



**SOURASHTRA COLLEGE, MADURAI- 625004**  
(An Autonomous Institution Re-accredited with 'B' grade by NAAC)  
**M.Com., – COMPUTER APPLICATIONS - SYLLABUS**  
(Under CBCS w.e.f. 2017 – 2018 onwards)

803

**I SEMESTER**

SL. No.	Sub. Code	Nature	Subject Title	Hrs/Week	Exam Hrs	C A	SE	Tot	Crd
1	17 PCC C11/ 17 PCE C11	Core 1	Advanced Cost Accounting	6	3	25	75	100	3
2	17 PCC C12/ 17 PCE C12	Core 2	Financial Markets and Services	6	3	25	75	100	3
3	17 PCC C13/ 17 PCE C13	Core 3	Advanced Accounts	6	3	25	75	100	4
4	17 PCC C14	Core 4	Fundamentals of Information Technology*	6	3	25	75	100	4
5	17 PCC E11	Elective 1	Computerized Accounting and Office Automation*	6	3	25	75	100	5
			TOTAL	30					19

Passed in the BOS Meeting  
held on 15-3-2017

Signature of Chairman/HOD



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<b>PART - III CORE</b>	<b>Title : ADVANCED COST ACCOUNTING</b>	<b>Subject Code : 17 PCC C11/ 17 PCE C11</b>
<b>Semester : I</b>	<b>HOURS : 6hours / Week</b>	<b>CREDITS : 3</b>

**OBJECTIVES:**

- To provide information Regarding Accounting Policies.
- To Facilitate Social function Control.

**UNIT-I:**

Final accounts of sole Trader, Trading account-profit&loss account-Balance sheet, opening entries, closing entries and adjusting entries.

**UNIT- II:**

Accounting for Non trading organization-meaning of treatment of special items: Single entry, net worth method-conversion method.

**UNIT-III:**

Branch accounts-accounting in respect of dependent branches including stock & debtors system-independent branches-departmental accounts-departmental transfers-preparation of trading account & profit&loss account and balance sheet.

**UNIT-IV:**

Insolvency accounts procedure under Insolvency Acts- distinction between insolvency of an individual and partnership firm-preparation of statement of affairs and deficiency accounts of sole trader and partnership firm.

**UNIT-V:**

Insurance claims-computation of claims to be lodged for loss of stock for loss of profit-average clause. Hire purchase and installment system-accounting-default and repossession-hire purchase trading account-installment purchase-accounting treatment.

**TEXT BOOK(S):** Advanced Accountancy- T.S.Reddy&A.Murthy

**CHAPTERS and SECTIONS (For UNIT-I .12.1 to 12.44**

**UNIT-II 13.1 TO 13.46 UNIT-III 25.1 to 25.47 UNIT-IV 22.1 to 22.47 UNIT V 18.1 to 18.27**

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<b>PART - III CORE</b>	<b>Title : FINANCIAL MARKETS AND SERVICES</b>	<b>Subject Code : 17 PCC C12/ 17 PCE C12</b>
<b>Semester : I</b>	<b>HOURS : 6hours / Week</b>	<b>CREDITS : 3</b>

**OBJECTIVES:**

- It helps to know the present trend of the Financial Markets.
- To aware of the Present Changes and Conditions.

**UNIT-I:** The Financial System in India – Function of the Financial System – Financial Concepts – Financial Markets –Classification of Markets – Development of Financial System in India – Weaknesses of Indian Financial System.

**UNIT-II:** Money Market –Meaning –Objectives,Charcteristics and Imporance – Composition of Money Market – Call Money Market, Commercial Bills Market or Discount Market , Acceptance Market and Treasury Bill Market – Money Market InstruMENTS – Commercial Papers, Certificate of Deposite – Deficiency of Indian Money Market – Recent Developments.

**UNIT-III:** New Issue Market –Meaning – Function –Origination,Underwriting,and Distribution – Methods of Floating New Issues –Public Issue,Offer for Sales, Placement,Bonus Issue and Rights Issues – Recent Trends in New Issue Market – Secondary Market –Control Over Secondary Market – Recognition of Stock Exchanges,,and Registration of Brokers – Depository System – Objectives and Activitives of a aDepository – Benefits of Depository System.

**UNIT-IV:** Financial Services –Meaning – Scope and Innovation –Causes for Financial Innovation.Merchant Banking – Meaning,Definition and Services of Merchant Banks –Qualities required for Merchant Bankers – Scope for Merchant Banking in India.Mutual Funds – Meaning, Definition and Classification of Funds –Close rndes Funds and Open –endes funds – Merits and Demerits of Mutual Funds – Reasons for Slow Growth of Mutual Fund Industry.

**UNIT-V:** Credit Rating –Meaning and Definition- Function of Credit Rating –Origin – Credit Rating in India – Benefits – Credit Rating Agencies in India –Credit Rating Information Service Ltd.(CRISIL),Invesment Information and Credit Rating Agencies of India(ICRA), and Credit Analysis and Research(CARE)-SEBI Guide Lines – Limitations of Rating –Future of Rating in India.

**TEXT BOOK(S):** E.GORDON and K.Natarajan

CHAPTERS and SECTIONS (For UNIT-I 3-27,II-31-66,III-75-121,232-240,IV-250-291,341-373,V-457-471)

**REFERENCE BOOKS:** Dr.S.Gurusamy,Thomson Business Information India Pvt.Ltd.,India.

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<b>PART - III CORE</b>	<b>Title :ADVANCED ACCOUNTS</b>	<b>Subject Code : 17 PCC C13/ 17 PCE C13</b>
<b>Semester : I</b>	<b>HOURS : 6hours / Week</b>	<b>CREDITS : 4</b>

**OBJECTIVES:**

- To provide information Regarding Accounting Policies.
- To Facilitate Social function Control.

**UNIT-I:**

Final accounts of sole Trader, Trading account-profit&loss account-Balance sheet,openingentries,closing entries and adjusting entries.

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**UNIT-IV:**

Insolvency accountsprocedure under Insolvency Acts- distinction between insolvency of an individual and partnership firm-preparation of statement of affairs and deficiency accounts of sole trader and partnership firm.

**UNIT-V:**

Insurance claims-computation of claims to be lodged for loss of stock for loss of profit-average clause. Hire purchase and installment system-accounting-default and repossession-hire purchase trading account-installment purchase-accounting treatment.

**TEXT BOOK(S):**Advanced Accountancy- T.S.Reddy&A.Murthy

CHAPTERS and SECTIONS (For UNIT-I .12.1 to12.44

UNIT-II 13.1 TO 13.46 UNIT-III 25.1 to 25.47 UNIT-IV 22.1 to 22.47 UNIT V 18.1 to 18.27

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<b>PART - III CORE</b>	<b>Title : FUNDAMENTALS OF INFORMATION TECHNOLOGY</b>	<b>Subject Code : 17 PCC C14</b>
<b>Semester : I</b>	<b>HOURS : 6hours / Week</b>	<b>CREDITS : 4</b>

**OBJECTIVES:**

- It helps to Communicate the Information and easiest way of processing Methods.

**UNIT-I:** Introduction to Computers:- Characteristics of Computers, Classification of Computers, uses of Computers-Classifications of digital Computers: Micro Computers, Mini, Mainframe And Super Computers, network Computers-Anatomy Of Digital Computers: Parts of a Computers- Computer architecture: first electronics Computers, Low level languages, High level languages, Peripheral devices-Number system: binary, decimal to other forms.

**UNIT-II:** Memory Organization: RAM, ROM- Secondary storage Devices: Classification and advantages- Input Devices-KeyBoard, Mouse, Scanner, Voice recognition, Web cams- Output Devices: Monitor, Printer, Inkjet, Laser and Thermal printers.

**UNIT-III:** Introduction to Computer software: Hardware and Software interaction, Classification of software, Compilers and interpreters- Programming Languages: Machine Level, Assembly Level, High - Level, types of high level languages, problem oriented languages, natural languages.

**UNIT-IV:** Introduction to Data Base Management System: information, data and data management, file- based data management-database System, functions of DBMS, benefits and uses of DBMS, - Data Base Design: requirement analysis, information modeling, design constraints.

**UNIT-V:** Internet and WWW – What is special about internet? internet access, Internet basis, Internet Protocols, Internet Addressing-Email: How EMail, Works, Why use email? Mailing basics, Email ethics and spamming - Computers in Business and Industries: Office Automation, transaction processing, Client/ server system software.

**TEXT BOOK(S):** Fundamentals of Information Technology – Alexis Leon, Mathews Leon, Leon Techworld, 1999.

CHAPTERS and SECTIONS (For UNIT-I:1.1 to 6.7 UNITII:8.1 to11.12

UNIT III:12.10to12.6 UNIT IV 29.1 to 29.13 UNIT V 33.1 to 33.28

REFERENCE BOOKS: 1.Data Processing,CS.French, Galgotia Book Source,Seventh Edition.

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<b>PART - III ELECTIVE</b>	<b>Title :COMPUTER ACCOUNTING AND OFFICE AUTOMATION</b>	<b>Subject Code : 17 PCC E11</b>
<b>Semester : I</b>	<b>HOURS : 6hours / Week</b>	<b>CREDITS : 5</b>

**OBJECTIVES:**

- To maintain the firms Accounts With easy way through Systematic Methods.
- To Provides Multiple Reports in Single Formats.

**UNIT-I:**

Tally – Installing Tally- Introduction to Tally, Creating a Company –Groups – Ledgers.

**UNIT-II:**

Cost Categories – Cost Centers –Vouchers in Tally.

**UNIT-III:**

Inventory Information – Pure Inventory Vouchers – Purchases, Sales Orders – invoices – Reports.

**UNIT-IV:**

Introduction to Windows – Starting Windows – Managing Files in explorer – Starting Ms Word 2003 – Menus in word – familiarizing with word – Editing the documents – Designing a Documents – Mail Merge.

**UNIT-V:**

Introduction to Spread sheet – Introduction to Excel 2003 - Working with Excel – Mathematical Calculations – Manipulating data – Simple graph – Ms Power Point 2003.

**TEXT BOOK(S):** Financial accounting using Tally 6.3, Namrata Agarwal, Dreamtech, First Edition 2000.

**CHAPTERS and SECTIONS** (For UNIT-I-57-100, II-102-133, III-147-197, IV-45-340, V-351-572)

**REFERENCE BOOKS:**Mastering Office 2000 Professional Edition,Gini Counter,BPB Publications.

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**II SEMESTER**

SL · No ·	Sub. Code	Nature	Subject Title	Hrs/ Wee k	Exam Hrs	CA	S E	Tot	Crd
1	17 PCC C21/ 17 PCE C21	Core 5	Customer Relationship Management	6	3	25	75	100	3
2	17 PCC C22/ 17 PCE C22	Core 6	Management Accounting	6	3	25	75	100	3
3	17 PCC C23/ 17 PCE C23	Core 7	Banking Technology	6	3	25	75	100	4
4	17 PCC C24	Core 8	Introduction to Client Server Computing*	6	3	25	75	100	4
5	17 PCC E21	Elective 2	Programming in Database Management System*	6	3	25	75	100	4
6	17 PCC CP1		Summer Placement and Practical Training	-		100		100	1
			<b>TOTAL</b>	<b>30</b>					<b>19</b>

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<b>PART - III CORE</b>	<b>Title : CUSTOMER RELATIONSHIP MANAGEMENT</b>	<b>Subject Code : 17 PCC 21/ 17PCE C21</b>
<b>Semester : II</b>	<b>HOURS : 6hours / Week</b>	<b>CREDITS : 3</b>

**OBJECTIVES:**

- I. To know development in marketing technique
- II. To study the concept of marketing

**UNIT-I:**

CRM-Meaning-Significance-Reasons for loss of customers-strategies for building relationship-Attention on changing requirements of Customers-developing total care programmers-Strategies for building relationship.

**UNIT-II:**

Customer acquisition-Meaning-input of acquisition-requisites for effective acquisition-attention on adoption process.

**UNIT-III:**

Customer Interaction Management(CIM)-Meaning-Routes to CIM-factors influencing CIM-Electronic data interchange(EDI)-Specific Skills for CIM.

**UNIT-IV:**

e-CRM(e-Customer Relation Management)-Meaning-Evolving e-CRM-CRM vs. e-CRM-need to move to online CRM- Basic Requirements of e-CRM-e-CRM dimensions-Features of e-CRM.

**UNIT-V:** Integration of CRM WITH ERP(Enterprise Resource Planning)System-Meaning-CRM Integration-Cost-time work Involved-Efficiency-CRM ERP Integration- ERP vendors deal with CRM-Optimum Integration With ERP and CRM via web.

**TEXT BOOK(S):**Customer Relationship Management – A step by-step approach-H.Peeru Mohammed,A.Sagadevan,Vikas publishing pvt ltd.

**REFERENCE BOOKS:**1.Alex leon,2005,Enterprise Resource Planning,Tata Mc Grew Hill Publications Company,ltd.,New delhi.  
 2.Anderson,Kristin,Carol,2003,Cumtomer Relationship.  
 3.Gosney Roberts,Philips,2003,Relationship Management, Prentice Hall of India.  
 4.Graham Roberts,Philips,2003,Customer Relationship Management, Viva books Pvt.Ltd., Chennai.

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<b>PART - III CORE</b>	<b>Title :MANAGEMENT ACCOUNTING</b>	<b>Subject Code : 17 PCCC22/ 17PCE C22</b>
<b>Semester : II</b>	<b>HOURS : 6hours / Week</b>	<b>CREDITS : 3</b>

**OBJECTIVES:**

- I. To develop the managerial skill in accounting
- II. To Know about the decision making Concepts

**UNIT-I:**

Management accounting-meaning-Objectives-Functions-financial Statement analysis-nature-limitations-analysis and interpretation-Comparative Statement-Commend Size Statement-trend analysis.

**UNIT-II:**

Working. Capital-Meaning- impotence-advantages-types-Gross Working Capital-Net working Capital-Working Capital Cycle-Estimation of Working Capital required.

**UNIT-III:**

Funds flow Statement-Impotence-Limitations-Predation of Schedule of changes in Working capital-Calculation of funds from operations-Cash flow statement-Importance-Limitations-Computation of cash from operations-Preparations of cash flow statement.

**UNIT-IV:**

Marginal costing-definition-features-merits and demerits-fixed cost-variable cost-contributions-break-even point-margin of safety-profit volume ratio-Cost-Volume profit analysis-applications of Marginal Costing.

**UNIT-V:**

Standard costing-definition-advantages-limitations-Variiances-materials,Labour,Overheads and Sales variances.

**TEXT BOOK(S):**Management accounting-T.S. Reddy& Y. Hari Prasad Reddy  
 Management accounting-Rama chandran & Srinivasan.

**REFERENCE BOOKS:** Management accounting- M.Y .Khan & P.K. Jain  
 Management accounting- R.K. Gupta  
 Management accounting- N.K. Kalshresthar  
 Management accounting- R.K. Antheny.

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<b>PART - III CORE</b>	<b>Title :BANKING TECHNOLOGY</b>	<b>Subject Code : 17 PCC C23/ 17PCE C23</b>
<b>Semester : II</b>	<b>HOURS : 6hours / Week</b>	<b>CREDITS : 4</b>

**OBJECTIVES:**

- To develop the managerial skill in accounting
- To Know about the decision making Concepts

**UNIT-I: BANKING TECHNOLOGY:** Introduction-Evolution-Concept-computers and computerizations-Introduction-Technology adoption in banks-Classification of computers-computer Languages.

**UNIT-II: NETWORK AND NETWORKING ::**Server-meaning-Types. Network –meaning-Topology-components. Types-Natives in India and Abroad-Bank Net, RBINTET, Data Net ,INET Bank Branch Network.

**UNIT-III: COMPUTERIZED BANKING:** Internet banking-Features-Regulations and control-Products and services – Levels of internet banking-Core Banking-Any where Banking-Anytime Banking-Mobile Banking.

**UNIT-IV: ELECTRONIC FUND TRANSFER;** ATM-Debit Card-Credit Cards-Smart Cards-Prepaid payment instruments-Emerging Technologies and Application-E-Payments-Advent ages-Channels-Payment Gateways-ECS-NEFT-RTGS-Other information technology enabled services.

**UNIT-V: DATA MANAGEMENT AND SECURITY:** Data Management-Organisation-Types-DBMS-Functions-Utility-Structures-Models-Decision support Resources-Data Base Administrator(DBA)-functions-kObjectives-Data engine-Risks and security-Regulation-RBI,Guidelines-Security standards-Risks-Typesw-Cryptography-Digital Signatures-Physical Security-Regulation-RBI Guidelines-Security Standards-Risks-Types-Cryptography-Digital Signatures-Physical Security-Cyber Attach-Cyber Law..

**TEXT BOOK(S):**1. Banking Technology Dr. A. Rama new century Book House (P) LTD Chennai..  
 2. Dr. A. A Arunadevi Technology is banking C.S.Ram and S.Arunajotesam Margham Publication Chennai.

**REFERENCE BOOKS** Banking Theory Law and Practice Dr. S.Gurusamy Vinay article imprint(p)ltd Chennai.  
 Electronic Banking and information Technology IIB Computer Network Archrews S

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<b>PART - III CORE</b>	<b>Title : INTRODUCTION TO CLIENT SERVER COMPUTING</b>	<b>Subject Code : 17 PCC C24</b>
<b>Semester : II</b>	<b>HOURS : 6hours / Week</b>	<b>CREDITS : 4</b>

**OBJECTIVES:**

- To develop the managerial skill in accounting
- To Know about the decision making Concepts

**UNIT-I:**

Introduction- The Business Opportunity- Driving Forces in the 1990s- Major Issue of the 1990- Client/server computing.

**UNIT-II :**

Advantages of client/Server computing-Technology revolutions- connectivity-Ways to improve performance –Reduce Network traffic – faster delivery systems.

**UNIT-III:**

Components of Client/Server Application-The Client: Role of the Client-Client services-Request of services

**UNIT-IV:**

Components of Client/Server application-The Server: Role of the Server-Server functionality- Network Operating System-Server operating System.

**UNIT-V:**

Client/Server system Development-Software Factors of driving demand-need for Improve technology-need for platform migration-client/server development methodology-Architecture definition.

**TEXT BOOK(S):**Client/Server computing, Patrick N. Smith, Steven L.guengerich, second Edition ,Prentice-Hall of India,2002, Chapter 1-4,6

**REFERENCE BOOKS:** Client/Server Computing Dawn Travis Dewire, Mc Graw Hill, International, Edition 1994

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<b>PART - III</b> <b>Elective</b>	<b>Title :PROGRAMING IN</b> <b>DATA BASE MANAGEMENT</b> <b>SYSTEM</b>	<b>Subject Code : 17 PCC E21</b>
<b>Semester : II</b>	<b>HOURS : 6hours / Week</b>	<b>CREDITS : 4</b>

**OBJECTIVES:**

- I. To Know the technological concepts in banking.
- II. To introduce the new banking concepts in the modern world.

**UNIT-!:**

Introduction to Database: Defining a database- Understanding of RDBMS of objects of a Relational Database- Macros-Functions of DBMS.

**UNIT-II**

understanding Database- Creating a database, creating a table, Working in tables, defining primary key, saving and closing the table-Opening a table, Modifying table, selecting a field and multiple field, editing records in a table-printing the table- creating relationship between tables.

**UNIT-III:**

Forms: Creating a Form- changing the view of the form-Moving through the records-adding a new fields- changing the name of the field-editing a record from the from-renaming the form.

**UNIT-IV:**

Queries: Creating a query on a table- Sorting records-hiding and unhanding a field a field-setting and deleting criterion-reforming calculations-saving and closing a query.

**UNIT-V:**

Reports: Generating Reports with repots Wizard-closing the reports  
 TEXT BOOK(S): Comdex computer courses Kit, Visas Gupta,  
 Dreamtech,2003,Chapters:Access 1-6

REFERENCE Access for windows 95 Bible, Cary N. Prague, Michael R . Irwin, Comdex, First Edition, 1995.

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<b>PART - III</b> <b>Elective</b>	<b>Title :SUMMER PLACEMENT AND PRACTICAL TRAINING</b>	<b>Subject Code : 17 PCC EP1</b>
<b>Semester : II</b>	<b>HOURS : 6hours / Week</b>	<b>CREDITS : 1</b>

**OBJECTIVES:** I. To develop the managerial skill in accounting  
 II. To Know about the decision making Concepts

Six Weeks summer placement and practical training is compulsory for successful completion of the M.COM.(CA) course. The practical training is essential to expose the students to the real life work situation and to strengthen the conceptual knowledge gained in the class room. The practical training shall be in a banking, financial institution, industrial enterprise or consultancy organization.

Every candidate should submit a report at the end of the study. The principal of the College and head of the Department shall issue a certificate to the effect that the student had satisfactorily undergone the practical training for the prescribed period. The hundred marks for summer placement practical training shall be in the ratio of 50 marks for training report and 50 marks for Viva-voce examination by internal staff.

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### III SEMESTER

SL · No ·	Sub. Code	Nature	Subject Title	Hrs/ Week	Exam Hrs	C A	S E	Tot	Crd
1	17PCEC31/ 17PCC C31	Core 9	Overseas Marketing	6	3	25	75	100	5
2	17PCEC32/ 17PCC C32	Core10	Advanced Company Accounts	6	3	25	75	100	5
3	17PCCC33	Core11	Web Designing and Internet*	6	3	25	75	100	5
4	17PCCEP1	Elective 3	Web Designing and Internet – Lab*	6	3	40	60	100	5
5	17PCCN31/ 17PCEN31	NME 1	Tourism Development	6	3	25	75	100	5
			<b>Total</b>	<b>30</b>					<b>25</b>

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<b>PART - III CORE</b>	<b>Title : OVERSEAS MARKETING</b>	<b>Subject Code : 17 PCC 31/ 17PCE C31</b>
<b>Semester : III</b>	<b>HOURS : 6hours / Week</b>	<b>CREDITS : 5</b>

#### **OBJECTIVES:**

- I. To Understand the Concepts of International Marketing.
- II. To enrich the Knowledge of International business.

#### **UNIT-I:**

International Marketing-Definition-Scope of Overseas marketing-International Marketing Vs Domestic Marketing-Objectives of International Business-Export procedures and document-Foreign Trade (Development and Regulation) Act, 1992-Main provisions.

#### **UNIT-II:**

Overseas Market Entry and overseas distribution system-Direct Exporting-Indirect Exporting-Forms of direct exporting-Forms of organization in foreign markets-Export Distribution channel-Foreign Market Entry New Strategies-Counter trade-Licensing-Third Country location-Mergers and Acquisition-Strategic Alliance.

#### **UNIT-III:**

Overseas Product Strategies-Product Communication strategies-Straight Extension, product extension, product Adaptation, Dual Adaptation, Product Invention-Branding-Branding problems in International Marketing-Packaging and Labeling-Special Consideration in International packaging-Pricing Strategies-Pricing methods-Step in pricing-Retrograde pricing-Transfer Pricing-Dumping-Export price Quotations.

#### **UNIT-IV:**

Overseas Distribution logistics for exports-Promoting products internationally-management of risks in international marketing.

#### **UNIT-V:**

Overseas(International)Trade Financing-Institutional finance for export-forfeiting-Letter of Credit-types-EXIM Bank-Export Credit Risk Insurance-ECGC-Quality control-Objectives-Role of Bureau of Indian Standards-The Foreign Exchange Management Act-Objectives-main Provisions.

**TEXT BOOK(S):**1.Francis Cherunilam-International Business, Prentice Hall. New Delhi

2.L.E.Varsheny&B.Bhattachary-International Marketing, Sultan Chand-New Delhi

#### **Books for reference:**

- 1.International Marketing-P.KVasudeva,Excel Books,New Delhi.
- 2.International Marketing-V.H.Kirpalani,Prentice Hall of India PVT Ltd,New Delhi.

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<b>PART - III CORE</b>	<b>Title : ADVANCED COMPANY ACCOUNTS</b>	<b>Subject Code : 17 PCC C32/ 17PCE C32</b>
<b>Semester : III</b>	<b>HOURS : 6hours / Week</b>	<b>CREDITS : 5</b>

**OBJECTIVES:**

- I. To Know the Significance of Accounting Standards.
- II. To gain the Knowledge of latest Company Act.
- III. To apply the latest laws into Problems.

**UNIT-I:**

Accounting Standards: Meaning-Objectives-need-Significance-Accounting Standard Board(ASB):Formation-functions—Scope Indian Accounting Standards:AS-1 Disclosure of Accounting Policies-AS-2(REVISED) Valuation of inventories-AS-10 Accounting for Fixed Assets-AS-13 Accounting for Investments’.

**UNIT-II:**

Company Final Accounts including managerial remuneration Computations-Valuation of Goodwill-methods-Valuation of shares-methods.

**UNIT-III:**

Underwriting of Shares including firms underwriting-Accounts of holding and subsidiary companies-Calculations of Goodwill/Capital reserve, minority interest, Consolidated Balance Sheet.

**UNIT-IV :**

Final Accounts of Banking Companies(New format)-Accounting for Price level changes-Human Resource Accounting-Objectives.

**UNIT-V:**

Account of Insurance Companies of Life, Fire and Marine-Social responsibility Accounting-meaning-importance.

**TEXT BOOK(S):**1. Corporate Accounting, T.SREDDY & A. Murthy

**Books for Reference:** 1. Advanced Company Accounts, R.L. Gupta & Radhaswamy.  
2. .Advanced Company Accounts, M.C. Shukla & T.S. Graval.  
3. .Advanced Company Accounts, S.P. Jain & K.I. Narang.

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**M.Com., – COMPUTER APPLICATIONS - SYLLABUS**  
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<b>PART - III CORE</b>	<b>Title : WEB DESIGNING AND INTERNET</b>	<b>Subject Code : 17 PCC C33</b>
<b>Semester : III</b>	<b>HOURS : 6hours / Week</b>	<b>CREDITS : 5</b>

**OBJECTIVES:** I. To develop the managerial skill in accounting  
 II. To Know about the decision making Concepts

**UNIT-I:** Internet basic : Introduction- Meaning of internet- History and development of the internet- Introduction to the world wide web- Acronyms and terms- What makes the WWW work? Uniform resource locators or URLs-WWW clients or “Browsers”- The client server model- Electronic mail- Reading on internet address-Advantages and disadvantages of the internet.

**UNIT-II:** HTML: Introduction to HTML-Elements in HTML documents- empty elements-HTML tags- HTML basic- HTML elements-Nested HTML elements- empty HTML elements- HTML headings- HTML rules (lines)- HTML paragraphs- HTML line break- unordered lists- Definition lists, HTML Tables: Table attributes.

**UNIT-III** Introduction to Java Script : Meaning of java script operators :- arithmetic operators – assignment operators –The + operators used on strings – adding strings and numbers – control statements – If else statement – Switch statement – pop up boxes – functions – the lifetime of java script variables – loops – for .....In statement.

**UNIT-IV** Objects, Methods and events in Java Script : Create object properties – date object methods – creating your own objects – window object – Window object collections – Window object methods – Window alert ( ) Method – window close( ) method window confirm ( ) method window open( ) method-window prompt ( ) method Events in Java Script: Java scripts events – on load and on unloads – on focus, on Blur and on change – on mouse out – java script try .... Catch statement –java script the on error event.

**UNIT-V:** Introduction and concepts of PHP: PHP- using variables in PHP – issues concerning creating variables ,defined constraints ,-PHP operators types ,PHP expressions, arrays, accessing PHP and HTTP data – predefined variables, variable in HTTP Request and Response ,super Global arrays. Designing PHP program logic:-problem statement, Writing Pseudo code, Boolean Logic, Condition or Branching Statement –IF statement ,Switch statement, Loops and Arrays-Writing user-defined functions in PHP – Structure of functions, Switching Function, Inside Functions. Scope of variable: - Global and Local Variables, Creating Static Function Variable , Nesting , Recursion .

**Text Books:** 1. Beginning PHP 5.0, Author: Dave. W. Mercer, Willie, Allankenet Stephen D. Nowicki, David Mercer Dan Savvier , Wainkyu Thoi, Dreamtech publications.  
 2. INTERNET AND WEB DESIGNING , Author : S . Senthilkumar , M.E., B.P.J. Engg. College Shri. Mushnam , Cuddalore -608703 , shalax publications.

**Reference Book:** Web Programming Gray Cornell.

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<b>PART - III ELECTIVE</b>	<b>Title : WEB DESIGNING AND INTERNET LAB</b>	<b>Subject Code : 17 PCC EP1</b>
<b>Semester : III</b>	<b>HOURS : 6hours / Week</b>	<b>CREDITS : 5</b>

**OBJECTIVES:** I. To develop the managerial skill in accounting  
 II. To Know about the decision making Concepts

**HTML:**

To create a mark sheet for the student by using HTML tables tags.  
 To create a Time Table in HTML  
 To create a Marquee in HTML  
 Web page creation using HTML Tags  
 Create Google page in HTML

**PHP:**

To create a program for bank accounts processing using window application in PHP using database.  
 To create a program for employee pay bill processing using windows application in PHP with database connection.  
 To create a program for maintaining electricity bill using window application in PHP using database connection.  
 To create a program for student mark sheet processing using window applications in PHP using data controls.

**Java script lab:**

To create a program for generating Fibonacci series using Java Script.  
 To create a program for finding the sum of digits in Java Script  
 To create a program for mark sheet processing Java Script  
 To create the login using windows applications in Java Script  
 To create a form for login and data from by using Java Script

REFERENCE BOOKS: Web Programming Gray Cornell

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<b>PART - IV</b>	<b>Title : TOURISM</b>	<b>Subject Code : 17PCCN31/</b>
<b>NME</b>	<b>DEVELOPMENT</b>	<b>17PCEN31</b>
<b>Semester : III</b>	<b>HOURS : 6hours / Week</b>	<b>CREDITS : 5</b>

**OBJECTIVES:** I. To develop the managerial skill in accounting  
 II. To Know about the decision making Concepts

**UNIT-I:**

**GROTH OF TOURISM:**

Introduction-Meaning- Nature of tourism-Elements & tourism-An ancient phenomenon, Account of famous travelers-The Grand Tour-Paid holidays-Types of tourism.

**UNIT-II:**

Tourism in India

A land for all seasons – Development of Tourism – India – the formation of the ministry of Tourism – setting up of the development of Tourism.

**UNIT-III:**

Tourism Marketing

Marketing in Tourism –The Tourist product – Tourist market – market segmentation – Marketing process and functions.

**UNIT-IV :**

Tourism Promotion

Advertising – sales support –public relations –Tourist Publicity – Evolution and modern trends.

**UNIT-V :**

International Organization & Tourism

International union of official travel organization (IUOTO), WTO-PATA-IATA-ICAO- constitution – objectives – services.

TEXT BOOK(S):Tourism Development- A.K. Bhatia

REFERENCE BOOKS: Tourism Development – R.ABBAS

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**IV SEMESTER**

SL. No.	Sub. Code	Nature	Subject Title	Hrs/ Week	Exam Hrs	C A	SE	Tot	Crd
1	17PCEC41/ 17PCC C41	Core12	Financial Management	6	3	25	75	100	6
2	17PCEC42/ 17PCC C42	Core13	Strategic Management	6	3	25	75	100	6
3	17PCEC43/ 17PCC C43	Core14	Executive Communication	6	3	25	75	100	5
4	17PCCC44	Core15	Enterprise Resource Planning*	6	3	25	75	100	5
5	17PCCCV1	Core16	Computer Application Oriented Project*	6	-	-	-	100	5
			<b>Total</b>	<b>30</b>					<b>27</b>

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### M.Com., – COMPUTER APPLICATIONS - SYLLABUS

(Under CBCS w.e.f. 2017 – 2018 onwards)

<b>PART - III CORE</b>	<b>Title : FINANCIAL MANAGEMENT</b>	<b>Subject Code : 17 PCC C41/ 17PCE C41</b>
<b>Semester : IV</b>	<b>HOURS : 6hours / Week</b>	<b>CREDITS : 6</b>

**OBJECTIVES:** I. To Understand the concepts of Financial Management  
II. To gain the technical knowledge in Financial Management

**UNIT-I:** Financial management-Introduction, definition, nature, scope and objectives, key objectives of financial management- financial function- approaches of financial functions-types of financial decision-functions of finance manager-organization of finance section.

**UNIT-II:** Working capital management- introduction, definition, classification-dangers of inadequate capital and excess capital-Determinants of working capital- computation of working capital- working capital financing-trade credit- Bank Credit- Advances- factoring-commercial paper- installment credit.

**UNIT-III:** Capital budgeting – Introduction-significance-capital Budgeting process-Factors affecting capital Investment Decision-Principles and techniques-Pay Back Method-Discount cash flow method-Net present value method-Average rate of return method-Internal rate of return- Profitability Index method.

**UNIT-IV:** Financing Decision-Introduction-Capital structure-factors influencing financial decisions-Theories of capital structure-capital Gearing-Financial leverage and operating leverage. Cost of capital-Meaning, Definition, and Importance-Computation of cost of equity and cost of debt.

**UNIT-V:** Dividend and Dividend policy-Introduction, classification, sources of dividend-factors influencing dividend policy theories of dividend decision-Irrelevance and relevance theory- Walter's model only-Generally accepted dividend policies.

**TEXT BOOK(S):**Dr. S. N. Maheshwari, Financial Management-Principles and practice, Sultan Chand Publishers.

**REFERENCE BOOKS:** 1. I.M.Pandey, financial Management, Kalyani Publishers.  
2. Shashi.K.Gupta. R.K.Sharma, Financial Management, Kalyani Publishers.  
3 Khan & Jain Financial Management-Tata McGraw Hill.  
4.Ravi & M. Kishore Financial Management-Taxman..

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 (Under CBCS w.e.f. 2017 – 2018 onwards)

<b>PART - III CORE</b>	<b>Title : STRATEGIC MANAGEMENT</b>	<b>Subject Code : 17 PCC 42/ 17PCE C42</b>
<b>Semester : IV</b>	<b>HOURS : 6 hours / Week</b>	<b>CREDITS : 6</b>

**OBJECTIVES:** I. To Understand the concepts of strategic management  
 II. To enrich the knowledge of features of strategic management

**UNIT-I:** Business system:

Nature and scope of modern business-characteristics of business-objectives- difference between objectives and goals-objectives setting and guidelines-Definitions and meaning of strategy and strategic management-Difference between strategy and tactics-levels of strategy.

**UNIT-II** Environmental Scanning

Environmental scanning-its approach-gathering information for environmental analysis-SWOT analysis.

**UNIT-III:** Strategy Formulation:

Strategy formulation and choice of Alternatives, strategic Alternatives-Strategic Alternatives-Stability strategy its variants-Expansion or Growth Strategy, its types-Retrenchment-Strategy, Form of adopting Retrenchment Strategy-Combination strategy.

**UNIT-IV:** Strategy Implementation:

Definition- MC Kinsey's model,-Inter-relationship between formulation and implementation of strategy-issue in implementation-Structural Implementation and Organization structure-Entrepreneurial structure-Functional structure-Divisional Structure-Behavioral, Functional and operational implementation.

**UNIT-V:** Strategy evaluation and control:

Process Evaluation-Elements in process of evaluation-Barriers-Requirements-Types of strategic control.

**TEXT BOOK(S):**1.Strategic management-Dr. S. Sankaran

2. Strategic management-D.V. Balu, Sri Venkateswara publications

**REFERENCE BOOKS:** 1.: Strategic management-P.k.Ghosh&Azon Kazwa.

2.Cases in strategic management-Budhiraja S.B.and Athreya  
 M.B.,Tata Mc-Graw Hill, new Delhi.

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 (Under CBCS w.e.f. 2017 – 2018 onwards)

<b>PART - III</b>	<b>Title : EXECUTIVE</b>	<b>Subject Code : 17 PCC C43/</b>
<b>CORE</b>	<b>COMMUNICATION</b>	<b>17PCE C43</b>
<b>Semester : IV</b>	<b>HOURS : 6 hours / Week</b>	<b>CREDITS : 5</b>

**OBJECTIVES:** I. To develop the managerial skill in accounting.  
 II. To Know about the decision making Concepts.

**UNIT-I:** Executive Communication – Meaning – Elements, objective, process of executive communication –Directions of executive communication-Downward, upward, horizontal, diagonal-Channels of communication-Formal and informal communication-Essentials of effective writing –layout of a business Letter-Non-verbal communication-Merits and demerits of each-Body language-Paralanguage-Tele-Conferences-Websites.

**UNIT- II:** Personnel Executive’s communication-Job application with curriculum vitae-drafting interview letters, Making enquiries about appointment, confirmation, promotion. Warring memo-Letter of appreciation-Letter of sympathy-Invitations to speak in meeting, seminars and conferences-Replay letters.

**UNIT-III:** Sales Executive’s Letters-Features-Personalized sales promotion letters-introducing new products-Festival offers-Follow-up letters-Circulars to sales force-information sales targets, prizes, meetings, overseas trips-Sales promotion through tele-Shopping, mobile.

**UNIT-IV:** Company secretary’s Correspondence, Notice for a meeting- Agenda –Conduct of meeting – minutes – Resolution – Correspondence with directors, shareholders and government officials – Business communication in a Hi- tech environment – Fax, computers, Internet, e-mail ID, advantages and limitations.

**UNIT-V:** Executive Report writing – Report as a Communication tool – necessity of reports – kinds of executive reports – Progress reports – Guidelines to be followed to make a report effective.

**Text Books:** 1. Raghunathan N.S. & Santhanam B. – “Business Communication”, Margham Publications, T.Nagar, Cheenai.

**REFERENCE BOOKS:** 1.WOOL COTT & UNWIN – Mastering “Business Communication”, MC Millan.  
 2.Rajendrapaul and Korlahalli – “Business Communication”.  
 3.”Basic Business Communication” Lesikar and Flatley: T.M.H Public, New Delhi.

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<b>PART - III CORE</b>	<b>Title : ENTERPRISE RESOURCE PLANNING</b>	<b>Subject Code : 17 PCC C44</b>
<b>Semester : IV</b>	<b>HOURS : 6 hours / Week</b>	<b>CREDITS : 5</b>

**OBJECTIVES:** I. To Create Data base and Maintain database  
II. To Manage Database Work and Cost of Management

**UNIT-I:**

ERP overview-benefits of ERP-ERP- and related technologies-Business process Reengineering (BPR)-Data warehousing-Data Mining Online analytical processing-supply chain management.

**UNIT-II:**

ERP Implementation: ERP implementation life cycle-Implementation methodology-ERP Implementation -The Hidden costs.

**UNIT-III:**

Organizing the Implementation-Vendors, consultants and user-contracts with vendors, consultants and employees-project management and monitoring.

**UNIT-IV:**

Business Module in an ERP package-finance-manufacturing-Human Resource-Plant maintenance-Material Management.

**UNIT-V:**

Manufacturing Module-Capacity planning-Shop floor control-Quality management-JIT-Cost management-Market Modules-Sales and Distribution.

**TEXT BOOK(S):**ERP demystified, Alexis Leon Tata Mc Graw hill publishing company,2000.Chapters:1-35

**REFERENCE BOOKS** 1.:Enterprise Resource Planning, Vinod kumar Garg, Venkitakrishnan, prentice hall of india,2002  
2.S.Ramachandran,Air Wick publicatons2004

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# **SOURASHTRA COLLEGE, MADURAI- 625004**

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## **M.Com., – COMPUTER APPLICATIONS - SYLLABUS**

**(Under CBCS w.e.f. 2017 – 2018 onwards)**

<b>PART - III CORE</b>	<b>Title : COMPUTER APPLICATION ORIENTED PROJECT</b>	<b>Subject Code : 17 PCC CV1</b>
<b>Semester : IV</b>	<b>HOURS : 6 hours / Week</b>	<b>CREDITS : 5</b>

**OBJECTIVES:** I. To develop the managerial skill.  
II. To Know about the decision making Concepts.

### **COMPUTER APPLICATION ORIENTED PROJECT**

Project work is compulsory and it carries 100 marks. A student should select a topic for project work in the third semester itself and submit the project report at the end of the fourth semester. The project report shall be valued by an external examiner as an examination for 100 marks.

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