

THIRUVALUVAR UNIVERSITY

MASTER OF COMMERCE

M.Com. (Computer Application)

DEGREE COURSE

UNDER CBCS

(With effect from 2020-2021)

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 I								
1	Core	Paper 1	5	4	Advanced Financial Management	25	75	100
2	Core	Paper 2	5	4	Marketing Management	25	75	100
3	Core	Paper 3	6	4	Advanced Business Statistics	25	75	100
4	Core	Paper 4	4	2	Programming with C	25	75	100
5	Core	Practical I	3	2	Programming With C Lab	25	75	100
Internal Elective for Same major students (Choose any one)								
6	Core Elective	Paper-1	4	3	A. Computer Application in Business B. Computer Organization Architecture C. Principles of Programming Language	25	75	100
External Elective for other major students (Inter/multi disciplinary papers)								
7	Open Elective	Paper-1	3	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
8	Core	Paper 5	6	4	Human Resource Management	25	75	100
9	Core	Paper 6	6	4	Advanced Corporate Accounting	25	75	100
10	Core	Paper 7	5	2	Object Oriented Programming Using C++	25	75	100
11	Core	Practical II	3	2	Object Oriented Programming Using C++ - Lab	25	75	100
Internal Elective for Same major students (Choose any one)								
12	Core Elective	Paper-2	5	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)								
13	Open Elective	Paper-2	3	3	A. Principles of Management B. Global Marketing C. Export and Import Management	25	75	100
14	*Field Study		-	2		100	-	100
15	Compulsory Paper		2	2	Human Rights	25	75	100
			30	22				800

* 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 registered 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

CIA Practical Exam		
I	One test	20 Marks
II	Attendance	5 Marks
Total		25 Marks

Semester Practical Exam		
1.	Experiment 1	25 Marks
2.	Experiment 1	25 Marks
3.	Record	10 Marks
4.	Viva – Voce	15 Marks
Total		75 Marks

THIRUVALLOVAR UNIVERSITY

MASTER OF SCIENCE

M.Com. (Computer Application)

DEGREE COURSE

Syllabus

UNDER CBCS

(With effect from 2020-2021)

Name of the Course/Subject: M.Com (CA)

Semester: I

Name of the Paper: Advanced Financial Management

Credits: 4 Hours: 5

Paper type: Core

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Course Objectives

1. To have the understanding of the functions of finance management
2. To expand the awareness of long term sources of funds.
3. To facilitate the students to the understanding of capital structure and leverage
4. To bring subject knowledge about capital investment decision among the students.
5. To let students to be acquainted with the subject of working capital management.

UNIT-I

Financial Management - Functions - Goals of Financial Management - Maximization Vs. optimizations - Risk-return trade off.

UNIT-II

Management of funds - Long term sources - shares and Debentures - Convertible securities and Term Loans - Working Capital financing - Sources and approaches- Bank credit-Basic principles and methods of assessment- Other sources of short term finance Operating environment of working capital

UNIT-III

Capital structure planning: Concepts of cost of capital - cost of equity, debt, retained earning - Weighted average cost of capital - Capital structure theories - Net income, Net operating income, MM and Traditional Theories - Leverage - Types and significance. Dividend policy and practices - Dividend policies - Factors affecting dividend decision - Dividend theories - Graham, Gordon, Walter and MM Theories.

UNIT-IV

Management of fixed assets - Evaluation of capital investment decision: Payback period - ARR - IRR - NPV - CAPM.

UNIT-V

Working capital management-working capital cycle-forecasting of working capital requirements-Factors influencing working capital-Management of inventory, cash and accounts receivables-payables management-credit and collection policies.

Note: The proportion between Theory and Problems shall be 40:60

Text Books

1. I M Pandey, Financial Management, Vikas Publishing House Pvt Ltd.
2. John H Hampton, Financial Decision Making, Prentice Hall of India Ltd.

Reference Books

1. Prasanna Chandra, Financial Management, Tata McGraw Hill Publishing Company Limited.
2. M.Y.Khan and P.K.Jain, Financial Management, Tata McGraw Hill Publishing Company Limited.
3. P.V.Ratnam, Financial Management Theory, Problems and Solutions, Kitab Mahal.

Course Outcomes:

1. After studied Unit-1, the student will be able to understand the functions of finance Management.
2. After studied Unit-2, the student will be able to know about the long term sources of funds and environment of working capital.
3. After studied Unit-3, the student will be able to gain information about capital structure and leverage
4. After studied Unit-4, the student will be able to gain knowledge about capital investment decision
5. After studied Unit-5, the student will be able to be acquainted with on the subject of working capital Management.

Name of the Course/Subject: M.Com (CA)

Semester: I

Name of the Paper: Marketing Management

Credits: 4 Hours: 5

Paper type: Core

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Course Objectives

1. To enhance the understanding of Core Marketing and Marketing segments and targets.
2. To extend the knowledge of marketing mix and brand equity.
3. To facilitate the students to have the deep understanding of Marketing Channels and Value networks and Market Logistics.
4. To bring about the awareness of marketing promotion and role of marketing communication in advertisement.
5. To let students to know about recent trends in modern marketing

UNIT I: Introduction

Marketing: Definition, importance and scope – Core marketing concepts – Functions of Marketing. Consumer Buying Motives - Customer Value, Customer Relationship Management- Significance - Identifying Market Segments and targets.

UNIT II: Marketing Mix – Product & Pricing

Marketing Mix - Product – Definition - characteristics and classifications - New Product Development – Product Life Cycle Management – Product Vs Services. Packaging and Labeling - Brand Equity – Measuring Brand Equity. Pricing - Objectives - Pricing Strategies -. Factors affecting price of a product- Ethical issues in pricing decisions.

UNIT III: Marketing Mix - Physical Distribution

Physical distribution: Marketing Channels and Value Networks – Role of Marketing Channels – Channel design decisions – Middlemen in Distribution – Functions of Wholesalers – Retailers. Elimination of Middlemen - Modern Retailing Practices – Classifications. Market Logistics – Objectives.

UNIT IV: Marketing Mix - Promotion

Promotion: Role of Marketing Communication - Communication Mix – Advertising – Kinds of Media – Planning an Advertising Campaign, Personal Selling - Qualities of a Good Salesman, Sales Promotion – Strategies, Public relations – Functions and Types .

UNIT V: Recent Trends in Modern Marketing

Direct Marketing – Features – Benefits- Types. Impact of Digital Marketing on Businesses. Building Word-of-Mouth Marketing Strategy - Importance of Socially Responsible Marketing. Elements of Green Marketing. Cyber Marketing – Nature - Limitations

Text Book:

- 1 Philip Kotler, Kevin Lane Keller, Abraham Koshy and Mithileswar Jha. 2017. Marketing Management. [Thirteenth Edition]. Pearson Education, New Delhi. Reference Books:
- 2 Ramaswamy, V.S and Namakumari S, 2009. Marketing Management. [Third Edition]. Macmillan India Ltd, New Delhi.
- 3 Rajan Saxena. 2009. Marketing Management. [Fourth Edition]. Tata-McGraw Hill, New Delhi.

Course Outcome

1. The students will able to know the core market and their functions.

2. The students will be able to know the various kinds of Pricing and various stages in product life cycle, new product development.
3. The students will gain knowledge about the marketing channel and distribution.
4. The students will learn about the kinds of advertisement and qualities of good salesman.
5. The Student will know about the recent trend in modern marketing and digital marketing.

Name of the Course/Subject: M.Com(CA)

Semester: I

Name of the Paper: Advanced Business Statistics

Credits: 4 Hours: 6

Paper type: Core

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Course Objectives

1. To enhance the understanding of multiple correlation and multiple regression
2. To extend the knowledge of technique of probability.
3. To facilitate the students to have the deep knowledge on Sampling methods, proportions-large and small samples- Z test and T test
4. To bring about students to get information about chi square test.
5. To let students to know about F-Test and ANOVA.

Unit-I

Partial correlation - Partial correlation coefficient-Partial correlation in case of four variables- Multiple correlation -Multiple regression.

Unit-II

Theory of probability-probability rules-Bayes theorem-Probability distribution-Characteristics and application of Binomial, poisson and normal distribution.

Unit-III

Sampling- sampling methods- sampling error and standard error- relationship between sample size and standard error. Testing hypothesis- testing of means and proportions-large and small samples- Z test and T test.

Unit-IV

Chi square distribution- Characteristics and application- test of goodness of fit and test of independence- Test of Homogeneity.

Unit-V

F distribution- testing equality of population variances- Analysis of variance- one way and two way classification.

Note: The proportion between theory and problems shall be 20:80

Text Books:

1. S P Gupta, Statistical methods, Sultan Chand & Sons 2000, New Delhi
2. D C Samcheri and V K Kapoor, Business statistics, Sultan Chand and sons, New Delhi

Reference Books

1. J.K.Sharma, Business Statistics- Pearson Education
2. Richard I Levin and David S. Rubit, Statistics for management, 7th Edition, Pearson education, New Delhi, 2002
3. Business statistics and operations research, Dr D Joseph Anbarasu, Lintech press Trichy

Course Outcomes

6. After Studied Unit-1, The Student Will Be Able To Know Partial And Multiple Correlations.
7. After Studied Unit-2, The Student Will Be Able To Know Probability And Binomial Distribution.
8. After Studied Unit-3, The Students will know the Issues Surrounding Sampling, Hypothesis, Z Test and T Test.
9. After Studied Unit-4, The Student Will Be Able To Have The Awareness About Application Of Chi- Square Distribution.
10. After Studied Unit-5, The Student Will Be Able To Know About Analysis Of Variance And F Test.

Name of the Course/Subject: M.Com (CA)

Semester: I

Name of the Paper: Programming in C

Credits: 2 Hours: 4

Paper type: Core

Course Objectives

PROGRAMMING IN C

UNIT - I

C fundamentals Character set - Identifier and keywords - data types - constants - Variables - Declarations - Expressions - Statements - Operators in C- Type Conversion and typecasting- Library function.

UNIT - II

Data input output functions - Simple C programs - Flow of control - if, if-else, while, do- while, for loop, Nested control structures - Switch, break and continue, go to statements - Comma operator.

UNIT - III

Functions -Definition - prototypes - Passing arguments – Function within a function- Recursion.

UNIT - IV

Arrays - Defining and Processing –One dimensional and Two dimensional arrays - Multi- dimension arrays - Structures -Self-referential Structures Union – Stings – Storage Classes- Pointers.

UNIT-V

Pointers - Declarations - Operation on Pointers - Files: Creating, Processing, Opening and Closing a data file- Detecting End of File- Error handling during file operations- Accepting Command line arguments- Functions for selecting a record randomly – removing the file- creating a Temporary file.

TEXT BOOK

1. Reema Thareja , “Introduction to C Programming”, Oxford University Press, Second Edition, 2015

REFERENCES

1. R.S.Bichkar, “Programming with C” , University Press, 1st Edition, 2012.
2. H. Schildt, “C: The Complete Reference”, 4th Edition, TMH Edition, 2000.
3. Kanetkar Y., “Let us C”, BPB Pub., New Delhi, 1999.
4. M.T.Somashekara, “Problem Solving in C” ,PHI, 2009.

Name of the Course/Subject: M.Com (CA)

Semester: I

Name of the Paper: Programming in C Lab

Credits: 2 Hours: 3

Paper type: Core Practical I

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CORE PRATICAL PAPER - I

PROGRAMMING IN C LAB

1. Control structures.
2. Linear array.
3. Two dimensional Arrays.
4. Functions.
5. Structures.
6. Pointers with Functions and Arrays.
7. Pointers and structures.
8. Data file Handling.
9. Text File Handling.
10. Command Line Arguments

Name of the course/subject: M.Com (CA)

Semester: I

Name of the Paper: Computer Application in Business

Credits: 3 Hours: 4

Paper type: CORE/ Elective – (A)

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Course Objectives

1. To make the students to understand the basic concepts of Computers and Computer hardware.
2. To expand the understanding of information Technology
3. To facilitate the students to have insights on words processing
4. To know how to present the business documents using Excel Sheet
5. To let to know students to Power Point presentation using various Transitions.

UNIT-I: COMPUTER HARDWARE

CPU, Input devices, Output Devices, Communication devices, storage devices Types of computer system.

UNIT-II: INFORMATION TECHNOLOGY

Basic idea of LAN (Local Area Network) and WAN (Wide Area Net work) E-mail: Internet Technologies, Access Devices, Concept of World Wide Web and Internet browsing.

UNIT-III: WORD PROCESSING

Introducing and working with MS Word in MS-Office - Word Basic Commands, formatting - Text and documents, Sorting and Tables, Working with graphics, introduction to Mail merge.

UNIT-IV: SPREAD SHEET

Working with EXCEL - Formatting functions, chart features, working with graphics in EXCEL using worksheets as database in accounting, Marketing, finance and personnel areas.

UNIT-V: PRESENTATION WITH POWER POINT

Power Point, basics creating Presentation of easy way: working with graphics in Power Point show time, sound effect and animation effects.

Text Books

1. Mansfield, Ron: The Compact Guide to Micros soft Office BPB Publicaton, New Delhi.
2. O.Brian...A: Management information System, Tala Mc Graw Hill, Delhi.
3. Ullman, J.O: Principles of Data base System, Galgoia publication, New Delhi

Reference Books:

1. Date, C.J: An Introduction to Data base systems, Addison Wesley, Massachusetts.
2. Dienes, Sheih.S: Micro soft Office, Professional for Windows 95: Instant Reference: BPB Publication, New Delhi

Course Outcomes:

11. After studied Unit-1, the student will be able to understand the various components of a computer system: Storage Devices, Input Devices & Output devices
12. After studied Unit-2, the student will be able to develop an idea about World Wide Web and Internet browsing

13. After studied Unit-3, the student will be able to know about the Preparation and presentation of business documents using Word Document
14. After studied Unit-4, the student will be able to will gain knowledge of about Preparation and presentation of the business documents using Excel Sheet,
15. After studied Unit-5, the student will be able to acquire the knowledge about how to Prepare PPT- Power Point presentation using various Transitions, Animations and other layouts.

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Name of the Course/Subject: M.Com (CA)

Semester: I

Name of the Paper: Computer Organisation and Architecture

Credits: 3 Hours: 4

Paper type: CORE/ Elective – (B)

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UNIT - I

Instruction Codes : Stored Program Organization – Indirect Address -
 Computer Registers : Common Bus System - Computer Instructions :
 Instruction Set Completeness - Timing and Control - Instruction Cycle : Fetch
 and Decode – Determine the Type of Instruction – Register-Reference
 Instructions – Memory-Reference Instructions – Input-Output and Interrupt.

UNIT – II

Machine Language - Assembly Language Assembler – Program Loops –
 Arithmetic and Logic operations – Subroutine – Input – Output Programming –
 Micro Programmed Control : Control Memory Address Sequencing – Micro-
 program Example – Design of Control Unit.

UNIT - III

General Register Organization : Control Word – Examples of Micro-operations
 - Stack Organization- Instruction Formats : Three-Address, Two-Address,
 One-Address, Zero- Address and RISC Instructions - Addressing Modes :
 Example – Data Transfer and Manipulation – Program Control – Reduced
 Instruction Set Computer.

UNIT - IV

Peripheral Devices - Input /Output Interface - Asynchronous Data Transfer -
 Modes of Transfer - Direct Memory Access - Input Output Processor
 (Excluding IBM and Intel) – Serial Communication.

UNIT - V

Memory Hierarchy - Main Memory - Auxiliary Memory - Associative Memory - Cache Memory - Virtual Memory – Memory Management Hardware.

TEXT BOOK

1. Morris Mano M., “Computer System Architecture”, New Delhi: Prentice Hall of India, 1997.

REFERENCES

1. M. Morris Mano, “Digital Logic and Computer Design”, New Delhi: Prentice-Hall of India, 1991.
2. William Stallings , “Computer Organization and Architecture: Designing for Performance”, Paper Back, 2013.
3. V. Radhakrishnan, T. Rajaraman, "Computer Organization and Architecture", Kindle Edition, 2007
4. John Hayes, "Computer Architecture and Organization", Paperback, 2012

Name of the Course/Subject: M.Com (CA)

Semester: I

Name of the Paper: Principles of Programming Languages

Credits: 3 Hours: 4

Paper type: CORE/ Elective – (C)

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UNIT - I

Evolution of programming languages, describing syntax, context, free grammars, attribute grammars, describing semantics, lexical analysis, parsing, recursive - decent bottom - up parsing

UNIT - II

Names, variables, binding, type checking, scope, scope rules, lifetime and garbage collection, primitive data types, strings, array types, associative arrays, record types, union types, pointers and references, Arithmetic expressions, overloaded operators, type conversions, relational and boolean expressions, assignment statements, mixed mode assignments, control structures - selection, iterations, branching, guarded Statements

UNIT - III

Subprograms, design issues, local referencing, parameter passing, overloaded methods, generic methods, design issues for functions, semantics of call and return, implementing simple subprograms, stack and dynamic local variables, nested subprograms, blocks, dynamic scoping

UNIT - IV

Object - orientation, design issues for OOP languages, implementation of object, oriented constructs, concurrency, semaphores, Monitors, message passing, threads, statement level concurrency, exception handling, event handling

UNIT - V

Introduction to lambda calculus, fundamentals of functional programming languages, Programming with Scheme, - Programming with ML,

TEXT BOOKS

1. Robert W. Sebesta, "Concepts of Programming Languages", Tenth Edition,

Addison Wesley, 2012.

2. Allen B Tucker, Robert E Noonan, "Programming Languages, Principles & Paradigms", 2ed, TMH.

REFERENCES

1. R. Kent Dybvig, "The Scheme programming language", Fourth Edition, MIT Press, 2009.
2. Jeffrey D. Ullman, "Elements of ML programming", Second Edition, Prentice Hall, 1998.
3. Richard A. O'Keefe, "The craft of Prolog", MIT Press, 2009.
4. W. F. Clocksin and C. S. Mellish, "Programming in Prolog: Using the ISO Standard", Fifth Edition, Springer, 2003.

Name of the Course/subject: M.Com (CA)

Semester: I

Name of the Paper: Business Environment

Credits: 3 Hours: 3

Paper type: CORE/ Elective – (A)

Course Objective

1. To understand the concepts of Business Environment.
2. To identify the Social Responsibility of Business to different stakeholders
3. To understand How Economic Environment in Industrial Development Policies - Industrial policy, Fiscal policy, Monetary policy, Economic Reforms in India
4. To understand the Socio-Cultural Environment.
5. To familiarize with the Technological Environment and Modernisation of Technology.

UNIT - I: Theoretical Framework of Business Environment

Business Environment: Concept, significance and nature of business environment; Elements of environment – internal and external; Changing dimensions of business environment; Techniques of environmental scanning and monitoring. PEST and SWOT analysis

UNIT - II: Economic Environment of Business

Economic Environment: Significance and Elements of Economic Environment; Economic systems and business environment; Economic Planning in India; Industrial Development Policies - Industrial policy, Fiscal policy, Monetary policy. Economic Reforms in India - Liberalisation and impact of Globalisation. Impact of Rupee Devaluation and Demonetization

UNIT- III : Political and Legal Environment

Political and Legal Environment: Elements of political environment; Government and Business; Changing Dimensions of Legal Environment in India – Classification of Laws Influencing Business, Competition Act, Consumerism in India - Consumer Protection Act. - Objectives of GST. Significance of Corporate Governance – Need of Environmental Protection.

UNIT- IV : Socio-Cultural Environment

Business and Society – Objective of Business. Components of Socio-cultural environment; Social institutions and systems; Elements of Culture - Social Values and Attitudes;. Social Responsibility of Business – Guidelines. Ethical Principles in Business. Code of Ethics.

UNIT- V: Technological Environment

Technological Environment: Factors governing Technological Environment-Impact. Innovation - Technology Transfer – Modernisation -Factors to be Considered for Appropriate Technology. Incentives and Concessions for Technological Research - Productivity in Indian Industry - Intellectual Property Rights.

Text Books

1. Francis Cherunila: Business Environment Himalaya Publishing House, Bombay.
2. C.B.Gupta: Business Environment, Sultan Chand and Sons, New Delhi

Reference Book

1. Adhikary , M: Economic Environment of Business, Sultan Chand & Sons, New Delhi.
2. Aswathappa,K.Legal Environment of Business, Himalaya Publication, New Delhi.
3. Chakravarty, S: Development Planning, Oxford University Press, Delhi.

Course Outcome

1. The students will able to learn Theoretical Framework of Business Environment.
2. The students will able to make the student knowledge about business Economic Environment of Business.
3. The students will able to Familiarize Current Political and Legal Environment.
4. The students will able to understand the Socio Cultural Environment and Ethics.
5. The students will able to learn the Latest Technology Environment for Business.

Name of the course/subject: M.Com (CA)

Semester: I

Name of the Paper: Elements of Insurance

Credits: 3 **Hours:** 3

Paper type: Open/Elective – (B)

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Course Objectives

1. To impart understanding about the functions, nature and principles of insurance
2. To bring understanding on the basics of Life Insurance
3. To facilitate knowledge on the principles and kinds of Marine Insurance
4. To provide knowledge to the students about computation of claims in respect of Fire Insurance
5. To know about Miscellaneous Insurance and Key players in Indian Insurance Industry

Unit - I: Introduction

Insurance -Meaning, functions, nature and principles of insurance, importance of insurance to Individuals and business - Elements of the insurance contract - Types of insurance contract – Insurance as a tool to manage risk.

Unit - II: Life Insurance

Life Insurance - Features of a life insurance contract - Advantages of Life Assurance - Types of Life Insurance Plans – Claims in Life Insurance - Health Insurance Policies – benefits

Unit - III: General Insurance - Marine Insurance

Marine Insurance - Types of Marine Losses - Contract of marine insurance – Elements of marine insurance – classes of policies – policy conditions – clause in a marine insurance policy.

Unit - IV: General Insurance - Fire Insurance

Fire Insurance - features of a fire insurance – kinds of policies – policy conditions – payment of claims – reinsurance.

Unit - V: General Insurance – Miscellaneous Insurance

Miscellaneous Insurance – Motor insurance – Burglary – Personal accident insurance.

Key players in Indian Insurance Industry

Text Books:

Reference Books:

1. M. N. Mishra, Insurance Principles And Practice, S. Chand & Co, New Delhi, 2000
2. M.N. Mishra, Modern concepts of Insurance, S. Chand & Co
3. P.S . Palandi, Insurance in India, Response Books – Sagar Publications

Course Outcomes

16. After Studied Unit-1, Students will be able to gain knowledge on functions, nature and principles of insurance
17. After Studied Unit-2, Students will be able to understand the existence of Life Insurance and learn its benefits
18. After studied unit-3, Students will be able to gear up the principles and kinds of Marine Insurance

19. After Studied Unit-4, Students will be able to know the usefulness of Fire Insurance to the stakeholders.
20. After Studied Unit-5, the student will be able to know the Miscellaneous Insurance policies and Key players in Indian Insurance Industry

Name of the Course/Subject: M.Com (CA)

Semester: I

Name of the Paper: Corporate Social Responsibility

Credits: 3 Hours: 3

Paper type: Open Elective – (C)

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Course Objectives

1. To enhance the understanding of the corporate Social responsibility of Business
2. To extend the knowledge of factors influencing CSR policy
3. To facilitate the students to have the understanding about benefits of CSR to the company
4. To students to know about institutional investors in corporate governance
5. To let students to know about corporate governance board and its power.

UNIT I

Corporate social responsibility – Meaning – Definition – scope of CSR– a rational argument of CSR – Economic argument for CSR – strategies of CSR – challenges and implementation of CSR in Indian – relation between CSR and corporate governance – major code of CSR initiative in India – barriers to social responsibility – social responsibility of business.

UNIT II

Designing a CSR policy – factors influencing CSR policy – managing CSR in an organization role of the human resource professional in CSR– global reorganization of CSR – ISO 14000 – SA8000 – AA1000 – codes – formulated by an Global compact – UNDP – global reporting Initiative.

UNIT III

CSR reporting trend in developing countries – timing and mode of release of CSR reports – CSR policy of a multi-product, multi-location Indian MNC's – constitutions of corporate social responsibility – dimensions of CSR – benefits of CSR to the company.

UNIT IV

Corporate governance – concept, structure, process, origin – scope and present scenario – role of institutional investors in corporate governance – structure and development or board – role of capital marketing governance, governance rating future of governance – innovation practices – case studies with lesson learned.

UNIT V

Corporate governance board and its power – responsibility – disqualification, board committee and their functions – remuneration committee – nomination committee, compliance committee – share holder grievance committee – investor relation committee – investment committee – risk management committee – and audit committee – regulatory framework of corporate governance in India; SEBI guidelines and clause 49; reforms in the company act 2013 – corporate governance in PSU; and banks.

Text Book:

1. Tandon Bb Vashishi, Ak,Kesho Prasad Arya PP, Corporate Governance Deep and Deep Publication ,New Delhi. 1st Edition.
2. S.A.Sherlekar Ethics in Management, Himalaya Publishing House – 2009.

Reference books.

1. Corporate Social Responsibility In India – Sanjay K.Agarwal Sage Publication Ltd – UK 2008.
2. William B.Werther and David Chandler, Strategic Corporate Social Responsibility, Sage Publication In 2001.
3. Mallin Christine A, Corporate Governance (Indian Edition) Oxford University Press, New Delhi.
4. Blowfield, Michal and Alan Murray, Corporate Responsibility Oxford University Press, New Delhi.

Course Outcomes:

1. After studied Unit-1, the student will be able to acquire the knowledge Corporate Social responsibility of Business
2. After studied Unit-2, the student will be able to know the Identify the factors influencing CSR policy and Global Organisation CSR
3. After studied Unit-3, the student will be able to have to understanding of benefits of CSR to the company
4. After studied Unit-4, the student will be able to know the institutional investors in corporate governance
5. After studied Unit-5, the student will be able to know about corporate governance board and its power.

Name of the course/subject: M.Com (CA)

Semester: II

Name of the Paper: Human Resource Management

Credits: 4 Hours: 6

Paper type: Core

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Course Objectives

1. To make students to understand the basic concepts of Human Resource Management.
2. To expand the understanding of the Recruitment and Selection Procedure
3. To facilitate the students to be thoughtful about the Grievances procedure
4. To express to students the methods of Performance Appraisal
5. To let to know students about the Techniques of Training.

UNIT-I

HRM- Nature and Scope – Functions of HRM – Functions of HR Manager - Development of the human potential - Link between organization planning and HR planning.

UNIT-II

Acquisitions and maintenance of personnel - Recruitment and selection - purposes and methods of recruitment and selection - Maintenance of personnel - Motivation for increased productivity - Q W L.

UNIT-III

Rewards and incentives - financial and non-financial incentives - Grievance procedure - conflict - process - stress vs. challenge - sources - resolution.

UNIT-IV

Performance appraisal - Ranking, rating scales, critical incident method - MBO as a method of appraisal - Removing subjectivity from evaluation - Criteria for promotions and job enrichment.

UNIT-V

Human development - training - need and importance - methods of training - designing training program - Evaluation of training program - Executive development. - Organization change - change agents - resistance to change - managing the resistance.

Text Books

4. Aswathappa, Human Resource and Personnel Management, Tata McGraw Hill, New Delhi, 2002.
5. A.M. Sheikh, Human Resource Development and Management, S. Chand & Co, New Delhi

Reference Books:

1. Dressler- Human Resource Management, 8th Ed. Pearson Education, 2002
2. De Cenzo and Robbins, Personnel/Human Resource Management, Prentice Hall of India, 1998.
3. S.K.Chakraborty, Values and Ethics for Organization, Oxford University Press 1999.

Course Outcomes:

21. After studying Unit-1, the student will be able to understand the concepts of Human Resource Management

22. After studying Unit-2, the student will be able to understand Recruitment and Selection Procedure
23. After studying Unit-3, the student will be able to know the various ways of solving the employee grievances procedure.
24. After studying Unit-4, the student will be able to know the evaluation the methods of Performance Appraisal
25. After studying Unit-5, the student will be able to evaluate the Different Techniques of Training.

Name of the course/subject: M.Com (CA)

Semester: II

Name of the Paper: Advanced Corporate Accounting

Credits: 4 Hours: 6

Paper type: Core

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Course Objectives

1. To enhance the understanding of the accounts of banking companies and final accounts.
2. To have the knowledge about IRDA Regulations Regarding the Preparation of Financial Statements.
3. To facilitate the students to have the deep understanding of holding company account, Consolidation of balance Sheets and Profit and Loss Accounts
4. To know about Inflation accounting
5. To let students to know about Human Resource Accounting

UNIT-I

Accounts of Banking Companies - Legal Provisions - Capital Adequacy Norms - Rebate on Bills Discounted - Asset Classification and Provisioning - Preparation of Final accounts.

UNIT-II

Insurance Company Accounts - Nature of Insurance Business - Distinction between Life and Non Life Insurance - Accounts of Life Insurance Business - Accounts of General Insurance Business - IRDA Regulations Regarding Preparation of Financial Statements.

UNIT-III

Holding Company Accounts - Consolidated Financial Statements - Consolidation of balance Sheets and Profit and Loss Accounts.

UNIT-IV

Inflation accounting - Need - Objections - Adjustments for General Price Changes - Current Purchasing Power Accounting (CPP) - CPP method of preparing financial statements.

UNIT-V

Human Resource Accounting - Need and Development - Importance of Human Resource Accounting - Objections against Human Resource Accounting - Human Resource Accounting in India. Corporate Social Reporting - Concept and objectives of social responsibility.

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 Institutions, 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 studying Unit-1, the student will be able to make them aware about the accounts of banking companies.
2. After studying Unit-2, the students will gain knowledge on preparation of accounts of insurance companies.
3. After studying Unit-3, the students will be able to know develop knowledge of holding company concept & preparation of consolidated balance sheet.
4. After studying Unit-4, the student will be able to know about Inflation accounting and CPP method
5. After studying Unit-5, the student will be able to know about Human Resource Accounting in India.

Name of the course/subject: M.Com (CA)

Semester: II

Name of the Paper: Object Oriented Programming using C++

Credits: 2 hours: 5

Paper type: Core

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UNIT - I

What is Object Oriented Programming – C++ Console I/O- C++ comments- Classes: Some difference between C and C++ - Introducing Function Overloading - Constructor and Destructor Functions- Constructors take parameters- Introducing Inheritance – Object Pointers – In line Functions – Automatic in lining.

UNIT - II

Assigning Objects – Passing Object to Functions – Returning Object from Functions- An Introduction to friend functions- Arrays of objects – Using Pointers to Objects – Using new & delete – More about new & delete – references – Passing references to objects - Returning references- Independent References and restrictions.

UNIT - III

Overloading Constructor Functions- Creating and Using a Copy constructor- Using default arguments- Overloading and ambiguity – Finding the address of an overload function- the basics of operator overloading- overloading binary operators-overloading the relational and logical operators- overloading a Unary operator – using friend operator functions- a closer at the assignment operator- overloading the subscript() operator.

UNIT - IV

Base class access control –using protected members- Constructors, destructors and inheritance - multiple inheritance- virtual bas classes- Some C++ I/O basics- formatted I/O using width(), precision () and fill() – using I/O manipulators- Creating your own inserters- creating extractors.

UNIT - V

Creating your own manipulators- File I/O basics- unformatted, binary I/O- more unformatted I/O functions- random access- checking the I/O status- customized I/O and files- Pointers and derived classes- Introduction to virtual functions- more about virtual functions- applying polymorphism- Exception handling.

TEXT BOOK

1. Herbert Schildt, "Teach Yourself C++", III edition, Tata McGraw Hill 5th Reprint 2000.

REFERENCE

1. Reema Thareja , "Object Oriented Programming with C ++", Oxford University Press, 2015
2. Hubbard, "Programming with C++", 2/e, Schaum Outline Series,TMH, 2006.
3. Bjarne Stroustrup, "The C++ Programming Language", Addison Wesley Publications, Second Edition, 1991.
4. Sarang Proonachandra, "Object Oriented Programming with C++", PHI, 2006.

Name of the course/subject: M.Com (CA)

Semester: II

Name of the Paper: C++

Credits: 2 hours: 3

Paper type: Core Lab

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C++ LAB

1. Classes and objects
2. Function overloading
3. Constructors
4. Friend function
5. Inline function
6. Operator overloading
7. Conversion function
8. Inheritance
9. Polymorphism
10. Files

Name of the Course/Subject: M.Com (CA)

Semester: II

Name of the Paper: Principles of Information Technology

Credits: 3 Hours: 5

Paper type: CORE/ Elective – (A)

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UNIT - I

Introduction to computer systems: Introduction to computers - Classification of computers - Anatomy of a digital computer.

UNIT - II

Computer Memory Units: Auxiliary storage devices – Input devices - Output Devices.

UNIT - III

Computer Software: Introduction to computer software - Operating systems - Programming languages. Database management systems: Data Processing - Introduction to Data base management systems.

UNIT - IV

Communications: Introduction to Telecommunications - Computer networks - Communication system - Internet & World Wide Web.

UNIT - V

Recent Trends: Introduction to Multimedia - Multimedia tools - Introduction to virtual reality – E-Commerce - Data Warehouses and data Marts - Data Mining – OLAP - GIS.

TEXT BOOK

1. Alexis Leon and Mathews Leon, “Fundamentals of Information Technology”, 2nd Edition, Vikas Publishing, 2009.

REFERENCES

1. ITL Education Solutions Ltd, "Introduction to Information Technology", Pearson Education, 2007.
2. Rajaraman V, "Introduction to Information technology", PHI, 2005.
3. IIBF, "Information Technology", Paperback, 2010
4. Sushila Madan, "Information Technology", Paperback, 2007

Name of the Course/Subject: M.Com (CA)
Name of the Paper: Programming Solving Strategy
Paper type: CORE/ Elective – (B)

Semester: II
Credits: 3 **Hours:** 5

UNIT-I

Introduction – The Problem-solving Aspect – Top-Down Design – Implementation of Algorithms – Program Verification – The Efficiency of Algorithms – Analysis of Algorithms.

UNIT-II

Exchange the values of Two Variables – Counting – Summation of a set of Numbers – Factorial computation – Sine Function Computation – Generation of the Fibonacci Sequence Reversing the Digits of an Integer – Base Conversion – Character to Number Conversion – Generating Prim Number – Computing the nth Fibonacci Number

UNIT-III

Array Order Reversal – Array Counting – Finding Maximum Number in a Set – Removal of Duplicates from an Ordered Array – Partitioning an Array – Finding the k^{th} Smallest Element – Longest Monotone Subsequence

UNIT-IV

Text Line Length Adjustment – Left and Right Justification of Text – Keyword Searching in Text – Text Line Editing – Linear Pattern Search – Sub linear Pattern Search

UNIT-V

Stack operation – Queue Addition and Deletion – Linked List Search – Insertion and Deletion – Binary Tree Search – Insertion and Deletion

TEXT BOOK

1. R.G. Dromey “How to Solve it by computer”, Prentice International , 1982.

REFERENCES

1. B.A. Forouzan and R.F. Gilberg, “A Structured Programming Approach in C” , Cengage Learning, 2007
2. Kernighan BW and Ritchie DM, “The C Programming Language”, 2nd Edition, Prentice Hall of India, 2006.
3. Rajaraman V, “The Fundamentals of Computer”, 4th Edition, Prentice-Hall of India, 2006.

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Name of the Course/Subject: M.Com (CA)
Name of the Paper: Decision Support System
Paper type: CORE/ Elective – (C)

Semester: II
Credits: 3 **Hours:** 5

UNIT - I

Decision Concept-steps-Decision Support System-Components-Characteristics-Classification & Application.

UNIT - II

Models – Modeling Process – Types of Models – Optimization – Simulation – Heuristic – Descriptive – Predictive – Model base – Modeling Languages – Model Directory – Model Base Management System – Model Execution, Integration and command processing – Model Packages.

UNIT - III

Database – Sources of Data – Data Directory – Data Structure and Database Languages – Query Facility – Data Management System – DBMS as DSS Development Tool.

UNIT – IV

User Interface – Graphics – Multimedia – Visual Interactive Modeling – Natural Language Processing – Speech Recognition and understanding – Issues in user interface.

UNIT - V

Development process – Software and Hardware and Data Acquisition – Model Acquisition – Dialog Development – Integration – Testing and Validation – Training and Implementation.

TEXT BOOK

1. Efraim turban and Jay E Aronson, 'Decision Support Systems and Intelligent Systems', Prentice Hall International, 1998.

REFERENCES

1. Janakiraman V.S. and Sarukesi. K. 'Decision Support Systems', Prentice Hall of India, 1999.
2. Lofti, 'Decision Support System and Management', McGraw Hill Inc., International Edition, New Delhi, 1996.
3. Durkin.J., "Expert Systems Design and Development", Prentice Hall, 1994.
4. Ermine.J.I, "Expert Systems: Theory and Practice", Prentice Hall, 2003.

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Name of the Course/Subject: M.Com (CA)

Semester: II

Name of the Paper: Principles of Management

Credits: 3 Hours: 3

Paper type: Open/ Elective – (A)

Course Objectives

1. To enhance the understanding of the Principles of Management
2. To extend the knowledge of steps involved in the process of Planning and decision making.
3. To impart knowledge in Principles of Organisation
4. To provide the students the knowledge about the Authority to delegation
5. To extend the knowledge on Need of co-ordination and Control Process.

Unit – I

Management: Definition- Importance- Principles of Management- Functions of a Manager- Role of a Manager- Skills of a Manager.

Unit – II

Planning: Meaning- Nature- Objectives- Steps in Planning- Limitation of Planning- Decision making- Process of decision making- Types of decisions.

Unit – III

Organisation: Meaning- Nature- Importance- Informal organisation- Principles of Organisation.

Unit – IV

Authority: Meaning- Responsibility – Difference between Authority & Responsibility- Accountability.

Delegation: Meaning- Advantages- Reasons for non-delegation- How to make Delegation effective.

Unit – V

Co-ordination: Need of co-ordination- Types – Techniques- Controlling – Meaning and importance of Controlling- Control Process

Text Books:

1. P.C. Tripathi & P.N. Reddy – Principles of Management – Tata McGraw- Hill.
2. Gupta C.B. Business Management.

Reference Books:

1. Hanagan – Management Concepts & Practices- MacMillan India Ltd.
2. Dr. N. Perma – Business Management.
3. Massie – Essentials of Management – Prentice – Hall of India.
4. J. Jayasankar – Principles of Management – Margham Pub.
5. R.N. Gupta – Principles of Management – S. Chand Pub.

Course Outcomes

6. After Studied Unit-1, Students will be able to understand the principles & Functions of Management
7. After Studied Unit-2, Students will be able to understand the Planning and its importance
8. After studied unit-3, Students will be able to understand the Organization and its importance
9. After Studied Unit-4, Students will be able to understand the Authority, Responsibility & Delegation.
10. After Studied Unit-5, the student will be able to understand the Need for Co-ordination and importance of Control

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Name of the Course/Subject: M.Com (CA)

Semester: II

Name of the Paper: Global Marketing

Credits: 3 Hours: 3

Paper type: Open/ Elective (B)

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Course Objectives

1. To enhance the understanding of the Global Marketing environment
2. To extend the knowledge of global market entry strategies
3. To facilitate the students global product policy and price
4. To bring knowledge about the global marketing channels
5. To understand the International marketing promotional strategies.

UNIT-I Global Marketing – Introduction

Global Marketing - Scope - Importance - Global vs. National Marketing - Global Marketing Environment - Social - Cultural - Political - Legal and Regulatory Environments. - International Marketing Research Process, market surveys, marketing information system

UNIT-II Global Market Entry Strategies

Identifying foreign markets - Global Market Entry Strategies - Joint Ventures, Strategic Alliances, Direct Investment, Manufacturing and Franchising. E-marketing.

UNIT-III Global Product Policy and Pricing

Global Customers - Segmentation-Targeting – Global Product Life Cycle – Innovative Products and Adaptation - Global Product Positioning. Branding - Country of Origin Effect and Global Brands. Pricing for International Markets - Objectives - Transfer Pricing Strategy -.Dumping -Incoterms 2020.

UNIT-IV Global Marketing Channels

Global Marketing Channels and Physical Distribution - Channel Objectives and Constraints. Channel Structures – Home County Middlemen - Foreign County Middlemen. Factors Involved in Distribution Systems, Modes of Transportation, International Packaging - Objectives of Logistics and Supply Chain Management.

UNIT-V International Marketing Promotional Strategies

Promotional Strategies - International Marketing Communications – Generic Promotions in International Marketing. Nature of International Advertising - Diversified Advertising Strategy - Personal Selling, Trade Fairs and Exhibitions – Role of Export Promotion Organisations.

Text Books:

4. Varshney, R.L. and Bhattacharya B: International Marketing Management, Sultan Chand & Sons, New Delhi.
5. Duby V.K.: Export Marketing, Common Wealth Publishers, New Delhi.
6. Philip R Cateora, Mary C. Gilly, John L Graham - International Marketing, The McGraw-Hill Companies, Inc

Reference Books:

1. Warnen J.Keegan: Global Marketing Management, Prentice Hall of India, New, Delhi.

2. Cherian and Jacob: Export Marketing, Himalaya Publishing House, Mumbai

Course Outcomes

1. After studied Unit-1, the students will be able to understand the concepts of Global marketing and Marketing information system.
2. After studied Unit-2, the students will be able to get full information about global market entry strategies and direct investment.
3. After studied Unit-3, the students will be able to understand the global product policy and pricing for international market
4. After studied Unit-4, the students will be able to learn important Global Marketing Channels and Physical Distribution
5. After studied Unit-5, the students will be able to know about international marketing, promotional strategies and International Marketing communication.

Course structure
Thiruvalluvar University, Vellore -632115

Name of the Course/Subject: M.Com (CA)

Semester: II

Name of the Paper: Export and Import Management

Credits: 3 Hours: 3

Paper type: Open Elective (C)

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Course Objectives

1. To enhance the understanding of the International Trade and Foreign Trade Policy.
2. To extend the knowledge of Balance of Payments and FEMA.
3. To facilitate the students to have the deep understanding of Export Procedure and Export Documents.
4. To bring about the awareness regarding the Guidelines of Import Procedure.
5. To let students to know about Export Pricing, Financing and EXIM Bank.

UNIT- I: INTRODUCTION TO INTERNATIONAL TRADE

Features of International Trade - Differences between International Trade and Domestic Trade - Advantages against International Trade - Free Trade and Protection - Advantages of Free Trade and Protection - Tariffs- Non -Tariff barriers - Quota - Foreign Trade Policy - Incoterms

UNIT- II: BALANCE OF PAYMENTS AND FOREIGN EXCHANGE MANAGEMENT ACT (FEMA)

Definitions of Balance of Payments - uses of Balance of Payments- Differences between balance of trade and balance of payments - Objectives of the FEMA- Administration of the Act - Dealings in foreign exchange - Capital Account Transactions - Exports of Goods and Services

UNIT- III: EXPORT PROCEDURE AND EXPORT DOCUMENTS

Step-by-Step procedure for export - Documents required for Export - Bill of Lading - Airway Bill - Shipping Bill - Documents related to payment - Letter of Credit (LC) - Bill of Exchange - Trade Receipts - Letter of hypothecation - EPCG - Clearing and Forwarding Agents - Logistic Management - Supply Chain

UNIT- IV: GUIDELINES AND IMPORT PROCEDURE

Introduction - Procedure for Import - Duties at the time of import - Duty Calculation - Changes in import Procedure - Import under Export Promotion Schemes and Duty payment through EXIM - EOU'S and SEZ ,Special Additional Duty of Customs (SAD) - Imports Tax Credit (ITC) -Custom Clearance -Refund on Exports - Duty free Import.

UNIT- V: EXPORT PRICING AND FINANCING

Pricing objectives - Factors affecting pricing decisions - Steps involved in pricing - Pricing methods - Dumping - Marketing methods- Trade Fairs - Export Incentives – Financing for Export and Import- Pre-shipment & Post –Shipment finance - Letter of Credit –Discounting of Foreign bills -(ECGC) Financial Institutions for International Trade – EXIM Bank- Risk Management.

Text books:

- Unit-I: Export Import Procedures, Dr. Natarajan. L, Margham Publications, Chennai.
Unit-II: Export Import Management, Parul Gupta, Mc Graw Hill Education (India) Pvt. Limited, 2018, Chennai.
Unit-III: Logistic and Supply Chain Management. Dr. Natarajan . L, Margham Publications, Chennai.
Unit-IV: International Trade, Dr. Sankaran .S, Margham Publications, Chennai.
Unit-V: Export Import Procedures, Dr. Natarajan . L, Margham Publications, Chennai

Reference Books:

- 1.Export Import Management, Justin Paul & Rajiv Aserkar, Oxford University Press, 2013, Noida
2. Practical Guide on How to Start Export-Import Business, Chaudhari Shiva CA, Educreation Publishing, Delhi.
3. Kenneth D, Building an Import / Export Business, John Wiley&Sons. Inc. 2007, New Jersey
4. Belay Seyoum, Export-Import Theory, Practices and Procedures, Routledge Publishers, 2009, New York.
5. Kulwinder Singh, Foreign Trade of India, New Century Publications, 2014, New Delhi.

Journals:

6. Import, Export and Economic Growth. [www. researchgate.net](http://www.researchgate.net)
7. International Journal of Export Import Marketing. [www. econpapers.repec.org](http://www.econpapers.repec.org)
8. The relationship between Import and Export. [www. onlinejournal.in](http://www.onlinejournal.in)
9. International Journal of Export Marketing. www.inderscience.com
10. Export summary Journal Entries. [www. Knowledgecentre. Zuora.com](http://www.Knowledgecentre.Zuora.com)

E-Material:

1. How to Start an Import/Export Business. www.entrepreneur.com
2. EXIM Financing and Documentation, [www. Pondiuni.eu.in](http://www.Pondiuni.eu.in)
3. Importing & Exporting, www.patsula.com
4. India's export – Import Procedure and documentation, [www. research publish.com](http://www.researchpublish.com)
5. Importing & Exporting in India – Leading Edge Alliance. [www. leaglobal.com](http://www.leaglobal.com)

Course Outcomes:

1. After studied Unit-1, the student will be able to understand the International Trade and Foreign Trade Policy
2. After studied Unit-2, the student will be able to know the Balance of Payments and FEMA
3. After studied Unit-3, the student will be able to understand the Export Procedure and Export Documents.
4. After studied Unit-4, the student will be aware of the Guidelines of Import Procedure.
5. After studied Unit-5, the student will be able to know Export Pricing, Financing and EXIM Bank.
