KONGU ARTS AND SCIENCE COLLEGE

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)

ERODE – 638 107

M.Com (CA)

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ERODE – 638 107

2017-2018

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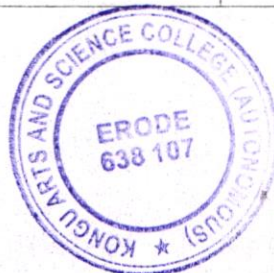## (AUTONOMOUS)
Department of Commerce (CA)
M.Com.(CA)
Scheme of Examinations – CBCS PATTERN
(For the candidates admitted during the Academic Year 2017-2018 and onwards)

PART	Course Code	Course	Hrs/ Week	T/P	Exam Duration	CIA	ESE	Total Marks	Credit
		SEMESTER - I							
III	17PBBCT101	Core I: Managerial Economics	6	T	3	25	75	100	4
III	17PBBCT102	Core II: Marketing Management	7	T	3	25	75	100	4
III	17PBBCT103	Core III: Data Base Management System	6	T	3	25	75	100	4
III	17PBBCP104	Core IV: Computer Applications in Business: Practical I (Oracle)	6	P	3	40	60	100	4
III		Elective Paper I:	5	T	3	25	75	100	4
		SEMESTER - II							
III	17PBBCT201	Core V: Advanced Corporate Accounting	5	T	3	25	75	100	4
III	17PBBCT202	Core VI: Human Resource Management	5	T	3	25	75	100	4
III	17PBBCT203	Core VII: Research Methodology	5	T	3	25	75	100	4
III	17PBBCT204	Core VIII: Computer Applications in Accounting	5	T	3	25	75	100	4
III	17PBBCP205	Core IX: Computer Applications in Business: Practical-II (Tally)	6	P	3	40	60	100	4
III		Elective Paper II:	4	T	3	25	75	100	4
		SEMESTER - III							
III	17PBBCT301	Core X: Financial Management	7	T	3	25	75	100	4
III	17PBBCT302	Core XI: Cost and Management Accounting	7	T	3	25	75	100	4
III	17PBBCT303	Core XII: Visual Basic	6	T	3	25	75	100	4
III	17PBBCP304	Core XIII: Computer Applications in Business: Practical-III (Visual Basic)	6	P	3	40	60	100	4
III		Elective Paper III:	4	T	3	25	75	100	4
III	17PBBIT309	Institutional Training	-	-	-	-	-	-	-
		SEMESTER – IV							
III	17PBBCT401	Core XIV: Investment Management	5	T	3	25	75	100	4
III	17PBBCT402	Core XV: Direct Taxes	6	T	3	25	75	100	4
III	17PBBCT403	Core XVI: Java Programming	4	T	3	25	75	100	4
III	17PBBCP404	Core XVII: Computer Applications in Business: Practical-IV (Java Programming)	6	P	3	40	60	100	4
III		Elective Paper IV:	4	T	3	25	75	100	4
III	17PBBCV409	Core XVIII: Project Work	5	-	3	40	160	200	6
		TOTAL	-	-	-	-	-	2300	90

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List of Elective Papers (Students can choose any one of the Group Papers as Electives)		
Elective Group - A	17PBBET105	1. Services Marketing
	17PBBET206	2. Marketing of Financial Services
	17PBBET305	3. Marketing of Health Services
	17PBBET405	4. Travel and Hospitality Services
Elective Group – B	17PBBET106	1. Financial Markets and Institutions
	17PBBET207	2. Indian Stock Exchanges
	17PBBET306	3. Futures and Options
	17PBBET406	4. Fundamental and Technical Analysis
Elective Group – C	17PBBET107	1. Principles of International Trade
	17PBBET208	2. Export and Import Procedure
	17PBBET307	3. Institutions Facilitating International Trade
	17PBBET407	4. International Trade
Elective Group – D	17PBBET108	1. Designing using Corel draw
	17PBBET209	2. Working with Photoshop
	17PBBET308	3. Web Designing
	17PBBET408	4. Cyber Security

Total Marks: 2300

Total Credits: 90

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Sem.	Course Code	CORE PAPER I: MANAGERIAL ECONOMICS	Total Marks: 100		Hours Per Week	Credit
I	17PBBCT101		CIA: 25	ESE: 75	6	4

Objective: To impart the students with the basic principles and concepts of managerial economics.

Unit I

Managerial Economics: Nature and Scope of Managerial Economics in relation with other disciplines – Role and Responsibilities of Managerial Economist – Goals of Corporate Enterprises: Maximization of Profit and Wealth Maximization.

Unit II

Utility Analysis: The Law of Diminishing Marginal Utility – The Law of Equi-Marginal Utility – Consumer's Surplus – An Indifference Curve – Marginal Rate of Technical Substitution – Properties of Indifference Curve – Consumer's Equilibrium.

Unit III

Demand Analysis – Demand Determinants – Demand Distinctions – Elasticity of Demand – Types and Methods – Applications – Demand Forecasting for Industrial Goods – Consumer Goods – Consumer Durables – Factor Influencing Elasticity of Demand.

Unit IV

Cost, Revenue and Production Analysis: Cost Concepts – Cost and Output Relationship – Cost Control – Short run and Long run – Cost Functions – Production Functions – Break-Even Analysis – Economies Scale of Production – Revenue – Types of Revenue.

Unit V

Pricing and Output Decisions in Different Market Situations – Monopoly and Duopoly Competition – Perfect and Imperfect – Monetary Policy – Objectives – Fiscal Policy – Objectives – Inflation – Types and Causes.

Note: Question Paper shall cover 100% Theory.

TEXT BOOKS:

1. Maheswari and Varshney, Managerial Economics, Sultan Chand Publishers, New Delhi, Revised Edition 2013. (Unit I & III).
2. Dr.S.Sankaran, Managerial Economics, Margham Publications, Chennai, 2014. (Unit II, IV & V).

REFERENCE BOOKS:

1. P.L.Metha, Managerial Economics, S.Sultan & Chand Co., New Delhi.
2. G.S.Gupta, Managerial Economics, McGraw-Hill Education (India) Pvt. Limited, New Delhi.
3. D.Gopalakrishnan, Managerial Economics, Himalaya Publishing House, New Delhi.
4. B.M.Wali & Kalkundrikar : Managerial Economics, R Chand & Co., New Delhi.

QUESTION PAPER PATTERN		
SECTION - A	**SECTION - B**	**SECTION - C**
10 x 1 = 10 Marks	5 x 7 = 35 Marks	3 x 10 = 30 Marks
(Multiple Choice, Four options)	(Either or choice)	(Answer any three Questions)
Two questions from each unit	Two questions from each unit	One Question from each unit
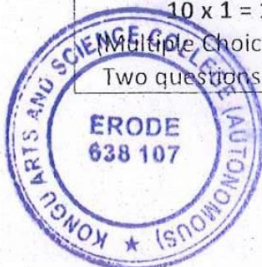
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Sem.	Course Code	CORE PAPER II: MARKETING MANAGEMENT	Total Marks: 100		Hours Per Week	Credit
I	17PBBCT102		CIA: 25	ESE: 75	7	4

Objectives: To give knowledge on the concepts of Marketing Management.

Unit I

Marketing – Definitions - Conceptual Frame Work – Marketing Environment: Internal and External - Marketing Interface with Other Functional Areas – Production, Finance, Human Relations Management, Information System. Marketing in Global Environment – Prospects and Challenges.

Unit II

Marketing Strategy - Marketing Strategy Formulations – Key Drivers of Marketing Strategies - Strategies for Industrial Marketing – Consumer Marketing – Services Marketing – Competitor Analysis - Analysis of Consumer and Industrial Markets – Strategic Marketing Mix Components.

Unit III

Marketing Mix Decisions - Product Planning and Development – Product Life Cycle – New Product Development and Management – Market Segmentation – Targeting and Positioning – Channel Management – Advertising and sales promotions – Pricing Objectives, Policies and methods.

Unit IV

Buyer Behaviour - Understanding Industrial and Individual Buyer Behavior - Influencing Factors – Buyer Behaviour - Models – Online Buyer Behaviour - Building and Measuring Customer Satisfaction – Customer - Relationships Management – Customer Acquisition, Retaining and Defection.

Unit V

Marketing Research and Trends in Marketing - Marketing Information System – Research Process – Concepts and applications: Product – Advertising – Promotion – Consumer Behaviour – Retail Research – Customer Driven Organizations - Cause Related Marketing - Online Marketing Trends – Social Marketing - Ethics in Marketing.
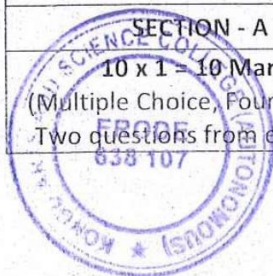
TEXT BOOK:

Philip Kotler and Kevin Lane Keller, Marketing Management, PHI, 14th Edition, 2012.

REFERENCE BOOKS:

1. Gupta C.B., and Rajan Nair .N, Marketing Management – Text and Cases, Sultan Chand & Sons, New Delhi, 2016.
2. Varshney R.L., and Gupta S.L., Marketing Management – Text and Cases, Sultan Chand & Sons, New Delhi, 2005.
3. K.S.Chandrasekar, "Marketing Management", Tata McGraw Hill, 1st Edition, 2010.
4. Paul Baines, Chris Fill and Kelly Page, Marketing, Oxford University Press, 2nd Edition, 2011.
5. Lamb, hair, Sharma, Mc Daniel, Marketing – An Innovative approach to learning and teaching-A south Asian perspective, Cengage Learning, 2012.

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit	5 x 7 = 35 Marks (Either or choice) Two questions from each unit	3 x 10 = 30 Marks (Answer any three Questions) One Question from each unit

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Sem.	Course Code	CORE PAPER III: DATA BASE MANAGEMENT SYSTEM	Total Marks: 100		Hours Per Week	Credit
I	17PBBCT103		CIA: 25	ESE: 75	6	4

Objectives: Comprehend the Concepts of Database Management Systems.

Unit I

Database System: Introduction – Basic Concepts and Definitions – Data Dictionary – DBA - database languages – Database System Architecture: Schemas - Sub Schemas and Instances – Mapping – Data Models – Types of Database Systems – Relational model: Keys – Relational Algebra.

Unit II

SQL: Introduction to Data Definition Language - Data Manipulation Language - Transaction control Language - Data control Language - Views - Embedded SQL - Query By Example.

Unit III

Normalization: Introduction to Database Design – Functional Dependency and Decomposition - 1NF - Functional Dependency – 2NF – Transitive Dependency - 3NF - BCNF.

Unit IV

Transaction: Concepts - Transaction State – Concurrent Execution – Serializability – Recoverability - Concurrency Control: Lock Based Protocols – Time - Stamped Based Protocols – Validation Based Protocols.

Unit V

Parallel Database Systems: Introduction – Architecture – Key Elements of Parallel Database Processing – Query Parallelism – Distributed Database Systems – Distributed Databases – Distributed Query Processing – Concurrency Control in Distributed Databases – Recovery Control in Distributed Databases.

TEXT BOOK:

S.K. Singh, "Database Systems Concepts - Design and Applications", Pearson Edition, New Delhi, 2009.

REFERNCE BOOKS:

1. C.J.Date, An Introduction to Database System, Pearson Education India, New Delhi, 2012.

2. Abraham Silberschatz, Henry F Korth, Database Systems concepts, McGraw-Hill Publishers, New Delhi.

3. Bipin C Desai, An Introduction to Database System, West Publishing Company.

4. Abraham Silberschatz, Henry F.Korth, S.Sudharshan, Database System Concepts, 5th Edition, McGraw Hill Publishers, New Delhi.

QUESTION PAPER PATTERN		
SECTION - A	**SECTION - B**	**SECTION - C**
10 x 1 = 10 Marks (Multiple Choice four options) Two questions from each unit	5 x 7 = 35 Marks (Either or choice) Two questions from each unit	3 x 10 = 30 Marks (Answer any three Questions) One Question from each unit

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Sem.	Course Code	CORE PAPER IV: COMPUTER APPLICATIONS IN BUSINESS PRACTICAL I (ORACLE)	Total Marks: 100		Hours Per Week	Credit
I	17PBBCP104		CIA: 40	ESE: 60	6	4

ORACLE

1. Create the table **SALES** with the following fields and insert the values.

Field Name	Field Type	Field Size
Sales_No	Character	3
Salesman_name	Character	10
Branch_Code	Character	4
Sales_amount	Number	5
Date_of_Birth	Date	--

Queries:
  a) Calculate total sales amount in each branch
  b) Display all the sales men who are born in the month of December.
  c) Increase the Sales amount by 10%.
  d) Display the branch code which has the youngest salesman.
  e) Delete the tuple where average salesamount < 1000.

2. Create the table **SOFTWARE** with the following fields and insert the values.

Field Name	Field Type	Field Size
Software_name	Character	10
Cost	Number	5
Date_of_manufacture	Date	--
Date_of_expiry	Date	--
No_of_copies	Number	5

Queries:
  a) Display cost and date of manufacture for each software.
  b) Add a column called software type and enter data into it.
  c) Display the name of software in upper case.
  d) Count the total number of softwares and also display total cost of the softwares.
  e) Display the details of the software with minimum copies.

3. Create the table **FACULTY** with the following fields and insert the values.

Field Name	Field Type	Field Size
Name	Character	10
Specialization	Character	10
Experience	Number	2
Subjects_taught	Character	10
Date_of_joining	Date	--

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Queries:

a) Display the name in lower case.

b) Add a column called **Grade** (Field Type – Character(1))

c) If the experience is more than five years assign the grade as "A".

d) Display name and Date of joining in a format like '2 December 2016'.

e) Display subjects taught grouped by faculty name.

4. Create the table **STUDENT** with the following fields and insert the values.

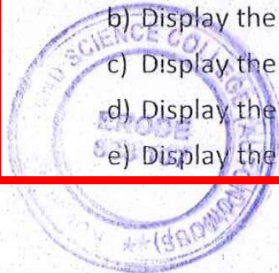| Field Name	Field Type	Field Size
Student_No	Character	9
Student_Name	Character	10
Economics_Mark	Number	3
Marketing_Mark	Number	3
DBMS_Mark	Number	3
Practical_Mark	Number	3
FMI_Mark	Number	3
Total_Mark	Number	3

Queries:

a) Calculate Total for Marks field.

b) Add a column Percentage (Field type – Number (2,1)) and calculate it.

c) List all the students who got more than 90% of Marks.

d) Increase 10 marks for the students where average is < 30.

e) Delete the records whose Average < 30

5. Create the table **COURSE** with the following fields and insert the values.

Field Name	Field Type	Field Size
Student_Name	Character	10
Course	Character	10
College_Name	Character	10
Fee	Number	5
No_of_Seats_available	Number	2
Duration_of_course	Number	1

Queries:

a) Display the student's name who has done the course B.Com(CA).

b) Display the Maximum course fee along with the Course

c) Display the name of students, their college name, where the course is M.Com(CA).

d) Display the lowest course fee along with the Course Duration.

e) Display the details of the course with maximum seats.

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Page **5** of **21**

6. Create the table MOVIE with the following fields and insert the values.

Field Name	Field Type	Field Size
Invoice_no	Character	3
Invoice_date	Date	--
Cust_name	Character	10
Cust_area	Character	8
Movie_no	Number	3
Movie_Title	Character	10
Movie_Type	Character	15
Movie_Price	Number	3

Queries:

a) Print the list of all movie titles whose price is having more than Rs. 155/-

b) Print customer details who have not been issued tickets in the month of June.

c) Display the invoice_no for cust_id 'a01' and 'a02'.

d) List the movie_no, and title movies whose starts begin with letter 'D'.

e) List the various movie types available from the movie table in ascending order. Also find the number of movies in each type ('action', 'Suspense', 'thriller', 'comedy').

7. Create a table - use name PROGRAMMER 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
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:

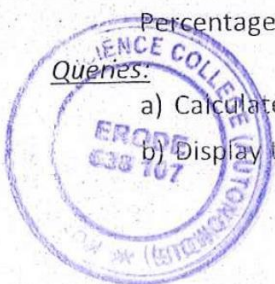| Field name	Field type	Field size
Employee	Name character	15
Employee Code	number	6
Address	character	25
Designation	character	15
Grade	character	1
Date of Joining	Date	-
Salary	number	10 with 2 decimal places

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

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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	6 with 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.

ESE Practical Examination Pattern					
Program 1	25 Marks	Program 2	30 Marks	Record	5 Marks

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Sem.	Course Code	ELECTIVE PAPER I: FINANCIAL MARKETS AND INSTITUTIONS	Total Marks: 100		Hours Per Week	Credit
I	17PBBET106 (Group B)		CIA: 25	ESE: 75	5	4

Objectives: The objective of the course is to help students to understand the conceptual framework of various financial markets and institutions.

Unit I

Indian Financial System – Functions – Structure. 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

Capital Market – An Overview – Capital Market Instruments – Capital Market Reforms – Features of Developed Capital Market – International Organization of Securities Commissions (IOSCO) – New Issue Market(NIM) – Debt Market – Foreign Exchange Market – Derivatives Market.

Unit III

Financial Services Institutions – Investment Information and Credit Rating Agency of India Limited (ICRA) – Credit Rating and Information Services of India Ltd. (CRISIL) – Discount and Finance House of India Ltd. (DFHIL).

Unit IV

Clearing Corporation of India Limited (CCIL) – Over the Counter Exchange of India (OTCEI) – National Securities Depository Limited (NSDL) – Securities Trading Corporation of India Limited (STCI).

Unit V

Financial Institutions – Money Market Institutions – Capital Market Institutions – Development Banks: IDBI – IFCI – SFCs – UTI – SIDBI – National Housing Bank – Functions and Working – Export-Import (EXIM) Bank of India – NABARD.
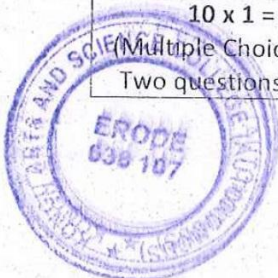
TEXT BOOK:

Gurusamy.S, Financial Markets and Institutions, Vijay Nicole Imprints (P) Ltd., New Delhi, 2009.

REFERENCE BOOKS:

1. L.M.Bhole, Financial Institutions and Markets, Tata McGraw – Hill Publishing Company Limited, New Delhi, 2004.
2. Nalini Prava Tripathy, Financial Instruments and Services, Prentice Hall of India, New Delhi, 2007.
3. M.Y.Khan, Financial Services, Tata Mc Graw-Hill Publishing Company Limited, New Delhi, 2004
4. Dr.D.Joseph Anbarasu & Others, Financial Services, Sultan Chand & Sons, New Delhi, 2008.

QUESTION PAPER PATTERN		
SECTION - A	**SECTION - B**	**SECTION - C**
10 x 1 = 10 Marks	5 x 7 = 35 Marks	3 x 10 = 30 Marks
(Multiple Choice, Four options)	(Either or choice)	(Answer any three Questions)
Two questions from each unit	Two questions from each unit	One Question from each unit

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Sem.	Course Code	CORE PAPER V: ADVANCED CORPORATE ACCOUNTING	Total Marks: 100		Hours Per Week	Credit
II	17PBBCT201		CIA: 25	ESE: 75	5	4

Objectives: To enable students to acquire knowledge and skills in accounting for changes in Corporate Structure.

Unit I

Insurance Company Accounts (Schedule Format) - Types of Insurance - Accounts of Insurance Companies - Final accounts of Life Assurance Companies - Ascertainment of Profit - Valuation Balance Sheet - Final Accounts of Fire, Marine and Miscellaneous Insurance Companies.

Unit II

Banking Company Accounts: Accounts of Banking Companies - Rebate on Bill Discounted – Non-Performing Assets and their treatment – Classification of Bank Advances - Provision for doubtful Debts - Guidelines of RBI for Preparation of Final Accounts of Banking Companies.

Unit III

Holding Companies (AS-21): Meaning and Definition of Holding and Subsidiary Companies - Legal Requirement Relating to Presentation of Accounts of Holding Companies and its Subsidiaries – Consolidated of Balance Sheet and Profit and Loss Account.

Unit IV

Amalgamation as Merger and Amalgamation as Purchase - Calculation of Purchase Consideration under Various Methods - Realization of Assets and Liabilities - Closure of Books of Transferor Company - Accounting Treatment as per AS-14 in the Books of Transferee Company.

Unit V

Emerging Accounting Practices - Inflation Accounting and Human Resource Accounting - Summaries of International Accounting Standards (IAS) 1, 2, 7, and 8 - Introduction to IFRS.

Note: Question paper shall cover 20% Theory and 80% Problems.

TEXT BOOK:

Jain S.P. and Narang K.L., Corporate Accounting, Kalyani Publishers, New Delhi, 2015.

REFERENCE BOOKS:

1. Reddy.T.S. & Murthy.A, Corporate Accounting, Margham Publications, New Delhi, 2016.

2. Shukla.M.C & Grewal.T.S., Advanced Accounts, S. Chand Publishers, Delhi, 2007.

3. Gupta.R.L., Advanced Accountancy, Sultan Chand and Sons, Delhi, 2008.

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit	5 x 7 = 35 Marks (Either or choice) Two questions from each unit	3 x 10 = 30 Marks (Answer any three Questions) One Question from each unit

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Sem.	Course Code	CORE PAPER VI: HUMAN RESOURCE MANAGEMENT	Total Marks: 100		Hours Per Week	Credit
II	17PBBCT202		CIA: 25	ESE: 75	5	4

Objective: To acquaint students with the techniques and principles to manage human resource of an organisation.

Unit I

Human Resource Management: Concept and Functions - Role, Status and Competencies of HR Manager - HR policies - Evolution of HRM - Emerging Challenges of Human Resource Management - Workforce Diversity, Empowerment, Downsizing, VRS, Work Life Balance.

Unit II

Acquisition of Human Resource: Human Resource Planning - Quantitative and Qualitative Dimensions - Job Analysis – Job Description and Job Specification - Recruitment – Concept and sources - Selection – Concept and Process - Test and Interview - Placement, Induction and Socialization - Retention.

Unit III

Training and Development: Concept and importance - Role Specific and Competency Based Training - Training and Development Methods – Apprenticeship, Understudy, Job Rotation, Vestibule Training, Case Study, Role Playing, Sensitivity Training, In-basket, Management Games, Conferences and Seminars, Coaching and Mentoring, Management Development Programs - Training Process Outsourcing.

Unit IV

Performance Appraisal: Nature, Objectives and Process - Performance Management - Methods of Performance Appraisal - Potential Appraisal - Employee Counselling - Job Changes - Transfers and Promotions - Human Resource Audit. Compensation: Concept and Policies, Base and Supplementary Compensation - Individual, Group and Organization Incentive Plans - Fringe Benefits - Performance Linked Compensation - Employee Stock Option - Pay Band Compensation System - Job Evaluation.

Unit V

Maintenance of employees and Emerging Horizons of HRM: Employer-Employee Relations - An Overview - Grievance Handling and Redressal - Industrial Disputes: Causes and Settlement Machinery – Case Studies - Human Resource Information System and e-HRM.

TEXT BOOK:

Aswathappa, K., Human Resource Management, Tata McGraw-Hill, New Delhi.

REFERENCE BOOKS:

1. L.M. Prasad, Human Resource Management, Sultan Chand & Sons, New Delhi.
2. S.S.Khanka, Human Resource Management, S.Chand, New Delhi.
3. Keith Darvis, Human behaviours at work, McGraw Hill Higher Education.
4. C.B. Memoria, Personnel Management, Himalaya Publishing House.

QUESTION PAPER PATTERN		
SECTION - A	**SECTION - B**	**SECTION - C**
10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit	5 x 7 = 35 Marks (Either or choice) Two questions from each unit	3 x 10 = 30 Marks (Answer any three Questions) One Question from each unit

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Sem.	Course Code	CORE PAPER VIII: COMPUTER APPLICATIONS IN ACCOUNTING	Total Marks: 100		Hours Per Week	Credit
II	17PBBCT204		CIA: 25	ESE: 75	5	4

Objectives: To introduce the students to the use of computers in accounting and acquire hands-on experience in the use of accounting package Tally.

Unit I

Information Technology – Definition – Applications of IT in Business Activities – Importance of Reporting – Classification of Reports – Management Information System (MIS) – Steps in MIS Development – Role of Computers in Accounting – Need for Computerized Accounting – Accounting Software – Importance – Types of Accounting Software.

Unit II

Introduction to Tally – Features of Tally – Tally and Accounting – Tally and Financial Management – Tally and Stock Management – Security Features of Tally – Benefits of Tally - Configuration – General – Numerical Symbols – Accounts/Inventory Information - Voucher – Invoice Entry – Printing.

Unit III

Creation of Company – Classification of Accounts – Groups - Ledgers - Vouchers - Types – Bank Reconciliation Statement – Process – Cost centre – Objectives – Cost Category – Cost Centre creation and alteration - Budget & Control – Essentials – Budget Creation and Alteration – Budget Variance Report - Multi currencies - Interest Calculations - Methods.

Unit IV

Introduction to Inventory System - Inventory Masters – Stock Groups – Creation and Alteration – Stock Items – Creation and Alteration – Units of Measure – Godowns – Inventory Vouchers – Invoice - Invoice Entry – Sales Invoice Entry – Purchase Invoice Entry – Debit and Credit Notes Entry – Invoice Printing – Inventory reports.

Unit V

Introduction to Value Added Tax (VAT) – Features of VAT – Advantages of VAT – VAT Classification – Enabling VAT – Configuration of VAT – Creation of Ledger Masters – Purchase Ledger – Sales Ledger – Duties and Tax Ledger – Creation of Supplier Account and Customer Account – VAT Computation Report - New Features in Tally: Introduction to Goods and Services Tax (GST) - Enabling GST in Tally.
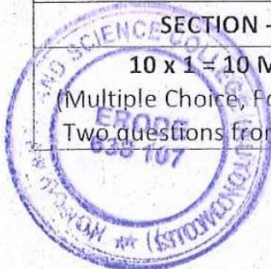
TEXT BOOK:

S. Palanivel, Tally Accounting Software, Margham Publications, Chennai, 2015.

REFERENCE BOOKS:

1. Asok K Nadhani, Mastering Tally, BPB Publications, New Delhi, 2012.
2. Narmata Agrawal, Financial Accounting on Computers using Tally, Dreamtech Press, New Delhi, 2004.
3. Vishnu Priya Singh, Learn Ultimate Business Accounting by Tally 9, CompuTech Publications Limited, New Delhi, 2015.

QUESTION PAPER PATTERN		
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