td>
<td>15</td>
<td>nos</td>
</tr>
<tr>
<td>Potato</td>
<td>260</td>
<td>30</td>
<td>kgs</td>
</tr>
<tr>
<td>Star dust</td>
<td>20</td>
<td>25</td>
<td>nos</td>
</tr>
<tr>
<td>The Hindu</td>
<td>50</td>
<td>3.25</td>
<td>nos</td>
</tr>
<tr>
<td>Tomato</td>
<td>150</td>
<td>15</td>
<td>kgs</td>
</tr>
<tr>
<td>Fanta</td>
<td>10</td>
<td>25</td>
<td>lit</td>
</tr>
<tr>
<td>Dinamalar</td>
<td>40</td>
<td>2.50</td>
<td>nos</td>
</tr>
<tr>
<td>Coco</td>
<td>55</td>
<td>120</td>
<td>nos</td>
</tr>
<tr>
<td>Horlicks</td>
<td>60</td>
<td>70</td>
<td>nos</td>
</tr>
<tr>
<td>India today</td>
<td>10</td>
<td>10</td>
<td>nos</td>
</tr>
<tr>
<td>Lactogin</td>
<td>10</td>
<td>100</td>
<td>nos</td>
</tr>
</tbody>
</table>
MAINTAIN BILLWISE DETAILS
8. Create bill wise details from the following
1. Ravi commenced business with a capital of Rs 2,00,000
2. Purchased goods from Kumar & Co Rs.15,000 Paid in three installments within 5 days gap
3. Purchased goods for cash Rs.8000
4. Sold goods to Ratna & co Rs. 20,000 amount to be paid in two installment
5. Sold goods for cash Rs.5000
6. Received cash from Ratna & co Rs.75000
7. Paid to Kumar & co Rs.7500
8. Sold goods for cash Rs.5000

CONSOLIDATION OF ACCOUNTS
9. Bharath Agencies, A Wholesaler Gives The Following Information:
Opening balances:
Capital: 20,00,000 cash at bank: 10,00,000
Cash in hand: 5,00,000 furniture: 5,00,000
Bharath agencies are dealing in stationeries. The selling prices are as follows;
Pen Rs 35 per dozen, pencil Rs. 30 per dozen, Ink pens Rs 140 per dozen

The following transactions take on a particular date:
1. purchased 100 dozens of pens from Ravana bros. @ Rs.25 per dozen for cash
2. purchased 200 dozens of pencils from Gughan bros. @ Rs.21.50 per dozen for credit
   less discount of Rs 100
3. sold 10 dozens of pens to Dharma bros. For cash
4. sold 10 dozens of pens to Bema bros for credit
5. sold 50 dozens of pencils to Arjuna bros.
6. purchased from Ravana bros 50 dozens of ink pens @ Rs.120 and by cheque.

Prepare following statements using Ex-accounting packages:
Stores ledger, Trading account, Income statement, Balance sheet, Account summary Ignore dates

FOREIGN GAINS/LOSS
10. Calculate
01.01.2005 Purchased goods from U.K supplier 1000 £
02.01.2005 Sold goods to U.S buyer 1500
03.01.2005 Cash received from U.S buyer 1500
(Selling rate rs.46/$)
04.02.2005 Paid cash to U.K supplier 1000
(Selling rate Rs 53/ £)
Dollar$:
Std rate - 1$ - 43 Rs
Sales rate - 1$ - 44 Rs
Buying rate - 1$ - 42Rs
Pound£:
Std rate - 1 £ - 51 Rs
Sales rate - 1 £ - 50 Rs
Buying rate - 1 £ - 52 Rs
11. MEMOVOUCHER
An advance amount paid Rs 1500 given to sales executive for traveling. The actual expenses for traveling expenses for the sales is Rs 500

12. CHEQUE PRINTING
Print a cheque:
Company name on cheque: Wipro India Ltd.: name of the bank Indusind bank.
Width 168, height 76, starting location 116, distance from top 23.

13. RATIOANALYSIS
Enter the following details comment upon the short-term solvency position of the company:
Working capital Rs20560492
Cash14500
Bank18500
Debtors 518260
Creditors 429337
Sales 515252
Purchases 433310
Stock 125982
Net profit …?

14. INTEREST CALCULATIONS
Cash deposited in Scotia bank Rs1,00,000
Sold goods to Ganesh Rs 25,000
31-12- cash deposited at Scotia bank Rs 50,000
Sold goods to Ganesh 50,000
Interest parameters rate 14% per 365 days year

15. CalculateInterest
Cash deposited in SBI 1, 00,000Rs
1-12 purchased goods from suppliers Rs 20,000
Deposited in SBI Rs.50, 000
Purchased goods from suppliers Rs 40,000
Interest parameters rate 16% per 365 days year

16. Display the interest calculations for the period 1-4-2011 to31-12-2011
Opening balance
Ram & Co Rs 25,000
Krishna traders Rs 20,000
Interest parameters rate 12% per 365 days year
Interest parameters rate 12% and 16% for sundry creditors per 365 days year
Purchased goods from Krishna for 25,000(credit period 45 days)
Sold goods to Ram for Rs. 50,000(credit period 30 days)
Paid to Krishna the amount plus interest
Received from Ram plus interest
17. Create stock items, stock groups, sales categories, godowns, units of measure.

<table>
<thead>
<tr>
<th>Stock Category</th>
<th>Group</th>
<th>Godown</th>
<th>UNIT of measure</th>
<th>Std cost</th>
<th>Sell Price</th>
<th>Op. Qty</th>
<th>Total Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inter Celeron</td>
<td>Processor</td>
<td>Mumbai</td>
<td>Nos.</td>
<td>15000</td>
<td>20000</td>
<td>2</td>
<td>30000</td>
</tr>
<tr>
<td>Intel Premium III</td>
<td>Processor</td>
<td>Chennai</td>
<td>Nos.</td>
<td>20000</td>
<td>25000</td>
<td>3</td>
<td>60000</td>
</tr>
<tr>
<td>Tally Silver</td>
<td>Accounting</td>
<td>Chennai</td>
<td>Nos.</td>
<td>20000</td>
<td>22500</td>
<td>5</td>
<td>100000</td>
</tr>
<tr>
<td>Tally gold</td>
<td>Accounting</td>
<td>Chennai</td>
<td>Nos.</td>
<td>42000</td>
<td>45000</td>
<td>5</td>
<td>210000</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>400000</td>
</tr>
</tbody>
</table>

18. Using the above exercise create various vouchers including VAT calculation for the following

<table>
<thead>
<tr>
<th>Date</th>
<th>Transactions</th>
</tr>
</thead>
<tbody>
<tr>
<td>09/4/2006</td>
<td>Intel Pentium III (3 Nos) @ 25,000 delivered to Vijay &amp; CO, from Madras Go down.</td>
</tr>
<tr>
<td>10/4/2006</td>
<td>10 Nos of Intel Celeron @ 15000 per UNIT received from Jayaram and Co, and sent to Madras Go down.</td>
</tr>
<tr>
<td>12/4/2006</td>
<td>2Nos of Intel Premium III received from Vijay &amp; CO, as it was not in a working position.</td>
</tr>
<tr>
<td>14/4/2006</td>
<td>2Nos of Intel Celeron returned to Jayaram &amp; Co from Madras Go down.</td>
</tr>
<tr>
<td>14/4/2006</td>
<td>Physical Stock verification shows Shortage of 1 No Intel Pentium III.</td>
</tr>
</tbody>
</table>

19. Create the following Inventory vouchers with data from any cost accounting book.
   a. Purchase order
   b. Sales order
   c. Rejection out
   d. Rejection in
   e. Stock journal
   f. Delivery note
   g. Receipt note
   h. Physical stock

20. In addition to the above-mentioned lab exercises work out a problem from any advanced accountancy book with a minimum of 20 transactions and generate the tally reports in full.
SUGGESTED READINGS
4. Ajay Maheshwari and Shubham Maheshwari (2017), Implementing GST in Tally. ERP 9,
COURSE OBJECTIVES:

To make the students

1. To understand the financial management concept and its importance and its applications in business, their relationship with the business environment and the role and functions of chief financial officer.

2. To know the concept of time value of money and the rationale for using the time value of money concept in capital budgeting techniques for evaluations of business proposals.

3. To recognize the availability of different sources of capital and computation of cost of capital.

4. To recognize the importance of financial leverage, dividend policies and capital structure theories and its application in business.

5. To comprehend on the importance of working capital, its determination and application.

6. To understand the nature, importance, structure of corporate finance related areas.

COURSE OUTCOMES:

Learners should be able to

1. Understand the role of a financial manager, and their role in taking decisions professionally.

2. Demonstrate knowledge and compute value of money over time and apply the concept to evaluate the business proposal applying capital budgeting techniques.

3. Compute the cost of capital and financial leverage to estimate the optimal capital structure.

4. Comprehend the knowledge of assessing the working of the organization to assess the liquidity position of the firm.

5. Demonstrate capabilities of teamwork, problem-solving, critical thinking, and communication skills related to financial decisions.

6. Apply the concept to evaluate the business proposal applying capital budgeting techniques.
UNIT I Finance Function and Sources of Finance
Meaning, nature and scope of finance goal – profit vs. wealth maximization; Finance decisions – investment, financing and dividend decisions. Role of finance manager – Treasurer vs. Controller. Agency conflict and agency cost. Indian financial system

Long Term Sources of Finance: Equity, Debentures, Preference Shares, Long term loan, Private equity, Venture capital and Angel investor.

Short term Sources of Finance: Short term loan, commercial paper, certificate of deposits, commercial paper, bill of exchange, factoring.

UNIT II Time value of Money and Capital Budgeting
Time value of money: Present value, future value, Annuity, Annuity Due, Perpetuity, Amortization schedule

Principles of capital budgeting – method of investment analysis – payback, APR, NPV, IRR discounted cash flow – risk and return decision – profitability index

UNIT III Capital Structure and Cost of Capital
Capital Structure: forms – importance – optimal capital structure – theories – Factors determining capital structure – changes in capital structure – capital gearing


UNIT IV Leverage and Dividend Policy


UNIT V Working Capital Management
Meaning – concept – kinds – importance of adequate working capital – determinants of working capital
capital. - working capital policy- estimation of working capital – operating cycle/ cash conversion cycle

**Cash Management**: optimal cash, cash budget

**Inventory Management**: EOQ, Reorder level

**Receivables Management**: Credit policy, receivables matrix.

**Note**: Theory : 60 Marks and Problems : 40 Marks

**SUGGESTED READINGS:**

COURSE OBJECTIVES:

To make the students

1. To understand the concept of Data Warehouse and its significance
2. To gain the knowledge of hardware and operational design of data warehouses
3. To obtain the knowledge of planning the requirements for data warehousing.
4. To understand the types of the data mining techniques and its application
5. To comprehend on the concept of knowledge discovery process and its application
6. To understand Knowledge Discover in Database

COURSE OUTCOMES:

Learners should be able to

1. Understand the basic principles, concepts and applications of data warehousing and data mining,
2. Comprehend the importance of Processing raw data to make it suitable for various data mining algorithms.
3. Visualize the techniques of clustering, classification, association finding, feature selection and its importance in analysing the real-world data.
4. Understand the Conceptual, Logical, and Physical design of Data Warehouses OLAP applications and OLAP deployment
5. Exhibit the communications skills to convey the thoughts and ideas of case analysis to the individuals and group.
6. Exhibit the Knowledge Discover in Database

UNIT I Data warehousing

UNIT II Hardware and Operational design of data warehouses
Hardware and Operational design of data warehouses – Hardware architecture – Physical layout – Security – Backup and Recovery – Service level agreement – Operating the data warehouse.
UNIT III Data warehouse Planning
Tuning and Testing – Capacity planning – Testing the data warehouses – Data warehouse features.

UNIT IV Data mining

UNIT V Knowledge discovery process

SUGGESTED READINGS : 
1. Alex Berson, Stephen Smith (2017), Data Warehousing, Data Mining, &OLAP,McGraw Hill Education, NewDelhi
COURSE OBJECTIVES:
To make the students

1. To understand the basic principles underlying the provisions of direct tax laws and to develop a broad understanding of the tax laws and accepted taxpractices.
2. To recognize the income from property and profession and mode of assessing the same in incometax.
3. To obtain the importance of capital gain in computation of Incometax.
4. To understand the different deductions available under the incometax.
5. To gain the exposure on practical aspects of tax planning as an importantmanagerial decision-makingprocess.
6. To be familiar with the laws pertaining to the Income Tax and apply it lifelong.

COURSE OUTCOMES:
Learners should be able to

1. Distinguish sources of income
2. Distinguish between deductible and non-deductible expenses
3. Apply the tax code provisions and calculate tax for natural and legal persons
4. Comprehend and apply the practical aspects of tax planning
5. Exposure to real life situations involving taxation and to equip them with techniques for taking tax-sensitive decisions.
6. Familiar with the laws pertaining to the Income Tax and its apply it lifelong.

UNIT I Income Tax Act 1961
Scope of income - Total Income and residential status - income which do not form part of the total income – Income from Salaries.

UNIT II Income from Property and Profession
Income from House Property – Profits and gains of business or profession – Income From business- Income from Profession.

UNIT III Capital Gains
Capital Gain – Short Term and Long Term Gain - Income from other sources – Aggregation of income- set off and carry forward of losses.
UNIT IV Deduction out of Gross Total Income
Computation of Total Income- Assessment of Individual.

UNIT V Tax Planning

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

SUGGESTED READINGS:
COURSE OBJECTIVES:

To make the students

1. To understand of fundamental programming constructs and concepts
2. To comprehend on the object-oriented programming concepts of Class and Object
3. To gain knowledge on the packages and interface and its applications.
4. To obtain the application of Multi thread models in programming
5. To know about the applet class and its application
6. To know about the Creating an executable applet

COURSE OUTCOMES:

Learners should be able to

1. Obtain programming skills in the Java programming language,
2. Gain knowledge of object-oriented paradigm in the Java programming language
3. Know about the usage of the Java programming language for various programming technologies
4. Understand to usage tools to design webpage using the java programming and realize the usage of standard and third-party Java's API’s when writing applications.
5. Exhibit the communication skills to convey the output of the programme.
6. Gain knowledge of Creating an executable applet

UNIT I An overview of Java


UNIT II Classes


UNIT III Packages and Interfaces:


UNIT IV Multithread programming

Thread model – Life cycle of thread – Creating thread – Multiple threads – Thread priorities – Synchronization – Inter thread Communication – Suspending, Resuming and Stopping threads – I/O Applets, and other topics.
UNIT V The Applet Class

SUGGESTED READINGS:

COURSE OBJECTIVES:
To make the students
1. To understand of investment concepts and investment avenues available
2. To calculate the intrinsic value of securities and understand risk-return relationship
3. To know about the fundamental analysis
4. To know about the technical analysis and its application.
5. To comprehend the investment theory and its relevance in the current context.
6. To recognize different performance measures and evaluate the performance of the portfolio.

COURSE OUTCOMES:
Learners should be able to
1. Choose the appropriate investment avenues based on the individual risk return profile
2. Calculate the intrinsic value and evaluate the performance based on risk-return
3. Select the security based on the fundamental and technical analytical tools
4. Evaluate the performance of the portfolio using the different measures
5. Demonstrate capabilities of teamwork, problem-solving, critical thinking, and communication skills related to investment decisions.
6. Demonstrate capabilities of diversification risk

UNIT I Investment Basics
Concepts of investment – Sources of investment information - Investment Instruments - Investment cycle

UNIT II Valuation of securities and Analysis of Risk and Return
Bond and fixed income instruments valuation – valuation of equity and preference shares.

Analysis of risk and Return
Concept of total risk, factors contributing to total risk: default risk, interest rate risk, market risk, management risk, purchasing power risk, systematic and unsystematic risk, risk and risk aversion. Capital allocation between risky and risk-free assets - Utility analysis.

UNIT III Fundamental and Technical Analysis
Fundamental Analysis
Technical analysis: Points and figures chart, bar chart, RSA, RSI, Moving average analysis, MACD, Japanese Candlesticks.

UNIT IV Portfolio Theory
Market mechanism, testable hypothesis about market efficiency, implications of efficiency market hypothesis for security analysis and portfolio management. Asset pricing theories, CAPM and
Arbitrage pricing theories.

UNIT V Performance Evaluation
Sharpe, Treynor and Jensen’s measure. Portfolio revision – Active and passive strategies and formula plans in portfolio revision Problems.

Note: This Paper consisting of 80% Theory and 20% Problem.

SUGGESTED READINGS:

COURSE OBJECTIVES:
To make the students
1. To know the investment banking concepts, the regulatory framework and intermediaries involved.
2. To understand the issue management concepts, process and recent developments.
3. To recognize the different types of financial services and importance of depositories in the functioning of the financial markets.
4. To comprehend the concepts of venture capital, securitization, credit rating and microfinance and its importance in the financial system.
5. To obtain the difference between hire purchase and leasing and the importance of factoring in supporting the functioning of the financial system.
6. To know the Merchant Banking concepts.

COURSE OUTCOMES:
Learners should be able to
1. Understand the investment banking operations and regulatory framework guiding the functioning of the intermediaries.
2. Compute the NAV, hire purchase and leasing installments and make decisions.
3. Recognize the issue management process and depositories operations in facilitating the efficient functioning of the financial markets.
4. Assess the role of financial services operations in supporting the financing and investing options of individuals and corporates.
5. Demonstrate capabilities of teamwork, problem-solving, critical thinking, and communication skills related to investment decisions.
6. Demonstrate capabilities of issue management.

UNIT I Investment Banking and Intermediaries
Investment Banking in India, Recent Developments and Challenges ahead, Institutional structure and Functions of Investment Banking.
Merchant Banking – Definition – Origin – Merchant Banking in India- Merchant Banks and Commercial Banks – Services of Merchant Banks- Qualities required of Merchant Bankers – Problems – Scope of Merchant Banking in India
SEBI guidelines for Merchant Bankers, Registration, obligations and responsibilities of Lead Managers, Regulations regarding Continuance of association of lead manager with an issue.

UNIT II Issue Management
Public Issue: underwriting - classification of companies, eligibility, issue pricing, promoter’s contribution, minimum public offer, prospectus, allotment, preferential allotment, private placement, Book Building process, designing and pricing, Green Shoe Option; Right Issue: Post issue work & obligations, Investor protection, Broker, sub broker and underwriters

UNIT III Financial Services and Depositories
Financial Services: Meaning, Classification - Fund Based Activities – Non-Fund Based Activities.
Depository System: Objectives, activities, interacting systems, role of depositories and their services, Advantages of depository system, NSDL and CDSL. The process of clearing and settlement through Depositories, Depository Participants. Regulations relating to Depositories-SEBI(DepositoriesandParticipants)Regulations1996-Registrationofdepositoryandparticipant-Rights and Obligations of depositories and Participants.

UNIT IV Venture capital, Securitization, credit rating and Microfinance
Venture Capital: Concept, Meaning, Features, Scope of Venture Capital, Importance, Method of Venture Financing.
Credit Rating: Need for rating, IP grading, Debt rating, Process, Credit Rating Agencies
Microfinance: NGOs and SHGs, Microfinance delivery mechanisms, Future of micro finance.
Mutual Fund: AMFI, Types, Fact sheet, NAV Calculation.

UNIT V Factoring, Hire purchase and Leasing
Factoring: Origin, Types, Factoring mechanism, advantages, factoring charges, International factoring, Factoring in India.
Forfeiting: Origin, characteristics, benefits, difference between factoring and forfeiting, growth of forfeiting in India.
HirePurchase: Meaning, Features, Legal Position, HirePurchase and Credit Sale, HirePurchase and Installment Scale, Problems of Hirepurchase
Leasing: Definition, Steps in Leasing Transactions, Types of Lease – Advantages and Disadvantage of Lease, Problems of Leasing
Note: 90% theory and 10% Problems
SUGGESTED READINGS:

COURSE OBJECTIVES:
To make the students
1. To understand the consumer behaviour concepts, dimensions used in consumer behaviour research.
2. To recognize the Internal Influencing factors that affect the Consumer Behaviour
3. To identify the external Influencing factors that affect the Consumer Behaviour
4. To conceptualize on the consumer decision making process.
5. To know the application consumer behaviour concepts to access the changing behavior of the customers.
6. To appreciate the personal and environmental factors that influence consumer decisions. To understand the strategic implications of consumer influences, and marketing decisions.

COURSE OUTCOMES:
Learners should be able to
1. Understand the importance of Culture, Subculture, Social Class, Reference Groups and Family Influences in Consumer Behaviour.
2. Explore, analyse and compare the core theories of consumer behaviour and its application in both consumer and organizational markets.
3. Appraise models of Consumer Behaviour and determine their relevance to particular marketing situations.
4. Critique the theoretical perspectives associated with consumer decision making, including recognizing cognitive biases and heuristics.
5. Demonstrate capabilities of teamwork, critical thinking, and communication skills related to investment decisions.

UNIT I Introduction to Consumer Behaviour and Consumer Research

UNIT III Internal Influences on Consumer Behaviour: Motivation and Consumer Learning, Memory and Involvement

Internal Influences on Consumer Behaviour: Consumer Personality, Consumer Perception, Consumer Attitudes, Consumer Behaviour and Marketing Communications

**Personality, Self-Image, and Life Style:** Consumer Personality: Introduction, Self-concept, personality Theories, Brand Personality, emotions

**Consumer Perception:** Introduction, Sensation (Exposure to Stimuli), Perceptual Selection, Perceptual Organisation, Factors that Distort Individual Perception, Price Perceptions, Perceived Product and Service Quality, Consumer Risk Perceptions

**Consumer Attitude Formation and Change:** Introduction, Functions of Attitude, Attitude Models, Factors that Inhibit Relationship between Beliefs, Feelings and Behaviour, Learning Attitudes, Changing Attitudes, Attitude Change Strategies

**Communication and Consumer Behaviour:** Consumer Behaviour and Marketing Communications: Introduction, Marketing Communication Flow, Communications Process, Interpersonal Communication, Persuasive Communications, source, message, message appeals, communication feedback

**UNIT IV External Influences on Consumer Behaviour**

**The Influences of Culture on Consumer Behaviour:** Cultural Influences on Consumer Behaviour: Introduction, Characteristics of Culture, Values, Sub-cultures, Cross-cultural Influences, Cultural Differences in Non-verbal Communications


**Diffusion of Innovation:** Introduction, Types of Innovation, Diffusion Process, Factors Affecting the Diffusion of Innovation, The Adoption Process, Time Factor in Diffusion Process, Culture, Communication and Diffusion

**UNIT V Consumer Decision Making**

**Situational Influence on Consumer’s Decision and the Decision Models:** Introduction, Nature of Situational Influence, Situational Variables, Types of Consumer Decisions, Nicosia Model of Consumer Decision-making (Conflict Model), Howard-Sheth Model (also called Machine Model), Engel, Blackwell, Miniard Model (also called Open System)

**Consumer Decision-making Process:** Problem Recognition, Information Search and Evaluation of Alternatives: Introduction, Problem Recognition, Information Search, Evaluation of Alternatives, Outlet Selection, Purchase and Post Purchase Behaviour, Introduction, Outlet Selection and Purchase, Post Purchase Behaviour

**Organizational Buying Behaviour:** Introduction, Organizational Buyer Characteristics, Purchase and Demand Patterns, Factors Influencing Organizational Buyer Behaviour, organizational Buyer Decision Process, Organizational Buying Roles
SUGGESTED READINGS:

COURSE OBJECTIVES:
To make the students
1. To understand and write programs the JAVA programming language
2. To Use standard and third-party Java's API’s when writing applications.
3. To test a Java application of medium complexity, consisting of multiple classes.
4. To understand Java-based software code of medium-to-high complexity by applying it
5. To Understand the basic approaches to the design of software applications.
6. To understand the perform string operations

COURSE OUTCOMES:
Learners should be able to
1. Implement Object Oriented Programming Concepts
2. Use and create packages and interfaces in a Java program
3. Use graphical user interface in Java programs and handle security implementations in Java
4. Create Applets; Implement exception handling in Java; implement Multithreading and use Input/output Streams
5. Exhibit the multiplication tables by multithreading
6. Exhibit communication skills to communicate the output derived from the program

EXERCISES
1. Write a program to find the sum of series 1 + X + X^2 + X^3 +……
2. Write a program to find prime numbers.
3. Write a program to find average of five numbers.
4. Define a class for employee with name and data of appointment create employee objects and sort them as per their date of appointment.
5. Write a program to find factorial of number using recursion.
6. Write a program to find simple interest getting values from keyboard.
7. Write a program to find maximum of Numbers.
8. Write a program to find maximum and sum of an array.
9. Write a program to perform string operations.
10. Write a program to accept more strings and arrange them in alphabetical order.
11. Write a program to create a window and draw crosslines.
12. Write a program to create an applet and draw the shape.
13. Write a program to create a window with a background color and display the message.
14. Write a program for multiplication tables by multithreading.
15. Write a program to create an exception for mark out of bounds. If mark is greater than 100 throw an exception.

SUGGESTED READINGS:
COURSE OBJECTIVES:
To make the students
1. To prepare template to present the financial data for supporting analysis.
2. To use advanced formula in financial calculations
3. To use visualization tools to represent the financial data graphically
4. To forecast the financial data using the inbuilt tools
5. To understand and apply Sensitivity analysis on models like Goal Seek.
6. To understand the Scenarios; for financial decision making

COURSE OUTCOMES:
Learners should be able to
1. Apply advanced formulas to lay data in readiness for financial analysis
2. Use advanced techniques for financial report visualizations
3. Leverage on various methodologies of summarizing financial data
4. Understand and apply Sensitivity (“What-if”) analysis models like Goal Seek.
5. Exhibit Scenarios; Excel models for financial decision making
6. Exhibit communication skills to communicate the output derived from the program.

EXERCISES
Corporate Financial Statements - Organizing and creating spreadsheets; entering and formatting data values; entering expressions for calculating values; linking worksheets; splitting screens to facilitate working between several worksheets.

Analysis of Financial Statements - Using logical IF statements; using conditional formatting to call attention to conditions that need correcting; pasting an Excel document into a Word document.

Forecasting Annual Revenues - Creating, validating, and using linear, quadratic, cubic, and exponential regression models to fit the trends of historical data; creating various types of charts (e.g., scatter diagrams, forecast charts, error patterns, and downside risk curves); estimating the accuracy of forecasts; expressing forecast accuracy in terms of confidence limits and downside risk curves.
**Forecasting Financial Statements** - Using forecasts of revenues to forecast financial statements; using Excel’s Scenario Manager to do sensitivity analysis

**Forecasting Seasonal Revenues** - Creating a seasonally-adjusted forecasting model by joining seasonal adjustments to an annual trend line or a moving average trend line; using error feedback to correct a model so that the average error is zero; using period values to update annual forecasts and revise the model

**Time Value of Money** - Using Excel’s financial functions for calculating the present value of a future amount, the future value of a present amount, the net present value of a series of cash flows, periodic payments for mortgages and loans, etc.; linking an Excel worksheet to a Word document.

**Cash Budgeting** - Organizing a spreadsheet into modules for different parts of a company and linking results; using a one-variable input table for sensitivity analysis to evaluate alternate operating tactics.

**Cost of Capital** - Calculating the weighted average cost of capital (WACC); using Excel’s Goal Seek and Solver tools to find the value of an independent variable (e.g., return on equity) to satisfy a related goal (e.g., a specified WACC); evaluating the WACC for different amounts of capital raised and creating charts to display the results.

**Profit, Break Even, and Leverage** - Calculating profits from a firm’s cash flows; using Excel’s Solver tool to determine the sales volume needed to break even; evaluating a firm’s operating, financial, and combined leverages

**Capital Budgeting**: - Organizing spreadsheets to move from sales revenues to after-tax cash flows; using Excel’s financial functions to calculate depreciation schedules; calculating financial measures of success, such as net present value and internal rate of return; using nested IF statements to determine the discounted years to break even; creating two-variable input tables for sensitivity analysis; using Excel’s Solver tool to determine changes that must be made to achieve specified goals, such as a specified net present value or discounted years to break even.
**Applications of Capital Budgeting** - Creating spreadsheets that evaluate the financial payments from various types of capital investments; using one- and two-variable input tables to analyze the sensitivity of financial payoffs to changes in conditions.

**Capital Budgeting: Risk Analysis with Scenarios** - Using Excel’s Scenario Manager to analyze the effects of various combinations of conditions (e.g., best-on-best, most probable, and worst-on-worst) on future payoffs.

**Capital Budgeting: Risk Analysis with Monte Carlo Simulation** - Using Excel’s tools for Monte Carlo simulation; using Excel’s random number generator to generate random numbers that follow different probability distributions (e.g., uniform, normal, and triangular distributions) and use the results.

**Valuation of Common Stocks** - Determining the value of shares of common stocks from their expected future cash flows and an investor’s expected rate of return; performing sensitivity and risk analysis related to the value of stocks.

**Valuation of Bonds** - Determining the value of bonds from their fixed future cash flows and an investor’s expected rate of return; performing sensitivity and risk analysis related to the value of bonds; evaluate the effect of call date on a bond’s value.

**SUGGESTED READINGS:**

### COURSE OBJECTIVES:
To make the students

1. To understand the concept of software engineering, software requirements and software project management.
2. To apply the concept in software project management.
3. To understand and apply the metrics to successfully plan and implement the software project.
4. To communicate orally and in written form the application of the understanding of software engineering.
5. To communicate orally and in written form the application of the understanding of software requirements.
6. To communicate orally and in written form the application of the understanding of software project management.

### COURSE OUTCOMES:
Learners should be able to

1. Understand the concept of software engineering, software requirements and software project management.
2. Apply the concept in software project management.
3. Understand and apply the metrics to successfully plan and implement the software project.
4. Communicate orally and in written form the application of the understanding of software engineering.
5. Communicate orally and in written form the application of the understanding of software requirements.
6. Communicate orally and in written form the application of the understanding of software project management.

### UNIT – I Fundamentals of Software Engineering and Process models:

### UNIT – II: Managing Software Projects & Design Engineering:
The management spectrum, software quality, measurement and metrics. Software project

UNIT–III : S/W Requirements, S/W Metrics & Testing Strategies:

UNIT-IV Testing Plan and Maintenance:
Snooping for information, Coping with complexity through teaming, Testing plan focus areas, Testing for recoverability, Planning for troubles, Preparing for the tests: Software Reuse, Developing good test programs , Data corruption, Tools, Test Execution, Testing with a virtual computer, Simulation and Prototypes, Managing the Test, Customer’s role in testing, Software maintenance issues and techniques. Software reuse. Client-Server software development.

UNIT–V Software Reengineering and Project Management:

SUGGESTED READINGS:
COURSE OBJECTIVES:
To make the students
1. To understand the basic framework of research and research process and its important
   in business decision.
2. To develop an understanding of various research designs and sampling techniques
   and its application.
3. To identify appropriate sources of information and methods of data collection for
   solving a business issue.
4. To understand the selection of appropriate tools to analyse the quantitative and qualitative
   data.
5. To understand the ethical norms for research and select the best type of research
   report and be familiar with the content to be included in the report.
6. To gain the sampling techniques along with hypothesis testing.

COURSE OUTCOMES:
Learners should be able to
1. Assess the best suitable research type and formulate the research objective for the
   business problem.
2. Formulate the suitable research designs and select appropriate sampling techniques
   for the research.
3. Select the appropriate data collection method for solving the business issue.
4. Decide the appropriate measurement scale for designing the instrument for data collection.
5. Apply appropriate analytical tools for the data collected and formulate a suitable
   suggestion for the business problem.
6. Demonstrate capabilities of team work, problem-solving, critical thinking, and
   communication skills and design a suitable research report based on the ethical norms of research.

UNIT I Introduction to Research:
Meaning of research; Types of research- Exploratory research, Conclusive research; The process
of research; Research applications in social and business sciences; Features of a Good research
study. Defining the Research problem; Management Decision Problem vs Management Research
Problem; Problem identification process; Components of the research problem; Formulating the
research hypothesis- Types of Research hypothesis; Writing a research proposal- Contents of a
research proposal and types of research proposals.
UNIT II Research Design and Sampling Design
Sampling concepts- Sample vs Census, Sampling vs Non-Sampling error; Sampling Design- Probability and Non Probability Sampling design; Determination of Sample size- Sample size for estimating population mean, Determination of sample size for estimating the population proportion.

UNIT III Sources of Data collection and instrument designing
Primary and Secondary Data: Classification of Data; Secondary Data: Uses, Advantages, Disadvantages, Types and sources; Primary Data Collection: Observation method, Focus Group Discussion, Personal Interview method. Attitude Measurement and Scaling: Types of Measurement Scales; Attitude; Classification of Scales: Single item vs Multiple Item scale, Comparative vs Non-Comparative scales, Measurement Error, Criteria for Good Measurement. Questionnaire Design: Questionnaire method; Types of Questionnaires; Process of Questionnaire Designing; Advantages and Disadvantages of Questionnaire Method. Data Processing: Data Editing- Field Editing, Centralized in house editing; Coding- Coding Closed ended structured Questions, Coding open ended structured Questions; Classification and Tabulation of Data.

UNIT IV Univariate and Bivariate Analysis of Data:
Descriptive vs Inferential Analysis, Descriptive Analysis of Univariate data- Analysis of Nominal scale data with only one possible response, Analysis of Nominal scale data with multiple category responses, Analysis of Ordinal Scaled Questions, Measures of Central Tendency, Measures of Dispersion; Descriptive Analysis of Bivariate data. Testing of Hypotheses: Concepts in Testing of Hypothesis – Steps in testing of hypothesis, Test Statistic for testing hypothesis about population mean; Tests concerning Means- the case of single population; Tests for Difference between two population means; Tests concerning population proportion- the case of single population; Tests for difference between two population proportions. Chi-square Analysis: Chi square test for the Goodness of Fit; Chi square test for the independence of variables; Chi square test for the equality of more than two population proportions. Analysis of Variance: Completely randomized design in a one-way ANOVA; Randomized block design in two way ANOVA; Factorial design. Multivariate Analysis : Factor Analysis, Discriminate analysis, Cluster analysis

UNIT V Research Report Writing and Ethical code for research
Types of research reports – Brief reports and Detailed reports; Report writing: Structure of the research report- Preliminary section, Main report, Interpretations of Results and Suggested Recommendations; Report writing: Formulation rules for writing the report: Guidelines for presenting tabular data, Guidelines for visual Representations. Ethics in Research: Meaning of Research Ethics; Clients Ethical code; Researchers Ethical code; Ethical Codes related to respondents; Responsibility of ethics in research
Note: Theory 90% Problems 10%
Chaper 4 – Theory will be covered here and practically applied using SPSS Practical 

SUGGESTED READINGS:


**MCOM CA**

**INDIRECT TAXATION**

**18CCP303**

Instruction Hours / week: L: 3  T: 1  P: 0

Marks: Internal: 40  External: 60  Total: 100  End Semester Exam: 3 Hours

**COURSE OBJECTIVES:**
To make the students
1. To understand the concept of indirect taxes emphasizing GST/CGST/IGST/SGST/UTGST and customs law.
2. To learn and compute the GST liabilities.
3. To know how to register GST and apply the GST provisions.
4. To communicate orally and in written form the indirect taxation concepts and provisions.
5. To be familiar with the standards and laws pertaining to the GST and Customs and utilize for lifelong practical application.
6. To demonstrate custom duties in India

**COURSE OUTCOMES:**
Learners should be able to
1. Comprehend on the concept of indirect taxes emphasizing GST, CGST/IGST/SGST/UTGST and customs law.
2. Comprehend and compute GST liabilities.
3. Know the procedure to register GST and apply GST provisions to business situations.
4. Communicate orally and in written form the indirect taxation concepts and provisions.
5. Familiar with the standards and laws pertaining GST and customs and utilize for lifelong practical application.
6. Know the concept of input tax credit mechanism

**UNIT I CONCEPT OF INDIRECT TAXES**
Concept of Indirect Taxes at a glance: Background; Constitutional powers of taxation; Indirect taxes in India – An overview; Pre-GST tax structure and deficiencies; Administration of Indirect Taxation in India; Existing tax structure.

**UNIT II BASICS OF GOODS AND SERVICES TAX ‘GST’**
Basics concept and overview of GST; Constitutional Framework of GST; GST Model – CGST / IGST / SGST / UTGST; Taxable Event; Concept of supply including composite and mixed supply; Levy and collection of CGST and IGST; Composition scheme & Reverse Charge; Exemptions under GST.

**UNIT III CONCEPT OF TIME, VALUE & PLACE OF TAXABLE SUPPLY :**
Basic concepts of Time and Value of Taxable Supply; Basics concept of Place of Taxable Supply. Input Tax Credit & Computation of GST Liability- Overview.

**UNIT IV PROCEDURAL COMPLIANCE UNDER GST :**
Registration; Tax Invoice, Debit & Credit Note, Account and Record, Electronic way Bill; Return, Payment of Tax, Refund Procedures; Audit.

Basic overview on Integrated Goods and Service Tax (IGST), Union Territory Goods and Service tax (UTGST), and GST Compensation to States.
UNIT V OVERVIEW OF CUSTOMS ACT:
Overview of Customs Law; Levy and collection of customs duties; Types of Custom duties; Classification and valuation of import and export goods; Exemption; Officers of customs; Administration of Customs Law; Import and Export Procedures; Transportation, and Warehousing; Duty Drawback; Demand and Recovery; Confiscation of Goods and Conveyances; Refund.

Note: Distribution of marks - 30% theory and 70% problems

SUGGESTED READINGS:
COURSE OBJECTIVES:
To make the students
1. To Understand the Concept of Visual Basics.Net and its application.
2. To learn tools and utilize the tools of Visual Basic.net to design programmes.
3. To communicate orally and in written form the Concept of Visual Basics.Net and its application.
4. To understand the Visual Basic Language and Loops
5. To understand the Object-Oriented Programming
6. To understand the Data Access with ADO.NET

COURSE OUTCOMES:
Learners should be able to
2. Learn tools and utilize the tools of Visual Basic.net to design programmes.
4. Know the Visual Basic Language and Loops
5. Know the Object-Oriented Programming
6. Exhibit the Menus and Dialog-Boxes

UNIT I Essential Visual Basic.Net:

UNIT II The Visual Basic Language and Loops:

UNIT III Object-Oriented Programming:
Classes and Objects - Fields, Properties, Methods and Events - Class vs. Object Members - Abstraction, Encapsulation, Inheritance and Polymorphism - Overloading, Overriding and Shadowing - Constructors and Destructors. Object-Oriented Inheritance: Access Modifiers- Inheritance Modifiers - Creating Interfaces - Polymorphism - Early and Late Binding.
UNIT IV Data Access with ADO.NET:
Accessing Data with the Server Explorer - Accessing Data with Data Adaptors and Datasets - Working with ADO.NET - Overview of ADO.NET Objects Immediate Solutions: Basic SQL - the Server Explorer - Creating a New Data Connection. Binding Controls to Databases: Binding Data to Controls - Navigating in Datasets. Creating Windows Services and Deploying Applications: Deploying Applications.

UNIT V Menus and Dialog-Boxes:

SUGGESTED READINGS :

COURSE OBJECTIVES:
To make the students
1. To understand the concept of mergers, demergers, LBO, MBO, JV its valuation and accounting.
2. To compute, analyze and evaluate the corporate restructuring decisions and its impact on company.
3. To understand the concept of Corporate Restructuring.
4. To understand the Amalgamation
5. To understand the concept of Joint Ventures
6. To understand the concept of Takeovers

COURSE OUTCOMES:
Learners should be able to
1. Understand the concept of mergers, demergers, LBO, MBO, JV its valuation and accounting.
2. Compute, analyze and evaluate the corporate restructuring decisions and its impact on company.
3. Know the Legal and Regulatory Framework of M & A and Post Merger Integration
4. Know the concept of Amalgamation
5. Know the concept of Joint Ventures and Takeovers
6. Exhibit the concept of Corporate Restructuring

UNIT I Introduction to Merger and Acquisition:
Meaning of mergers and acquisitions (M & A), motives behind the M & A, advantages and disadvantages of M & A, types of mergers and steps for a successful merger.

Strategic Evaluation of M & A Opportunities- selection approaches and criteria, modalities of fixing the acquisition price, key steps in the strategic planning of a merger, feasibility analysis in respect of cash and stock deals, describes fair value: institutional criteria and special features of acquisition of sick companies.

UNIT II M & A Activity and Demerger Activity:
Merger process right from planning the merger till implementation, five-stage model, methods of financial mergers and capital budgeting decision

Synergy and Value Creation in Mergers - synergy and its different types, role of industry life cycle, value creation in synergy, theoretical factors that would affect M & A activity

Corporate Restructuring- meaning of corporate restructuring, need for corporate restructuring, methods of corporate restructuring.

International M & A –Introduction of international M & A activity, the opportunities and threats, role of M & A in international trade growth, the external advantages in differential products, impact of
government policies and political and economic stability on international M&A decisions, recommendation for effective cross-border M & A.

Demergers- Meaning of demerger, characteristics of demerger, structure of demerger, and tax implication of demergers

UNIT III  LBO, MBO, JV and Takeovers.
LBOs, MBOs, MLPs and ESOPs - meaning of LBO, MBO, MLP, ESOP, governance and mode of purchase in LBO, key motives behind an MBO, structure of MBO, types of MLP and ESOP, regulations that govern ESOPs.

Joint Ventures - Meaning of joint ventures, characteristics of a joint venture, states the rationale for joint ventures, role of joint ventures in business strategy, defines joint venture and complex learning, tax aspects of joint ventures, international joint ventures, reasons for failure of joint ventures, and joint venture vis-à-vis anti-trust policy

Takeover Defences - types of takeovers, techniques of bidding for a takeover, defences against takeover bids, regulations and amendments, and guidelines for takeovers

UNIT IV Valuation and accounting
Valuation - valuation approaches, basis of valuation, different methods of valuation, valuation of synergy, corporate control and LBO

Accounting for Amalgamation – Meaning of amalgamation, types of amalgamation, methods of accounting for amalgamation, meaning of consideration, treatment of goodwill, reserves and other profits

UNIT V Legal and Regulatory Framework of M & A and Post Merger Integration:

Post-Merger Integration - integration planning, factors in post-merger integration model, post-merger integration model, strategic interdependence and autonomy, political and cultural aspects in integration, cultural profiling and assessment of cultural compatibility, HRM issues, and problems in integration and five rules of integration process

SUGGESTED READINGS:
COURSE OBJECTIVES:
To make the students
1. To understand the valuation concepts, valuation techniques and its application in valuing the assets.
2. To compute, analyse and evaluate the value of the assets applying the appropriate techniques.
3. To communicate orally and in written form the understanding of valuation concepts.
4. To communicate orally and in written form the understanding of valuation techniques
5. To understand the capital asset pricing models
6. To understand the Capital Asset Pricing Models

COURSE OUTCOMES:
Learners should be able to
1. Understand the valuation concepts, valuation techniques and its application in valuing the assets.
2. Compute, analyze and evaluate the value of the assets applying the appropriate techniques.
3. Communicate orally and in written form the understanding of valuation concepts, valuation techniques and its application in valuing the assets.
4. Know the valuation of goodwill patents and copyrights
5. Know the valuation of fixed assets
6. Valuation of financial options

UNIT I Introduction of Valuation Techniques.

UNIT II Valuing a Company using DCF.
No friction Model without Taxes and Bankruptcy Costs. WACC with Taxes and Bankruptcy Costs. Forecasting FFCF. Valuing a Company using the WACC model. Valuing a Company with the DCF method. Sensitivity analysis (scenario analysis, break-even, and simulation) Valuing a Company with the APV method and the Capital Cash Flow Method; Equivalence with WACC

UNIT III: Valuing a company with comparable and multiples
Selecting comparable companies; DCF valuation
Other Valuation Models: Cost Approach, Flow to Equity, EVA. Equity Control Premiums & Liquidity Discounts.
Valuing LBOs and M&A transactions, earnings accretion and dilution in M&A transactions. Valuing Financial Institutions

UNIT IV: Valuation of Other Assets:
Forms of Intellectual Property and Methods of Valuation - Valuation of Fixed Assets - Valuation of Inventories - Valuation of Investments - Valuation of Shares - Valuation of Intangibles - Human Resource Accounting - Valuation of Goodwill Patents and Copyrights - Valuation of Brands - Valuation of Real Estate - Valuation of Liabilities
UNIT V : Financial Options
Descriptions and Payoff diagrams; applications and analogies to enterprise valuation and the valuation of debt and equity claims; start Black-Scholes and Binomial pricing models - Valuation of Financial Options - Black-Scholes and Binomial pricing models; Introduction (brief) to Real Options;

SUGGESTED READINGS:
COURSE OBJECTIVES:

To make the students

1. To understand the concept of management accounting, costing behaviour, budgeting and enrich the lifelong learning.
2. To comprehend on the contemporary issues relevant to accounting concepts.
3. To analyse the alternatives using appropriate tools and techniques.
4. To solve the problems and take decisions based on the result.
5. To communicate orally and in written form the concepts and solutions.
6. To understand the concept of budgetary control and contemporary issues.

COURSE OUTCOMES:

Learners should be able to

1. Understand the concept of management accounting, costing behaviour, budgeting and enrich the lifelong learning.
2. Comprehend on the contemporary issues relevant to accounting concepts.
3. Analyse the alternatives using appropriate tools and techniques.
4. Solve the problems and take decisions based on the result.
5. Communicate orally and in written form the concepts and solutions.
6. Realize the preparation of Budget.

UNIT I: INTRODUCTION

UNIT II: FINANCIAL STATEMENT ANALYSIS
Horizontal and Vertical Analysis.
Ratio Analysis: Meaning, Advantages, Limitations, Classifications of ratios
Fund Flow Statement: Meaning, Uses, Limitations, Sources and uses of funds
Cash Flow Statement: Meaning, Uses, Limitations, Sources and uses of cash, AS3 Standard format.

UNIT III: STANDARD COSTING

UNIT IV: MARGINAL COSTING AND DECISION MAKING
indifference point.

Decision Making: Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short term decision making situations – profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, sell or process further, operate or shut down. Pricing Decisions: Major factors influencing pricing decisions, various methods of pricing

UNIT V: BUDGETARY CONTROL AND CONTEMPORARY ISSUES:


Note: Distribution of marks - 30% theory and 70% problems

SUGGESTED READINGS:
5. The Institute of Company Secretaries of India (2018), Corporate and Management Accounting, M P Printers
COURSE OBJECTIVES:
To make the students
1. To understand use of classes, objects and create programmes by applying it
2. To understand and write programs VB.Net
3. To Understand the basic approaches to the design of software applications
4. To understand the date and time handling functions
5. To understand the Program using classes and objects
6. To understand the concept of database connectivity

COURSE OUTCOMES:
Learners should be able to
1. Implement Object Oriented Programming Concepts
2. Use and create packages and interfaces in a VB.Net
3. Use graphical user interface
4. Exhibit communication skills to communicate the output derived from the program.
5. Understand the date and time handling functions
6. Exhibit to develop an application to create inventory management system

1. Create a Program for a various font application.
2. Develop a Program for employee details with salary calculation using MDI.
3. Develop a Program for simple calculator.
4. Create a Program using date and time handling functions.
5. Develop a Program using classes and objects.
6. Develop a Program for create and reading text file.
7. Develop a Program for to implement a binary search using collection class.
8. Develop an application to create, save, update, delete and search employee profile in employee database system (with database connectivity).
9. Develop an application to create inventory management system (with database connectivity).
10. Develop an application to create student mark entry system (with database connectivity).

SUGGESTED READINGS:

COURSE OBJECTIVES:
To make the students
1. To understand the Importance of SPSS and the features for entering the data according to the variable type.
2. To understand and apply the descriptive analytical tools
3. To know the univariate tools and its application
4. To comprehend the application of Bivariate analysis
5. To understand and compute the multivariate analysis using the package.
6. To understand the correlation analysis

COURSE OUTCOMES:
Learners should be able to
1. Create datasheet and enter the data
2. Compute descriptive statistics using the package and graphically represent the data.
3. Perform univariate and bivariate analysis in the software package.
4. Perform multivariate analysis in the software package.
5. Perform the correlation analysis
6. Demonstrate capabilities of problem-solving, critical thinking, and communication skills to infer the output.

UNIT I Overview and Data Entry
SPSS – Meaning – Scope- Limitation- Data view- Variable view- Data entry procedures-
Data editing- Missing

UNIT II Descriptive Statistics
Descriptive statistics – Frequencies Distribution – Diagram – Graphs, Mean, Median,
Mode, Skewness – Kurtosis – Standard Deviation.

UNIT III Non parametric and parametric test
Cross tabulation, Chi square, t test, independent sample t test, paired t test.

UNIT IV Analysis of Variance, Bivariate Analysis
UNIT V Multivariate analysis

Factor Analysis, Cluster Analysis and Discriminate analysis.

Use the inbuilt case studies in SPSS for applying the statistical test.

SUGGESTED READINGS:

COURSE OBJECTIVES:
To make the students
1. To Understand the Concept of Digital marketing and digital marketing tools.
2. To learn tools and utilize the tools of digital marketing
3. To understand the linkage of digital marketing and analytics
4. To understand the Online Marketing Tools
5. To learn the Online Reputation Management
6. To communicate orally and in written form the Concept of Digital marketing

COURSE OUTCOMES:
Learners should be able to
1. Understand the Concept of Digital marketing and digital marketing tools.
2. Learn tools and utilize the tools of digital marketing
3. Understand the linkage of digital marketing and analytics
4. Exhibit the concept of Online Reputation Management
5. Understand the Online Marketing Tools
6. Communicate orally and in written form the Concept of Digital marketing and digital marketing tools

Unit I Introduction of the digital marketing
Digital vs. Real Marketing - Digital Marketing Channel, Creating initial digital marketing plan - Content management - SWOT analysis - Target group analysis


Unit II Website
What is website? What is domain name? Types of domains. Register a domain name. Webhosting concepts.
Types of websites – HTML, CSS and Java Script. Popular CMS.


UNIT III  Online Marketing Tools
Creating a Facebook page • Visual identity of a Facebook page • Types of publications
Facebook Ads • Creating Facebook Ads • Ads Visibility

Business opportunities and Instagram options • Optimization of Instagram profiles • Integrating Instagram with a
Web Site and other social networks • Keeping up with posts

Business tools on LinkedIn • Creating campaigns on LinkedIn • Analyzing visitation on LinkedIn

Creating business accounts on YouTube • YouTube Advertising • YouTube Analytics

E-mail marketing • E-mail marketing plan • E-mail marketing campaign analysis • Keeping up with conversions

Digital Marketing Budgeting - resource planning - cost estimating - cost budgeting - cost control

Google AdWords- creating accounts • Google AdWords- types

Introduction to Search Engine Optimization: How the search engine works? SEO Optimization • Writing the SEO content


Video marketing: Importance of video marketing. Create a video campaign. Location targeting and bidding strategies. Measuring the results of campaign. Best practices of video ads.

**Unit IV**

Online Reputation Management:
What is ORM and why we need ORM? Examples of ORM. Areas to analyze in ORM. Generate a ORM report. Things to do in ORM – Monitor search results, complaint sites, reviews, sites and blogs, and social media.

**Unit V**

Merging digital marketing and data analytics.

**SUGGESTED READINGS:**

6. Sarah McHarry(2013), Wordpress To Go, CreateSpace Independent Pub
COURSE OBJECTIVES:

To make the students

1. To understand the concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
2. To communicate orally and in written form the concept of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government.
3. To apply the understanding of entrepreneurship, types of entrepreneurs, entities of business, creating ideas, mobilizing funds and support from government in lifelong practice.
4. To initiate the required skills for entrepreneurial development.
5. To help students understand the process of establishing and developing an enterprise.
6. To make the students Small Business as seed bed of Entrepreneurship.

COURSE OUTCOMES:

Learners should be able to

1. Assess the best suitable research type and formulate the research objective for the business problem.
2. Formulate the suitable research designs and select appropriate sampling techniques for the research.
3. Select the appropriate data collection method for solving the business issue and decide the appropriate measurement scale for designing the instrument for data collection.
4. Apply appropriate analytical tools for the data collected and formulate a suitable suggestion for the business problem.
5. Demonstrate capabilities of team work, problem-solving, critical thinking, and communication skills and design a suitable research report based on the ethical norms of research.

UNIT I INTRODUCTION

Meaning, scope and importance of Entrepreneurship - Evolution of entrepreneurial thought - Entrepreneurship as a career option - Functions of Entrepreneurs - Entrepreneurial Characteristics and Skills - Entrepreneur vs. Manager - Creativity & Creative Process - Types of Entrepreneurs (Clarence Danhoff’s Classification) - Intrapreneurship – Concept and Types (Hans Schollhammer’s Classification) - Entrepreneurship in different contexts: technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship.

UNIT II TYPES OF BUSINESS ENTITIES

Micro, Small and Medium Enterprises. Concept of business groups and role of business houses and family business in India. Values, business philosophy and behavioural orientations of important family business in India. Managerial roles and functions in a small business. Entrepreneur as the manager of his
UNIT III PUBLIC AND PRIVATE SYSTEM OF STIMULATION, SUPPORT AND SUSTAINABILITY OF ENTREPRENEURSHIP

Public and private system of stimulation, support and sustainability of entrepreneurship. Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of industries/entrepreneur’s associations and self-help groups. The concept, role and functions of business incubators, angel investors, venture capital and private equity funds.

UNIT IV SOURCES OF BUSINESS IDEAS AND FEASIBILITY STUDIES

Sources of business ideas and tests of feasibility. Significance of writing the business plan/ project proposal. Contents of business plan/ project proposal. Designing business processes, location, layout, operation, planning & control; preparation of project report. Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.

UNIT V MOBILIZING RESOURCES FOR START-UP


SUGGESTED READINGS:

COURSE OBJECTIVES:
To make the students
1. To Understand the Concept of Digital marketing and digital marketing tools.
2. To learn tools and utilize the tools of digital marketing
3. To understand the linkage of digital marketing and analytics
4. To understand the Online Marketing Tools
5. To learn the Online Reputation Management
6. To communicate orally and in written form the Concept of Digital marketing

COURSE OUTCOMES:
Learners should be able to
1. Understand the Concept of Digital marketing and digital marketing tools.
2. Learn tools and utilize the tools of digital marketing
3. Understand the linkage of digital marketing and analytics
4. Exhibit the concept of Online Reputation Management
5. Understand the Online Marketing Tools
6. Communicate orally and in written form the Concept of Digital marketing and digital marketing tools

1. Design a web page using a word press
2. Design an add in Instagram to market a product / Service
3. Design a facebook page for marketing a product / service
4. Upload a you tube video on marketing a social cause
5. Design a web page for marketing a social cause (Energy conservation / water conservation)
6. Design a facebook page for creating awareness on global warming
7. Design a webpage using Word press plugins and widgets to market Indian culture / Heritage
8. Perform a GOOGLE ADWORD search on “COMMERCE” / “DIGITAL” or any key word And write your finding.
9. Procedure for the search engine optimization and its application
10. Twitter and LinkedIn as a tool to support digital marketing – Write your views and understanding.

SUGGESTED READINGS:
COURSE OBJECTIVES:
To make the students
1. To identify an issue to be analysed and to be solved in a business setup or real time scenario using primary or secondary data collection.
2. To understand the application of Research process in the area of accounting/Finance/Marketing/HR/International business etc.
3. To analyse the data and critically evaluate the result and formulate the suggestion for the problem identified.
4. To apply the theoretical and practical learning of doing research into lifelong practice.
5. To Communicate in oral and written form and prepare report
6. To Work in team and exhibit leadership skills
7. To utilise the IT applications for analysis and preparation of report

COURSE OUTCOMES:
Learners should be able to
1. Identify an issue to be analysed and to be solved in a business setup or real time scenario using primary or secondary data collection.
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3. Analyse the data and critically evaluate the result and formulate the suggestion for the problem identified.
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5. Communicate in oral and written form and prepare report
6. Work in team and exhibit leadership skills
7. Utilise the IT application for analysis and preparation of report.

The students should select a problem in Accounting, Finance, Marketing or any other areas related to commerce.

Report should contain
- Introduction
  - Introduction about the industry
  - Introduction about the Company
  - Review of literature – Minimum 10 papers from referred journal
  - Need for the Study
  - Objectives
- Research Methodology
  - Research Design
  - Sampling Design
  - Sources of Data Collection
  - Tools used for analysis
  - Limitation
- Data analysis and interpretation
- Findings and Suggestions
- Conclusion
- Bibliography (APA format)