

# **FATIMA COLLEGE (AUTONOMOUS)**



**Re-Accredited with “A” Grade by NAAC (3<sup>rd</sup> Cycle)  
74<sup>th</sup> Rank in India Ranking 2020 (NIRF) by MHRD  
Maryland, Madurai- 625 018, Tamil Nadu, India**

|                        |                                       |
|------------------------|---------------------------------------|
| NAME OF THE DEPARTMENT | : COMMERCE WITH COMPUTER APPLICATIONS |
| NAME OF THE PROGRAMME  | : M.COM WITH COMPUTER APPLICATIONS    |
| PROGRAMME CODE         | : PSCC                                |
| ACADEMIC YEAR          | : 2020 - 2021                         |

**DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS**

*For those who joined in June 2019 onwards*

**PROGRAMME CODE: PSCC**

| COURSE CODE           | COURSE TITLE                       | HRS<br>/<br>WK | CREDIT    | CIA<br>Mks | ESE<br>Mks | TOT.<br>MKs |
|-----------------------|------------------------------------|----------------|-----------|------------|------------|-------------|
| <b>SEMESTER - I</b>   |                                    |                |           |            |            |             |
| 19PG1CA1              | Financial Management               | 6              | 4         | 40         | 60         | 100         |
| 19PG1CA2              | Accounting for Decision Making     | 6              | 4         | 40         | 60         | 100         |
| 19PG1CA3              | Marketing Principles and Practices | 6              | 4         | 40         | 60         | 100         |
| 19PG1CA4              | Programming in C++                 | 3              | 2         | 40         | 60         | 100         |
| 19PG1CA5              | Lab I - C++                        | 3              | 2         | 40         | 60         | 100         |
| 19IT1EDC              | Business Information System        | 3              | 3         | 40         | 60         | 100         |
|                       | Library                            | 3              | -         | -          | -          | -           |
| <b>Total</b>          |                                    | <b>30</b>      | <b>19</b> |            |            |             |
| <b>SEMESTER - II</b>  |                                    |                |           |            |            |             |
| 19PG2CA6              | Business Statistical methods       | 6              | 4         | 40         | 60         | 100         |
| 19PG2CA7              | International Business             | 6              | 4         | 40         | 60         | 100         |
| 19PG2CA8              | Advanced Cost Accounting           | 6              | 4         | 40         | 60         | 100         |
| 19PG2CA9              | Introduction to Web Designing      | 3              | 2         | 40         | 60         | 100         |
| 19PG2CA10             | Lab II - HTML                      | 3              | 2         | 40         | 60         | 100         |
| 19IT2EDC              | Animation Software                 | 3              | 3         |            |            |             |
|                       | Library                            | 3              | -         |            |            |             |
| <b>Total</b>          |                                    | <b>30</b>      | <b>19</b> |            |            |             |
| <b>SEMESTER - III</b> |                                    |                |           |            |            |             |

| COURSE CODE          | COURSE TITLE  | HRS / WK  | CREDIT    | CIA Mks | ESE Mks | TOT. MKS |
|----------------------|---|-----------|-----------|---------|---------|----------|
| 19PG3CA11            | Research design and Methodology                             | 6         | 4         | 40      | 60      | 100      |
| 19PG3CA12            | Direct Taxes  | 6         | 4         | 40      | 60      | 100      |
| 19PG3CA13            | Operations Research (NEW)                                   | 6         | 5         | 40      | 60      | 100      |
| 19PG3CA14            | Web Programming in PHP                                      | 4         | 3         | 40      | 60      | 100      |
| 19PG3CA15            | Lab III -PHP  | 2         | 2         | 40      | 60      | 100      |
| 19PG3CAE1            | <b>Subject Electives:</b><br>Investment Management          | 4         | 4         | 40      | 60      | 100      |
| 19PG3CAE2            | Software Analysis And Design                                |           |           |         |         |          |
| 19PG3CASI            | Summer Internship / Training                                |           | 3         |         |         |          |
|                      | Library/Seminar   | 2         | -         | -       | -       | -        |
| <b>Total</b>         |   | <b>30</b> | <b>25</b> |         |         |          |
| <b>SEMESTER - IV</b> |   |           |           |         |         |          |
| 19PG4CA16            | Personnel Management (New)<br>Exchanged with HRM            | 6         | 5         | 40      | 60      | 100      |
| 19PG4CA17            | Advanced Company Accounts (NEW)                             | 6         | 5         | 40      | 60      | 100      |
| 19PG4CA18            | Women Entrepreneurship and Small Business Enterprises (NEW) | 6         | 5         | 40      | 60      | 100      |
| 19PG4CA19            | Java Programming  | 3         | 3         | 40      | 60      | 100      |
| 19PG4CA20            | Lab IV- Java  | 3         | 2         | 40      | 60      | 100      |
| 19PG4CAPR            | Project   | -         | 3         | 50      | 50      | 100      |
| 19PG4CAE3            | <b>Subject Electives:</b><br>Retail Marketing Management    | 4         | 4         | 40      | 60      | 100      |
| 19PG4CAE4            | Network Security and Cryptography                           |           |           |         |         |          |

| COURSE CODE  | COURSE TITLE    | HRS<br>/<br>WK | CREDIT    | CIA<br>Mks | ESE<br>Mks | TOT.<br>MKs |
|--------------|-----------------|----------------|-----------|------------|------------|-------------|
|              | Library/Seminar | 2              | -         | -          | -          | -           |
| <b>Total</b> |                 | <b>30</b>      | <b>27</b> |            |            |             |
|              | <b>Total</b>    | <b>120</b>     | <b>90</b> |            |            |             |

## SEMESTER –I

*For those who joined in 2019 onwards*

| PROGRAMME CODE | COURSE CODE | COURSE TITLE         | CATEGORY         | HRS/WEEK | CREDITS |
|----------------|-------------|----------------------|------------------|----------|---------|
| PSCC           | 19PG1CA1    | FINANCIAL MANAGEMENT | Theory & Problem | 6        | 4       |

### COURSE DESCRIPTION

This course emphasises on the major decisions made by the financial executive of an organization like capital structure strategies, ideal cost of capital, optimal cash management and effective dividend policies.

### COURSE OBJECTIVES

This course helps the students to develop skills in funds management and financial decision making.

### UNITS

#### UNIT –I INTRODUCTION TO FINANCIAL MANAGEMENT (10 HRS.)

Meaning, **Nature and Scope of Financial Management(Self Study)** - Financial goal – Profit vs. Wealth Maximization; Finance functions - Investment, Finance and Dividend decisions.

#### UNIT –II LEVERAGE AND CAPITAL STRUCTURE ( 20 HRS.)

Operating and Financial Leverage: Measurement of leverages; Effects of Operating and Financial Leverage on Profit; Analyzing Alternate Financial Plans; Combined Financial and Operating Leverage. Introduction of capital structure , Features of an Ideal Capital Structure, **Factors Affecting Capital Structure,(Self Study)** Theories of Capital Structure-Net Asset method – Net payment method-Traditional method

and M.M. Hypotheses – without taxes and with taxes; Determining capital structure in practice.

#### UNIT –III COST OF CAPITAL ( 20 HRS.)

Securities and Types of Securities: Debt, Equity and Preferred Stock, Cost of Capital: Cost of Debt, Cost of Equity, Cost of Preference Capital, Cost of Retained Earnings and Weighted Average Cost of Capital.

#### **UNIT –IV MANAGEMENT OF CASH AND RECEIVABLES ( 20 HRS.)**

Introduction –nature-cash management-determining optimum cash balance – cash budget – cash management Models – William J.Baumol’s-Miller Orr –Meaning of Receivable – cost of maintaining receivables – **Factors influence receivables (Self Study)**-Factoring and receivables management- Dimension of receivables management

#### **UNIT –V DIVIDEND DECISION ( 20 HRS.)**

Dividend Decision – **Factors affecting Dividend Decision(Self Study)** – **Walter’s model, Gordon’s model, MM Hypothesis. Alternative Forms of Dividends: Stock Dividend and Stock Split**

#### **REFERENCES**

1. Shashi K. Gupta & R.K. Sharma, *Financial Management*, Kalyani Publishers, Kolkata, 6<sup>th</sup> Edition, (2017).
2. Dr. S.N. Maheswari, *Fundamentals of Financial Management*, Sultan Chand & Sons, New Delhi, 3<sup>rd</sup> Revised Edition, (2004).
3. I.M. Pandey, *Financial Management*, Vikas Publishing House, New Delhi, 11<sup>th</sup> Edition, (2015).

## SEMESTER –I

*For those who joined in 2019 onwards*

| PROGRAMM<br>E CODE | COURSE<br>CODE | COURSE TITLE                         | CATEGO<br>RY        | HRS/WEEK | CREDITS |
|--------------------|----------------|--------------------------------------|---------------------|----------|---------|
| PSCC               | 19PG1CA2       | ACCOUNTING<br>FOR DECISION<br>MAKING | Theory &<br>Problem | 6        | 4       |

### COURSE DESCRIPTION

The aim of this course is to encourage the acquisition of knowledge and skills relating to the application of management accounting concepts and techniques for business decisions, short-term and long-term/strategic decision-making.

### COURSE OBJECTIVES

To gain in-depth knowledge in elements of Management accounting techniques.

### UNITS

#### UNIT –I INTRODUCTION& ANALYSIS OF FINANCIAL STATEMENT (10HRS.)

Definition of Management Accounting- Importance and Uses of Management Accounting - **Advantages of Management Accounting- Nature, Functions and Scope.(self study)** Analysis and Interpretation of Financial Statement – Meaning and Types of Financial Statement – Nature and limitations of Financial Statement.

#### UNIT –II FUNDS FLOW & CASH FLOW STATEMENT (20 HRS)

**Meaning-Need- Uses of Fund flow statement(self study)**– Preparation of Fund flow statement –Cash flow statement –Meaning – Preparation of Cash flow statement – Difference between Cash flow analysis and Fund flow analysis – Utility of Cash flow analysis – Limitations of Cash flow analysis.

#### UNIT –III WORKING CAPITAL (15 HRS)

Meaning - Significance and types of Working Capital- Factors determining Working Capital - Estimation of Working Capital requirements - Financing of Working Capital.

#### UNIT –IV CAPITAL BUDGETING (20 HRS)

Introduction to Capital Budgeting-Meaning-Definition-Need and Importance-Factors Affecting **Capital Expenditure Decisions- Methods of Capital Budgeting- Risk Analysis.**

## **UNIT –V BUDGETARY CONTROL**

**(15 HRS)**

Budgets and Budgetary Control – Objectives- Need- Preliminaries for the adoption of a system of budgetary control – Sales budget – Production budget – Cash budget – Fixed and Flexible budget – **Advantages and Limitations of budgetary control.(self study)**

## **UNIT –VI DYNAMISM (Evaluation Pattern-CIA only)**

**(10 HRS)**

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

### **REFERENCES:**

#### **TEXT BOOKS:**

1. T.S. Reddy & Y. Hari Prasad Reddy, *Management Accounting*, Margham Publications, Chennai, 5<sup>th</sup> Edition, (2014).
2. S.N. Maheshwari, *Principles of Management Accounting*, Sultan Chand & Sons, New Delhi, 17<sup>th</sup> Revised Edition, (2012).

#### **REFERENCE BOOKS**

1. S.N. Maheshwari, *Accounting for Management*, Sultan Chand & Sons, New Delhi, 2<sup>nd</sup> Edition, (2012).
2. B.S. Raman, *Management Accounting*, United Publishers, 1<sup>st</sup> (2010).



## SEMESTER –I

*For those who joined in 2019 onwards*

| PROGRAMME CODE | COURSE CODE | COURSE TITLE                       | CATEGORY | HRS/ WEEK | CREDITS |
|----------------|-------------|------------------------------------|----------|-----------|---------|
| PSCC           | 19PG1CA3    | Marketing Principles and Practices | Theory   | 6         | 4       |

### COURSE DESCRIPTION

Students gain knowledge in Marketing and the various ways in which a product can be marketed.

### COURSE OBJECTIVES

The main aim of this subject is to expose the students to the activities designed to satisfy the human needs and wants.

#### UNIT-I: MARKETING: [18HRS]

Importance of Marketing – **Concepts(Self Study)**– Approaches to the Study of Marketing – Marketing Environment.

#### UNIT-II: MARKET & CONSUMER: [18HRS]

Consumer Behaviour – Market Segmentation – **Market Targeting and Positioning (Self Study)** – Marketing Information System and Research.

#### UNIT-III: MARKETING MIX: [18HRS]

Product Planning – New Product Development – **Product Life Cycle (Self Study)** – Branding -Packaging – Product Mix Management.

#### UNIT-IV: PRICING AND CHANNELS OF DISTRIBUTION: [18HRS]

Objectives – Factors affecting pricing decisions – Distribution – **Channel Selection and Management (Self Study)** - Retail Management.

#### UNIT-V: PROMOTION: [18HRS]

**Personal Selling – Advertising – Sales Promotion - Public Relations (Self Study) - Direct Marketing.**

**TEXT BOOK:**

1. R.S.N. Pillai, Bagavathi & S.Kala, Marketing Management, S. Chand & Company Pvt Ltd, New Delhi, 2013.

**REFERENCES**

1. Chandrasekar K.S., Marketing Management Text And Cases, *Tata Mcgraw- Hill Publication, New Delhi, 2010*
2. Govindarajan, Marketing Management Concepts, Cases, Challenges And Trends, *Prentice Hall Of India, New Delhi. 2009*
3. Philip Kotler, Marketing Management- Analysis Planning And Control, *Prentice Hall Of India, New Delhi,*
4. Ramaswamy. V S & Namakumari. S, Marketing Management-Planning Implementation And Control, *Macmillan Business Books, New Delhi, 2002.*

## SEMESTER –I

*For those who joined in 2019 onwards*

| PROGRAMME<br>CODE | COURSE<br>CODE | COURSE TITLE           | CATEGOR<br>Y | HRS/WEEK | CREDITS |
|-------------------|----------------|------------------------|--------------|----------|---------|
| PSCC              | 19PG1CA4       | PROGRAMMIN<br>G IN C++ | Theory       | 3        | 2       |

### COURSE DESCRIPTION

- To facilitate students with the skills required to solve problems using object oriented concepts.

### COURSE OBJECTIVES

- To learn the fundamental programming concepts and methodologies which are essential to build good C++ programs.
- Develop an in-depth understanding of functional, logic, and object-oriented programming paradigms.

### UNITS

#### UNIT –I PRINCIPLES OF OBJECT ORIENTED PROGRAMMING (9 HRS.)

Basic Concepts of Object Oriented Programming – Benefits of OOP – Object-Oriented Languages - Application of OOP. Beginning with C++: What is C++? - Applications of C++ - A Simple C++ Program – More C++ Statements – An Example with Class – Structure of C++ Program.

Tokens, Expressions and Control Structures: Tokens – Keywords - Identifiers and constants - Basic data types - User defined data type – Storage Classes - Derived data type - Symbolic constants - Type compatibility - Declaration of variables - Dynamic Initialization of variables - Reference Variables - Operators in C++ - Scope resolution Operator - Member Dereferencing Operator - Memory management Operator – Manipulators.

#### UNIT –II **FUNCTIONS IN C++ (9 HRS.)**

Type cast operator - Expressions and their Types – Special Assignment Expressions - Implicit conversions - Operator Overloading - Operator precedence - Control Structure.

The Main Function - Function Prototyping - Call by Reference - Return by reference - Inline - Default Arguments – const Arguments – Recursion - Function Overloading- Friend and Virtual - Math Library Functions.

### **UNIT –III CLASSES AND OBJECTS (9 HRS.)**

Specifying a Class - Class Defining Member functions - A C++ Program with Class Making an Outside function Inline –Nesting of Member Function - Private member functions – Array within a class - memory allocation for objects - Static Data Member - Static member functions - Array of Objects - Objects as function Argument- Friendly functions Returning Objects - Const Member functions - Pointers to members - Local Classes

Constructors and Destructors: Constructors - Parameterized Constructors - Multiple Constructors in Class.

### **UNIT –IV OPERATOR OVERLOADING (9 HRS.)**

Constructors with default arguments - Dynamic initialization of objects - copy constructors - Dynamic Constructors - Constructing Two Dimensional Arrays - const Objects - Destructors.

Operator overloading and type conversion: Defining operator overloading - Overloading unary operators, binary operators – Some other Operator Overloading Examples - Rules for overloading operators.

### **UNIT –V INHERITANCE (9 HRS.)**

Inheritance - Extending Classes: Defining derived classes – Single Inheritance - Making a Private Member Inheritable - Multiple Inheritance - Multilevel Inheritance - Hierarchical inheritance - Hybrid Inheritance -Virtual Base classes - Abstract Classes.

Pointers, Virtual functions and polymorphism:Pointers-Pointers to objects - this pointer - pointer to derived classes-virtual functions - pure virtual functions.

### **REFERENCES:**

1. **Object Oriented Programming with C++**, E. Balagurusamy, Tata McGraw-Hill, 6<sup>th</sup> Edition, 2016
2. **Programming in C++**, Dehurst, Stephen C and Kathy T. Stark, Prentice-hall, 1995.
3. **Object Oriented Programming in Turbo C++**, Waaite Group
4. **Programming with C++**, John R. Hubbard 3<sup>rd</sup> Edition 2017
5. **Object Oriented Programming in C++**, Robert Lafore 4<sup>th</sup> Edition, 2008, Pearson Education India

## SEMESTER –I

*For those who joined in 2019 onwards*

| PROGRAMME<br>CODE | COURSE<br>CODE | COURSE TITLE | CATEGOR<br>Y | HRS/WEEK | CREDITS |
|-------------------|----------------|--------------|--------------|----------|---------|
| PSCC              | 19PG1CA5       | Lab I - C++  | Lab          | 3        | 2       |

### COURSE DESCRIPTION

- Learn the fundamentals, structure, logic, and syntax of object-oriented programming in C++.

### COURSE OBJECTIVES

- Design and implement programs using C++.
- Be able to write a C++ program to solve various problems.

### PROGRAMS:

1. Program using Simple Class
2. Program using Abstract Class.
3. Program using Friend function
4. Program using Function overloading
5. Program using Virtual function
6. Program using Constructor and Destructor
7. Program using Operator overloading
8. Program using Single inheritance
9. Program using Multi level inheritance
10. Program with Virtual functions using pointers

## SEMESTER – II

*For those who joined in 2019 onwards*

| PROGRA<br>MME<br>CODE | COURSE<br>CODE | COURSE TITLE                       | CATEGO<br>RY             | HRS/WEEK | CREDITS |
|-----------------------|----------------|------------------------------------|--------------------------|----------|---------|
| PSCC                  | 19PG2CA6       | BUSINESS<br>STATISTICAL<br>METHODS | Theory<br>and<br>Problem | 6        | 4       |

### COURSE DESCRIPTION

This course consists of an introduction to business statistics including methods of describing, summarizing, measuring and analyzing statistical data, variance applications and sampling distributions.

### COURSE OBJECTIVES

To gain knowledge about various methods of statistics for research purposes.

### UNITS

#### UNIT I: INTRODUCTION TO BUSINESS STATISTICS, CORRELATION AND REGRESSION (20 HRS)

**Introduction to Business Statistics - Co-efficient of correlation and Causation – Types of correlation –Scatter Diagram – Graphic(self study) – Karl Pearson's Co-efficient of Correlation – Rank correlation Co-efficient – Concurrent Deviation method – Partial and Multiple Correlation – Regression equations - Methods of regression analysis (simple and partial).**

#### UNIT II : SAMPLING TECHNIQUES – I (20 HRS)

Introduction– Procedure of testing hypothesis – **Standard error and Sampling Distribution** – Estimation-Tests of Significance for Large samples.

#### UNIT III SAMPLING TECHNIQUES - II (20 HRS)

Tests of Significance for Small samples- student's t-Distribution – properties of t-Distribution – Application of the t-Distribution – The mean of a Random sample – Independent samples – Dependent samples or Matched Paired observations- an observed correlation coefficient.

#### UNIT IV : CHI – SQUARE TEST (15 HRS)

Introduction – Degree of Freedom – The Chi-square Distribution – Conditions for Applying Chi-Square Test – Uses of Chi-Square Test - Chi-Square Test for specified value of Population Variance.

#### **UNIT V : F- TEST AND ANOVA**

**(15 HRS)**

Applications of F-test – Analysis of Variance – Assumptions in Analysis of Variance – Technique of Analysis – Coding of data – Analysis of variance in Two-way Classification.

#### **REFERENCES:**

##### **TEXT BOOKS**

1. S.P. Gupta ,*Statistical Methods*, Sultan Chand & Sons, New Delhi, 43<sup>th</sup> Edition, (2014).
2. R.S.N Pillai&Bhagavathi, *Statistics Theory and Practice*, S.Chand& Company Ltd, 7th revised edition, (2013).

##### **REFERENCE BOOK**

1. K.Alagar, *Business Statistics*, Tata Mcgraw-Hill Publishing company Ltd, (2009).
2. S.C.Gupta&Indra Gupta, *Business statistics*, Himalaya Publishing House, 5<sup>th</sup> edition, (2010).



## SEMESTER –II

*For those who joined in 2019 onwards*

| PROGRAM<br>ME CODE | COURSE<br>CODE | COURSE TITLE              | CATEGO<br>RY | HRS/WEEK | CREDITS |
|--------------------|----------------|---------------------------|--------------|----------|---------|
| PSCC               | 19PG2CA7       | International<br>Business | Theory       | 6        | 4       |

### COURSE DESCRIPTION

This course emphasises on international factors affects domestic concerns, global issues relating to trade, impacts of balance of payments in the markets etc.

### COURSE OBJECTIVES

To provide a sound understanding of advanced practices in International Business

### UNITS

#### UNIT –I INTERNATIONAL BUSINESS OVERVIEW: ( 20 HRS.)

Meaning- Scope and Importance-Drivers of globalisation-Modes of Entry to International Business-Direct and indirect exporting-Licensing-Franchising-Contract manufacturing-Management contracts-Turnkey projects-Direct investment –Joint ventures-Mergers and acquisition

#### UNIT –II WORLD TRADE ORGANISATION & TRADE BLOCKS ( 20 HRS.)

**GATT-WTO-Functions and Objectives of WTO(Self Study) - TRIPS –TRIMS-EU-NAFTA-ASEAN—SAARC (self study)**

#### UNIT –III INTERNATIONAL TRADE POLICIES AND RELATIONS & BOP ( 20 HRS.)

Introduction-Tariffs-subsidies-Quotas-VER-Local content requirements-International trade relations-International law and Business-**Government intervention in International trade(Self Study)**-Balance of Payment-Importance and Components of BOP.

#### UNIT –IV FOREIGN DIRECT INVESTMENTS: ( 15 HRS.)

Meaning-International investment theories-Types of FDI-Cost and benefits of FDI-Trends in FDI-**FDI in India( Self Study)**.

#### UNIT –V INTERNATIONAL FINANCIAL INSTITUTION ( 15 HRS.)

IMF-International bank for reconstruction and development (World bank)-UNCTAD

## **REFERENCES .**

- 1.Dr.P.Subba Rao, *International Business Text and Cases*, Himalaya Publishers, 4<sup>th</sup> edition, (2013).
- 2.Francis Cherunilam, *International Trade and Export Management*, Himalaya Publishing House(2018).

## SEMESTER –II

*For those who joined in 2019 onwards*

| PROGRAMM<br>E CODE | COURSE<br>CODE | COURSE TITLE                | CATEGO<br>RY        | HRS/WEEK | CREDITS |
|--------------------|----------------|-----------------------------|---------------------|----------|---------|
| PSCC               | 19PG2CA8       | Advanced Cost<br>Accounting | Theory &<br>Problem | 6        | 4       |

### COURSE DESCRIPTION

This course provides key data to managers for planning and controlling, as well as data on costing products and services.

### COURSE OBJECTIVES

To provide the students with an in-depth knowledge of advanced approaches of Cost Accounting to enable them to apply costing methods and techniques to assist management for taking appropriate decisions.

### UNIT I : INTRODUCTION

(10 HRS)

Introduction -Cost accounting –objectives-**function of cost accounting(Self study)**- Essential of good cost system-Methods of cost – **Types of costing(Self study)**-Element of cost- Practical problems in cost sheet

### UNIT II: PROCESS COSTING

(25 HRS)

Process costing-process costing Vs job costing-**features-Advantages-Disadvantages(Self study)**-Costing procedure-Losses and gain in process-Normal loss-Abnormal losses-Abnormal gain-Scrap-Defective-By product-Joint product-Interprocess profit –Equivalent production-Practical Problems.

### UNIT III: JOB, BATCH AND CONTRACT COSTING

(25 HRS)

Job costing- Features-Batch costing-EBQ-Contract costing-Profits on incompletes contracts-Escalation Clause-Cost plus contract-Work in Progress.

### UNIT IV: STANDARD COSTING –II

(20 HRS)

Introduction-Variance-Analysis of variance-Computation of variances-Material, Labour and Overhead variance.

## **UNIT V: RECONCILIATIONS OF COST AND FINANCIAL ACCOUNTS**

**(10 HRS)**

Reasons-Procedure for reconciliation-Memorandum Reconciliation Account-Practical Problems.

Note: The question paper shall consist of 40% Theory and 60% problem.

Note: Theory : 20% , Problem: 80%

### **TEXT BOOKS:**

1. R.S.N.Pillai and V.Bagavathi, *Cost Accounting*, S.chand and company LTd,Ramnagar, Newdelhi, 18<sup>th</sup>Edition, (2018).

### **REFERENCE BOOKS:**

1. S.P.Jain&K.L.Narang, *Cost Accounting*, Kalyani Publishers, New Delhi, (2015).
2. S.N. Maheshwari, *Principles of Cost and Management Accounting*,Sultan Chand & Sons, New Delhi, 14<sup>th</sup> Revised Edition,(2017).

## SEMESTER –II

*For those who joined in 2019 onwards*

| PROGRAMM<br>E CODE | COURSE<br>CODE | COURSE TITLE                        | CATEGOR<br>Y | HRS/WEEK | CREDITS |
|--------------------|----------------|-------------------------------------|--------------|----------|---------|
| PSCC               | 19PG2CA9       | INTRODUCTION<br>TO WEB<br>DESIGNING | Theory       | 3        | 2       |

### COURSE DESCRIPTION

This course introduces the planning and designing effective web pages; implementing web pages by writing HTML and CSS code; enhancing web pages with the use of text formatting, graphics, images and multi-page website.

### COURSE OBJECTIVES

This paper enables the students to develop client side programming skills in Web programming in client side.

### UNITS

#### UNIT –I HTML

( 9 HRS.)

Introduction – HTML Tags – Structure – Text formatting – Heading; List – Types; Adding graphics to HTML – Using border, width, height, align and alt attribute;

#### UNIT –II LINKS

( 9 HRS.)

Table – Using width, border, cell padding, cell spacing, background, colspan & rowspan attribute. Linking document – Internal and external linking, images as hyperlink; Frames;

#### UNIT –III DHTML

( 9 HRS.)

Cascading style sheet: font attribute – color and background attribute – text and border attribute – margin related attribute – list attribute – Class - Using <span>, <div> tags, external style sheet.

#### UNIT –IV JAVASCRIPT

( 9 HRS.)

Introduction –advantages - Data types – type casting – variables – array - Operators and expression – Condition checking – looping – Function –User defined functions – Placing text in browser - Dialog box.

## **UNIT –V DOCUMENT OBJECT MODEL**

**( 9 HRS.)**

JavaScript Document Object Model- Java script style sheet DOM – Understanding objects - Browser object – HTML object hierarchy - Handling events using JavaScript. Form objects - Other built-in object in javascript - User defined objects - Cookies.

## **UNIT –VI DYNAMISM (Evaluation Pattern-CIA only)**

Creating Websites for College, Department and Companies

## **REFERENCES:**

1. **Web Enabled Commercial Application Development using HTML, JavaScript, DHTML and PHP**, 4<sup>th</sup> Revised Edition 2015. -Ivan Bay Ross, BPB Publication
2. **Web Technology A Developer's Perspective**, N. P. Gopalan and J. Akilandeswari
3. **Sams Teach Yourself HTML, CSS & Javascript All in One**, Pearson Edition, Julie .C. Meloni

## SEMESTER –II

*For those who joined in 2019 onwards*

| PROGRAMM<br>E CODE | COURSE<br>CODE | COURSE TITLE  | CATEGOR<br>Y | HRS/WEEK | CREDITS |
|--------------------|----------------|---------------|--------------|----------|---------|
| PSCC               | 19PG2CA10      | Lab II - HTML | Lab          | 3        | 2       |

### COURSE DESCRIPTION

- Understand how to use HTML tags and tag attributes to control a Web page's appearance.

### COURSE OBJECTIVES

- Be able to use Dynamic Font and Background Styles
- Write the SCRIPT element for including JavaScript in a web page
- Validate a form using JavaScript

### PROGRAMS:

1. Create a webpage using Image and Formatting Tags
2. Create a web page using List and Table.
3. Create a webpage for mapping of image.
4. Create a website for Fatima College.
5. Create a website for online shopping.
6. Create a webpage using background and text attribute in DHML
7. Create a program to include external style sheet.
8. Create a webpage for form validation.
9. Create a website for online test.
10. Create a website for purchase billing.

### SEMESTER –III

*For those who joined in 2019 onwards*

| PROGRAMM<br>E CODE | COURSE<br>CODE | COURSE TITLE                          | CATEG<br>ORY | HRS/WEEK | CREDITS |
|--------------------|----------------|---------------------------------------|--------------|----------|---------|
| PSCC               | 19PG3C<br>A11  | Research<br>design and<br>Methodology | PG<br>Core   | 6        | 4       |

#### COURSE DESCRIPTION

This course aims to give student a broad understanding of research methodology, including theory of science and qualitative and quantitative methods.

#### COURSE OBJECTIVES

This course aims to give students skills for critical reading of research literature and for developing a research proposal for higher education field of study.

#### UNITS

##### UNIT –I INTRODUCTION TO RESEARCH: (15 HRS)

Meaning of Research- Objectives- Motivation in Research- Types of Research- Significance- Research Process- Criteria of Good research.

##### UNIT II: RESEARCH PROBLEM AND RESEARCH DESIGN (15 HRS)

Research problem: Identification of the problem – Formulation of the Problem – Criteria of a good Research Problem- **Role of Review of Literature.** (self study)

Research Design: Meaning- Characteristics of a good Research Design – **Components of a Research Design(self study)** – Types of Research Design.

##### UNIT III: SAMPLING AND METHODS OF DATA COLLECTION (20 HRS)



Introduction – sampling Techniques or Methods- sample design and choice of sampling Techniques –**Meaning and Importance of Data – Use of secondary data – Methods of Collecting Primary data (self study).**

#### **UNIT IV: FORMULATION AND TESTING OF HYPOTHESIS (15 HRS)**

Definition of hypothesis – role of hypothesis –types of hypothesis – **criteria for useful hypothesis (self study)**– its formulation- Procedure for testing hypothesis. **(Only Theory)**

#### **UNIT V: PROCESSING OF DATA AND REPORT (15 HRS)**

Data processing – tabulation – editing – coding – analysis and interpretation of data – precautions in interpretation – steps in report writing – **format for research report – preliminary , text , reference material – footnote, index, Bibliography. (self study)**

#### **UNIT VI :DYNAMISM (10 HRS)**

Research Ethics- Importance of ethical considerations in research and publication Significance of plagiarism, Ethical codes, Importance of ICT in research.

#### **REFERENCES:**

##### **TEXT BOOKS**

4. Kothari, C.R, *Research Methodology – Methods and Techniques*, New Age International Publishers, 3<sup>rd</sup> Edition (2014).
5. Krishnaswamy, O.R.& M.Ranganatham *Research Methodology*, - New Delhi: Himalaya Publications, 5<sup>th</sup> Edition (2018).

##### **REFERENCE BOOKS**

1. Donald.H. Mc Burney, *Research Methods*, Thomson-Wodsworth, 5th Edition, (2003).
2. Gupta,S.C ,*Fundamentals of statistics*, New Delhi: Sultan Chand and Sons, (2001).
3. Gupta.S.P , *Statistical Methods*, New Delhi: Sultan Chand and Sons,(2002).
4. Thanulingom.N ,*Research Methodology*, Mumbai, Himalaya Publishing House, (2007)

## SEMESTER –III

*For those who joined in 2019 onwards*

| PROGRAMM<br>E CODE | COURSE<br>CODE | COURSE TITLE    | CATEGO<br>RY        | HRS/WEEK | CREDITS |
|--------------------|----------------|-----------------|---------------------|----------|---------|
| PSCC               | 19PG3CA1<br>2  | DIRECT<br>TAXES | Theory &<br>Problem | 6        | 4       |

### COURSE DESCRIPTION

This course includes basic and advance concepts of income tax, and various components involved in the determination of the income tax.

### COURSE OBJECTIVES

This course helps the students to gain in-depth knowledge for tax planning.

### UNITS

#### UNIT –I INCOME TAX ACT 1961

(12 HRS.)

Introduction-History-Definitions - Basis of charge – Income- Previous Year - Assessee - Assessment Year – Person – Residential status – Exempted income-Tax planning- Tax Evasion-Tax Avoidance.

#### UNIT –II INCOME FROM SALARIES

(22 HRS.)

Salary - Meaning of salary for different computations - Tax treatment of different forms of salary income – Allowances - Perquisites - Employees' provident fund(self study) -Salary from Retirement.

**Practical:** Computation of salary in Excel

#### UNIT –III INCOME FROM HOUSE PROPERTY ANDINCOME FROM BUSINESS OR PROFESSION

(20HRS.)

Computation House Property - Gross Annual Income - Deductions under section 24 – Computation Chargeability - General Principles governing assessment of business income - Method of accounting - Schemes of deductions and allowances - **Principles governing**

**admissibility of deductions under sections 30 to 44D (self study)- Valuation of Stock - Problems on computation of Income from Business/Profession .**

**UNIT –IV INCOME FROM CAPITAL GAIN AND INCOME FROM OTHER SOURCES (18 HRS.)**

Capital Gains - Meaning of Capital asset - Computation of Capital Gain - Income chargeable to tax –Procedure and format for computing income other sources-Casual income-other interest income- Deduction to be made from income from other sources.

**UNIT –V DEDUCTIONS & ASSESSMENT OF INDIVIDUAL (18 HRS.)**

Deductions to be made in computing total income –Computation of tax liability(80C,80CCC,80CCE,80D,80DD,80DDB,80E,80EE,80G,80GGA,80GGB,**80TTA,80TTB & 80U** ) (**Self study**)– Assessment of Individuals.

Note: Problem–80%      Theory –20%

**REFERENCES:**

1. Dr. H. C. Mehrotra & D.S. P. , Goyal ,*Income Tax Law and Accounts*, Sahitya Bhawan Publications, 54<sup>th</sup> edition,(2019).
2. T.S. Reddy and Hari Prasad Reddy, *Income Tax Law and Practice*, Margham Publication, 46<sup>th</sup> edition,(2019).
3. Dr. Vinod K. Singhani ,*Student Guide to Income Tax*, Himalaya publication, 150<sup>th</sup> edition,(2019)

## SEMESTER – III

*For those who joined in 2019 onwards*

| PROGRAMME CODE | COURSE CODE | COURSE TITLE        | CATEGORY           | HRS/WEEK | CREDITS |
|----------------|-------------|---------------------|--------------------|----------|---------|
| PSCC           | 19PG3CA13   | OPERATIONS RESEARCH | Theory and problem | 6        | 5       |

### COURSE DESCRIPTION

The course aims to teach specialized methods of Operations Research and applications for optimization problems.

### COURSE OBJECTIVES

This paper helps the students to gain in-depth knowledge in the field of Operations research.

### UNITS

#### UNIT-I: LINEAR PROGRAMMING

(15 HRS)

Introduction to Operations research - Definition - Features of Operations research - Uses and limitations of Operations research(self study) - Linear programming - Mathematical formulation, graphical method - Simplex method -maximization and minimization (Big M method) .

#### UNIT-II: TRANSPORTATION AND ASSIGNMENT

(20 HRS)

Transportation model - Finding initial basic feasible solution - North-west corner method- Least cost method - Vogel's approximation method- Finding optimal solution- Stepping stone method - MODI method (excluding degeneracy problem)- Assignment models - Definition, formulation, solutions of assignment models by Hungarian method - Minimization and Maximization problem.(simple problems only)

#### UNIT-III: INVENTORY MODEL

(20 HRS)

**Introduction- phases- benefits- characteristics of inventory management(self study)-**  
Deterministic model- Purchasing model- Manufacturing model- Re-order level- Inventory control system.

#### **UNIT-IV: GAME THEORY**

**(15 HRS)**

Meaning – Two person zero games- characteristics – The Maximin-Minimax principle – Games with pure strategies – Games without saddle points (Mixed strategies) – odds method- Equal gain method – Graphic solution- Dominance rules – Arithmetic method.

#### **UNIT-V: NETWORK ANALYSIS**

**(20 HRS)**

Introduction- basic concepts of network analysis - Time estimates in critical path analysis  
CPM and PERT - Distinction between PERT & CPM.

#### **REFERENCES:**

##### **TEXT BOOKS**

1. Kapoor, V.K ,*Operations Research: Problems and Solutions*, Sultan Chand & Sons, 8<sup>th</sup> Edition, 2013.

##### **REFERENCE BOOKS**

1. Gupta, P.K.&Manmohan, *Operations Research: Methods & Solutions*, Sultan Chand & Sons, 12<sup>th</sup> Edition, (2009).
2. KantiSwarup, Gupta,P.K&Manmohan, *Operations Research*, Sultan Chand & Sons, (2008).

## SEMESTER –III

*For those who joined in 2019 onwards*

| PROGRAM<br>ME CODE | COURSE<br>CODE | COURSE TITLE                  | CATEGO<br>RY | HRS/WEEK | CREDITS |
|--------------------|----------------|-------------------------------|--------------|----------|---------|
| PSCC               | 19PG3CA<br>14  | WEB<br>PROGRAMM<br>ING IN PHP | Theory       | 4        | 3       |

### COURSE DESCRIPTION

Web Programming in PHP provides the knowledge necessary to design and develop dynamic, database-driven Web pages.

### COURSE OBJECTIVES

This paper enables the students to develop server side programming skills in Web programming in advanced level.

#### UNIT –I PHP

(12 HRS)

Getting started – Running PHP script – Basics of PHP: Data types – Variables – Constants – Here documents – Operators – Arrays – **Conditional statements** – **Iterations(Self Study)**.

#### UNIT –II FUNCTIONS

(12 HRS)

User defined functions – Built-in functions – PHP server variables – Working with date and time – Mathematical operations – Working with string functions.

#### UNIT –III WORKING WITH FORMS

(12 HRS)

Introducing HTML form tags and elements - <form> tag – **Form elements(Self Study)** – **Adding elements to a form** – Uploading files to the web server using PHP.

#### UNIT –IV MYSQL BASICS

(12 HRS)

History and overview of SQL – MySQL Data types: Numeric – String – Data and time – Complex type – Data type selection – MySQL functions: Math – **Aggregate(Self Study)** – String – Date and time.

## **UNIT –V WORKING WITH DATABASE AND TABLES**

**(12 HRS)**

**Creating, selecting deleting database**(Self Study)– Creating table – Copying, modifying and deleting tables. Working with data: Inserting , Updating and deleting records – Retrieving records – copying, Importing and exporting records. Joins: Cross – Inner – Outer – Self joins – Unions.

### **TEXT BOOK:**

1. **Web Enabled Commercial Application Development using HTML, JavaScript, DHTML and PHP**, 4<sup>th</sup> Revised Edition 2015. -Ivan Bay Ross, BPB Publication
2. **MySQL: The Complete Reference**, 12<sup>th</sup> Reprint 2010, Vikram Vaswani, TMH

### **REFERENCES:**

1. **PHP6** - Julie Meloni, Matt Telles Course  
Technology PTR
2. **PHP6 and MYSQL5** - Larry Ullman, Pearson Education.

## SEMESTER –III

*For those who joined in 2019 onwards*

| PROGRAM<br>ME CODE | COURSE<br>CODE | COURSE TITLE  | CATEGO<br>RY | HRS/WEEK | CREDITS |
|--------------------|----------------|---------------|--------------|----------|---------|
| PSCC               | 19PG3CA<br>15  | Lab -III- PHP | Lab          | 2        | 2       |

### COURSE DESCRIPTION

PHP is a server-side scripting language, which is extensively designed for website development. PHP is an easy program language with logical syntax and well-described command functions.

### COURSE OBJECTIVES

This paper enables the students to develop web programming skills using PHP.

### PROGRAM LIST

1. Create a PHP program using controls and functions.
2. Create a PHP program using arrays and strings.
3. Create a PHP program and check message passing mechanism between pages.
4. Create a PHP program using cookie and session.
5. Create a shopping cart mechanism.
6. Create a program for online quiz.
7. Create a program to display student information using database.
8. Create a program to display records using groupby.
9. Create a program for Insert and update information in database.
10. Create a program to display records using joins.



### SEMESTER –III

*For those who joined in 2019 onwards*

| PROGRAMM<br>E CODE | COURSE<br>CODE | COURSE TITLE                 | CATEGO<br>RY               | HRS/WEEK | CREDITS |
|--------------------|----------------|------------------------------|----------------------------|----------|---------|
| PSCC               | 19PG3C<br>AE1  | Investment<br>Managemen<br>t | Theory<br>&<br>Proble<br>m | 4        | 4       |

#### COURSE DESCRIPTION

This course helps the students to gain in-depth knowledge in the field of Investment and also provides a detailed introduction to personal investment avenues.

#### COURSE OBJECTIVES

This course aims to develop skills in the field of investment. Analyse the various investment options available in terms of risk and return and to identify avenues for the investment of Personal funds.

#### UNIT –I INVESTMENT MANAGEMENT – AN INTRODUCTION( 10 HRS.)

Meaning of Investment – Investment Vs Speculation – Investment and Gambling- Importance - **Factors affecting selection of investment(Self Study)**

#### UNIT –II SECURITY VALUATION (10 HRS)

Security Valuation – Risk and Return – Approaches to Investment – Fundamental analysis approaches – Technical approach.

#### UNIT –III RISK& RETURN ( 10HRS.)

Risk – Classification of Risk – Quantitative Analysis of Risk - **Meaning of Return - Measurement of Return – Bond – Stocks – Measuring Returns – Improved Technique – Return and statistical methods.**

#### UNIT –IV INVESTMENT ALTERNATIVES (10HRS.)

Investment alternatives – Investor Classification – Bonds –**Preference Shares** – **Equity shares(Self Study)** – Derivatives –Options – Types – Meaning – Features – Forward - SWAPS..

## **UNIT –V FORMS OF INVESTMENT**

**( 10HRS.)**

Govt. Securities -Mutual Funds \_ Post Office Saving Schemes – Public Provident Fund –**ance** – **National Saving Schemes** – **Commercial Bank** –**Function of commercial bank.(Self Study)**

**Note: Theory : 40% , Problem: 60%**

## **REFERENCES:**

### **TEXT BOOKS**

1. Preeti Singh, *Investment Management* , Himalaya Publishers, 18<sup>th</sup> edition (2012).

### **REFERENCE BOOKS**

1. V.K.Bhalla, *Investment Management security Analysis and Portfolio management*, S.Chand& Company Ltd, 19<sup>th</sup> edition (2013).
2. PunithavathyPandian, *Security Analysis & Portfolio Management*, Vikas Publishers, New Delhi, (2003).

## SEMESTER –III

*For those who joined in 2019 onwards*

| PROGRAM<br>ME CODE | COURSE<br>CODE | COURSE TITLE                       | CATEGO<br>RY | HRS/WEEK | CREDITS |
|--------------------|----------------|------------------------------------|--------------|----------|---------|
| PSCC               | 19PG3CA<br>E2  | Software<br>Analysis and<br>Design | Theory       | 4        | 4       |

### COURSE DESCRIPTION

This course covers the fundamentals of software engineering, including understanding system requirements, effective methods of design, testing, team software development, and the application of engineering tools.

### COURSE OBJECTIVES

This paper helps the students to gain in-depth knowledge in software engineering concepts.

#### UNIT –I SOFTWARE

(12 HRS)

Evolving role of software – software engineering – **a layered technology**(Self Study)  
– Product and process – process models – prototyping – RAD – evolutionary software models.

#### UNIT –II PROJECT MANAGEMENT

(10 HRS)

Management spectrum – **people**(Self Study) – problem – process – project – **software project planning** – software scope.

#### UNIT - III: REQUIREMENT ANALYSIS

(10 HRS)

Analysis Modeling Approaches – Data modeling concepts – Object oriented analysis – **Scenario-based modeling**(Self Study) – Flow-oriented modeling.

#### UNIT IV: DESIGN CONCEPTS AND PRINCIPLES, DESIGN METHODS

(14 HRS)

Design Process and Design quality – **Design concepts**(Self Study) – Design model -

Data design – Architectural design – Transform mapping – Transaction mapping – Cohesion – Coupling.

## **UNIT V: SOFTWARE TESTING TECHNIQUES, TESTING STRATEGIES**

**(14 HRS)**

Testing fundamentals – White-Box testing – Black-Box testing - Testing strategies – Strategic issues – Test strategies for conventional software – **Validation testing** – **System testing (Self Study)**

### **TEXT BOOK**

**Software Engineering a practitioner's Approach**, 6<sup>th</sup> Edition, 2014 – Roger S. Pressman

### **REFERENCE BOOK**

**Software Engineering Concepts, 2012** - Richard E. Fairley

### **COURSE DESIGNER:**

**N. Jenifer Sharon Sumathi**

## SEMESTER – IV

*For those who joined in 2019 onwards*

| PROGRAM<br>ME CODE | COURSE<br>CODE | COURSE TITLE            | CATEGO<br>RY | HRS/WEEK | CREDITS |
|--------------------|----------------|-------------------------|--------------|----------|---------|
| PSCC               | 19PG4<br>CA16  | PERSONNEL<br>MANAGEMENT | Theory       | 6        | 5       |

### COURSE DESCRIPTION

This course examines the role of the human resource management as a strategic partner in managing today's organizations.

### COURSE OBJECTIVES

This paper helps the students to have an understanding of various aspects of Human relations and its related issues.

### UNITS

#### UNIT-I: INTRODUCTION (20HRS)

Human Resource Management – Objectives - Importance - Functions- **History and Evolution of Human Resource Management.** (self study)

#### UNIT-II: INDUSTRIAL RELATIONS AND INDUSTRIAL DISPUTES (15 HRS)

Industrial Relations- Meaning- Objectives- Approaches- Measures for improving Industrial Relations- **Differences between Human Resource Management and Industrial Relations.** (self study) Industrial Disputes – causes- settlement

#### UNIT-III: TRADE UNIONS AND COLLECTIVE BARGAINING (20 HRS)

Trade Unions- Objectives- Functions- Problems and Shortcomings- Measures for strengthening Trade Unions. Collective Bargaining- Objectives- Conditions for successful Collective Bargaining- **Collective Bargaining in India.** (self study)

#### UNIT-IV: WORKERS PARTICIPATION IN MANAGEMENT (20 HRS)

Meaning- Objective- Importance- Forms of Workers Participation in India-workers participation in management in India -**Reasons for failure of workers participation in India –Measures for making workers participation in management. (Self study)**

#### **UNIT-V: MORALE AND HUMAN RELATIONS**

**(15 HRS)**

Morale- Meaning- **Factors influencing Morale- Impact of Morale on Productivity- Measures for building high morale.** Human Relations- Importance- Approaches- **Components- Problems- Techniques(self study)**

#### **REFERENCES:**

##### **TEXT BOOKS**

1. Gupta, C.B., *Human Resource Management*, - New Delhi, Sultan Chand & Sons, 18<sup>th</sup> Edition, (2014)

##### **REFERENCE BOOKS**

1. Prasad L.M., *Human Resource Management*, New Delhi, Sultan Chand & Sons, 3rd Edition, (2010).
2. Biswajeet Pattanayak, *Human Resource Management*, New Delhi, PHI Learning Pvt. Ltd., (2009).

## SEMESTER –IV

*For those who joined in 2019 onwards*

| PROGRAM<br>ME CODE | COURSE<br>CODE | COURSE TITLE                    | CATEGO<br>RY               | HRS/WEEK | CREDITS |
|--------------------|----------------|---------------------------------|----------------------------|----------|---------|
| PSCC               | 19PG4CA1<br>7  | ADVANCED<br>COMPANY<br>ACCOUNTS | Theory<br>&<br>Proble<br>m | 6        | 5       |

### COURSE DESCRIPTION

This course builds on the knowledge on the important aspects of corporate accounting and skills in accounting for changes in corporate structure as per revised Accounting Standard SCHEDULE VI

### COURSE OBJECTIVES

This course helps the students to know the full functioning of companies and their accounting concepts.

#### UNIT –I SHARE CAPITAL

( 18 HRS.)

Company Accounts - Share Capital – Issue of share At Par, At Premium, At Discount – Calls in Advance - Forfeiture of shares - Reissue of forfeited shares (Simple problems only).  
Preference shares – Redemptions of Preference shares.

#### UNIT –II FINAL ACCOUNTS OF COMPANIES

(18 HRS)

Introduction-Contents of Trading Profit and Loss Accounts and Balance sheet (As per revised Schedule VI)-Horizontal form of balance sheet – Calculation of Managerial remuneration.

#### UNIT –III VALUATION OF GOODWILL AND SHARES

( 18HRS.)

**Methods of valuing Goodwill**(Self Study)- Simple profit method and super profit method - purchase of super profit method - Valuation of Shares - Net Assets method - Yield method - fair value of a share.

#### UNIT –IV AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION

(18HRS.)

Calculation of purchase consideration - Net assets method and net payment method –  
Intrinsic method-treatment of fraction shares — Preparation of Balance sheet of new  
companies.

**UNIT –V SOCIAL RESPONSIBILITY ACCOUNTING ( 18HRS.)**

Introduction-Social Responsibility of Business-**Social Responsibility of Accounting-  
Meaning and Definition- Objectives(Self Study)–Approaches and Methods-Preparation of  
Social Income Statement and Social Balance Sheet.**

**REFERENCES:**

1. Corporate Accounting - T. S. Reddy & Murthy, 6<sup>th</sup> edition, Margham  
Publication, New Delhi, 2014,
2. Advanced Accountancy - R.L. Gupta & M. Radhaswamy
3. Advanced Accountancy - M.C. Shukla
4. Advanced Accountancy - S. P. Jain & K. L. Narang



## SEMESTER - IV

*For those who joined in 2019 onwards*

| PROGRAMM<br>E CODE | COURSE<br>CODE | COURSE TITLE   | CATEG<br>ORY | HRS/WEEK | CREDIT<br>S |
|--------------------|----------------|--|--------------|----------|-------------|
| PSCC               | 19PG4CA1<br>8  | WOMEN<br>ENTREPRENEURSH<br>IP AND SMALL<br>BUSINESS<br>ENTERPRISES | Theory       | 6        | 5           |

### COURSE DESCRIPTION

This course is designed to help students evaluate the business skills and commitment necessary to successfully operate an entrepreneurial venture and review the challenges and reward of entrepreneurship.

### COURSE OBJECTIVES

This provides necessary exposure to the students to the entrepreneurial and business Climate of the country and motivates them for taking up entrepreneurial activities as their career option.

#### UNIT I: ENTREPRENEURSHIP

(10HRS)

Entrepreneur –Definition, Characteristics - Types of entrepreneur –Functions of Entrepreneur. Entrepreneurship; Definition – Nature and characteristics – **Comparison of Entrepreneur with Entrepreneurship Enterprise and Manager(self study)**

#### UNIT II: WOMEN ENTREPRENEURSHIP

(20 HRS)

The concept of women entrepreneurship – Functions and role of women entrepreneurs – rural women entrepreneurship- Problems faced by women entrepreneurs – Remedies to solve the problems of women entrepreneurs – **selection of industry by women entrepreneurs – Role of self help groups and micro credit. (self study)**

#### UNIT III: SMALL FIRM

(15 HRS)

Meaning of small firm-**Significance of small business enterprises–Environment of small Enterprise management(self study)** - Small Enterprise management - Process Vs Large Enterprise management process – Types of small business.

#### **UNIT IV: ESTABLISHING A SMALL ENTERPRISE**

**(20 HRS)**

Establishing small enterprise – steps – project identification and selecting the product – generation and screening the project ideas – project formulation – assessment of project feasibility – preparation of project report – dealing with basic and initial problems of setting up of enterprise.

#### **UNIT V: LOCATION, INCENTIVES AND SUBSIDIES**

**(15 HRS)**

Location and layout of small business–Factors influencing location and layout–**Incentives and subsidies–Central and state government schemes. (self study)**

#### **Unit VI: SOCIAL RESPONSIBILITIES OF ENTREPRENEURS (10 HRS)**

Social responsibilities of entrepreneurs- towards owners, employees, shareholders, customers, government, suppliers, competitors, society and environment. Arguments for and against social responsibilities

#### **REFERENCES:**

##### **TEXT BOOKS**

1. Dr.C.B.Gupta and Dr.N.P.Srinivasan., “Entrepreneurship development”, sultan chand& sons, (2017).
2. Dr.C.B.Gupta, Dr.S.S.Khanka., “Entrepreneurship and Small Business Management”, Sultan chand& sons ,5<sup>th</sup> Edition(2014)

##### **REFERENCES BOOKS**

1. Dr.V.Sujatha, Dr.V.Gomathi, Mrs.N.Savithri, Mrs. M.A.ParveenBanu., “Entrepreneurial Development”, Cauvery Publication (2004).
2. Desai, Desai Vasant. “Small Industrial Organization and Management”, Himalaya Publishing House (2000).
3. K.,K.Sharma . G.R.jBasotia., “Entrepreneurship and Small Business”, MangaDeep Publication (2001).

## SEMESTER –IV

*For those who joined in 2019 onwards*

| PROGRAM<br>ME CODE | COURSE<br>CODE | COURSE TITLE            | CATEGO<br>RY | HRS/WEEK | CREDITS |
|--------------------|----------------|-------------------------|--------------|----------|---------|
| PSCC               | 19PG4CA19      | JAVA<br>PROGRAMMIN<br>G | Theory       | 4        | 3       |

### COURSE DESCRIPTION

This course of study builds on the skills gained by students in Java Fundamentals or Java Foundations to help advance Java programming skills. Students will design object-oriented applications with Java and will create Java programs using hands-on, engaging activities.

### COURSE OBJECTIVES

This paper enables the students to acquaint various techniques of Java Programming and help them to create an effective program in this language.

#### UNIT I: INTRODUCTION AND BASIC CONCEPTS: (10 HRS)

Overview of Java Language- Java Program – More of Java – An Application with two classes – Java Program Structure – Java Tokens – Java Statements – Implementing a Java Program – Java Virtual machine – Command Line Arguments – Programming style.

**Classes, Objects and Methods:** Defining a class- Adding Variables – Adding Methods – Creating Objects – Accessing class members – Constructors – **Method overloading – Static members (Self Study)** – Nesting of Methods – Inheritance – Overriding Methods – Final Variables and Methods – Final classes – Finalize methods – Abstract methods and classes.

#### UNIT II: ARRAYS & INTERFACE (8 HRS)

Arrays, **Strings and Vectors(Self Study)**– Arrays – One dim array – Creating an array – Two dim array – Strings – Vectors – Wrapper Classes - Defining Interfaces – Extending Interfaces – Implementing Interfaces – Accessing Interface Variables.

### **UNIT III: PACKAGES & EXCEPTIONS (8 HRS)**

**Java API Packages** – Using a Package – Adding a Class to a Package – Hiding Classes -

Types of Errors – **Exceptions** – Syntax of Exception handling code – Multiple catch statements – **Using finally statement(Self Study)**– Throwing our own Exceptions – Using Exceptions for Debugging

### **UNIT IV: MULTITHREADED PROGRAMMING (8 HRS)**

Creating Threads – Extending the Thread class – Stopping and Blocking a Thread – **Life cycle of Thread** – Using Thread Methods – Thread Exceptions – **Thread priority(Self Study)** – Synchronization – Implementing the ‘Runnable’ Interface.

### **UNIT V: APPLETS (8 HRS)**

**Applets Programming** – How Applet differ from Applications – Preparing to write Applets – Building Applet code – Applet life cycle – Creating an Executable Applet – Designing a webpage – Applet tag – Adding Applet to HTML file – Running the Applet – More about Applet tag – Passing parameters to Applets – Aligning the Display – **More about HTML tags(Self Study)** – Displaying Numerical values – Getting input from the user.

### **UNIT –VI DYNAMISM (Evaluation Pattern-CIA only) (3 HRS)**

Graphics Programming : Graphics Class – Lines and Rectangles – Circle and Ellipses

### **TEXT BOOK:**

1. **Programming with JAVA** – E. Balagurusamy, Edition: 5<sup>th</sup>,2015 - Pubs: Tata McGraw-Hill Publications.

### **REFERENCE BOOKS:**

1. **JAVA2 COMPLETE REFERENCE**, 4<sup>th</sup> Edition, Herbert Schildt, TATA McGraw Hill Edition.

2. **JAVA2** – Philip Heller and Simon Roberts, BPB Publications, First Edition.
3. **Projects on JAVA** – C. Xavier. SCITECH Publications.

## SEMESTER –IV

*For those who joined in 2019 onwards*

| PROGRAM<br>ME CODE | COURSE<br>CODE | COURSE TITLE  | CATEGO<br>RY | HRS/WEEK | CREDITS |
|--------------------|----------------|---------------|--------------|----------|---------|
| PSCC               | 19PG4CA<br>20  | Lab IV - JAVA | Practical    | 2        | 2       |

### COURSE DESCRIPTION

JAVA programming with object-orientation emphasis on the fundamental syntax and semantics of JAVA for applications and web applets.

### COURSE OBJECTIVES

This paper enables the students to understand the basic concepts, principles of inheritance, interface, packages and applet in java.

### PROGRAM LIST

1. Program using Class
2. Program using Method overloading.
3. Program using Method overriding.
4. Program using Abstract class.
5. Program using Single inheritance.
6. Program using Multi level inheritance.
7. Program using Interface.
8. Program using packages.
9. Program using Exceptions.
10. Applet Program

## SEMESTER –IV

*For those who joined in 2019 onwards*

| PROGRAMM<br>E CODE | COURSE<br>CODE | COURSE TITLE                              | CATEGO<br>RY | HRS/WEEK | CREDITS |
|--------------------|----------------|---|--------------|----------|---------|
| PSCC               | 19PG4C<br>AE3  | RETAIL<br>MARKETI<br>NG<br>MANAGEM<br>ENT | Theory       | 4        | 4       |

### COURSE DESCRIPTION

Retail marketing management course that deals with overseeing the distribution and selling of products directly to consumers, in specific vending points such as shops, chain stores, market ,malls.

### COURSE OBJECTIVES

This course helps the students to know the full functioning of retail marketing management concepts.

#### UNIT –I INTRODUCTION

( 10 HRS.)

Retail- Functions of a Retailer- Rise of the retailer- Retail as a Career- Evolution of Retail in India- FDI in Retail- **Challenges to Retail development in India. (Self-Study)**

#### UNIT –II RETAIL FORMATS

( 10 HRS.)

**Evolution of Retail formats (Self-Study)- Classification of Retail formats- Classification on the basis of Ownership – Classification on the basis of Merchandise offered –Service retail.**

#### UNIT –III RETAIL STORE MANAGEMENT

( 10HRS.)

Types of retail locations – Steps involved in choosing a retail location – Retail store design – Exterior Store Design – Interior Store Design.

#### UNIT –IV RETAIL CUSTOMER

( 10HRS.)

Need for studying Consumer Behaviour – Factors influencing the Retailer shopper – Customer Decision making process – **Customer Service – Importance of Customer service – Steps in Customer Service.(Self-Study)**

#### **UNIT –V SUPPLY CHAIN AND LOGISTICS IN RETAIL ( 10HRS.)**

Supply Chain Management- Concept – Need – Evolution – Supply Chain Integration – Innovations in supply Chain Management.

#### **UNIT –V DYNAMISM ( 10HRS.)**

E-Retail Marketing and application of IT-Contemporary Issues in Retailing-Ethical and Legal Issues in Retailing-Carriers in Retailing

#### **REFERENCES:**

##### **TEXT BOOKS**

1. **Retailing Management: Text & Cases** -Swapna Pradhan, New Delhi, Tata Mcgraw Hill publishing Company, 2<sup>nd</sup> Edition 2013.

##### **REFERENCE BOOKS**

1. **Retail Marketing**, Suja Nair, Himalaya publication house, 3<sup>rd</sup> edition, 2008.
2. **Supply Chain Management** - Sarika Kulkarni & Ashok Sharma, New Delhi, Tata Mcgraw Hill publishing Company, 2010.
3. **Retailing Management** - Michael Levy & Barton A.Weity, New Delhi, Tata Mcgraw Hill publishing Company, 2013.



## SEMESTER –IV

*For those who joined in 2019 onwards*

| PROGRAMM<br>E CODE | COURSE<br>CODE | COURSE TITLE                              | CATEGOR<br>Y | HRS/WEEK | CREDITS |
|--------------------|----------------|---|--------------|----------|---------|
| PSCC               | PG4CAE4        | NETWORK<br>SECURITY &<br>CRYPTOGRAPH<br>Y | Theory       | 4        | 4       |

### COURSE DESCRIPTION

- Identify some of the factors driving the need for network security
- Identify and classify particular examples of attacks
- Compare and contrast symmetric and asymmetric encryption systems and their vulnerability to attack, and explain the characteristics of hybrid systems.

### COURSE OBJECTIVES

This paper enables the student to get knowledge regarding cryptography and network security.

#### UNIT –I ATTACK ON COMPUTERS AND COMPUTER SECURITY ( 9 HRS.)

Introduction – Need for Security – Security Approaches – Principles of Security – Types of Attacks. Cryptography: Concepts and Techniques – Introduction – Plain text and Cipher Text – Substitution Techniques – Transposition Techniques.

#### UNIT –II CRYPTOGRAPHY ( 9 HRS.)

Encryption and Decryption – Symmetric and Asymmetric Key Cryptography – Stenography – Key range and key size – Possible types of attacks. Symmetric key algorithm and AES: Algorithm types and modes – An overview of symmetric key cryptography – Data encryption standard.

#### UNIT –III INTERNATIONAL DATA ENCRYPTION ALGORITHM ( 9 HRS.)

IDEA – RC4 – RC5 – Blowfish – Advanced Encryption Standard. Asymmetric key algorithm: History and overview of asymmetric key cryptography – RSA algorithm – Symmetric and asymmetric key cryptography. Digital signature – Message digest – MD5

#### UNIT –IV DIGITAL SIGNATURE ( 9 HRS.)

Secure Hash Algorithm – Message Authentication code – Hash-based Message Authentication code - Digital signature techniques – Knapsack algorithm – Problem with the public key exchange – Digital certificate - Private key management.

#### **UNIT –V INTERNET SECURITY PROTOCOLS**

**( 9 HRS.)**

Secure Socket Layer(SSL) – Time Stamping Protocol (TSP) – Secure Electronic Transaction (SET) – Email security.

#### **REFERENCES:**

1. **Cryptography and Network Security** - Atul Kahate, TMH, 2<sup>nd</sup> Edition.
2. **Cryptography and Network Security Principles and Practices** - William Stallings, PHI Education Asia, 6<sup>th</sup> Edition.
3. **Cryptography and Network Security** - Behrouz A.forouzan, TMH.



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