

# **ST. XAVIER'S COLLEGE (AUTONOMOUS)**

## **PALAYAMKOTTAI - 627 002**

(Recognized as "College with Potential for Excellence" by UGC)  
(Accredited by NAAC at "A++" Grade with a CGPA of 3.66 out of 4 in IV Cycle)  
(Star College Programme by DBT, Govt. of India.)

*Affiliated to Manonmaniam Sundaranar University*

*Tirunelveli*

### **SYLLABUS**



**Preserve this copy of the syllabus until you complete the course, as it is an important document of your present course of study.**

Name \_\_\_\_\_

## **M.COM**

***Choice Based Credit System (CBCS)***

**(w.e.f. June 2021)**

## **PROGRAMME SPECIFIC OUTCOMES – M.COM**

Upon completion of the courses, the student would be able to

**PSO 1:** Design financial statements for the business of self and others to arrive at exactly the financial position of the business at a particular date and to locate the movement of cash in business.

**PSO 2:** Identify the nature and the patterns of communication network in organizations to make the best use of such networks for successful business development.

**PSO 3:** Embark Demat account for online stock trading after development of understanding of the operational concepts and involve in trade based on floor rules and never on the basis of hope.

**PSO 4:** Apply the concept of corporate social responsibility in his business or suggest measures for the implementation of the concept in the business of others to ensure the contribution of business enterprise in the sustainable development of the nation.

**PSO 5:** Design graphical representation of possible solution to strategic, administrative and operational decisions based on certain conditions prevailing in business establishments.

**PSO 6:** Identify the sources and causes of the stress in personal and professional life and adopt the strategies of coping stress in order to being happy, healthy and more productive.

**PSO 7:** Analyse the role of innovative financial instruments in mobilising capital, measuring & managing risks and reducing exposure to price and rate fluctuations.

**PSO 8:** Explain the various state and central Government schemes for the promotion and development of entrepreneurship including the support extended by NABARD and small industries service institute.

**PSO 9:** Identify the crux of bench marking to improve performance, gain strategic advantages over competitors and grow industry averages.

**PSO 10:** Acquire knowledge in the process of preparing research reports on the issues pertaining to commerce and industry including in the effective use of libraries, archives and databases.

## NOTE FROM THE DEPARTMENT

The Post Graduate course in Commerce was started in the year 1988. The Commerce department of St. Xavier's strives constantly to offer the course more professional and competent enough in the market.

1) In order to accelerate self- paced learning , the students are exposed to Self Study papers titled "Current Issues and Recent Development in Business & Economics" and "Current Issues and Recent Developments in HRM & Marketing" in the first and second semesters respectively. They will be awarded two extra credits each for the successful completion of the papers. Student should appear for semester examination in self study papers along with other papers stipulated for the course. The course material prescribed at present is ' Business Line' which is subject to change as per the decision of the department.

2) Industrial visits and educational tours are made as integral parts of the curriculum. The department will initiate necessary arrangement for the same.

3) A summer internship training for a period of one month is compulsory for every student to get a pass in the course. It is the responsibility of the students to find suitable business establishments to undergo this internship training. Student should maintain a work diary and prepare a report at the end of the training programme. The report will be evaluated under standard norms and 2 extra credits will be given for the completion of the training and submission of the report.

4) There will be a compulsory guided Project work as a part of the curriculum in the 4<sup>th</sup> semester. Students should complete a research project in consultation with the guide before the completion of the 4<sup>th</sup> semester and the same will be treated on par with other papers.

5) An Add-on Course entitled "Post Graduate Diploma in Computer Application in Business (PGDCAB)" is offered by the department to the students. It consists of theory & practical aspects and the classes for the course will be conducted in the afternoons. Students will be given separate mark statement for the completion of this course.

The students are asked to keep a copy this syllabus along with other certificates in safe custody, as the same may be required for evaluation by other universities especially when studies in abroad is preferred.

### M.COM COURSE PATTERN

Sem.	Subject Status	Subject Code	Subject Title	Hrs.	Credits
I	Core 1	21 PCO11	Business Environment	6	5
	Core 2	21 PCO12	Advanced Corporate Accounting	6	5
	Core 3	21 PCO13	Corporate Governance	5	4
	Core 4	21 PCO14	Skills for Managerial Excellence	5	4
	Core 5	21 PCO15	Modern Marketing	6	5
			Library	2	
	Self study		Current Issues and Recent Developments in Business & Economics	-	2
<b>Sub total</b>				<b>30</b>	<b>25</b>
II	Core 6	21 PCO21	Research Methodology	6	5
	Core 7	21 PCO22	Organizational Behaviour	6	5
	Core 8	21 PCO23	Human Resource Management	5	4
	Core 9	21 PCO24	E commerce	5	4
	Elective-1	21 PCOE 21	Quantitative Techniques / Industrial Psychology	6	5
			Library	2	-
	Self study		Current Issues and Recent Developments in HRM & Marketing	-	2
<b>Sub total</b>				<b>30</b>	<b>25</b>
Sem.	Subject Status	Subject Code	Subject Title	Hrs.	Credits
III	Core 10	21 PCO31	Business Taxation	6	5
	Core 11	21 PCO32	Securities Analysis & Portfolio Management	6	5
	Core 12	21 PCO33	Statistics for Research	5	4
	Core 13	21 PCO34	Financial Markets & Institutions	5	4
	Elective- 2	21 PCOE31	Advanced Cost and Management Accounting /Management of Organisational Stress	6	5
			Library	2	-
	<b>Sub total</b>			<b>30</b>	<b>23</b>
IV	Core 14	21 PCO41	Financial Management	5	4
	Core 15	21 PCO42	International Financial Management	5	4
	Core 16	21 PCO43	Project Management & Entrepreneurship	5	4
	Core 17	21 PCO44	Total Quality Management	5	4
	Core 18	21 PCO45	Project /Working Capital Management	6	5
			Library	4	
	<b>Sub total</b>			<b>30</b>	<b>21</b>

**BUSINESS ENVIRONMENT**  
**(SUBJECT CODE: 21 PCO11)**

SEMESTER-I	CORE	HOURS-6	CREDITS-5
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**Course outcomes:**

**At the end of the course the students will be able to**

- Define business environment and list out its components
- Describe the factors influencing the components of business environment.
- Classify the techniques of environmental analysis, environmental forecasting and state interventions in business
- Compare and contrast the elements of business environment
- Critically appraise the environmental dimensions of a business in current scenario
- Construct Environmental analysis report for a business

**UNIT 1 - THEORETICAL FRAMEWORK**

Concept of Business Environment - Nature and significance - **Elements:** Internal and External - Competitive Structure of Industries - Competitor Analysis - **Environmental Analysis:** Meaning and Techniques - Environmental Forecasting: Steps, Types, Techniques, Benefits and Limitations.

**(15 Hours)**

**UNIT II - ECONOMIC ENVIRONMENT**

Nature and significance - Factors constituting Economic Environment - Structure of Indian Economy - **Economic Policies:** Industrial Policy, Industrial Licensing, Monetary and Fiscal Policies, Exim Policy - Economic planning in India - Industrial Development Strategy - New Economic policy.

**(15 Hours)**

**UNIT III - POLITICAL AND LEGAL ENVIRONMENT**

Importance of Political Environment - Political Systems - Political Institutions - Economic Role of Government - Responsibilities of Business to Government - Responsibilities of Government to Business - **State Intervention:** Reasons, Types, Extent and Consequences - **Regulatory Framework for Business:** Competition Act 2002, Consumer Protection Act, Intellectual Property Right, Environment Protection Act.

**(20 Hours)**

**UNIT IV - SOCIAL AND TECHNOLOGICAL ENVIRONMENT**

Elements of Social Environment - Social Settings in India - Demographic factors influencing business - Demographic structure of India - Meaning and Characteristics of Culture - Elements - Impact of Culture on Business - Meaning and Features of

Technology – Impact of Technology – Sources of Technological Dynamics - Technology and Competitive Advantage –Management of Technology – Appropriate Technology – Science & Technology policy of India.

(20 Hours)

#### **UNIT V -INTERNATIONAL BUSINESS ENVIRONMENT**

Dimensions of International Business Environment – India's foreign Trade Policy–  
**Government Intervention:** Tariff & Non-Tariff barriers - **Globalization:** Meaning, Features, Drivers, Strategies, Impacts –Challenges of International Business -  
**International Agreements:** WTO, TRIPS, TRIMS, GATS, SAARC, ASEAN, BRICS -  
**Development and Regulation of Foreign Trade:** Foreign Trade Act – EXIM Policy – Export Promotion – EPZ, EOU, & SEZ.

(20 Hours)

#### **REFERENCE BOOKS**

1. Essentials of Business Environment, K. Aswathappa, Himalaya publishingHouse.
2. Business Environment, Francis Cherunilam, Himalaya publishingHouse.
3. Business and its Environment, David P. Baron, Pearson publication.

**ADVANCED CORPORATE ACCOUNTING**  
**(SUBJECT CODE: 21PCO12)**

SEMESTER-I	CORE	HOURS-6	CREDITS-5
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**Course outcomes:**

**At the end of the course the students will be able to**

- describe the procedure for preparing accounts of banking companies
- formulate final accounts of life and general insurance companies
- illustrate accounting treatments of electricity companies
- explain the preparation of inflation accounting
- recall all the accounting standards and basic GST accounting concepts
- improve theoretical knowledge on the relevant company accounts

**UNIT I -ACCOUNTS OF BANKING COMPANIES**

Accounting system of banking companies- capital adequacy ratio-final accounts: profit and loss account & balance sheet – explanation of terms in balance sheet: money at call and short notice, advances, income recognition, bills for collection acceptance , endorsements and other obligations, bills payable ,inter office adjustment, Non- banking assets, rebate on bills discounted – classification of bank advances – provision for doubtful asset.

**(15 hours)**

**UNIT II -ACCOUNTS OF INSURANCE COMPANIES**

Concept of insurance – types – accounting principles for preparation of financial statements – The Insurance Regulatory and Development Authority Regulations, 2002- Preparation of financial statements: Revenue a/c (shareholder's account), Balance sheet – explanation of terms in revenue account – determination of profit in life insurance business.

**(20 hours)**

**UNIT III -DOUBLE ACCOUNT SYSTEM – ACCOUNTS OF ELECTRICITY COMPANIES**

Concept of insurance – types – accounting principles for preparation of financial statements – The Insurance Regulatory and Development Authority Regulations, 2002- Preparation of financial statements: Revenue a/c (shareholder's account), Balance sheet – explanation of terms in revenue account – determination of profit in life insurance business.

**(20 hours)**

#### **UNIT IV -ACCOUNTING FOR PRICE LEVEL CHANGES (INFLATION ACCOUNTING)**

Meaning -Approaches to Price Level Accounting: Current Purchasing Power Accounting (CPPA), Current Cost Accounting (CCA) - advantages and disadvantages of accounting for the price level changes.

**(20 hours)**

#### **UNIT V - ACCOUNTING STANDARDS**

Accounting standards - all standards (theoretical aspects only) - basic GST accounting concepts

**(15 hours)**

**Problem-70% Theory-30%**

#### **REFERENCE BOOKS**

1. Reddy and Murthy, "Corporate Accounting", Margham Publications, Chennai, Revised Edition 2015.
2. Arulanandam M.A & Raman K.S, "Advanced Accountancy", Himalaya Publishing House, New Delhi, 2020.
3. S.P. Jain and K.L.Narang, "Advanced Accountancy", Kalyani Publishers, New Delhi, 2016
4. Shukla M.C & Grewal T.S, "Advanced Accountancy", S. Chand & Company Ltd., New Delhi, 2008.



**CORPORATE GOVERNANCE**  
**(SUBJECT CODE: 21 PCO13)**

SEMESTER-I	CORE	HOURS-5	CREDITS-4
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**Course outcomes:**

**At the end of the course the students will be able to**

- Generate a basic and clear understanding of ethics and the principles of moral decision-making in global business.
- Appraise the concept of Corporate Governance and its relationship with other concepts
- Describe the concept of Corporate Social responsibility
- Recall the important ways in which a nation's business laws and regulations affect business and society.
- Carry out the process of social accounting, auditing and reporting
- Examine the CSR activities of all the corporate.

**UNIT I - INTRODUCTION TO CORPORATE GOVERNANCE**

Introduction - Meaning - Definition - Significance - Importance - Nature - Objectives - Features - Principles of corporate governance -Reasons for CG Failure - New Initiatives in Governance - Benefits of CG - Consequences of Bad governance - Requirements to Strengthen CG - Sustainability and CG - Sustainability reporting - CG for Corporate excellence.

**(10 Hours)**

**UNIT II - BUSINESS ETHICS**

Ethics - meaning, definition and scope- Business ethics - Approaches- Eastern and Western ethical thought and business practices - Importance of ethics- Organizational ethics - Moral reasoning and its application in managerial decision making.

**(20 hours)**

**UNIT III - CORPORATE SOCIAL RESPONSIBILITY**

Introduction - System concept of business society - Business and Society relationship - Business environment - Business in social world - Corporate social responsibility - Corporate social accountability - Social responsibility tools - Moral argument for corporate social responsibility - Issues in corporate social responsibility.

**(10 hours)**

**UNIT IV - LEGAL FRAMEWORK OF CORPORATE GOVERNANCE**

**Corporate legislations** - SEBI Act 1992 - **Labour legislation** - Factories Act 1948 - The Workmen's Compensation Act 1923 - ESI Act 1948 - EPF Act 1952 -

Gratuity Act 1972 - Industrial Dispute Act 1947 - **Stakeholders legislations** - Consumer protection Act 1986 - Competition Act 2002 - **Environmental legislations** - Pollution Control Act - Sachar committee's findings and suggestions.

**(20 hours)**

#### **UNIT V - SOCIAL ACCOUNTING, AUDITING AND REPORTING**

Introduction - Social accounting - Social auditing - Corporate social reporting - Auditing the social reporting process.

**(15 hours)**

#### **REFERENCE BOOKS**

1. V.Balachandran and V.Chandrasekaran, "Corporate Governance, Ethics and Social Responsibility", 2<sup>nd</sup> edition, PHI, Delhi.
2. Subash Chandra Das, "Corporate Governance in India - An Evaluation", 3<sup>rd</sup> edition, PHI, New Delhi.
3. Daniel Albuquerque, "Business Ethics-Principles and Practices", Oxford University Press, New Delhi

**SKILLS FOR MANAGERIAL EXCELLENCE**  
**(SUBJECT CODE: 21 PCO14)**

SEMESTER-I	CORE	HOURS-5	CREDITS-4
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**Course outcomes:**

**At the end of the course the students will be able to**

- Identify the essential skills required to become successful managers
- Describe self-assessment and motivational techniques
- Illustrate the significance of inter-personal relationship and emotional intelligence
- Detect the process of habit formation
- Appraise the different stress coping strategies
- Design a model work-life balance strategy in order to lead happy, healthy and more productive life

**UNIT I - INTRODUCTION TO MANAGERIAL SKILLS**

Concepts of Skills and Personal Skills -Importance of competent managers - Skills of effective managers: Conceptual Skills, Technical Skills, Human Skills, Professional Skills - Critical thinking and Problem solving - Steps in analytical problem solving - Creativity and Innovation - Approaches to Creativity - Impediments to creativity - Conceptual blocks - Conceptual block bursting.

**(17 Hours)**

**UNIT II - SELF-AWARENESS AND SELF-MOTIVATION**

Concept of Self - Types of self concept - process of self concept development - discovery of self through SWOT analysis - JOHARI window - Self assessment techniques. Techniques and Strategies for Self motivation: Goal setting - SMART Principle - Logo Therapy - Transcendental Meditation.

**(13 Hours)**

**UNIT III - INTERPERSONAL SKILLS AND EMOTIONAL INTELLIGENCE**

Importance of Interpersonal Relationship - Interpersonal Skills: negotiation skills, Social Skills, Empathetic Skills, Listening Skills, Assertive Skills, Multi-culture communication -Conflict: Meaning-Sources-Types- and Conflict management through matrix - Emotional Intelligence: Meaning - Importance - Aspects of Emotional Intelligence- Ways of Enhancing Emotional Intelligence.

**(15 Hours)**

#### **UNIT IV -TIME MANAGEMENT**

Decision Making: Meaning – Methods- Types – Steps-Meaning and Importance of Time management: Block to Time Management – Time Wasters – Time Management Techniques and Strategies: Prioritization, Scheduling and Planning.

**(15 Hours)**

#### **UNIT V – STRESS MANAGEMENT AND WORK-LIFE-BALANCE**

Meaning of Stress – Types – Stages of Stress – Symptoms – Sources – Organisational Stress and Causes – Impact of Stress – Concept and Process of Stress Management – Stress coping strategies: Reduction – Resilience – Recuperation – Techniques of Stress Management – Relaxation Techniques – Yoga Meaning of Work-Life-Balance – Barriers to Work-Life-Balance – Work-Life-Balance Strategies

**(15 Hours)**

#### **REFERENCE BOOKS**

1. Time Management, Shankar Digambar Bagade
2. The 7 Habits of Highly effective people, Stephen R. Covey.
3. Soft Skills, Hariharan, MJP Publishers
4. Personality Development, John Aurthen, Lotus Prentice, New Delhi

**MODERN MARKETING**  
**(SUBJECT CODE: 21PCO15)**

<b>SEMESTER –I</b>	<b>CORE</b>	<b>HOURS-6</b>	<b>CREDITS-5</b>
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**Course outcomes:**

**At the end of the course the students will be able to**

- Identify the various forces responsible for changes in business and marketing.
- Outline the major drivers of the new economy.
- Illustrate the environmental and organizational factors influencing the buying decision of consumers
- Compare the different characteristics of services and their marketing implications.
- Appraise the pros and cons of direct marketing.
- Design the most appropriate channels for digital marketing

**UNIT I - MARKETING IN THE 21<sup>ST</sup> CENTURY**

Marketing concepts and tools – Integrated, External and Internal Marketing – Forces for changes in business and marketing – company responses and adjustments – Marketer responses and adjustments.

**(15 hours)**

**UNIT II - ADOPTING MARKETING TO THE NEW ECONOMY**

The major drivers of the new economy – Internet domains : B2C ( Business to Consumers), B2B (Business to Business), C2B ( Consumers to Business), Customer relationship management and marketing – customer database marketing – data warehousing and data mining.

**(20 hours)**

**UNIT III - MARKETING SYSTEMS AND FACTORS INFLUENCING BUYING BEHAVIOR**

Internal record system – Marketing Intelligence System – Marketing decision support system – Participants in the business buying process – Environmental and organisational factors influencing buying decisions.

**(15 hours)**

**UNIT IV - SERVICES AND COMMUNICATION MIX**

Categories of services – Natures of services and Marketing implications – Managing Product support services – Post-sale service strategy – Deciding of Marketing Communication Mix – Factors in setting the marketing communication Mix

**(20 hours)**

## **UNIT V - DIRECT AND DIGITAL MARKETING**

Forms of Direct marketing – tools – process – growth – Benefits of direct marketing – Digital marketing channels – digital media – skills for a successful career – the future of digital marketing.

**(20 hours)**

### **REFERENCE BOOKS**

1. Philip Kotler, Marketing Management, Printice Hall of India Learning Pvt. Ltd, New Delhi
2. Amit kumar & Jagadish Rao. B, Marketing Management Sahitya Bhawan Publications, Jaipur, 2019
3. Rajan Saxena, Marketing Management, McGraw Hill Publications, Noida, Sixth edition, 2019
4. Dave chaffey, Fiona Ellis, Chadwick Digital Marketing: Strategy Implementation and practice, Pearson Education Limited, London, Edition 2019

**RESEARCH METHODOLOGY**  
**(SUBJECT CODE: 21PCO21)**

<b>SEMESTER-II</b>	<b>CORE</b>	<b>HOURS: 6</b>	<b>CREDITS –5</b>
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**Course outcomes:**

**At the end of the course the students will be able to**

- Define research and list out the characteristics, objectives and steps involved in research process
- Describe the research process and various methods and techniques involved in it.
- Classify the various types of research and illustrate them with examples.
- Compare and contrast different types of research sources of data and methods of data collection.
- Critically appraise the suitability of different types of research sampling methods and statistical tools for analysis.
- Construct research design, data collection tools and the research reports.

**UNIT I - INTRODUCTION TO RESEARCH**

Meaning of Research–Objectives and importance–Types and Methods–Scientific Method in Research–Social Science Research–Research Process–Research Method Vs Research Methodology– Research Methods Vs Research Techniques – Features of a Good Research.

**(15 Hours)**

**UNIT II - PROBLEM SPECIFICATION AND RESEARCH DESIGN**

Defining and Formulating Research Problem: Process – Sources of Research Problem – Review of Literature: Objectives – Importance and Sources – Formulation of Research Hypothesis: Meaning – Objectives – Importance – Types –Sources – Qualities of a Good Hypothesis – Research Design: Meaning – Objectives – Importance – Types – Features of a Good Research Design

**(20 Hours)**

**UNIT III - COLLECTION OF DATA**

Data Collection: Sources of Data – Methods and Techniques of Data Collection – Sampling: Meaning– Merits – Types – Sampling Errors – Data Collection Tools: Questionnaire and Interview Schedule – Scaling Techniques: Meaning – Types.

**(15 Hours)**

**UNIT IV - DATA PROCESSING AND ANALYSIS**

Processing of Data: Editing – Coding and Classification –Transcription – Tabulation of Data – Statistical Analysis: Importance in Research – Types and Approaches (Meaning Only).

**(20 Hours)**

## **UNIT V - REPORT WRITING AND PRESENTATION**

Research Report: Meaning - Objectives - Importance - Types - Process - Structure and Components-Tabular and Graphical Presentation-Qualities of a Good Research Report - Writing Research Article - Research Ethics.

**(20 Hours)**

### **REFERENCEBOOKS**

1. Methodology of Research in Social Sciences, O.R. Krishnaswami and M. Ranganatham Himalaya PublishingHouse
2. Research Methodology, C.R. Kothari, New Age International Publishers.
3. Research Methodology, Deepak Chawla And Neena SondhI, Vikas Publishing House PVT Ltd.



**ORGANISATIONAL BEHAVIOUR**  
**(SUBJECT CODE: 21PCO22)**

**SEMESTER-II**

**CORE**

**HOURS: 6**

**CREDITS - 5**

**Course outcomes:**

**At the end of the course the students will be able to**

- List the various competencies and core abilities required to lead the people at work successfully.
- Explain the factors affecting perceptual selection.
- Classify the different types of negotiation.
- Detect the various layers of organizational culture.
- Judge the forces responsible for change in organisations.
- Design formal communication pattern for an organization to disseminate information.

**UNIT I - INTRODUCTION**

Introducing – learning about organizational behaviour – managing self – managing communication – managing diversity – managing ethics – managing across cultures – managing teams – managing change.

**(15 hours)**

**UNIT II - ORGANISATIONAL COMMITMENT, LEARNING AND REINFORCEMENT**

Personality determinants – traits – attitudes and behaviour – organizational commitment – outcomes – guidance to enhance Organizational commitment – perception – perceptual selection – person perception – perceptual errors – theories of learning – contingencies of reinforcement- schedules of reinforcement.

**(20 hours)**

**UNIT III -GOAL SETTING, NEGOTIATION AND LEADERSHIP**

Goal setting – Locke and Latham's model –fundamentals of groups – types – important influences on team effectiveness – negotiation – types – traits and behavioural models of leadership –charismatic and transformational leadership.

**(15 hours)**

**UNIT IV - INTERPERSONAL COMMUNICATION NETWORK AND ORGANIZATIONAL CULTURE**

Interpersonal communication Network – types – interrelated abilities and behaviors that foster dialogue –foundations of ethical decision making – organizational culture – type – layers – forming and sustaining a culture.

**(20 hours)**

## **UNIT V – ORGANISATIONAL CHANGE AND DEVELOPMENT**

The nature, levels, need and types of change –factors for resistance to change – forces for change in organizations – change process - nature and the prerequisites of organizational development – techniques of organizational development.

**(20 hours)**

### **REFERENCE BOOKS:**

1. Hellriegel & Slocum, Organisational Behaviour, South Western, a division of Thomas Learning, Inc., 2010
2. Aswathappa. K, Organisational Behaviour:, Himalaya Publishing house, Mumbai, 2018
3. Subba Rao. P, Organisational Behavior: Text, Cases and Games Himalaya Publishing house, Mumbai, 2018
4. Fred Luthans, Organization Behaviour, McGraw Hill Publications, Boston, 2011

**HUMAN RESOURCE MANAGEMENT**  
**(SUBJECT CODE: 21PCO23)**

<b>SEMESTER –II</b>	<b>CORE</b>	<b>HOURS: 5</b>	<b>CREDITS-4</b>
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**Course outcomes:**

**At the end of the course the students will be able to**

- Synthesize the role of human resources management as it supports the success of the organization including the effective development of human capital as an agent for organizational change.
- Demonstrate knowledge of career opportunities and performance appraisal that impact the goals and strategies of the organization.
- Understand the role of employee benefits and compensation as a critical component of employee performance, productivity and organizational effectiveness.
- Show evidence of the ability to analyze, manage and problem solve to deal with the challenges and complexities of the practice of HRA and HRIS.
- Appraise knowledge of workers participation in management as it impacts organizational strategy and competitive advantage.
- Combine the Human resources and particularly human talent in the new HR mission and talent management process

**UNIT I - HUMAN RESOURCE MANAGEMENT**

Concept and perspectives on Human Resource Management – Scope of HRM – Difference between HRM and Personnel Management – Evolution and development of HRM – Functions of HRM – HRM in changing environment – Role of HR manager – Strategic Human Resource Management - Challenges of HRM - HR policies - scope and importance – Human Resource Planning – Concepts – Importance – Objectives – Requirements – Steps in Human Resource Planning.

**(15 hours)**

**UNIT II - CAREER PLANNING AND PERFORMANCE APPRAISAL**

Introduction – Meaning – Features – Objectives – Requirements of effective career planning – Process – Methods - Career Development - Importance and types – Career development programmes – Career development cycle – Performance appraisal – Meaning - Objectives and uses – Characteristics – Methods of performance appraisal

**(15 hours)**

**UNIT III - COMPENSATION MANAGEMENT**

Wage and Salary administration – Meaning – Principles - Factors influencing wage – Theories of Wages – Methods of Wage Payment – Legal framework for wage –

Payment of wages act 1936 – Minimum wages act 1948 – Equal remuneration act 1976  
– Incentives – Elements of Incentive Plan – Types of Incentive Plan – Types of non-financial incentives – Health – Labour welfare measure – safety – Social security – Measures – Quality of Work Life – Definition – factors influencing QWL – Factors contributing to the importance of QWL – Objectives – Benefits and Methods of QWL  
(15 hours)

#### **UNIT IV- HUMAN RESOURCE ACCOUNTING AND HUMAN RESOURCE INFORMATION SYSTEM**

Concept – Importance – Objectives – Cost of Human Resources – Types – Methods of valuation of Human resource – HRIS – Definition – Objectives – Requirements – Barriers – Steps – HR Audit – Objectives – Meaning – Importance – Scope and Benefits – approaches  
(15 hours)

#### **UNIT – V WORKERS PARTICIPATION IN MANAGEMENT**

Meaning – Objectives – Characteristics – Factors influencing workers participation in Management – Forms of Workers participation in management – Levels of Participation – Requirements – Talent Management – concept – Features – Important aspects – Strategies – New HR Mission and Talent Management Process  
(15 hours)

#### **REFERENCE BOOKS:**

1. S. S. Khanka- Human Resource Management, S.Chand & Company Ltd.2014
2. C. B. Memoria, S. V. Gankar - Human Resource Management-7<sup>TH</sup> Edition- Himalaya publishing House-2013
3. Dr. S.P.S. Bedi, Dr. R. K. Ghai- Human Resource Management, Bharti Publications -2<sup>nd</sup> Edition
4. Human Resource Management - K. Aswathappa, TATA McGrawHill.

**E-COMMERCE**  
**(SUBJECT CODE: 21PCO 24)**

<b>SEMESTER –II</b>	<b>CORE</b>	<b>HOURS:5</b>	<b>CREDITS-4</b>
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**Course outcomes:**

**At the end of the course the students will be able to**

- Understand and learn the different concepts and the usage of electronic commerce.
- Understand the process of e-banking and e-advertising
- Explore the modes of electronic payment system and discuss the techniques and technologies used to process online payments.
- Help students gain an understanding of the legal framework of E – Commerce
- Develop an overall understanding of mobile commerce
- Enable students gain practical knowledge of different components in E-Commerce

**UNIT I INTRODUCTION TO E-COMMERCE**

Meaning and concept, Electronic Commerce Vs Traditional commerce – E-commerce and E-business – Advantages of E-commerce – Driving forces of E-commerce – E-commerce framework - Essentials of E-commerce - Challenges of E-Commerce – Applications of E-commerce - Online shopping - Growth - Advantages and disadvantages of online shopping.

**(15 Hours)**

**UNIT II E- BANKING AND E-ADVERTISING**

Electronic banking – Internet banking Vs Traditional banking – E-advertising – Format for web advertising – E -customer relationship management – Advantages to Technologies enabled business – E-CRM work model.

**(15 Hours)**

**UNIT III ELECTRONIC PAYMENT SYSTEMS**

Introduction to E-Payment Systems- Types of E-Payment Systems - Components and Benefits of EPS – Electronic Fund Transfer – Methods of E-payment system: E-Cash and currency servers – e-cheques - credit cards – smart cards – electronic wallet and debit cards – Economic Implications of E-Payment.

**(15 Hours)**

**UNIT IV MOBILE COMMERCE**

Mobile Commerce - Factors that drive Mobile Commerce – Growth of Mobile Commerce - Advantages of Mobile Commerce – Application of Mobile Commerce – Types of Mobile payment – Future of Mobile Commerce.

**(13 Hours)**

## **UNIT V LEGAL FRAMEWORK**

Legal Framework for E-Commerce – Net Threats – E – Security protection - Cyber Laws – Aims and Salient Features of Cyber Laws in India – Taxation issues - Cyber Crimes –Ethical and Intellectual property issues in E-Commerce Technologies.

**(17 Hours)**

### **REFERENCE BOOKS**

1. Joseph P T, E-Commerce, A managerial perspective, Prentice Hall Publications, 4th Edition,
2. David whitely, E-Commerce, strategy, technologies and applications - Tata McGraw Hill publishers co. Ltd.
3. Kamlesh & Bajaj and Debjani Nag, E-Commerce Tata McGraw Hill publishers co. Ltd.
4. Dr. K. Abirami Devi, E-Commerce Dr. Alagammai, Margham Publications, Chennai.

**QUANTITATIVE TECHNIQUES**  
**(SUBJECT CODE: 21 PCOE21)**

**SEMESTER –II**

**ELECTIVE-1**

**HOURS: 6**

**CREDITS - 4**

**Course Outcomes:**

**At the end of the course the students will be able to**

- Outline the need and importance of operations research
- Recall the mathematical knowledge in learning lpp
- Create knowledge about transportation problems
- Carry out solutions for assignment problems by using lpp
- Improve skills on mathematical decision making
- Predict feasible solutions to replace the machinery

**UNIT I – OPERATIONS RESEARCH**

Origin and development of Operations Research – Nature and feature of O.R – Scientific method in O.R – Applications of O.R – Introduction – Mathematical formulation of the problem – Graphical solution method – General linear Programming Problems – Simplex Method.

**(20 Hours)**

**UNIT II – TRANSPORTATION PROBLEM**

Introduction to Transportation Problems – the transportation table – Duality in Transportation Problem – Loops in transportation Table – finding an Initial Basic Feasible Solution – test for optimality – Degeneracy in Transportation problem – Transportation Algorithm (MODI Method) – Stepping stone solution method.

**(20 Hours)**

**UNIT III – ASSIGNMENT PROBLEM**

Introduction – Mathematical formulation of the problem – The assignment method – Special cases in assignment problems – A typical assignment problem.

**(15 Hours)**

**UNIT IV – DECISION MAKING PROBLEM**

Decision making Problem – Decision making Process – Decision making environment- Decision under uncertainty – Decision under risk – Decision Tree Analysis – Decision making with utilities.

**(15 Hours)**

**UNIT V – REPLACEMENT PROBLEMS**

Replacement of Equipment / asset that deteriorates gradually – Replacement of Equipment that fails suddenly – Recruitment and Promotion Problem – Equipment renewal problem – Reliability and system failure rates.

**(20 Hours)**

## REFERENCE BOOKS

1. Kanti Swarup, Gupta P.K And Man Mohan, (2010) Operations Research, Sultan Chand & Sons, Educational Publishers, New Delhi.
2. Prem Kumar Gupta, D.S. Hira, Operations Research, S. Chand & Company Ltd., New Delhi.
3. Dr. P.R.Vittal & Dr. V.Malini, Operations Research, Margham Publications, Chennai - 17.
4. J.P. Singh, N.P. Singh, Operations Research, Ane Books Pvt. Ltd., Chennai.



**BUSINESS TAXATION**  
**(SUBJECT CODE: 21 PCO 31)**

<b>SEMESTER -III</b>	<b>CORE</b>	<b>HOURS: 6</b>	<b>CREDITS - 5</b>
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**Course Outcomes:**

**At the end of the course the students will be able to**

- Recall the taxation knowledge to compute the firm's income and income of the partners
- Generate practical knowledge to plan and compute tax payable by the companies
- Understand the GST and person liable to pay GST
- Knowledge about GST input tax credit and registration of GST
- Understand the procedure for the payment of GST and appeals for GST
- Know the procedure for making appeals and revisions and getting of refund from GST

**UNIT I - GOODS AND SERVICES TAX**

Meaning of GST - Salient features of GST - Benefits of GST - GST structure - Types of GST - GST Council - Power and functions of GST Council - Important definitions in the GST Act - Levy and collection of GST - Time of supply of goods and services - Place of supply of goods and services.

**(20 Hours)**

**UNIT II- GST INPUT TAX CREDIT, GST REGISTRATION & RETURNS**

Eligibility and conditions for taking input tax credit - Apportionment of credit - distribution of credit by input sent for job work- Transfer of input tax credit - Registration- Procedure - Cancellation of registration - Returns - types - Provisions relating to different returns- preparations of tax return.

**(20 Hours)**

**UNIT III - ASSESSMENT OF FIRMS**

Meaning of partnership, firm and partner - Assessment as a Firm - Computation of Firm's Income - Computation of income of a partner from the firm - Computation of Book profit.

**(15 Hours)**

**UNIT IV - ASSESSMENT OF COMPANIES**

Meaning of a company- types of Companies - Computation of total income - Assessment of Companies - Computation of Tax on Companies - Tax on distributed profits of domestic companies - Special provision for payment of tax by certain companies or Minimum Alternative tax.

**(20 Hours)**

## **UNIT V-EXEMPTED INCOMES (SEC. 10) DEDUCTIONS (SEC. 80) FOR BUSINESS ESTABLISHMENTS**

Exempted incomes for institutions (sec. 10(20) to Sec. 10(47)) – Deductions in respect of certain payments – Deductions in respect of donation to funds, charitable institutions (Sec. 80G) – Deduction in respect of certain incomes (Sec. 80IA to Sec 80PA)

**(15 Hours)**

### **REFERENCE BOOKS**

1. Income Tax Law including Tax Planning- Dr. H. C. Mehrotra, S.P.Goyal, Sahitya Bhawan Publications, Agra
2. Business Taxation (Goods & Service Tax – GST), T.S. Reddy and Dr.Y. Hari Prasad Reddy, Margham Publications, Chennai – 17
3. GST (Indirect Taxes), Dr.R.G..Saha, Dr. Divyesh Shah and Dr.Usha Devi N., Himalaya Publishing House, Mumbai
4. The Institute of Chartered Accounts of India, Taxation (Inter), Section – B: Indirect Taxes, 2019

**SECURITIES ANALYSIS AND PORTFOLIO MANAGEMENT**  
**(SUBJECT CODE: 21 PCO 32)**

<b>SEMESTER -III</b>	<b>CORE</b>	<b>HOURS: 6</b>	<b>CREDITS - 5</b>
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**Course Outcomes:**

**At the end of the course the students will be able to**

- Familiarize the students with the functioning of securities markets and provide them the background
- Enable them understand the discipline of portfolio management and its importance.
- Realize the significance of return and risk involved in investing in securities.
- The student will get adequate knowledge about the two important analysis involved in security analysis namely fundamental analysis and technical analysis.
- The learner will get sufficient knowledge about the valuation of shares and bonds.
- The student will be able to understand the concept of portfolio evaluation and portfolio revision along with their importance in security analysis and portfolio management.

**UNIT I - INVESTMENT SETTING**

Investment Scenario - financial and economic meaning of investment, characteristics, objectives and constraints of investment- types of investment - investment decision process- approaches to investment - investment decision making - security and non - security forms of investment - emerging investment environment - concept of risk and return - basic aspects of online share trading and demat operations.

**(Hours 18)**

**UNIT II - FUNDAMENTAL ANALYSIS**

Objectives and belief of fundamental analysis - importance of economic analysis - economic forecasting methods - importance of industry analysis - key characteristics in industry analysis - industry life cycle - Techniques for evaluating relevant industry factors - company analysis.

**(Hours 18)**

**UNIT III - TECHNICAL ANALYSIS**

Concept of technical analysis, Fundamental Analysis Vs Technical Analysis, Dow theory, Charting Methods - Market Indicators - Perspective on technical analysis - advanced technical tools - Efficient Market Hypothesis ( EMH ) - forms of EMH.

**(Hours 18)**

#### **UNIT IV - PORTFOLIO MANAGEMENT**

Portfolio analysis - Portfolio Selection- Capital Asset Pricing Model- Equity Stock valuation models – Dividend capitalization models, Earning capitalization models

**(Hours 18)**

#### **UNIT V - INVESTMENT VALUATION**

Valuation of fixed income investments -Types of Bonds – Bond return and prices – Bond risks – duration – volatility – immunization

**(Hours 18)**

#### **REFERENCE BOOKS :**

1. Prasanna Chandra , “Investment analysis and Portfolio Management”, Tata Mcgraw hill.
2. V. K. Bhalla, “Investment Management – Security analysis and Portfolio Management”, S. chand, New Delhi.
3. Donald E.Fischer & Ronald J.Jordan, Security Analysis & Portfolio Management, PHI Learning / Pearson Education., New Delhi.
4. V.A.Avadhan, Securities Analysis and Portfolio Management, Himalaya Publishing House,

**STATISTICS FOR RESEARCH**  
**(SUBJECT CODE: 21PCO33)**

<b>SEMESTER-III</b>	<b>CORE</b>	<b>HOURS-5</b>	<b>CREDITS -4</b>
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**Course Outcomes:**

**At the end of the course the students will be able to**

- Recall the concept of statistics
- Understand the testing of hypothesis
- use the correlation and regression analysis in their field
- Analyze the various non-parametric tests
- Take better decision with the help of using spss
- Create the new environment to make decision by applying statistical tools

**UNIT-1 INTRODUCTION TO STATISTICS**

Meaning of Statistics – Characteristics-Laws of Statistics-Divisions or Types of Statistics- Applications and Limitations.

Basic Concepts of Sampling – Sampling Distribution –Application of Central Limit Theorem – Estimation – Point and Interval Estimates (For population parameters of large sample and small sample) – Determining the Sample Size.

**(15 Hours)**

**UNIT-II CORRELATION AND REGRESSION ANALYSIS**

Concept of Correlation – Simple, Multiple and Partial Correlation Analysis – Rank Correlation Concept of Regression–Correlation Vs. Regression–Properties of Linear Regression–Properties of Regression Coefficient–Simple and Multiple Linear Regression Analysis.

**(15 Hours)**

**UNIT-III TESTING OF HYPOTHESIS AND PARAMETRIC TEST**

Basic Concepts of Hypothesis – Hypothesis Testing Procedure – One Sample Tests: Z-test and t-test– Two samples Tests: Paired t-test-ANOVA.

**(15 Hours)**

**UNIT-IV NON - PARAMETRIC TESTS**

Meaning of Non-Parametric Tests– Advantages and Limitations – Sign Tests (One Sample & Two Sample for Paired and Independent observation) – Chi Square Tests for Independence and for Goodness of Fit.

**(15 Hours)**

## **UNIT-V OVERVIEW OF SPSS**

Basic structure of an SPSS data file – Entering the data -Using data edition – Defining the variables – Variable table – Value labels – Missing Labels – Data Transformation.

**(15 Hours)**

### **REFERENCE BOOKS**

- 1) Tulsian P.C., Bharath JhunJhunwala, Business Statistics, S. Chand & Company, NewDelhi
- 2) Richard I. Levin. David S. Rubin, Statistics For Management, Prentice Hall of IndiaPrivate Ltd, NewDelhi
- 3) Vohra N.D, Business Statistics, Tata McGraw-Hill Publishing Company, NewDelhi.
- 4) A. Rajathi & P. Chandran, SPSS for you – [www.mjppublishers.com](http://www.mjppublishers.com)

**FINANCIAL MARKETS AND INSTITUTIONS**  
**(SUBJECT CODE: 21 PCO 34)**

**SEMESTER - III**

**CORE**

**HOURS: 5**

**CREDITS - 4**

**Course Outcomes:**

**At the end of the course the students will be able to**

- Define the financial system and its role in economic development
- Compare the various components of financial market
- Acquire knowledge regarding the banking and non-banking institutions and able to apply in their field
- Analyse the various innovative financial instruments and financial services to identify the better one for our purpose
- Evaluate positive and negative aspects of the financial service institutions
- Establish the better environment by utilizing the financial system

**UNIT I - FINANCIAL SYSTEM IN INDIA**

Finance – Meaning – Definition – Financial System – Meaning – importance and functions of Financial system- Financial concepts – Financial intermediaries – classification of finance – Financial system and financial market [Structure of Indian Financial System] – Financial System and economic development – Indian Financial System an overview.

**(15 Hours)**

**UNIT II - FINANCIAL MARKETS**

Money and Capital markets – Money market – meaning – functions of money market – money market instruments – Call money – treasury bills, certificates of deposits, commercial bills, trade bills. Recent trends in Indian money market, Capital market – Primary and Secondary markets. Depository system, Government Securities market.

**(15 Hours)**

**UNIT III - FINANCIAL INSTITUTIONS**

Merchant Banking [Meaning- Functions – Services] Mutual funds [Meaning- Importance – Types], Credit rating (Meaning – functions – benefits) – Factoring (Meaning – types – Advantages).

**(15 Hours)**

**UNIT IV FINANCIAL SERVICES AND INSTRUMENTS**

Meaning – Definition – Functions – Importance – New financial products and services – innovative financial instruments – Challenges facing the financial service sector.

**(15 Hours)**

## **UNIT V - FINANCIAL SERVICE INSTITUTIONS**

Clearing Corporation of India Limited (CCIL) – Credit rating and information services of India Limited (CRISIL) – Credit Information Bureau of India Limited (CIBIL) – Discount and Finance House of India Limited (DFHIL) – Over the Counter Exchange of India Limited (OTCET) - National Securities Depository limited (NSDL).

**(15 Hours)**

### **REFERENCE BOOKS**

1. Financial Markets, institutions and Financial Services – Cliffered Gomez.
2. Financial Markets and Institutions – Dr. S. Gurusamy.
3. Financial Markets and Services E. Gordon K. Natarajan
4. Essentials of Financial Services – Dr. S. Gurusamy.



**ADVANCED COST AND MANAGEMENT ACCOUNTING**  
**(SUBJECT CODE: 21 PCOE35)**

**SEMESTER-III**

**ELECTIVE**

**HOURS:6**

**CREDITS : 5**

**Course Outcomes:**

**At the end of the course the students will be able to**

- Identify how Process costing is used for decision making and performance evaluation.
- Clarify the basic concept of cost and how costs are presented in financial statements.
- Demonstrate how cost-volume-profit is related and the use of CVP analysis in planning and decision making.
- Differentiate the budgets and the use of budgets for performance evaluation of a business
- Judge the uses and applications of various ratio analysis in analyzing the financial performance of the business.
- Generate and predict the material and labour variances in standard costing.

**UNIT I - PROCESS COSTING AND OPERATING COSTING**

Costing- Meaning- Definition- Objectives- Cost Accounting and Management Accounting- Process costing-features-job costing versus process costing-normal loss-abnormal loss -abnormal gain- inter process profit-joint products and by products – meaning-methods of apportionment of joint costs- cost accounting of by-products-operating costing-meaning-transport costing-canteen costing-power house costing-hotel costing.

**(15 hours)**

**UNIT II - MARGINAL COSTING**

Meaning of marginal cost and marginal costing-CVP analysis -meaning-assumptions- advantages and limitations-Contribution-P/V ratio-margin of safety-Application of marginal costing in managerial decision-fixation of selling price-key factor -merger-maintaining a desired level of profit- decisions involving alternative choices -discontinuance of a product line-determination of sales mix- make or buy decision.

**(20 hours)**

**UNIT III - FINANCIAL STATEMENT ANALYSIS**

Ratio Analysis - Meaning – Uses and limitations – balance sheet ratios -profit and loss account ratios - activity ratios-projections through ratios-Preparation of Cash flow Statement **(AS 3 Format)**

**(20 hours)**

#### **UNIT IV – BUDGETARY CONTROL**

Meaning of budget-budgetary control-advantages-limitations-classification of budgets- preparation of budgets-sales budget-production budget-material budget-purchase budget-cash budget- flexible budget-master budget-zero base budgeting.

**(15 hours)**

#### **UNIT V – STANDARD COSTING**

Meaning of standard cost-Standard costing-advantages -limitations-analysis of variances- Material and Labour variances.

**(15 hours)**

**Problem-70% Theory-30%**

#### **REFERENCE BOOKS**

1. Jain S.P & Narang K.L- Cost Accounting –Kalyani Publishers-2015
2. A.Murthy, S.Gurusamy- Cost Accounting-Vijay Nicole imprints private limited- Second Edition
3. Shashi K.Gupta & R.K.Sharma- Management Accounting- Kalyani Publications, New Delhi.
4. M.N. Arora, Cost and Management Accounting - Himalaya Publishing House-2012

**FINANCIAL MANAGEMENT**  
**(SUBJECT CODE: 21 PCO41)**

<b>SEMESTER- IV</b>	<b>CORE</b>	<b>HOURS- 5</b>	<b>CREDITS - 4</b>
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**Course Outcomes:**

**At the end of the course the students will be able to**

- Explain the concept 'financial management' with special focus on its nature and goals.
- Execute investment decisions in general and project appraisal techniques in particular.
- Formulate its significance in arriving at financial decision.
- Illustrate the procedure of arriving at working capital decisions.
- Identify the role of optimum capital structure in attaining the goals of financial management.
- Justify the concept and importance of dividend decision in maximizing the net value of an enterprise.

**UNIT I - NATURE OF FINANCIAL MANAGEMENT**

Introduction – objectives and scope of finance management – finance functions – Financial goals; profit Vs wealth – Financial decisions – investment, financing and dividend decisions.

**(15 hours)**

**UNIT II - INVESTMENT DECISIONS**

Investment in fixed assets- – capital budgeting; Nature of investment decisions; investment evaluation criteria – Net Present Value(NPV), Internal Rate of Return(IRR), NPV Index, ARR and Payback period – NPV Vs IRR – capital rationing - Risk analysis in capital Budgeting- cost of capital – significance of cost of capital in financial decisions

**(15 hours)**

**UNIT III - FINANCING DECISIONS**

Introduction – Capital structure – Meaning and measurement of leverages – Effects of operating and financial leverage on profit; Analyzing alternate financial plans (i.e.) EBIT & EPS analysis – Capital structure theories – Features of an appropriate capital structure.

**(15 hours)**

**UNIT IV - WORKING CAPITAL DECISIONS**

Basics In Working Capital Management – factors influencing working capital decisions – determinants of working capital requirements – forecasting working capital requirements – operating cycle – financing working capital

**(15 hours)**

## **UNIT V DIVIDEND DECISIONS**

Introduction – Issues in dividend policy – Dividend theories: Walter's Model – Gordon's model, M.M hypothesis, dividend and uncertainty – Practical consideration in dividend policy – stability of dividends – forms of dividends – Corporate dividend behavior.

**(15 hours)**

### **REFERENCE BOOKS**

1. Khan&Jain, "Financial Management" Mc Graw Hill Publishers, New Delhi, 2011
2. I.M.Pandey, "Financial Management", Vikas Publishing House, New Delhi, 2015
3. Dr.A Murthy,"Financial Management, "Margham Publications, Chennai, 2013.
4. S. N. Maheswari, "Financial Management", Sultan Chand & sons, New Delhi.

**INTERNATIONAL FINANCIAL MANAGEMENT**  
**(SUBJECT CODE: 21 PCO42)**

<b>SEMESTER-IV</b>	<b>CORE</b>	<b>HOURS-5</b>	<b>CREDITS-4</b>
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**Course Outcomes:**

**At the end of the course the students will be able to**

- Recall the present and past International monetary system
- Understand the International investment and capital flows
- Classify regarding the foreign exchange market and forward market instruments
- Examine about provisions of the foreign exchange management act
- Evaluate the International banking debt and risk in international business
- Create the better environment in international business

**UNIT I - INTERNATIONAL FINANCIAL ENVIRONMENT AND INTERNATIONAL MONETARY SYSTEM**

Meaning – Importance – components - Gold Standard, the Interwar Period, Gold Exchange Standard-Fixed and Floating Exchange Rates to the Present- The choice of an Exchange Rate System -Multiple rates.

**(15 Hours)**

**UNIT II - INTERNATIONAL FLOWS OF FUND AND FOREIGN DIRECT INVESTMENT**

International flow of funds: Meaning and Importance - Balance of payments: meaning and components -factors affecting flow funds - Types of capital flows in international trade – cost and revenue related motives of foreign direct investment – Factors affecting FDI- Portfolio investment and factors affecting portfolio investment.

**(15 Hours)**

**UNIT III - THE FOREIGN EXCHANGE MARKET AND FORWARD MARKET INSTRUMENTS**

Spot Rates- Arbitrage – The Intraday Activity – Central Bank intervention- Black Market and Parallel Markets – Forward looking Instruments- Forward Rates, swaps- Future- Options.

**(15 Hours)**

**UNIT IV - FOREIGN EXCHANGE MANAGEMENT ACT 1999**

Introduction- Definition – Objective – Regulation and Management of Foreign Exchange- Reserve Bank's Powers – FERA and FEMA Comparison .

**(15 Hours)**

## **UNIT V - INTERNATIONAL BANKING AND INTERNATIONAL FINANCIAL INSTITUTIONS**

Offshore Banking: Meaning - reasons - advantages and disadvantages - International Financial Institutions: World Bank Group - International Monetary fund - European Bank for Reconstruction and Development - Asian Development Bank - African Development Bank - Inter American Development Bank.

**(15 Hours)**

### **REFERENCE BOOKS**

1. Michael Melvin-International Money and Finance, Pearson Education
2. Joseph Anbarasu – Global Financial Management, Ane Books Pvt. Ltd
3. Francis Cherunilam –International Trade and Export Management. Himalaya Publishing House, New Delhi
4. R.S.N.Pillai and Bagavath – Legal Aspects of Business, S.Chand& Company Ltd, New Delhi

**PROJECT MANAGEMENT AND ENTREPRENEURSHIP**  
**(SUBJECT CODE: 21 PCO 43)**

SEMESTER-IV	CORE	HOURS-5	CREDITS-4
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**Course Outcomes:**

**At the end of the course the students will be able to**

- Recall the concept and role of entrepreneurship in economic development and rural development
- Illustrate practical knowledge about project identification
- Demonstrate the formulation of a project, project design, and network analysis
- Examine the knowledge about the methods of appraisal of project
- Evaluating the various methods of project appraisal
- Compose the institutional support & various state and central government schemes to entrepreneurs

**UNIT I - ENTREPRENEURSHIP**

Concept of entrepreneurship – Role of Entrepreneurship in economic development – Factors affecting Entrepreneurial Growth – Rural Entrepreneurship – Entrepreneurial Environment – Process of Entrepreneurial Development.

**(15 Hours)**

**UNIT II - PROJECT IDENTIFICATION**

Meaning of project – Concept of Projects and classification – Project life cycle - Search for business idea – Project identification – Information sources – Information centres in India.

**(15 Hours)**

**UNIT III - PROJECT FORMULATION**

Project Formulation – Meaning, Significance and Contents of project Report – Formulation of Project Report – Specimen of a Project Report – Errors in Project Formulation – Project Design and Network Analysis.

**(15 Hours)**

**UNIT IV - PROJECT APPRAISAL**

Concept of Project Appraisal – Methods – Economic Analysis – Financial Analysis – Market Analysis – Technical Feasibility analysis – Managerial Competence Analysis.

**(15 Hours)**

## **UNIT V - INSTITUTIONAL SUPPORT TO ENTREPRENEURS**

Institutional Support to Entrepreneurs – Need for support – NSIC, SIDO, SSIB, SSIDC, SISI, DIC, Industrial Estates –Subsidies, Concessions and Taxation benefit to Small Scale Industry Tax Holidays. Various State and Central government schemes for the promotion and development of entrepreneurship.

**(15 Hours)**

### **REFERENCE BOOKS**

1. Entrepreneurial Development- S.S.Khanka, S.Chand & Company Ltd. NewDelhi.
2. Dynamics of Entrepreneurial Development and Management- Vasant Desai, Himalaya PublishingHouse.
3. Entrepreneurship Development, Gorden,E, Natarajan K, Himalaya Publishing House, Mumbai.
4. Management of a small scale Industry –Vasant Desai, Himalaya Publishing House,Mumbai.



**TOTAL QUALITY MANAGEMENT**  
**(SUBJECT CODE: 21 PCO44)**

**SEMESTER-IV**

**CORE**

**HOURS-5**

**CREDITS-4**

**Course Outcomes:**

**At the end of the course the students will be able to**

- Discuss the importance of quality leaders and quality council for bringing quality management.
- Recognising about offering quality service to the customer.
- Appraising the influence of Team work for maintaining quality in service.
- Demonstrating the problem solving methods in business
- Coordinate between the importance of benchmarking and quality management system
- Formulate the TQM concept in their lifestyle

**UNIT I - QUALITY MANAGEMENT**

Meaning, Definition - Basic approach – Gurus of TQM – TQM Framework – Benefits of TQM - Characteristics of Quality Leaders – The 7 Habits of Highly Effective People – The Deming Philosophy – Quality Council - Core Values, Concepts and Framework – Quality Statements – Strategic Planning.

**(15 hours)**

**UNIT II - QUALITY PERSPECTIVE OF CUSTOMER AND EMPLOYEE**

Customer Perception of Quality – Using Customer Complaints – Service Quality – Translating Needs into Requirements – Customer Retention – Additional Comments – Motivation – Employee Surveys – Empowerment - Teams – Suggestion System – Recognition and Reward – Gain-sharing – Performance Appraisal – Unions and Employee Involvement – Benefits of Employee Involvement.

**(20 hours)**

**UNIT III - PROCESS OF IMPROVEMENT**

Process – Improvement Strategies – Types of Problems – The PDCA (Plan Do Study and Act) Cycle – Problem-Solving Method – Reengineering – Six-Sigma – Basic Measures of Basic Concepts – Strategy – Performance Measure Presentation – Quality Costs

**(15 hours)**

**UNIT IV - BENCHMARKING**

Meaning, Definition – Reasons to Benchmark – Process – Deciding What to Benchmark – Understanding Current Performance – Planning – Studying Others – Learning from the Data – Pitfalls and Criticisms of Benchmarking.

**(10 hours)**

## **UNIT V - QUALITY FUNCTION DEPLOYMENT (QFD)**

The QFD team – Benefits – The voice of the customer – House of Quality – Building a house of Quality – QFD Process – Quality by design – Rationale for implementation – Benefits of Quality by design – Communication model – Chronology of Quality by design tools.

**(15 hours)**

### **REFERENCE BOOKS**

1. Dale H.Besterfield, Carol Besterfield – Michna, Glen H. Besterfield and Mary Besterfield- Sacre (2005), Total Quality Management, Pearson Educational Publishers, New Delhi.
2. Total Quality Management- S.D.Bagade- Himalaya Publishing House.
3. Total Quality Management- Senthil Arasu, Barveen Paul, Scitech Publications, Chennai.

**PROJECT**  
**(SUBJECT CODE: 21 PCO45)**

<b>SEMESTER-IV</b>	<b>CORE</b>	<b>HOURS-6</b>	<b>CREDITS-5</b>
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## COURSE PATTERN FOR ECC

- ❖ The student can choose any one of the ECC paper offered by any department from the respective semester and it has an additional credit.

SEM	PART	SUB.CODE	TITLE OF THE PAPER	CREDITS
I	V	21PCOEC11	Managerial Economics	3
II	V	21PCOEC21	Management Of Organisational Stress	3
III	V	21PCOEC31	New Era Management	3
IV	V	21PCOEC41	Retail Management	3

**MANAGERIAL ECONOMICS**  
**(SUBJECT CODE: 21 PCOEC11)**

<b>SEMESTER-I</b>	<b>ECC</b>	<b>CREDITS-3</b>
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**UNIT I - MANAGERIAL ECONOMICS**

Meaning and scope of Managerial Economics-Managerial Economics and other subjects- Economics Theories Applied to Managerial Economics-Role and Responsibilities of a Managerial Economics.

**UNIT II - DEMAND ANALYSIS**

The law of Diminishing Marginal Utility-Law of Demand-Demand Determinants-Indifference curves-Consumers Equilibrium-Demand Distinction-Demand Forecasting-Determinants of Demand Forecasting-Methods of Demand Forecasting.

**UNIT III PRODUCTION AND COST ANALYSIS**

Production function-Types of Production Function-Managerial uses of Production Function-Phases of Returns to scale-Economics and Diseconomics of Scale-Economics of Size and Capacity Utilisation-Cost analysis in different cost concept-cost output relationship

**UNIT IV PRICING DECISIONS**

Policies and Practices-Pricing under monopoly and Monopolistic Competitions-Price Discrimination-Equilibrium of a firm under Monopolistic Competition- Oligopoly-Characteristics- Price Leadership-Objectives of Pricing policy-Factors involved in Pricing Policy-Pricing Concepts

**UNIT V PROFIT MANAGEMENT**

Meaning and nature of Profit-analysis of Gross Profit and Net Profit Functions of Profit-Theories of Profit -Profit objectives -Aims of Profit policy-Issue in Profit Management -Profit Planning and Forecasting

**REFERENCE BOOKS**

- 1.Essentials of Managerial Economics, Reddy Appanniah and Asha Ganesh, Himalaya Publishing House
- 2.Managerial Economics, Dean Joel
- 3.Managerial Economics, Maheswari K.I, Varshney R.L

**MANAGEMENT OF ORGANISATIONAL STRESS**  
**(SUBJECT CODE: 21 PCOEC21)**

**SEMESTER-II**

**ECC**

**CREDITS-3**

**UNIT I - INTRODUCTION TO STRESS**

Meaning –Characteristic of stress-causes of stress and physical symptoms-stages of stress- talking stress-Stress cycle or stress chain model- Transaction model- Integrated Transaction Process Model.

**UNIT III - ORGANISATIONAL STRESS**

Concept of organizational stress-sources of organizational stress-Effects of organizational stress- Importance of stress management in an organization.

**UNIT III - ROLE CONFLICT AND ORGANISATIONAL STRESS**

Concept and characteristics of role- Role as a source of stress-Concept and nature of role conflict- Organisational factors and role conflict-individual factors- Consequence of role conflict-strategies of conflict resolution.

**UNIT IV - STRATEGIES TO COPE WITH STRESS**

Concept of coping mechanism- individual stress coping strategies and organizational stress coping strategies-stress resilience and stress recuperation.

**UNIT V - INDIAN AND GLOBAL PERCEPTION ON ORGANISATIONAL STRESS**

Organisational stress factors in India- causes of stress of Indian Managers- Organisational stress and job performance-stress and women executives- stress perceptions in public sector and private sector Organisation-stress coping strategies.

**REFERENCE BOOKS**

- 1.Managing organization stress, uma Gulati, New Century Publication, New Delhi
- 2.Executives under stress, Shaliendrasingh, Classical Publishing Company, New Delhi
3. Organisational Sress- A Study of Role Conflict, K.Harigopal, University Press, Hyderabad.

**NEW ERA OF MANAGEMENT**  
**(SUBJECT CODE: 21 PCOEC31)**

**SEMESTER-III**

**ECC**

**CREDITS-3**

**UNIT I - FUNDAMENTALS OF MANAGEMENT**

Characteristics of excellent managed companies-Managerial Process-Managerial skills and roles- Managing the internal and external environment- Strategies of the environment management- Managing for competitive advantage.

**UNIT II - STRATEGIC MANAGEMENT**

Strategic Management-SWOT Analysis-BCG Matrix-Classification of strategies-Managerial decisions making-group decision making-Corporate social responsibility-Strategies.

**UNIT III - ORGANISATIONAL STRUCTURES**

Kinds of Organisational Structures- hybrid and Matrix structures-Span of Control-Delegation of Authority-Centralised and Decentralised structures- Organising for optimal size- Strategies of responsive of organization.

**UNIT IV - LEADERSHIP**

Transactional and transformational leaders-Traditional and contemporary perspective on leadership-Situational theories-developing leadership skills- Motivating for Performance- Reinforcement for performance.

**UNIT V - MANAGING TEAMS**

Managing high performance teams- Team development Cohesiveness-Managing conflicts in team- Managing technology and innovations in competitive environment-Managing Change.

**REFERENCE BOOKS**

- 1.Management Competing in the New Era, Bateman and Snell,Tata McGraw Hill Publishing Company
- 2.Modern Management, Samuel C Certo, PHI Pvt Ltd.
- 3.Six Sigma Project Planner, Thomas Cyzdek, Tata McGraw Hill Publishing Company.

**RETAIL MANAGEMENT**  
**(SUBJECT CODE: 21 PCOEC41)**

**SEMESTER-IV**

**ECC**

**CREDITS-3**

**UNIT I - ROLE AND RELEVANCE OF RETAILING**

Retail industry in India-Characteristic- Functions-Categories of retailers- Channels of retailing in India- Franchise-Multi level Marketing-Retailing in Recent Years

**UNIT II - RETAIL CUSTOMER**

Consumer behaviour-Factors affecting consumer decision making-influence of situational variable on shopping behavior of Indian Shoppers.

**UNIT III - RETAIL MARKET SEGMENTATION**

Meaning-Uses-segmenting- targeting and positioning- Criteria for effective segmentation- Classification of consumer goods-bases for segmentation-Profile of customers-Market segmentation of Retail Market in India

**UNIT IV - RETAIL LOCATION STRATEGY**

Meaning-Importance of location decision- Factors determining location- types of retail location – Site selection analysis- Estimate of store sales- Theories of Retail location – Location Assessment procedures.

**UNIT V - PRODUCT AND MERCHANDISE MANAGEMENT**

Product management – Brand management- Merchandise management- Model stock plan-Factors offering product management-Types of suppliers-criteria for selection of suppliers.

**REFERENCE BOOKS**

- 1.Modern Retail management Principles and Terchniques, Jain J.Nand Singh, Regal Publication,New Delhi
- 2.Retail Management, Chetan Bajaj, Rajinish Tuli, Nidhi V.Srivastava, Oxford University, New Delhi
- 3.Retail Marketing, Meenal Dhotre, Himalaya Publications New Delhi
- 4.Retail Management, A Strategic Approach, Barry Bermann and joel R.Evans, MacMillenPublishing Company, New York.



# **ST. XAVIER'S COLLEGE (AUTONOMOUS)**

## **PALAYAMKOTTAI - 627 002**

(Recognized as "College with Potential for Excellence" by UGC)  
(Accredited by NAAC at "A++" Grade with a CGPA of 3.66 out of 4 in IV Cycle)  
(Star College Programme by DBT, Govt. of India.)

*Affiliated to Manonmaniam Sundaranar University*

*Tirunelveli*

### **SYLLABUS**



**Preserve this copy of the syllabus until you complete the course, as it is an important document of your present course of study.**

Name \_\_\_\_\_

### **PGDCAB**

***Choice Based Credit System (CBCS)***

**(w.e.f. June 2021)**

<b>COURSE PATTERN FOR PGDCAB</b>
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❖ M.Com student should undergo PGDCAB course. It is a parallel programme for the M.Com students.

SEM	SUB.CODE	TITLE OF THE PAPER	CREDITS
I	21DCB11	Computer Fundamentals Theory & Practical	
II	21DCB21	MS Excel Theory & Practical	
III	21DCB31	HTML5 and CSS3	
IV	21DCB41	Accounting Packages Theory & Practical	

❖ Separate mark statements and certificate will be given to the students.

## SEMESTER I

### COMPUTER FUNDAMENTALS (THEORY)

SUBJECT CODE: 21 DCB 11

#### Course outcomes:

At the end of the course the students will be able to

- Recall different types of computers, operating systems and MS Office Software interface
- Summarize the features of MS Word, MS PowerPoint and MS Access
- Utilize the tools to create documents, presentations and databases
- Examine the different options/settings to create the right type of documents and presentations
- Select the right type of tools to create the required documents
- Create neat documents, presentations and reports

#### UNIT I: Exploring Computers and Operating System Basics

The Computers Defined - Computers for Individual users-Computers in Society - The Parts of a Computer System - The Information Processing Cycle - Essential Computer Hardware - Software Brings the Machine to Life - Computer Users - Keyboard Layout - Mouse Functions - The Purpose of Operating Systems - Types of Operating Systems - PC Operating Systems.

(12 Hours)

#### UNIT II: Files, Folders and MS Office Basics

Working with Files and Folders: Creating, Copying, Renaming, Moving, Deleting, Saving and Searching Files/Folders. MS Office Basics: Launching Office Applications - Creating a new document - Open, Save, Close and Print a document - Using the Ribbon - Quick Access Toolbar - Using the Office Clipboard - Document Management Tools - Protecting Documents - Adding Pictures, ClipArt, Shapes and SmartArt - Inserting Screenshots.

(14 Hours)

#### UNIT III: MS Word

The Word Interface - Entering Text - Basic Text Editing - Using the Proofing Tools - Finding and Replacing Text. Formatting Documents: Modifying the Background - Adding Headers or Footers - Paragraph Formatting - Creating Lists (Bulleted and Numbered lists). Inserting Tables - Entering Data into a Table - Formatting Table Data - Perform a Merge using the Mail Merge Wizard.

(14 Hours)

#### UNIT IV: MS PowerPoint

The PowerPoint Interface - Creating a Presentation - Beginning a Presentation - Adding and Deleting Slides - Replacing Placeholders - Inserting Other Items - Previewing the Slide Show - Animating Objects and Text - Organizing the Slides - Adding Transitions - Rehearsing a Presentation.

## UNIT V: MS ACCESS

Introduction to Access – Database - Creating a new Database - Create and Edit Tables – Field Types - Entering and editing Data in a Table – Filtering – Sorting – Creating Relationships -Creating Forms – Inserting Controls on a Form – Querying a Data base - Creating Reports.

(10 Hours)

### TEXTBOOKS:

1. Peter Norton, "Introduction to Computers", 7<sup>th</sup> Edition, Tata McGraw Hill Education Private Limited.
2. Steve Schwartz, "Microsoft Office 2010", Dorling Kindersley (India) Pvt. Ltd, Pearson Education., 2012

### REFERENCE BOOK(S):

1. Introduction to Computer Science, ITL Education Solution Ltd, Pearson Education.
2. Michael Price, "Office 2010", Tata McGraw Hill Education Private Limited, 2011
3. E.Balagurusamy,"Fundamentals of Computers", McGraw Hill Education,2009
4. R.SSalaria,"Computer Fundamentals",1<sup>st</sup> Edition Khanna Publication,2017

## COMPUTER FUNDAMENTALS (PRACTICAL)

### WINDOWS

1. Creating, Renaming, Moving, Copying, Deleting, Saving and Searching files and folders.

### MS WORD

1. Creating an Error Free Neat Document
2. Creating Formatted Document using Formatting Attributes (Bullets & Numbering, Header & Footer)
3. Creating Documents with Columns
4. Preparing Invitation using Word Art & Pictures
5. Table Creation
6. Mail Merge

### MS POWERPOINT

1. Simple Presentation
2. Presentation using Animation & Transition Effect

### MS ACCESS

1. Creating Table
2. Creating Queries
3. Creating Forms
4. Creating Reports

## SEMESTER II

### MS EXCEL

SUBJECT CODE: 21 DCB 21

#### Course outcomes:

At the end of the course the students will be able to

- Recall the MS Excel interface, Financial functions
- Describe MS Excel features like Scenario Manager, Solver
- Use Scenario Manager for Sensitivity Analysis
- Integrate Charts, Pivot tables for data analysis
- Appraise the financial functions in MS Excel
- Construct Excel formulas using different functions to solve the given problem

#### UNIT I: Excel Interface, Formatting Worksheets and Data

The Excel Interface - Workbook and Worksheets - Cell and Range Selection - Entering Data - Editing Data - Reorganizing a worksheet - Filling Cell - Importing Data - Finding/Replacing Data - Sorting Data - Naming cells and Ranges - Password Protecting Workbooks. Formatting Worksheets and Data: Setting column width and Row height -Character and Paragraph Formatting - Fitting Text within a Cell - Number Formatting - Conditional Formatting - Adding cell Backgrounds and Borders - Removing, Replacing and Reusing Formats.

(12 Hours)

#### UNIT II: Formulas, Tables and Charts

Cell References - Formula Essentials - Creating Formulas - Editing Formulas. Working with Tables: Creating a Table - Formatting a Table - Creating Calculated Columns - Adding a Total Row - Sorting and Filtering. Creating Charts: Chart Elements - Creating charts - Adding and Formatting Text - Changing Layout and Style - Displaying the Data Set - Working with Gridlines - Working with the legend - Modifying the Axes - Changing the Chart Data.

(12 Hours)

#### UNIT III: Lookup, Statistical and Text Functions

Lookup Functions: LOOKUP - HLOOKUP - VLOOKUP - CHOOSE - MATCH - INDIRECT. Statistical Functions: AVERAGE - AVERAGEIF - AVERAGEIFS - MEDIAN - SMALL - LARGE - COUNT - COUNTA - COUNTBLANK - COUNTIF - COUNTIFS - MAX - MAXA - MAXIFS - MIN - MINA - MINIFS. Text Functions: LEFT - RIGHT - MID - TRIM - LEN - FIND - SEARCH - REPT - CONCATENATE - REPLACE - VALUE - UPPER-LOWER.

(10 Hours)

#### UNIT IV: Date, Time and Financial Functions

Date and Time Functions: DATE - DATEVALUE - YEAR - MONTH - DAY - TODAY - WEEKDAY - WORKDAY - DAYS360 - TIME - NOW - HOUR - MINUTE - SECOND. Financial Functions: NPV - NPER - PV - FV - PMT - PPMT - IPMT - CUMPRINC - CUMIPMT - INTRATE - RATE.

(10 Hours)

## **UNIT V: Goal Seek, Scenario Manager and Pivot table**

Goal Seek Command – Scenario Manager – Optimization with Excel Solver - Consolidating Data – Creating Subtotals - Using Pivot Table to Describe Data.

**(16 Hours)**

### **TEXT BOOKS:**

1. Steve Schwartz, "Microsoft Office 2010", Dorling Kindersley (India) Pvt. Ltd, 2012.
2. Wayne L. Winston, "Microsoft Office Excel 2010 Data Analysis and Business Modeling". PHI Learning Private Limited, 2011

### **REFERENCE BOOK(S)**

1. Michael Price, "Office 2010", Tata McGraw Hill Education Private Limited, 2011
2. Lokesh Lalwani, "Excel 2019 All in one", BPB Publications, 1<sup>st</sup> Edition, 2019.
3. Greg Harvey, "Microsoft Excel 2016", 2<sup>nd</sup> Edition.
4. George Nathan, "Excel 2019 Basics", Gtech Publication, 2<sup>nd</sup> Edition, 2019

### **MS EXCEL (PRACTICAL)**

1. Preparing Invoice Bill
2. Using Financial Functions
3. Using Goal seek Command
4. Using Scenario Manager
5. Using the solver
6. Using the pivot table
7. Consolidating data
8. Creating Charts.

## SEMESTER III

### HTML5 and CSS3 (THEORY)

SUBJECT CODE: 21 DCB 31

#### Course outcomes:

At the end of the course the students will be able to

- Define the concepts of web application development
- Describe HTML and CSS as a webpage creating tool
- Use Table and Forms in web page designing process
- Integrate CSS in web development
- Select different methods to create web pages
- Design purposeful web pages

#### UNIT I: BASIC HTML STRUCTURE

Starting Your Web Page - Creating a Title - Creating Headings - Grouping Headings - Common Page Constructs - Creating a Header - Marking Navigation - Creating an Article - Defining a Section - Creating a Footer.

(10 Hours)

#### UNIT II: TEXT, IMAGES, LINKS

TEXT: Starting a New Paragraph - Creating a Figure - Specifying Time - Quoting Text - Highlighting Text - Creating Superscripts and Subscripts - Using Preformatted Text - Creating a Line Break. IMAGES: Inserting Images on a Page - Offering Alternate Text - Specifying Image Size. LINK: Creating a Link to another Web Page - Creating Anchors - Linking to a Specific Anchor.

(12 Hours)

#### UNIT III: WORKING WITH STYLE SHEETS, DEFINING SELECTORS

WORKING WITH STYLE SHEETS: Constructing a Style Rule - Creating an External Style Sheet - Linking to External Style Sheets- Creating an Embedded Style Sheet- Applying Inline Styles. DEFINING SELECTORS: Constructing Selectors -Selecting Elements by Name- Selecting Elements by Class or ID - Selecting Elements by Context-Combining Selectors.

(12 Hours)

#### UNIT IV: FORMATTING TEXT WITH STYLES, LAYOUT WITH STYLES

FORMATTING TEXT WITH STYLES: Choosing a Font Family - Specifying Alternate Fonts - Creating Italics - Applying Bold Formatting - Setting the Font Size - Setting the Line Height - Setting All Font Values at Once - Setting the Color - Changing the Text's Background - Aligning Text - Decorating Text. LAYOUT WITH STYLES: The Box Model - Changing the Background - Setting the Height or Width for an Element - Setting the Margins around an Element - Adding Padding around an Element- Setting the Border - Positioning Elements in 3D- Displaying and Hiding Elements.

(12 Hours)

#### UNIT V: LISTS, FORMS, VIDEO, AUDIO, MULTIMEDIA and TABLES

LISTS: Creating Ordered and Unordered Lists - Choosing Your Markers - Choosing Where to Start List Numbering - Styling Nested Lists - Creating Description Lists. FORMS: Creating Forms - Organizing the Form Elements - Creating Text Boxes -

Creating Password Boxes - Creating Radio Buttons - Creating Select Boxes - Creating Checkboxes - Creating Text Areas - Creating a Submit Button - Using an Image to Submit a Form. VIDEO, AUDIO AND MULTIMEDIA: Video File Formats - Adding a Single Video to Your Web Page - Adding Audio File Formats- Adding a Single Audio File to Your Web Page. TABLES: Structuring Tables - Spanning Columns and Rows.

**(14 Hours)**

#### **TEXT BOOK**

1. "HTML5 & CSS3", Elizabeth Castro, Bruce HyslopPeachpit Press, 7th Ed., 2012

#### **REFERENCE BOOK**

1. "HTML5 & CSS3 for the Real World", Alexis Goldstein, Louis Lazaris, Estelle Weyl,Site Point Pvt. Ltd., 2011.
2. "HTML and CSS – The Complete Reference", Thomas A. Powell,Tata McGraw-Hill, Fifth Edition, 2010
3. "HTML5: The Missing Manual", Matthew MacDonald,O'Reilly, 2011.
4. "HTML5 Black Book: Covers CSS3, JavaScript, XML, XHTML, AJAX, PHP and JQuery",Kogent Learning Solutions Inc.Dreamtech Press, 2011.

#### **HTML5 and CSS3 (PRACTICAL)**

1. Designing a simple web page.
2. Designing web page with images
3. Designing web page using lists.
4. Designing web page using hyperlinks.
5. Designing web page using tables.
6. Designing web page using forms.
7. Embed Audio in a Web Page.
8. Embed Video in a Web Page



## SEMESTER IV

### ACCOUNTING PACKAGES - TALLY

SUBJECT CODE: 21 DCB 41

#### Course outcomes:

At the end of the course the students will be able to

- Remember the basic concepts of accounting transactions in computerized format and find the financial result of a concern
- Understand that Tally ERP 9 is a complete business management software
- Apply the knowledge of quantitative tools & techniques in the interpretation of data for managerial decision making
- Analyse that Tally ERP 9 is a critical apparatus that can be utilized to create accounting and stock experts, vouchers and reports
- *Evaluate* that Tally is an extraordinary approach to keep the track of accounts in a company
- Create in them, computer skills of recording financial transactions, preparation of annual accounts and reports using Tally

#### UNIT I: TALLY INTERFACE AND COMPANY MANAGEMENT

Introduction to Tally - New features of Tally ERP 9 - Tally screen components - creating/ setting up company in Tally - Altering and Deleting company - company features - Modifying and configuring company - Menu related to accounts - Groups - Managing groups - ledgers - working with ledgers - Internet capabilities - Email - Web publishing security control in Tally - Tally audit - Tally interface - Data migration - Data import - Data export - Tally ODBC - Backup and Restore.

(12 Hours)

#### UNIT II: VOUCHERS IN TALLY

Cost categories and cost centres - vouchers in Tally - Creating contra vouchers, Payment vouchers, Receipt vouchers, Journal vouchers, Purchase vouchers, Sales vouchers, other vouchers like Debit note voucher, credit note voucher - predefined vouchers - Modifying vouchers - Voucher configuration.

(12 Hours)

#### UNIT III: INVENTORY

Inventory configuration and features - Stock groups - stock category - stock items - Units of measures - Godowns - Types of inventory vouchers - Rejection in voucher - Rejection out voucher - Delivery note voucher - Receipt note voucher - Physical stock voucher - Material in voucher - material out voucher - Stock journal voucher - Purchase order - Sales order - Invoices.

(12 Hours)

#### **UNIT IV: PAYROLL**

Pay roll information – create a pay heads – gratuity pay heads – employee groups – employee salary details – units attendance – production types – pay sheet report – pay slip – pay roll statement report – pay roll register – gratuity report – pay roll with PF and ESI – loan management in Tally pay roll.

**(12 Hours)**

#### **UNIT V: FINANCIAL STATEMENTS**

Display of Financial statements – Trial balance – Balance sheet – Profit and loss account – Stock summary – Day book – Display of inventory reports – Cash/fund flow – Bank Reconciliation statement.

**(12 Hours)**

#### **TEXT BOOK:**

1. Tally 9, Narmata Agarwal, Dreamtech Publication, New Delhi.

#### **REFERENCE BOOK**

1. Tally ERP 9, Rizwan Ahmed, (2016), Margham Publications, Chennai
2. Computerised accounting under Tally, Implementing Tally, Nandhini, (2015) BPB Publications.
3. Implementing Tally, Nadhani A K, (2016), BPB Publications.
4. Tally ERP 9 Training Guide by Ashok K Nadhani, BPB Publications
5. Learn Tally ERP 9 with GST 1 January 2014, by Soumya Ranjan Behera
6. Tally ERP 9 (Power of simplicity) Shraddha Singh, Navneet Mehra.

#### **ACCOUNTING PACKAGES - TALLY (PRACTICAL)**

1. Company Creation
2. Group Creation
3. Ledger Creation
4. Accounting Vouchers
5. Creation of Inventory Information
6. Inventory Vouchers
7. Creation of Purchase and Sales Order
8. Creating Report- Trial Balance, Profit & Loss A/c, Balance Sheet, Stock Summary.