

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

Phone: 0422- 2980011-2980015, Fax No: 0422 – 2980022 - 23

Email: info@karpagam.com, Web: www.kahedu.edu.in

KARPAGAM ACADEMY OF HIGHER EDUCATION,
(Deemed to be University)
(Established Under Section 3 of UGC Act 1956)
MASTER OF COMMERCE (Computer Applications)
M.Com. (CA)
(For the Students admitted during the year 2018– 2020 Batch onwards)

Scheme of Examination

| Course Code | Name of the Course | Objectives and Outcomes | | Instruction Hours / Week | | | Credits | Maximum Marks | | |
|-------------|---|-------------------------|---------------|--------------------------|---|---|---------|---------------|-----|-------|
| | | PEOs | Pos | L | T | P | | CIA | ESE | Total |
| | | | | | | | | 40 | 60 | 100 |
| Semester 1 | | | | | | | | | | |
| 18CCP101 | Managerial Economics | IV | b,g,h | 3 | 1 | 0 | 4 | 40 | 60 | 100 |
| 18CCP102 | Advanced Corporate Accounting | I,II, IV | a,e, b,g, h | 3 | 1 | 0 | 4 | 40 | 60 | 100 |
| 18CCP103 | Operations Research | IV | b,g,h | 3 | 1 | 0 | 4 | 40 | 60 | 100 |
| 18CCP104 | Relational Database Management System | I, II, III | a,ec,d,f,i ,j | 4 | 0 | 0 | 4 | 40 | 60 | 100 |
| 18CCP105A | Financial Markets and Institutions | IV | b,g,h | 4 | 0 | 0 | 4 | 40 | 60 | 100 |
| 18CCP105B | Organizational Behavior | I,II | a,e | 4 | 0 | 0 | 4 | 40 | 60 | 100 |
| 18CCP105C | Retail Management | IV | b,g,h | 4 | 0 | 0 | 4 | 40 | 60 | 100 |
| 18CCP111 | Relational Database Management System (Practical) | I, II, III | a,ec,d,f,i ,j | 0 | 0 | 4 | 2 | 40 | 60 | 100 |
| 18CCP112 | Tally (Practical) | I, II, III | a,ec,d,f,i ,j | 0 | 0 | 4 | 2 | 40 | 60 | 100 |
| | Journal Paper Analysis and Presentation | III | c,d,f,i,j | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | 28 | 2 | 0 | 26 | 200 | 300 | 500 |
| Semester II | | | | | | | | | | |
| 18CCP201 | Corporate Finance | I,II | a,e | 3 | 1 | 0 | 4 | 40 | 60 | 100 |
| 18CCP202 | Data Mining and Data Warehousing | I, II, III | a,ec,d,f,i ,j | 4 | 0 | 0 | 4 | 40 | 60 | 100 |
| 18CCP203 | Direct Taxation | III | c,d,f,i,j | 3 | 1 | 0 | 4 | 40 | 60 | 100 |
| 18CCP204 | JAVA Programming | I, II, III | a,ec,d,f,i ,j | 4 | 0 | 0 | 4 | 40 | 60 | 100 |
| 18CCP205A | Security Analysis and Portfolio Management | III | c,d,f,i,j | 4 | 0 | 0 | 4 | 40 | 60 | 100 |
| 18CCP205B | Investment Banking and Financial Services | I,II, IV | a,e, b,g, h | 4 | 0 | 0 | 4 | 40 | 60 | 100 |
| 18CCP205C | Consumer Behavior | IV | b,g,h | 4 | 0 | 0 | 4 | 40 | 60 | 100 |
| 18CCP211 | JAVA Programming (Practical) | I, II, III | a,ec,d,f,i ,j | 0 | 0 | 4 | 2 | 40 | 60 | 100 |
| 18CCP212 | Advanced Excel for Business (Practical) | I, II, III | a,ec,d,f,i ,j | 0 | 0 | 4 | 2 | 40 | 60 | 100 |

| | | | | | | | | | | |
|---------------------|---|------------|--------------|--------------|------------|----------|-----------|-------------|-------------|-------------|
| | Journal Paper Analysis and Presentation | III | c,d,f,i,j | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | 20 | 2 | 8 | 24 | 280 | 420 | 700 |
| Semester III | | | | | | | | | | |
| 18CCP301 | Software Models and Engineering | I,II | a,e | 4 | 0 | 0 | 4 | 40 | 60 | 100 |
| 18CCP302 | Business Research Methods and Techniques | III | c,d,f,i,j | 3 | 1 | 0 | 4 | 40 | 60 | 100 |
| 18CCP303 | Indirect Taxation | III | c,d,f,i,j | 3 | 1 | 0 | 4 | 40 | 60 | 100 |
| 18CCP304 | VB. Net | I, II, III | a,ec,d,f,i,j | 4 | 0 | 0 | 4 | 40 | 60 | 100 |
| 18CCP305A | Mergers, Acquisitions and Corporate Restructuring | I,II, IV | a,e, b,g, h | 4 | 0 | 0 | 4 | 40 | 60 | 100 |
| 18CCP305B | Business Valuation | I,II, IV | a,e, b,g, h | 4 | 0 | 0 | 4 | 40 | 60 | 100 |
| 18CCP305C | Accounting for Decision Making | IV | b,g,h | 3 | 1 | 0 | 4 | 40 | 60 | 100 |
| 18CCP311 | VB.Net (Practical) | I, II, III | a,ec,d,f,i,j | 0 | 0 | 4 | 2 | 40 | 60 | 100 |
| 18CCP312 | SPSS (Practical) | I, II, III | a,ec,d,f,i,j | 0 | 0 | 4 | 2 | 40 | 60 | 100 |
| | Journal Paper Analysis and Presentation | III | c,d,f,i,j | 2 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | 19/20 | 3/2 | 8 | 24 | 280 | 420 | 700 |
| Semester IV | | | | | | | | | | |
| 18CCP401 | Digital Marketing | IV | b,g,h | 4 | 0 | 0 | 4 | 40 | 60 | 100 |
| 18CCP402 | Entrepreneurial Development | IV | b,g,h | 4 | 0 | 0 | 4 | 40 | 60 | 100 |
| 18CCP411 | Digital Marketing (Practical) | IV | b,g,h | 0 | 0 | 4 | 2 | 40 | 60 | 100 |
| 18CCP491 | Project | III | c,d,f,i,j | 0 | 0 | 16 | 8 | 80 | 120 | 200 |
| | | | | 10 | 0 | 20 | 18 | 200 | 300 | 500 |
| | | | | | | | 90 | 1040 | 1560 | 2600 |

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.

| Program Educational Objectives | Program Outcomes | | | | | | | | | |
|--|------------------|---|---|---|---|---|---|---|---|---|
| | a | b | c | d | e | f | g | h | i | J |
| Postgraduates will gain advanced knowledge in the domain of commerce, management and finance | ✓ | | | | ✓ | | | | | |
| 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. | ✓ | | | | ✓ | | | | | |
| Postgraduates will attain research insights, professional skills and competencies to enhance lifelong learning and excel in diverse career path | | | ✓ | ✓ | | ✓ | | | ✓ | ✓ |
| Postgraduates will adapt to a rapidly changing global environment and become socially responsible and value driven citizens committed to sustainable growth. | | ✓ | | | | | ✓ | ✓ | | |

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 Price structures

UNIT I Managerial Economics: Law of Demand and Supply

Introduction - Meaning, nature and scope of Managerial Economics, Significance in decision making. Consumer's Behaviour and Demand: Meaning of Consumer's Equilibrium – Utility approach – Law of Equi-Marginal utility – Consumers Surplus – Concept of Demand – Types of Demand – Determinants – Law of Demand – Exceptions to Law of Demand – Change in Demand – Elasticity of Demand – Types – Measurement of Price elasticity of demand. Concept of Supply

– Determinants of Supply – Law of Supply – Change in Supply – Elasticity of Supply – Types.

UNIT II Production, Cost and Revenue

Function

Producer's Behaviour and Supply: Basic concepts in production – Firm – Fixed & Variable Factors

– Short & Long run – Total Product – Marginal Product – Average Product – Production Function

– Law of Returns – Law of Return to Scale – Economies and Diseconomies of Scale – Producer's Equilibrium

Cost and Revenue Function: Cost of Production – Opportunity cost – Fixed and Variable Costs –

Total Cost Curves – Average Cost Curves – Marginal Cost – Long run and Short run Cost Curves

– Total Revenue – Average Revenue – Marginal Revenue – Break Even Point Analysis.

UNIT III Market Competition and Price Structures

Main forms of Market – Basis of Classification – Perfect Competition – Features – Short Run and Long

Run Equilibrium – Price Determination – Monopoly Market – Features – Short Run and Long

Run Equilibrium – Price Discrimination – Degrees of Price Discrimination. Oligopoly

Market Competition – Features – Price Leadership – Price Rigidity – Cartel – Collusive and Non-

Collusive oligopoly – Oligopsony – Features – Monopolistic Competition – Features – Product

Differentiation – Selling Cost – Short Run and Long Run Equilibrium – Monopsony – Duopoly

Market – Features

UNIT IV Macro Economic Indicators

Difference between Normal Residents and Non-Residents – Domestic territory – Gross and Net

Concepts of Income and Product – market price and Factor Cost – Factor Payments and Transfer

Payments – National Income Aggregates – Private Income – Personal Income – Personal

Disposable Income – National Disposable Income – Measurement of National Income –

Production Method – Income Method – Expenditure Method

Phases of Business Cycle – Causes of cyclical movements – Price Movements: Inflation,

Deflation, and Deflation – Types of Inflation – Effects of Inflation – Control of Inflation.

UNIT V Monetary Policy

Objectives of Monetary Policy – Types of Monetary Policy – Instruments of monetary policy –

Objectives of Fiscal Policy – Types of Fiscal Policy – Instruments of Fiscal Policy – Budget

Preparation – Deficit Budget.

Balance of Trade and Balance of Payments – Current Account and Capital Account of BOP –

Disequilibrium in BOP.

Meaning and Functions of Money – Demand and Supply of Money – Measurement of Money

supply – Commercial Banks – Central Bank – Functions – Process of Credit Creation and Money

Supply – High Powered Money – Money multiplier – Money and Interest Rate – Theories of

Interest.

SUGGESTED READINGS:

1. Geetika and Piyali Ghosh (2017), *Managerial Economics*, 3rd edition , McGraw Hill Education, NewDelhi.
2. ChristopherR.ThomasandS.CharlesMaurice(2017),*ManagerialEconomics:foundation of business analysis and strategy*, 10th edition, McGraw Hill Education, NewDelhi.
3. Paul Samuelson, William D. Nordhaus(2017), *Micro Economics*, 19th edition, McGraw Hill Education, NewDelhi
4. William F. Samuelson, Stephen G. Marks (2013), *Managerial Economics*, 6th edition, Wiley, NewDelhi,
5. Paul Samuelson, William D. Nordhaus(2011), *Macro Economics*, 19th edition, McGraw Hill Education, NewDelhi.

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

UNIT I International Financial Reporting Standards (IFRS)

Introduction – Meaning – Scope – An Overview of the International Financial Reporting Standards – IFRS 1 to 13 – Role of IASB – Arguments for Global Convergence – Required disclosure as per IFRS – Achievements of IASB and Obstacles in Convergence – Difference between IFRS and Indian Accounting Standards – USGAAP.

UNIT II Accounting for Group companies:

Holding Companies – Definition – Accounts Consolidation – Preparation of Consolidated Balance Sheet – Minority Interest – Pre-acquisition or Capital Profits – Cost of Control or Goodwill – Intercompany Balance – Unrealised Inter-company profits – Revaluation of assets and liabilities – Bonus Shares – Treatment of Dividend.

UNIT III Accounting for Corporate Restructuring

Internal –External – Merger and acquisition – Accounting for liquidation of companies – Preparation of Statement of Affairs – Deficiency/Surplus Account - Liquidator's Final Statement of Account – Receiver's Statement of Accounts.

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:

1. Dr S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari (2018), Advanced Accountancy Volume-II, 11th edition, S.Chand Publishing, NewDelhi.
2. CA Kamal Garg (2017), Practical Guide To Ind AS & IFRS, Bharat's, NewDelhi.
3. Srinivas Ganesh & Pramod A.V. (2016), Advanced Corporate Accounting, Vikas Publications, NewDelhi.
4. Ma Arulanandam K Raman (2014), Advanced Accountancy, 6th Edition, Himalaya Publishing House, NewDelhi.
5. Jagadish R. Raiyani (2012), International Financial Reporting Standards (IFRS) & Indian Accounting Practices, 1st Edition, New Century Publications, NewDelhi
6. Amarjit Chopra and Sanjeev Kumar Singhal (2018), An Insights Into Indian Accounting Standards (2 Volumes): Road Map, Analysis and Guidance for Implementation to Ind AS Converged with IFRS, 2nd edition, Wolters Kluwer India Private Limited, NewDelhi

COURSE OBJECTIVES:**To make the students**

1. To understand the importance of operation 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. course concentrates on Linear programming, transportation model, Queueing 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

Transportation Model: Introduction – Mathematical Formulation – Finding Initial Basic Feasible Solutions – Optimum Solution for Nondegeneracy and Degeneracy Model - Unbalanced Transportation Problems and Maximization case in Transportation Problem.

UNIT III Assignment Problem and Queueing Theory

The Assignment problem - Mathematical Formulation of the Problem – Hungarian Method – Unbalanced Assignment Problem- Maximization Case in Assignment Problem - Travelling Salesman Problem.

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 :

1. Frederick S. Hillier, Gerald J. Lieberman, Bodhibrata Nag, Preetam Basu (2017), *Introduction to Operations Research*, 10th edition, McGraw Hill Education, New Delhi.
2. J.K. Sharma (2017). *Operations Research - Theory and Applications.*, 6th edition, Laxmi Publications, New Delhi.
3. G. Srinivasan (2017), *Operations Research: Principles and Applications*, PHI, New Delhi
4. Taha (2014), *Operations Research: An Introduction*, 9th edition, Pearson education, New Delhi.
5. PK Gupta, D.S Hira (1976), *Operations Research*, S Chand Publishing, New Delhi.

| | | |
|---------------------------------------|--|--------------------------------|
| 18CCP104 | RELATIONAL DATABASE MANAGEMENT SYSTEM | Semester – I 4H– 4C |
| InstructionHours/week: L: 4 T: 0 P: 0 | Marks: Internal: 40 External: 60 Total: 100 | End Semester Exam: 3 Hours |

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 dependenciesfeatures and itapplications.
3. To obtain knowledge on objects functionalities and itsapplication.
4. To gain knowledge PL usage and itsapplications.
5. To understand the concept of normalisation ofdatabase
6. To gain knowledge SQL usage and itsapplications.

COURSEOUTCOMES:**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 relationshipanddevelopagoooddatabasesdesignandnormalizationtechniquestonormalizea database.
2. Translate written business requirements into conceptual entity-relationship datamodels.
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 queryoptimization.
5. Apply normalisation technique to normalise thedatabase
6. Understand data manipulation language

UNIT I Understanding Database Fundamentals

What is data, information, database, RDBMS. – Database environments – origin of database – database elements – design concepts – what makes a good database?- Database Models : flat file – hierarchical model – network model – relational model – object oriented model – object relational model. Relational database: characteristics – concepts – language (SQL).

UNIT II Entities and Entity Relationships and Functional Dependencies

Entities – relationships: one to one, one to many, many to many, recursive, mandatory, and optional – Transformationoftheentityindesign–accessingthedata–avoidingpoorrelationshipconstructs. ER Diagram: how ERD is used – typical ERD symbols – cardinalities – sampleERD.

Functional Dependencies: Introduction – definition – keys – inference axioms – redundant functional dependencies – membership algorithm. Closures, cover and equivalence of functional dependencies: closure of a set F - closure of a set of attributes – closure algorithm – Non-Redundant cover algorithm.

UNIT III Objects

Table – view – index – sequence – synonyms. Data types. Constraints – primary key, unique, not null, default, check, referential integrity constraints – table level – column level – naming constraints. E.F. Codd's rules. Data Definition Language: create objects, CTAS – alter objects, add and drop columns and constraints; changing field size – drop objects – truncate table. Data Manipulation Language: Insert, insert...as–update–delete–selectwithwhere,groupby,order by, having clauses- Simple sub queries-Operators: arithmetic – relational – boolean – exists, like, in, all, not - assignment – concatenation – date addition, subtraction. Set operators: intersect – minus – union – union all-Aggregate functions. Data Control language: grant, revoke – simple privileges. Simple flashback queries: droptable

UNIT IV Overview of PL/SQL

Declaration section – executable command section: conditional logic, loops, CASE statements – exception handling section: predefined and user defined exceptions. Triggers: definition – types : rowlevel,statement level,beforeandafter,insteadof-syntax –enablinganddisablingtriggers-replacing and dropping triggers. Cursors – definition – open – fetch – close – cursor attributes-selectforupdate–types:implicit,explicit.Procedures,Functions,andPackages:Localandglobal – Proceduresvsfunctions–storedprocedures,functions–createproceduresyntax-createfunction syntax – package header – package body – calling procedures, functions, package members. Replacing and dropping procedures, functions,packages.

UNIT V Overview of Normalization

Advantages-disadvantages.Normalforms:firstnormalform–secondnormalform–thirdnormal form – boyce- codd normal form – Introduction to fourth, fifth and sixth normal forms – denormalization.

SUGGESTED READINGS :

1. Riktesh Srivastava (2014), Relational Database Management System, 1st edition, New Age International Private Limited, NewDelhi.
2. Benjamin Nevarez (2014), Microsoft SQL Server 2014 Query Tuning & Optimization, McGraw-Hill Education, NewDelhi.
3. Ramon A. Mata-Toledo and Pauline K. Cushman. 2001. Schaum's Outline of Fundamentals of Relational Databases, 1st Edition, Tata McGraw-Hill, NewDelhi.
4. Michael J. Hernandez (2013), Database Design for Mere Mortals: A Hands - on Guide to Relational Database Design, 3rd edition, Pearson Addison-Wesley Professional, New Delhi.
5. Keith Gordon (2017), Modelling Business Information: Entity relationship and class modelling for Business Analysts, BCS, The Chartered Institute for IT,London.

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 and 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 development 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

Introduction - Nature and role of financial system, Financial system and financial markets, financial sector reforms.

Regulatory and Promotional Institutions - The Reserve Bank of India and The Securities and Exchange Board of India

UNIT II Money Market

Money Market – Definition – Money Market Vs Capital Market- Objectives – Importance of Money Market – Composition of Money Market – Participants – Commercial Bill Market – Types of Bills – Importance of Bill Market – Discount Market – Acceptance Market – Bill Market Scheme – Treasury Bill Market – Types of Treasury Bills – Importance – Commercial Paper – Certificate

of Deposit – REPO – Structure of Indian Money Market –Recent Developments in Money Markets.

UNIT III Capital Market

Capital Market – Meaning – Primary market and secondary market - Distinction between New Issue Market and Stock Exchange – Relationship between New Issues Market and Stock Exchange

– Functions of New Issue Market – Instruments of Issues – Players in the New Issue Market – Book Building – Follow on Public Offer – Recent Trends – Reasons for Poor Performance – Suggestions

Secondary Market – Stock exchanges – Role of stock exchanges – Players in the stock market - Equity and Debt Market - Online trading- Surveillance.

OTCEI Market and its operations

UNIT IV Derivative Market

Derivatives – Definition – Types – Forward Contracts – Futures Contracts – Options – Swaps – Differences between Cash and Future Markets – Types of Traders – OTC and Exchange Traded Securities – Types of Settlement – Uses and Advantages of Derivatives – Risks in Derivatives.

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:

1. Bhole L.M., Jitendra (2017), Financial Institutions and Markets – Structure Growth and Innovation, 6th Edition, Tata McGraw Hill, New Delhi.
2. Gurusamy S (2015), Financial Markets & Institutions, 4th edition, Vijay Nicole Imprints Pvt Ltd, New Delhi.
3. Gordon and Natarajan (2015). Financial Markets and Institutions. 3rd edition, Himalaya Publishing House, New Delhi,
4. Bharati V. Pathak (2018), Indian Financial System : Markets, Institutions and Services, 5th edition, Pearson education, New Delhi
5. MY Khan (2017), Indian Financial System, 10th edition, McGraw Hill Education, New Delhi.

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 the 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 the members.
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

Meaning and Definition of OB - nature – goals – elements – Fundamental concepts – approaches to the study of Organizational Behaviour. Historical development of Organizational Behaviour- Model of Organizational Behaviour- Challenges and opportunities for OB – Responding to Globalization - Managing work force diversity-Improving Customer Service-Coping with “Temporariness”-Helping Employees Balance Work-Life Conflicts-Improving Ethical Behaviour- Meaning of stress – stress levels - sources of stress – consequences of stress – stress management techniques

UNIT II Individual Behaviour and Personality

Factors Influencing Individual Behaviour - Environmental Factors - Personal Factors- Organizational Systems and Resources – Psychological-Meaning and Definition of personality – determinants of personality – personality traits-Authoritarianism- Locus of Control- Machiavellianism-IntroversionandExtroversion-AchievementOrientation-Self-Esteem-Risk-taking- Self-Monitoring. Theories of Personality - Type Theory - Trait Theory-Psychoanalytic Theory - Social Learning Theory - The shaping of Personality - Freudian Stages -Neo-Freudian Stages - Cognitive Stages - Personality Job –fittheory.

UNIT III Individual Dynamics

Perception-Meaning and Definition-Perceptual Process–factors influencing perception-The link betweenperceptionandIndividualDecisionMaking–perceptualbiases/errors–honingperceptual skills-Meaning of Learning–Theories of learning-Classical Conditioning- Operant Conditioning- and Social Learning. Principles of learning-Meaning of Motivation–Theories of motivation (Content theories: Maslow’s- Herzberg’s-Alderfer’s and McClelland’s theories) Processtheories: Equity theory of Stacy Adam’s and Vrooms Expectancytheory.

UNIT IV Group Dynamics

Meaning and definition of a Group-Classification of Groups-formal groups – informal groups – command group – task group – interest group – friendship group-Stages of group development. Group properties: roles – Norms – Status- Size and Cohesiveness-Group behaviour: required and emergent behaviour-Group Decision Making – group versus the individual – strengths and weaknesses of group decision making-Groupthink and Group shift-Group decision making techniques-Group effectiveness-Meaning and Definition of Conflict – The conflict process- Functional and Dysfunctional conflict – Levels of Conflict – Intra-individual conflict – Interpersonal conflict – inter group conflict-Conflict Resolution Strategies-Negotiation – Bargaining Strategies-The Negotiation process-Issues in Negotiation.

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:

1. Fred Luthans. (2017). *Organizational Behavior: An Evidence - Based Approach*, 12thedition, Mcgraw Hill Education, NewDelhi.
2. StevenMcshaneandMaryAnnVonGlinow(2017),*OrganizationalBehavior*,6thedition, McGraw Hill Education, NewDelhi
3. Robbins, S. P., and Judge, T.A. (2016). *Organizational Behaviour*. (16thedition).New Delhi: Prentice Hall ofIndia.
4. Laurie J. Mullins (2016), *Management and Organisationalbehaviour*, 10thedition, Pearson Education, NewDelhi
5. Robbins,S.P.,andJudge,T.A.(2016).*EssentialsofOrganizationalBehavior*.13thedition, PearsonEducation.

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

Concepts of shopping, process, behaviour, demographics, psychographics, attitudes, behaviour based segmentations and shopping patterns in India. Retail Service Quality aspects - Globalization and changing retail formats – Online retailing - International Retailing – Opportunities and Challenges - Market entry formulas - New customized formats (customized stores, portable stores,

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 :

1. Gibson (2017), Retail Management, 5th edition, Pearson education, NewDelhi.
2. Michael Levy , Barton Weitz , Ajay Pandit (2017), Retailing Management, 8th edition, McGraw Hill Education, NewDelhi.
3. Swapna Pradhan (2017). Retail Management : Text and Cases, 5th edition, McGraw Hill Education, NewDelhi
4. Barry Berman, Joel R Evans ,Patrali Chatterjee, Ritu Srivastava (2017),Retail Management, 13th edition, Pearson education, NewDelhi.
5. Bajaj , Tuli, Srivastava (2016), Retail Management, 3rd edition, Oxford University Press, NewDelhi

COURSE OBJECTIVES:**To make the students**

1. To familiarise on the features of databasetechnologies.
2. To impart the knowledge of the features used in creation oftables
3. To obtain knowledge on objects functionalities and itsapplication.
4. To gain knowledge PL programming and itsapplications.
5. To Understand the use of structured query language and its syntax, transactions, database recovery and techniques for queryoptimization.
6. To gain knowledge SQL programming and itsapplications.

COURSEOUTCOMES:**Learners should be able to**

1. Understand, appreciate and effectively explain the underlying concepts ofdatabase technologies
2. Design and implement a database schema for a givenproblem-domain
3. Populate and query a database using SQL DML/DDLcommands
4. Programme using PL including features like stored procedures, storedfunctions, cursors,packages.
5. Exhibit communication skills to communicate the output derived from theprogram.
6. Programme using SQL including features like stored procedures, storedfunctions, cursors,packages.

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

| Field | Data type | Sample Values |
|----------------|-----------|------------------|
| Cust name | Varchar2 | Karpagam, Ananya |
| gender | Char | F orM |
| DOB | Date | |
| type | Varchar2 | Credit orCash |
| address | Varchar2 | |
| city | Varchar2 | |
| last purchased | Date | |

- a) Insert records into thetable.
- b) List all malecustomers.
- c) List all female customers who live inCoimbatore.
- d) List all customers who bought things today forcredit.

1. Create a parent table, “Suppliers” with the following fields:

| Field | Data type | Constraints | Sample Values |
|----------|-----------|------------------------|-------------------------|
| Sup code | Varchar2 | Primary Key | A001, S001, A002 |
| Name | Varchar2 | Not null | Ananya, Shakthi, Ananth |
| gender | Char | Check (F / M) | F,M |
| type | Varchar2 | Check (Credit / Cash) | Credit,Cash |
| address | Varchar2 | | |
| city | Varchar2 | | |
| Mobile | Number | unique | |

Child table :Supply_items

| Field | Data type | Constraints | Sample Values |
|----------------|-----------|------------------------|---------------|
| Sup_code | Varchar2 | Reference Key | |
| Item_Name | Varchar2 | Not null | |
| Price | Number | Check (>=5 and <=250) | |
| Deliver_within | Number | | 1, 2, 3, ... |

- Insert records into both the table.
 - List the suppliers name and city, who supply “Icecreams”
 - List the total number of different items along with the suppliers name.
 - List the suppliers name, who supply Biscuits within one day.
 - 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.
- Change the name of the item from “System” to “ComputerSystem”.
 - Delete all the sales records if the item name is “Mouse”.
 - Insert a new attribute “Tax” to Salestable.
 - Fill the Tax field with the following value: 4% of selling price * sold quantity.
 - 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:

| Field | Sample Values |
|----------------|-----------------------------------|
| V_code | B001, S001, C002, Auto, ... |
| V_Name | Bike, Scooter, Car, Auto |
| Type | Only 2, 3, or 4. (Wheelers) |
| Company | |
| On_road_price | |
| Colour | Only Red, black, yellow or silver |
| Date_purchased | |
| Model | |

- Insert the records. For V_code use sequence.
- Create a view on vehicle table, but only for silver colour four wheelers.
- Delete the vehicles whichever purchased before one year from the view.
- Select the records from the view, which have the on road rate between 3 and 7.5

- lakhs.
- Drop the view
 - Select all the silver colour cars. (observe the difference between view and a table)
4. Create the following tables:
- “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, ...)
 - “Student” with the following fields: (primary key), Name, Gender (F / M), Course, (CSC, Phy, Che, Eng, Fus, Bus, ...), Year (I, II, III)
 - “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)
- Insert records in all the tables created.
 - Write a trigger, to reduce the number of copies in the Library_Books table, whenever a book is lent to a student.
 - List the books information, which is issued before Jan 1st, 2008, along with the student information who borrowed them.
5. Create the following tables:
- Parent table : “Department” with the following fields: Dept_code (primary key), Dept_name, Head
 - “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]
 - “Salary” (child table of Employee) : Fields – emp_id, dcode, Da, hra, cca, ia, ma, pf.
 - “Loan” (child table of Employee) : Fields – emp_id, dcode, house, vehicle, medical.
- Insert records into Department and Employee tables.
 - Update net pay by calling a stored function.
 - Create a stored procedure to get the input for Loan table and enter the data as record into it.
 - 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.

Calculation:

| | |
|---------|---|
| DA | 103 % of Basic Pay |
| HRA | 25 % of Basic Pay |
| CCA | 1 % of Basic Pay |
| IA | 1.1 % of Basic Pay |
| MA | 8 % of Basic Pay |
| PF | 12 % of Basic Pay |
| Net Pay | BP + DA + HRA + CCA + IA + MA – PF – Loan if any. |

- 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 alphanumericfield. (Sample values : NOK001, SON001, SAM001,NOK002,...)
 - b) List all mobiles details, whose company name start with“S”.
 - c) Create another tale “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 tale individually, to observe the linkbetween these twotables.
 - 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 mobilecompany.
 - i) List the mobiles information in company’s alphabeticalorder.
 - j) List the mobile names and models, which have the palindrome modelnumbers.
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 intoit.
 - b) Create another stored procedure to display the information about the students,their department and result in a reportformat.
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 tale “Purchase”, which has same structure as “medicine”. Add one more column pur_date in this table.
 - a) While inserting records into Purchase tale, check the expiry date. If the purchased medicine is expired, using exception handling clause, insert the medicine information into“Expired”table. Otherwise,ifthemedicineisnewlypurchased,insertanewrecord, or update the existing record’s quantity field in the Medicinetable.
 - b) Ifthequantitypurchasediszeroornegative,raiseonemoreexception,todisplayanerror message, and do not enter or update therecords.
10. Create following tables with appropriate constraints.
 1. Write SQL statement for followingqueries.
 - a) Age ofemployees.
 - b) Employees whose take home salary is in the range Rs10,000 and15,000
 - c) Employees whose has put 10 years ofservice.
 - d) Employees working under the department headRAGURAMAN
 - e) Senior and youngest employee in eachdepartment.
 - f) Employees who retires after oneyear.
 2. Writecursors
 - a) To raise the basic salaries by 25percent
 - b) To retain male employee in the existing employee table and to move female employees to a newtable
 3. Create followingviews
 - a) For male employees of age more than 45years.
 - b) For operator with the CHECKOPTION.
 - c) For Female employees working under the department headRAJARAMAN.

- d) For male employees with the CHECKOPTION.
- 4. Create a trigger which fires when onetries
 - a) To update records in employee table onSundays.
 - 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 theemployees
- 11. Create following tables with appropriateconstraints.
 - 1. Take a stock report and list of books incirculation.
 - 2. Write SQL statements for followingqueries.
 - a) Authors of C and C++books.
 - b) List of books issued for UGstudent
 - c) Title of books in computer sciencedepartment.
 - d) Titles of book by the author'DIETEL'.
 - e) Publishers of C and C++ books.
 - f) Number of book issued to eachstudent
 - g) Publisher details of CommerceDepartment
- 12. Write a cursor
 - a) To move books costing more than Rs.1500 into a separate table, Referencetable.
 - b) To move damaged books into a separate table damagedtable.
- 13. Write a recursive program for finding the factorial of a givennumber.
- 14. Write a recursive program for finding the first n Fibonaccinumber.
- 15. Write a PL/SQL program for multiplication tables 3, 4, 5 and6.
- 16. Write a recursive program for finding the reverse of a givennumber.
- 17. Write SQL queries to illustrate the string functions a mathematicalfunctions.
- 18. Write a program for finding the reverse of a givenstring.

Instruction Hours/week: L: 0 T: 0 P:4

Marks:Internal:40

External:60

Total:100

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 |
| Purchase returns 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. 20,000 invoice no 12

3 Apr. Credit purchases from PRAVIN traders Rs 20,000 invoice no 12
 4 Apr. Credit purchase from KRISHNA traders Rs 20000 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
 14 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 petty cash

10 Apr. Conveyance Rs. 150
 11 Apr. Postage Rs. 100
 12 Apr. Stationeries Rs. 200
 14 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

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

| | |
|-----------------------|-----------------------|
| Stock - 9,300 | Misc. income - 200 |
| Repairs – 310 | Purchases - 15,450 |
| Machinery - 12,670 | Purchase return - 440 |
| Furniture - 1430 | Sales return - 120 |
| Office expenses - 750 | Sundry creditors - |
| Trading expenses - | 12,370 |
| 310 | Advertisement - 500 |
| Land & Building - | Cash in hand – 160 |
| 15,400 | Cash at bank - 5,870 |
| Bank charges - 50 | Sales - 20,560 |
| Capital - 24,500 | Sundry expenses - |
| Loan - 5,000 | 150 |
| Closing stock - 7,580 | Insurance – 500 |
| | Traveling expenses - |
| | 200 |

INVENTORY VALUATION

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

Find the stock summary:

Stock groups: 1. Magazine 2. Baby drinks 3. Cool drinks 4. daily news paper 5. Hot drinks

6. Stationeries 7. Vegetables

Stock items:

| Item | Qty | Rate | Units |
|-------------|-----|------|-------|
| Boost | 25 | 80 | nos |
| Sports star | 20 | 15 | nos |
| Potato | 260 | 30 | kgs |
| Star dust | 20 | 25 | nos |
| The Hindu | 50 | 3.25 | nos |
| Tomato | 150 | 15 | kgs |
| Fanta | 10 | 25 | lit |
| Dinamalar | 40 | 2.50 | nos |
| Coco | 55 | 120 | nos |
| Horlicks | 60 | 70 | nos |
| India today | 10 | 10 | nos |
| Lactogin | 10 | 100 | nos |

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 installments
5. Sold goods for cash for 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.

| Stock | Category | Group | Godown | UNIT of measure | Std cost | Sell Price | Op. Qty | Total Value |
|-------------------|------------|---------|---------|-----------------|----------|------------|---------|-------------|
| Inter Celeron | Processor | Celeron | Mumbai | Nos. | 15000 | 20000 | 2 | 30000 |
| Intel Premium III | Processor | | Chennai | Nos | 20000 | 25000 | 3 | 60000 |
| Tally Silver | Accounting | Tally | Chennai | Nos | 20000 | 22500 | 5 | 100000 |
| Tally gold | Accounting | Tally | Chennai | Nos | 42000 | 45000 | 5 | 210000 |
| | | | | | | | | 400000 |

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

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

19. Create the following Inventory vouchers with data from any cost accounting book.

- Purchase order
- Sales order
- Rejection out
- Rejection in
- Stock journal
- Delivery note
- Receipt note
- 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

1. Tally education, (2018), Official Guide to Financial Accounting Using Tally. ERP 9 with GST (Release 6.4), 4th revised and updated edition, BPB Publications; NewDelhi
2. AsokK.Nadhani(2018),TallyERPTrainingGuide–4thedition, BPB Publications; NewDelhi
3. SajeeKurian,(2017)LearningTallyERP9withGST,1stedition,BlessingsInc,Mumbai.
4. Ajay Maheshwari and Shubham Maheshwari(2017), Implementing GST in Tally.ERP9,
5. Shraddha Singh, Navneet Mehra (2014), Tally ERP 9 (Power of Simplicity): Softwarefor Business and Accounts, V&S Publishers, NewDelhi

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 source 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 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 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

Cost of Capital: Cost of capital – meaning – significance – classification of cost – determination – problems – computation of cost of specific sources of finance (cost of Debt, Equity & Preference shares, Retained earnings) – Computation of weighted average cost of capital, Marginal cost of capital.

UNIT IV Leverage and Dividend Policy

Leverages: Meaning – Types – Financial Leverage – Operational Leverage – Composite – Working Capital Leverage.

Dividend: Approaches – determinants – types of dividend policy – effects and objects of bonus issue – Dividend theories and Models - Walter's Model, Gordon's Model and MM approach

UNIT V Working Capital Management

Meaning - concept – kinds – importance of adequate working capital - determinants of working
Karpagam Academy of Higher Education (Deemed to be University), Coimbatore – 641 021

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:

1. Pandey. I.M. (2016). *Financial Management*, 11thedition, Vikas Publishing House, New Delhi.
2. Vanhorne,J.CandWachowicz,J.MJr.(2015).*FundamentalsofFinancialManagement*. 13thedition. Pearson Education, NewDelhi.
3. Lawrence J. Gitman , Chad J. Zutter, (2017). *Principles of Managerial Finance*. (13thedition). Pearson Education, NewDelhi.
4. Khan, M.K. and Jain, P.K.(2017). *Financial Management*, 7thedition, McGraw Hill,New Delhi
5. Chandra, P. (2017). *Financial Management Theory and Practice*, 9th edition, McGraw Hill, NewDelhi:

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 communication 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

Meaning and Significance – Data Warehouse Architecture: System Process – Process architecture – Design – Database scheme – Partitioning strategy – Aggregations – Data mart – Meta data – Systems and data Warehouse process managers.

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

Introduction – Information and production factor – Data mining Vs Query tools – Data mining in marketing – Self learning computer systems – concept learning.

UNIT V Knowledge discovery process

Data selection – Cleaning – Enrichment – Coding – Preliminary analysis of the data set using traditional query tools – Visualization techniques – OLAP tools – Decision trees – Association rules – Neural networks – Genetic Algorithms KDD (Knowledge discover in Database) environment.

SUGGESTED READINGS :

1. Alex Berson, Stephen Smith (2017), Data Warehousing, Data Mining, &OLAP, McGraw Hill Education, NewDelhi
2. Daniel T. Larose, Chantal D. Larose (2016), Data Mining and Predictive Analytics, 2ndedition, Wiley, NewDelhi.
3. Daniel T. Larose, Chantal D. Larose (2015), Discovering Knowledge in Data: An Introduction to Data Mining, 2ndedition, Wiley, NewDelhi.
4. Mehmed Kantardzic (2017), Data Mining: Concepts, Models, Methods and Algorithms, 2ndedition, Wiley, NewDelhi.
5. Gordon S. Linoff , Michael J.A. Berry (2012), Data Mining Techniques: For Marketing, Sales and Customer Relationship Management, 3rd edition, Wiley, 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 tax practices.
2. To recognize the income from property and profession and mode of assessing the same in income tax.
3. To obtain the importance of capital gain in computation of Income tax.
4. To understand the different deductions available under the income tax.
5. To gain the exposure on practical aspects of tax planning as an important managerial decision-making process.
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 application 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

Advance payment of tax –Tax Deducted at Source - ETDS Software - Returns to be submitted by various assesses-Different Types of Tax Planning – Tax Software – e-filing Procedure e-filing of income tax return.

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

SUGGESTED READINGS:

1. Dr. Vinod K. Singhania (2018), Direct Taxes Ready Reckoner (41st Edition A.Y.2018-19 & 2019-20), Taxmann Publication, NewDelhi
2. Dr. Vinod K Singhania and Dr. Monica Singhania (2018), Students' Guide to Income Tax Including GST (59th Edition 2018-19) Taxmann Publication, NewDelhi
3. Gaur V.P., Narang D.B. Jain K.C. (2017), Income Tax: Law and Practice, 40th Edition, Kalyani Publishers, NewDelhi
4. Gaur V.P., Puri Rajeev, Gaur Puja (2018), Direct Taxes Assessment Procedures, 2nd edition, Kalyani Publishers, New Delhi
5. Tuli Arvind, Chadha Neeru (2016), Income Tax Law and E-Filing, 3rd edition, Kalyani Publishers, NewDelhi

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

Object oriented programming – Java features – Java environment - Data types, variables and arrays. Operators- Expressions - Control Statements: Branching statements – Iteration statements – Jump statements – Sample java program.

UNIT II Classes

Objects – Methods – Constructors – This keyword – finalize () method – Overloading methods – Returning objects – Recursion – Static – Final – Nested inner classes – Command line arguments – Inheritance.

UNIT III Packages and Interfaces:

Packages – Access protection – Importing packages – Interfaces – Exception handling: Fundamentals – Exception types – Try and catch – Multiple catch – Nested try – throw – throws – finally – Build in exception.

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

Basics – Building applet code – Applet life cycle – Creating an executable applet – Designing a webpage–Runningtheapplet–Gettinginputfromtheuser–Graphicsprogramming:Thegraphic class – Lines and rectangles – Circles and ellipses – Using control loops in applets – Drawing bar charts.

SUGGESTED READINGS:

1. Balagurusamy (2017), Programming with Java, 5th edition, McGraw Hill Education; NewDelhi.
2. YashavantKanetkar (2017), Let us JAVA - 3rd Edition, BPB Publication, NewDelhi.
3. Herbert Schildt (2017), Java - A Beginner's Guide, 7th edition, McGraw Hill Education, NewDelhi.
4. Barry A. Burd (2017), Beginning Programming with Java for Dummies, 5thedition, Wiley, NewDelhi.
5. Joshua Bloch (2016), Effective Java 2nd Edition, Pearson education, NewDelhi.

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**

Concept of intrinsic value. Objectives and beliefs of fundamental analysts. Economy-Industry-Company framework, Economic analysis and forecasting.

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.

Modern portfolio theory – Asset allocation decision, Markowitz diversification model, selecting an optimal portfolio – Sharpe single index model. Process of portfolio management – International Diversification.

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 :

1. Zvi Bodie, Alex Kane, Alan Marcus, Pitabas Mohanty, (2017), Investments, 10th edition, McGraw-Hill.
2. Prasanna Chandra, (2017), Investment Analysis and Portfolio Management, 5th edition, McGraw Hill
3. S. Kevin (2015), Security Analysis and Portfolio Management, 2nd edition, PHI, New Delhi.
4. Dhanesh kumar Khatri, (2010), Investment management and Security analysis – Text and cases, 2nd edition, Laxmi Publications, New Delhi.
5. M. Ranganatham, R. Madhumathi, (2011), Security Analysis and Portfolio Management, 2nd edition, Pearson Education.

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 market operations.
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 andParticipants.

UNIT IV Venture capital, Securitization, credit rating and Microfinance

Venture Capital : Concept, Meaning, Features, Scope of Venture Capital, Importance , Method of Venture Financing.

Securitization of debt: Meaning, Features, Special Purpose Vehicle, Benefits of Securitization, Issues in Securitization.

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,LegalPosition,HirePurchaseandCreditSale,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 :

1. Madhu Vij, Swati Dhawan (2017), Merchant Banking and Financial Services, ,2ndedition, McGraw Hill Education, NewDelhi
2. M Y Khan (2017), Financial Services, 9thEdition, McGraw Hill Education, NewDelhi
3. Pratap Giri S. (2017), Investment Banking, Concepts, Analyses and Cases, 3rdedition, McGraw Hill Education, NewDelhi
4. Suresh Padmalatha, Paul Justin (2017), Management of Banking and Financial Services,4thedition, Pearson Education, NewDelhi.
5. Siddaiah (2011), Financial Services, 1stEdition, Pearson Education, NewDelhi.

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 recognising cognitive biases and heuristics
5. Demonstrate capabilities of teamwork, critical thinking, and communication skills related to investment decisions.
6. Demonstrate capabilities of External Influences on Consumer Behaviour

UNIT I Introduction to Consumer Behaviour and Consumer Research

Introduction to Consumer Behaviour, Dimensions of Consumer Behaviour, Consumer Research, Consumer Behaviour and Marketing Strategy

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

Motivation and Involvement : Consumer Motivation: Introduction, Needs and Goals, motivational Conflict, Defense Mechanisms, Motive Arousal, Motivational Theories, Maslow's hierarchy of needs, Motivation Research

Consumer Learning, Memory and Involvement: Introduction, Components of Learning, Behavioural Theory, Cognitive Learning Theory, Memory System, Memory Process, Concept of Involvement, Dimensions of Involvement, Involvement and Types of Consumer Behaviour, Cognitive Response Model, Elaboration Likelihood Model, Social Judgment Theory, Brand Loyalty and Brand Equity

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

Subcultures and Consumer Behaviour : Social Class and Group Influences on Consumer Behaviour: Introduction, nature of Social Class, Social Class Categories, Money and Other Status Symbols, Source of Group Influences, Types of Reference Groups, Nature of Reference Groups, reference Group Influences, Applications of Reference Group Influences, Conformity to Group Norms and Behaviour, Family Life Cycle Stages, nature of Family Purchases and Decision-making, Husband-wife Influences, Parent-child Influences, Consumer Socialization of Children, word-of-Mouth Communications within Groups, opinion Leadership

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:

1. Schiffman L G, Kanuk LL, Ramesh Kumar S, (2015), Consumer Behaviour, 11th edition, Pearson Education, New Delhi.
2. Hawkins, Motherbaugh, Mookerjee (2017), Consumer Behaviour-Building Marketing Strategy, 12th edition, McGraw Hill education, New Delhi.
3. David Loudon, Albert Della Bitta (2017), *Consumer Behavior: Concepts and Applications*. 4th edition McGraw Hill Education, New Delhi.
4. Michael R. Solomon, (2015), Consumer Behaviour-Buying Having and Being, 11th edition, Pearson Education, New Delhi
5. Roger D. Blackwell, Paul W. Miniard, James F. Engel (2017), Consumer Behavior, 10th edition, Cengage India Private Limited; New Delhi.

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 $1+X+X^2+X^3+\dots$
2. Write a program to find prime or not.
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 cross lines.
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 :

1. Balagurusamy (2017), Programming with Java, 5th edition, McGraw Hill Education, New Delhi.
2. Yashavant Kanetkar (2017), Let us JAVA - 3rd Edition, BPB Publication, New Delhi.
3. Herbert Schildt (2017), Java - A Beginner's Guide, 7th edition, McGraw Hill Education, New Delhi.
4. Barry A. Burd (2017), Beginning Programming with Java for Dummies, 5th edition, Wiley, New Delhi.
5. Joshua Bloch (2016), Effective Java 2nd Edition, Pearson education, New Delhi.

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:

1. Wayne L. Winston, (2017), Microsoft Excel 2016 - Data Analysis and Business Modeling, Prentice Hall India Learning Private Limited, New Delhi
2. John Walkenbach (2015), Microsoft Excel 2016 Bible: The Comprehensive Tutorial Resource, Wiley India, New Delhi.
3. Manohar Hansa Lysander (2016), Data Analysis and Business Modelling Using Microsoft Excel, PHI, New Delhi.
4. K. Scott Proctor (2010), Building Financial Models with Microsoft Excel: A Guide for Business Professionals, 2nd edition, Wiley, New Delhi.
5. Chandan Sengupta (2011), Financial Analysis and Modeling using Excel and VBA, 2nd edition, Wiley, New Delhi.

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 :

Definition, Software characteristics and Application. Software myths, Software engineering- A layered technology and SDLC. Software process models: Linear sequential model, prototyping model, RAD Model. Evolutionary process models: Incremental process models and Spiral model. Component based ,4GT. Maturity Models: CMM, CMMI, PCMM, PSP, TSP, Process patterns, process assessment. Unified process: SEI CMM and ISO 9001. PSP and Six Sigma. Clean room technique.

UNIT–II : Managing Software Projects & Design Engineering:

The management spectrum, software quality, measurement and metrics. Software project

estimation, decomposition techniques. Empirical estimation models(COCOMO), the Make & Buy Decision. System models: Context Models, Behavioral models, Data models, Object models. Design process, Design quality and design model. Fundamental issues in software design: Goodness of design, cohesions, coupling. Function-oriented design and object – oriented concepts. Architectural styles and patterns, Architectural Design: Unified Modeling Language (UML), User interface design. Risk Analysis and management.

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

S/W Requirements : Functional and non-functional requirements, User requirements, System requirements.SRA& SRS. S/W Metrics: Process Metrics, Project Metrics & Product Metrics. Testing Strategies : A strategic approach to software testing, Testing fundamentals, Test Case Design. Types Of Testing: Black-Box Testing, White-Box Testing, Validation testing, System testing, the art of Debugging. Code walkthrough and reviews. Software Quality, Metrics for Analysis Model, Metrics for Design Model, Metrics for source code, Metrics for testing, Metrics for maintenance.

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:

Software Reengineering, Reverse Engineering & Forward Engineering, Life Cycle Phases and Process artifacts, Restructuring. Model based software architectures, Software process and Iteration workflows, Major and Minor milestones, Periodic status assessments, Process Planning, Project Control and process instrumentation: Seven core metrics, management indicators, quality indicators, life-cycle expectations, CCPDS-R Case Study and Future Software Project Management Practices

SUGGESTED READINGS:

1. Rajib Mall (2018), Fundamentals of Software Engineering, 5th Edition, PHI Learning, New Delhi.
2. Bruce R. Maxim Roger S. Pressman ((2019), Software Engineering: A Practitioner's Approach, 8th edition, McGraw Hill, New Delhi
3. Richard Fairley (2017), Software Engineering Concepts, 1st edition, McGraw Hill, New Delhi
4. Rajesh Narang (2017), Software Engineering: Principles and Practices, McGraw Hill, New Delhi
5. Pankaj Jalote (2010), Pankaj Jalote's Software Engineering: A Precise Approach, Wiley, New Delhi.

| | | |
|-----------------|---|---|
| 18CCP302 | BUSINESS RESEARCH METHODS AND TECHNIQUES | Semester – III 4H – 4C |
|-----------------|---|---|

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 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

Meaning of Research Designs; Nature and Classification of Research Designs; Exploratory Research Designs: Secondary Resource analysis, Case study Method, Expert opinion survey, focus group discussions; Descriptive Research Designs: Cross-sectional studies and Longitudinal studies; Experimental Designs, Errors affecting Research 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%

Chapter 4 – Theory will be covered here and practically applied using SPSS Practical

SUGGESTED READINGS:

1. Uma Sekaran, Roger Bougie (2018), *Research Methods for Business: A Skill-Building Approach*, 7th edition, Wiley, New Delhi.
2. C.R. Kothari, Gaurav Garg (2018), *Research Methodology*, Fourth Edition, New Age International Publishers, New Delhi.
3. Donald Cooper and Pamela Schindler (2017), *Business Research Methods*, 11th edition, McGraw Hill education, New Delhi.
4. Zikmund William G. et.al (2016), *Business Research Methods*, Cengage India, New Delhi.
5. Mark N.K. Saunders, Philip Lewis, Adrian Thornhill (2015), *Research Methods for Business Students*, 7th edition, Pearson Education, New Delhi.

INDIRECT TAXATION**18CCP303****Semester – III****4H – 4C****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 taxations 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 taxations 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 :

1. V S Datey, Indirect taxes Law and Practice (2019), 42nd Edition, Taxmann Publication, New Delhi.
2. Dr. H.C. Mehrotra, Prof. V.P. Agarwal (2017), Indirect Taxes, 18th Revised Edition, Sahitya Bhawan Publications, New Delhi.
3. Dr Girish Ahuja , Dr Ravi Gupta (2018), Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST, 37th edition, Wolters Kluwer India Private Limited, New Delhi.
4. Pawan Dhiman (2018), Direct and Indirect Tax Manual, 1st Edition, KSK Publisher and Distributors, New Delhi.
5. The Institute of Cost Accountants of India (2018), Indirect Taxation, Directorate of Studies/<https://icmai.in/TaxationPortal/GST/index.php>

| 18CCP304 | VB.NET | Semester – III |
|--|----------------------------------|----------------------------|
| | | 4H – 4C |
| Instruction Hours / week: L: 4 T: 0 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 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**

1. Understand the Concept of Visual Basics.Net and its application.
2. Learn tools and utilize the tools of Visual Basic.net to design programmes.
3. Communicate orally and in written form the Concept of Visual Basics.Net and its application.
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:

The .NET Framework and the Common Language Runtime - Building VB.NET Applications - The Visual Basic Integrated Development Environment. The Visual Basic Language: Conditionals: Visual Basic Statements - Statement Syntax - The Option and Imports Statements - Declaring Constants - Declaring variables - Data Types - Making Decisions with If...Else Statements - Using Select Case - Making Selections with Switch and Choose.

UNIT II The Visual Basic Language and Loops:

Looping Statements - Do Loop -For Loop - For Each...Next Loop - While Loop – With Statement. Procedures, Scopes and Exception Handling: Sub Procedures and Functions - Understanding Scope - Handling Exception. Windows Forms:MsgBox Function -MessageBox.Show Method -Input Box Function - Buttons - Checkboxes - Radio Buttons - Panels - Group Boxes.

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:

Introduction to Files - Dialog-Boxes. Working with Files: Introduction-Classification - Handling Files and Folders using Functions - Handling Files and Folders Using Classes - Directory Class - File Class - File Processing Using Functions.

SUGGESTED READINGS :

1. Jeremy Shapiro (2017), Visual Basic(R).Net: The Complete Reference, 1st edition, Mc Graw Hill, New Delhi.
2. ImarSpaanjaars (2014), Beginning ASP.NET 4.5.1 in C# and VB, Wiley, New Delhi.
3. Kogent Learning Solutions Inc. (2013), ASP.NET 4.5, Covers C# and VB Codes, Black Book, DreamtechPress
4. Yashavant P. Kanetkar , Asang Dani (2000), Test Your Vb.Net Skills: Language Elements Part 1 , BPB Publications, New Delhi.
5. Jason N. Gaylord , Christian Wenz, Pranav Rastogy, Todd Miranda (2013), Professional ASP.NET 4.5 in C# and VB (WROX), Wiley, New Delhi.

| | | |
|------------------|--|-----------------------|
| 18CCP305A | MERGERS, ACQUISITIONS AND CORPORATE RESTRUCTURING | Semester – III |
| | | 4H – 4C |

Instruction Hours / week: L: 4 T: 0 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 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 mergers, Demergers, LBO, MBO, JV its valuation and accounting.
2. Compute, analyse 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 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 Take overs.

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 :

Provisions of the Companies Act, 1956 relating to M & A, buyback of shares, provisions of SEBI act, 1992 and 1997, provisions relevant to M & A activity in the Income Tax Act, and Foreign Exchange Management Act.

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:

1. Rabi Narayan Kar/Minakshi (2017), Mergers Acquisitions & Corporate Restructuring - Strategies & Practices, 3rd edition, Taxmann, New Delhi.
2. Prasad G. Godbole(2013), Mergers Acquisitions and Corporate Restructuring, 2nd edition, Vikas Publishing House, New Delhi.
3. Chandrashekar Krishnamurti (Editor), Vishwanath S R(2018), Mergers Acquisitions and Corporate Restructuring – Texts and Cases, 2nd edition, SAGE Publications Pvt. Ltd, New Delhi.
4. Patrick A. Gaughan(2019), Mergers Acquisitions and Corporate Restructuring, 7th edition, Wiley New Delhi.
5. Sheeba Kapil (Author), Kanwal N. Kapil (2018), Mergers and Acquisitions: Strategy, Valuation, Leveraged Buyouts and Financing, 2nd edition, Wiley, New Delhi.

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 understanding of application in valuing the assets.
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.

Review of main accounting concepts. Definition of Free Cash Flow. Discounted Cash Flow Model. Annuities and Perpetuities. - Calculating the Discount Rate: The CAPM. Calculating and unlevering/re-levering beta. Fama-French 3 factor model

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:

1. Pitabas Mohanty (2015), Business Valuation (Text & Cases) ,Taxmann, New Delhi.
2. Krishna G. Palepu, Paul M. Healy (2015), Business Analysis and Valuation: Using Financial Statements, 5th edition, Cengage Publications, New Delhi.
3. RavindharVadapalli(2007), Mergers, Acquisitions and Business Valuation, Excel Book, New Delhi.
4. Damodaran Aswath(2017), Dark Side of Valuation: The Valuing Young, Distressed and Complex Businesses, 2nd edition, Pearson Education, New Delhi,
5. Aswath Damodaran(2012), Investment Valuation: Tools and Techniques for Determining the Value of any Asset, 3rd edition, Wiley, New Delhi.

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

Meaning, Objectives, Nature and Scope of management accounting, Difference between cost accounting and management accounting, Cost control and Cost reduction, Cost management

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

Standard Costing : Standard Costing and Variance Analysis: Meaning of standard cost and standard costing, advantages, limitations and applications. Variance Analysis – material, labour, overheads and sales variances. Disposition of Variances, Control Ratios.

UNIT IV :MARGINAL COSTING AND DECISION MAKING

Absorption versus Variable Costing: Distinctive features and income determination. Cost-Volume Profit Analysis, Profit / Volume ratio. Break-even analysis-algebraic and graphic methods. Angle of incidence, margin of safety, Key factor, determination of cost

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:

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control, objectives, merits, and limitations. Budget administration. Functional budgets. Fixed and flexible budgets. Zero base budgeting. Programme and performance budgeting.

Contemporary Issues : Responsibility Accounting: Concept, Significance, Different Responsibility Centres, Divisional Performance Measurement: Financial and Non-Financial measures. Transfer Pricing

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

SUGGESTED READINGS:

- 1.M.Y. Khan, P.K. Jain (2017), Management Accounting, 7th Edition, McGraw Hill Education, New Delhi.
- 2.Dr S N Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari (2018), A Textbook of Accounting for Management, 4th Edition S Chand Publishing, New Delhi.
- 3.AlnoorBhimani, Charles T. Horngren, Srikant M. Datar, Madhav Rajan (2015) Management and Cost Accounting, 6th edition, Pearson Education, New Delhi.
- 4.Narasimhan (2017), Management Accounting, Cengage Learning Publishing, New Delhi.
- 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 :

1. Jeremy Shapiro (2017), Visual Basic(R).Net: The Complete Reference, 1st edition, Mc Graw Hill, New Delhi.
2. Imar Spaanjaars (2014), Beginning ASP.NET 4.5.1 in C# and VB, Wiley, New Delhi.
3. Kogent Learning Solutions Inc. (2013), ASP.NET 4.5, Covers C# and VB Codes, Black Book, Dreamtech Press
4. Yashavant P. Kanetkar, Asang Dani (2000), Test Your Vb.Net Skills: Language Elements Part 1, BPB Publications, New Delhi.
5. Jason N. Gaylord, Christian Wenz, Pranav Rastogy, Todd Miranda (2013), Professional ASP.NET 4.5 in C# and VB (WROX), Wiley, New Delhi.

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

ANOVA – One way, Two Way ANOVA, Correlation – Rank correlation – Regression – charts.

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:

1. Darren George, Paul Mallery (2016), *IBM SPSS Statistics 23 Step by Step*, Routledge, NewDelhi.
2. Asthana & Braj Bhushan (2017), *Statistics for Social Sciences (With SPSS Applications)*, PHI, New Delhi.
3. Keith McCormick, Jesus Salcedo, Aaron Poh, *SPSS Statistics for Dummies*, 3rd edition, Wiley, New Delhi.
4. Keith McCormick, Jesus Salcedo, Jon Peck, Andrew Wheeler, Jason Verlen (2017), *SPSS Statistics for Data Analysis and Visualization*, Wiley, NewDelhi.
5. Brian C. Cronk (2016), *How to Use SPSS®: A Step-By-Step Guide to Analysis and Interpretation*, 9th edition, Routledge, NewDelhi.

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

What is Digital Marketing? Benefits of Digital Marketing. Digital marketing platforms and strategies. Comparing digital with traditional marketing. Issues arise when Digital Marketing goes wrong. Role of Digital Marketing in developing brands, drive sales, encourage product and service development and innovation, aid recruitment and training.

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.

Website designing with WordPress: What is WordPress? Benefits of using WP. Admin interface basics. Theme settings and customization. Content management in WP. Categories, tags and posts. Pages and subpages. Custom content types. Adding a menu to the website. Plugins and widgets. Using Plugins in site. Adding widgets to the website. Best plugins in WP.

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

Mobile marketing: Growth in mobile industry. Benefits of mobile marketing and its goals. Creating a mobile website. App creation strategy.

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 aORM 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.

Analytics and its importance for business. Key performance metrics in analytics. Audience reports. Traffic reports. Behavior reports. Conversion tracking.

SUGGESTED READINGS:

1. Ryan, D. (2014). Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation, Kogan Page Limited.
2. Puneet Singh Bhatia(2017), Fundamentals of Digital Marketing, Pearson Education, New Delhi.
3. Abhishek Das(2018), Applications of Digital Marketing for Success in Business, 1st edition, BPB Publications, New Delhi
4. Dishek J. J. Mankad(2018), Understanding digital marketing, BPB Publications
5. Vandana Ahuja (2015), Digital Marketing, Oxford University Press, New Delhi.
6. Sarah McHarry(2013), Wordpress To Go, Createspace Independent Pub
7. Karol Krol(2017),WordPress Complete - Sixth Edition, Packt Publishing Limited

ENTREPRENEURIAL DEVELOPMENT**Semester – IV****18CCP402****4H – 4C****Instruction Hours / week: L:4 T:0 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 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.
6. The course comprise of Types of Research, Research Design, Sampling, Data Collection, Scaling Techniques, Hypothesis Testing and Statistics

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

business

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

Mobilizing resources for start-up. Accommodation and utilities. Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems. Funding opportunities for start-ups.

Marketing and organisational plans-an overview. Nature of planning in small business. Organisational structure suitable for small business. Financial: preparation of budgets, integrated ratio analysis, assessing business risks (leverage analysis). Marketing: product planning & development, creating and protecting market niche, sales promotion, advertising and product costing and pricing policies. HR issues in small business.

SUGGESTED READINGS:

1. Robert Hisrich and Michael Peters and Dean Shepherd (2018), Entrepreneurship, 10th Edition, McGrawHill, New Delhi.
2. David H. Holt (2016), Entrepreneurship, 1st Edition, Pearson Education, New Delhi.
3. Sangeetha Sharma (2017), Entrepreneurship Development, PHI Learning Pvt Ltd., New Delhi.
4. Poornima M., Charantimath (2018), Entrepreneurship Development and Small Business Enterprises, 3rd edition, Pearson Education, New Delhi
5. S.S.Khanka (2012), Entrepreneurial Development, S.Chand, New Delhi.

18CCP411

**DIGITAL MARKETING
(Practical)****Semester – IV
4H – 2C**

Instruction Hours / week: L:0 T:0 P:4

Marks: Internal: 40

External: 60

Total: 100

End Semester Exam: 3 Hours

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 Linked in as a tool to support digital marketing – Write your views and understanding.

SUGGESTED READINGS:

1. Ryan, D. (2014). Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation, Kogan Page Limited.
2. Puneet Singh Bhatia(2017), Fundamentals of Digital Marketing, Pearson Education, New Delhi.
3. Abhishek Das(2018), Applications of Digital Marketing for Success in Business, 1st edition, BPB Publications, New Delhi
4. Dishek J. J. Mankad(2018), Understanding digital marketing, BPB Publications
5. Vandana Ahuja (2015), Digital Marketing, Oxford University Press, New Delhi.
6. Sarah McHarry(2013), Wordpress To Go, Createspace Independent Pub
7. Karol Krol(2017), WordPress Complete - Sixth Edition, Packt Publishing Limited

PROJECT

18CCP491

Semester – IV

16H – 8C

Instruction Hours / week L:0 T:0 P:16

Marks: Internal: 40 External: 60

Total: 100

End Semester Exam: 3 Hours

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.
2. Understand the application of Research process in the area of accounting/Finance/Marketing/HR/International business etc.
3. Analyse the data and critically evaluate the result and formulate the suggestion for the problem identified.
4. Apply the theoretical and practical learning of doing research into lifelong practice.
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)