Course Name: **M.Com (Computer Applications)**
Discipline: **Commerce (SF)**
(For those who joined in June 2022 and after)

COURSE OBJECTIVE:

To provide advanced knowledge on important commerce subjects so as to enable the student to pursue research or to take up jobs in the area of Accounting and Finance.

Eligibility for Admission

Candidates seeking admission to the first year of the Master of Commerce degree course shall possess

(a) B. Com / B. Com (CA) or

(b) Any other degree with at least one paper in Accountancy

Duration of the Course

The course shall extend over a period of two academic years consisting of four semesters. Each academic year will be divided into two semesters

Part	Subject	Hours	Credit	Int + Ext = Total	Local	Regional	National	Global	Professional Ethics	Gender	Human Values	Environment & Sustainability	Employability	Entrepreneurship	Skill Development	Subject Code	Revised / New / No Change / Interchanged & Percentage of revision
I	Operations Research	6	5	40+60= 100				✔	✓						✓	**P22CCC11**	Interchanged and Revised - 10% (Move from 2 sem to 1 sem)
	Advanced Financial Accounting	6	5	40+60= 100			✔		✓						✓	**P22CCC12**	Interchanged and Revised - 25% (Move from 2 sem to 1 sem)
	Elective – I: Indirect Taxes	6	5	40+60= 100			✔		✓					✓	✓	**P22CCE11**	Interchanged and Revised - 50% (Move from 3 semester to 1 semester)
	Office Automation	6	4	40+60= 100				✔	✓						✓	**P22CCC13**	New Paper –100%
	Lab : Office Automation	6	3	40+60= 100	✔				✓						✓	**P22CCP11**	New Paper – 100%
		30	22														
II	Statistics for Research	6	5	40+60= 100				✔	✓						✓	**P22CCC21**	Paper name changed and Interchanged –No change (Move from 1 semester to 2 semester
	Accounting for Business Decisions	5	5	40+60= 100			✔		✓					✓	✓	**P22CCC22**	100% - New Paper
	Elective – II: Research Methodology	5	4	40+60= 100			✔		✓					✓	✓	**P22CCE21**	100% - New Paper
	Programming with Visual Basic 6.0	5	4	40+60= 100			✔		✓				✓		✓	**P22CCC23**	Interchanged and Revised - 70% (Move from 3 semester to 2 semester – Name changed
	Lab :Programming with Visual Basic 6.0	5	3	40+60= 100			✔		✓						✓	**P22CCP21**	100% - New Paper
	NME - Marketing Management	4	4	40+60= 100				✔	✓					✓	✓	**P22CCN21**	Revised – 40%
		30	25														

Criterion - I   I – M.Com CA

OPERATIONS RESEARCH

Course Title: OPERATIONS RESEARCH	Total Hours : 90 Hours
Course Code: P22CCC11	Total Credits : 5

Composition of Course: 20% Theory & 80 % Problems

COURSE OUTCOMES

CO	CO STATEMENT
CO1	Able to formulate and obtain the optimal solution for Linear Programming problems.
CO2	Able to find the optimal solution for Transportation problem.
CO3	Gain knowledge to find the optimal solution for Assignment problems.
CO4	Able to find the best strategy and value of the given game model.
CO5	Gain knowledge on designing simple models, like: CPM, PERT.

Unit – I: **18 Hours**
Introduction to Operations Research – Definition and origin - Linear Programming: Definition and Applications of LP – Formulation of LP Simplex method: Maximization problem, Minimization problem (using Big-M method) Simplex problems with mixed constraints – Two Phase Simplex method: Maximization with mixed constraints, Minimization case with mixed constraints – Primal and Dual relationship: Constructing the Dual problem.

Unit – II: **18 Hours**
Transportation problem – Initial Basic Feasible Solution: North-west Corner Rule - Vogel's approximation method –Modified Distribution method – Unbalanced Transportation problem – Degeneracy: Meaning, Degeneracy in initial solution, Degeneracy during the test of optimality – Profit maximization in Transportation problem.

UNIT – III: **18 Hours**
Assignment problems: Principles – Applications – Assignment Problem - unbalanced minimization problem, maximization case assignment problem, travelling salesman problem, prohibited route assignment problem, crew assignment problem.

Unit – IV: **18 Hours**
Game Theory: Meaning, Features – Uses – Limitations – Strategy: Pure strategy and Mixed strategy – Saddle point and value of the game – Game with Mixed strategies: Solution of 2 x 2 matrix without saddle point using probability method, Dominance Method and Sub-games method.

Unit – V: **18 Hours**
Net work Analysis: Meaning, and Applications –Rules to frame a network – Critical Path – PERT - PERT Vs CPM, Steps involved in PERT calculations, Probability of project completion by a Target Date – Merits and Demerits of PERT.

TEXT BOOK :
1. Dr. P.R. Vittal, "Operations Research", Margham Publication, 2018.

Unit	Book & Author	Page No.
Unit I		1.1-1.2, 2.1-2.17,4.1-4.12, 5.1-5.8,5.15-5.22
Unit II		6.1 – 6.26, 6.52-6.58
Unit III	Dr. P.R. Vittal, "Operations Research", Margham Publication, 2018.	7.1 – 7.54
Unit IV		12.1-12.22
Unit V		8.1- 8.44

REFERENCE BOOKS:
1. Prem kumar Gupta D.S. hira, "Operations research", S.Chand publication, 2014.
2. J.K.Sharma , "Operation research theory & application", Mac Millan Publication, 2003.

e- RESOURCES:
1. https://www.youtube.com/watch?v=xrGVe6gMRyk
2. https://www.youtube.com/watch?v=xFAwNmq5nX8
3. https://www.youtube.com/watch?v=8IRrgDoV8Eo
4. https://www.youtube.com/watch?v=zJhncZ5XUSU
5. https://www.youtube.com/watch?v=MZ843Vvia0A
6. https://www.youtube.com/watch?v=ItOuvM2KmD4
7. https://www.youtube.com/watch?v=KVGEXbmvsfk
8. https://www.youtube.com/watch?v=rrfFTdO2Z7I
9. https://www.youtube.com/watch?v=fSuqTgnCVRg&list=PLabr9RWfBcnp8CT6my-Q89N0o-E6tcM6q&index=1
10. https://www.youtube.com/watch?v=YJvbxAvxkDc&list=PLabr9RWfBcnp8CT6my-Q89N0o-E6tcM6q&index=2
11. https://www.youtube.com/watch?v=fSuqTgnCVRg
12. https://www.youtube.com/watch?v=RXDwF9lhNRc
13. https://www.youtube.com/watch?v=WrAf6zdteXI&list=RDCMUCkoF2InqbcpBEdHC7KlnaLw&start_radio=1&rv=WrAf6zdteXI&t=4

ADVANCED FINANCIAL ACCOUNTING

Course Title : Advanced Financial Accounting	Total Hours : 90 Hours
Course Code : P22CCC12	Total Credits : 5

Composition of the Course: 80% Problem and 20% theory.

COURSE OUTCOMES

CO	CO STATEMENT
CO1	Gain knowledge about Fire Insurance Claims, Hire Purchase Accounting and Partnership Accounting.
CO2	Able to compute the claim for loss of stock and loss of profit.

CO3	Able to prepare hire purchase accounts.
CO4	Able to understand the accounting treatment under different situations in Partnership accounting.
CO5	Gain knowledge on rules relating to the settlement of accounts of the partners.

Unit – I: **18 Hours**
Fire insurance claims -Types of fire insurance policies, Computation of claim for loss of stock and Claim for loss of profits.

Unit – II: **18 Hours**
Hire purchase accounting - Features, Calculation of interest, Cash price, Accounting treatment in the books of hire purchaser and hire vendor, Default and Repossession, Stock and Debtors system.

Unit – III: **18 Hours**
Admission of a partner - Effect of admission of a partner on change in the profit sharing ratio, Treatment of goodwill (as per AS 10), Treatment for revaluation of assets and liabilities, Treatment of reserves and accumulated profits and losses, Adjustment of capital accounts and preparation of balance sheet.

Unit – IV: **18 Hours**
Retirement / Death of a partner - Effect of retirement / Death of a partner on change in profit sharing ratio, Treatment of goodwill (as per AS10), Treatment for revaluation of assets and liabilities, Adjustment of accumulated profits and reserves, Calculation of deceased partner's share of profit till the date of death, Preparation of deceased partner's capital account and executor's account and preparation of balance sheet.

Unit – V: **18 Hours**
Dissolution of partnership firms - Types of dissolution of firm, Settlement of accounts, Accounting entries for dissolution, Settlement of the accounts of the partners - One partner is insolvent – More than one partners are insolvent and All the Partners are insolvent, Decision in Garner Vs Murray: Piece-Meal Distribution - Surplus Capital method, Maximum loss method.

TEXT BOOK:
1. T.S.Reddy & A.Murthy, "Advanced Accountancy", Margham Publications, 2020

Unit No	Book Name	Page No
I		18.1 - 18.25
II		20.1 - 20.13
		20.15 - 20.34
III	T.S.Reddy	34.1 - 34.39
		34.42 - 34.60
IV		35.1 - 35.34
		35.44 - 35.60
V		36.1 - 36.15
		36.22 – 36.40
		36.45 - 36.49

REFERENCE BOOKS:
1. Dr.M.A.Arulanandam & Dr.R.S.Raman, "Advanced Accountancy", Himalaya Publishing House,Mumbai, 2018.
2. S.P.Jain & K.L.Narang, "Advanced accountancy", Kalyani Publishers, New Delhi 2014.
3. Dr.S.N.Maheshwari & S.K.Maheshwari, "Advanced Accountancy", Vikas Publishing House Pvt. Ltd., 2011.

e - RESOURCES:
1. http://static.careers360.mobi/media/uploads/froala-editor/files/Insurance
2. https://www.yourarticlelibrary.com/accounting/hire-purchase/hire-purchase-agreement/accounting-for-hirepurchase-and-installment-payment-system-3-methods/68525
3. https://commerceiets.com/treatment-of-goodwill-on-admission-of-partner/
4. https://www.toppr.com/guides/accountancy/admission-of-a-partner/
5. https://nios.ac.in/media/documents/srsec320newE/320EL20.pdf
6. https://ncert.nic.in/textbook/pdf/leac105.pdf

Elective-I: INDIRECT TAXES

Course Title : Indirect Taxes	Total Hours : 90 Hours
Course Code : P22CCE11	Total Credits : 5

Composition of Course: **100% theory**

COURSE OUTCOMES

CO	CO STATEMENT
CO1	Able to understand the various provisions of GST Act.
CO2	Gain knowledge on various provisions of Customs Act.
CO3	Acquire knowledge on GST registration process and procedures.
CO4	Gain knowledge on various forms used under GST Act.
CO5	Able to understand the provisions concerned with payment of Tax, Interest, TCS, Refund and Returns.

Unit - I   **18 Hours**
Indirect taxes - Introduction - Features - Objectives of taxation- Types of taxes- Direct and Indirect taxes - Indirect tax structure - Merits and demerits of indirect taxes – Deficiencies in the earlier indirect tax regime - Previous taxes that are subsumed under GST .

Unit - II   **18 Hours**
Goods and Service Tax - Introduction - Features of the GST Model – Benefits of Goods and Services Tax- Types of GST - GST Council: constitution – Functions – Quorum– Supply of goods and services - Levy and collection of GST: Aggregate turnover –Input tax credit-Eligibility and conditions for availing Input tax credit- Eligibility for taking Input tax Credit-Non availability of input tax Credit -Reverse Charge Mechanism – Exemptions in GST.

Unit - III   **18 Hours**

Registration – Procedure for registration - Types of registration – Persons liable for registration under GST – Compulsory registration - Cancellation of registration – GSTN – HSN / SAC Code – AAR – E-Way Bill – Generating E-Way Bill – Responsibilities of Transporter – Provisions relating to E-way Bill.

Unit - IV   **18 Hours**

Types of GST returns and due dates - GSTR Forms – GSTR1 – GSTR2A – GSTR2B – GSTR3B – GSTR4 –GSTR9 - Payment of tax-Appeals and revision - Procedure in appeal - Interest and penalties.

Unit - V   **18 Hours**

Customs Act 1962 – Definition of concepts –Levy and collection of customs duty – Types of customs duty – Prohibition of importation and exportation of goods – Methods of valuation for customs – Exemption from customs duty – Refund of customs duty – Baggage - Customs duty drawback - Searches, seizures, confiscation and penalties.

TEXT BOOKS:
1. T.S.Reddy and Y. Hari Prasad Reddy, "Business Taxation (Goods & Services Tax-GST)", Margham Publications,2019.
2. CA G. Sekar and CA B. SaravanaPrasath, "Students Referencer on Indirect Taxes", Wolters Kluwer

Unit No	Book Name	Page No
I	T.S.Reddy	1.2 - 1.10 1.18 - 1.23 2.1 - 2.2
	CA G.Sekar	1.3 - 1.6
II	T.S.Reddy	2.24 – 2.27 2.7 - 2.9 5.1 - 5.15 6.1 - 6.20 4.1 - 4.18
III	T.S.Reddy	7.1 - 7.18 7.23 - 7.29 8.6 - 8.9
IV	T.S.Reddy	7.24 - 7.71 9.1 - 9.9
V	T.S.Reddy	10.1 - 10.30 10.43 - 10.57.

REFERENCE BOOKS:

1. Radhakrishnan, P. Indirect Taxation,3rd Edition, Kalyani Publishers, New Delhi. 2016
2. Prof.Praveen B. Patil and Prof. Mubin A. Sayyed,Goods and Services Tax-I and II,First Edition, Sri Sai Publication,Belagavi, 2018.

3. CA.Pushpendra Sisodia, Bharat's Handbook on Goods & Services Tax(GST) for CA Inter/IPCC

e- RESOURCES:
1. www.gst.gov.in.
2. https://books.google.co.in/books?id=xmUyCgAAQBAJandprintsec=frontcoveran ddq=indirect+taxationandhl=enandsa=Xandved=0ahUKEwjly9K8w6rbAhUJPI8 KHcTOB4AQ6AEIMjAC#v=onepageandq=indirect%20taxationandf=false
3. https://www.icai.org/post.html?post_id=17822
4. https://icmai.in/upload/students/syllabus2016/inter/paper-11-Jan2021.pdf

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OFFICE AUTOMATION

Course Title: Office Automation	Total Hours: 90 Hours
Course Code: P22CCC13	Total Credits: 4

Cos	CO STATEMENT
CO1	Understand the basic concepts in MS Office.
CO2	Apply knowledge on effective usage of MS Office.
CO3	Evaluate action queries and retrieve data using queries from database.
CO4	Develop the effective presentation by using MS Office.
CO5	Create a new database, tables, queries, forms and reports.

Unit I   **(18 Hours)**

MS Word: Opening Screen of MSWord Screen – Working with Document in Microsoft Word: Introduction – Creating a Document, Saving the File, Closing a File, Formatting the Text, AutoCorrect, AutoFormat, Spell Checking, Consulting Thesaurus, Assign Character Styles, Borders and Shading – Editing the Document: Editing Tools, Find and Replace, Page Numbering, Header and Footer – Mail Merge

Unit II   **(18 Hours)**

Introduction to MS Excel: Working with Workbook – Working with Worksheet – Formatting Worksheet – Working with Data: Applying Number Formatting – Exploring Charts – Exploring Sort and Filter Features – Working with Formulas and Functions: Mathematical and Statistical functions, logical function and lookup functions – Pivot table – Google Sheets: Creating, Editing and sharing a sheet.

Unit III   **(18 Hours)**

MS PowerPoint: Introduction – Creating a New Presentation, PowerPoint Views**,** Entering the Text, Moving the Text, Changing the Color, Adding Graphics to a Slide, Reordering Slides, Duplicating Slides, Deleting Slides, Adding a Movie to a Slide, Adding Slide Transitions, Adding Text Transitions, Adding Custom Animation, Adding Hyperlinks,

Viewing a Presentation, Making Slide Shows, Hiding a Slide.

Unit IV   (18 Hours)

MS Access: Introducing a Database – Exploring the Database Objects – Creating a Database, Opening an Existing Database; Introduction to Tables: Creating a Table, Saving a Table, Working with the fields, Data Types, Entering Records, Adding Validation, Primary and Foreign keys, Relationship between Tables – Working with Queries: Types of Queries, Create a Query, Saving a Query, Working with Action Queries: Make Table, Update, Append and Delete.

Unit V   (18 Hours)

Forms in MS Access: Introduction, Creating a Form, Saving and Closing a Form, Types of Forms, Views and Formatting a form – Creating Reports: Working with Reports, Saving a Report, Exploring Views in a Report, Formatting a Report, Printing a Report – Import and Export Data: Import Data from Excel, Export Data to Excel.

Text Book

1) Dinesh Maidasani, "Learning Computer Fundamentals", MS Office and Internet & Web Technology", Firewall Media, 2008.

2) Vikas Gupta, "Comdex Tally.ERP 9 Course Kit with GST & MS Excel", DreamTech Press, 2018.

3) Kogent Learning Solution Inc, "Access 2010 in Simple Steps", 2013.

Unit	Text Book and Author	Page Numbers
1	Learning Computer Fundamentals, MS Office and	60 – 78, 91 – 116
3	Internet & Web Technology, Dinesh Midasani, 2008	176 – 191
2	Comdex Tally.ERP 9 Course Kit with GST & MS Excel, Vikas Gupta, 2018	356 – 384, 390 – 396, 414 – 419, 428 – 446, 456 – 461, 500 – 508, 510, 511
4		1 – 15, 33 – 69
5	Kogent Learning Solution Inc , Access 2010 in Simple Steps, 2013.	73 – 85, 100 – 110, 111 – 130, 132, 133, 136 – 144, 149 – 195, 223 – 225

Reference Books:

1. Jennifer Ketell, Guy Hart-Davis, Curt simmon, "Microsoft Office 2003: The complete Reference PaperBack", McGraw Hill Education, 2003.

2. Bittu Kumar, "Mastering MS Office", V &S Publishers; Latest Revised Edition, 9 January 2017.

3. Muhammad Waqas , "MS Office",1st Edition, 23rd August, 2018.

4. Jeffrey C.Jackson, "Web Technologies: A Computer Science Persepective", Pearson, 1st January, 2007.

E-References

1. https://www.gdccollege.edu.in/downloads/MS%20WORD%20lab%20manual.pdf

2. https://www.tutorialspoint.com/word/index.htm

3. https://www.javatpoint.com/ms-word-tutorial

4. https://www.tutorialspoint.com/word/word_tutorial.pdf

5. https://www.tutorialspoint.com/ms_access/ms_access_tutorial.pdf

6. https://training.it.ufl.edu/media/trainingitufledu/documents/uf-health/access/Access2016Basics-Handout.pdf

7. https://www.gacbe.ac.in/pdf/ematerial/18BCS5EL-U5.pdf

8. https://adminfinance.umw.edu/tess/files/2013/06/Excel-Manual1.pdf

9. https://training.it.ufl.edu/media/trainingitufledu/documents/uf-health/excel/Excel2016-Beginners.pdf

10. https://www.tutorialspoint.com/internet_technologies/index.htm

11. https://www.tutorialspoint.com/web_developers_guide/web_basic_concepts.htm

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LAB: OFFICE AUTOMATION

Course Title: Lab: Office Automation	Total Hours: 90 Hours
Course Code: P22CCP11	Total Credits: 3

COs	CO STATEMENT
CO1	Develop a range of general skills in MS Word for developing well-designed documents.
CO2	Understand the working techniques and concepts of MS Excel to monitor the data maintenance.
CO3	Enlarge the skill of delivering PowerPoint presentation and work with Text, Graphics and links between the slides.
CO4	Secure the training skill on basic database concept, query, form and report generation
CO5	Receive the hand-on training in MSOffice.

MS Word

1. Compose a business letter.
2. Build a Bio-data.
3. Design an invoice.
4. Prepare a Simple Interest Table.
5. Send the intimation of Parents Teacher Association Meeting to all their parents using Mail merge.

MS Excel

6. Create a table "Student" with following conditions.
    a. The heading must contain, Sl. No., Name, Mark1, Mark2, Mark3, Total, average and result with manual entry.
    b. Use functions
        - To find total, average, Result, and the minimum and maximum marks for each subjects.
        - Round the average to the nearest highest integer.
    c. Use filters
        - To retrieve the name of the students who has secured the top 3 marks.
        - Sort the names in the ascending and descending order.
7. Create a sales table.
    a. Draw the bar, line and pie chart to compare the four years sales of three products

MS PowerPoint

8. Build a PowerPoint presentation for family expenses.
9. Animate an Advertisement for a product with navigation slides
10. Compose a College Prospectus presentation using navigation between Files

MS Access

11. Create an order table with the fields: order-id, customer-id, customer-name, product-name, quantity, price and amount.
    a. Create a query to find amount.

12. Create a database having the following fields:
    RegNo, Name, Qualification, application date, date of birth, percentage. Set the following validation rules,
        ➤ Qualification should be MCA/BE/ M.Sc /ME.
        ➤ Date of birth should be between 1st January 2000 and 1st January 2002.
        ➤ Percentage should be between 50 and 100.
    a) Create a query named Interview List to select only the candidates having above 70% and qualification as BE Computer science or BE Electronics.
    b) Create a query to select the records having name starting with the letter S or A.
    c) Sort the table in the ascending order of names.
    d) Create a query to select the records having application date between 20.03.22 and 30.03.22
13. Create an Employee database with employee table. Insert minimum five records. Create a form for the Employee table to insert additional records and generate a report.

II SEMESTER

STATISTICS FOR RESEARCH

Course Title: Statistics for Research	Total Hours : 90 Hours
Course Code: P22CCC21	Total Credits : 5

Composition of Course: 20% Theory & 80 % Problems

COURSE OUTCOMES

CO	CO STATEMENT
CO1	Able to apply correlation and regression analysis in research.
CO2	Gain knowledge on the key terminology, concepts, tools and techniques used in business statistical analysis.
CO1	Able to understand the concepts in sampling, sampling distributions and estimation.
CO2	Gain knowledge on hypothesis testing including one-sample and two-sample tests.
CO5	Able to use non-parametric tests in hypothesis testing.

Unit – I: **18 Hours**

Correlation Analysis: Significance – Correlation Vs Causation – Types of Correlation – Karl Pearson's coefficient – Interpreting coefficient of Correlation – Probable Error of coefficient of Correlation – Coefficient of Determination – Properties of the coefficient of Correlation – Rank Correlation Coefficient.

Unit – II: **18 Hours**

Regression Analysis: Meaning and uses – Correlation Vs Regression – Regression equations – Properties of Regression Coefficient – Standard Error of Estimate.

Unit – III: **18 Hours**

Testing of Hypothesis: Meaning, Procedures – Type I Error and Type II Error – Two tailed and one tailed tests – Z Test – t-Test.

Unit – IV: **18 Hours**

Chi Square Test: Properties, Uses, Conditions for applying Chi Square Test – Goodness of Fit Test ,Test of Independence.

Unit – V: **18 Hours**

F Test – Analysis of Variance: Assumptions, Uses, One way classification and Two way classification – Mann Whitney U test.

TEXT BOOK:
1. R S N Pillai Bagavathi, "Statistics - Theory and Practice" S.Chand publishing, 2019
2. S.P Gupta & M.P Gupta "Business Statistics", Sultan chand &sons publishing, 2018.

Unit	Book & Author	Page No.
Unit I	R S N Pillai Bagavathi, " Statistics- theory and practice" S.Chand publishing, 2019	396-438

Unit II	R S N Pillai Bagavathi, " Statistics- theory and practice" S.Chand publishing, 2019	465-510
Unit III	S.P Gupta & M.P Gupta "Business Statistics", Sultan chand &sons publishing, 2018	409- 541
Unit IV	R S N Pillai Bagavathi, " Statistics- theory and practice" S.Chand publishing, 2019	847 - 864
Unit V	S.P Gupta & M.P Gupta "Business Statistics", Sultan chand &sons publishing, 2018	576- 588

REFERENCE BOOKS:

1. Sanchetti and Kapoor, "Advanced Statistical methods", Sultan Chand, 2014.
2. S.C Gupta, "Statistics", Himalaya Publishing House, 2013.

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2. https://www.youtube.com/watch?v=q3PHXsY5I0g
3. https://www.youtube.com/watch?v=a4HxPMdV7Cw
4. https://www.youtube.com/watch?v=sTjoBPN6on4
5. https://www.youtube.com/watch?v=zmyh7nCjmsg
6. https://www.youtube.com/watch?v=wLXdohxVwbg
7. https://www.youtube.com/watch?v=Nm8HD49Kyws
8. https://www.youtube.com/watch?v=h5Glm738j84
9. https://www.youtube.com/watch?v=7eTO7faJqSg
10. https://www.youtube.com/watch?v=7Nt-PeITLbY
11. https://www.youtube.com/watch?v=xMtmhctKyOU

ACCOUNTING FOR BUSINESS DECISIONS

Course Title :Accounting for Business Decisions	Total Hours : 75
Course Code : P22CCC22	Total Credits : 5

Composition of Course: **20% Theory and 80% Problem**

COURSE OUTCOMES

CO	CO STATEMENT
CO1	Able to understand the concepts of Financial statement, Cash Flow Statement, Marginal Costing, Budgetary Control and Standard Costing.
CO2	Aquatint with the types of Ratios, Cash Flow Activities, budgets.
CO3	Gain knowledge to analyse the financial position of a business, Cash Flow, Cost / Volume / Profit, Master Budget.
CO4	Able to interpret the results of Ratios, Cash Flow activities, Contribution, Functional Budget and Standard Costing.
CO5	Able to solve the Managerial Problems by adopting the techniques of Management Accounting.

Unit –I: Financial Statements and Ratio Analysis   15 Hours
        Financial Statements: Meaning – Nature – Importance – Limitations, Tools of Financial Statement Analysis: Comparative Statement – Common Size Statement – Trend

Analysis – Ratio Analysis: Meaning – Significance – Limitations - Types of Ratios: Liquidity Ratios – Solvency Ratios – Coverage Ratios – Activity Ratios – Profitability Ratios.

Unit –II: Cash Flow Analysis   **15 Hours**
Cash Flow Statement (AS 3): Meaning – Objectives – Scope – Uses – Limitations - classification of Cash Flows: Cash Flow from operating activities, Investing activities and Financial activities, Preparation and presentation of Cash Flow Statement.

Unit – III: Marginal Costing   **15 Hours**
Marginal Costing: Meaning – Features – Advantages – Limitations - Difference between Absorption costing and Marginal Costing - Income determination under Absorption costing and Marginal Costing, Cost Volume Profit analysis – Contribution – P/V ratio – Break Even Point - Margin of Safety - Applications of Marginal Costing.

Unit – IV: Budgetary Control   **15 Hours**
Budget: Meaning – Need – Difference between Budget and Forecast - Budgetary Control: Definition – Objectives – Features – Advantages – Limitations - Organization for Budget control: Budget manual – Budget Period – Key factor - Classification of Budgets, Preparation of Budgets: Sales Budget – Production Budget – Purchase Budget – Cash Budget – Flexible Budget.

Unit – V: Standard Costing   **15 Hours**
Standard Costing: Setting Standards – Material Variance – Labour Variance – Overhead Variance – Sales Variance

TEXT BOOK:
1.   R.S.N.Pillai Bagavathi, Management Accounting, S.Chand Publication, 2019.

Unit	Book Title & Author Name	Page No.
I	R.S.N.Pillai Bagavathi, Management Accounting, S.Chand Publication, 2019.	31 – 54, 55 - 160
II		262 - 321.
III		362 – 454.
IV		564 - 599.
V		455 – 464

REFERENCE BOOKS:
1. Dr. S.N . Maheswari, "Management Accounting" Kalyani Publishers, 2018.
2. T.S. Reddy, Dr. Y. Hari Prasad Reddy, "Management Accounting", Margham Publications, 2019.

e- RESOURCES:
1.   https://www.slideshare.net/mmubasharali/ratio-analysis-ppt
2.   https://www.slideshare.net/suri100/budget-budgetory-control?qid=57256003-4ffb-4677-87b6-dc4d8f496702&v=&b=&from_search=6
3.   https://www.slideshare.net/NaveenKumarsaini1/cash-flow-statement-39044863?qid=6005b77e-29f0-4346-a9ad-f0ebfe4cadfe&v=&b=&from_search=2
4.   https://www.slideshare.net/ashwinprince/marginal-costing-76600091?qid=ad61233e-3880-4caa-a863-e0c1293d4007&v=&b=&from_search=5

Elective-II: RESEARCH METHODOLOGY

Course Title : Research Methodology	**Total Hours : 75 Hours**
Course Code : P22CCE21	**Total Credits: 4**

COURSE OUTCOMES

COs	CO STATEMENT
CO1	Understand the conceptual framework of research design.
CO2	Analyze the sampling design and procedure.
CO3	Gain knowledge on sources and methods of data collection.
CO4	Able to understand the various techniques of research.
CO5	Gain knowledge on designing and preparation of research report.

Unit – I: **15 Hours**
Research: Meaning – Types of Research – Significance of research - Criteria of good research – Research problem: Meaning - Selection of Research Problem – Techniques involved in defining a research Problem – Research Design : Meaning – concepts – Types of research design- Research process.

Unit – II: **15 Hours**
Sampling: Introduction – Advantages – Limitations – Theoretical Basis of Sampling – Steps in Sampling - Probability Sampling: Simple Random Sampling, Systematic Sampling, Stratified Sampling, Cluster Sampling, Area Sampling, Multi – Phase Sampling, Replicated Sampling - Non – Probability Sampling: Types - Sampling Error - Non – Sampling Errors.

Unit – III: **15 Hours**
Collection of Data: Methods of Collecting Primary Data: Observation, Interview, Telephone Interview and Mail Surveys - Tools for Collection of primary data: Tests, Cumulative Records Cards, Questionnaire / Interview Schedule; Pre – Testing the Questionnaire and Pilot Study; Secondary data - Significance of Secondary Data – Sources of Secondary Data.

Unit – IV: **15 Hours**
Analysis and Interpretation of Data: Data Processing – Editing – Coding – Tabulation – Method of Tabulation – Diagrams and Charts - Hypothesis –Types – Qualities of good Hypothesis – Testing of Hypothesis.

Unit – V: **15 Hours**
Research Report – Meaning – Types of Reports - Steps in Drafting a Research Reports: Preparation, Arrangements of Ideas, Writing and Revision - Contents of a Report: Title Page, Preface, Table of Contents, List of Tables and List of Figures - Body of the Report: Introduction, Main Body of the Report and Conclusion – Reference - Bibliography and Appendix.

TEXT BOOKS:

1. Kothari, C.R., "Research Methodology", Fourth Edition, New Age International Publishers, New Delhi, 2015.
2. Thanulingom, N., "Research Methodology", Sixth Edition, Himalaya Publishing House, Mumbai, 2012.

Unit I	Kothari, C.R., "Research Methodology", Fourth Edition, New Age International Publishers, New Delhi, 2015.	1 - 7 10 – 21 24 – 29 31 - 39
Unit II	Thanulingom, N., "Research Methodology", Sixth Edition, Himalaya Publishing House, Mumbai, 2012.	102 - 114
Unit III		62 – 72 80 – 81 82 - 97
Unit IV		127 - 134
Unit V		142- 154

REFERENCE BOOKS:

1. Agarwal, B.L., "Basic Statistics", Sixth Edition, New Age International Publishers, New Delhi, 2015.
2. Deepak C. and Neena, S., "Research Methodology: Concepts and Cases", Second Edition, Vikas Publishing House Pvt. Ltd., New Delhi, 2018.
3. Gupta. S.P., "Statistical Methods", Forty-fifth Edition, Sultan Chand and Sons, New Delhi, 2016.
4. Kapoor, V.K., "Statistics: Problems and Solutions", Eighth Edition, Sultan Chand and Sons, New Delhi, 2016.
5. Murry, R., Spiegel, Larry, J. and Stephens, "Theory and Problems of Statistics", Third Edition, Tata McGraw – Hill Publishing Co. Ltd., New Delhi, 2017.
6. Panneerselvam, R., "Research Methodology", Eleventh Edition, PHI Learning Pvt. Ltd., New Delhi, 2016.
7. Pillai, R.S.N. and Bhagavathi., "Statistics - Theory and Practice", Ninth Edition, S. Chand & Co. Ltd., New Delhi, 2017.

e- RESOURCES:

1. https://www.bcps.org/offices/lis/researchcourse/statistics_role.html
2. https://www.mheducation.co.uk/openup/chapters/9780335227242.pdf
3. onlinelibrary.wiley.com/doi/10.1002/0471477435.fmatter/pdf
4. www.statisticslectures.com/
5. http://www.textbooksfree.org/Statistics%20Video%20Lectures.html

PROGRAMMING WITH VISUAL BASIC 6.0

Course Title : Programming with Visual Basic 6.0	Total Hours: 75 Hours
Course Code : P22CCC23	Total Credits: 4

COURSE OUTCOMES

COs	CO STATEMENT
CO1	Understand the basic concepts of visual basic.
CO2	Apply the concept of DAO, ADO Data Controls and Data Reports.
CO3	Assess the application of SDI and MDI in windows.
CO4	Design menu bar and tool bars to develop files in visual basic.
CO5	Create Real Time Projects.

Unit I: **15 Hours**

Introduction – Meaning of Visual Basic, Features, Philosophy; VB IDE - Toolbox, Project Explorer, Properties window, Code Editor Window, Form Layout Window, Tool Bar; Working with Project - Form - Anatomy of a Form, Setting form Properties, Form Methods, Adding Controls on the Form, Working with Controls, Formatting Controls.

Unit II: **15 Hours**

VB Controls - Textbox, Picture box, Label Box, Option Button, Frame, List Box, Combo Box, Command Button, Check Box, shape, image, timer, dirlistbox, drive list box, file list box;

Data types – Variables - Meaning, Declaration, Scope; Arrays - Fixed-size, Multi-dimensional, Dynamic; Control Structures - IF & its types, Select, While, Do, For.

Unit III: **15 Hours**

Common Dialog Control - Working with Common Dialog Control, File Open Dialog Box, Save a File, Rich Text Box Control, Changing the Font, Changing the Color; Menus - Menu System, Conventions, Menu Editor, Adding Shortcut Keys, Coding the Menu Items; MDI - Need, Steps, Loading MDI & Child Forms, Specifying Child Form.

Unit IV: **15 Hours**

Toolbars - Adding the Toolbar, Conventions, Pasting Icons on Buttons, The Image List Control, Adding Images to the Image List Control; Files - Introduction, Types, Opening a Sequential File, Closing a File, Reading a File, Writing to a Text File.

Unit V: **15 Hours**

Databases - Creating a Table, Working with Visual Data Manager, Data Control (DAO); Workings of Data Control - Setting Properties of Data Control, Binding the Bound Controls, Adding a New Record, Deleting a Record; ActiveX Data Objects (ADO) – Connection properties, ODBC, Data Source Name, Using ADO Data Control, Binding the Bound controls, Crystal and Data Reports, Creating a Report using Wizard.

Text Book

1. Mohammed Azam, "Programming with Visual Basic 6.0", Vikas Publishing House Pvt Ltd, 2015.

Units	Author	Page Numbers
1	Mohammed Azam, "Programming with Visual Basic 6.0", Vikas Publishing House Pvt Ltd, 2015.	7 to 10, 14 to 22, 25 to 42
2		25 to 28, 51 to 61, 65 to 68, 76 to 85
3		157 to 165, 120 to 125, 130 to 133
4		125 to 128, 224 to 225, 94, 96 to 99, 101, 102
5		173 to 179, 182 to 189, 249 to 255, 258, 265 to 269

Reference Books:

1) Byron S.Gottfried, "Theory and Problems of Programming with Visual Basic", Mc Graw Hill Education, 2014.
2) Black Book, "Visual Basic 6 Programming", Steven Holzner, DreamTech Press, 2014.
3) Rakesh Saini, "Programming in Microsoft Visual Basic 6.0", JBC Press, Edition, 2010.
4) Dr. A. Murugan, "Visual Basic Programming", Margam Publications, 2012.

E-resources:
1) https://www.vbtutor.net/lesson1.html
2) https://www.uop.edu.jo/download/research/members/vb6_1__1_.0%20-%20visual%20basic%20-%20learn%20visual%20basic%206.0%20(nice%20manual).pdf
3) https://www.studocu.com/in/course/bangalore-university/visual-programming/3126290

LAB: PROGRAMMING WITH VISUAL BASIC 6.0

Course Title :Lab: Programming with Visual Basic 6.0	Total Hours: 75 Hours
Course Code : P22CCP21	Total Credits : 3

COURSE OUTCOMES

COs	CO STATEMENT
CO1	Understand programming skills in VB6.0
CO2	Apply the various controls such as label, text, list, combo, shape, etc to design applications.
CO3	Design menu system and tool bar in visual basic applications
CO4	Implement I/O operations on Files
CO5	Create the database connectivity methods with MS Access

1) Build an application to working with shape control using option button.

2) Design an application to change the Font name, Style and Size using option button and check box controls.

3) Program to perform arithmetic operations using combo box control.

4) Compose the student mark statement using multiple forms.

5) Create an application to work with list box control.

6) Animate an application to view images one by one using timer control.

7) Build an application to design simple notepad text editor using menu editor.

8) Manage an application to design simple notepad text editor using Toolbar.

9) Facilitate an application to implement screen saver using MDI.

10) Compose a sequential file access.

11) Devise an application to establish connection to database using DAO control.

12) Create an application to generate reports using ADO control.

NME - MARKETING MANAGEMENT

Course Title : Marketing Management	Total Hours : 60 Hours
Course Code : P22CCN21	Total Credits : 4

COURSE OUTCOMES

COs	CO STATEMENT
CO1	Able to understand the concepts of marketing management, various elements of marketing mix.
CO2	Gain knowledge on marketing functions and various marketing mix strategies.
CO3	Able to understand the issues in marketing and make decisions on product, price and promotion.
CO4	Gain knowledge on the pricing methods, promotion and select the suitable distribution channel.
CO5	Able to select the appropriate market segment and evaluate the product positioning, branding and packaging.

Unit I: 12 Hours

Marketing Management: Market - Classification of market; Marketing – Meaning – Definition – Objectives – Importance – Functions - Modern Marketing Concept - Marketing Vs. Selling – Role of Marketing in Economic Development; Marketing Mix – Definition - Concepts.

Unit II: 12 Hours

Product Management: Product – Meaning – Classification; Product Mix – Goals - Strategies Product Line; New Product - Product Life Cycle – Stages – Advantages - Planning Process; Product diversification - Modification - Failure.

Unit III: 12 Hours

Price Management: Price – Importance of price - Pricing objectives - Factors influencing Price Determination - Procedure for Price Determination - Kinds of pricing.

Unit IV: 12 Hours

Distribution Management: Marketing Channels – Functions - Importance - Types of Channels – Manufacture – Wholesaler – Retailer; Direct Marketing – Advantage – Disadvantages – New channels : Mail Order, Teleshopping, Online Marketing – Social Media Marketing.

Unit V: 12 Hours

Promotion Management: Promotion – Meaning - Promotion Mix – Advertisement: Meaning – Types – Media – Advantages and Disadvantages; Personnel Selling: Meaning, Features,Types of Salesman ; Sales Promotion: Meaning - Types.

TEXT BOOK:

1.   R.S.N. Pillai and Bagavathi, "Marketing Management", S. Chand Publications, 2018 Reprint

Unit	Book	Page No
I		3 – 8; 10 – 17; 23 – 26.
II	R.S.N. Pillai and Bagavathi,	190 – 191; 195- 201; 206 – 217.
III	"Marketing Management", S.	219 – 230
IV	Chand Publications, 2018 Reprint	428 – 436; 484 – 488.
V		278 – 282; 293, 302 -304, 310

REFERENCE BOOKS:
1. Sherlekar S.A., and Krishnamoorthy R., (2019), Marketing Management – Concepts and Cases, Himalaya Publishing House, Mumbai, Fourteenth Revised and Enlarged Edition, Reprint.
2. Gupta C.B., and Rajan Nair N., (2018), Marketing Management - Text and Cases, Sultan Chand & Sons Educational Publishers, New Delhi, Nineteenth Thoroughly Revised Edition.
3. Sontakki C.N., (2017), Marketing Management - In the Indian Background, Kalyani Publishers, Ludhiana, Seventh Revised and Enlarged Edition, Reprint.
4. Philip Kotler (2013), Principles of Marketing , Pearson Publication
5. Thirunavukkarasu R. and Ramaingam L.P. (2018), Merit India Publication, Madurai, Seventh Edition.
6. Rajan Saxena (2009), Marketing Management, Tata McGraw Hill Education Private Limited, New Delhi, Fourth Edition
7. Arun Kumar and Meenakshi N (2008) Marketing Management, Vikas Publication Housing Pvt Ltd., Noida, Revised Edition.

e- RESOURCES:
1. https://nptel.ac.in/courses/110/104/110104068/
2. https://www.youtube.com/watch?v=qeD9ohWPShs
3. https://studentzone-ngasce.nmims.edu/content/Marketing %20Management /Marketing _Management_ZOSMLuTCjy.pdf
4. https://www.slideshare.net/yatinsharma712/marketing-management-complete-ppt
5. http://eprints.stiperdharmawacana.ac.id/24/1/%5BPhillip_Kotler% 5D_Marketing _Management_14th_Edition%28BookFi%29.pdf
6. https://ebooks.lpude.in/commerce/mcom/term_2/DCOM405_DMGT408_ MARKETING_MANAGEMENT_DMGT203_ESSENTIALS_OF_ MARKETING.pdf
7. https://books.google.co.in/books?id=v5IrDAAAQBAJ&printsec=copyright #v=onepage&q&f=false

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Course Name: **M.Com. (Computer Applications)**
Discipline: **Commerce with Computer Applications (SF)**
CHOICE BASED CREDIT SYSTEM
(For those who joined in June 2021 and after)

COURSE SCHEME:

Semester	Part	Subject	Hours	Credit	Int + Ext =Total	Local	Regional	National	Global	Professional Ethics	Gender	Human Values	Environment & Sustainability	Employability	Entrepreneurship	Skill Development	Subject Code	Revised / New / No Change / Interchanged & Percentage of revision
III	Core	Direct Taxes	6	5	40+60=100			✔		✓						✓	P21CCC31	Revised - 35%
	Elective	Research Methodology	6	5	40+60=100				✔	✓						✓	P21CCE31	No Change
	Core	Corporate Accounting	6	5	40+60=100			✔		✓				✓			P21CCC32	Name Changed and Revised – 75%
	Core	VB with Oracle	6	4	40+60=100				✔	✓				✓			P21CCC33	No Change
	Core	LAB: Client Server	6	3	40+60=100				✔	✓						✓	P21CCP31	No Change
IV	Core	Core:Financial Management	6	5	40+60=100			✔		✓				✓			P21CCC41	Revised - 15%
	Elective	Goods and Services Tax and Customs Duty	6	5	40+60=100			✔		✓				✓			P21CCE41	No Change
	Core	Core:Financial Derivatives	6	4	40+60=100			✔		✓				✓			P21CCC42	No Change
	Core	Core:Web Design	6	4	40+60=100				✔	✓						✓	P21CCC43	No Change
	Core	Core:Project work & viva-voce	6	3	50+50=100		✔			✓						✓	P21CC4PV	No Change

III SEMESTER

DIRECT TAXES

Hours: 6hrs/week 90 Hrs   **Sub.Code: P21CCC31**   **Credits: 5**

OBJECTIVE:

To provide knowledge on the provisions of Income tax law and to provide skills on the computation of the taxable income.

Unit – 1   **(18-Hours)**

Income Tax Act 1961 – Definition - Income, Deemed Income, Person, and Assessee – Basis of Charge – Residential Status – Capital And Revenue Receipts – Exempted Income.

Unit – 2   **(18-Hours)**

Computation of Income from Salary – Meaning - Salary, Profit in lieu of Salary- Allowances - Fully Taxable, Fully Exempted – Perquisites - Exempted Perquisites, Valuation of Car, Accommodation, Medical Facility, Leave Travel Concession, Transfer of Moveable Assets Computation of Income from House Property – Gross Annual Value, Net Annual Value – Deduction in Net Annual Value.

Unit – 3   **(18-Hours)**

Computation of Income from Profits and Gains of Business or Profession – Depreciation– Admissible Deductions Sec 30 to 37- Inadmissible Expenses Sec 40(A), 40(B), 40A.

Unit – 4   **(18-Hours)**

Computation of Capital Gains and Income from Other Sources- Capital Asset, Transfer- Indexation – Exemptions – 54 to 54GA.

Unit – 5   **(18-Hours)**

Aggregation of Income, Set-Off and Carry Forward Losses - Deductions from Gross Total Income.

Note: Question paper should provide 60% credit to problems and 40% credit to theory.

TEXT BOOKS
1. T.S.Reddy and Y.Hari Prasad Reddy – Income Tax Theory, Law & Practice, Margham Publications.
2. Vinod K.Singhania - Direct taxes law and practice, Taxmann's Publication.
3. Mehrotra and Goyal - Income tax law and practice, Sahitya Bhawan Publications.

REFERENCE BOOKS

1. B.B.Lal - Direct taxes practice and planning, International Publishing House Pvt. Ltd.
2. G.Sekar - Handbook on Direct Taxes, Wolters Kluwer India Pvt. Ltd.

RESEARCH METHODOLOGY

Hours: 6hrs/week 90 Hrs   **Subject Code: P21CCE31   Credit: 5**

Objective: To enable the students to acquire knowledge on Research Methodology

Unit – I   **(18 hours)**

      Business Research – Meaning - Types of Research: Descriptive, Exploratory, Experimental, Historic, Pure and Applied – Research Problem – Research Design – Components of Research Design.

Unit – II   **(18 hours)**

      Sampling – Census – Universe / Population – Sample – Sampling Techniques- Random and Non Random Sampling – Sampling Frame – Size of the Sample – Sampling and Non Sampling Errors.

Unit – III   **(18 hours)**

      Collection of Data – Primary and Secondary Data – Tools of Collection of Data – Questionnaire – Interview Schedule – Observation - Precautions to be taken while applying Statistical tools – Pilot study and Pre- testing.

Unit – IV   **(18 hours)**

      Analysis and Interpretation of Data – Hypothesis – Procedure – Testing Hypothesis – Parametric and Non parametric tests – T test and ANOVA – Sign tests – McNemer test – Wilcoxon Matched Pairs test – Kruskal Wallis test.

Unit – V   **(18 hours)**

      Research Report – Meaning – Types of Reports – Target audience – Steps in drafting a Research Report – Contents of a Research Report – Title pages – Table of Contents – Body of the Report – Appendices – Bibliography.

Note: 100% Theory.

Text Books:
1. Research Methodology : Methods and Techniques C.R.Kothari, New Delhi Wiley Eastern Ltd.,
2. Research Methodology in Social Science – Thanulingam.N, Coimbatore: Rainbow Publishers.

Reference Books:
1. Research Methods in Commerce – Amarchand D, Emerald Publishers, Chennai.
2. Thesis and Assignment writing – Anderson J. Berry H.D & Poole, New Delhi, M. Wiley Eastern Limited.
3. Research Methods in Economic and Social Sciences – Kurien C.R.

CORPORATE ACCOUNTING

Hours: 6hrs/week 90 Hrs   **Sub. Code:** P21CCC32   **Credits: 5**

OBJECTIVE:

To provide practical knowledge on the financial accounting for corporates including Banking and Insurance companies.

Unit – 1   **(18-Hours)**

Preparation of Final Accounts of Companies – Valuation of Goodwill and Shares.

Unit – 2   **(18-Hours)**

Accounting for Amalgamation, Absorption, Reconstruction of Companies, Alteration of Capital.

Unit – 3   **(18-Hours)**

Accounting for Banking and Insurance Companies – Final Accounts and Schedules.

Unit – 4   **(18-Hours)**

Accounting for Holding Companies – Legal Provisions – Preparation of Consolidated Profit and Loss Account and Balance Sheet.

Unit – 5   **(18-Hours)**

Accounting for Price Level Changes with Special Reference to General Purchasing Power and Current Cost Accounting – Human Resource Accounting.

Note: Question paper should provide 80% credit to problems and 20% credit to theory.

TEXT BOOKS
1. T.S.Reddy and A.Murthy - Advanced Accountancy, Margham Publications. (2015).
2. S.P.Jain & K.L.Narang - Advanced Accountancy – Corporate Accounting (Vol – II), Kalyani Publishers (2017).
3. S.N.Maheswari & S.K.Maheswari - Advanced Accountancy, Vikas Publication House Pvt Ltd.

REFERENCE BOOKS
1. R.L.Gupta & Radhaswamy - Advanced accountancy, Sultan Chand & Sons (2014).
M.C.Shukla and T.S.Grewal - Advanced accounts, S Chand Publishing (2016).

VB with ORACLE

Hours: 6hrs/week 90 Hrs   **Sub. Code: P21CCC33**   **Credits: 4**

Objectives
- To provide theoretical and programming knowledge in visual basic languages
- To enable the students to acquire knowledge on database systems

Unit – I   **(18-hours)**

Introduction – Starting & Exiting Visual Basic – Using Project Explorer – Working with Forms – Using the Properties Window – Using Toolbox – Working with Projects – Printing Projects –Adding Code & Using Events : Using Code Window – Using Naming Conventions – Using Variables –Using Intrinsic Visual Basic Controls – Label & Textbox

Controls – Using Command Button Control – Using Frame, Checkbox & Option Button Controls – List Box and Combo Box Controls – Formatting Controls.

Unit – II **(18-hours)**

Working with strings – Using Strings, Converting Strings, Concatenating Strings, Formatting Strings, Manipulating Strings, Comparing Strings. Working with Numbers – Using Numeric Values – Using Numeric Operators – Math Functions –Using Control Statements – If – Select Case – Do – For – For each - Exit Statements.

Unit – III **(18-hours)**

Introduction to DAO: Definition - Setting Properties for DAO objects - Accessing database using DAO - ADO: Definition-Steps to add an ADO control to the Tool box - Setting properties for ADO object for a simple database connection - Difference between DAO and ADO-Data Grid Control.

Unit – IV **(18-hours)**

Introduction to Structured Query Language (SQL): Introduction - Characteristics of SQL-Advantages of SQL- SQL Data Types and Literals - Types of SQL commands - DDL-DML-DQL-DCL-DAS-TCS - SQL Operators - Arithmetic Operators - Comparison Operators – Relational Operators - Row Comparison - Logical Operators - Set Operators - Operator Precedence. Tables: Creating a Table - Modifying a Table - Deleting a Table - Joins and Unions.

Unit – V **(18-hours)**

Queries and Subqueries : Selecting All Columns (SELECT *) - Qualified Retrieval - Eliminating Duplicates – Select using IN – Select using BETWEEN - Select using LIKE - AND,OR and NOT – Subqueries - What is a subquery? - Execution of a Subquery - Nested Subqueries - Parallel Subqueries - Correlated Subquery. Aggregate Functions - SQL Operations: Insert, Update and Delete Operations. PL/SQL: Blocks – Architecture – Variables – Data Types-Control Structures – Exceptions – Triggers - Types of Triggers.

TEXT BOOKS

1. Scott Warner - Teach Yourself Visual Basic 6.0 – Tata Mc Hill, New Delhi, 1999
2. Alexis Leon & Mathews Leon, "Database Management Systems" Leon Vikas Publishing Chennai, 2002

REFERENCE BOOKS

1. Gary Cornell – Visual Basic 6 from the Ground up – TMH, New Delhi, 1999
2. Mastering Visual Basic 6 – Evangel Pertoutsos – BPB Publishers.
3. Raghu Ramakrishnan& Johannes Gehrke, "Database Management Systems", 2nd Edition, McGraw Hill International Edition, 2000
4. Silberschatz , Korth, Sudarshan, "Database System Concepts" , 4th Edition, McGraw Hill International Edition.

LAB: Client Server

Hours: 6hrs/week 90 Hrs **Sub. Code: P21CCP31** **Credits: 3**

Objectives:
- ❖ To create small client server applications.
- ❖ To know the fundamental concepts of transaction processing.

SQL:

1. Data Definition Language (DDL) Commands.
2. Data manipulation Language (DML) Commands.
3. Query using Aggregate, Date, String Functions
4. Correlated and Nested subqueries.
5. Join operations.

PL/SQL:

7. Implement PL/SQL Program using control statements.

8. Implement PL/SQL Program using Exception

9. Implement PL/SQL Program using Triggers.

VISUAL BASIC:

10. Program to implement Inventory Control using Data control.

11. Program to implement Employee Pay Bill preparation using DAO.

12. Program to implement Electricity Bill calculation using ActiveX Control.

13. Program to implement Telephone Bill calculation using Grid Control.

14. Generate Report.

IV – SEMESTER
FINANCIAL ANAGEMENT

Hours: 6/week 90 Hrs   **Sub.Code:** P21CCC41   **Credits: 5**

OBJECTIVE:

   To provide skills and knowledge to the students on the various financial management functions such as capital budgeting, working capital management, capital structure decisions and dividend policy decision making.

Unit -1   (18-Hours)

        Financial Management : Meaning, Definition, Scope and Objectives – Profit Maximisation Vs Wealth Maximisation - Functions of Financial Management – Organisation of Finance Functions – Role of Finance Manager.

Unit -2   (18-Hours)

        Capital Budgeting – Principles and Techniques – Payback Period (PBP) Method – Average Rate of Return (ARR) Method – Discounted Cash Flow (DCF) Method–Net Present Value (NPV) Method – Internal Rate of Return (IRR) Method – Profitability Index (PI) Method– Terminal Value Method.

Unit-3   (18-Hours)

        Working Capital Management – Permanent and Temporary Working Capital – Changes in Working Capital – Determinants of Working Capital – Computation of Working Capital Requirements – Sources of Working Capital.

Unit -4   (18-Hours)

        Cost of Capital – Definition – Importance – Assumptions – Explicit and Implicit Costs – Measurement of Specific Cost – Cost of Equity – Cost of Debt – Cost of Retained Earnings – Cost of Preference Shares – Computation of Overall Cost of Capital. Capital Gearing –Financial Leverage and Operating Leverage – Computation of Leverages and Value of Firm.

 Unit-5   (18-Hours)

        Dividend - Dividend Policy – Meaning, Classification and Sources of Dividend – Factors Influencing Dividend Policy – Theories of Dividend Decisions – Irrelevance and Relevance Theories. Capital Structure – Factors Influencing Financing Decisions – Methods of Financing – Theories of Capital Structure.

Note: Question paper should provide 60% credit to problems and 40% credit to theory.

TEXT BOOKS

1. S.N. Maheshwari - Financial Management, Sultan Chand & Sons (2010).
2. Khan and Jain - Financial Management, Tata Mcraw Hill Education Pvt Ltd. (2010).

REFERENCE BOOKS

1. Prasanna Chandra - Financial Management, Tata Mcraw Hill Education Pvt Ltd. (2011).
2. CA.C.Rama Gopal – Financial Management, New Age International Publication (2008).
3. V.K.Bhalla – Financial Management and policy Text and Cases, Anmol Publication (2010).

GOODS AND SERVICES TAX AND CUSTOMS DUTY

Hours: 6/week 90 Hrs　　　　　**Sub. Code: P21CCE41**　　　　**Credits: 5**

OBJECTIVE

　　　To enable the learners to understand the structure of Indirect taxes and Get knowledge on the recent changes made in the indirect taxation.

Unit- I　　　　　　　　　　　　　　　　　　　　　　　　　　　**(18 hours)**

　　　Indirect Tax – Introduction – Features of Indirect Tax - Problems of Indirect Taxes – Need for Introduction of GST – Meaning of the term GST –Features- Dual Model of GST – Central GST (CGST) - State GST (SGST) - IGST (Integrated Goods Service Tax)

Unit - II　　　　　　　　　　　　　　　　　　　　　　　　　**(18 hours)**

　　　GST Administration - Difference between Value Added Tax and Goods Services Tax – Meaning of Registration – Types of Registration – Casual Taxable Person – Form Filling Process in GSTR1 – GSTR2A – GSTR3B – GSTR4 - Reverse Charge Mechanism.

Unit - III　　　　　　　　　　　　　　　　　　　　　　　　　**(18 Hours)**

　　　E-Way Bill – Introduction – Rules and Regulation – Goods & Services Tax Council – GST Slab rate - Assessment of GST- Self-assessment – Provisional assessment – Scrutiny of returns – Assessment of non-filers of returns – Assessment of unregistered persons – Assessment in certain special cases – Tax Invoice.

Unit - IV　　　　　　　　　　　　　　　　　　　　　　　　　**(18 hours)**

　　　Customs Act 1962 – Definitions – Importance of Customs Duty – Administrative aspects of Customs - Types of Customs Duty –Importation and Exportation and transportation of Goods-Valuation of Goods for Customs Duty – Transaction Value – Assessable Value.

Unit - V　　　　　　　　　　　　　　　　　　　　　　　　　**(18 hours)**

　　　Appeals and Revisions – Settlement Commission –Refund-Application for refund of Import Duty or Interest - Processing of Refund Claim - Provisions relating to illegal import and export.

TEXT BOOKS

1. Background Material for Goods and Service Tax. July, 2016. National Academy of Customs Excise and Narcotics.
2. Mehrotra and Goyal. 2017. Indirect Taxes. 58[th]Edn. SahityaBhavan Publications, Agra.

3. Praveen B.Patil & Mubin A. Sayyed Goods and Services Tax – I 2018. Sri Sai Publications, Balagavi.
4. Praveen B.Patil & Mubin A. Sayyed Goods and Services Tax – II 2018. Sri Sai Publications, Balagavi.

REFERENCE BOOKS
1. Radhakrishnan, P. 2016. Indirect Taxation, 3rd Edn. Kalyani Publishers, New Delhi.
2. Balachandran, V. 2016. Indirect Taxation, 17th Edn. Sultan Chand and Sons, New Delhi.

FINANCIAL DERIVATIVES

Hours: 6/week 90Hrs   **Sub. Code: P21CCC42**   **Credits: 4**
OBJECTIVE:
          To gain the knowledge about the basics of share market, Financial Derivatives, Future Markets and Option Strategies.

Unit-I   **(18 hours)**
          Introduction to Derivatives: Development and Growth of Derivative Markets, Types of Derivatives, Uses of Derivatives, Financial and Derivative markets - Fundamental linkages between Spot & Derivative Markets, The Role of Derivatives Market, Uses & Misuses of Derivatives.

Unit-II   **(18 hours)**
          Future and Forward Market: Structure of Forward and Future Markets, Mechanics of Future Markets, Hedging Strategies, Using Futures. Determination of Forward and Future prices - Interest rate futures, Currency Futures and Forwards.

Unit-III   **(18 hours)**
          Options: Distinguish between Options and Futures – Structure of Options Market, Principles of Option Pricing – Option Pricing Models: The Binomial Model, The Black – Scholars Merton Model.

Unit-IV   **(18 hours)**
          Basic Option Strategies: Trading with Options, Hedging with Options, Currency Options.

Unit-V   **(18 hours)**
          Swaps: Concept and Nature - Evolution of Swap Market - Features of Swaps - Major Types of Swaps - Interest Rate Swaps, Currency Swaps, Commodity Swaps, Equity Index Swaps, Credit Risk in Swaps, Using Swaps to Manage Risk, Pricing and Valuing Swaps.

Text Books
1. Financial Derivatives and Risk Management, OP Agarwal, HPH
2. Commodities and Financial Derivatives, Kevin, PHI
3. Fundamentals of Financial Derivatives, Swain.P.K, HPH

References
1. Financial Derivatives, Mishra: Excel.
2. Risk Management & Derivatives, Stulz, Cengage.
3. Derivatives and Risk Management, Jayanth Rama Varma: TMH.

WEB DESIGN

Hours: 6/week 90 Hrs   **Sub. Code: P21CCC43**   **Credits: 4**

Objectives
- ❖ To make the students to create web pages
- ❖ To be familiar with scripting languages
- ❖ To understand HTML concepts

Unit – I   **(18-hours)**

Internet Basics: Introduction -Meaning –History of Internet – Internet Services and Accessibility – Uses of Internet – Protocols – Web Concepts – Internet Standards.

Internet Protocols: Meaning – Internet Protocols – Host Names – Internet Applications and Application Protocols: HTTP – FTP – Telnet - SMTP

Unit -II   **(18-hours)**

HTML: Introduction - Information files creation – Web server – Web Client / Browser – Hyper Text Markup Language (HTML) – Commonly used HTML commands. **Lists:** Types of Lists.

Adding Graphics to HTML Documents: Using the BORDER Attribute – Using the WIDTH and HEIGHT Attribute – Using the ALIGN Attribute – Using the ALT Attribute.

Unit – III   **(18-hours)**

Tables: Introduction – Using the WIDTH and BORDER Attribute – Using the CELLPADDING Attribute – Using the CELLSPACING Attribute – Using the BGCOLOR Attribute – Using the COLSPAN and ROWSPAN Attributes.

Linking Documents: Links – Images As Hyperlinks.**Frames –** Introduction – <FRAMESET>Tag - <FRAME> Tag

Unit – IV   **(18-hours)**

Java Script: Introduction , JavaScript in Web Pages – JavaScript – Writing Java Script into HTML – Basic Programming Techniques – Operators - Expressions in Java Script – JavaScript Programming Constructs - Conditional Checking – Super Controlled-Endless Loops

Unit – V   **(18-hours)**

Functions in JavaScript– User Defined Functions – Placing Text in a Browser – Dialog Boxes.

Forms used in a Website: Form Objects – Other Built-in Objects in JavaScript – User Defined Objects.

TEXT BOOKS
1. Web Technology A Developer's Perspective, N.P.Gopalan and J. Akilandeswari, PHI Learning Private Limited, 2010.
2. Web Enabled Commercial Application Development Using HTML, DHTML, JavaScript, Perl CGI, Ivan Bayross, BPB Publications, 3rd Revised Edition.

UNIT	CHAPTERS	PAGE NO.
I	(In Book 1) 1 - 2	1 – 32
II	(In Book 2) 2, 3, 4	12 – 45
III	(In Book 2) 5, 6, 7	47 – 84
IV	(In Book 2) 8	124 – 138
V	(In Book 2) 8, 10	139 – 149, 160 - 190

REFERENCE BOOKS

1. Internet and World Wide Web – How to Program, Deital&Deital, Pearson Education, Third Edition, 2004.
2. Web Technologies, Black Book, Dreamtech press, Reprint edition, 2011.

PROJECT WORK AND VIVA-VOCE

Hours: 6/week 90 Hrs   Subject Code: P21CC4PV   Credit: 3
Internal: 50 Marks   EXTERNAL Viva -Voce: 50Marks
Guidelines for Project Work:
(a) Topic:

The topic of the project work shall be assigned to the candidate before the end of second semester.

(b) No. of Copies of the Project Report:

The students should prepare two copies of the project report and submit the same for the evaluation both internal and external examiners. After evaluation one copy is to be retained in the college library and one copy can be returned to the student.

(c) Format to be followed:

The format / certificate for project report to be submitted by the students are given below:
Format for the preparation of project report:

    a. Title page
    b. Declaration by the Student
    c. Acknowledgement
    d. Table of contents
    e. Text of the project
    f. Bibliography
    g. Appendix

Course Name: **M.Com. (Computer Applications)**
Discipline: **Commerce (SF)**
CHOICE BASED CREDIT SYSTEM
(For those who joined in June 2018 and after)
COURSE SCHEME:

VALUE ADDED COURSES

Course Name	External Mark = Total Mark	Subject Code
Certificate Course on "E-Filing"	100=100	V1CC1
Certificate Course on Consumer Protection Act	100=100	V1CC2

Certificate Course on "E-Filing"
Subject Code: V1CC1

Unit I: **(5 Hours)**
Income Tax forms-ITR-1(SAHAJ) Salary people/Family pension/ Income form-ITR-2, ITR-3 ITR-4 (Business/Profession), ITR-5 (Firm (AOP/BOI))

Unit II: **(5 Hours)**
Form-16 (TDS), Form 30-Refund of Tax, Form-34 (Advance payment of Tax), Form-35 Appear to the commission of Income Tax

Unit III: **(5 Hours)**
GST – Meaning – Advantages and Disadvantages of GST in Business –CGST – SGST – IGST - GST Number - Regular Dealer – Composition Dealer – Unregistered Dealer

Unit IV: **(5 Hours)**
GSTR Forms: GSTR1 - GSTR3B – GSTR4 – GSTR2A - ITC – Offset Liability in GST – Reverse Charge Mechanism – E-Way Bill – Rules – E-Way Bill Validity

Unit V: **(10Hours)**
Internship Training

Certificate Course on CONSUMER PROTECTION ACT
Subject Code: V1CC2

Course Objective
To enable the learners to
- Equip students with the basics of consumer protection act.
- Understand the concerns in consumer protection and law.

Unit -1   **(5 Hours)**
   Consumer: – Meaning – Concept of consumer protection – Need for consumer protection.

Unit -2   **(5 Hours)**
   Rights of consumers – Responsibilities of consumers – ways and means of consumer protection.

Unit -3   **(5 Hours)**
   Consumer protection Act 1986: Salient Features of consumer protection Act 1986 –Filing of Complaints.

Unit -4   **(5 Hours)**
   Machinery for Settlement of Grievances: District Forum, State Commission, national Commission

Unit -5   **(10Hours)**
    Project