VISION , MISSION AND QUALITY POLICY OF THE COLLEGE

VISION

Kovai Kalaimagal College of Arts & Science shall inspire and guide students to acquire knowledge, develop skill and a positive attitude that will enhance their personlity, providing self confidence to face the competitive world.

MISSION

1. To Strive for excellence in academics.
2. To inculcate a positive attitude and to develop skill in students ,to meet the challenges of the competitive world.
3. To develop self -confidence through adequate interaction and relevant exposure.
4. To Promote ethical and social values in the students.
5. To identify and encourage talents in academics and sports by rewarding them with scholarships.

QUALITY POLICY

" KKCAS shall provide value -based education to its students for continual improvement in their academic performance,enhancing their competency for higher education and employment".

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

VISION

To be a vibrant centre for achieving excellence in education and research in the field of Commerce and Computer Applications through provision of adequate knowledge, developing technical skills and inculcate values to make the students responsible to the society and environment.

MISSION

1. To enable the students to play a vital role in the fields of commerce by continuously updating their knowledge

2. To make the students to meet the competitive challenges in Banking and Finance Sector.

3. To provide practical exposure in computer applications which would enable the students to be successful in Business Process Services for the public and private sector industries.

4. To promote leadership qualities and to develop entrepreneurial skills among the students.

5. To inculcate moral values and social values in the minds of the students in order to extend the services of the department for the betterment of the society.

OBJECTIVES OF THE DEPARTMENT

1. To cater to the manpower needs of companies in Accounting, Taxation, Auditing and Financial Analysis.

2. To develop business analysts for companies, capital markets and commodity markets.

3. To motivate the students to become entrepreneurs.

4. To build competencies for research activities.

5. To equip the students with professional skills and inter-personal skills.

GRADUATE ATTRIBUTES OF THE COLLEGE

- Communication skills
- In-depth domain knowledge
- Technical skills
- Knowledge Inter-disciplinary in nature
- Positive attitude
- Critical thinking and problem solving skills
- Dynamism and team building skills
- Professional ethics and social values
- Self-awareness and emotional intelligence
- Entrepreneurship qualities
- Responsibility towards society and environment
- Thirst for knowledge through lifelong learning

PROGRAMME EDUCATIONAL OBJECTIVES AND PROGRAMME OUTCOMES

PROGRAMME EDUCATIONAL OBJECTIVES

The Graduates of Commerce with computer application would be

- ✓ Occuping a decent position in Banking, Finance and Outsourcing industries.
- ✓ Become successful entrepreneurs.
- ✓ Contribute to the community development and environmental protection.

PROGRAMME OUTCOMES

After completion of three years of study, our B.Com CA Graduates will be able to :

- ✓ exhibit proficiency in oral and written communication.
- ✓ prove their knowledge of accounting, business, taxation and financial management.
- ✓ exhibit their Technical Skills (such as Word processing,Spread sheet,Visualbasic,gambas 3,Accounting Package) in Auditing and Business Process Services by updating their knowledge with the upcoming new techniques.
- ✓ Work on multidisciplinary tasks and will be aware of the new and emerging disciplines.
- ✓ prepare to take up any challenging task.
- ✓ apply technical skills in Analyzing, synthesizing and evaluating information to reach an answer or conclusion for complex business problems.
- ✓ work individually or as a team with responsibility to Function effectively in a multidisciplinary atmosphere
- ✓ carry out the task assigned by the industries with professional ethics and at the same time with the concern for well being of the society.
- ✓ be aware of one's own weaknesses and strengths, emotions and the way to control emotions to maintain good interpersonal relationships.
- ✓ undertake entrepreneurship as a desirable and feasible career option.
- ✓ extend the services of the department for the betterment of the society and environmental protection.
- ✓ learn continuously for updating new knowledge and technologies in the field of commerce and computer applications.

MAPPING OF GRADUATE ATTRIBUTES WITH PROGRAMME OUTCOMES

PO No	Graduate Attribute	Programme Outcome
1	Communication skills	Exhibit proficiency in oral and written communication.
2	In-depth domain knowledge	Prove the knowledge of accounting, business, taxation and financial management.
3	Technical skills	Exhibit the TechnicalSkills(such as Word processing,Spread sheet,Visualbasic,gambas 3,Tally) in Auditing and Business Process Services by updating their knowledge with the upcoming new techniques.
4	Knowledge Inter-disciplinary in nature	Work on multidisciplinary tasks and will be aware of the new and emerging disciplines.
5	Positive attitude	Prepared to take up any challenging task.
6	Critical thinking and problem solving skills	Apply technical skills in Analyzing, synthesizing and evaluating information to reach an answer or conclusion for complex business problems.
7	Dynamism and team building skills	Work individually or as a team with responsibility to Function in a multidisciplinary atmosphere.
8	Professional ethics and social values	Carrying out the task assigned by the industries with professional ethics and at the same time with the concern for well being of the society.
9	Self-awareness and emotional intelligence	Aware of one's own weaknesses and strengths, emotions and the way to control emotions to maintain good interpersonal relationships.
10	Entrepreneurship qualities	Undertake entrepreneurship as a desirable and feasible career option.
11	Responsibility towards society and environment	Extend the services of the department for the betterment of the society and environmental protection.
12	Thirst for knowledge through lifelong learning	Learn continuously for updating new knowledge and technologies in the field of commerce and computer applications.

SCHEME OF EXAMINATION AND PROGRAMME STRUCTURE
M.Com. (Computer Applications) 2022-2024

Part	Course Code	Study Components	Ins. hours per week	CIA	Exam	Total	Credits
SEMESTER – I							
		SEMESTER – I					
III	**22P1CCCT01**	**Core 1 :** Marketing Management	6	50	50	100	5
	22P1CCCT02	**Core 2 :** Managerial Economics	6	50	50	100	5
	22P1CCCT03	**Core 3 :** Database Management System	6	50	50	100	4
	22P1CCCT04	**Core 4:** Cost Accounting	6	50	50	100	5
	22P1CCCP05	**Core 5:** Oracle - Practical	4	50	50	100	2
	22P1CDCT01	**Career Development Course 1:** Teaching & Research Aptitude-I	2	-	50	50	1
	-	Library	6	-	-	-	-
		Total				550	22
		SEMESTER – II					
III	**22P2CCCT06**	**Core 6 :** Human Resource Management	4	50	50	100	4
	22P2CCCT07	**Core 7 :** Management Accounting	5	50	50	100	5
	22P2CCCT08	**Core 8 :** Higher Corporate Accounting	5	50	50	100	5
	22P2CCCT09	**Core 9 :** Object Oriented Programming with C++	5	50	50	100	3
	22P2CCCT10	**Core 10:** Financial Markets & Institutions	5	50	50	100	3
	22P2CCCP11	**Core 11:** C++ and Tally - Practical	4	50	50	100	2
	22P2CDCT02	**Career Development Course 2 :** Teaching & Research Aptitude-II	2	-	50	50	1
	-	Library work	6	-	-	-	-
	22P2INTR01	Internship Training (15 Days)	-	-	-	-	-
		Total				650	23

SEMESTER I

Programme Code	M.COM CA	Programme Title	Master of Commerce with Computer Applications	
Course code	22P1CCCT01	Core 1 : Marketing Management	Batch	2022-2024
			Semester	I
Hrs/Week	6 Hrs		Credits	5

COURSE OBJECTIVES
- To make the students understand about the Modern Marketing concepts.
- To enable the students to understand the strategies adapted in Marketing.
- To impart knowledge on sales promotion and advertisement.

COURSE OUTCOMES(COs)
On successful completion of the course, the students will be able to

CO Number	CO Statement
CO1	Give in detail about modern marketing concepts.
CO2	Explain the product and pricing strategies.
CO3	Express their views while selecting distribution channels.
CO4	Elaborate the values of salesmanship and personal selling.
CO5	Analyse the advertisement tools, copies and advertising agencies .

MAPPING WITH PROGRAMME OUTCOMES

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	H	M	M	M	M	H	H	M	H	M	H
CO2	L	H	M	L	M	H	H	H	H	M	H	H
CO3	L	H	M	L	M	M	H	M	L	H	M	H
CO4	L	H	H	M	H	H	M	M	L	M	H	H
CO5	M	H	M	M	H	H	L	H	L	M	H	H

SYLLABUS

Unit	CONTENT
Unit-I	**(15 Hours)** **Introduction:** Definition and Meaning of marketing and Marketing Management-Scope of Marketing Management-Nature and Importance of Marketing Management- Problems of Marketing Management - Difference between Sales Management and Marketing Management – Functions of Marketing Management – Principles of Marketing Management - Marketing Organisation Structure-Marketing Research and Information System-Digital Marketing-Online Marketing-Social Media Marketing.
Unit-II	**(15 Hours)** **Product Development:** Product Development – New Product Planning and Development – Steps in New Product Development – Management of Product Life Cycle – Product Line and Product Mix Strategies – Pricing – Objectives of Pricing Decisions – Factors influencing Pricing Decisions – Process of Price determination – Kinds of Pricing.
Unit-III	**(15 Hours)** **Channels of Distribution:** Channels of Distribution – Meaning - Basic channels of distribution - Selection of a suitable channel - Factors Influencing Selection of a channel - middlemen in distribution-Kinds – Functions - Elimination of Middlemen - Arguments in favour of and against.
Unit-IV	**(15 Hours)** **Advertisement:** Meaning and Definition of Advertising - Advertising and Publicity - Objectives of Advertising – Functions - Advantages of Advertising - Advertisement copy - Qualities of a good copy - Elements of an Advertising copy - Objections against Advertisement copy - Media of Advertisement - Factors governing the selection of the Media-Advertising Agencies - Meaning and Definition - Benefits or Services of an Advertising Agency.
Unit-V	**(15 Hours)** **Sales promotion:** Sales promotion - meaning and definition - objectives and importance of sales promotion - Causes for sales promotion activities - types of sales promotion programmes -salesmanship and personal selling-steps in selling - essentials of salesmanship - importance of salesmanship - qualities of a good salesman.

TEXT BOOKS

S.No.	Author Name	Title of the Book	Publisher	Year / Edition
1	S.A Sherlekar	Marketing Management	Himalaya Publishing house	Reprint 2007.
2	Philip Kotler	Marketing Management	Prentice Hall of India Private Limited, New Delhi	14th Edition, Reprint 2013.

REFERENCE BOOKS

S.No.	Author Name	Title of the Book	Publisher	Year / Edition
1	R.S.N Pillai and Bagavathi	Modern Marketing Principles and Practices	S.Chand and Company Limited	Reprint 2012.
2	Dr.C.B.Gupta and Dr.N.Rajan Nair	Marketing Management	Sultan chand and Sons, NewDelhi	2007.

WEBSITE REFERENCE

1. http://www.businessdictionary.com/definition/marketing-management.html
2. https://learn.org/articles/What_is_Marketing_Management.html

 Means of Curriculum Delivery : Lecture, Group Discussion, Seminar, Assignment, Case studies, Google classroom.

SEMESTER – I

Programme Code	M.COM CA	Programme Title	Master of Commerce with Computer Applications	
Course code	22P1CCCT02	Core 2 : Managerial Economics	Batch	2022-2024
			Semester	I
Hrs/Week	6 Hrs		Credits	5

COURSE OBJECTIVES

- To enable the students understand about concepts, tools and principles of managerial Economics.
- To make the students understand about cost and production analysis.
- To provide adequate knowledge on business cycle, national income and fiscal policy.

COURSE OUTCOMES(COs)

On successful completion of the course, the student will be able to

CO Number	CO Statement
CO1	Explain the basic concepts of economics.
CO2	Have thorough knowledge on the economic behaviour of the society.
CO3	Apply the knowledge of cost and output relationship in BEP Analysis.
CO4	Describes about the Production analysis.
CO5	Overview on Pricing Methods.

MAPPING WITH PROGRAMME OUTCOMES

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	H	L	L	M	H	L	M	M	L	M	H
CO2	L	H	L	H	H	H	L	M	M	L	L	H
CO3	L	H	M	L	L	H	M	M	H	M	L	H
CO4	L	H	L	M	M	H	H	H	M	H	M	H
CO5	L	H	M	L	M	M	L	M	L	L	L	H

SYLLABUS

	CONTENT
Unit-I	**(15 Hours)** **Introduction:** Nature and Scope of Managerial Economics-Managerial economics and other subjects-Uses of managerial economics, Responsibilities of managerial economist, Goals of corporate enterprises - Macro Economical indicators- Inflation, Deflation, Concept of Monitory Polices .
Unit-II	**(15 Hours)** **Demand and Supply:** Meaning of demand-Demand determinants-Demand distinctions-Factors influencing in demand forecasting-Methods of demand forecasting-Elasticity of demand-Factors influencing the demand elasticity-Supply-Law of Supply-Determinants of supply-Kinds of supply elasticity.
Unit-III	**(15 Hours)** **Cost Concepts:** Cost concepts-Classification and Determinants, Cost-Output Relationship, Cost Functions, Cost control and Cost reduction, Economies and Diseconomies of scale.
Unit-IV	**(15 Hours)** **Production analysis:** Production analysis-Factors of production-Theory of production, Law of Diminishing Returns-Assumption-Causes for diminishing return-Causes of increasing returns-Significance of law of diminishing, Production functions-Break even analysis.
Unit-V	**(15 Hours)** **Pricing & Capital Structure:** Pricing under perfect competition -Features and Conditions of perfect competition-competition Law-Price determination under perfect competition-Pricing methods-Price forecasting-Pricing policies-Monopoly and Price Discrimination. National Income, Monetary and Fiscal policy-Need for Capital Budgeting, Regulations of Government towards Capital Structure

TEXT BOOKS

S.No.	Author Name	Title of the Book	Publisher	Year / Edition
1	R.L Varshney and K.L.Maheswari	Managerial Economics	Sultan chand and sons	13th Edition,1994.
2	D.Gopala krishnan	Managerial Economics	Himalaya publications	Reprint 2009.

REFERENCE BOOKS

S.No.	Author Name	Title of the Book	Publisher	Year / Edition
1	S.Sankaran	Managerial Economics	Margham Publications	5th edition,2012.
2	Mehta.P.L	Managerial Economics Analysis problems and cases	Sulktan chand and sons publications	16th Edition 2010.

WEBSITE REFERENCE : www.tutorialspoint.com/managerialeconomics

Means of Curriculum Delivery : Lecture, Group Discussion, Seminar, Assignment, Case studies, Google classroom.

SEMESTER – I

Programme Code	M.COM CA	Programme Title	Master of Commerce with Computer Applications	
Course code	22P1CCCT03	Core 3 : Database Management System	Batch	2022-2024
			Semester	I
Hrs/Week	6 Hrs		Credits	4

COURSE OBJECTIVES:
- To make the students to understand the architectural concepts and structural embedded SQL.
- To impart knowledge on networking and data base operations.
- To promote knowledge on relational data structure.

COURSE OUTCOMES(COs):

On successful completion of the course, students will be able to:

CO Number	CO Statement
CO1	Describe data models and schemes in DBMS.
CO2	Explain the features of database and Relational database.
CO3	Apply SQL- the standard language of relational databases.
CO4	Elucidate the functional dependencies and design of the database.
CO5	List out the concepts of Transaction and Query processing.

MAPPING WITH PROGRAMME OUTCOMES

COs/ POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	H	H	M	L	L	L	M	L	L	H	H
CO2	L	H	H	M	L	L	L	M	L	L	H	H
CO3	L	H	M	M	L	L	L	M	L	L	H	H
CO4	L	H	H	M	L	L	L	M	L	L	H	H
CO5	L	H	H	M	L	L	L	M	L	L	H	H

SYLLABUS

Unit	Content
Unit-I	**(15 Hours)** **Introduction:** Database System Architecture Basic concepts: Data system, operational data, data independence, Architecture for a database system, Distributed databases. Storage Structures: Representation of Data. Data Structures and corresponding operators: Introduction, Relation Approach, Hierarchical Approach, Network Approach.
Unit-II	**(15 Hours)** **Data Structure:** Relational Approach: Relational Data Structure: relation, Domain, attributes, keys. Relational Algebra: Introduction, Traditional set operation. Attribute names for derived relations, special relational operations-Relational Calculus :Introduction -Tuple-Oriented Relational Calculus-Domain-Oriented Relational Calculus.
Unit-III	**(15 Hours)** **SQL:** Embedded SQL: Introduction – Operations not involving cursors involving cursors – Dynamic statements. Query by Example – Retrieval operations, Built in functions, update operations, QBE Dictionary. Hierarchical Approach: The Architecture of an IMS System-Background of IMS-IMS Data Structure: Physical database, Database description, Hierarchical sequence.
Unit-IV	**(15 Hours)** **Network Approach**: Architecture of DBTG system. DBTG Data structure: The Set construct, Singular sets, Sample schema, the external level of DBTG- DBTG Data manipulation.
Unit-V	**(15 Hours)** **Database Language:** Three Approaches Revisited: The Unified Database Language-Introduction-The Approach to Commonality-Declarative Language-Manipulative Language-The Comparison of The Relational to Network Approaches-The Conceptual Level-Criteria for Conceptual Schema-The Relational Approach-The Network Approach.

TEXT BOOKS

S.No.	Author Name	Title of the Book	Publisher	Year / Edition
1	C.J.Date	An Introduction to Database Management System	Narosa Publication	3rd Edition,1998.
2	Gerald V post	DBMS	Tata Mc Graw -Hill publications	1st Edition 2005

REFERENCE BOOKS

S.No.	Author Name	Title of the Book	Publisher	Year / Edition
1	S.P.S Saini	Database Management system	Vayu Education of India	1st Edition 2008
2	Jain V.K.Er	Database Management system	Dream Tech publication	. 1st Edition 2005

WEBSITE REFERENCE

1. https://www.webopedia.com/TERM/D/database_management_system_DBMS.html

2. https://www.sap.com/india/products/technology-platforms/database-management-system.html

Means of Curriculum Delivery : Lecture, Group Discussion, Seminar, Assignment, Case studies, Google classroom.

SEMESTER – I

Programme Code	M.COM CA	Programme Title	Master of Commerce with Computer Applications	
Course Code	**22P1CCCT04**	**Core 4 :** **Cost Accounting**	**Batch**	**2022-2024**
			Semester	**I**
Hrs/Week	**6 Hrs**		**Credits**	**5**

COURSE OBJECTIVES
- To provide adequate knowledge on Management Accounting Practice.
- To enable the students to understand the methods of wage payment.
- To acquaint the students, the management accounting techniques that facilitate managerial decision making.

COURSE OUTCOMES(COs)

On successful completion of the course, the student will be able to

CO Number	Course Outcome
CO1	Prepare the cost sheet, Tender and Quotation
CO2	Calculate the Stock Levels and Pricing of Material Issues.
CO3	Calculation of labour turnover and Overhead distribution summary.
CO4	Computation of Overheads and Reconciliation of cost and financial accounts.
CO5	Prepare the Job Costing ,Contract Costing and Process Costing

MAPPING WITH PROGRAMME OUTCOME

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	H	L	M	L	M	L	M	L	L	L	H
CO2	L	H	H	L	L	L	L	M	L	L	L	H
CO3	L	H	M	L	L	M	L	L	L	L	L	H
CO4	L	H	M	L	L	M	L	L	L	L	L	H
CO5	L	H	M	L	L	L	L	L	L	L	L	H

SYLLABUS

	CONTENT
Unit-I	**(15 Hours)** **Introduction:** Cost Accounting – Meaning and Definition – Importance –Cost concept-Cost relation & Cost control– Differences between Financial Accounting and Cost Accounting – Installation of an Ideal Costing System – Elements of cost – Classification of cost - Preparation of Cost Sheet including Tender.
Unit-II	**(15 Hours)** **Material Control:** Material cost control – Fixation of various stock levels – Economic Order Quantity – Purchase procedure – Issue of materials – Pricing of material issues – Inventory control and verification-Overhead & Activity based Cost Accounting .
Unit-III	**(15 Hours)** **Labour:** Labour cost control – Time keeping – Wage payment and Incentive schemes – Idle Time and Overtime – Labour turnover.
Unit-IV	**(15 Hours)** **Overheads:** Overheads – Meaning, Classification according to functions and variability – Apportionment and Reapportionment of Overheads – Absorption of Overheads – Machine hour rate – Reconciliation of cost and financial Profits-Standard Costing –Material –Labour-Overhead.
Unit-V	**(15 Hours)** **Methods of Costing:** Job Costing – Contract Costing – Process Costing – Losses and Gains – Inter Process Transfer Pricing-Operating Costing- Contemporary Accounting.

Note: Distribution of marks for theory and problems shall be 20% and 80% respectively.

TEXT BOOKS

S.No.	Author Name	Title of the Book	Publisher	Year / Edition
1	T.S.Reddy	Cost Accounting	Margham publications	4th Edition, 2004
2	Jain and Narang	Cost and Management Accounting	Kalyani publishers	1st Edition,2005

REFERENCE BOOKS

S.No.	Author Name	Title of the Book	Publisher	Year / Edition
1	I.M.Pandy	Essentials of Management Accounting	Vikas publishing house	1st Edition,2005
2	S.N.Maheswari	Cost and Management Accounting	Sulthan chand and sons	1st Edition, 2000.

Means of Curriculum Delivery : Lecture, Group Discussion, Seminar, Assignment, Case studies, Google classroom.

Website Reference : https://www.geektonight.com/cost-accounting-notes-pdf

SEMESTER – I

Programme Code	M.COM CA	Programme Title	Master of Commerce with Computer Applications	
Course code	**22P1CCCP05**	**Core 5:** **Oracle - Practical**	**Batch**	**2022-2024**
			Semester	**I**
Hrs/Week	**4Hrs**		**Credits**	**2**

COURSE OUTCOMES

On successful completion of the course, students will be able to:

CO Number	CO Statement
CO1	Elaborate about a good formal foundation on the relational model of data.
CO2	Formulate queries using SQL commands.
CO3	Design and implement a database scheme for given problem.
CO4	Formulate solutions to a broad range of query and data update problems.
CO5	Design different views of tables and apply embedded and nested queries.

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	H	H	M	L	H	L	M	L	L	H	H
CO2	L	H	H	M	L	H	L	M	L	L	H	H
CO3	L	H	H	M	L	H	L	M	L	L	H	H
CO4	L	H	H	M	L	H	L	M	L	L	H	H
CO5	L	H	H	M	L	H	L	M	L	L	H	H

SYLLABUS

1.	Create the following table (PK - Primary Key, FK – Foreign Key) cat_head, route_head, place_head, route_detail, ticket_detail, ticket_head with the mapping given below: cat_head route_head : (cat_code PK) (cat_code FK) route_head route_detail: (route_id PK) (route_id FK) ticket_head ticket_detail :(tick_no PK) (tick_no FK) place_head route_detail :(place_id PK) (place_id FK) (i) Alter the table ticket header to add a check constraint on ticket_no to accept values between 1 and 500 (ii) Alter table route header to add a column with data type as long.
2.	(a) Insert values to above tables (b) Display only those routes that originate in madras and terminate at cochin (c) Display only distinct category code from the table route_header in descending manner. (d) Update the table route_header to set the distance between madras and Coimbatore as 500
3.	**A.** Select rows from ticket_details such that ticket number greater than any ticket_number in Ticket_header. **B.** Select rows from route_header such that the route_id are greater than all route_id in route_detail where place id is "100". **C.** Create view tick from ticket_header with Ticket_no, Origin, Destination, route_id
4.	Generate a report from the table ticket_detail for the particular ticket_no
5.	**A**. Write a PL/SQL block to update the bus_station to be "ERODE" where place_id is '01' or '05' [place_header] **B**. Write a PL/SQL block to satisfy the following condition by accepting the route_id as user input. If the distance is less than 500 than update the fare to be 200 **C.** Write a Database trigter before insert for each row on the table route_detail not allowing transaction on Saturday / Sunday Write a Database trigger before delete for each row not allowing deletion and give the appropriate message on the table route_details
6.	Develop a Simple Project for Student Database Management System using VB as front end and ORACLE as back end
7.	Create a table - use name **Software** with the fields and insert the values: | Field name	Field type	Field size
---	---	---
Programmer name	character	15
Title	character	20
Language used	character	15
Software cost	number	10 with 2 decimal places	

	Development cost	number	10
	Software sold	number	3

Queries:

a) Display the details of software developed by "PRAKASH".

b) Display the details of the packages whose software cost exceeds "2000".

c) Display the details of the software that are developed in "C++".

d) What is the price of costliest software developed in "C".

e) Display the details of the programmer whose language used is same as "Suresh".

8.

Create a table **Company** with the following fields and inserts the values:

Field name Field type Field size

Field name	Field type	Field size
Company name	character	15
Proprietor	character	15
Address	character	25
Supplier name	character	15
No of employees	number	4
GP percent	number	6 with 2 decimal places

Queries:

a) Display all the records of the company which are in the ascending order of GP percent

b) Display the name of the company whose supplier name is "Telco".

c) Display the details of the company whose GP percent is greater than 20 and order by GP percent

d) Display the detail of the company having the employee ranging from 300 to1000

e) Display the name of the company whose supplier is same as like Tata's.

9.

Create a table named **Employee** with the following fields and insert the values:

Field name Field type Field size

Field name	Field type	Field size
Employee Name	character	15
Employee Code	number	6
Address	character	25
Designation	character	15
Grade	character	1
Date of Joining	Date	
Salary	number	10 with 2 decimal places

Queries:

a) Display name of the employees whose salary is greater than "10,000".

b) Display the details of employees in ascending order according to Employee Code

c) Display the total salary of the employees whose grade is "A".

d) Display the details of the employee earning the highest salary.

e) Display the names of the employees who earn more than "Ravi"

10.

Create a table named **Student** with the following fields and insert the values:

Field name	Field type	Field size
Student Name	character	15
Gender	character	6

	Roll No. character 10 Department Name character 15 Address character 25 Percentage number 4 with 2 decimal places **Queries:** a) Calculate the average percentage of the students. b) Display the names of the students whose percentage is greater than 80 c) Display the details of the student who got the highest percentage. d) Display the details of the students whose percentage is between 50 and 70. e) Display the details of the students whose percentage is greater than the percentage of Roll No = 12CA01
11.	Create the table PRODUCT with the following fields and insert the values: **Field name** **Field type** **Field size** Product no number 6 Product name character 15 Unit of measure character 15 Quantity number 6with 2 decimal places Total amount number 8 with 2 decimal places **Queries:** a) Using update statements calculate the total amount and then select the record. b) Select the records whose unit of measure is "Kg" c) Select the records whose quantity is greater than 10 and less than or equal to 20 d) Calculate the entire total amount by using sum operation e) Calculate the number of records whose unit price is greater than 50 with count operation
12.	Create the table PAYROLL with the following fields and insert the values: **Field name** **Field type** **Field size** Employee no number 8 Employee name character 8 Department character 10 Basic pay number 8 with 2 decimal places HRA number 6 with 2 decimal places DA number 6 with 2 decimal places PF number 6 with 2 decimal places Net pay number 8 with 2 decimal places **Queries;** a) Update the records to calculate the net pay. b) Arrange the records of employees in ascending order of their net pay c) Display the details of the employees whose department is: sales" d) Select the details of employees whose HRA>=1000 and DA<=900 e) Select the records in descending order

Website Reference: https://www.tutorialspoint.com/oracle_terminal_online.php

SEMESTER I

Programmme Code	M.COM CA	Programme Title	Master of Commerce with Computer Applications	
Course Code	22P1CDCT01	Career Development Course 1: Teaching & Research Aptitude-I	Batch	2022-2024
			Semester	I
Hrs/week	2 Hours		Credits	1

COURSE OBJECTIVES

To enable the Students to clear the Qualified Examinations like NET/ SET

COURSE OUTCOMES

On successful completion of the course, students will be able to

CO Number	CO Statement
CO1	Outline about Teaching Methods.
CO2	Describe about the Learning Environment and Higher Learning.
CO3	Explain about the Teacher Support System.

MAPPING WITH PROGRAMME OUTCOMES

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	-	-	-	-	-	-	-	-	-	-	-	✓
CO2	-	-	-	-	-	-	-	-	-	-	-	✓
CO3	-	-	-	-	-	-	-	-	-	-	-	✓

SYLLABUS

Unit	Content
Unit-I	**Teaching Aptitude** (5 Hours) ◆ Teaching: Concept ,Objectives ,Levels of teaching(Memory, Understanding and Reflective), Characteristics and basic requirements. ◆ Learner's characteristics: Characteristics of adolescent and adult learners (Academic, Social, Emotional and Cognitive), Individual differences. ◆ Factors affecting teaching related to: Teacher, Learner, Support material, Instructional facilities, Learning environment and Institution. ◆ Methods of teaching in Institutions of higher learning: Teacher centred vs.Learner centred methods; Off-line vs. On-line methods (Swayam, Swayamprabha, MOOCs etc.). ◆ Teaching Support System: Traditional, Modern and ICT based. ◆ Evaluation Systems: Elements and Types of evaluation, Evaluation in Choice Based Credit System in Higher education, Computer based testing, Innovations in evaluation systems.
Unit-II	**Research Aptitude** (5 Hours) ◆ Research: Meaning, Types, and Characteristics, Positivism and Post-positivistic approach to research. ◆ Methods of Research: Experimental, Descriptive, Historical, Qualitative and Quantitative methods. ◆ Steps of Research. ◆ Thesis and Article writing: Format and styles of referencing. ◆ Application of ICT in research. ◆ Research ethics.
Unit-III	**Information and Communication Technology (ICT)** (5 Hours) ◆ ICT: General abbreviations and terminology. ◆ Basics of Internet, Intranet, E-mail, Audio and Video-conferencing. ◆ Digital initiatives in higher education. ◆ ICT and Governance.
Unit-IV	**People, Development and Environment** (5 Hours) ◆ Development and environment: Millennium development and Sustainable development goals. ◆ Human and environment interaction: Anthropogenic activities and their impacts on environment. ◆ Environmental issues: Local, Regional and Global; Air pollution, Water pollution, Soil pollution, Noise pollution, Waste (solid, liquid, biomedical, hazardous, electronic), Climate change and its Socio-Economic and Political dimensions. ◆ Impacts of pollutants on human health.

	◆ Natural and energy resources: Solar, Wind, Soil, Hydro, Geothermal, Biomass, Nuclear and Forests. ◆ Natural hazards and disasters: Mitigation strategies. ◆ Environmental Protection Act (1986), National Action Plan on Climate Change, International agreements/efforts -Montreal Protocol, Rio Summit, Convention on Biodiversity, Kyoto Protocol, Paris Agreement, International Solar Alliance.
Unit-V	**Higher Education System** **(5 Hours)** ◆ Institutions of higher learning and education in ancient India. ◆ Evolution of higher learning and research in Post Independence India. ◆ Oriental, Conventional and Non-conventional learning programmes in India. ◆ Professional, Technical and Skill Based education. ◆ Value education and environmental education. ◆ Policies, Governance, and Administration.

TEXT BOOKS

S. No	Author Name	Title of the Book	Publisher	Year / Edition
1	Sajit Kumar Gagan .M	UGC NET/ SET	Trueman's Publisher	2019

Website Reference: :
https://ugcnetpaper1.com/study-material-research-aptitude

SEMESTER – II

Programme Code	M.COM CA	Programme Title	Master of Commerce with Computer Applications	
Course code	22P2CCCT06	Core 6 : Human Resource Management	Batch	2022-2024
			Semester	II
Hrs/Week	4 Hrs		Credits	4

COURSE OBJECTIVES

◆ To understand about job and role analysis, techniques and sources of recruitment and recruitment practices in India.

◆ To learn about Job evaluation, career development and performance appraisal.

◆ To know about the employees remuneration, incentive and benefits.

◆ To know about employee welfare , Motivation and Social Security.

◆ To impart knowledge on Labour Relation and Bargaining.

COURSE OUTCOMES(COs)

On successful completion of the course, students should be able to:

CO Number	CO Statement
CO1	Explain the existing theories and practice in the field of HRM.
CO2	Use methods of job analysis information for effectively recruiting the candidates.
CO3	Describe the role of human resource manager in an organization.
CO4	Interpret about measuring and monitoring Employee's performance.
CO5	Explain application of conflict resolution skills in real time situations.

MAPPING WITH PROGRAMME OUTCOMES

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	H	L	L	M	M	H	H	H	M	L	H
CO2	L	H	M	L	L	L	L	H	H	M	L	H
CO3	L	H	L	M	H	H	H	H	H	H	L	H
CO4	L	H	L	L	M	M	M	H	M	L	L	H
CO5	L	H	H	M	M	L	H	M	L	L	M	H

SYLLABUS

Unit	Content
Unit-I	**(10Hours)** **Introduction:** Human Resource Management :Meaning- Nature and Scope – Functions -Objectives Environment-Qualification, Qualities and Role of HR Manager. Human Resource Planning: Meaning-Features-Objectives-Importance-Merits -Limitations-Factors- Steps. Staffing : Recruitment -Meaning-Source-Method-Techniques. Selection : Stages. Training : Meaning-Benefits-Scope-Methods-Types-Techniques. Promotion -Transfer -Demotion.Job Analysis: Meaning – Procedures-Techniques- Merits -Demerits
Unit-II	**(10Hours)** *Job Evaluation:* Jobevaluation-Meaning-Principles-Objectives-Steps-Advantages-Disadvantages.Performance Appraisal :Meaning-Methods-Objectives Career Development : Meaning-Advantage-Cycle.
Unit-III	**(10 Hours)** **Employee Remuneration:** Remuneration to Employees : Need-Essentials-Factors- Methods of Payment. Profit Sharing and Co-partnership -Meaning-Features-Essentials-Merits and Demerits. Incentives for work: Meaning-Classification. Employee Benefits: Benefits Offered to Employees.
Unit-IV	**(10 Hours)** **Motivation:** Motivation-Meaning-Types-Characteristics-Theories-Methods. Morale: Meaning-Factors-Methods. Labour Welfare: Meaning-Features-Methods-Objectives-Principles-Types. Social Security: Meaning- Objectives- Social Security Measures in India.
Unit-V	**(10 Hours)** **Labour Relation**: LabourRelation:Meaning-Objectives-Characteristics-Importance-Problems.Collective Bargaining: Meaning-Characteristics-Importance-Types of Bargaining-Scope-Stages. Workers Participation in Management: Need-Objective-Stages-Forms. HumanResource Audit: Meaning -Objectives-Procedures-Need and Importance.

TEXT BOOKS

S.No.	Author Name	Title of the Book	Publisher	Year / Edition
1	K.Aswathappa	Human Resource Management	Hill Education	7th Edition 2013.
2	P.C.Tirupathi	Personal Management and Industrial Relations	Sultan Chand & Sons	1st Edition 1997.

REFERENCE BOOKS

S.No.	Author Name	Title of the Book	Publisher	Year / Edition
1	P.Subba Rao	Personal and Human Resource Management	Himalaya Publication	1st Edition 2005.
2	L.M.Prasad	Organisation Behaviour	Sultan Chand&Sons	1st Edition 2008.

WEBSITE REFERENCE

1. https://www.inc.com/encyclopedia/human-resource-management.html
2. https://www.bls.gov/ooh/management/human-resources-managers.htm

Means of Curriculum Delivery : Lecture, Group Discussion, Seminar, Assignment, Case studies, Google classroom.

SEMESTER II

Programme Code	M.Com(CA)	Programme Title	Master of Commerce with Computer Applications	
Course Code	22P2CCCT07	Core 7 : Management Accounting	Batch	2022-2024
			Semester	II
Hrs/week	5 Hrs		Credits	5

COURSE OBJECTIVES

- To develop an understanding of the Management Accounting and Financial Statement Analysis.
- To make the students to understand about the Accounting ratios.
- To know about fund flow statement and cash flow analysis .
- To make the students to know how to find out marginal costing.
- To provide knowledge about budgeting & budgetary control, its importance and preparation of various types of budgets.
- To impart knowledge on marginal costing and Cost Volume Profit and Analysis.

COURSE OUTCOMES(COs)

On successful completion of the course, students should be able to

CO Number	CO Statement
CO1	Overview on Management Accounting.
CO2	Determination Ratio Analysis.
CO3	Calculation of Fund flow and Cash Flow analysis.
CO4	Acquire a knowledge on Budget and standard costing.
CO5	Determination of Marginal Costing

MAPPING WITH PROGRAMME OUTCOMES

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	H	L	L	L	M	L	L	L	L	L	H
CO2	L	H	H	L	L	M	L	L	L	L	L	H
CO3	L	H	H	L	L	H	L	L	L	L	L	H
CO4	L	H	H	L	L	H	L	L	L	L	L	H
CO5	L	H	H	L	L	H	L	L	L	L	L	H

SYLLABUS

Unit	Content
Unit-I	**(12 Hours)** **Introduction:** Management Accounting – Meaning and definition – Objectives – Management Accounting and Financial Accounting – Management Accounting and Cost Accounting – Utility and limitations of management Accounting -Financial Statement Analysis – Common Size Statements – Comparative Financial Statements – Trend Percentages .
Unit-II	**(12 Hours)** **Ratio Analysis:** Accounting Ratios-Uses- Computation and Limitations. Liquidity – Solvency – Profitability – Turnover – Capital Structure Ratios-Construction of Balance Sheet.
Unit-III	**(12 Hours)** **Fund Flow and Cash Flow:** Fund Flow Analysis – Schedule of Changes in Working Capital – Fund from operations – Fund Flow Statements. Cash Flow Analysis – Classification of Cash Flows AS-3 Revised - Cash Flow from Operating activities, Investing activities and Financing activities – Cash from Operation – Cash Flow Statement.
Unit-IV	**(12 Hours)** **Budget:** Budget and Budgetary Control: Nature and Process – Types of Budgets – Sales-Purchase-Material Procurement-Fixed – Flexible – Cash Budget - Preparation of Budgets – ZBB and its relevance in decision making- Standard costing.
Unit-V	**(12 Hours)** **Marginal Costing:** Marginal Costing: Concept and Importance – Cost Volume Profit Analysis – Application of Marginal Costing and CVPA in Decision making as to product, pricing and profit management.

(Questions in problems and theory carry 80% and 20%)

TEXT BOOKS

S. No.	Author Name	Title of the Book	Publisher	Year / Edition
1	T.S.Reddy & Y Hari Prasad Reddy	Management Accounting	Margham publications	Reprint 2012

REFERENCE BOOKS

S. No	Author Name	Title of the Book	Publisher	Year / Edition
1	Dr.Ramachandran & Dr.Srinivasan	Management Accounting	Sriram Publications, Tiruchi	Reprint 2008
2	S.N Maheswari	Management Accounting and Financial Control	Sultan Chand and Sons, New Delhi,	Reprint 2009

Means of Curriculum Delivery: Lecture, Seminar, Assignment, Google classroom

Website Reference: : www..dynamictutorialsandservices.org

SEMESTER – II

Programme Code	M.COM CA	Programme Title	Master of Commerce with Computer Applications	
Course code	22P2CCCT08	Core 8 : Higher Corporate Accounting	Batch	2022-2024
			Semester	II
Hrs/Week	5 Hrs		Credits	5

COURSE OBJECTIVES

- To Know about the Procedure of Amalgamation of Companies and Purchase Of Companies.
- To know about the preparation of final accounts of Banking Companies.
- To know about the preparation of final accounts of Insurance Companies
- To know about the double accounts system followed in Electricity Companies.
- To know about the preparation of accounts of Holding Companies.

COURSE OUTCOMES(COs)

On successful completion of the course, students should be able to

CO Number	CO Statement
CO1	Explain the accounting procedures followed by companies.
CO2	Prepare profit and loss accounts and balance sheet of banking and insurance companies.
CO3	Use the double accounting systems while preparing profit and loss of Electricity companies.
CO4	Prepare accounts of holding company and elucidate the procedures involved in liquidation.
CO5	Describe the concepts of Human resource Accounting, inflation accounting and accounting standards.

MAPPING WITH PROGRAMME OUTCOMES

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	H	H	L	L	M	L	L	L	L	L	H
CO2	L	H	H	L	L	M	L	L	L	L	L	H
CO3	L	H	H	L	L	M	L	L	L	L	L	H
CO4	L	H	H	L	L	M	L	L	L	L	L	H
CO5	L	H	H	L	L	M	L	L	L	L	L	H

SYLLABUS

Unit	Content
Unit-I	**(12 Hours)** **Amalgamation and Absorption:** Amalgamation – Purchase Consideration –Amalgamation in the nature of purchase-Preparation of Balance sheet – Absorption – External reconstruction – Internal reconstruction
Unit-II	**(12 Hours)** **Banking Companies:** Accounting of Banking companies- Rebate on Bills discounted – Profit and Loss Account – Balance sheet.
Unit-III	**(12 Hours)** **Insurance Companies:** Insurance companies - Life Insurance -Life Assurance Fund - Revenue Account – Profit and Loss Account - Balance sheet – Fire Insurance - Marine Insurance – Profit and Loss Account – Balance sheet
Unit-IV	**(12Hours)** **Electricity Company:** Double Account System (or) Accounts of Electricity Companies- Single Accounts System Vs Double Account System - Advantages and Disadvantages of Double Account System- Final Accounts Under Double Account System – Revenue Account – Net Revenue Account – Capital Account – Balance Sheet - Replacement of Assets – Simple Problems in Disposal of Profit.
Unit-V	**(12 Hours)** **Holding company:** Holding company accounts excluding inter-company holdings –Minority interest – Pre-Acquisition Reserves and Profits - Common transaction – Unrealised Profit - Good will – Revaluation of Assets .

TEXT BOOKS

S.No.	Author Name	Title of the Book	Publisher	Year / Edition
1	S.P. Jain and K.L. Narang	Higher Corporate Accounting	Kalyani Publishers, New Delhi.	1st Edition, 2004
2	T.S. Reddy	Corporate Accounting	Margham Publications, Chennai.	4th Edition, 2012

REFERENCE BOOKS

S.No.	Author Name	Title of the Book	Publisher	Year / Edition
1	R.L. Gupta	Corporate Accounting	Sultan Chand and Sons, New Delhi.	1st Edition, 2005
2	M.C. Shukla and T.S. Grewal	Advanced Accountancy	Sultan Chand and Sons, New Delhi.	2nd Edition, 2005

WEBSITE REFERENCE

1. https://study.com/academy/lesson/corporate-accounting-definition-principles.html
2. https://www.aicpa.org/career/careerpaths/corporateaccounting.html

Means of Curriculum Delivery : Lecture, Group Discussion, Seminar, Assignment, Case studies, Google classroom.

SEMESTER – II

Programme Code	M.COM CA	Programme Title	Master of Commerce with Computer Applications	
Course code	22P2CCCT09	Core 9 : Object Oriented Programming with C++	Batch	2022-2024
			Semester	II
Hrs/Week	5 Hrs		Credits	3

COURSE OBJECTIVES

- To make the students understand about elements of OOPs with C++.
- To provide knowledge on Data types and Arrays.
- To enable the students to construct an Application with C++.
- To know about operator overloading and inheritance.
- To impart knowledge on Virtual functions and Polymorphism.

COURSE OUTCOMES(COs)

On successful completion of the course, students should be able to

CO Number	CO Statement
CO1	Explain how C++ improves C with object-oriented features.
CO2	Design C++ classes for code reuse.
CO3	Present the concept of copy constructors and class member functions.
CO4	Elaborate the concept of data abstraction, encapsulation and overload functions.
CO5	Write a program using containment and inheritance in C++.

MAPPING WITH PROGRAMME OUTCOMES

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	H	M	L	L	L	L	L	L	L	L	H
CO2	L	H	M	L	L	L	L	L	L	L	L	H
CO3	L	H	M	L	L	L	L	L	L	L	L	H
CO4	L	H	M	L	L	L	L	L	L	M	L	H
CO5	L	H	M	L	L	L	L	L	L	M	L	H

SYLLABUS

Unit	Content
Unit-I	**(12 Hours)** **Introduction:** Evaluation of Programming Paradigm – Elements of object oriented programming - Data encapsulation and Abstraction classes- Inheritance- Derived classes- Polymorphism- Operator overloading- Friend functions- Polymorphism- Virtual functions- Merit and demerits of OOP- Popular OOP languages- C++ at a glance- Applications of C++- C++ statements- Structure of C++ program.
Unit-II	**(13 Hours)** **Data types:** Data types- character set- Token, Identifiers and Keywords- Variables- Operatora and Expressions- Control flow- IF, IF…Else, Nested If… Else, For loop, While…Loop, Do. While loop, Break statement, switch statement, continue statement and go to statement. Arrays- Operations on arrays- Multidimensional arrays- String- String manipulations. Functions- Function components- Library functions- Inline function.
Unit-III	**(12 Hours)** **Classes and Objects:** Classes and Objects- Class specifications- Class objects- Accessing class members- Defining member functions- Data hiding- Friend Functions and Friend Classes. Constructor- Parameterized constructors-Destructor- Constructor overloading- Order of constructor and destructor- Copy constructor.
Unit-IV	**(11 Hours)** **Operator overloading:** Operator overloading- Over loadable operators- Rules for overloading operators- data conversion. Inheritance- Forms of C- Single, Multiple, Multilevel, Hierarchal and Hybrid Inheritance- When to use inheritance- Benefits of inheritance.
Unit-V	**(12 Hours)** **Virtual functions and Polymorphism:** Virtual functions and Polymorphism- Need for virtual functions- Pointers to derived class object- Pure virtual function- Abstract classes- Rules for virtual functions- Data file operations- Opening of file- Closing of file- Stream state member functions- Reading/writing a character from a file- Structure and file operations- Classes and file operations.

TEXT BOOKS

S.No.	Author Name	Title of the Book	Publisher	Year / Edition
1	E.Balagurusamy	Object Oriented Programming with C++	Tata Mc Graw Hill Publishing Company Ltd	1st Edition, 2008.
2	Ashok N.Kamthan	ObjectOriented Programming with Ansi and Turbo C++	pearson Education	1st Edition, 2007.

REFERENCE BOOKS

S.No.	Author Name	Title of the Book	Publisher	Year / Edition
1	Robert Labre	Object Oriented Programming in Turbo C++	Galgotia publications Pvt Limited	1st Edition, 2000.
2	James Rumbaugh.	Object Oriented Modelling and Design	Prentice Hall of India	1st Edition, 2000.

WEBSITE REFERENCE

1. https://www.ntu.edu.sg/home/ehchua/programming/cpp/cp3_OOP.html
2. http://www.tenouk.com/cplusplustutorial.html

Means of Curriculum Delivery : Lecture, Group Discussion, Seminar, Assignment, Case studies, Google classroom.

SEMESTER – II

Programme Code	M.COM CA	Programme Title	Master of Commerce with Computer Applications	
Course code	22P2CCCT10	Core 10: Financial Markets and Institutions	Batch	2022-2024
			Semester	II
Hrs/Week	5 Hrs		Credits	3

COURSE OBJECTIVES

- To enable the students to understand about the various Financial Markets.
- To make the students to know about the capital market and Foreign Exchange Market.
- To know about Financial Service Institutions.
- To know about various credit rating agencies of India.
- To provide knowledge about EXIM and NABARD.

COURSE OUTCOMES(COs)

On successful completion of the course, students should be able to:

CO Number	CO Statement
CO1	Give in detail about the different market structures.
CO2	Describe the various functions of new issue market and foreign exchange market.
CO3	Enumerate the roles of regulatory authority and financial service Institutions.
CO4	Recall the role of credit rating agencies in India and NSDL.
CO5	Evaluate the performance of various financial Institutions.

MAPPING WITH PROGRAMME OUTCOMES

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	H	H	M	L	M	L	M	L	M	M	H
CO2	L	H	H	M	L	M	L	M	L	M	M	H
CO3	L	H	H	M	L	M	L	M	L	M	M	H
CO4	L	H	H	M	L	M	L	M	L	M	M	H
CO5	L	H	H	M	L	M	L	M	L	M	M	H

SYLLABUS

Unit	Content
Unit-I	**(12 Hours)** **Introduction:** Financial markets- An overview- Money market- Call money market- Commercial paper market- Commercial bill market- Certificate of deposit (CD) market- Treasury bill market- Government or Gilt-edged Securities market.
Unit-II	**(12 Hours)** **Capital Market:** Capital market- An overview- Capital market Instruments – Types - Capital market Reforms- New issue market (NIM) -New issue market (NIM) Vs Secondary Market -Methods of Marketing Securities - Debt market- Advantages - Risk of Debt - Foreign Exchange market- Characteristics – Participants - Derivatives Market – Functions of Derivative Market - categories of Derivative Market.
Unit-III	**(12 Hours)** **Financial Service Institutions:** Financial Service Institutions- Clearing Corporation of India limited (CCIL) – Settlement Risks – Settlement methods - Credit Rating and Information Services of Indian Limited (CRISIL) - Range of Services – CRISIL's Strength – CRSIL's Achievements - Discount and Finance House of Indian Limited (DFHIL) – Objectives and Operations of DFHIL.
Unit-IV	**(12 Hours)** **Financial Service Institutions:** Investment Information and Credit Rating Agency of Indian limited (ICRA) – Ranges of Services – Achievements of ICRA - Over the counter exchange of India (OTCEI)- -Need – Objectives – Features – Benefits - OTCEI Vs Other Stock Exchanges - National securities depository limited (NSDL) - Objectives – Basic Services – Special Services of NSDL - Securities Trading Corporation of India Limited (STCL)- Current Activities.
Unit-V	**(12 Hours)** **Financial Institutions:** Financial Institutions- Money market institutions- Capital market institutions- Merchant Banking-Factoring-National Housing Bank(NHB) – Constitution – Functions and Working of NHB -Export-Import (EXIM) Bank of India – Project and Services Exports – Operating Procedures - NABARD Functions – Major Activities of NABARD.

TEXT BOOKS

S.No.	Author Name	Title of the Book	Publisher	Year / Edition
1	S.Gurusamy	Financial Markets and Institutions	Tata McGraw-Hill publications	3rd Edition, 2011
2	E.Gordon	Financial Markets and Services	Himalaya Publishing house	1st Editon, 2005.

REFERENCE BOOKS

S.No.	Author Name	Title of the Book	Publisher	Year / Edition
1	V.K.Gupta	Financial Markets and Services	Ane books Private Limited	2nd Edition, 2010.
2	L.M.Bhole.	Financial Markets & Institutions	Tata McGraw- Hill Publishing Company Limited	5th Edition, 2012

WEBSITE REFERENCE

1.https://www.mheducation.com/highered/product/financial-markets-institutions-saunders-cornett/M0077861663.html
2. https://www.ecb.europa.eu/press/key/date/2001/html/sp010531.en.html

Means of Curriculum Delivery : Lecture, Group Discussion, Seminar, Assignment, Case studies, Google classroom.

SEMESTER – II

Programme Code	M.COM CA	Programme Title	Master of Commerce with Computer Applications	
Course code	22P2CCCP11	Core 11: C++ And Tally Practical	Batch	2022-2024
			Semester	II
Hrs/Week	4Hrs		Credits	2

COURSE OUTCOMES

On successful completion of the course, students should be able to

CO Number	CO Statement
CO1	Write, compile and execute programs using appropriate predefined functions in C++.
CO2	Implement the object oriented concepts in developing application using C++.
CO3	Develop applications using Inheritance and polymorphism in C++.
CO4	Apply practical skills in preparing financial and inventory statement.
CO5	Calculate ratios and cash flow and fund flow statement.

MAPPING WITH PROGRAMME OUTCOMES

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	H	M	L	L	L	L	L	L	L	L	H
CO2	L	H	M	L	L	L	L	L	L	L	L	H
CO3	L	H	M	L	L	L	L	L	L	L	L	H
CO4	L	H	M	L	L	L	L	L	L	M	L	H
CO5	L	H	M	L	L	L	L	L	L	M	L	H

SYLLABUS

TALLY

1. By Using Tally – Create Voucher & Ledger with Adjustments (using F11 & F12 Keys).

2. Prepare Trial Balance, Profit & Loss Account & Balance Sheet (With Minimum of Any 5 Adjustments).

3. Prepare Inventory Statement Using (Calculate Inventory By using All Methods).

    a) FIFO   b) LIFO   c) Simple Average Method   d) Weighted Average Method

4. Prepare a Fund Flow Statement and give your Opinion.

5. Prepare a Cash Flow statement and Present your View.

6. Analyze the Performance of an Organisation by Using Ratio (Minimum 5 Ratios are Essential).

7. Prepare Bills and Cheques.

8. Calculation of Tax.

C++

9. Pay roll Calculation (Using Simple Program).

10. Find Out EOQ, Minimum Level, Maximum Level, Re-Order Level (Using Simple Program).

11. Write a C++ Program to Calculate Working Capital Using Class & Objects (Member Function Should Write Inside & Outside the class).

12. Program to Calculate Contribution, P/V Ratio, BEP & Margin of Safety Using Functions.

13. Calculate Simple Interest & Compound Interest Using Inline Functions.

14. Calculate Depreciations – By Using Constructors & Destructors.

15. Write a C++ Program to calculate the sum & Product of two Complex Numbers using Operator Overloading.

16. Write a C++ Program to Prepare a Cost Sheet Using Inheritance.

- ✓ ix in health industry.
- ✓ To confer knowledge about online health services .

UNIT – I

Marketing plans for services: process, strategy formulation, resource allocation and monitoring services communications- customer focused services- service quality- SERV QUAL model

UNIT – II

Hospital services- Selecting Health Care Professionals- Emerging trends in Medicare- Marketing Medicare – Thrust areas for Medicare services.

UNIT – III

Marketing Mix for Hospitals- Product Mix- Promotion Mix- Price Mix- Place Mix- Strategic Marketing for Hospitals.

UNIT – IV

Online Health Services- Organization of Online Health Care Business- On-line Marketing and On-line financial & clinical transaction.

UNIT – V

Legal system: Consumer Rights & Protection, medicine safety rules- Food & Nutrition Security in India - Health Promotion Agencies
Note: Question paper shall cover 100% Theory

REFERENCE BOOKS:

1. Richard K. Thomas, Health Services Marketing, A Practitioner's Guide, Edition-2, 2008.

2. Zeithaml, Services Marketing, Mcgraw Hill Education, Edition-6, 2013.

3. Lovelock, Services Marketing, Pearson India, Edition-7, 2011.

4. Er.I.C. N.Berkowitz, Essentials of Health care Marketing , Jones & Bartlett Learning, Edition-3, 2010.