

UNDERGRADUATE DEPARTMENT OF COMMERCE

B.COM (Computer Application) 2019 -20 ONWARDS

Semester	Course	Subject Code	Subject Title	Hours	Credit	Marks
1	Part-I	CMC 1251	TAS/ HIS/ FRS/ AzhuvalagaNadaimuraigal	3	2	30
	Part-II	ENS XXXX	ENGLISH	3	2	30
	Major	CMC 1553	Financial Accounting- I	5	5	75
	Major	CMC 1455	Business Communication	4	4	60
	Major	CMC 1457	Principles of Marketing	4	4	60
	Supportive	CMC 1459	Business Economics	5	4	60
	NME	CMC 1261	Practical Banking	3	2	30
	LS	CMC 1263	Financial Markets	3	2	30
TOTAL				30	25	375
2	Part-I	CMC 1252	TAS/ HIS/ FRS/ SeyalarPanimurai	3	2	30
	Part-II	ENS XXXX	ENGLISH	3	2	30
	Major	CMC 1554	Financial Accounting – II	5	5	75
	Major	CMC 1456	Banking Theory, Law & Practice	4	4	60
	Major	CMC 1458	Auditing	4	4	60
	Supportive	CMC 1460	Business Environment	5	4	60
	Supportive	CMC 1440/BCA	Accounting for Managers	5	4	60
	NME	CMC 1262	Logistics Management	3	2	30
	LS	CMC 1264	E-tailing	3	2	30
	Part V	XXX 0000	NSS/SLP/PED	---	1	30
TOTAL				35	29 + 1	435 / 465
3	Part-I	CMC 2251	TAS/ HIS/ FRS/ Vaniga Melanmai	3	2	30
	Part-II	ENS XXXX	ENGLISH	3	2	30
	Major	CMC 2553	Corporate Accounting	5	5	75
	Major	CMC 2655	Business Law	6	6	90
	Major	CMC 2457	Visual Basic (T + L)	4	4	60
	Major	CMC 2459	Business Information Systems (T + L)	4	4	60
	Supportive	CMC 2461/ MAS XXX	Information Technology / Business Statistics	5	4	60
TOTAL				30	27	405

Semester	Course	Subject Code	Subject Title	Hours	Credit	Marks
4	Part-I	CMC 2252	TAS/ HIS/ FRS/ MelanmaiThathuvangal	3	2	30
	Part-II	ENS XXXX	ENGLISH	3	2	30
	Major	CMC 2554	Management Accounting and Financial Control	5	5	75
	Major	CMC 2656	Corporate Law	6	6	90
	Major	CMC 2458	Programming in C++(T + L)	4	4	60
	Major	CMC 2460	Multimedia (T + L)	4	4	60
	Supportive	CMC 2462/ MAS XXX	e-Commerce / Business Mathematics	5	4	60
	Part V	XXX 0000	NSS/SLP/PED	---	1	30
TOTAL				30	27 + 1	405 / 435
5	Major	CMC 3651	Costing – I	6	6	90
	Major	CMC 3653	Income Tax Law and Practice - I	6	6	90
	Major	CMC 3555	RDBMS	5	5	75
	Major	CMC 3657	Software Engineering	6	6	90
	HVD	HVS XXXX	Human Value Development	4	2	30
	LS	CMC 3259	Event Management	3	2	30
TOTAL				30	27	405
6	Major	CMC 3652	Costing - II	6	6	90
	Major	CMC 3654	Income Tax Law and Practice - II	6	6	90
	Major	CMC 3556	Introduction to ERP	5	5	75
	Major	CMC 3658	. Net Programming (T + L)	6	6	90
	EVS	CMC 3200	Environmental Studies	4	2	30
	LS	CMC 3260	Export Promotion	3	2	30
TOTAL				30	27	405

SUPPORTIVE COURSES

SEMESTER	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT
1.	CMC 1459	Business Economics	5	4
2.	CMC 1460	Business Environment	5	4
3.	CMC 1440/BCA	Accounting for Managers	5	4
4.	CMC 2461/ MAS XXX	Information Technology / Business Statistics	5	4
5.	CMC 2462/ MAS XXX	e-Commerce / Business Mathematics	5	4

NON-MAJOR ELECTIVE COURSES

SEMESTER	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT
1	CMC 1261	Practical Banking	3	2
2	CMC 1262	Logistics Management	3	2

LIFE-SKILL COURSES

SEMESTER	SUBJECT CODE	SUBJECT TITLE	HOURS	CREDIT
1	CMC 1263	Financial Markets	3	2
2	CMC 1264	E-tailing	3	2
3	CMC 3259	Event Management	3	2
4	CMC 3260	Export Promotion	3	2

நோக்கம்

வணிகத்தில் உள்ள பல்மவறு பிரிவுகளை பற்றி விளக்குவதும்

இப்பாடத்தின் மூலக்கோடு

வணிக மேலாண்மை பற்றி படிப்பதன்மூலம்
வணிகவகையின் வருவனவற்றை பற்றி ததரித்துகதகள் கின்
றனர்

- வணிகத்தின் பற்றியும் , வணிகத்தின் நோக்கங்கள் ,
கூணோண்டியங்கள் மற்றும் அண் பரிணாம வளர்ச்சி பற்றி
அறிந்து ககள்ளுல்
- வணிக அதமப்பின் பல்நவறு வடிவங்களின்
கூட்டு பங்கு
பிரமங்கள் மற்றும் பன்னட்டு பிரமங்கள்
பற்றி கைரிந்து ககள்ளுல்
- உற்பத்தி நமலோண்தம் பற்றியும் அணில் உள்ள
உற்பத்தி சோர்கசயல்மூதகதளயும் அறிந்து
ககள்ளுல்
- பிணி நமலோண்தம்பற்றியும் நமலும் ஒரு வணிகத்தின்
பிணி பிணிரட்டும் மூதகதளயும் அறிந்து ககள்ளுல்
- பணியாளர்களை நைர்வகசய்யும் மூதற
பற்றியும் , அவர்களை நமலோண்தம்
கசய்யும் நூட்பத்தின் பற்றியும் அறிந்து ககள்ளுல்

myF 1

tpahghuj;jpd jd;ikfs; - tūtpyf;fzk - Nehf;fq;fs; - Fzhjprpaq;fs; -
ghpzhktsh;r; - thzpgRw;Wr;#oy; - Ez;zakw;Wk Nghpay; Rw;Wr;#oy;.

(9 Hours)

myF 2

tzpfmikg;gpd tbtq;fs; - \$L;Lg;gq;FepWkk - tūtpyf;fzk - rpwg;gpay;Gfs; -
Njh;W;tpg;Gepiyfs; - Nkyhz;ik - nghJj;Jiwmikg;Gfs; - jd;ikfs; -
gd;dhL;LEpWkq;fs; - nghUs; - ed;ikfs; kw;Wk jPikfs;.

(9 Hours)

myF 3

cw;gj;jpNkyhz;ik - njHOPW;\$L;jpw;fhd ,LK - cw;gj;jpPL;LKPLY; kw;Wk FL;Lg;ghL
- NtiyKd;Nd;wk - mstPL - nghUL;Fs; Nkyhz;ik - nghUshjhumstfs;.

(9 Hours)

myF 4

epjpNkyhz;ik - nghUSHJHJPL;LK - epjpKiws; - tzpfepWtdhPjpahdepjp -
gj;jpure;jj.

(9 Hours)

myF 5

kdpjtsNkyhz;ik - gzpahsh; Njh;T - njhopy;Jw;cwTfs - cw;gj;jpjpwd
kw;Wk njhopyhsh; eyd;.

(9 Hours)

TEXT BOOK

1. uhjhV,Nkyhz;ikj; jj;Jtq;fs;,gpurd;dhgg;sprH];,jpUty;ypf;Nfzp,nrd;id - 600 005.

Books for Reference

1. Lal and Prasad, Principles of Management, S. Chand Publishers, New Delhi, 2015
2. Prasad L M, Principles of Management, S. Chand Publishers, New Delhi, 2016
3. Mamoria C B, Personnel Management, Kitab Mahal, Kolkatta, 2012
4. Gupta C B, Human Resource Management, Sultan Chand, New Delhi, 2014
5. <https://www.msuniv.ac.in/Download/Pdf/0f80dc31780649d>

Bloom's Taxonomy	K1:	K2:	K3:	K4:	K5:	K6:
CO1		2				
CO2			3			
CO3	1					
CO4					5	
CO5				4		

Mean: 3

CMC2553**CORPORATE ACCOUNTING****5 Hrs / 5 Cr**

The objective of this course is to give a comprehensive understanding of all aspects relating to corporate accounting and to lay a theoretical foundation for the preparation and presentation of financial statements and to equip the students with the working knowledge of accounting practices in order in order to prepare for CA, CMA, and ACS.

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

- i. Interpret accounting knowledge on the issue and redemption of shares and debentures.
- ii. Ascertain the profits prior to incorporation, underwriting of shares and Rights issue.
- iii. Compile the items of final accounts of a company.
- iv. Evaluate the account for amalgamation, absorption, internal and external reconstruction.
- v. Integrate the techniques of liquidating the corporate entities in compliance with IFRS.

UNIT I

Company - Meaning– Issue of shares – Types of shares, Forfeiture and reissue of shares – Redemption of Debentures and Preference shares. **(15 Hours)**

UNIT II

Profits prior to Incorporation – Underwriting of Shares – Full Underwriting- Partial Underwriting – Firm Underwriting - rights issues – acquisition of Business by a Company. **(15 Hours)**

UNIT III

Final Accounts of Companies – Preparation and presentation of final accounts of companies. Treatment of Reserve and Surplus and Preliminary Expenses-bonus and dividend to shareholders – managerial remuneration- Valuation of goodwill and shares. **(15 Hours)**

UNIT IV

Amalgamation and Absorption– computation of purchase consideration – types of amalgamation – pooling of Interest method – purchase method – treatment of realization expenses. Alteration of Share capital and Internal Reconstruction. **(15 Hours)**

UNIT V

Liquidation – Liquidator's final statement of accounts – Accounting standards 1 - 29. International Financial Reporting system-concepts. **(15 Hours)**

Text Book:

1. TS Reddy & Dr.AMurthy, Corporate Accounting, Margham Publications, Chennai, 2019

Books for Reference:

1. M C Shukla , T S Grewal & S C Gupta, Advanced Accounting I, Sultan Chand & Sons., NewDelhi,2019
2. Mukerjee and Hanif, Advanced Accounting Vol I, Tata McGraw Hill Company Limited, New Delhi,2015
3. SP Iyengar, Advanced Accounting Vol I, S. Chand& Sons, New Delhi,2014
4. S.Kr. Paul, Advanced Accountancy Vol I, Revised edition, Central Publishing Company, Kolkatta, 2015

Bloom's Taxonomy	K1	K2	K3	K4	K5	K6
CO1			3			
CO2			3			
CO3				4		
CO4			3			
CO5					5	

Mean: 3.6

This paper aims at providing a bird's eye view on various business laws which will facilitate the students in having an understanding of theoretical knowledge of laws governing business.

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

- i. Interpret the concepts of business law.
- ii. Determine the basics of performance of contract.
- iii. Examine the basic frame work of the law relating to Indemnity, Guarantee and Surety.
- iv. Predict recent amendments, rules, and regulations related to settling industrial disputes with relevant case law.
- v. Apply the Information Technology Act and Right to Information Act in business.

UNIT I

Mercantile law – Introduction – Contract – Definition- Kinds - Essential elements, Offer-Types – Essentials- Revocation, Acceptance- Essentials and legal rules- Revocation, Consideration – Essentials- “No consideration, no contract”- Exceptions. **(20 Hours)**

UNIT II

Capacity- Law regarding minor's agreement- Persons of unsound mind- Persons disqualified by law, Free consent- Coercion- Undue influence- Misrepresentation- Mistake- Fraud, Performance of contract-Modes of performance, Discharge of contracts- Kinds - Remedies for breach of contracts. **(20 Hours)**

UNIT III

Contract of Indemnity and Guarantee- Rights of Indemnity holder- Difference between Indemnity and Guarantee- Rights of Surety- Discharge of Surety, Bailment and Pledge- Kinds of bailment- Rights and duties of bailee and bailor- Rights and duties of Pawnee and Pawner. **(20 Hours)**

UNIT IV

Industrial Disputes Act- Settlement mechanisms- Types of disputes- Offences and penalties- Health, safety and welfare measures of workers under Factories Act. **(15 Hours)**

UNIT V

Information Technology Act, 2000 – Definition- Digital signature and certificates- Duties of subscriber- Penalties and adjudication, Right to Information Act, 2005 – Origin- Objectives, Features- Process of filling- Challenges. **(15 Hours)**

Text Book

1. N D Kapoor, Elements of Mercantile Law, Sultan Chand & Sons, New Delhi, 2017.

Books for Reference

1. Rajni Abbi, Bharat Bhushan, Rajiv Kapoor, Elements of Industrial Law, Sultan Chand & Sons, New Delhi, 2019.
2. Tuteja S.K, Business Law for managers, Sultan Chand & Sons, New Delhi, 2010.
3. Kuchhal M. C, Mercantile Law, Seventh Edition, Vikas Publishing House Pvt.Ltd., New Delhi, 2018.

Bloom's Taxonomy	K1	K2	K3	K4	K5	K6
CO1		2				
CO2				4		
CO3				4		
CO4			3			
CO5				4		

Mean: 3.4

CMC2457**VISUAL BASIC****4 Hrs / 4 Cr**

The main aim of the course is to introduce the students, the basic of visual programming using Visual Basic. The course deals with GUI concepts, various Controls, Menus, Dialog boxes and creating of active X Controls in Visual Basic. This course will enhance students to explore Apps relating to marketing, gaming and others.

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

- i. Illustrate visual basic anatomy and philosophy of VB.
- ii. Apply operators, constants and arrays in VB
- iii. Compile of event-driven program execution flow control in visual basic programming, understand loops to do repetition.
- iv. Devise intrinsic controls for form design
- v. Develop application using menus and popup menus, understanding of database access and manage databases.

UNIT I

Introduction to Visual Basic- Features of Visual Basic- The Visual Basic Philosophy- The integrated development environment- The anatomy of Form- Project Types **(10 Hours)**

UNIT II

Dealing with Data – Operators – Variables- Declaring Variables- Types of Variables- Data types- Constant Arrays- Declining Arrays- Specifying Arrays- Multi dimensional Arrays- Dynamic Arrays- Array of arrays **(10 Hours)**

UNIT III

Writing Code – Collections – Procedures – Subroutines – Functions- Calling Procedures- Creating Classes & Object- I/O statements- Control Flow statements- If Oops concept- Then-if- then-else- Nested Control Statements- Select- Case- Loop Statements- Do-Loop- For-Next- While- Wend- Exit Statement **(10 Hours)**

UNIT IV

Creating an application using controls: What is on the toolbar -Textbox Control -Picture Box - Image Box -Label Box -Frame -List Box -Option Button -Combo Box Command Button- Check Box -Drive, Directory, File List Controls - Line & Shape Control -Scroll Box - Data – Timer **(15 Hours)**

UNIT V

Multiple Document Interface & Menus: Why MDI Forms -Features of an MDI forms - Loading MDI forms & child forms -Creating a simple MDI forms -Accessing MDI forms - Creating menus -Pop-up menus - Data Access Controls: JET database Engine -ADODC - DAO Data Control -ODBC Data Source Administrator –Data Report **(15 Hours)**

Text Book

1. Mohammed Azam, Programming with Visual Basic 6.0, Second Edition, Vikas Publication House Pvt Ltd, New Delhi, 2014

Book for Reference

1. Steven Holzner, Visual Basic .NET Black Book, Willey India Pvt., Ltd., New Delhi, 2010
2. Liew VoonKiong, Visual Basic Made Easy, Tata McGraw Hill, New Delhi, 2013
3. Gary Cornell, Visual Basic 6.0., Mc Graw Hill Publishing Co., Ltd., New Delhi, 2017.

Bloom's Taxonomy	K1	K2	K3	K4	K5	K6
CO1		2				
CO2			3			
CO3					5	
CO4						6
CO5						6

Mean: 4.4

CMC 2459 BUSINESS INFORMATION SYSTEMS (T + L) (4 Hrs / 4 Cr)

The objective of the course is to make students understand the principles of information technology used in Business and the software required for BIS and appraise the features of Word Processing, Spread sheet and Presentation software. This course will help the students to define business models, to contrast and compare how internet and other information technologies support business processes.

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

- i. Summarize the importance of information technology in business
- ii. Classify the computer hardware and software components
- iii. Establish information system in an office
- iv. Apply the data manipulation tools and to handle risks in automated environment
- v. Understand roles of information technology in business.

UNIT I

Data and Information – Collection of Data – Types of Data -Numbers, Text, Image, Audio, Video - Data Storage – Primary and Secondary Central Processing Unit - Computer Networks – Output Devices. World Wide Web –HTTP – HTTPS – Email - Social uses of World wide Web
(10 Hours)

UNIT II

Computer Software – types of software operating system – Programming Languages – Data Classification -Data Organization - organizing a database - Structure of a database – DBMS – Tables – Records and Fields. Processing of Numerical Data – Textual - Multimedia Data with examples - Internet Applications
(10 Hours)

UNIT III

Systems Investigation - General aspects – Planning the Systems Investigation – User's Information Requirements – Usage and Flow of Data – Current Activities – User Department Staffing – Current System Costs – Entity sets – Fact Finding Methods, Systems Design - Design Philosophy – Code Number Systems – Output Subsystem – Logical File Subsystem – Input Subsystem – System Architecture – Security and Audit – Computer Job Scheduling – Costs and Savings of New System – System Documentation
(15 Hours)

UNIT IV

System Implementation - D.P. Staff – System Testing – Database Creation – Changeover Procedure – System presentation – System Appraisal and Maintenance – Data Processing Resources, Information System Security and Control – Threat of Project Failure – Threat of Accidents and Malfunctions – Threat of Computer Crime – Factors that Increase the Risks - Methods for Minimizing Risks
(15 Hours)

UNIT V

Need for Computers in Business - Management structure and design of an information systems - System life cycle - Electronic Commerce – B-to-C, B-to-B and C-to-C – Architecture - Payment schemes - Electronic Clearing system - Payment in E-commerce – EDI (10 Hours)

Text Book

1. Business Information Systems, Paul Beynon Davies, Macmillan Publications, 3rd Edition, 2019
2. Management Information System an Insight, Hitesh Gupta, International Book House Pvt Ltd., 2011.

Books for Reference

1. Rahul De, MIS: Managing Information Systems in Business, Government and Society 2018
2. Suman Mann, Seema Shokeen, Pooja Singh, Information Systems Management, 2020
3. Sybex, MS Office 2000 - Complete, Bpb Publications
4. Sudalaimuthu & Hariharan, "Information Technology for Managers", HPH 2011
5. D. Monley & CS Parker, Cengage/Thomson, "Understanding Computers Today & Tomorrow" 2014.

Bloom's Taxonomy	K1	K2	K3	K4	K5	K6
CO1		2				
CO2			3			
CO3					5	
CO4						6
CO5						6

Mean: 4.4

CMC 2461**INFORMATION TECHNOLOGY****5 Hrs / 4 Cr**

This course equips the students to compete in the present world. It includes introduction to computers, the architecture-hardware and software, telecommunication networking and cyber laws. That creates a exposure for students about trends in IT and equip themselves about the operations in the business world.

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

- i. Describe the growth of latest computer devices and technologies
- ii. Outline the computer languages, software and operating systems
- iii. Prepare documents, spreadsheet and presentations using office productivity tools
- iv. Integrate technical hardware and software including network, database and security components.
- v. Evaluate Enterprise Resource Planning, Core banking System and Management Information System.

UNIT I

Evolution of computers - Classification of digital computer systems – Anatomy of a digital computer – Memory units – Auxiliary storage devices – Input devices – Output devices- Overview of latest devices – Technologies – Bluetooth, Wi-Fi, NFC, Touchpad, iPad, iPod, Laptop, Notebook, Multimedia mobiles, Smart Phone. **(15 Hours)**

UNIT II

Generation of computer languages – Programming Languages – Computer Software – Types of software – System software, Utility Software – Operating Systems – Components of OS – MSDOS, Windows, Linux, Ubuntu, Mac, IOS, Android. **(15 Hours)**

UNIT III

Office Automation –Office Productivity tools – MS Office – Working with Word Document, Spread Sheet – Preparation of Spread Sheets in Excel – Power Point Presentation – Creation of Slides. **(15 Hours)**

UNIT IV

Network Topology – Components – Telecommunication Networks - Data networks– Data Warehouses – LAN, WAN, Wireless, Private and Public networks – Internet architecture – Internet Securities. **(15 Hours)**

UNIT V

ERP, Core Banking System – MIS, Emerging concepts – Grid Computing, Cloud Computing, Cloud delivery model. E-commerce and M-commerce technologies - Cyber Law - Information Technology Act, 2000. **(15 Hours)**

Text Book

1. Justin Manohar J, Dr. Antony Mary Vinothini C & Beulah R, Study Module on Information Technology and E-Commerce, Department of Commerce, The American College, 2020

Books for Reference

1. Rajaraman V, Introduction to Information Technology, PHI Learning, Delhi, 2018
2. Richard Fox, Information Technology, Chapman and Hall, Florida, 2015
3. Andrew S Tanenbaum & Albert S Woodhull, Operating Systems Design and Implementation, Second Edition Prentice Hall India, New Delhi, 2014
4. Alexis Leon & Mathews Leon, Fundamentals of Information Technology, Second Edition Vikas Publishing, New Delhi, 2014

Bloom's Taxonomy	K1	K2	K3	K4	K5	K6
CO1		2				
CO2			3			
CO3			3			
CO4						6
CO5					5	

Mean: 3.8

CMC 2252

Nkyhz;ikj; jj;Jtq;fs;

3 Hrs / 2 Cr

Nehf;fk;

Nkyhz;ikj; jj;Jtq;fisgbg;gjd; *yk; khztHfs; Nkyhz;ikapd; nghUs;Nkyhz;ikapd; Kf;fpaj;Jtk;g;gzpfs;Nfhl;ghLfs; epiyfs; kw;Wk; Nkyhz;ikapd; ,ay;igAk; rpwg;Gj; jd;ikfisAk; mwpe;Jnfhs;skbAk;.

Nkyhz;ikj; jj;Jtq;fisgbg;gjd; %yk; khztHfs; fPo;f;fz;ltw;iwnjhpe;Jnfhs;fpd;wdH.

- i. Nkyhz;ikgw;wpAk; mjd; jd;ikfs; Kf;fpaj;Jtk; gw;wpAk; fw;Wf; nfhs;fpd;wdH. NkYk; Nkyhz;ikapy; cs;sgzpfs; Nfhl;ghLfs; gw;wpAk; mwpe;Jnfhs;fpd;wdH.
- ii. Jpl;lkljy; gw;wpAk; mtw;wpy; cs;stiffisgw;wpAk; NkYk; mjd; ed;ikjPikfisgw;wpAk; fw;Wf; nfhs;fpd;wdH. NkYk; jpl;lkljy; Kf;fpa \$Wfs; gw;wpAk; mtw;wpd; ,ay;Gfs; gw;wpAk; mwpe;Jnfhs;fpd;wdH.
- iii. xOq;fikj;jy; gw;wpAk; mjd; ,ay;Gfs; Nfhl;ghLfs; ed;ikfs; kw;Wk; mjpy; cs;sed;ikfs; Nfhl;ghLfs; kw;Wk; gbepiyfismwpe;Jnfhs;fpd;wdH.
- iv. ,af;Fjy; kw;Wk; fl;Lg;gLj;Jy; gw;wpAk; NkYk; mjpy; cs;sKf;fpa \$Wfs; jj;Jtq;fs; eilKiwfs; ed;ikfs; kw;Wk; jPikfismwpe;Jnfhs;fpd;wdH.
- v. nray; Cf;Ftpj;jy; gw;wpAk; NkYk; mjd; rpwg;gpay;Gfs; gw;wpAk; njhpe;Jnfhs;fpd;wdH. NkYk; jfty; eilKiwgw;wpAk; mjd; ed;ikfs; jPikfisgw;wpAk; jilfismfw;Wk; Kaw;rpfisAk; mwpe;Jnfhs;fpd;wdH.

myF 1

Nkyhz;ikmwpKfk; - Njhwwk; - Nkyhz;iknghUs; - ,yf;fzk; - rpwg;Gj; jd;ikfs; - Kf;fpaj;Jtk; - epiyfs; - gzpfs; - Nfhl;ghLfs; - epHthfk; kw;Wk; Nkyhz;ikf;fhdNtWghLfs;

(9 Hours)

myF 2

jpl;lkljy; - nghUs; - tiutpyf;fzk; - ,ay;G - ed;ikfs; kw;Wk; Kf;fpaj;Jtk; - FiwghLfs;- eilKiw/ gbepiyfs; - jpl;lkljy; nray; \$Wfs; - jpl;lkljy; tiffs; - KbntLj;jy; - nghUs; - tiutpyf;fzk; - ,ay;Gfs; - tiffs;- eilKiw / gbepiyfs; - ed;ikfs; - FiwghLfs;

(9 Hours)

myF 3

xOq;fikg;G - nghUs; - tiutpyf;fzk; - ,ay;Gfs; - Nfhl;ghLfs; - ed;ikfs; - gbepiyfs;/ eilKiw;xOq;fikg;gpd; tiffs; - KiwahdxOq;fikg;Gf;Fk; Kiwaw;wxOq;fikg;Gf;Fk; cs;sNtWghLfs; - mjpfhuxg;gilj;jy; - nghUs; - tiutpyf;fzk; - jd;ikfs;- eilKiwfs; / gbepiyfs;- Nfhl;ghLfs; - ed;ikfs;- FiwghLfs;.

(9 Hours)

myF 4

,af;Fjy; -nghUs; - tiutpyf;fzk;- \$Wfs; - jj;Jtq;fs; - jd;ikfs;- Kf;fpaj;Jtk; - ,af;Fjy; topfs; fl;Lg;gLj;Jy;- nghUs; - tiutpyf;fzk; - rpwg;gpay;Gfs; - eilKiw- ed;ikfs;- fl;Lg;gLj;Jy; vOk; gpur;ridfs;.

(9 Hours)

myF 5

nray; Cf;fkspj;jy; - nghUs; -tiutpyf;fzk; - rpwg;gpay;Gfs; - jfty; eilKiw - ed;ikfs;- tiffs; - jfty; njhlHgpd; jilfs; - jfty; njhlHgpd; jilfismfw;Wk; Kaw;rpfs; - nray; Cf;fkspj;jy; - nghUs; - rpwg;gpay;Gfs; - eilKiwfs; - Kf;fpaj;Jtk; - Nfhl;ghLfs;.

(9 Hours)**TEXT BOOK**

1. uhjhV,Nkyhz;ikj; jj;Jtq;fs;,gpurd;dhgg;sprH];,jpUty;ypf;Nfzp,nrd;id- 600 005.

Books for Reference

1. Lal and Prasad, Principles of Management, S. Chand Publishers, New Delhi, 2015
2. Prasad L M, Principles of Management, S. Chand Publishers, New Delhi, 2016
3. Mamoria C B, Personnel Management, Kitab Mahal, Kolkatta, 2012
4. Gupta C B, Human Resource Management, Sultan Chand, New Delhi, 2014

Bloom's Taxonomy	K1	K2	K3	K4	K5	K6
CO1		2				
CO2			3			
CO3	1					
CO4					5	
CO5				4		

Mean: 3

CMC2554 MANAGEMENT ACCOUNTING AND FINANCIAL CONTROL 5Hrs/5Cr

To enable the students to acquire knowledge of the Management Accounting Principles and Practices and familiarize them with the techniques of taking various financial decisions.

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

- i. Identify basics of management accounting and the statements Prepared.
- ii. Interpret the results of the accounting statements with the help of management accounting tools.
- iii. Recognize the right meaning of fund and know the importance of funds in a business.
- iv. Calculate the amount of working capital needed in a company in accordance with the nature of business.
- v. Determine the optimum capital structure that a company should have.

UNIT I

Introduction: Evolution, Meaning, Objectives and Scope – Tools and Techniques of Management Accounting – Relationship of Cost Accounting, Financial Accounting, Management Accounting and Financial Management – Role of Management Accountant in Decision Making. Analysis and Interpretation of Financial Statements – Nature, Attributes, Objectives, Importance, Limitations – Comparative and Common-size statements. **(8 Hours)**

UNIT II

– Ratio Analysis: Meaning – Uses, Classification, Advantages, Limitations – Problems on Ratio Analysis (Simple problems only). **(17 Hours)**

UNIT III

Cash Flow Statement – Fund Flow Statement – Difference between Cash Flow and Fund Flow Statement – Management Reporting – Problems on Cash Flow Statement (only). **(17 Hours)**

UNIT IV

Capital structure - Factors determining capital structure - theories of capital structure – Net Income approach, Net Operating Income approach, Traditional approach and Modigliani and Miller approach - application of theoretical concepts **(16 Hours)**

UNIT V

Dividend Policies – Meaning – Types of dividend - Relevance and irrelevance approaches – Walter's Model, Gordon's model and MM Hypothesis. **(17 Hours)**

Text Book

1. S.N.Maheswari, Management Accounting and Financial Control, Sultan Chand & sons, New Delhi, 2015

Books for Reference

1. Dr. A. Murthy, Financial Management, Margham Publications, Chennai, 2016
2. Prof.T.S.Reddy and Dr.Y.Hariprasad Reddy , Management accounting , Margham Publications, Chennai, 2018.

Bloom's Taxonomy	K1	K2	K3	K4	K5	K6
CO1		2				
CO2				4		
CO3					5	
CO4				4		
CO5						6

Mean: 4.2

CMC 2656**CORPORATE LAW****6 Hrs / 6 Cr**

The objective of this course is to help the students to understand the basic laws related with company and to impart the knowledge of various provisions of the Companies Act.

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

- i. Apply the principles of corporate law in a rigorous and principled manner in a company.
- ii. Understand the use of the memorandum of association and article of association in a Company
- iii. Prepare the prospectus of a company as per the legal requirements.
- iv. Identify the appropriate modes of acquisition and terminations of membership in a company.
- v. Understand the general objects, purposes and conduct of meetings in a company.

UNIT I

Company – Nature, scope, Meaning, Definition and characteristics of company – Formation and Incorporation - Kinds of companies - Merits and Demerits of Incorporation of company - Lifting the corporate veil. Solomon Vs Solomon & Co. **(15 Hours)**

UNIT II

Memorandum of Association - Meaning, Purpose, Contents., Alteration of MOA, Doctrine of Ultra vires. Articles of Association - Meaning Purpose, Content. Alteration of AOA, Doctrine of Indoor Management, Doctrine of Constructive Notice. **(20 Hours)**

UNIT III

Introduction - Legal requirement of Prospectus- - Misstatement in Prospectus - Liability for misstatement in Prospectus- Civil & Criminal Liabilities- Types of Prospectus-Abridged Prospectus, Deemed Prospectus, Shelf Prospectus, Red Herring Prospectus- Shares - Meaning, Types of Shares - Transfer of shares - Transmission of Shares- Comparison between transfer & Transmission Of shares- Share Capital, Meaning, Kinds, Alteration, - Voting Rights – Debenture, meaning, types, redemption on debentures **(20 Hours)**

UNIT IV

Company Management – Structure of Management – Appointment, Retirement, Qualifications, Remuneration, Powers & Duties of Shareholders – Board of Directors – Managing Directors – Other Executives - Members - Modes of acquisition of membership in a company- Eligibility- Rights and Liabilities of Members -. Shareholder Vs Member- Modes of termination of Membership in a company- Register of members-- Dividend - Rules as to Payment of Dividend **(15 Hours)**

UNIT V

Meetings - general objects and purposes of meetings -kinds of company meetings – statutory meeting - Statutory Report – annual general meeting –Extraordinary General Meeting- Requisites of valid meeting – Winding up- Modes of Winding up-Grounds of Winding Up- Petition for Winding Up-Consequences of Winding Up order-Official Liquidator-Powers & Duties of Official Liquidator. **(20 Hours)**

Text Book

1. NDKapoor, Elements of Company Law, Sultan Chand & Sons, New Delhi, 2016

Books for Reference

1. Dr.SK Tuteja, Business Law for managers, Sultan Chand & Sons, New Delhi, 2006
2. GK Kapoor, Lectures on Business & Corporate Laws, Sultan Chand & Sons, New Delhi, 2005
3. M C Kuchhal, Mercantile Law, Vikas Publishing House Pvt.Ltd., New Delhi, 2004.
4. Praveen, Suggested Answers in Mercantile Law, Sultan Chand & Sons, New Delhi, 2005.

Bloom's Taxonomy	K1	K2	K3	K4	K5	K6
CO1		2				
CO2				4		
CO3				4		
CO4			3			
CO5				4		

Mean: 3.4

CMC 2458**PROGRAMMING IN C++ (T + L)****4Hrs / 4 Cr**

This course aims to equip students with good understanding about the concept of object-oriented programming using C++, and enable them to write and read basic C++ code. The course serves as a platform to gain knowledge related to commercial applications.

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

- i. Become familiar with the features of the language C++.
- ii. Compare the usage of Pointers, Arrays and structures and write programs using them.
- iii. Create programs using functions, macros and namespace
- iv. Appraise files, special functions and memory management
- v. Build applications using Operator overloading and class hierarchy.

UNIT I

Introduction: Introduction to Flowchart – Algorithms – Introduction to C language, what is C++? Why C? and C++, Exception Handling, Object Oriented Programming, Standard Template Library, Types and declarations – Types – Booleans - Integer Types - Floating-Point Types, Sizes, Void, Enumerations, Declarations **(15 Hours)**

UNIT II

Pointers, Arrays and Structures: Pointers – Arrays - Pointers into Arrays – Constants – References–Pointers To void – Structures, Expressions and Statements: A Deck Calculator, Operator Summary, Statement Summary, Comments and Indentation **(10 Hours)**

UNIT III

Functions: Function Declarations, Argument Passing, Value Return, Overloaded Function Names, Default Arguments, Pointer to Function, Macros, Namespaces and Exceptions: Namespaces–Exceptions **(10 Hours)**

UNIT IV

Source Files and Programs: Separate Compilation, Linkage, Using Header Files, Programs, Classes - Access Control, Constructors, Member functions, Static members, Destructors, Memory allocation, Member initialization **(10 Hours)**

UNIT V

Operator overloading: Introduction, Operator Functions, A Complete Number Type, Conversion Operators, Friends, Large Objects, Essential Operators, Subscripting, Functions Calls, Dereferencing, Increment and Decrement, A String Class, Derived class, Abstract Classes, Design of Class Hierarchies, Class Hierarchies and Abstract Classes **(15 Hours)**

Text Book

1. Herbert Schildt, The Complete Reference C ++, McGraw Hill Publication, New Delhi, 2017

Books for Reference

1. Walter Savitch, Kenrick Mock, Problem Solving with C++, Pearson Education, Chennai, 2017
2. Bjarne Stroustrup, The C++ Programming Language, Revised Edition, Pearson Education India, Chennai, 2012
3. Scott Meyers, Effective Modern C++: 42 Specific Ways to Improve Your Use of C++11 and C++14, O'Reilly Publications, 2014.

Bloom's Taxonomy	K1	K2	K3	K4	K5	K6
CO1	1					
CO2		2				
CO3			3			
CO4				4		
CO5						6

Mean = 3.2

CMC 2460**MULTIMEDIA (T + L)****4 Hrs / 4 Cr**

The aim of the course is to explore how Multimedia components are represented handled effectively by various technologies and also to implements the Multimedia concepts through flash, MX and director Shock wave studio. As a result, students will be able to understand how animated videos are created by marketing agencies and others.

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

- i. Infer with various technical aspects of multimedia systems and its elements.
- ii. Describe various file formats for audio, video and text media.
- iii. Apply the tools and perform creative editing on Photoshop and flash platforms.
- iv. Create rich forms in flex environment.
- v. Develop databases and HTML in Adobe AIR.

UNIT I

Introduction to multimedia Content and copy rights-resources for multimedia developers - types of products-evaluation computer architecture standards- operative system and software multimedia computers architecture. An element of text- text data files - using text in multimedia applications hypertext – graphics- element o graphics- images and colour graphics files and applications formats-obtaining images for multimedia use- using graphics in multimedia applications

(15 Hours)**UNIT II**

Digital audio Characteristics of sound and digital audio systems-MIDI audio file formats using audio in multimedia applications.

(10 Hours)**UNIT III**

Introduction to photoshop- Working with photoshop-processing in image using photoshop techniques. Animation: Introduction- How flash works- flash tool box- creating objects drawing characters for cartooning editing objects-colours and text-symbols and instances, bitmaps.

(15 Hours)**UNIT IV**

In Flex: Setting up the environment-using Design mode and sources mode- adding interactivity- using data binding- layout-creating Rich forms.

(10 Hours)**UNIT V**

Adobe air: Introduction- applications, windows, menus- File system integration using local databases HTML in AIR.

(10 Hours)**Text Book**

1. Bhattacharya Siddhartha and Paramartha Dutta, Multimedia Programming: A Practical Approach, Vikas Publishing, 2016

Books for Reference:

1. Mark S. Drew, Fundamentals of Multimedia, Second Edition, Springer, 2014
2. ITL Education Solution Limited, Computer Graphics and Multimedia, Xpress Learning Publications, 2012
3. VK Jain, Introduction to Multimedia and Its Applications, Khanna Publishers, 2015
4. D Evangeline, Computer Graphics and Multimedia, PHI Learning, 2014

Bloom's Taxonomy	K1	K2	K3	K4	K5	K6
CO1		2				
CO2			3			
CO3			3			
CO4						6
CO5					5	

Mean: 3.8

CMC 2462**E-COMMERCE****5 Hrs / 4 Cr**

This course makes the student familiar with the mechanism of conducting business transactions through electronic media, understand the methodology of online business dealings using e-commerce infrastructure.

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

- i. Describe the growth of e-commerce.
- ii. Examine the various e-commerce models.
- iii. Demonstrate the role of internet in e-commerce.
- iv. Apply e-payment systems and web marketing.
- v. Determine internet security, maintaining secure information, digital signatures and firewalls.

UNIT I

Introduction to E-Commerce- Features and functions of e-commerce- e-commerce practices viz. traditional practices- Scope and limitations of e-commerce- e-commerce security- Benefits- Impact of E-Commerce- State of e-commerce in India- Problems and opportunities in ecommerce in India- Legal issues- Future of e-commerce. **(15 Hours)**

UNIT II

Classification of E-Commerce- Framework of e-Commerce, e-Commerce Business Models - Business to Business, Business to Customer, Customer to Customer. EDI- Process - Components - Benefits. Service provider- e-distributor- Procurement and Just-in-Time delivery **(15 Hours)**

UNIT III

Internet and its role in e-commerce- Procedure of registering Internet domain, Establishing connectivity to Internet- Tools and services of Internet, Procedure of opening e-mail accounts on internet. **(15 Hours)**

UNIT IV

Transactions through Internet- Requirements of e-payment systems- Functioning of debit and credit cards- Pre and post payment services, Marketing on the web- Marketing strategies- Creating web presence- Advertising- Customer service and support- Web branding strategies- Web selling models- Online booking systems- Online booking procedure of railways, airlines, tourist and religious places, hotels and entertainment industry **(15 Hours)**

UNIT V

Setting up Internet security- Maintaining secure information- Digital signature and their security measures- Authenticity- Privacy- Integrity- Non-repudiation- Encryption, Secret key cryptography- Public key cryptography, SET, SSL, Firewalls **(15 Hours)**

Text Book

1. Justin Manohar J, Dr. Antony Mary Vinothini C & Beulah R, Study Module on Information Technology and E-Commerce, Department of Commerce, The American College, 2020

Books for Reference:

1. P T Joseph, E-Commerce: An Indian Perspective, Prentice Hall India, New Delhi, 2019.
2. Bharat Bhasker, Electronic Commerce: Framework, technologies and Applications, Tata McGraw Hill, New Delhi, 2008
3. Dave Chaffey, Digital Business and E- Commerce Management, Pearson Education Limited, Delhi, 2015
4. David Whiteley, E-Commerce: Strategy, Technologies and Applications, Tata McGraw Hill, New Delhi, 2017

Bloom's Taxonomy	K1	K2	K3	K4	K5	K6
CO1		2				
CO2				4		
CO3				4		
CO4						6
CO5			3			

Mean: 3.8