

E.M.G. YADAVA WOMEN'S COLLEGE, MADURAI – 625 014.

(An Autonomous Institution – Affiliated to Madurai Kamaraj University)

Re-accredited (**3rd Cycle**) with Grade **A+** & **CGPA 3.51** by NAAC

DEPARTMENT OF COMMERCE



CBCS CURRICULUM

MASTER OF COMMERCE (Computer Applications)

PROGRAMME CODE - PC

COURSE STRUCTURE

(w.e.f. 2017 – 2018 onwards)

E.M.G.YADAVA WOMEN'S COLLEGE, MADURAI-14

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Re-accredited (3rd Cycle) with Grade A⁺ CGPA 3.51 by NAAC**CBCS****DEPARTMENT OF COMMERCE M.Com (C.A)**

(w.e.f.2017 – 2018 Onwards)

COURSE STRUCTURE – SEMESTER WISE

Sem	Sub Code	Title of the Paper	Hrs Per week	Credit	Exam Duration	Maximum Marks		
						Int	Ext	Total
I	17PC11	Quantitative Techniques	6	4	3	25	75	100
	17PC12	Marketing Management	6	5	3	25	75	100
	17PC13	Business Management	6	5	3	25	75	100
	17PC14	Internet and Web Technology	6	4	3	25	75	100
	17PC1P	Web Technology Lab	6	4	3	40	60	100
II	17PC21	Operations Research	6	4	3	25	75	100
	17PC22	Cost & Management Accounting	6	5	3	25	75	100
	17PCE2A	ELECTIVE – 1 Human Resource Management/ Retail Marketing	6	4	3	25	75	100
	17PCE2B							
	17PC23	Object Oriented Programming in C++	6	4	3	25	75	100
	17PC2P	Programming in C++Lab	6	4	3	40	60	100
III	17PC31	Advanced Corporate Accounting	6	5	3	25	75	100
	17PC32	Direct Taxes	6	5	3	25	75	100
	17PCE3A	ELECTIVE-2 Financial Management / Service Marketing	6	5	3	25	75	100
	17PCE3B							
	17PC33	Data Base Management System	6	4	3	25	75	100
	17PC3P	Oracle Lab	6	4	3	40	60	100

IV	17PC41	Research Methodology	6	5	3	25	75	100
	17PC42	Indirect Taxes	6	5	3	25	75	100
	17PCE4A 17PCE4B	ELECTIVE – 3 Security Analysis and Portfolio Management /International Marketing	6	5	3	25	75	100
	17PC43	Software Engineering	6	4	3	25	75	100
	17PCPR4	Project	6	5	3	20	80	100
		Total		120	90			

ELECTIVE

The Students have to select any one of the following groups.

Group – A - Management

1. Human Resource Management
2. Financial management
3. Security Analysis and Portfolio Management

Group – B - Marketing

1. Retail Marketing
2. Services Marketing
3. International Marketing

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Title of the Paper	:	Quantitative Techniques	
Semester	:	I	Contact Hours : 6
Sub Code	:	17PC11	Credits : 4

Objectives:

1. To enable the students to apply Statistical Techniques in decision making.
2. To help the students to conduct a Statistical investigation.

Unit: I - Correlation: Meaning - Scatter Diagram - Karl Pearson's Coefficient - Rank Correlation – Simple and Multiple Correlation. Regression: Estimating simple and multiple regression equations – Time Series - Moving Average Method and Trend value Method.

Unit: II - Probability: Basic concepts - Types – probabilities under concepts of statistical independent events and dependent events – Baye's Theorem - Theoretical Distribution-Meaning – Binomial – Poisson – Normal.

Unit: III - Test of Hypotheses: Procedure of testing hypotheses, standard Error & sampling distribution – Estimation – Test of significance for large sample – Test of significance for a small sample.

Unit: IV - Parametric test: F Test – Application of F-Test – Analysis of Variance(ANOVA) – Assumptions– Technique – One way classification model – Two way classification model.

Unit: V - Non Parametric test - Chi-square Test – Definition – Chi-square distribution – Conditions for applying chi-square test – Uses – Limitations – Practical exposure in SPSS.

Text Book:

Gupta S.P. - *Statistical Methods*, Sultan Chand and Sons, New Delhi, 2010

Reference Books:

1. Alagar.K, *Business Statistics* ,TataMcGraw Hill,New Delhi,2009.
2. Anju Kandelwal, *Business Statistics* ,New Age International Publications, New Delhi, 2011.
3. Pillai R.S.N & V.Bagavathy , *Statistics Theory & Practice*, S.chand & co, New Delhi,2013
4. Vital.P.R, *Business Statistics*, Margham Publications,Chennai,2009.
5. Manokaran.M, *Statistical Methods*, Palani Paramount,Palani,2010.

Note: The question paper should cover 80% problems and 20% theory.

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Title of the Paper	: Marketing Management		
Semester	: I	Contact Hours	: 6
Sub Code	: 17PC12	Credits	5

Objectives :

1. To enable the students to understand the concept and strategies of Marketing.
2. To acquaint the students with the concepts of advertising and salesmanship.

Unit: I - Marketing: Definition – Concept – Nature- Scope – Importance – Market Segmentation – Positioning – Consumer behaviour – Determinants of Buyer Behaviour - Buyer behaviour models.

Unit: II - Product policy: Product classification – Product mix – Product line – Product life cycle – Stages in new product development-Pricing decisions - Factors affecting price determination- Pricing policies and strategies.

Unit: III - Channels of Distribution: Channel functions - Types of channels - Factors considered in the selection of channels – Logistics Management - Wholesalers – Retailers and other middlemen – Online trading – Telemarketing – Multilevel marketing.

Unit: IV - Promotional strategy: Objectives – Importance – Sales promotion – Purposes of sales promotion – Kinds – Salesmanship – Qualities – Selection process – Training – Methods – Controlling – Bases of control- Remuneration methods – Modern social media promotion.

Unit: V - Advertising: Functions - Types of advertising – Advertising Budget - Advertising Copy – Classification of advertisement copy – Causes for failure of advertising - Media selection – Advertising agency – Digital Advertising.

Text Books:

1. Dr. C.B. Gupta, Dr. N. Rajan Nair, *Marketing Management*, Sultan Chand & Sons 2013.
2. R.S.N. Pillai, Bagavathy, *Marketing Management*, Sultan Chand & Company Pvt Ltd 2014.

Reference Books:

1. Bansal S.P, *Marketing Management*, Kalyani Publishers, New Delhi, 2010.
2. C.B. Memoria, *Marketing Management*, Kitab Mahal, Allahabad, 2012.
3. Philip Kotler, *Marketing Management*, Pearsons, New Delhi, 2013.
4. Ramasamy.V.S & Namakumari.S, *Marketing Management*, MacMillan Publishers India Ltd, New Delhi, 2009.
5. Sherlekar .S.A, *Marketing Management*, Himalaya Publishing House, Mumbai, 2013.

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Title of the Paper	:	Business Management	
Semester	:	I	Contact Hours : 6
Sub Code	:	17PC13	Credits 5

Objectives :

1. To help the students to know the evolution of management thought.
2. To make the students to understand the process and functions of Business Management.

Unit: I- Management: Meaning – Definition – Importance – Functions – Development of Management thought –Henry Fayol, F.W Taylor, Peter.F.Drucker, Elton Mayo, Hawthorne Experiments – Social responsibility of Managers.

Unit: II - Planning: Nature- objectives - Steps in planning – Barriers to Planning –Types of planning – Planning premises -Classification of Planning Premises-Forecasting--Techniques– Difference between Forecasting and Planning – Decision making –Process-Types of Decision Making- Management by Objectives – Benefits of MBO- Process of MBO – case study.

Unit: III - Organisation: Functions –Classification -Formal and Informal organisation – Types of organisation- Departmentation – Types of Departmentation-Delegation of authority and Decentralization – Sources of authority-Principles of Delegation-Steps involved in successful Delegation- Advantages and disadvantages of Decentralisation- Span of control-Graicunas theory of span of Management.

Unit: IV - Staffing: Elements- Functions- - Recruitment- sources of Recruitment-internal– External- selection-Stages of selection- - Training– types of Training-Promotion-Qualities of good promotion policy-Directing - Principles of direction.

Unit: V - Motivation: Types of motivation –Theories of motivation X-theory, Y-theory Maslow and Herzberg theories. Leadership: Nature - Styles. Communication: Principles

and Barriers -Types of Communication. Co-ordination: Problems of Co-ordination – Effective Co-ordination. Controlling: Steps in control -Techniques of control – Case Study.

Text Book:

Prasad. L.M, *Principles & Practice of Management* , Sultan Chand & sons,
New Delhi , 2016

Reference Books:

1. Dr.C.B.Gupta, *Business Management*, Sultan Chand & Sons, New Delhi, 2012.
2. Dingar Pagare , *Principles of Management*, Sultan Chand & sons, New Delhi, 2015.
3. Harold Koontz, Heinz Heihrich, Ramachandra Asyarsi.A, *Principles Of management* ,Tata Mc Graw Hill Publications, New Delhi , 2012.
4. Heinz Weitrich, Mark V. Cannice, Harold Koontz , *Management*, Tata Mc Graw Hill Publications, New Delhi , 2012.
5. Ramasamy .T, *Principles Of management*, Himalaya Publishing House , Mumbai, 2015

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Title of the Paper	: Internet and Web Technology	
Semester	: I	Contact Hours : 6
Sub Code	: 17PC14	Credits : 4

Objectives:

1. To provide knowledge on the fundamental concepts of Networks and Internet facilities.
2. To expose students on the basic methodology of creating scripts using HTML.

Unit: I - Computer Networks : Basics of Networks – Topologies of Networks - Layers in Networking – Switching in the Networks – Bridges, Routers and Gateways-Types of Networks.

Unit: II - The Internet : Basics of Internet – Addresses and Names for the Internet, Web Objects and Sites – E-Mail – World Wide Web – File Transfer – The Telnet – The Usenet –Internet chat.

Unit: III - Creating a Website and the Markup languages (HTML, DHTML, and XML): The Art of creating a Website – Hypertext and HTML – HTML Document Features – Document Structuring Tags in HTML – Special tags in HTML – Dynamic HTML – XML for a Universal Format for the data on the Web-Microsoft Front page.

Unit: IV - Java Script: Introduction – Language Elements – Objects of JavaScript – Other Objects – Arrays.

Unit : V - VB Script: Introduction – Embedding VBScript Code in an HTML Document – Comments – Variables – Operators – Procedures – Conditional Statements – Looping Constructs – Objects and VBScript – Cookies.

Text Books :

1. Raj Kamal, *Internet and Web Technologies*. Tata Mc Graw Hill Education Pvt. Ltd, New Delhi, 2010. **(Unit – I, II & III)**
2. N.P.Gopalan, J.Akilandeswari, *Web Technology*, , PHI Learning Private Limited, New Delhi, 2010 **(Unit – IV & V)**

Reference Books:

1. Alexis Leon and Mathews Leon, *Internet for Everyone*, UBS Publishers and Distributors, Chennai, 2012.
3. Daniel Minots & Emma Minots ,*Web Commerce Technology Hand books*, Tata MC- Graw Hill Publications, New Delhi, 2010.
4. Harley Hahn, *The Internet Complete Reference*, Tata McGraw Hill Publications, New Delhi,2000
5. Jon Duckett,HTML and XML for Beginners, John Wiley & Sons Publications, New Delhi, 2011
6. Michael Morrison, *HTML and XML for Beginners*, PHI Publications, New Delhi, 2012.

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Title of the Paper	:	Web Technology Lab	
Semester	:	I	Contact Hours : 6
Sub Code	:	17PC1P	Credits 4

Objectives:

1. To develop the skill & knowledge of Web page design.
2. Students will understand the designing concept and Web Site development using HTML.

LIST OF PROGRAMS

1. Web page designing with Heading and Font Tags.
2. Web Page designing with <HR> and marquee Tag.
3. Web page designing to demonstrate the link between different documents.
4. Web page designing to demonstrate the link with \in the same documents.
5. Web page designing with anchor tag with different TARGET values.
6. Design a Bio Data form with Table.
7. Web page designing to implement the Concepts of table and List Tags.
8. Design a web page with Text fields, Radio button and Combo box.
9. Design a web page with form controls and table.
10. Create Image map for the given image.
11. JavaScript program to verify age.
12. Find sum of two number using JavaScript.
13. Find factorial of number using JavaScript.
14. Generate Date & Time using VB Script.
15. Fibonacci series program in VBScript.

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Title of the Paper	:	Operations Research	
Semester	:	II	Contact Hours : 6
Sub Code	:	17PC21	Credits : 4

Objectives:

1. To provide a formal quantitative approach to solve all managerial problems.
2. To enable the students to learn various mathematical models used in industries.

Unit: I - Operations Research: Origin and development – Role in Decision making - Characteristics– Phases – General approaches- Linear Programming problems – Applications and Limitations – Formulation of LPP - Graphical Solution – Simplex method (excluding dual simplex method).

Unit: II - Transportation: Methods of finding initial basic feasible solution - North West Corner Rule - Least Cost Method – Vogel's Approximation Method –Test for Optimality (MODI Method) – Unbalanced- Degeneracy – Maximization problems – Assignment problems: Hungarian Method – Maximization – Unbalanced – Restrictions - Travelling Salesmen Problems - Difference between Transportation problem and assignment problem.

Unit: III - Game theory: Methods of Pure Strategy (with saddle point)- Two person Zero - sum games – The Maximin – Minimax principle – Dominance property- Methods of Mixed Strategy (without saddle point) – Graphical Method for 2x n and mx2 games.

Unit: IV - Queuing theory: Meaning – Elements of queuing systems - Single channel models with Poisson arrivals and Exponential service times.

Unit: V - Networking analysis: PERT/CPM – Objectives –Advantages and Limitations, Similarities & dissimilarities (excluding crash cost method) – Time Estimates – Earlier Timings and Latest Timings.

Text Book :

Vital.P.R,Malini.V , *Operations Research Resource Management Techniques*, Margham Publications,2010.

Reference Books:

1. Hamdy A.Taha, Operations Research an Introduction –Dorling Kindersley Pvt Ltd , New Delhi, 2011.
2. Kapoor.V.K., Operations Research, Sultan Chand & sons, New Delhi,2010.
3. Kanti Swarup, Gupta.P.K,ManMohan, Operations Research, Sultan Chand & sons,New Delhi, 2009.
4. Prem Kumar Gupta , Hira.D.S , Operations Research , S.Chand,New Delhi, 2009.
5. Srinivasan.G, Operations Research Principles & Applications ,PHI Learning Pvt Ltd, New Delhi,2012.

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Title of the Paper	:	Cost & Management Accounting	
Semester	:	II	Contact Hours : 6
Sub Code	:	17PC22	Credits : 5

Objectives:

1. To provide knowledge on various concepts and methods of cost accounting .
2. To enable the students to understand the applications of management accounting techniques used in business.

Unit: I - Cost and Management accounting – Objectives – Importance – Cost classification – Distinction between Financial Accounting, Cost Accounting and Management Accounting – Preparation of Cost sheet.

Unit: II - Process costing- Application of Process costing – Process Losses – Abnormal Gain and Abnormal Loss - equivalent production.

Unit: III - Financial statement Analysis: Accounting ratios - Fund flow and cash flow statement (As per AS3).

Unit: IV - Marginal Costing and Break Even Analysis – Application of Marginal Costing for Managerial decisions - Budgets and Budgetary control – Preparation of budgets – Production, Sales, Cash and Flexible Budgets – Responsibility Accounting (Theory only).

Unit: V - Standard Costing: Analysis of Variances – Computation of variances – material Cost Variances – Labour variances – Overhead variances – variable Overhead variances – Fixed Overhead variances – Sales Variances – Idle variances.

Text Books:

1. Murthy.A , Gurusamy.S , *Cost Accounting* ,TATA Mc.Graw-Hill Publications New Delhi ,2014.
2. Reddy. T.S , Hariprasad Reddy .Y ,*Cost & Management Accounting* .Margham Publications ,Chennai ,2014.

Reference Books:

1. Iyengar. S.P., Sultan Chand & Son,*Advanced Cost Accounting* , New Delhi ,2010.
2. Jain. S.P & narang. K.L, *Cost & Management Accounting*, Kalyani Publishers, New Delhi, 2010.
3. Maheswari. S.N, Sultan Chand & Sons , *Principles of Management Accounting* , New Delhi, 2012.
4. Pillai R.S.N & Baghavathy, *Management Accounting* S.Chand & company Limited,New Dhi , 2012.
5. Reddy. T.S , Hariprasad Reddy .Y ,*Management Accounting* .Margham Publications ,Chennai ,2014.

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Title of the Paper	:	ELECTIVE 1 –Human Resource Management	
Semester	:	II	Contact Hours: 6
Sub Code	:	17PCE2A	Credits: 4

Objectives:

1. To familiarize the students with the human resource management processes.
2. To understand the importance of Human Resource Management in meeting the challenging requirements of highly skilled and competent human resources due to Globalization.

Unit: I - Human Resource Management: Nature and Scope of Human Resource Management - Human Resource Planning- Importance - Objectives - Process - Recruitment and Selection - Recruitment Policy - Sources - Methods -Selection Procedure - Scientific Selection - Placement & Induction

Unit: II - Training and Development: Principles of Training - Methods of Training -On the Job training - Off the Job training - Career Development - Benefits- Transfer Policy and Procedure - Grievance and Redressal Procedures

Unit: III - Performance Appraisal: Need - Purpose and Use of Performance Appraisal - Steps in Performance Appraisal - Traditional Vs Modern Methods of Performance Appraisal - Evaluation of performance analysis - Performance Appraisal based on MBO system - Managerial Appraisal - Managerial Ethics in Performance Appraisal.

Unit: IV - Trade union - Meaning - Principles - Essentials of a successful trade union - Features of Trade union-Strength and weaknesses of Trade union - Quality of working life - Management of Stress and burnout.

Unit: V - Human Resource Accounting – Human Resource Information System – Human Resource Management Research and Audit –International Human Resource Management – Managing Human Resource in Virtual Organizations.

Text Book:

C.B. Gupta, *Human Resource Management*, Sixth Edition 2013, McGraw Hill Education (India) Pvt. Ltd., New Delhi – 110 005.

Reference Books:

1. Badi.R.V ,*Human Resource Management*, Vrinda Publications, New Delhi,2010
2. Khanka.S.S, *Human Resource Management(Text & Cases)*,S.Chand, New Delhi,2013.
3. Prasad, L.M., *Human Resource Management*, Himalaya Publishing House New Delhi.
4. P. Subba Rao, *Essential of Human Resource Management*, Fifth Revised Edition 2013 Himalaya Publishing House New Delhi.
5. Shashi K.Gupta & Rosy Joshi, *Human Resource Management*, Kalyani Publishers, Ludhiana, 2012.

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Title of the Paper	:	ELECTIVE 1 - Retail Marketing	
Semester	:	II	Contact Hours : 6
Sub Code	:	17PCE2B	Credits : 4

Objectives:

1. To understand the concepts of Retailing and its evolution, in the Indian and Global Markets.
2. To provide exposure to Customer Relationship Management and its Operations in Retailing.

Unit: I - Introduction to Retail marketing: Meaning & Definition - Retail Functions - Rise of Retailing - Consumerism - Challenges -Consumer proximity - Technology - Rise of retailing in India - Key markets - New entrants - Emerging sector.

Unit: II - Evolution of retail: Theories - Retail life cycle - Business models - Ownership, merchandise offered, franchise, non store, direct marketing, vending machines, kiosks, cash & carry- Brand management

Unit: III - Customer Relationship Management: Definition - Goals - Concepts - Components - customer lifecycle – B to B, B to C, innovations- Customer touch points - CRM functions – support channels –CRM planning - Strategy development - Building components – Analyzing and segmenting customers- Common barriers.

Unit: IV - Service operation: Characteristics -Bench marking-strategy - Enterprise design - Service quality – Facility location - Management of operations - Vehicle routing - Optimizing techniques - Models .

Unit: V - Marketing channel systems Concepts: Participants - Environment - Behavioral process - Developing a marketing channel - Strategy - Design - Platform - Product / pricing issues - Brand management - Positioning - Repositioning –Franchising.

Text Book:

Jain J.N., & Singh P. P., *Modern Retail Management*, Deep & Deep Publications, New Delhi, 2007

Reference Books:

1. David Gilbert, *Retail Marketing Management*, Himalaya Publishing House, Mumbai, 2013.
2. Ramakrishnan & Srinivasan.Y.R, *Indian Retailing Text and Cases*, Oxford University Press, 2008.
3. Siva Kumar, *Retail Marketing*, Excel Books, 2007.
4. Suja Nair, *Retail Management*, Himalaya Publishing House, Mumbai , 2008.
5. Swapna Pradhan, *Retailing Management: Text and Cases*, McGraw Hill Education., New Delhi, 2012

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Title of the Paper	:	Object Oriented Programming in C++	
Semester	:	II	Contact Hours : 6
Sub Code	:	17PC23	Credit 4

Objectives:

1. To understand the concept of Object Oriented Programming
2. To enable the students to develop logical thinking

Unit: I - Principles of OOP : Basic Concepts of OOPS – Benefits of OOP – Object Oriented Language - Applications of OOP- Beginning with C++: Applications of C++ - More C++ statements - Structure of C++ Program-Tokens, Expressions and Control Structures: Tokens-Key words-Identifiers and Constants -Basic Data types- Variables - Operators.

Unit: II - Functions in C++: The Main Function - Function prototyping – Call by Reference - Return by Reference- Inline Function – Default Arguments – const Arguments – Recursion - Function overloading – Friend and Virtual Functions.

Unit: III - Classes and Objects: Specifying a class –Defining member functions — Static member –Static variable - Private member function – Array within a class – Friendly Function– Pointers.

Unit: IV - Constructors and Destructors: Constructors – Parameterized constructors – Multiple constructors in class – Constructors with default arguments – Copy constructors – Destructors-Inheritance: Defining Derived classes- Single Inheritance - Types of Inheritance – Virtual base classes – Constructors in Derived classes- Nesting of classes.

Unit: V - Pointers, Virtual functions and Polymorphism: Pointers – Pointers to Objects – this Pointer – Pointers to Derived classes- Virtual functions – Pure Virtual Functions.

Text Book:

Balagurusamy.E, *Object Oriented Programming with C++* , Fifth Edition, Tata McGraw Hill Publications New Delhi, 2013.

Reference Books:

1. Ashok N.Kamthane , *Object Oriented Programming with Ansi C & Turbo C++*, Pearson Education ,New Delhi ,2011.
2. John R.Hubbard , *Programming with C++*, Tata McGraw Hill Publishing Company Private Limited , New Delhi,2007.
3. Radha Ganesan.P,*Programming with C++* , Scitech Publication Private Limited , Chennai , 2012.
4. Ravichandran.D, *Programming with C++*,Tata McGraw Hill Publications, New Delhi,2010.
5. Scott Meyers. *Effective C++* , Tata Pearson Company Private Limited , Third Edition, New Delhi,2007.

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Title of the Paper	:	Programming in C++ Lab	
Semester	:	II	Contact Hours :6
Sub Code	:	17PC2P	Credit :4

LIST OF PROGRAMS

1. C++ program illustrating Variable scope.
2. C++ program illustrating Swapping integer values by reference.
3. C++ program illustrating Checking whether the number is even or odd using Ternary operator.
4. C++ program illustrating inline functions.
5. C++ Program to Print Triangle of Stars
6. C++ program to find Maximum of two numbers using Friend function.
7. Develop an program using Inline function.
8. C++ program illustrating Copy constructor.
9. C++ program illustrating inheritance (Multiple, Multilevel, Hybrid)
10. C++ program illustrating Virtual classes & virtual functions.
11. Sorting of numbers and names using function overloading.
12. Number manipulation using operator overloading.
13. C++ Program to Find Sum of an Array Elements.
14. C++ program to Print Table of any Number.
15. Palindrome Number Program in C++ using while loop.

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CBCS**DEPARTMENT OF COMMERCE-M.Com(CA)**

(w.e.f.2017 – 2018 Batch Onwards)

Title of the Paper	:	Advanced Corporate Accounting	Contact Hours	: 6
Semester	:	III	Credits	: 5
Sub Code	:	17PC31		

Objectives:

1. To enable the students to learn the accounting practices followed by Corporate Bodies.
2. To help the students to acquire skill in the preparation of company accounts with accounting standards.

Unit: I - Preparation of final accounts of companies (as per Revised schedule VI) - Accounting Standards-Meaning- objectives-Need-Significance-Accounting Standards in India –AS 1: Disclosure of Accounting Policies, AS 2: Valuation of Inventories, AS 3 : Cash Flow Statement , AS 5 : Net Profit or Loss for the period, AS6 : Depreciation Accounting, AS 10 : Accounting for Fixed Assets, AS13: Accounting for Investments, AS14: Accounting for Amalgamation , AS 20 : Earnings per Share , AS 21: Consolidated Financial Statements, AS26: Intangible Assets.

Unit : II – Amalgamation – Meaning – Types – Purchase Consideration – Methods of Purchase Consideration – Methods of Accounting for Amalgamation - Absorption – Meaning – Accounting Treatment - External Reconstruction – Meaning - Accounting Treatment – Alteration of Share capital –Types - Internal Reconstruction – Accounting Entries.

Unit : III - Liquidation of companies – Meaning – Modes of Winding Up – Order of Payment – Statement of Affairs – Liquidator's Final Statement of Account.

Unit : IV - Bank accounts – Preparation of Profit and Loss Account – Balance Sheet- Insurance company accounts –Life and general Insurance - Preparation of Revenue, Profit and Loss account and Balance Sheet.

Unit: V - Holding companies and Consolidated Accounts – Consolidation of Profit and Loss Accounts – Consolidated Balance Sheet(excluding intercompany holdings).

Text Book:

Prof T.S.Reddy & Dr. A. Murthy, *Corporate Accounting*, Margham Publications, Chennai. Revised Sixth Edition 2015.

Reference Books:

1. Gupta. R.L& Radhasamy .M , *Corporate Accounting* , Sultan Chand & Sons, New Delhi,2012.
2. Iyengar. S.P ,*Advanced Accountancy*, Sultan Chand & Sons, New Delhi,2015.
3. Jain .S.P & Narang .K.L, *Advanced Accounting II* , Kalyani Publishers, New Delhi,2012.
4. Shukla. M.C. & Grewal.T.S, *Advanced Accountancy*, S.Chand & Sons, New Delhi,2010.

Note: The question paper should cover 80% problems and 20% theory.

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CBCS**DEPARTMENT OF COMMERCE-M.Com(CA)**

(w.e.f.2017 – 2018 Batch Onwards)

Title of the Paper	:	Direct Taxes	
Semester	:	III	Contact Hours : 6
Sub Code	:	17PC32	Credits : 5

Objectives:

1. To make the students to understand the different features of Direct taxes in India.
2. To help the students to acquire skill in computation of total income and assessment of tax liability.

Unit : I - Income Tax Act, 1961 – Definition – Basis of charge –Residential status – Scope of Income- Capital and revenue – Exempted incomes – Salary income.

Unit : II - Income from House Property – Profits and gains from business or profession.

Unit : III - Capital Gains – Other sources.

Unit : IV - Clubbing of Income- Set off and carry forward - Deductions from Gross Total Income – Assessment of Individual.

Unit : V - Wealth Tax Act 1957 – Definition – Scope –Assets – Deemed assets – Exempted assets – Liabilities - Net wealth- Assessment of wealth tax. (Simple problems only).

Text Book :

Gaur and Narang ,*Income Tax Law & Practice* , Kalyani Publishers, New Delhi,2017.

Reference Books:

1. Grish Ahuja and Ravi Gupta, *Professional Approach to Direct Taxes*, Bharat Law House, New Delhi,2017
2. Mehrotra .H.C and Goyal, *Income Tax Law & Accounts*, Sathya Bhawan Publishers, Agra, 2017.

3. Reddy. T.S, Hariprasad Reddy .Y ,*Income Tax* , Margham Publishers, Chennai,2017.
4. Vinod K. Singhaniania ,*Direct Taxes Law and Practice* , Taxmann Publishers, New Delhi,2017.

Note: The question paper should cover 80% problems and 20% theory.

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(w.e.f.2017 – 2018 Batch Onwards)

Title of the Paper	:	Elective-2 - Financial Management	
Semester	:	III	Contact Hours : 6
Sub Code	:	17PCE3A	Credits : 5

Objectives:

1. To understand the various tools and techniques of Financial Management.
2. To enable the students to acquire analytical skills in business decisions.

Unit: I - Financial Management – Nature, scope and objectives, Finance functions – Role and Responsibilities of a Finance Manager – Time value of money – Source of Finance.

Unit: II - Cost of capital – Estimation of components of cost of capital, Methods for calculating cost of Equity, Cost of Retained Earnings, cost of debt and preference capital, Weighted Average cost of capital(WACC) and Marginal cost of capital – Financial Decisions – Capital Structure – Determinants–Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach) - Capitalization – Over and under Capitalization.- Leverages- Types -Operating, Financial and Composite Leverages.

Unit : III - Capital budgeting methods – Payback period method, Discounted payback period method, Accounting Rate of Return, Net present value, Internal rate of return, Profitability Index - Capital budgeting under Risk – Certainty Equivalent Approach and Risk Adjusted Discount Rate.

Unit: IV - Working capital management – Concept, need and Determinants- Estimation of working capital – Inventories Management- Receivables Management – Management of cash.

Unit: V - Dividend policy – Dividend policy decisions – Different Dividend Theories – Walter and Gardon Model- Policies regarding retained earnings - Corporate Dividend Practices in India.

Text Book:

Maheswari. S. N, *Financial Management*, Sultan Chand & Sons, NewDelhi, 2014.

Reference Books:

1. Khan. M.Y & Jain . P.K, *Financial Management* , Tata McGraw Hill Pvt Ltd, NewDelhi,2013
2. Kulkarni. P.V & Satyaprasad . B.G, *Financial Management*, Himalaya Publishing House, Mumbai, 2011
3. Ramachandran .R& Srinivasan.R, *Financial Management*, Sriram Publications, Trichy , 2010.
4. Shashi k.Gupta, Sharma.R.K, *Financial Management*,Kalyani Publishers-New Delhi,2011

Note: The question paper should cover 60% problem and 40% theory.

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DEPARTMENT OF COMMERCE-M.Com(CA)

(w.e.f.2017 – 2018 Batch Onwards)

Title of the Paper :	Elective-2 - Service Marketing	
Semester :	III	Contact Hours : 6
Sub Code :	17PCE3B	Credits 5

Objectives:

1. To make the students familiar with marketing of services in various sectors.
2. To help the students to face challenges inherent in marketing, managing and delivering of services.

Unit: I - Services Marketing – Salient Features of services – Need– Significance of services Marketing – Marketing mix of services-Types of various services.

Unit: II - Bank and Insurance Marketing – Bank Marketing – Concepts – Marketing Mix for Banking Services – Product decision, place decision, pricing decision, personal selling and Promotion – Concepts of Insurance, Marketing of Insurance services – Formulation of product mix – Pricing decision, personal selling and promotion.

Unit: III - Transport Marketing –Concepts – Users of transports services, road, railways and airways - Pricing strategies and promotion strategies –Introduction to Logistic supply and Chain management.

Unit: IV - Tourism Marketing – Concepts – Tourism products –Pricing strategies – Promotion mix- Hotel marketing - concepts – Types of Hotels - Users of Hotel industry – Product mix – Pricing decision.

Unit: V - Hospital Marketing – Types of Hospitals – Users of Hospital Services – Product mix of Hospital – Components of Hospitals Planning – Market segmentation in the Hospital services, pricing strategies and promotion strategies.

Text Book :

Balaji.B, *Services Marketing & Management*, S.Chand & Co. Ltd, New Delhi, 2012.

Reference Books:

1. Christopher H. Lovelock, Jochenwirtz, Jayanta Chatterjee , *Services Marketing* , Pearson publishing, New Delhi, 2010.
2. Natrajan . L, *Services Marketing*, Margham Publications, Chennai, 2010
3. Shankar Ravi, R.Srivasan, *Services Marketing* - ,PHL learning Pvt Ltd, New Delhi, 2012.
4. Vasanthi Venugopal & Raghu V.N - *Services Marketing* - Himalaya Publishing House, Mumbai, 2012.

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(w.e.f.2017 – 2018 Batch Onwards)

Title of the Paper	:	Database Management System	
Semester	:	III	Contact Hours : 6
Sub Code	:	17PC33	Credits : 4

Objectives :

1. To understand the basis of databases and database structure
2. To develop data models and relational database management system.

Unit: I - Overview of Data Base Systems: Managing data – File system versus a DBMS
– Advantages of a DBMS – Describing and storing data in DBMS – Queries in a DBMS
– Transaction Management – Structure of a DBMS – People who work with Data bases.

Unit: II - Database design: Introduction - Database design and ER Diagram – Entities, Attributes and Entity Sets – Relationships and relationship sets – Additional features of the ER Model – Conceptual Design with ER Model – Conceptual design for large enterprises – The Unified modeling language.

Unit: III - The Relational Model: Introduction to the Relational Model – Integrity Constraints over relations – Enforcing Integrity Constraints – Querying Relational data – Logical database design – Introduction to views – Destroying/Altering tables and views.

Unit: IV - SQL Queries, Constraints, Triggers: Overview – The form of a basic SQL query – UNION, INTERSECT AND EXCEPT- Nested Queries- Aggregate Operators- Null values-Complex Integrity Constraints in SQL – Triggers and Active databases.

Unit: V - Storing Data Disks and Files: The Memory Hierarchy – Redundant Arrays of Independent Disks – Disk Space Management – Buffer Manager – Files of Records – Page Formats – Record Formats.

Text Book :

Ramakrishnan & Gehrke – *Database Management Systems*, Mc Graw Hill Publishers, Third Edition, New Delhi, 2010.

Reference Books:

1. Alexis Leon & Mathews Leon, *Database Management System* , Vikas Publishing House Pvt Ltd, New Delhi,2012.
2. Abraham Silberschtz, Henry F.Korth, Sudershan. S, *Data Base System Concepts*, Tata McGraw Hills Pvt Ltd, New Delhi ,2011.
3. C.J.Date, A.Kannan, S.Swamynathan, *An Introduction to Database Systems*, VIII Edition, Pearson Education, 2013.
4. S.K.Singh, *Database Systems(Concepts, Design and Application)*, Dorling Kindersley Pvt Ltd, India, 2013.

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CBCS**DEPARTMENT OF COMMERCE-M.Com(CA)**

(w.e.f.2017 – 2018 Batch Onwards)

Title of the Paper	:	ORACLE LAB	
Semester	:	III	Contact Hours : 6
Sub Code	:	17PC3P	Credits : 4

Objectives:

1. To understand basic database concepts, including the structure and operation of the relational data model.
2. To construct simple and moderately advanced database queries using Structured Query Language (SQL).

List of Oracle Programs

1. Data Definition Language(DDL)
2. Data Manipulation Language(DML)
3. Simple Queries
4. Built-in-queries
 - (i) Character Function
 - (ii) Numeric Function
 - (iii) Date Function
5. SQL Distinct Function
6. SQL using Logical Operators
7. SQL Functions
8. PL/SQL Program for Reverse the given number
9. PL/SQL Program for Multiplication Table
10. PL/SQL Program for Electricity Bill preparation
11. PL/SQL Program for Employee details

12. Program for Exception Handling
13. Pre - defined exception handling
14. User-defined Exception Handling
15. Program for Triggers
16. Program for Cursors

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CBCS**DEPARTMENT OF COMMERCE-M.Com(CA)****(w.e.f.2017 – 2018 Batch Onwards)**

Title of the Paper	:	Research Methodology	
Semester	:	IV	Contact Hours : 6
Sub Code	:	17PC41	Credits : 5

Objectives:

1. To develop the analytical skill of students for interpreting and presenting data in the form of report.
2. To help the students to provide skill in the preparation of questionnaire and interview schedule.

Unit: I - Introduction to research – Definition – Objectives - Qualities of a researcher – Methods of Research – Survey Method, Case study and Ex Post Facto Method - Types of Research – Research Process – Defining the research problem- Identification, Selection and formulation of a research problem

Unit: II - Research Design– Exploratory –Descriptive and Experimental steps in research design - Pre testing - Pilot Study - Sampling – Meaning – Significance of sampling – Sampling size – Types of sampling – Random and Non-Random sampling – Non Sampling & Sampling error.

Unit: III - Collection of data - Source of data – Primary and secondary sources – Observation - Interview Schedule – Questionnaire.

Unit: IV - Processing of data – Editing – Coding – Classification – Tabulation - Testing of Hypothesis – Meaning of Hypothesis– Types – Characteristics of a workable hypothesis – Analysis of Data – Interpretation and Inference.

Unit: V - Report writing – Lay out of a report – Essentials of a good report - Types of Report – Bibliography and footnote(Using APS Style).

Text Book:

Kothari.C.R, Gaurav Garg, *Research Methodology- Methods and techniques*, Wishwa Prakashan., 2014.

Reference Books:

1. R. Panneerselvam, *Research Methodology*, PHI Learning Private Ltd, New Delhi, 2012
2. Ravilochanan.P, *Research Methodology*, Margham Publications, 2012.
3. Thanulingam. N, *Research Methodology*, Himalaya Publishing House, Mumbai, 2012
4. Wilkinson and Bhandarkar, *Methodology and Techniques of Social Research*, Himalaya Publishing House, Mumbai 2010.

Note: The question paper should cover theory question only.

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CBCS**DEPARTMENT OF COMMERCE-M.Com(CA)**

(w.e.f.2017 – 2018 Batch Onwards)

Title of the Paper	:	Indirect Taxes	
Semester	:	IV	Contact Hours : 6
Sub Code	:	17PC42	Credits : 5

Objectives:

1. To make the students to understand the different features of Indirect taxes in India.
2. To help the students to acquire knowledge on central excise, Customs duty, goods and service tax.

Unit: I - Indirect taxes – Characteristic features- Objectives – Types of taxes – Canons of taxation – Taxable capacity – Advantages and disadvantages of Indirect taxes – Major reforms in indirect taxation – Differences between direct & indirect tax.

Unit: II - Central Excise Act 1944 – Historical overview – Definition and concepts – Excisability and manufacture – Classification of goods – Valuation of excisable goods– Registration in central excise – Clearance of excisable goods – Exemption from excise duty – VAT meaning- Types – Classification – Methods of computation.

Unit: III - Customs Act 1962 – Historical background – Basic concept and definition – Valuation of goods – Exemption from duty – Levy and collection of custom duty – Clearance of import goods– Clearance of export goods – Duty drawbacks - Refund of customs duty.

Unit: IV - Introduction of GST-Meaning and Scope of GST-Types of GST-GST Registration –Levy collection of Tax-Input Tax credit-Procedures &valuation of Taxable in GST.

Unit: V - Service tax – Historical background – Definition of concepts – Taxable service – Valuation of taxable service – Registration requirements and procedure – Payment of service tax– Records and returns – Offence and penalties – Service tax credit.

Text Book:

Dr.H.C.Mehrotra , V.P.Agarwal, *Indirect Taxes Sahithya Bhawan* Publications, Agra, 2017.

Reference Books:

1. Balachandran.V , *Indirect Taxes* , Sultan & Sons, NewDelhi, 2017.
2. T.S.Reddy & Y.Hariprasand Reddy, *Indirect Taxation* , Margham Publications, Chennai, 2017.
3. Radhakrishnan. R, *Indirect Taxation* , Kalyani Publications, New Delhi,2017.
4. Sanjeev Kumar , *Indirect Taxes*, Bharat Law House Pvt.Ltd,New Delhi,2017.

Note: The question paper should cover theory questions only.

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(w.e.f.2017 – 2018 Batch Onwards)

Title of the Paper	:	Elective-3 Security Analysis and Portfolio Management	
Semester	:	IV	Contact Hours: 6
Sub Code	:	17PCE4A	Credits : 5

Objectives :

1. To enable the students to learn the structure and functions of Security market in India.
2. To familiarize with various portfolio management techniques.

Unit: I - Nature and Scope of Investment Management: Investment-Meaning - Investment and Speculation- Investment and Gambling- Features of Investment Programme – Investment Avenues- Investment Process. New Issue Market : Meaning – Distinction between New Issue Market and Stock Exchange – Functions of New Issue Market – Methods of Floating New Issues – General Guidelines for New Issue Market – Instruments of New Issue- Players in the New Issue Market.

Unit: II - Secondary Market : Organizations of Stock Exchange in India – Types of Stock Exchanges - Functions/ Services of Stock Exchange- Listing of Securities – Kinds of brokers and their Assistants - Methods of Trading in Stock Exchange-Settlement Procedure of Trading Transactions – Online Trading – Genuine Trading Vs Speculative Transactions - Defects of Indian Stock Market - Recent Developments of Indian Stock Market

Unit: III - Portfolio Analysis and Risk & Return: Fundamental Analysis – Technical Analysis – Efficient Market Theory – Expected Return of a Portfolio – Risk of a Portfolio – Risk and Return in the Portfolio.

Unit : IV - Portfolio Selection : Introduction – Feasible set of Portfolios – Selection of Optimal Portfolio – Markowitz Model – Single Index Model – Capital Asset Pricing Model – Arbitrage Pricing Theory

Unit: V - Portfolio Revision and Evaluation : Need for Portfolio Revision – Methods of Revision- Objectives -Formula plans – Constant Rupee Value Plan – Constant Ratio Plan - Variable Ratio Plan- Rupee Cost Averaging - Portfolio Evaluation – Need and process of Portfolio Evaluation – Levels of Performance – Sharpe Performance Index – Treynors' Performance Index – Jenson's Performance Measure.

Text Book:

E.Gordon & K.Natarajan, *Fundamentals of Investment Management*, Himalaya Publishing House, Mumbai, 2009

Reference Books:

1. E.Gordon & K.Natarajan, *Financial Markets and Services*, Himalaya Publishing House, 6th Revised Edition, Mumbai, 2015.
2. Preeti Singh, *Investment Management & Security Analysis & Portfolio Management*, Himalaya Publishing House, New Delhi, 2012.
3. Punithavathy Pandian, *Security Analysis and Portfolio Management*, Vikas Publishing House Pvt Ltd, Fifth Edition, 2004.
4. Rustagi , *Investment Management and Portfolio Analysis* , Sultan Chand and Sons, New Delhi, 2010.

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CBCS**DEPARTMENT OF COMMERCE-M.Com(CA)**

(w.e.f.2017 – 2018 Batch Onwards)

Title of the Paper :	Elective-3 International Marketing	
Semester :	IV	Contact Hours : 6
Sub Code :	17PCE4B	Credits 5

Objectives :

1. To acquaint the students with the knowledge of export and import trade.
2. To enable the students to learn the contributions of various institutions in the promotion of export.

Unit: I - International Marketing – Nature, Scope and features – Barriers to International Marketing – Domestic Vs International Marketing.

Unit: II - Export and Import procedures -Documents used in International Marketing – Terms of payment - Export finance – Management of Risks in International Marketing.

Unit: III - Export and Import Policies of the Indian Government – India's Balance of Trade and Balance of Payment – Composition and Direction of India's exports and imports – Exchange Control.

Unit: IV - Export promotion and assistance: Institutional infrastructure for the promotion of exports – STC, IIFT, FIEO, IIP, EXIM Bank, ECGC, TDA, Commodity Boards – Export Promotion Councils.

Unit: V- Product Planning and development for exports – Export pricing – International marketing Channel systems and distribution - Logistics.

Text Book:

Varshney. R.L & Bhattacharyya .B, *International Marketing Management*, sultan Chand & Sons, NewDelhi, 2013

Reference Books:

1. Francis Cherunilam, *International Marketing*, Himalaya Publishing house, , Mumbai,2011.
2. Justin Paul,Ramneek Kapoor, *International Marketing* ,Tata McGraw Hill, NewDelhi, 2008.
3. Kate Gillespie, Jean Pierre Jeannet, David Hennessey.H, *International Marketing*, Cengage Learning ,2011
4. Philip R. Cateora Jhon L. Graham, *International Marketing*, Tata McGraw Hill, NewDelhi, 2011

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(w.e.f.2017 – 2018 Batch Onwards)

Title of the Paper	:	Software Engineering	Contact Hours	: 6
Semester	:	IV	Credits	4
Sub Code	:	17PC43		

Objectives:

1. To understand the software process and models.
2. To design the project analysis and investigations

Unit: I –Software Engineering: A Layered technology – The software process- Software process models – The Linear sequential model - The prototyping model – The RAD model. The management spectrum of software project – People – The Product – The Process – The Project.

Unit: II - Software Process and Project Metrics : Measures, Metrics and Indicators- Metrics in the process and project domains – Software measurement- Reconciling Different Metrics Approaches - Merits for software quality- Integrating metrics within the Software Engineering process – Metrics for small organizations – Establishing a software metrics program.

Unit: III - Software Project Planning : Software Scope – Resources - Software project estimation – Decomposition Techniques – Empirical Estimation models - Software Risk - Risk identification – Risk projection – Risk refinement – Risk mitigation, monitoring and management.

Unit: IV – Software Quality Assurance: Quality concepts – Quality movement – Software Quality Assurance – Software Reviews – Statistical Software Quality Assurance – Software Reliability. Analysis Concepts and Principles: Requirement

Analysis – Requirements for Software – Analysis Principles – Software Prototyping – Specification.

Unit: V – Software Testing Techniques: Software testing fundamentals – Test Case Design - White box testing– Black box testing. Software Testing Strategies: Unit testing – Integration testing – Validation testing – System testing.

Text Book :

Roger S.Pressman, *Software Engineering: A Practitioner's Approach*, Fifth Edition, Tata Mc Graw Hill, NewYork, 2010.

Reference Books:

1. Ali Behforooz and Frederick J.Hudson,, *Software Engineering Fundamentals* , Oxford University Press, NewYork 2013.
2. Ion Sommerville, *Software Engineering*, Mc Graw Hill International Edition., NewDelhi, 2010.
3. Rajib Mall, *Fundamentals of Software Engineering*, IV Edition, PHI Learning Pvt Ltd, New Delhi, 2014.
4. Richard Fairley, *Software Engineering concepts* ,Tata McGraw Hill Edition, New Delhi, 2012

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Title of the Paper	:	ELECTIVE-4 PROJECT	
Semester	:	IV	Contact Hours : 6
Sub Code	:	17PCPR4	Credits 5

Objectives :

1. To facilitate the students to undertake project work.
2. To help the students to acquire expertise in programming languages.

Each student should undertake a computer oriented project under the guidance of a staff member and should submit the report in not less than 50 pages in A4 size paper. The report must be submitted at the end of the Fourth semester. The Project report shall be valued jointly by the internal and external examiners. Marks are awarded to the report and Viva-Voce.