**THIRUVALLUVAR UNIVERSITY**

**MASTER OF COMMERCE**

**M.Com. (Computer Application)**

**DEGREE COURSE**

**UNDER CBCS**

**(With effect from 2020-2021)**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sl. No. | Study components | | Ins Hrs/ Week | Credit | | Title of the paper | Maximum Mark | | | |
| Course Title | | CIA | | Uni. Exam | Total |
| **SEMESTER I** | | | | | |  | | |  |  |
|  | Core | Paper 1 | 5 | 4 | | Advanced Financial Management | 25 | | 75 | 100 |
|  | Core | Paper 2 | 5 | 4 | | Marketing Management | 25 | | 75 | 100 |
|  | Core | Paper 3 | 6 | 4 | | Advanced Business Statistics | 25 | | 75 | 100 |
|  | Core | Paper 4 | 4 | 2 | | Programming with C | 25 | | 75 | 100 |
|  | Core | Practical I | 3 | 2 | | Programming With C Lab | 25 | | 75 | 100 |
| **Internal Elective for Same major students** | | | | | | | | | | |
|  | Core  Elective | Paper-1 | 4 | 3 | | **(to choose one out of 3)**  A. Computer Application in Business  B. Computer Organization and Architecture  C. Principles of Programming Language | 25 | | 75 | 100 |
| **External Elective for other major students (Inter/multi disciplinary papers)** | | | | | | | | | | |
|  | Open Elective | Paper-1 | 3 | 3 | | **(to choose one out of 3)**  A. Business Environment  B. Elements of Insurance  C. Corporate Social Responsibility | 25 | | 75 | 100 |
|  |  |  | **30** | **22** | |  | **175** | | **525** | **700** |
|  | | | | | | | | | | |
|  | **SEMESTER II** | | | |  | | | CIA | Uni. Exam | Total |
|  | Core | Paper 5 | 6 | 4 | Human Resource Management | | | 25 | 75 | 100 |
|  | Core | Paper 6 | 6 | 4 | Advanced Corporate Accounting | | | 25 | 75 | 100 |
|  | Core | Paper 7 | 5 | 2 | Object Oriented Programming Using C++ | | | 25 | 75 | 100 |
|  | Core | Practical II | 3 | 2 | Object Oriented Programming Using C++ - Lab | | | 25 | 75 | 100 |
| **Internal Elective for Same major students** | | | | | | | | | | |
|  | Core  Elective | Paper-2 | 5 | 3 | **(to choose one out of 3)**  A. Principles of Information Technology  B. Programming Solving Strategy  C. Decision Support System | | | 25 | 75 | 100 |
| **External Elective for other major students (Inter/multi disciplinary papers)** | | | | | | | | | | |
|  | Open Elective | Paper-2 | 3 | 3 | **(to choose one out of 3)**  A. Principles of Management  B. Global Marketing  C. Export and Import Management | | | 25 | 75 | 100 |
|  | \*Field Study |  | - | 2 |  | | | 100 | - | 100 |
|  | **Compulsory Paper** | | 2 | 2 | Human Rights | | | 25 | 75 | 100 |
|  |  |  | **30** | **22** |  | | |  |  | **800** |

**The Course of Study and the Scheme of Examination**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sl.  No. | Study components | | Ins Hrs/ Week | Credit | Title of the paper | Maximum Mark | | | |
| Course Title | | CIA | Uni. Exam | Total | |
| **SEMESTER III** | | | | |  | | | | |
|  | Core | Paper 8 | 5 | 4 | Goods & Service Tax (GST) | 25 | 75 | 100 | |
|  | Core | Paper 9 | 6 | 4 | Advanced Cost Accounting | 25 | 75 | 100 | |
|  | Core | Paper 10 | 6 | 4 | Enterprise Resource Planning | 25 | 75 | 100 | |
|  | Core | Paper 11 | 4 | 3 | Desktop Application using C # | 25 | 75 | 100 | |
|  | Core | Practical III | 2 | 2 | Desktop Application using C # Lab | 25 | 75 | 100 | |
|  | **Internal Elective for Same major students** | | | | | | |  | |
|  | Core Elective | Paper -3 | 4 | 3 | **(to choose one out of 3)**  A. Multimedia and Animation  B. Resource Management Techniques  C. Big Data | 25 | 75 | 100 | |
|  | **External Elective for other major students (Inter/multi disciplinary papers** | | | | | | |  | |
|  | Open Elective | Paper -3 | 3 | 3 | **(to choose one out of 3)**  A. Business Analytics  B. Banking Theory  C. Stress Management | 25 | 75 | 100 | |
|  | \*\*MOOC Course |  | - | - |  |  |  | 100 | |
|  |  |  | **30** | **23** |  |  |  | **800** | |
| **SEMESTER IV** | | | | |  | CIA | Uni. Exam | Total | |
|  | Core | Paper 12 | 5 | 4 | Direct Taxes | 25 | 75 | 100 | |
|  | Core | Paper 13 | 5 | 4 | E - Commerce | 25 | 75 | 100 | |
|  | Core | Paper 14 | 4 | 3 | Programming with Java | 25 | 75 | 100 | |
|  | Core | Practical IV | 3 | 2 | Programming with Java Lab | 25 | 75 | 100 | |
|  | Core | Project | 5 | 5 | Project With Viva-voce  **(Compulsory)** | 100  (75 Project +25Viva) | | 100 | |
| **Internal Elective for Same major students** | | | | | | | |  | |
|  | Core Elective | Paper-4 | 5 | 3 | **(to choose one out of 3)**  A. Mobile Computing  B. Object Oriented Analysis & Design  C. Software Engineering | 25 | 75 | 100 | |
| **External Elective for other major students (Inter/multi disciplinary papers)** | | | | | | | | | |
|  | Open Elective | Paper-4 | 3 | 3 | **(to choose one out of 3)**  A. Financial Services  B. Entrepreneurial Development  C. Project Management | 25 | 75 | | 100 |
|  |  |  | **30** | **23** |  | 150 | 450 | **700** | |
|  |  |  |  | **90** |  |  |  | **3000** | |

**\* Field Study**

There will be field study which is compulsory in the first semester of all PG courses with 2 credits. This field study should be related to the subject concerned with social impact. Field and Topic should be registred by the students in the first semester of their study along with the name of a mentor before the end of the month of August. The report with problem identification and proposed solution should be written in not less than 25 pages in a standard format and it should be submitted at the end of second semester. The period for undergoing the field study is 30 hours beyond the instructional hours of the respective programme. Students shall consult their mentors within campus and experts outside the campus for selecting the field and topic of the field study. The following members may be nominated for confirming the topic and evaluating the field study report.

(i). Head of the respective department

(ii). Mentor

(iii). One faculty from other department

\*\***Mooc Courses**

Inclusion of the Massive Open Online Courses (MOOCs) with zero credits available on SWAYAM, NPTEL and other such portals approved by the University Authorities.

**SEMESTER III**

**PAPER - 8**

**GOODS AND SERVICES TAX (GST)**

**Course Objectives**

1. To gain expert knowledge on the principles and law relating to Indirect Taxation and GST in India.

2. To expose the students with the latest development in GST.

3. To impart skill in applying and analysing the provisions of Goods and Service Tax Act.

4. To know about the basic Administration of GST.

5. To Familiarize the Provisions to appeal in the court.

**Unit 1: Introduction:**

Meaning and Definition of Indirect Taxes-Nature-Scope Constitutional provisions-Advantages-Disadvantages-Difference between Direct and Indirect Taxes- Types-Milestones in the history of Indirect Taxation in India - **Goods & Services Tax (GST)** Act 2016- Introduction - Meaning- Definition-Major Indirect Taxes merged in to Goods and Service Tax.

**Unit 2: Basic Provisions of GST:**

Introduction--Historical backdrop of Goods and Service Tax-objectives & features - Strengths, Weaknesses, Opportunities and Challenges (SWOC) Analysis of GST in India.– Advantages & Limitations of GST-Economy, Industry and trade, tax payers-Types of GST - CGST-IGST-SGST- UTGST Schedules-Rate of GST- Tamil Nadu GST Provisions.

**Unit 3: Main Provisions of GST:**

Provisions Compensation (GST) Law-Definitions of important terms-Levy of Tax-Collection-relating to Place, Time and Value of Supply-Different meaning of supply- Composite Supply Mixed supply- Scope of Supply- Taxable Supply- E-Commerce-Supply Chain.

GST Exemption limit-Tax Invoice-Credit and Debit Notes-Valuation Rules-Computation Tax Input tax Credit (ITC)-Registration-procedures-Deemed Registration-Cancellation of Registration.

Accounts and Records- Period of Retention of Records- Presumption as to Documents-Returns- Annual-Final-Payment of Tax-Information Technology in GST Audit- Special Audit-Assessment-Refund-Consumer welfare Fund-GST Practioners - TDS/TCS.

**Unit 4: Administration of GST:**

GST Council-Authorities-Inspection-search seizure-Arrest-Demand-Recovery-Liability to pay tax in certain cases-Advance Ruling- Authority and Appellate Authority - GSTN-Information infrastructure for GST.

**Unit 5: Appeals & Revisions under GST:**

Appeals-Appeal to High Court Appeal to Supreme Court- Revisions-Offences- Compounding of Offences-Penalty Transitional provisions-IGST Provisions- Inter-state Supply- Intra-state supply- Zero rated Supply- Imported Supply- Transfer of ITC-Compensation Rules- Base year Revenue-Projected Revenue-Miscellaneous provisions-Interest-Job Work Procedure Deemed Export.

**Text Books:**

1. Goods and Services Tax, Dr. H.C. Mehrotra and V.P. Agarwal, Sahitya Bhawan Publications, Agra.
2. GST- A Brief Introduction, L.V.R. Prasad and G.J. Kiran Kumar, PK Publishers.
3. Indirect Taxes- Dr.H.C.Mehrotra & Prof. Agarwal, SahityaBhavanPublishers,Agra.

**Reference Book**

1. GST Law & Procedure, Anandaday Misra, Taxman
2. Hand Book of GST in India Concepts and Procedures( 2017Edition) Rakesh Garg & Sandeep Garg - Bloomsbury India Publications
3. GST in India-RakeshGarg & Sandeep Garg, Bloomsbury India Publications
4. All about GST-V.S Datey-Taxman Publications.
5. GST Law, Concept & Impact Analysis-Dr.SanjivAgarwal
6. GST Law & Analysis with Conceptual Procedure-Bimal Jain & Isha Bensal Young Global.
7. GST Bare Acts, Rules, Notifications &Circulars
8. An Insight of GST in India-ICWAI, Vol:1&2

**Course Outcome**

1. The students will able to know and familiarize with the fundamentals of Taxation.

2. The students will able to know GST and its history of GST and their types.

3. The students will able to know the exempted goods and Services under GST Act.

4. The students will able to know the Administration of GST and Authority.

5. The students will able to know how to avail the Appeal and Revision under GST Act.

**PAPER - 9**

**ADVANCED COST ACCOUNTING**

**Course Objectives**

1. To enhance the understanding of the basic concepts in Cost Accounting.

2. To extend the knowledge of Methods of Costing Process costing.

3. To facilitate the students to have the deep understanding of Standard Costing and Variance analysis

4. To bring about the awareness of Methods of cost reduction.

5. To let the students to know about Benefits from adoption of ABC-Just in Time Costing (JIT).

**UNIT-I**

Nature and significance of cost accounts-Definition of Costing, Scope, Objectives,Functions and limitations of cost accounting-Installation of costing system-Elements of Cost- Cost centre and profit centre-Preparation of Cost sheet, tender of quotations.

**UNIT-II**

Methods of Costing-Process costing, Treatment of equivalent production- Inter processprofit-Joint and by product Costing-Preparation of contract account, Cost plus contractand escalation clause.

**UNIT-III**

Standard Costing and Variance analysis-Material, Labor and Overheads -reporting of variances

**UNIT-IV**

Cost control and Cost Reduction-Control over wastages, Scrap, Spoilage and defectives– Methods of cost reduction

.

**UNIT-V**

Activity based costing–Meaning and concept-Characteristics of ABC-Benefits from adoption of ABC-Just in Time Costing (JIT)

**Note:** The proportion between theory oriented and problem oriented questions in the university examination shall be 20:80

**Text Book**

1. T.S.Reddy and Y.H. Reddy- Cost and Management Accounting-Margam Publications, Chennai.
2. S.P. Jain and K.L. Narang-Cost accounting-Kalyani Publishers-New Delhi.

**Reference books**

1. Ravi M Kishore Advanced Management Accounting - Taxman’s-New Delhi. 4. Management Accounting - J.Batty.
2. B.K. Bhar- Cost Accounting-Academic publishers, Calcutta.
3. C.T.Horangren-Cost Accounting - A Managerial Emphasis- Pearson education-New Delhi.
4. Jawaharlal - Cost Accounting-Tata Mc. Graw Hill
5. Robert S. Kaplan-Anthony A. Atkinson- Advanced Management Accounting - Prentice Hall of India-New Delhi 8.
6. Weldon’s Cost Accounting and Cost Methods - Mc. Donald and Evens Limited.

**Course Outcomes:**

1. After studying Unit-1, the student will be able to understand the basic concepts in Cost Accounting and also familiarizing with the preparation of Cost Sheets, Tenders and Quotations.
2. After studying Unit-2, the student will be able to understand Preparation of Process Costing.
3. After studying Unit-3, the student will be able to Know the Standard Costing and Variance Analysis
4. After studying Unit-4, the student will be aware of the Cost control and Cost Reduction.
5. After studying Unit-5, the student will be able to develop the knowledge about Activity based costing.

**PAPER - 10**

**ENTERPRISE RESOURCE PLANNING**

**UNIT - I**

Overview of enterprise systems – Evolution - Risks and benefits - Fundamental technology - Issues to be consider in planning design and implementation of cross functional integrated ERP systems.

# UNIT - II

Overview of ERP software solutions- Small, medium and large enterprise vendor solutions, BPR, and best business practices - Business process Management, Functional modules.

# UNIT - III

Planning Evaluation and selection of ERP systems - Implementation life cycle - ERP implementation, Methodology and Frame work- Training – Data Migration. People Organization in implementation-Consultants, Vendors and Employees.

# UNIT – IV

Maintenance of ERP- Organizational and Industrial impact; Success and Failure factors of ERP Implementation.

# UNIT - V

Extended ERP systems and ERP add-ons -CRM, SCM, Business analytics - Future trends in ERP systems-web enabled, Wireless technologies, cloud computing.

# TEXT BOOK

1. Alexis Leon, ERP demystified, second Edition Tata McGraw-Hill, 2008.

# REFERENCES

1. Sinha P. Magal and Jeffery Word, Essentials of Business Process and Information System, Wiley India, 2012.
2. Jagan Nathan Vaman, ERP in Practice, Tata McGraw-Hill, 2008
3. Alexis Leon, Enterprise Resource Planning, second edition, Tata McGraw-Hill, 2008
4. Mahadeo Jaiswal and Ganesh Vanapalli, ERP Macmillan India, 2009
5. Vinod Kumar Grag and N.K. Venkitakrishnan, ERP- Concepts and Practice, Prentice Hall of India, 2006.
6. Summer, ERP, Pearson Education, 2008.

**PAPER - 11**

**DESKTOP APPLICATION USING C #**

# UNIT – I

Introducing C#, Understanding .NET, Overview of C#, Literals, Variables, Data types, Expressions, Branching, Looping, Methods, Arrays, Strings, Structures, Enumerations

# UNIT – II

Classes, Objects, Inheritance, Polymorphism, Interfaces, Operator Overloading

# UNIT – III

Windows form – Mouse Handling – Keyboard Handling - Dialogue box .

# UNIT – IV

Assemblies, Versioning, Attributes, Reflection, Viewing Meta Data, Type Discovery, Reflecting on a type, Marshalling, Remoting, Understanding Server Object Types, Specifying a server with an Interface, Building a server, Building the Client, Using Single Call, Threads.

# UNIT – V

Building Windows Applications, Accessing Data with AD O.NET

# TEXT BOOKS

1. E. Balagurusamy , “Programming in C#”,2011
2. J. Liberty, “Prgramming in C#”, 2nd Edition – O’Reill.
3. David S.Platt , “Introducing Microsoft.Net ”, Prentice Hall of India, Private Limited - New Delhi.

# REFERENCES

* 1. David S.Platt , “Introducing Microsoft .Net”, Prentice Hall of India, Private Limited - New

Delhi

* 1. Vikas Gupta , “Comdex .NET Programming “ , Dream Tech Press, New Delhi, 2010
  2. Kogent Solutions, “ C# 2008 Programming Black Book”, Dream Tech Press, New Delhi,

2009

* 1. Microsoft ADO .Net Step by Step, Prentice Hall of India Private Limited, New Delhi.

**CORE PRACTICAL – III**

**DESKTOP APPLICATION USING C # LAB**

* + 1. Data Types and Variables
    2. Control Structure
    3. Arrays
    4. Inheritance
    5. Tree view
    6. Menu strip
    7. Threading
    8. Reflection
    9. Remoting
    10. Database

**CORE ELECTIVE**

**PAPER-3**

**(to choose one out of 3)**

1. **MULTIMEDIA AND ANIMATION**

**UNIT - I**

Multimedia hardware & software - Components of multimedia – Text, Image – Graphics – Audio – Video – Animation – Authoring.

# UNIT - II

Multimedia communication systems – Data base systems – Synchronization Issues – Presentation requirements – Applications – Video conferencing – Virtual reality – Interactive video – video on demand

# UNIT - III

Three-Dimensional Object Representations – Three-Dimensional Geometric and Modeling Transformations – Three-Dimensional Viewing – Color models – Animation

# UNIT – IV

Compression & Decompression – Data & File Format standards – Multimedia I/O technologies - Digital voice and audio – video image and animation – Full motion video – Storage and retrieval Technologies.

# UNIT - V

Multimedia Authoring & User Interface – Hypermedia messaging - Mobile Messaging – Hypermedia message component – creating Hypermedia message – Integrated multimedia message standards – Integrated Document management – Distributed Multimedia Systems.

# TEXT BOOKS

1. Ralf Steinmetz, Klara steinmetz, "Multimedia Computing, Communications  
   and Applications", Pearson education, 2004
2. Donald Hearn and M.Pauline Baker, “Computer Graphics C Version”, Pearson Education, 2003.
3. Prabat K Andleigh and Kiran Thakrar, “Multimedia Systems and Design”, PHI, 2003.

# REFERENCES

1. Siamon J. Gibbs and Dionysios C. Tsichritzis, "Multimedia programming", Addison Wesley, 1995.
2. John Villamil, Casanova and Leony Fernanadez, Eliar, "Multimedia Graphics", PHI, 1998.
3. Judith Jeffcoate, “Multimedia in practice technology and Applications”, PHI,1998.
4. Foley, Vandam, Feiner, Huges, “Computer Graphics: Principles & Practice”, Pearson Education, second edition 2003.

**CORE ELECTIVE**

**PAPER-3**

**B. RESOURCE MANAGEMENT TECHNIQUES**

**UNIT - I**

Mathematical Formulation - Graphical Solution of linear programming models – Simplex method – Artificial variable Techniques- Variants of Simplex method

# UNIT - II

Mathematical formulation of transportation problem- Methods for finding initial basic feasible solution – optimum solution - degeneracy – Mathematical formulation of assignment models – Hungarian Algorithm – Variants of the Assignment problem

# UNIT - III

Formulation – Gomory’s IPP method – Gomory’s mixed integer method – Branch and bound technique.

# UNIT - IV

Network Construction – Critical Path Method – Project Evaluation and Review Technique – Resource Analysis in Network Scheduling

# UNIT - V

Characteristics of Queuing Models – Poisson Queues - (M / M / 1) : (FIFO / ∞ /∞), (M / M

/ 1) : (FIFO / N / ∞), (M / M / C) : (FIFO / ∞ / ∞), (M / M / C) : (FIFO / N / ∞) models.

# TEXT BOOK

1. Taha H.A., “Operations Research : An Introduction “ 7th Edition, Pearson Education, 2004.

# REFERENCES

1. A.M.Natarajan, P.Balasubramani, A.Tamilarasi, “Operations Research”, Pearson Education, Asia, 2005.
2. Prem Kumar Gupta, D.S. Hira, “Operations Research”, S.Chand & Company Ltd, New Delhi, 3rd Edition , 2003.

3..John C. Maxwell, “Team Work”, Paperback,2010. 4..R.K. Gupta, “Operation Research”, Paperback, 2014.

**CORE ELECTIVE**

**PAPER-3**

C**. BIG DATA**

**UNIT - I**

Big Data in the Enterprise: Search at Scale – Multimedia Content - Sentiment Analysis – Enriching and Contextualizing Data – Data Discovery and Exploratory Analytics – Operational Analytics or Exploratory Analytics – Realizing opportunities from Bid Data – Taming the “Big Data” – New Information Management Paradigm: New Approach to enterprise Information management for Big Data – Implications of Big Data to Enterprise IT

– Big Data Implications for Industry: Big Data uses cases by Industry Vertical.

# UNIT - II

Scale-Out architecture – Database Workloads – Database Technologies for managing the workloads – Columnar Database - Polyglot persistence: The next generation architecture - Big Data warehouse and analytics – How Hadoop Works – Additional consideration for BDW – Data Quality implications for Big Data.

# UNIT - III

Understanding Data Integration Patterns – Big Data Workload Design Approaches – Map reduce patterns, algorithms and use cases, NoSQL Modeling Techniques.

# UNIT – IV

Challenges in Big Data Analysis – Big Data Analytics Methodology – Analyze and Evaluate Business Usecase – Develop Business Hypotheses – Setting up Big Data Analytics System – Gathering Data with Apache Flume.

# UNIT - V

In-Memory Computing Technology: Guidelines – Real Time Analytics and CAP Theorem – Hadoop and NoSQL Conundrum – Using an In-Memory Data Grid for Real time Data Analysis – Map Reduce and real Time Processing – Big Data Workflow – Design Principles for Contextualizing Big Data.

# TEXT BOOK

1. Soumendra Mohanty, Madhu Jagadeesh, and Harsha Srivatsa, “Big Data Imperatives: Enterprise Big Data Warehouse, BI Implementations and Analytics”, Apress Publication. **REFERENCES**
   1. Bid Data Now 2012 Edition”, O’Reilly, First Edition, 2012
   2. Paul Zikopoulos, Thomas Deutsch, Dirk Deroos, David Corrigan, Krishnan Parasuraman and James Giles, “Harness the power of Big Data”, McGrawHill, 2013

**OPEN ELECTIVE**

**PAPER-3**

**(to choose one out of 3)**

1. **BUSINESS ANALYTICS**

**Course Objectives**

1. To have the basic knowledge about Business Analytics.

2. To make the understanding about levels of Business Analytics.

3. To enable to students to know about types of Business Analytics

4. To bring knowledge about the Decision Making.

5. To enable the students to know about the approaches in Decision Making.

**UNIT - I Business Analytics – Introduction**

Definition of Business Analytics – Characteristics of Business Analytics and Business Intelligence. The basic rule of Business and Business Analysis - Evolving role of the Business Analyst.

**UNIT - II levels of Business Analytics**

Different levels of Business Analytics - Categories of Business Analytical methods and models. Business Analytic Process -. Classical Requirements and Tasks performed by Business Analysts

**UNIT - III Decision Making**

Decision Making - Objectives - Role and Significance of Decision Making- Decision Making Process - Rationality in Decision Making - Programmed and Non Programmed Decision Making- Decision Making under Uncertainty and Risk

**UNIT - IV Approaches in Decision Making**

Modern Approaches in Decision Making – Decision Support Systems - Heuristic Techniques- Participative Decision Making - Simulation – Brainstorming – Delphi Technique – Common Problems in Decision Making

**UNIT - V Value of Analytics**

Value of Analytics in Decision Making - Types of analytics – Descriptive, Predictive and Prescriptive analytics

**Text book**

1. C.B.Gupta, Business Management, Sultan Chand and Sons, New Delhi
2. Harold Koontz, Heinz Weihrich, ‘Essential of Management’, Tata Mcgraw Hill

**Reference book**

1. RN.Prasad, Seema, Achrya –Fundamentals of Business Analysis, Willy Publishers
2. Camm, Cochran, Fry, Ohlmann, Anderson, Sweeney, Williams- Essentials of Business Analytics, Cengage Learning.
3. Albright Winston, Business Analytics- Data Analysis-Data Analysis and Decision Making, Cengage Learning, Reprint 2016.

**Course Outcomes:**

1. After studied Unit-1, the student will be able to understand the concept of Business Analytic
2. After studied Unit-2, the student will be able to understand the Categories of Business Analytical methods and models
3. After studied Unit-3, the student will be able to understand the Role and Significance of Decision Making.
4. After studied Unit-4, the student will be aware of the Modern Approaches in Decision Making and Common Problems in Decision Making
5. After studi ed Unit-5, the student will be able to know Value of Analytics in Decision Making.

**OPEN ELECTIVE**

**PAPER-3**

**B. BANKING THEORY**

**Course Objectives**

1. To enhance the understanding of Developments in Banking Sector

2. To extend the knowledge of Functions of Commercial Banks.

3. To facilitate the students to have the knowledge on the Factors influencing Bank lending

4. To bring about students to familiar with the Functions of Central Banks

5. To let students to know about Recent Trends in Banking Sector

**Unit – I: An Introduction to Banking**

Introduction – Definition of Banking – Classification of Banks – Components of Indian Banking System – Banking Structure in India.

**Unit – II: Commercial Banks**

Introduction – Definition – Features of a Commercial Banks – Origin of Commercial Banking in India – Function of Commercial Bank – Credit Creation.

**Unit – III: Function of Banking**

Introduction – Opening of Accounts – Types of Accounts – Relationship with customers – KYC – Norms – Banking lending – Types of lending – Factors influencing Bank lending CIBIL.

**Unit – IV: Central Banks**

Introduction – Definition – Characteristics – Role and objectives – Functions – Difference between Central bank and Commercial banks – Credit control.

**Unit – V: Recent Trends in Banking**

Electronic Fund Transfer – Benefits of Electronic Banking – RTGS – NEFT – ATM – Credit and Debit Card – Core Banking Solutions (CBS).

**Text Books:**

1. P.N. Varshney., - Banking Law and Practice – Sultan Chand & Sons New Delhi-24th Edition
2. B. Santhanam, Banking and Financial System, Margham Publication, Chennai.
3. S.N. Mahaeswari, Banking Law and Practice, Kalyani Pubications, Chennai.

**Reference Books:**

1. Natarajan S. and Parameswaran R. – Indian Banking – S. Chand and Co. Ltd., New Delhi (Latest Ed).
2. Vasudevan S.V. – Theory of Banking – S. Chand and Co. Ltd., New Delhi (Latest Ed).
3. S.N. Maheswari, Banking Law and Practice, Kalyani Publications, Chennai

**Course Outcomes**

1. After Studied Unit-1, The Student will be able to know classification of banks, ownership, function and banking structure in India.
2. After Studied Unit-2, The student will be able to familiar with the Types and Functions of Commercial Banks.
3. After Studied Unit-3, The Students will able to analyse the Relationship between Banker and Customer.
4. After Studied Unit-4, The Student will be able to know the Functions of Central Banks
5. After Studied Unit-5, The Student will be able to Analyse Recent Trends in Banking Sector.

**OPEN ELECTIVE**

**PAPER-3**

C. **STRESS MANAGEMENT**

**Course Objectives**

1. To enhance the understanding of the meaning of Stress, Types and Causes of Stress.

2. To extend the knowledge of Personality its Types and Perception.

3. To facilitate the students to have the deep understanding of Emotional Intelligence - EQ

4. To bring about the awareness of Stress at Work Place.

5. To let students to know about Stress Management and Counselling.

**UNIT- I: STRESS, TYPES - CAUSES**

Stress - Meaning of Stress- Types - Causes of Stress - Personal Factors - Environmental Factors Organisational Factors - Consequences of Stress - Psychological Symptoms - Behavioural Symptoms.

**UNIT- II: PERSONALITY AND PERCEPTION**

Personality -Types Personality - Determinants of Personality - Personality Theories - Trait Theories - Similarities of Individuals - Individuals Difference - Dimensions of Personality - Perception - Attention and Selection

**UNIT- III: EMOTIONAL INTELLIGENT**

Emotion - Types of Emotions - Positive and Negative emotions - Feelings – Sensations - Moods - Emotional Intelligence - EQ- Behaviour Theory - Cognitive Theory – Emotions and well-being

**UNIT- IV: STRESS AT WORK PLACE**

Stress and Job Performance – Role conflict – Organisational culture – Work Stress – effects of works on individual and organization - Stress of the working women - Time Management

**UNIT- V: STRESS MANAGEMENT AND COUNSELLING**

Stress Management and Counselling - Prevention of Stress - Escaping Stress - Coping with Stress -Counselling - Characteristics of Counselling - Importance of Counselling- Functions of Counselling - Types of Counselling.

**Text book**

1. Stress Management an Integrated Approach, Dr. Viswanathan Gopalan, GenNext Publication, 2016, New Delhi.

2. Introduction to Psychology, [Clifford Morgan](https://www.amazon.in/s/ref=dp_byline_sr_book_1?ie=UTF8&field-author=Clifford+Morgan&search-alias=stripbooks) and [Richard King](https://www.amazon.in/s/ref=dp_byline_sr_book_2?ie=UTF8&field-author=Richard+King&search-alias=stripbooks) , McGraw Hill Education, 2017 Chennai

3. Emotional Intelligence, Dainel Goleman, Penguin Random House, 2006, Noida

4.Human Resource Management, Jayasankar. J, Margham Publications, 2002, Chennai.

5.[Richard Nelson Jones](https://www.amazon.in/Richard-Nelson-Jones/e/B001HD059K/ref=dp_byline_cont_book_1), Basic Counselling Skills: A Helper's Manual, Sage Publications, 2012, New Delhi

**Reference - Books:**

1. Stress Management, Chakravarty Ajanta, Rupa Publications, 2012, Chennai.

# 2. Organizational Behaviour,  [University of Minnesota Libraries Publishing](http://open.lib.umn.edu/organizationalbehavior/), 2017. USA

3. John Romas, Practical Stress Management, Academic Press, 2017, Cambridge.

4. Dale Carnegie, How to Stop Worrying and Start Living, Rupa Publication, 2016, Kolkata

5. Dr. Bimal Chhajer A complete guide to Managing Stress, New Ages Books, 2006, Chennai

6. Shashi Jain, Introduction to Psychology, Kalyani Publishers, 2006, Bengaluru,

7. Mangal [S. K.](https://www.amazon.in/s/ref=dp_byline_sr_ebooks_1?ie=UTF8&field-author=S.+K.+MANGAL&text=S.+K.+MANGAL&sort=relevancerank&search-alias=digital-text)  Emotional Intelligence, PHI Learning Pvt. Ltd. 2015, New Delhi

**Journal:**

[8. International Journal of Stress Management.www.aapb.org](https://www.aapb.org/i4a/pages/index.cfm?pageID=3350)

9. The American Journal of Psychology on JSTOR. www.jstor.org

10. International Journal of Stress Management. [www.apa.org](http://www.apa.org)

11. International Journal of Psychology.www.onlinelibrary.wiley.com

**E-Materials**

### [1. International Journal of Stress Management. www.springer.com](http://1. International Journal of Stress Management. www.springer.com )

2. Stress Management.www.helpguide.org

3. A Study of Learning Stress and Stress Management Strategies. [www.sciencedirec](http://www.sciencedirec)t.com

4.

[Management of Stress at Workplace. www.globaljournals.org](http://Management of Stress at Workplace. www.globaljournals.org)

**Course Outcomes:**

1. After studied Unit-1, the student will be able to understand the concept of Stress, Types and Causes of Stress
2. After studied Unit-2, the student will be able to understand the Personality its Types and Perception.
3. After studied Unit-3, the student will be able to understand the Emotional Intelligence - EQ
4. After studied Unit-4, the student will be aware of the Stress at Work Place.
5. After studied Unit-5, the student will be able to know Stress Management and Counselling skills.

**PAPER - 12**

**DIRECT TAXES**

**Course Objective**

1. To Learn the Students about History of Income Tax in India.
2. To Facilitate the Practical Knowledge on Calculation of Income from House Property.
3. To Impart Practical knowledge on Income from Business &Professional and Capital Gain.
4. To make understand the Computation of Total Income of Individuals.
5. To know about the Assessment Procedure, e-filing of Return and Tax Planning.

**UNIT – I: Introduction**

History of Income Tax in India - Basic Concepts – Income – Persons – Previous Year – Assessment Year – Assessee – Gross Total Income – Total Income – Determination of Residential Status – Scope of Total Income and Incidence of Tax – Incomes Exempt from Tax u/s 10.

**UNIT – II: Income from Salary & House Property**

Computation of Income from Salary – Allowances – Perquisites – Deductions including Standard Deduction – Income from House Property – Annual Value – Self-Occupied House - Let-Out House – Deemed to be Let-Out House – Partly Self-Occupied and Partly Let Out – Deductions.

**UNIT – III:** **Income from Business & Profession and Capital Gains**

Profits and Gains of Business and Profession – Admissible Deductions – Expenses Expressly Disallowed – Deemed Incomes – Depreciation – Block of Assets – Normal Depreciation – Additional Depreciation – Capital Gains – Short-term and Long-term Capital Gains – Exemptions.

**UNIT IV: Income from Other Sources and Computation of Total Income**

Income from Other Sources – Aggregation of Income – Set-Off and Carry Forward of Losses – Deductions available from Gross Total Income – Computation of Total Income of Individuals.

**UNIT V: Assessment Procedure, e-filing of Return and Tax Planning**

Assessment Procedure – Methods – Assessment of Individuals – e-filing of Tax Return – Tax Planning – Meaning, Need and Limitations – Tax Evasion and Tax Avoidance.

### Note: Weightage of marks: Theory 40% Problems 60%

**Text Books:**

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

2. T.S. Reddy and Y. Hari Prasad Reddy, Income Tax Law & Practice, Margham Publications, Chennai.

3. Girish Ahuja & Ravi Gupta, Practical Approach to Income Tax, Wolters Kluwer India Pvt. Ltd., Mohali, Chandigarh.

4. Anita Raman, Income Tax Theory, Law & Practice, Mc Graw Hill, New Delhi.

**Reference Books:**

1. Vinod K Singhania and Monica Singhania, Students’ Guide to Income Tax including GST, Taxmann, New Delhi.

2. H.C. Mehrothra, Income Tax including Tax Planning & Management, Sahithya Bhavan, Agra.

3. R N Lakhotia and Subhash Lakhotia, How to Save Income Tax through Tax Planning, Vision Books, New Delhi.

4. Master Guide to Income Tax Rules, Taxmann, New Delhi.

5. Income Computation & Disclosure Standards, Taxmann, New Delhi.

**Course Outcomes:**

|  |
| --- |
| 1.The Students we able to Contrast The Different Basic Concepts In Income Tax |
| 2. The Students we able to understand and Compute Salary Income And Income From House Property |
| 3. The Students we able to understand and Construct The Statements For Business. Income, Professional Income And Capital Gains |
| 4. The Students we able to understand and Compute Income From Other Sources And Total Income Of Individuals |
| 5. The Students we able to understand and Trace Assessment Procedure and Familiarizing Tax Planning |

**PAPER - 13**

**E-COMMERCE**

**Course Objective:**

1. To gain an understanding of basic concepts, theories and business models underlying E commerce.

2. To improve familiarity with current challenges and issues in E -commerce.

3. To know the concept of Electronic Data Interchange.

4. To enable the students to understand the data and message security.

5. To know about the Electronic Payment Schemes and Digital Payment.

**UNIT-I: ELECTRONIC COMMERCE**

Meaning- Traditional Commerce – E. Commerce and its application in business. Basic Blocks of E Commerce, E Commerce consumer- Anatomy of E. commerce.

**UNIT-II: NETWORK INFRASTRUCTURE**

Global Information Distribution Networks – Components of the 1 – way – policy issues- Internet terminology- Internet Governance- An overview of Internet Applications.

**UNIT-III: NETWORK LAYERS**

Internet Protocol (IP) – Transmission Control Protocol (TCP) – Multimedia Concepts – Advantages of Internet. Electronic Data Interchange (EDI)- EDI and E. Commerce – EDI application in Business.

**UNIT- IV: NETWORK SECURITY**

Client Server Network security – Firewalls and Network Security- data and message Security – encrypted documents and Electronic Mail. Video conferencing.

**UNIT-V: DIGITAL DOCUMENTS**

Documents Library- Types of Digital Documents – corporate data warehouse – Electronic Payment Scheme – Intra-organizational Electronic Commerce.

**TEXT BOOKS:**

1.David Kosiur, understanding Electronic Commerce, Addison Wesley, 1996.

2.Soka, From EDI to Electronic Commerce, Tata McGraw- Hill, 1995.

**REFERNCE BOOKS**

1. Saily Chan, Electronic Commerce Management, John Wiley, 1998.

2. Neil Randall, The Internet in a Wee, 2ndEdn. Prentice Hall of India, New Delhi.

3. Kamalesh, k. Balaji and Debjani Nag, “E-Commerce”, the cutting edge of business, Tata McGraw – Hill, 2000.

4. Marilyn Greenstein and Todd M. Fein Mann, Electronic Commerce, security, Risk Management, Irwin **McGraw Hill, 2000**

**Course Outcome:**

1. The students will be able to understand the Applications of E commerce in business
2. The students will be able to understand the Network Infrastructure of E Commerce.
3. The students will be able to understand the Internet Protocols in E Commerce.
4. The students will be able to understand the Network Security in E Commerce.
5. The students will be able to understand the Types of Digital Documents in E Commerce.

**PAPER - 14**

# PROGRAMMING WITH JAVA

**UNIT - I**

Computer and its Languages – Stage, Origin and Features for Java - JDK–OOP;Java Essentials:Program – API - Variables& Literals - Data Types - String Class – Operators - Type conversion - Constants - Scope – Comments - Keyboard Input; Control Statements: Conditional Statements – Looping Statements - Break and Continue Statements;Classes and Objects:Modifiers - Arguments - Constructors - Packages and import - Static Class - Overloaded Methods and Constructors - Returning Objects – toString() - this reference –Enumeration - Garbage Collection.

# UNIT – II

Arrays - Three or More Dimensions; Inheritance: Basics - Calling the Superclass Constructor - Overriding Superclass Methods - Inheritance from Subclasses – Polymorphism -Abstract Classes and Methods - Interfaces: Fields - Multiple inheritance - Interface inheritance; Packages: Creating packages – Accessing package from other packages- Access Specifier.

# UNIT – III

String Handling: Basics - Operations –String Methods - String Buffer class - String Builder – to String method -String Tokenizer class. Exception Basics: try and catch block - Multiple catch block

- Nested try - throws keyword - Throw vs Throws - Final vs Finally vs Finalize - Method Overriding - Custom Exception **-** Multithreading: Life Cycle - Methods in Thread - thread application – Thread priority – Synchronization - Inter-thread communication - Suspending, Resuming, and Stopping Threads;

# UNIT – IV

File Handling–Streams - Byte Streams - Filtered Byte Streams - RandomAccessFile Class - The Character Streams. Applets: Basis - Lifecycle - Applet classes - Application – Graphics; AWT-I: GUI Programming - AWT classes - Windows fundamentals- Creating Windows - Dialog Boxes - Layout Managers - Radio Buttons and Check Boxes – Borders.

# UNIT – V

AWT-II**:** Event Handling - AWT Controls – Menus - Text Areas - Lists - Combo Boxes – Graphics classes: Images – Font- Color. Other controls: File Choosers, Color Choosers, Sliders. JDBC - Types of Drivers- Architecture- Classes and Interfaces - Developing JDBC Application - New Database and Table with JDBC - Working with Database Metadata.

# TEXT BOOK

1. S. Sagayaraj, R. Denis, P. Karthik & D. Gajalakshmi, “Java Programming“, Universities Press, 2017

# REFERENCES

1. Patrick Naughton & Herbert Schildt, “The Complete Reference: Java 2”, Tata McGraw Hill, 1999.
2. K. Arnold and J. Gosling, “The JAVA programming language”, Third edition, Pearson Education, 2000.
3. Timothy Budd, “Understanding Object-oriented programming with Java”, Updated Edition, Pearson Education, 2000.
4. C. Thomas Wu, “An introduction to Object-oriented programming with Java”, Fourth Edition, Tata McGraw-Hill Publishing company Ltd., 2006.

# CORE PRACTICAL-IV

# Programming with Java Lab

1. Handling Primitive Data types, Operators and Control statements
2. Creating Application using Classes and objects, Copy Constructor
3. Developing Package, inheritances and interfaces
4. Implementing Arrays and String Handling methods
5. Exception Handling and I/O File handling
6. Implementing Multithreading
7. Applet and AWT Controls
8. CRUD operation Using JDBC
9. Client Server using TCP and UDP Socket
10. GUI application with JDBC

**CORE ELECTIVE**

**PAPER -4**

**(to choose 1 out of 3)**

**A. MOBILE COMPUTING**

**UNIT-I**

Mobile Computing – Mobile Computing Vs wireless Networking – Mobile Computing Applications – Characteristics of Mobile computing – Structure of Mobile Computing Application. MAC Protocols – Wireless MAC Issues – Fixed Assignment Schemes – Random Assignment Schemes – Reservation Based Schemes.

# UNIT - II

Overview of Mobile IP – Features of Mobile IP – Key Mechanism in Mobile IP – route Optimization. Overview of TCP/IP – Architecture of TCP/IP- Adaptation of TCP Window – Improvement in TCP Performance.

# UNIT - III

Global System for Mobile Communication (GSM) – General Packet Radio Service (GPRS) – Universal Mobile Telecommunication System (UMTS).

# UNIT – IV

Ad-Hoc Basic Concepts – Characteristics – Applications – Design Issues – Routing – Essential of Traditional Routing Protocols –Popular Routing Protocols – Vehicular Ad Hoc networks ( VANET) – MANET Vs VANET – Security.

# UNIT - V

MOBILE PLATFORMS AND APPLICATIONS Mobile Device Operating Systems – Special Constrains & Requirements – Commercial Mobile Operating Systems – Software Development Kit: iOS, Android, BlackBerry, Windows Phone – MCommerce – Structure – Pros & Cons – Mobile Payment System – Security Issues.

# TEXT BOOK

* 1. Prasant Kumar Pattnaik, Rajib Mall, “Fundamentals of Mobile Computing”, PHI Learning Pvt. Ltd, New Delhi – 2012.

# REFERENCES

1. Jochen H. Schller, “Mobile Communications”, Second Edition, Pearson Education, New Delhi, 2007.
2. Dharma Prakash Agarval, Qing and An Zeng, "Introduction to Wireless and Mobile systems", Thomson Asia Pvt Ltd, 2005.
3. Uwe Hansmann, Lothar Merk, Martin S. Nicklons and Thomas Stober, “Principles of Mobile Computing”, Springer, 2003.
4. William. C.Y. Lee, “Mobile Cellular Telecommunications-Analog and Digital Systems”, Second Edition, Tata Mc Graw Hill Edition , 2006.
5. C.K. Toh, “AdHoc Mobile Wireless Networks”, First Edition, Pearson Education, 2002.
6. Android Developers : <http://developer.android.com/index.html>
7. Apple Developer : https://developer.apple.com/
8. Windows Phone Dev Center : [http://developer.windowsphone.com](http://developer.windowsphone.com/)
9. BlackBerry Developer : <http://developer.blackberry.com/>

**CORE ELECTIVE**

**PAPER -4**

**B. OBJECT ORIENTED ANALYSIS AND DESIGN**

**UNIT - I**

System Development - Object Basis - Development life cycle-Methodologies- Patterns- Frameworks-Unified Approach-UML.

# UNIT - II

Use-Case Models-Object Analysis-Object relations-Attributes-Methods-Class and object responsibilities-Case Studies.

# UNIT - III

Design Process-Design Axioms-Class Design-Object storage-Object Interpretability- Case Studies.

# UNIT - IV

User interface design-View layer classed-Micro-level processes-View Layer Interface- Case Studies.

# UNIT - V

Quality Assurance Tests - Testing strategies - Object O riented on Testing - Test Cases - Test Plans - Continuous Testing – Debugging Principles – System usability – Measuring user satisfaction-Case Studies.

# TEXT BOOK

1. Ali Bahrami, “Object Oriented Systems Development”, McGraw Hill International Edition, 1999

# REFERENCES

1. Grady Booch, “Object Oriented Analysis and Design”, Pearson Education- 2nd Edition Matha,”Object-Oriented Analysis and Design using UML”,PHI.
2. Carol Britton and Jill Doake, “Object – Oriented System Development: A Gentel Introdctuion”, Paperback, 2012.
3. David West and Brett McLaughlin, “Head First Object-Oriented Analysis and Design”, Kindle Edition, 2011.

**CORE ELECTIVE**

**PAPER -4**

**C. SOFTWARE ENGINEERING**

**UNIT - I**

Introduction –S/W Engineering Paradigm – life cycle models (water fall, incremental, spiral, WINWIN spiral, evolutionary, prototyping, object oriented) – system engineering – computer based system – verification – validation – life cycle process – development process

–system engineering hierarchy.

# UNIT - II

Functional and non-functional – user – system –requirement engineering process – Feasibility studies – requirements – elicitation – validation and management – software prototyping – prototyping in the software process – rapid prototyping techniques – user interface prototyping –S/W document. Analysis and modeling – data, functional and behavioral models – structured analysis and data dictionary.

# UNIT - III

Design process and concepts – modular design – design heuristic – design model and document. Architectural design – software architecture – data design – architectural design – transform and transaction mapping – user interface design – user interface design principles. Real time systems – Real time software design – system design – real time executives – data acquisition system – monitoring and control system. SCM – Need for SCM–Version control

* Introduction to SCM process – Software configuration items.

# UNIT – IV

Taxonomy of software testing – levels – test activities – types of s/w test – black box testing testing boundary conditions – structural testing – test coverage criteria based on data flow mechanisms – regression testing – testing in the large. S/W testing strategies – strategic approach and issues – unit testing – integration testing – validation testing – system testing and debugging.

# UNIT - V

Measures and measurements – S/W complexity and science measure – size measure – data and logic structure measure – information flow measure. Software cost estimation – function point models – COCOMO model- Delphi method.- Defining a Task Network –

Scheduling – Earned Value Analysis – Error Tracking – Software changes – program evolution dynamics – software maintenance – Architectural evolution. Taxonomy of CASE tools.

# TEXT BOOKS

1. “Software engineering- A practitioner’s Approach”, Roger S. Pressman, McGraw-Hill International Edition, 5th edition, 2001.
2. “Software engineering”, Ian Sommerville, Pearson education Asia, 6th edition, 2000.
3. “Software Engineering Concepts “, Richard E. Fairley, McGraw-Hill edition, 2002.

# REFERENCES

1. “Software Engineering – An Engineering Approach”, James F Peters and Witold Pedryez, John Wiley and Sons, New Delhi, 2000.
2. Boris Beizer, Software testing techniques, Dreamtech Press, Second Edition – 2003.
3. Myers and Glenford.J., The Art of Software Testing, John-Wiley & Sons,1979

**OPEN ELECTIVE**

**PAPER-4**

**(to choose 1 out of 3)**

A. **FINANCIAL SERVICES**

**Course Objectives**

1. To enhance the understanding of the Financial Institutions and Financial Services Sector.

2. To extend the knowledge of Legal aspects of Factoring and Venture Capital.

3. To facilitate the students to have the deep understanding of Capital Market and stock market in India

4. To bring about the awareness of SEBI Guidelines.

5. To let students to know about Credit rating agencies

**Unit – I**

Financial Services – meaning – Financial Services and economic environment - Legal and Regulatory Framework – Financial Institutions and other participants in the Financial Services Sector.

**Unit – II**

Factoring – Types and Features of Factoring agreement - Legal aspects of Factoring – Factoring in India – Steps involved in Future – Venture Capital – meaning and characteristics – Criteria for assistance – Schemes and guidelines.

**Unit – III**

Financial market - meaning – Features – Capital Market – primary market – secondary market – present position of stock market in India – money market – characteristics of Development money market – Importance – Problems faced by Indian money market – Difference between capital market and money market.

**Unit – IV**

Mutual Funds – SEBI Guidelines – Features and types – management – structure and performance evaluation – Growth and recent trends.

**Unit – V**

Investor Services – Credit rating agencies – CRISIL, CARE, ICRA – Services – Criteria for rating – symbols

**Text Books:**

1. M.Y.Khan, Indian Financial System, Tata McGraw Hill, 2001.
2. H.R.Machiraju, Indian Financial System, Vikas Publishing House, 1999
3. B.S. Bhatia &G.S.Bhatre, Management of Capital Markets, Financial Services and Insititutions, Deep and Deep Publishers, 2000.

**Reference Books:**

1. Dr. V. Balu, Merchant Banking & Finance Services, Sri Venkateswara Publication, Chennai
2. Dr. N. Permavathy, Financial Services and Stock Exchange, Sri Vishnu Publications, Chennai.
3. Dr.S.Gurusamy, Financial Services and Systems, Vijay Nicholes Imprint Pvt. Ltd., 2004 Chennai.

**Course Outcomes**

1. After studied Unit-1, achieve the target of students having better understanding of Financial Services in India.
2. After studied Unit-2, the student will be able to know the Collect the data from the students pertaining to venture capital
3. After studied Unit-3, Let the students know about Capital Market, Money Market Strategies and present position of stock market in India,.
4. After studied Unit-4, the student will be able to have the awareness of SEBI Guidelines and Structure and performance evaluation
5. After studied Unit-5, the student will be able to know about Investor Services & Credit rating agencies.

**OPEN ELECTIVE**

**PAPER-4**

B. **ENTREPRENEURIAL DEVELOPMENT**

**Course Objectives**

1. To enhance the deep understanding of the Entrepreneur and Entrepreneurship Qualities.
2. To extend the knowledge of devaluations of Joint Rights, liabilities and Discharge of contract.
3. To facilitate the students to have the understanding about Indemnity and Guarantee
4. To enable the students to know about Bailment and pledge
5. . To let students to know about Contract of Agency and Termination agency.

**UNIT I**

Concept of Entrepreneur and Entrepreneurship – Major Entrepreneurial Competencies – Qualities of Successful Entrepreneur – Types of Entrepreneur – Knowledge and Skills Required for an Entrepreneur.

**UNIT II:**

Entrepreneurial Environment – Economic and Non-Economic Factors – Entrepreneurial Motivation – Need for EDPS.

**UNIT III**

Sources of Business / Product ideas – Market Research – Pre-feasibility study - Criteria for Selection of a project – Project Report Preparation and Evaluation Criteria.

**UNIT IV**

Institutional Finance – Term Lending Institutions – Commercial Banks – State Finance Corporations – Small Industries Development Bank of India (SIDBI) – Small Industries Service Institute (SISI) – District Industries Centre (DIC) – SIDCO – SIPCOT and ITCOT – Microfinance and Self Help Groups.

**UNIT V**

Launching and Development of Small Business – Institutional Support to Small Business – Growth Strategies – Product Launching – Monitoring and Evaluation of Small Business – Industrial Sickness – Causes and Consequences – Prevent in Sickness.

**Text Book:**

# Dr. Jayshree Suresh, Entrepreneurial Development, MArgham Publications, Chennai.

# Dr. S.S. Khanka, Entrepreneurial Development S. Chand & Co., New Delhi

**Reference books.**

1. N.D. Kapoor, Business Laws, Sultan Chand & Sons, New Delhi.
2. R.S.N. Pillai &Bagavathi, Business Laws, S. Chand & Co., New Delhi.

**Course Outcomes:**

1. After studied Unit-1, the student will be able to acquire the basic knowledge and understand the types of contract and Agreement
2. After studied Unit-2, the student will be able to know the Identify the essential elements of contract and rules as to offer.
3. After studied Unit-3, the student will be able to have to understanding of law relating to indemnity and guarantee
4. After studied Unit-4, the student will be able to know the duties and rights of the Bailor and Bailee and Agent and Principal.
5. After studied Unit-5, the student will be able to know about law of Agency.

**OPEN ELECTIVE**

**PAPER-4**

C. **PROJECT DEVELOPMENT**

**Course Objective:**

1. To study Project development cycle, Project Appraisal, Project Financing and Selection and Risk Management.

2. To Enhance the knowledge about the types of Appraisals.

3. To facilitate the students to the understanding Project cost and Social cost.

4. To enable the students Learn Selection of Project and Programming.

5. To Impart Knowledge on Project control and budgetary control.

**UNIT-I: PROJECT**

Meaning and overview – Project Development Cycle – Capital Expenditure Decisions – Importance and Difficulties.

**UNIT-II: PROJECT APPRAISAL**

Aspects of Appraisal – Market Appraisal – Technical Appraisal – Financial Appraisal – Economic Appraisal, Project formulation, and Feasibility Report.

**UNIT-III: PROJECT COST AND MEANS OF FINANCE**

Project cost – Social Cost and Social Benefit. Terms Loans – Loans from Development banks – Assistance from Indian Finance Corporations and International Finance Corporations. External commercial borrowing.

**UNIT-IV: PROJECT SELECTION**

Selection of a suitable project – Programming – Scheduling and Controlling Mechanism.

**UNIT-V: PROJECT CONTROL**

Time and cost control – Budgetary control – corrective and preventive actions. Risk Management function.

**TEXT BOOKS:**

1. Prasanna Chandra, Projects – Preparation Appraisal, Budgeting and Implementation, 3rd ed. Tata McGraw- Hill Publishing Company Limited, New Delhi.
2. Dr. Gupta, C.B. & Dr. Srinivasan, N.P. Entrepreneurial Development, Sultan Chand & sons, New Delhi.

**REFERENCE BOOKS**

1. Bryce, M.D. Industrial Development: A Guide for Accelerating Economic Growth, McGraw- Hill, 1960 New York.
2. Varma, M.L. Foreign Trade Management in India, Vikas Publishing House, 1993, New Delhi.
3. Jeevanandam, C. Foreign Exchange, Sultan Chand & sons, 1994, New Delhi.

**Course Out Comes**

1. The students will be able to understand the Project and its development:

2. The students will be able to understand the Capital expenditure decisions of projects.

3. The students will be able to understand the Economic Viability of the project.

4. The students will be able to understand the Sources of Project Finance.

5. The students will be able to understand the Project schedule and control mechanism.

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