

KONGUNADU ARTS AND SCIENCE COLLEGE

(AUTONOMOUS)

COIMBATORE - 641 029



DEPARTMENT OF COMMERCE WITH CA (PG)

**CURRICULUM AND SCHEME OF EXAMINATIONS (CBCS)
(2023- 2024 and onwards)**

KONGUNADU ARTS AND SCIENCE COLLEGE
(AUTONOMOUS)
Coimbatore – 641029

DEPARTMENT OF COMMERCE WITH CA (PG)

VISION

The Department of Commerce with Computer Applications envisions excelling in the field of higher education and catering to the scholastic and developmental needs of the individual, through continuous creation of critical knowledge base for the society's sustained and inclusive growth.

MISSION

1. To create educated individuals qualified in specialized knowledge in the field of Commerce with Computer Application.
2. To plan and implement academic programmes of the highest quality that would foster the holistic development of individuals who will be empowered to act as the conscience of society.
3. To help in the creation and development of manpower that would provide intellectual leadership to the community.
4. To provide skilled manpower to the professional, industrial and service sectors in the country so as to meet global demands.
5. To encourage the students for excellence in higher education and research.

PROGRAMME OUTCOME (PO)

PO 1 To be conversant with recent development in commerce and trust areas in the field of computer.

PO 2 Students gain computer knowledge and make use of it effectively in the field of commerce.

PO 3 The course provide skill for doing business in the electronic environment.

PO 4 The course builds up conceptual knowledge in both commerce and computer field

PO 5 Students are equipped with entrepreneurial and leadership skills to carry out the business activities

PO 6 Students are armed with computer skills to face the real word problems

PO 7 Courses of this program provide bright future in the IT fields and core industries

PO 8 This program courses consist of both theoretical as well as good practical exposures to the students in the relevant areas to meet the industries expectations.

PROGRAMME SPECIFIC OUTCOME (PSO)

PSO 1 Students are able to play roles of businesswomen, entrepreneurs, managers and consultants which will help learners to possess knowledge and other soft skills and to react aptly when confronted with critical decision making.

PSO 2 The students will acquire knowledge and skill in different areas of communication, decision making, innovations and problem solving in day to day business activities.

PSO 3 To inspire entrepreneurship and managerial skills in learners so as to enable them to establish and manage businesses effectively with in-depth knowledge of financial system and investment decisions.

PSO 4 The students will acquire knowledge and skill in different areas of communication, decision making, innovations, management, accounting, finance and problem solving in day to day business activities.

PSO 5 To enable students with ICT skills through MS office, Tally, C++, SQL, HTML & Java and enrich their knowledge for career enhancement.

KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)

COIMBATORE – 641029

Course Name: M.COM (CA)

Curriculum and Scheme of Examinations under CBCS

(Applicable to the students admitted during the Academic Year 2023-2024)

Semester	Part	Subject Code	Title of the Paper	Instruction Hours/Cycle	Exam. Marks			Duration of Exam. (Hrs)	Credits
					CIA	ESE	Total		
I	III	23PCC101	Core Paper 1 - Managerial Economics	6	25	75	100	3	4
		23PCC102	Core Paper 2 - Marketing Management	6	25	75	100	3	4
		23PCC103	Core Paper 3 – Database Management System	6	25	75	100	3	4
		23PCC1CL	Core Practical - 1: Computer Applications: I MS Office & Oracle	6	40	60	100	3	4
		23PCC1E1	Major Elective Paper – I	6	25	75	100	3	5
		Total		30			500		21
II	III	23PCC204	Core Paper 4 - Corporate Accounting	5	25	75	100	3	4
		23PCC205	Core Paper 5 – Human Resource Management	5	25	75	100	3	4
		23PCC206	Core Paper 6 - Business Research Methods	5	25	75	100	3	4
		23PCC207	Core Paper 7 – Object Oriented Programming with C++	5	25	75	100	3	4
		23PCC2CM	Core Practical - 2: Computer Applications: II Tally & C++	5	40	60	100	3	4
		23PCC2E2	Major Elective Paper -II	5	25	75	100	3	5
		Total		30			600		25
III		23PCC308	Core Paper 8 - Cost and Management Accounting	6	25	75	100	3	4
		23PCC309	Core Paper 9 - Visual Basic	6	25	75	100	3	4
		23PCC310	Core Paper 10 - Financial Management	6	25	75	100	3	4
		23PCC3CN	Core Practical 3: Computer Applications: III Programming in Visual Basic	6	40	60	100	3	4
		23PCC3N1	Non-Major Elective Paper -I	4	25	75	100	3	4
		-	EDC	2	100	-	100	3	2
		Total		30			600		22
IV		23PCC411	Core Paper 11 - Investment Management	7	25	75	100	3	5
		23PCC412	Core Paper 12 - Goods and Service Tax	7	25	75	100	3	5
		23PCC413	Core paper 13 - Java Programming and HTML	6	25	75	100	3	4
		23PCC4Z1	Project Work & Viva-Voce ***	6	20	80	100	-	4
		23PGI4N2	Non- Major Elective Paper -II	4	100	-	100	3	4
				Total		30			500
		Grand Total					2200		90

Note :

CBCS – Choice Based Credit system

CIA – Continuous Internal Assessment

ESE – End of Semester Examinations

***The Remaining 6 Hours are allotted for Project work which will not be accounted for the staff workload. (Project Report – 60 marks; Viva voce – 20 marks; Internal-20 marks)

The students shall undergo Internship training / field work for a minimum period of 14 working days at the end of the second semester during summer vacation and submit the report in the third semester which will be evaluated for 100 marks by the concerned guide and followed by an Internal Viva voce by the respective faculty or HOD as decided by the department.

MAJOR ELECTIVE PAPERS: (2 papers are to be chosen from the following 6 papers)

1. Financial Markets and Institutions
2. Indian Stock Exchanges
3. Fundamental and Technical Analysis
4. Institutions Facilitating International Trade
5. Services Marketing
6. Marketing of Financial Services

NON- MAJOR ELECTIVE PAPERS: (2 papers are to be chosen from the following 4 papers)

1. Futures and Options
2. Information Security
3. Principles of International Trade
4. E - Commerce

SUB. CODE & TITLE OF THE EXTRA DEPARTMENTAL COURSE (EDC) :

22PCC3X1 – EDC Paper 1 – HOSPITALITY SERVICES

Tally Table:

Subject	No. of Subjects	Total Marks	Credits
Core – Theory / Practical / Project	17	1700	70
Major Elective Paper	02	200	10
EDC	01	100	02
Non-Major Elective Paper	02	200	08
Grand Total	22	2200	90

- 25 % CIA is applicable to all subjects except JOC and COP courses which are considered as extra credit courses.
- 100 % CIA for EDC and one Non-major elective course.
- The students should complete any **MOOC on learning platforms like SWAYAM, NPTEL, Course era, IIT Bombay Spoken Tutorial etc.** The course completion certificate should be submitted through the HOD to the Controller of Examinations. Extra credits will be given to the candidates who have successfully completed.

- An **Onsite Training** preferably relevant to the course may be undertaken as per the discretion of the HOD.

Components of Continuous Internal Assessment			
Components		Marks	Total
Theory			
CIA I	75	(75+75 = 150/10)	25
CIA II	75		
Assignment/Seminar		5	
Attendance		5	
Practical			
CIA Practical		25	40
Observation Notebook		10	
Attendance		5	
Project/Case Study			
Review		15	20
Regularity		5	

BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN

K1 - Remembering; **K2** - Understanding; **K3** - Applying; **K4** - Analyzing; **K5** - Evaluating

1. Theory Examination

CIA I & II and ESE: 75 Marks

Knowledge Level	Section	Marks	Description	Total
K1 Q1 to 10	A (Answer all)	10 x 1 = 10	MCQ	75
K1 – K5 Q11 to 15	B (Either or pattern)	5 x 5 = 25	Short Answers	
K2 – K5 Q16 to 20	C (Either or pattern)	5 x 8 = 40	Descriptive / Detailed	

2. Practical Examination:

Knowledge Level	Section	Marks	Total
K3	Experiments	50	60
K4		Record Work	
K5			

3. Project Viva Voce:

Knowledge Level	Section	Marks	Total
K3	Project Report	60	80
K4		Viva voce	
K5			

PCC 01

SUBJECT CODE: 23PCC101

Programme Code: 14		M.COM CA		
Title of the Paper: CORE PAPER. 1 – MANAGERIAL ECONOMICS				
Batch	Semester	Hours / Week	Total Hours	Credits
2023-2024	I	6	90	4

Course Objectives

1. Familiarize the economic theories and law of variable proportion.
2. Make the students to understand the demand determinants.
3. Acquire knowledge in production function, cost and revenue and break-even analysis.
4. Lay a foundation on economic models for demand & supply, pricing decisions.
5. Assess the effects of business cycle in a business and industrial sickness.

Course Outcomes (CO)

K1 – K5	CO1	Understand the nature and scope of Managerial Economics, demand analysis and law of variable proportion.
	CO2	Explain the role of Managerial Economist, goal of corporate enterprises, demand determinants, types of market, national income and public finance.
	CO3	Apply the types of costs and revenues and Break Even point analysis for business decisions.
	CO4	Analyze the role of managerial economist in demand analysis, cost and production analysis.
	CO5	Evaluate the value of enterprises, pricing and output decisions, business cycles and causes and remedies of industrial sickness.

Syllabus

UNIT: I **Managerial Economics - Introduction** **(18 Hours)**

Managerial Economics: Meaning-Nature-Scope - Role and Responsibilities of Managerial Economist - Goals of Corporate Enterprises: Profit maximization and Wealth maximization.

UNIT: II **Demand Analysis** **(18 Hours)**

Demand analysis - Demand determinants - Demand distinctions - Law of demand - Exceptions to law of demand - Elasticity of demand - Types, Methods - Applications - Factors influencing elasticity of demand - Demand Forecasting: Meaning - Methods - ***Advantages & Disadvantages.**

UNIT: III **Production Function`** **(18 Hours)**

Production Function - Laws of returns - Law of variable proportions - Assumptions and Significance - Limitations. Cost and Revenue - Fixed cost - Variable cost - Total, Average and Marginal cost - Long run and short run costs curves - Revenue curves - ***Average and Marginal revenue** - Break Even Analysis - Economies of scale of production.

PCC 02

SUBJECT CODE: 23PCC101

UNIT: IV Pricing and Output Decisions -Different Market Situations (18 Hours)

Pricing and output decisions in different market situations - Monopoly and Duopolycompetition - Perfect and Imperfect - Pricing policies.

UNIT: V Business Cycle (18 Hours)

Business cycle - National Income - Monetary and Fiscal Policy - Public finance- Industrial Sickness - causes – Remedies.

***Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

TEXT BOOKS

1. S.Sankaran (2019), Edition: 5, Managerial Economics, Margham Publications.
2. T. Aryamala (2014), Managerial Economics, 4th Reprint, Vijay Nicole.

REFERENCE BOOKS

1. D.Gopalakrishnan “Managerial Economics” Mumbai, Himalayan Publication House, 2011.
2. Wali B M and Kalkundrikar A B “Managerial Economics” New Delhi, R Chand Publication& Co, 2011.
3. Maheshwari K. L and Varshney R.L (2018) “Managerial Economics”, New Delhi. -Sultan Chand &Publication.
4. P.LMetha (2016) “Managerial Economics” New Delhi, Sultan Chand & Publication.
5. V.P Gupta & M.C Sharma (2006), Managerial Economics, Research co Book centres Publications, New Delhi.

Teaching methods

Power point presentation, Google Classrooms, Smart Classroom, Discussion and observation

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	M	S	S	M	S
CO2	H	S	M	M	S
CO3	S	S	M	S	M
CO4	M	S	S	H	S
CO5	S	H	S	M	L

S – Strong H – High M – Medium L – Low

PCC 03

SUBJECT CODE: 23PCC102

Programme Code: 14		M.COM CA		
Title of the Paper: CORE PAPER.2 – MARKETING MANAGEMENT				
Batch	Semester	Hours / Week	Total Hours	Credits
2023-2024	I	6	90	4

Course Objectives

1. Enable students to classify types of marketing and modern marketing concept.
2. Equip the learners on product planning; appraise pricing system and promotion in the markets.
3. Explain the various kinds of channels of distribution and function of middle man.
4. Enhance practical applications on advertising media.
5. Introduce the agricultural marketing and clarifying market research Vs marketing research.

Course Outcomes (CO)

K1 – K5	CO1	Recollect the marketing concepts, types and modern marketing concept.
	CO2	Illustrate the macro and micro environments of a market and buyer behavior.
	CO3	Locate the different types of products, product line, product mix and pricing decisions.
	CO4	Analyze the important of channels of distribution and promotional mix.
	CO5	Examine the market agricultural produce and marketing research.

Syllabus

UNIT: I Introduction

(18 Hours)

Market: Meaning-types. Marketing: Meaning - Types (Relationship Marketing - Digital marketing - Augmented Marketing - Retail Marketing - Event Marketing - Green Marketing - Demarketing - Remarketing - Social marketing - International Marketing) - Importance of marketing mix (4P's). Modern marketing concept: Factors influencing the marketing concept - Marketing system - Marketing functions. Marketing Management: Meaning - Definition - Nature - Principles - Importance - Functions - Problems - Differences between Sales Management and Marketing Management.

UNIT: II Product

(18 Hours)

Product: Meaning - Features - Classifications - Product policies: Product Planning and Development - Product Line - *Product Mix - Product Branding - Product Packaging - Labeling: Meaning - Features - Importance. Product Life Cycle: Meaning - Importance - PLC Chart. Pricing: Objectives - Kinds of pricing policy - Factors influencing the pricing policy.

UNIT: III Channels of Distribution**(18 Hours)**

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 Promotional Mix**(18 Hours)**

Promotional Mix: Meaning - Importance. Advertising: Meaning – Methods - Media - Advertising copy - Qualities of a good advertising copy - Evaluation of advertisements. Personal selling: Meaning- Importance – Duties - Qualities of an effective salesman. Sales promotion: Meaning & Importance.

UNIT: V Marketing Information and Research**(18 Hours)**

Marketing Information and Research: Meaning – Importance - Components of marketing research - Market Research Vs Marketing Research. ***Advantages of Marketing Research.** Agricultural Marketing: Meaning-Features –Defects. Regulated market: Meaning-Features & Importance.

*** Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

TEXT BOOKS

1. Dr. N. Rajan Nair (2012), Marketing Management, Sultan Chand & Sons.
2. R.S.N.Pillai & Bagavathi (2016), Marketing, S.Chand & Company Pvt Ltd.

REFERENCE BOOKS

1. Dr.Radha, “Marketing Management”Chennai, Prasanna Publishers,2018
2. G.Shainesh Philip Kotler, Kevin lane Keller, Alexander Chernev, Jagdish N. Sheth (2022), NewEdition - 16, “Marketing Management”, Pearson.
3. Dr. Gupta C.B. and Dr. Rajan Nair N “Marketing Management” New Delhi, S.Chand and sons-2018.
4. Philip Kotler & Gary Armstrong (2013), Principles of Marketing, Edition 1, Pearson publisher.
5. C.B Memoria (2009), Marketing Management, Tata McGraw Hill.

Teaching Methods

Power point presentation, Google Classrooms, Smart Classroom, Discussion and observation
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PCC 05

SUBJECT CODE: 23PCC102

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	H	S	S	H	H
CO2	M	H	H	S	H
CO3	S	S	H	H	M
CO4	M	M	S	H	H
CO5	H	H	S	M	S

S – Strong

H – High

M – Medium

L – Low

Programme Code: 14		M.COM CA		
Title of the Paper: CORE PAPER.3 – DATABASE MANAGEMENT SYSTEM				
Batch	Semester	Hours / Week	Total Hours	Credits
2023-2024	I	6	90	4

Course Objectives

1. Be familiar with the fundamental elements of relational database management systems.
2. Develop the concepts of relational data model, entity-relationship model, relational database design, and relational algebra.
3. Lay an idea to improve the database design by normalization.
4. Introduce hierarchical approach and program communication block.
5. Acquire knowledge in Network Approach DBTG, Data Structure and Data manipulation.

Course Outcomes (CO)

KI-K5	CO1	Describe the fundamental elements of Relational database management systems
	CO2	Recall the basic concepts of Relational data model, Entity-relationship model, Relational database design, Relational algebra and SQL.
	CO3	Convert the ER-model to Relational tables, populate relational database and formulate SQL queries on data.
	CO4	Evaluate the Hierarchical approach and program communication block.
	CO5	Adapt the database knowledge in Network Approach and DBTG Data manipulation.

Syllabus

UNIT: I Database System

(18 Hours)

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 Relational Approach

(18 Hours)

Relational Approach: Relational Data Structure: Relation, Domain, Attributes, keys. Relational Algebra: Introduction, *Traditional set operation. Attribute names for derived relations, Special relational operations.

UNIT: III Embedded SQL

(18 Hours)

Embedded SQL: Introduction – Operations not involving cursors involving cursors – Dynamic statements. Query by Example – Retrieval operations, Built-in functions, Update operations, QBE Dictionary. Normalization: Functional dependency, First, Second, third normal forms, Relations with more than one candidate key, Good and bad decomposition.

UNIT: IV Hierarchical Approach (18 Hours)

Hierarchical Approach: IMS data structure. Physical database, Database description, Hierarchical sequence. External level of IMS: Logical Databases, The program communication block. IMS Data manipulation: Defining the program communication Block: *DL/I Examples.

UNIT: V Network Approach (18 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.

*Self-Study and Questions for Examinations may be taken from the Self Study Portions also.

TEXT BOOKS

1. Alexis Leon, Mathews Leon, “Database Management Systems”, New Delhi, Tata McGrawHill Publication Ltd, 2008.
2. Dates.C.J.,Kannan, A.,Swamynathan,S., "An Introduction to Database System", Chennai, Pearson Education India, 2018.

REFERENCE BOOKS

1. Silberschatz Abraham, Henry Korth,F., Sudarshan,S., " Database Systems concepts",7th Edition New Delhi, Tata McGraw Hill Publication Ltd, 2021
2. Raghu Ramakrishnan& Johannes Gehrke, “Database Management Systems”, 3rd Edition, New Delhi, Tata McGraw Hill Publishing Company Limited, 2014.
3. An Introduction to Database System – Bipin C Desai, 2016.
4. Er.V.K.Jain,”Database Management System”Dream Tec Publications 2010.
5. R.Paneerselvam (2018), Database Management System, PHI Learning Pvt ltd, New Delhi.

Teaching Methods

Power point presentation, Google Classrooms, Smart Classroom, Discussion and observation

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	S	H	H
CO2	M	H	H	S	H
CO3	S	S	S	H	M
CO4	M	S	S	S	H
CO5	H	H	S	M	S

S – Strong

H – High

M – Medium

L – Low

PCC 8

SUBJECT CODE: 23PCC1CL

Programme Code: 14		M.COM CA		
Title of the Paper: CORE PRACTICAL. 1 – COMPUTERAPPLICATIONS I: MS OFFICE & ORACLE				
Batch	Semester	Hours / Week	Total Hours	Credits
2023-2024	I	6	90	4

Course Objectives

1. Acquire hands-on training in MS-Office to meet out the requirements in an organization.
2. Write functions in Ms-Excel to perform basic calculations
3. To understand and use data manipulation language to query, update and manage a database.
4. To design and build a simple database system and demonstrate competence with the fundamental tasks involved in modeling, designing and implementing a DBMS.
5. Acquire knowledge in Network Approach DBTG, Data Structure and Data manipulation.

Course Outcomes (CO)

K1-K5	CO1	Gaining the skills relating to creation and modification of documents in MS Office.
	CO2	Knowing about the shortcuts and formula in MS-Excel
	CO3	Identifying the methodology of relational model.
	CO4	Analyzing the Structured Query Language using Network and Hierarchical Models.
	CO5	Evaluating the concept of query processing

Syllabus

MS - OFFICE

1. Type a document (like-Speech of a chairman in AGM, Budget speech of finance minister) and Perform the following:
 - Right Align and Bold face
 - Center Align and Italics
 - Justify and Center Alignment
 - Also insert footnote and end note for the same.
 - Change a paragraph into two column paragraphs
 - Insert page number at the bottom
 - Insert date, time and heading in the header section.

PCC 9

SUBJECT CODE: 23PCC1CL

2. Using mail merge, send an invitation /notice (by creating the invitation/notice) for the following situation (at least 5 addresses to be entered) (Any one of the following)

- For opening a new branch
- Inauguration of ATM
- Informing about new scheme or offer

3. Preparation of Table using MS word – Sales Analysis for a period of five years for three products

4. Using EXCEL prepare a table for (any one of the following)

- Employees payroll
- Sales data
- Students marks and perform the following functions

(Total, Average, Percentage, conditional sum and show the results in chart)

5. Prepare an Excel sheet and apply the following statistical functions to analyze the data(Any one of the following)

- Mean, Median, Mode
- Standard Deviation
- Time Series
- Capital Budgeting Techniques i) Pay Bank Period ii) NPV iii) ARR
- Depreciation Technique
- Break even Analysis
- Ratios

6. Prepare a questionnaire for a research problem by using MS WORD – use word art,Reference, borders and shading and insert a table relevant to your research problem.

7. Prepare a PowerPoint presentation for (any one of the following)

- Product Advertisement Break Even Analysis
- Company Advertisement Sales Projections
- Annual General Meeting (Minimum 5 slides)

Requirements

- Using Hyperlink to all slides
- Different animation effect for text and pictures
- Fully automatic – timing – 2 minutes

8. Using Access prepare a table for (any one of the following)

- Pay Roll
- Student record
- Sales data
- Address database of customers –

Requirements

- (By using Design view/ Wizard view)
- One of the fields should be Primary Key
- Apply sort option to display records (at least three different method of sorting)Generate reports by using different queries.

DBMS

9. Create a table - use name Software with the fields and insert the values:Field name Field type Field size

- Programmer name character 15Title character 20
- Language used character 15
- Software cost number 10 with 2 decimal placesDevelopment cost number 10
- Software sold number 3

Queries:

- Display the details of software developed by “PRAKASH”.
- Display the details of the packages whose software cost exceeds “2000”.
- Display the details of the software that are developed in “C++”.
- What is the price of costliest software developed in “C”.
- Display the details of the programmer whose language used is same as “Suresh”.

10. Create a table Company with the following fields and inserts the values:Field name Field type Field size

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

Queries:

- Display all the records of the company which are in the ascending order of GP percent
- Display the name of the company whose supplier name is “Telco”.
- Display the details of the company whose GP percent is greater than 20 and order by GP percent
- Display the detail of the company having the employee ranging from 300 to1000
- Display the name of the company whose supplier is same as like Tata’s.

11. 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:

- Calculate the average percentage of the students.
- Display the names of the students whose percentage is greater than 80
- Display the details of the student who got the highest percentage.
- Display the details of the students whose percentage is between 50 and 70.
- Display the details of the students whose percentage is greater than the percentage of Roll NO = 12CA01

12. 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:

- Using update statements calculate the total amount and then select the record.
- Select the records whose unit of measure is “Kg”
- Select the records whose quantity is greater than 10 and less than or equal to 20
- Calculate the entire total amount by using sum operation
- Calculate the number of records whose unit price is greater than 50 with count operation

13. 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:

- Update the records to calculate the net pay.
- Arrange the records of employees in ascending order of their net pay
- Display the details of the employees whose department is: sales”
- Select the details of employees whose HRA >= 1000 and DA <= 900 Select the records in descending order

PCC 12

SUBJECT CODE: 23PCC1CL

Teaching Methods

Power point presentation, Google Classrooms, Smart Classroom, Discussion and observation

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	H	S	H	H
CO2	S	H	M	M	S
CO3	S	S	M	S	M
CO4	M	S	S	M	S
CO5	S	S	M	S	M

S – Strong

H – High

M – Medium

L – Low

PCC 13

SUBJECT CODE: 23PCC204

Programme Code: 14		M.COM CA		
Title of the Paper: CORE PAPER. 4 – CORPORATE ACCOUNTING				
Batch	Semester	Hours / Week	Total Hours	Credits
2023-2024	II	5	75	4

Course Objectives

1. Develop the conceptual framework of corporate accounting.
2. Make the students to learn procedure relating to preparation of company final accounts.
3. Educate the students to prepare of statement of affairs and liquidator's final statement.
4. Impart the knowledge relating to banking and insurance companies.
5. Offer the ideas about human resource accounting, government accounting, responsibility accounting and Environmental Accounting.

Course Outcomes (CO)

K1-K5	CO1	Comprehend the accounting provisions in the Companies Act relating to preparation of final accounts of a company.
	CO2	Explain the accounts of Amalgamation, Absorption and Alteration of share capital.
	CO3	Prepare accounts at the time of liquidation of companies.
	CO4	Make use of the accounting aspects pertaining to valuation of shares, holding company accounts and banking and insurance companies.
	CO5	Examine the theoretical framework of Human resource accounting, Government accounting, Responsibility accounting and Environmental Accounting.

Syllabus

UNIT: I Final Accounts (15 Hours)

Preparation of Final accounts – Schedule VI Part I and Part II – Profit prior to incorporation - Managerial remuneration – Issue of Bonus shares – Preparation of Balance Sheet.

UNIT: II Amalgamation (15 Hours)

Amalgamation as Merger- Amalgamation as Purchase -Calculation of Purchase Consideration under various methods - Accounting treatment as per AS 14 in the books of Transferee Company. Absorption (Excluding inter- company holdings) - External reconstruction - Internal reconstruction (Excluding scheme of reconstruction).

UNIT: III Liquidation of Companies (15 Hours)

Liquidation of companies: ***Meaning-causes**-Preparation of Statement of Affairs and Liquidator's final statement. Holding company accounts excluding inter-company holdings: Preparation of Consolidated Balance sheet only

PCC 14

SUBJECT CODE: 23PCC204

UNIT: IV Banking companies and Insurance Companies (15 Hours)

Accounts of Banking companies and Insurance Companies (Life and Fire Insurance only).

UNIT: V Inflation Accounting (15 Hours)

Inflation accounting - Human resource accounting - Principles of Government accounting
- Responsibility Accounting - ***Environmental Accounting.**

***Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

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

TEXT BOOKS

1. Reddy T.S. and Murthy.A“Advanced Accounting”, Volume II, Sixth Edition, Chennai,Margham Publications, 2019.
2. Iyengar, S.P,“Advanced Accountancy” Volume II, Fifth Edition, New Delhi, Sultan Chand and Sons,2015.

REFERENCE BOOKS

1. Pillai, R.S.N. and Bagavathi “Advanced Accountancy” Volume II, Third Edition, New Delhi,Sultan Chand and Sons, 2018.
2. Arulanandam, M.A. and Raman, K.S. “Advanced Accounting”, Volume II, Sixth Edition, New Delhi, Himalaya Publishing House, 2016.
3. Gupta, R.L. and Radhasamy, M., “Advanced Accountancy”, Volume II, Fifth Edition,New Delhi,Sultan Chand and Sons,2015.
4. S N Maheshwari, S K Maheshwari (2016), Corporate Accounting, 5th Edition, Vikas Publishing House.
5. Dr. M. Selvakumar, Dr. M. Anbalagan (2016), Corporate Accounting, CharulathaPublications.

Teaching Methods

Power point presentation, Google Classrooms, Smart Classroom, Discussion and observation

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	S	M	M
CO2	S	M	S	H	S
CO3	H	H	M	S	M
CO4	H	S	S	M	S
CO5	S	S	H	S	H

S – Strong

H – High

M – Medium

L – Low

Programme Code: 14		M.COM CA		
Title of the Paper: CORE PAPER.5 – HUMAN RESOURCE MANAGEMENT				
Batch	Semester	Hours / Week	Total Hours	Credits
2023-2024	II	5	75	4

Course Objectives

1. Explain the importance of human resources and their effective management in organizations.
2. Demonstrate a basic understanding of different tools used in forecasting and planning human resource needs.
3. Outline the current theory and practice of recruitment and selection.
4. Describe appropriate implementation, monitoring and assessment procedures of training.
5. Explain the importance of the performance management system in enhancing employee performance.

Course Outcomes (CO)

K1-K5	CO1	Explain human resources planning, dealing with surplus and deficient man power.
	CO2	Recall the meanings of terminology and tools used in managing employees effectively
	CO3	Prepare a selection strategy for a specific job
	CO4	Analyze the advanced training strategies and specifications for the delivery of training programs
	CO5	Compare and contrast different techniques involved in the performance appraisal process.

Syllabus

UNIT: I Introduction (15 Hours)

Human Resource Management –Definition – Objectives – Functions - Evolution and growth of HRM - Qualities of good HR Manager - Changing roles of a HR Manager - Problems and challenges of a HR Manager - Planning the Human resources - Objectives - Steps in human resources planning - Dealing with surplus and deficient man power - job analysis - Job description - Job specification.

UNIT: II Recruitment and Selection (15 Hours)

Recruitment and Selection - Procurement Process – Placement – Induction - Objectives of recruitment sources - ***Internal and External recruitment** - Application blank -Testing-Interviews - Types.

UNIT: III Training and Development (15 Hours)

Training and Development - Principles of Training - Assessment of training needs - On the Job training methods - Off the job training methods - Evolution of effectiveness of training programmes.

PCC 16

SUBJECT CODE: 23PCC205

UNIT: IV Banking companies and Insurance Companies (15 Hours)

Discipline-Meaning-Causes of indiscipline-Acts of indiscipline-Procedure for Disciplinary Action-Organization Conflict - Conflict in organizational behaviours - Individual aspect of conflict Organizational Conflict - Management of conflict.

UNIT: V Performance Appraisal (15 Hours)

Performance Appraisal -Process-Methods of performance appraisal-*Appraisal counseling Motivation process -Theories of Motivation-Managing grievances and discipline.

***Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

TEXT BOOKS

1. L.M. Prasad (2010), Human Resource Management, 3rd edition, Sultan Chand & Sons.
2. Aswathappa, K., "Human Resource Management", Eighth Edition, New Delhi, Tata McGraw Hill Education India Pvt. Ltd, 2017.

REFERENCE BOOKS

1. Rao.V.S.P "Human Resource Management" Second Edition, New Delhi, Cengage Publications,2015.
2. Pattanayak, B., "Human Resource Management", Second Edition, Mumbai, PHI Learning Pvt Ltd,2013.
3. Subbarao P., "Essentials of Human Resource Management and Industrial Relations", Sixth Edition, Mumbai, Himalaya Publishing House, 2015
4. C.B.Gupta (2009), Human Resource Management, 11th Edition, Sulthan& sons.
5. Gary Dessler, Biju Varkey (2011) , Human Resource Management, 12th Edition, Pearson prentice Hall Pvt Ltd.

Teaching Methods

Power point presentation, Google Classrooms, Smart Classroom, Discussion and observation

MAPPING

PSO \ CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	H	S	H	M	M
CO2	S	H	S	M	S
CO3	S	S	M	S	M
CO4	M	S	H	H	S
CO5	S	S	M	S	M

S – Strong

H – High

M – Medium

L – Low

Programme Code: 14		M.COM CA		
Title of the Paper: CORE PAPER.6 – BUSINESS RESEARCH METHODS				
Batch	Semester	Hours / Week	Total Hours	Credits
2023-2024	II	5	75	4

Course Objectives

1. Develop an idea about various research designs and techniques
2. Understand sampling techniques of research and its applications
3. Emphasis the learners in application of appropriate tools in research
4. Make the learners to understand the significance of testing of hypothesis
5. Lay a foundation to become familiar in style of preparing research report.

Course Outcomes (CO)

K1-K5	CO1	Explain the range of quantitative and / or qualitative research techniques to business and management problems / issues.
	CO2	Organize and conduct research in a more appropriate sampling method manner.
	CO3	Make use of the necessary critical thinking skills in order to evaluate different statistical tools used in research.
	CO4	Interpret the data analysis in relation to the research process by testing hypothesis.
	CO5	Write a research report and thesis.

Syllabus

UNIT: I Introduction (15- hours)

Business Research: Meaning - Scope - Significance – challenges – Types - Process – Qualities of good researcher - Ethics in research - Research problems: Identification - Selection. Hypothesis - Research design.

UNIT: II Sampling design (15- hours)

Sampling design: Meaning - Sampling frame- Sampling and Non-Sampling Errors- Type I Error and Type II Error in research- Level of Significance- determination of sample size Methods of sampling. Census: merits and demerits - *Census Vs Sampling. Pilot study - Pre test. Primary and Secondary data: Meaning-sources-merits-demerits. Methods of data collection: Observation- Interview-Survey- Email-Schedule and Questionnaire. Levels of measurement: Nominal- Ordinal- Interval Ratio. Scaling techniques: Rating scales - Attitude scales – Likert's Scale- Guttman scale-Thurston scale.

UNIT: III Statistical tools (15- hours)

Statistical tools used in research-Measures of Central tendency – Standard deviation – Correlation - Simple, partial and multiple correlation - Auto correlation – Regression models – Ordinary Least Square methods – Multiple regression.

UNIT: IV Testing of Hypothesis (15- hours)

Testing of Hypothesis- Parametric test: ‘Z’ test: Test for differences between proportions, difference between Means of two samples-differences between two Standard deviations and testing the correlation co-efficient -‘t’ test: To Test the significant of the mean of a random sample, Difference between means of two samples (Independent and paired Samples) testing. Anova: One-way ANOVA -Two-way ANOVA. Non-parametric test: Chi-square Test - Mann Whitney ‘U’ Test- Kruskalwallis ‘H’ Test.

UNIT: V Interpretation (15- hours)

Interpretation: Meaning-Significance. Report writing: Significance – Layout of research report- mechanics of writing a Research report – Precautions to be followed in Research Report- Types of reports- *footnotes and bibliography writing; checking plagiarism.

***Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

NOTE: Distribution of marks for theory and problems shall be 60% and 40% respectively.

TEXT BOOKS

1. Kothari C. R. and Gaurav Garg (2019), Research Methodology: Methods and Techniques, New Delhi, New Age International Publishers,
2. Gupta.S.P “Statistical Methods” Forty-fifth Edition, New Delhi, Sultan Chand and Sons, 2016

REFERENCE BOOKS

1. Murry.R , Spiegel, Larry.J and Stephens“Theory and Problems of Statistics”, ThirdEdition, NewDelhi, McGraw- Hill Publishing Co. Ltd, 2017.
2. Pillai, R.S.N. and Bhagavathi., “Statistics - Theory and Practice” Ninth Edition New Delhi, S.Chand & Co. Ltd , 2017.
3. Zikmund,Babin, Carr,Adhikar,Griffin (2013), Business Research Methods.
4. C.Rajendra Kumar (2008), Research Methodology, 1stEdition, APH Publishing Corporations,New Delhi.
5. S.C.Sinha, A.K.Dhiman (2002), Research Methodology.

Teaching Method

Power point presentation, Google Classrooms, Smart Classroom, Discussion and

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	S	M	M
CO2	S	M	S	M	S
CO3	S	S	M	S	M
CO4	M	S	S	M	S
CO5	S	S	M	S	M

S – Strong

H – High

M – Medium

L – Low

PCC 19

SUBJECT CODE: 23PCC207

Programme Code: 14		M.COM CA		
Title of the Paper: CORE PAPER. 7 – OBJECT ORIENTED PROGRAMMING WITH C++				
Batch	Semester	Hours / Week	Total Hours	Credits
2023-2024	II	5	75	4

Course Objectives

1. Introduce the elements of object-oriented programming and structure of C++ program.
2. Explain programming fundamentals, including statement and control flow and recursion.
3. Describe operator overloading, rules for overloading operators and data conversion, inheritance
4. Apply the concepts of class, method, constructor, instance, data abstraction, function abstraction, inheritance, overriding, overloading, and polymorphism.
5. Clarify virtual functions and polymorphism.

Course Outcomes (CO)

K1-K5	CO1	Outline the essential features and elements of the C++ programming language.
	CO2	Understand concepts of inheritance and polymorphism.
	CO3	Difference between function overloading and function overriding
	CO4	Write, debug and test basic C++ codes using the approaches introduced in the course.
	CO5	Incorporate exception handling in object-oriented programs.

Syllabus

UNIT: I Introduction

(15- Hours)

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 – *Merits and demerits of OOP - Popular OOP languages – C++ at a glance – Applications of C++ - C++ statements – structure of C++ program.

UNIT: II Data types

(15- Hours)

Data types – character set – Token, Identifiers and Keywords – variables – operators 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 – Strings – String manipulations. Functions – Function components – Library functions – Inline functions.

UNIT: III Classes and objects

(15- Hours)

Classes and objects – Class Specification – Class Objects – Accessing class members – Defining member functions – Data Hiding – Friend functions and friend classes. Constructor – Parameterized constructors – Destructors – Constructor overloading – Order of constructor and Destructor – Copy Constructor.

PCC 20

SUBJECT CODE: 23PCC207

UNIT: IV Operator overloading (15- hours)

Operator Overloading – Over loadable operators – Rules for Overloading Operators – Data conversion. Inheritance – Forms of inheritance – Single, Multiple, Multi-level, Hierarchical and Hybrid inheritance – When to use Inheritance – Benefits of Inheritance.

UNIT: V Virtual functions and Polymorphism (15- hours)

Virtual functions and Polymorphism – Need for virtual functions – Pointers to derived class objects – Pure virtual functions – 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.

*Self-Study and Questions for Examinations may be taken from the Self Study Portions also.

TEXT BOOKS

1. Balagurusamy,E., “Object Oriented Programming with C++”, New Delhi,Tata McGraw Hill Publishing Company Ltd. 2020.
2. Ravichandran,D., “Programming with C++”, Tata McGraw Hill Publishing Company Ltd., 2017.

REFERENCE BOOKS

1. Venugopal,K.R., Raj kumar, Ravishanker, T., “Mastering C++”, New Delhi, Tata McGraw- Hill Education 2017.
2. David Pearson (2010), OOP with C++, Continuum Pvt. Ltd.
3. M.P Bhare, S.A, Patekar (2015), Object Oriented Programming with C++, Pearson Education.
4. Rajesh K.Shukla, “Object oriented Programming in C++”, Wiley India Pvt Ltd, 2008.
5. Bjarne Stroustrup (2008), C++ Programming Language, Pearson.

Teaching Methods

Power point presentation, Google Classrooms, Smart Classroom, Discussion and observation

MAPPING

PSO \ CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	S	M	M
CO2	S	M	S	M	S
CO3	S	S	M	S	M
CO4	M	S	S	M	S
CO5	S	S	M	S	M

S – Strong

H – High

M – Medium

L – Low

PCC 21

SUBJECT CODE: 23PCC2CM

Programme Code: 14		M.COM CA		
Title of the Paper: CORE PRACTICALS- 2: COMPUTER APPLICATIONS - II: TALLY & C++				
Batch	Semester	Hours / Week	Total Hours	Credits
2023-2024	II	5	75	4

Course Objectives

1. To help the students to work with accounting software
2. To learn to feed various voucher entries
3. To provide an opportunity for students to make connections across courses and institutional goals.
4. To understand the use of programming techniques.
5. To understand the knowledge on commerce object-oriented programming.

Course Outcomes (CO)

K1-K5	CO1	Obtaining information relating to tally.
	CO2	Gaining the skills relating in creation of voucher entries.
	CO3	Preparing the final accounts, Interpreting various reports
	CO4	Constructing of classes and objects.
	CO5	Working with accounting terms using C++.

Syllabus

TALLY
1. By using Tally - Create Voucher & ledger with adjustments(Using F11 and F12 keys)
2. Prepare Trial Balance, Profit & Loss A/C and Balance Sheet (With minimum of any 5 adjustments)
3. Prepare Inventory statement using (Calculate Inventory by using all method 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 organization by using Ratio (Minimum 5 Ratios are essential).
C++
7. Pay Roll calculation (Using simple program)
8. Find out EOQ, Minimum Level, Maximum Level, Re-order level (Using simple program)
9. Write a C++ program to calculate working capital using class and objects (member function should write inside and outside the class)
10. Program to calculate contribution, P/v Ratio, BEP and Margin of safety using Functions.
11. Calculate Simple Interest and compound interest using inline functions.
12. Calculate Depreciation – by using constructors and Destructors

PCC 22

SUBJECT CODE: 23PCC2CM

13. Write a C++ program to calculate the sum and product of two complex numbers using operator Overloading.

14. Write a C++ program to prepare cost sheet using inheritance.

Teaching Methods

Power point presentation, Google Classrooms, Smart Classroom, Discussion and observation

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	S	M	M
CO2	S	M	S	M	S
CO3	S	S	M	S	M
CO4	M	S	S	M	S
CO5	S	S	M	S	M

S – Strong

H – High

M – Medium

L – Low

PCC 23

SUBJECT CODE: 23PCC308

Programme Code: 14		M.COM CA		
Title of the Paper: CORE PAPER 8 – COST AND MANAGEMENT ACCOUNTING				
Batch	Semester	Hours / Week	Total Hours	Credits
2023-2024	III	6	90	4

Course Objectives

1. Be familiar with the components of cost.
2. Give an insight into methods of cost.
3. Understand the budgeting and budgetary control.
4. Be aware of the funds flow and cash flow statements.
5. Give an insight into financial statement analysis.

Course Outcomes (CO)

K1-K5	CO1	Recall the components of cost
	CO2	Classify and compare the methods of cost
	CO3	Construct a budget for a business plan
	CO4	Apply different cost variances and solve the adverse situations
	CO5	Assess the financial statements of a company

Syllabus

UNIT: I Introduction (18 Hours)

Cost Accounting – Meaning – Definition – Difference between Financial and Cost Accounting – Importance of Cost Accounting – Relationship between Cost and management Accounting – Methods of Costing – Elements of Cost – Cost Concepts – preparation of Cost Sheet – Material Control – Fixation of Stock levels – E.O.Q - Pricing of material issues – inventory Control.

UNIT: II Labour Cost (18 Hours)

Labour Cost – Methods of Wage payment – Incentive Systems – idle time – over-time – labourTurnover – Causes of Labour Turnover – overheads – allocation and absorption of overheads.

UNIT: III Management Accounting (18 Hours)

Nature and Scope of Management accounting – Meaning – Objectives – Importance – limitations– Financial Statement Analysis – Ratio Analysis – *Uses and limitations of Ratios.

UNIT: IV Working Capital Management (18 Hours)

Funds Flow and Cash Flow statements, Working Capital Management.

UNIT: V Budgets

(18 Hours)

Cost – Volume – Profit Analysis – marginal costing – Break Even Analysis – Managerial application of Marginal Costing – significance – *limitations – Budgeting and Budgetary Control – Preparation of Budgets – Material Procurement – Production – Sales – Flexible and Cash budgets.

***Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

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

TEXT BOOKS

1. Jain.S.P, Narang. K.L. and Agarwal.S “Advanced Cost Accounting (Cost Management)” Eleventh Edition, Ludhiana, Kalyani Publishers, 2020.
2. Sharma. R.K&Gupta.K.Shashi, ‘Management Accounting’, New Delhi, Kalyani Publishers, 18th Edition.

REFERENCE BOOKS

1. Reddy T.S. and Reddy Y.H.P “Cost and Management Accounting” Fourth Edition, Chennai,Margham Publishers, 2019.
2. S.N. Maheswari (2014), Principles of Management Accounting, 18th Edition, SultanChand.
3. Pillai R.S.N & Bhagavathi, “Management Accounting”, New Delhi, S-Chand & Co, 2021.
4. T.S Reddy, Y.Hariprasad Reddy (2017), Cost Accounting, 4th Revised Edition, MarghamPublications.
5. Dr.C.Eugine Franco (2016), Management Accounting, Charulatha Publications, Chennai.

Teaching methods

Power point presentation, Google Classrooms, Smart Classroom, Discussion and observation

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	S	M	H
CO2	H	M	S	M	S
CO3	S	S	H	S	M
CO4	M	S	S	M	S
CO5	S	S	H	S	M

S – Strong

H – High

M – Medium

L – Low

Programme Code: 14		M.COM CA		
Title of the Paper: CORE PAPER. 9 – VISUAL BASIC				
Batch	Semester	Hours / Week	Total Hours	Credits
2023-2024	III	6	90	4

Course Objectives

1. Introduce different forms of visual
2. Explore different forms intrinsic controls
3. Understand expert idea about visual variable and procedure.
4. Gain expert knowledge about database.
5. Describe different type of data report

Course Outcomes (CO)

K1-K5	CO1	Recall various form of visuals
	CO2	Explain different type of intrinsic controls
	CO3	Apply the visual variable and procedure.
	CO4	Analyze the method of database working.
	CO5	Evaluate different type of data report

Syllabus

UNIT: I Introduction (18 Hours)

First steps with Microsoft VB6: Integrated Development Environment - First program inVB - Introduction to forms: Common properties, methods and events.

UNIT: II Controls (18 Hours)

Intrinsic Controls: Text box controls, Label and frame controls, command button, check box and option button controls, ***list box and combo controls**, picture and image controls, drive list box, dir- list box and file list box controls and other controls, control arrays.

UNIT: III Variables and Data types (18 Hours)

Variables & Procedures: Scope & Lifetime of variables, native data types, aggregate data types - Arrays-VB for application and VB libraries: Control flow, Working with numbers, Strings, Date and Time.

UNIT: IV Database (18 Hours)

Databases: Data access SAGA, VB Data Base Tools, ADO Data Binding, Data Environment designer, crash course in SQL. Database Programming: ADO at work-setting up a connection, Processing data.

UNIT: V Tables and Reports (18 Hours)

Tables and Reports-Data grid control, Flex grid control, ***Data Report** - Data Report Designer.

***Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

TEXT BOOKS

1. Visual Basic 6-Gary Cronell, TataMcGraw Hill Publishing Compnay Ltd 2021
2. Programming in Visual Basic, Manisha Somavanshi & Anand Jain, Vision Publications.

REFERENCE BOOKS

1. Programming Microsoft Visual Basic- Francesco Balenda, WP Publications andDistributors.2021.
2. Holzne , Steven, "Visual Basic 6 Programming Black Book", New Delhi, Dream tech Press Publisher,2020.
3. Visual Basic 6 – How to Program, H.M.Deitel., P.J.Deital and T.R.Nieto 2022.
4. Mohammed Azam (2006), Visual basic 6 Programming guide, Vikash publishing House Pvt Ltd, Newdelhi.
5. Byron S.Gottfried (2005), Theory and Problems of Programming with Visual Basic, 1 st Edition,Tata McGraw Hill, New Delhi.

Teaching methods

Power point presentation, Google Classrooms, Smart Classroom, Discussion and observation
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MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	H	S	S	M	M
CO2	S	M	S	M	S
CO3	S	S	M	S	M
CO4	M	H	S	M	S
CO5	S	S	H	S	M

S – Strong

H – High

M – Medium

L – Low

Programme Code: 14		M.COM CA		
Title of the Paper: CORE PAPER 10 – FINANCIAL MANAGEMENT				
Batch	Semester	Hours / Week	Total Hours	Credits
2023-2024	III	6	90	4

Course Objectives

1. Understand the concept and importance of financial management.
2. Identify various sources of long-term and short-term finance.
3. Understand various method and technique for calculating cost of capital.
4. Know different types leverages used by the organization.
5. Understand various dividend policies followed by organization.

Course Outcomes (CO)

K1-K5	CO1	Recollect the concept and importance of financial management.
	CO2	Analyse the Various sources of long-term and short-term finance.
	CO3	Identify the methods and techniques for calculating cost of capital.
	CO4	Examine different type leverage followed by a organization.
	CO5	Evaluate the various dividend policies & Working capital.

Syllabus

UNIT: I Introduction (18 Hours)

Financial Management - Meaning, Nature, scope and objectives–Role and functions of Financial Management–Financial decisions–***Relationship between Risk and Return**–Sources of finance– Short-term and Long-term finance.

UNIT: II Cost of Capital (18 Hours)

Capital-Meaning and importance–Cost of Debt, Preference, Equity and Retained Earnings–Weighted Average Cost of capital–Capital budgeting–Techniques – ROI, Payback period and Discounted cash flow.

UNIT: III Leverages (18 Hours)

Leverages - Financial Leverage– Operating leverage–EBIT and EPS analysis–Theories of Capital Structure – Net income approach– Net operating income Approach. MM Hypothesis – Determinants of capital structure-Capitalization –Over and Under Capitalization- Merits and Demerits.

UNIT: IV Dividend theories (18 Hours)

Dividend Theories: Walter's model – Gordon and MM's models –Dividend policy - Forms of Dividend – Determinants of dividend policy.

UNIT: V Working Capital (18 Hours)

Working Capital Management– Cash Management – Receivables Management–Inventory Management – *Determinants and Computation of Working Capital.

*Self-Study and Questions for Examinations may be taken from the Self Study Portions also.

NOTE: Distribution of marks for theory and problems shall be 40% and 60% respectively.

TEXT BOOKS

1. Sharma.R.K & Gupta.K. Shashi, "Financial Management", New Delhi, Kalyani Publishers, 11th Revised Edition (2019)
2. Khan.M.Y & Jain.P.K, "Financial Management", Chennai, McGraw Hill Education (India) Pvt Ltd, 2022

REFERENCE BOOKS

1. Chandra Prasanna, "Financial Management", Chennai, McGraw Hill Education (India) Pvt Ltd, 2019.
2. I.M.Pandey (2015), Financial Management, 10th Edition, Vikas Publishing House Pvt Ltd, New Delhi.
3. P.V.Kulakarni (2002), Financial Management, 11th Edition, Himalaya publishing house, 2002.
4. Khan and Jain (2014), Financial Management, 7th Edition, Tata Mc Graw Hill.
5. S.N.Maheswari (2014), Financial Management, 14th Revised Edition, Sultan Chand & Sons, New Delhi.

Teaching Methods

Power point presentation, Google Classrooms, Smart Classroom, Discussion and observation

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	S	H	S
CO2	H	M	S	H	S
CO3	S	S	M	S	M
CO4	M	S	S	M	S
CO5	S	S	M	S	S

S – Strong

H – High

M – Medium

L – Low

PCC 29

SUBJECT CODE: 23PCC3CN

Programme Code: 14		M.COM CA		
Title of the Paper: CORE PRACTICAL. 3 – COMPUTER APPLICATIONS III – PROGRAMMING IN VISUAL BASIC				
Batch	Semester	Hours / Week	Total Hours	Credits
2023-2024	III	6	90	4

Course Objectives

1. To provide practical knowledge in Visual Basic Programming.
2. To help the students to understand the concept of designing forms.
3. To encourage the students to learn the application of various tools and properties.
4. To make the students to know about the concept of MDI and Menu Editor.
5. To enlighten the minds of the students about report generation.

Course Outcomes (CO)

K1-K5	CO1	Knowing about the form designing with tool box.
	CO2	Developing the skills to create MDI form and Menu Editor.
	CO3	Working with control arrays.
	CO4	Creating various views of forms using different controls.
	CO5	Evaluating the reports of Visual Basic Programs.

Syllabus

1. Write a VB program to use Menu Editor for adding a picture and also increase and decrease the height and width of the image box, option button & check box.
2. Write a VB program to prepare a pay slip.
3. Write a VB program to calculate depreciation.
4. Write a VB program to calculate Various Leverages.
5. Write a VB program to find the PV and FV by using Financial Functions.
6. Write a VB program to use MDI Form and include the image list control.
7. Write a VB program to find the currency conversion.
8. Program to compute cost of capital using Finance function.
9. Program to design advertisement copy using Image and Picture, File, Drive and Directory.
10. Program to prepare Capital Budget using Option Button and check box.

PCC 30

SUBJECT CODE: 23PCC3CN

11. Design a form to link it with inventory management table from database.
12. Design a form using option button, combo box, and list box for preparing a supermarket bill.
 - i. Program to create customer database and prepare report using Flex Grid control and common control.
 - ii. Program to create student database and prepare report using ADO control and common control.

Teaching Methods

Power point presentation, Google Classrooms, Smart Classroom, Discussion and observation
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MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	S	M	S
CO2	H	M	S	H	S
CO3	S	S	H	S	M
CO4	M	S	S	M	S
CO5	S	S	H	S	S

S – Strong

H – High

M – Medium

L – Low

PCC 31

SUBJECT CODE: 23PCC411

Programme Code: 14		M.COM CA		
Title of the Paper: CORE PAPER 11 – INVESTMENT MANAGEMENT				
Batch 2023-2024	Semester IV	Hours / Week 7	Total Hours 105	Credits 5

Course Objectives

1. Provide a general understanding about investment avenues and personal finance.
2. Give a broader understanding about behavioral finance and how it equips to decide personal Investment.
3. Understand the characteristics of securities markets and the instruments traded therein.
4. Give boarder understanding about fundamental and technical analysis.
5. Analyze risk and return of securities and manage portfolios of investment.

Course Outcomes (CO)

K1-K5	CO1	Recall various investment avenues and personal finance.
	CO2	Explain securities markets, regulation and its instruments
	CO3	Identify fundamental analysis of an organization using financial data information.
	CO4	Examine technical analysis of an organization using financial data information.
	CO5	Evaluate risk return of securities in different investment proposal.

Syllabus

UNIT: I Introduction (21 Hours)

Nature, Meaning and scope of Investment – Importance of Investment – Factors influencing Investment – Investment media – Features of investment Programme – Investment Process – Development of Financial system in India.

UNIT: II Capital Market (21 Hours)

Capital Market – New issue Market and stock exchange in India – B.S.E – N.S.E –Kinds of Trading activity – ***Listing of Securities** – SEBI and its Role and guidelines.

UNIT: III Fundamental and Technical Analysis (21 Hours)

Fundamental and Technical Analysis – Security evaluation – Economic Analysis – Industry Analysis – Company Analysis – Technical Analysis – Portfolio Analysis.

UNIT: IV Investment Alternatives (21 Hours)

Investment Alternatives – Investment in Bonds, Equity Shares, Preference shares, Government Securities – Mutual Funds – Real Estate – Gold – Silver – Provident fund – Unit Trust – The Post Office Savings Scheme – ***LIC**.

PCC 32

SUBJECT CODE: 23PCC411
(21 Hours)

UNIT: V Portfolio Management

Portfolio Management – Nature, Scope – SEBI Guidelines to Portfolio Management – Portfolio Investment Process – Elements of Portfolio Management – Portfolio Revision – Needs and Problems – Capital Asset Pricing Model (CAPM)

***Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

TEXT BOOKS

1. Preethi Singh, Investment Management, 8rd Edition, Himalaya Publishing House, 2013.
2. Bhalla V.K, "Investment Management", New Delhi, S-Chand & Co, 2020.

REFERENCE BOOKS

1. Chandra Prasanna, "Investment Analysis and Portfolio Management", Chennai, McGrawHill Education(India) Pvt Ltd, 2021.
2. Avadhani V.A, "Investment Management", Mumbai, Himalaya Publications, 2019.
3. Kevin.S, "Security Analysis and Portfolio Management, New Delhi, PHI Learning Private Limited, 2021.
4. Francis K Reilly Keith C. Brown (2004), Investment Analysis and Portfolio management, 7th edition.
5. Investment Management, V.P. Agarwal, Sahityabhawan Publications (2010).

Teaching Methods

Power point presentation, Google Classrooms, Smart Classroom, Discussion and observation

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	S	M	M
CO2	H	M	S	M	S
CO3	S	S	S	S	S
CO4	H	H	S	M	S
CO5	S	S	M	S	H

S – Strong

H – High

M – Medium

L – Low

PCC 33

SUBJECT CODE: 23PCC412

Programme Code: 14		M.COM CA		
Title of the Paper: CORE PAPER 12 – GOODS AND SERVICE TAX				
Batch	Semester	Hours / Week	Total Hours	Credits
2023-2024	IV	7	105	5

Course Objectives

1. Enable students to understand computation of taxable income of various entities.
2. Acquaint the students with the concepts of tax administration.
3. Impart deep knowledge about the latest provisions of income tax act.
4. Develop application and analytical skill of the provisions of income tax law for income tax planning and management.
5. Educate learners about procedure for assessment and e-filing

Course Outcomes (CO)

K1-K5	CO1	Evaluate the procedure for computing of taxable income under various sources.
	CO2	Recollect the concept of tax administration and practices.
	CO3	Utilize the latest provision of income tax act.
	CO4	Develop the legitimate way of Tax Planning and Management.
	CO5	Make use of the procedure for assessment and e-filing.

Syllabus

UNIT I Basic Concepts of Tax and GST

(21 Hours)

Indirect Tax and GST: Direct and Indirect Taxes – Features of Indirect Taxes – Genesis of GST in India – Concept of GST – Need for GST in India – Conceptual Framework of GST – Historical Background of GST – Subsuming of Taxes – Constitutional Amendment – GST Council – Role – *Features of GST – Benefits of GST – Limitations of GST.

UNIT – II Supply and Turnover

(21 Hours)

Supply and Turnover: Supply – Meaning – Taxable Supply – Types of Supply – Composite and Mixed Supply – Exempted Supply – Supply in the course of Furtherance of Business – Aggregate Turnover – Time of Supply of Goods and Service – Plays of Supply – GST on Export.

UNIT – III Registration and Valuation

(21 Hours)

Registration and Valuation: Registration – Person liable for registration – Registration Procedure – Registration Process. Composition Scheme – Valuation – Value of Supply – Determinants of Value of Supply – Transaction value – Valuation of Service – Tax Invoice – Credit and Debit Note – Prohibition of unauthorized collection of tax – E-way Bill – Reverse Charge.

PCC 34

SUBJECT CODE: 23PCC412

UNIT – IV CGST, IGST, SGST AND Input Tax Credit (21 Hours)

CGST, IGST, SGST AND Input Tax Credit: External and commencement of GST Law – CGST Act – IGST Act – SGST Act. Input Tax Credit – Eligibility and condition – apportionment of Credit and Blocked Credit – Credit in Special Circumstances – ITC Reversal – Input Service Distribution Credit – ISD – Rates and Schedule – Exempted Products.

UNIT – V Returns and Refunds, Penalties and Offences (21Hours)

Returns and Refunds, Penalties and Offences: Returns – Introduction – *Types of Returns – Furnishing the details of outward supplies – Furnishing of Returns – Default in Furnishing Returns. Offence – Types – Compounding of Offences – Penalty for Offences – Inspection, Search and Seizure. Appeals – Types of Appeals.

Note: Question paper shall cover 100% theory

***Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

TEXT BOOKS

1. Gupta S.S. 2017, GST law and practice - Taxmans Publications New Delhi.
2. Sareen V K and Ajay GST (Goods and Service Tax) (Kalyani Publications, 2nd Revised Edition 2019, New Delhi)

REFERENCE BOOKS

1. Dr. Venkatesh, S.Katke (2019), Goods and service tax (GST) in India, Lakshmi Book publications.
2. Koolwal, Ashish &Ritu: Goods and Services Tax (2017) Commercial Law Publisher (India)Pvt. Ltd.
3. Goods and Service Tax, Dr.H.c.Mehrotra, Prof.V.P.Agarwal, Sahitya bhawan Publications, 10th and Revised Edition. (2022).
4. Goods and Service Tax, Dr.U.R.Krishnakumar, Nisha Joseph, Prakash Publications, Revised Edition(2021).
5. Goods and Service Tax, R.Geetha Krishna Pai, Lilly Publishing House, (2021).

Teaching Methods

Power point presentation, Google Classrooms, Smart Classroom, Discussion and observation

PCC 35

SUBJECT CODE: 23PCC412

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	H	S	S	M	M
CO2	S	H	S	M	S
CO3	S	S	H	S	M
CO4	M	S	S	H	S
CO5	S	S	M	S	H

S – Strong

H – High

M – Medium

L – Low

PCC 36

SUBJECT CODE: 23PCC413

Programme Code: 14		M.COM CA		
Title of the Paper: CORE PAPER 13– JAVA PROGRAMMING AND HTML				
Batch 2023-2024	Semester IV	Hours / Week 6	Total Hours 90	Credits 4

Course Objectives

1. Acquaint the students with the basic concepts of JAVA programming.
2. Understand the principles of creating an effective web page.
3. Understand object-oriented programming concept.
4. Help the student to insert heading levels within a web page.
5. Train the students to create head and body section in HTML page.

Course Outcomes (CO)

K1-K5	CO1	Recall the concepts of Java and HTML
	CO2	The difference between object-oriented programming and procedural oriented language
	CO3	Implement various concepts related to language.
	CO4	Evaluate control statements and trends.
	CO5	Explain how to insert heading levels within a web page and insert ordered and unordered lists within a web page.

Syllabus

UNIT: I Introduction (18 Hours)

History of java-**Java features**-Java and internet-Java and www-Java language: Introduction – Simple java program structures-JVM

UNIT: II Constants (18 Hours)

Constants-Variables-Data Types-Arithmetic, relational, logical, assignment operators- if, if...else, else...if ladder-while, do, for-jumps in loops-Defining a class-Creating Objects-Method declaration-fields declaration.

UNIT: III Arrays (18 Hours)

One Dimensional Array – Creating an array – Strings - Multiple Inheritance – Creating threads – Extending thread Classes – Stopping and Blocking a thread – Life cycle of a thread.

UNIT: IV HTML (18 Hours)

HTML - History of HTML – ***HTML generation** - HTML documents - Anchor tag - Hyperlinks
Sample HTML documents

PCC 37

**SUBJECT CODE: 23PCC413
(18 Hours)**

UNIT: V Web Comment

Head and body section - Header Section-Title-Prologue-Links- Colorful webpage Comment line-Sample HTML documents-Lists-Ordered lists-Unordered lists-Nested lists.

***Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

TEXT BOOKS

1. Balagurusamy,E., “Programming with Java”, 11th Edition, New Delhi, Tata McGraw Hill Education(India) Private Limited,2019
2. Xavier,C., “World Wide Web Design with HTML”, Tata McGraw Hill Publishing Company,2021.

REFERENCE BOOKS

1. Herbert Schildt, “Java 2 – The Complete reference”, 13th Edition, New Delhi, Tata McGraw Hill Publishing Company Limited, 2022.
2. Khandare,S.S., “Programming in Java”, New Delhi, S.Chand & Sons Publisher,2021.
3. Thomas A. Powell (2006), HTML – The Complete reference, Tata McGraw Hill Publishing company ltd, New Delhi.
4. Dave Mercer (2004), HTML-Introduction to Web Page Designers & Development, Tata McGraw Hill Publishing company ltd, New Delhi.
5. Teodoru Gugoiu (2006), HTML, XHTML, CSS and XML by example – a practical guide, Firewall media.

Teaching Methods

Power point presentation, Google Classrooms, Smart Classroom, Discussion and observation

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	S	H	H
CO2	S	H	S	M	S
CO3	S	S	M	S	M
CO4	M	H	S	H	S
CO5	S	S	M	S	M

S – Strong

H – High

M – Medium

L – Low

PCC 38

SUBJECT CODE: 23PCC4Z1

Programme Code: 14		M.COM CA		
Title of the Paper: PROJECT WORK & VIVA-VOCE				
Batch	Semester	Hours / Week	Total Hours	Credits
2023-2024	IV	6	90	4

Course Objectives

1. To find out and suggest the ideas related to the practical problems in the field of commerce.
2. To design a program for conversion of manual work into computerized format in various areas.
3. To make the students to understand the importance and needs of Research and Project for the benefit of the society.
4. To enable the student to design small software for their business.
5. Make the students to understand the importance of report generation.

Course Outcomes (CO)

K1 - K5	CO1	Identifying the practical problems in different areas of Commerce.
	CO2	Collecting data using various techniques.
	CO3	Applying statistical tools and analyzing the data.
	CO4	Designing the computer-based projects, suggest solution and concluding the project.
	CO5	Giving solution to the problem.

Individual / Group Project work will be assigned to students during the beginning of the IV Semester under the supervision and guidance of Faculty members. The submission of Report and Viva-voce examination will be at the end of the IV Semester. The Project work shall be related to Computer Applications in Business, Industry, Commerce and Administrative work or it may also involve Software Development. The Internal and External Examiners shall jointly evaluate the project report submitted and marks will be awarded on the basis as mentioned below

COMPONENTS	MARKS	TOTAL
CIA		
Review	15	20
Regularity	5	
ESE Project Viva Voce		
Project Report	60	80
Viva voce (Internal & External jointly)	20	
TOTAL		100

PCC 39

SUBJECT CODE: 23PCC4Z1

MAPPING

PSO CO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	H	S	M	H	S
CO2	M	S	S	M	H
CO3	S	M	H	H	M
CO4	S	S	H	H	M
CO5	H	M	H	S	H

S – Strong

H – High

M – Medium

L – Low

PCC 40

Programme Code: 14	M.COM CA		
Title of the Paper: ELECTIVE PAPER. 1 – FINANCIAL MARKETS AND INSTITUTIONS			
Batch 2023-2024	Hours / Week 5/6	Total Hours 75/90	Credits 5

Course Objectives

1. Understand the overview of Indian financial system and securities exchange board of India.
2. Acquire knowledge in banking, small savings, provident funds, unit trust of India and mutual funds.
3. Be aware on the non-banking financial intermediaries and non-bank statutory financial organizations.
4. Explain investment information and credit rating agency of India Limited.
5. Defining basic concepts related to financial institutions, money market institutions, and Investment Information and Credit Rating Agency of India Limited.

Course Outcomes (CO)

K1-K5	CO1	Describe Indian Financial System and securities exchange board of India.
	CO2	Classify Small Savings, Provident Funds, Unit Trust of India and Mutual Funds.
	CO3	Explore activities of non-financial banking
	CO4	Assess about various investment information and credit rating agency
	CO5	Identify about various financial institutions and related to its working and functions

Syllabus

UNIT: I 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 Capital Market

Capital Market–An Overview – Capital Market Instruments – Capital Market Reforms – New Issue Market (NIM) – Debt Market – ***Foreign Exchange Market** – Derivatives Market-Overthe Counter Exchange of India (OTCEI).

UNIT: III Financial Services Institutions

Financial Services Institutions – Clearing corporation of India Limited (CCIL) — Discount and Finance House of India Limited (DFHIL).

UNIT: IV Rating Agency

Investment Information and Credit Rating Agency of India Limited (ICRA) -Credit Rating and Information Services of India Limited (CRISIL) — National Securities Depository Limited (NSDL) – Securities Trading Corporation of India Limited (STCI)

PCC 41

UNIT: V Financial Institutions

Financial Institutions – Money Market Institutions – Capital Market Institutions – National Housing Bank–Functions and working –* **Export-Import (EXIM) Bank of India** – NABARD.

***Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

TEXT BOOKS

1. Gordon, Natarajan, “Financial markets and Services”, Himalaya Publishing House, (2018).
2. Bole L.M,” Financial Institutions and Markets”, Chennai, McGraw Hill Education (India)Pvt Ltd,2010.

REFERENCE BOOKS

1. Khan M.Y, “Financial Services” Chennai, McGraw Hill Education (India) Pvt Ltd,2016.
2. Dr Anbarasu D Josheph & Others, “Financial Services New Delhi, Sultan Chand & Sons,2015.
3. Tripathy Nalina Prava, “Financial Services, New Delhi, PHI Learning,2007.
4. Dr.S.Gurusamy, “Financial Services and Markets”, Himalaya Publishing House, (2004).
5. Taxmann’s, “Financial markets Institutions and Services”, Taxman Publication Pvt Ltd 2nd Edition (2021).

Teaching Methods

Power point presentation, Google Classrooms, Smart Classroom, Discussion and observation

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	S	H	H
CO2	H	H	S	S	S
CO3	S	H	M	S	M
CO4	M	H	S	H	S
CO5	S	H	M	S	M

PCC 42

Programme Code: 14	M.COM CA		
Title of the Paper: ELECTIVE PAPER. 2 – INDIAN STOCK EXCHANGES			
Batch 2023-2024	Hours / Week 5/6	Total Hours 75/90	Credits 5

Course Objectives

1. Understand the overview of Indian Financial System and securities exchange board of India.
2. Acquire knowledge in banking, Small Savings, Provident Funds, Unit Trust of India and Mutual Funds.
3. Be aware on different platforms for trading of securities of various companies.
4. Taught about E-commerce Act and Internet Stock Trading.
5. Summarize about various concepts related internet stock trading features and SEBI functions.

Course Outcomes (CO)

K1-K5	CO1	Describe Indian stock exchanges and securities exchange board of India.
	CO2	Classify and regulate the trading transactions with proper rules and regulations.
	CO3	Explore activities of the investors of stock exchange
	CO4	Determine the securities contracts regulation act and important provisions related to SEBI functions workings.
	CO5	Examine various basic concepts of internet stock trading features

Syllabus

UNIT: I Introduction

Stock Exchange-Meaning and Functions – World's Stock Exchanges – Indian Stock Exchanges- Origin and Growth - Organisation Structure-Mode of Organisation - Membership- Stock Exchange Traders – Stock Exchange Trading-***Jobbers Vs. Brokers**-Stock Exchange Dealings Trading of Securities.

UNIT: II Stock Exchange Regulatory Framework

Stock Exchange Regulatory Framework-Under the SEBI Act, BSCC Act, Defense of India Rule, Capital Issues Control Act 1947, Securities Contract Act 1956, Securities Contracts Rules 1957 – Profile of Indian Stock Exchanges-BSE, NSE, etc., - Restructuring Indian Stock Exchanges- Demutualization.

UNIT: III Listing

Listing-Meaning, Characteristics, Steps, Legal provisions, Benefits, Consequences of Non-Listing – Delisting – Insider Trading – Speculation- ***Speculation Vs. Gambling**-Investors Vs Speculators – Investor Protection.

UNIT: IV Securities Contracts

The Securities Contracts (Regulation) Act, 1956-Important provisions – SEBI-Functions and working.

PCC 43

UNIT: V Internet Stock Trading

Internet Stock Trading-Meaning and features-Current Scenario-Regulating Internet Stock Trading- IPOs on the Internet-e-IPO – E-commerce Act and Internet Stock Trading – Stock Index Futures.

***Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

TEXT BOOKS

1. Gordon E & Natrajan K, “Financial Markets and Services”, Mumbai, Himalaya Publications, 2019.
2. Khan M.Y,”Financial Services “Chennai, McGraw Hill Education (India) Pvt Ltd,2016.

REFERENCE BOOKS

1. Bole L.M,” Financial Institutions and Markets”, Chennai, McGraw Hill Education (India)Pvt Ltd,2010.
2. Dr Anbarasu D Josheph & Others, “Financial Services New Delhi, Sultan Chand & Sons,2015.
3. Tripathy Nalina Prava, “Financial Services, New Delhi, PHI Learning,2007.
4. Dr.S.Gurusamy, “Financial Services and Markets”, Himalaya Publishing House, (2004).
5. Taxmann’s, “Financial markets Institutions and Services”, Taxman Publication Pvt Ltd 2nd Edition(2021).

Teaching Methods

Power point presentation, Google Classrooms, Smart Classroom, Discussion and observation

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	H	M	S	H	H
CO2	M	H	H	S	H
CO3	H	M	S	H	S
CO4	M	M	S	S	H
CO5	H	H	S	M	S

S – Strong

H – High

M – Medium

L – Low

PCC 44

Programme Code: 14	M.COM CA		
Title of the Paper: ELECTIVE PAPER. 3 – FUNDAMENTAL AND TECHNICAL ANALYSIS			
Batch 2023-2024	Hours / Week 5/6	Total Hours 75/90	Credits 5

Course Objectives

1. Discovering various concepts based on investments and security analysis.
2. Define technical analysis and contrast it with fundamental analysis.
3. Explain the logic behind technical analysis and company analysis.
4. Discuss the basic tools used by technical analysts.
5. Explaining the concepts based on moving averages, charts and its related functions.

Course Outcomes (CO)

K1-K5	CO1	Examine various concepts related to investment and approaches to security valuation.
	CO2	Outline the theoretical contexts of the fundamental and technical analysis
	CO3	Summarize work on the basic tools used by technical analysts
	CO4	Determine the various theory and technical analysis related meaning
	CO5	Evaluate securities by measuring the intrinsic value of stock

Syllabus

UNIT: I Introduction

Investment - meaning – Importance – security analysis – ***Risk and Return** – various approaches to security valuation.

UNIT: II Fundamentals Analysis

Fundamentals analysis – meaning – Market analysis – Indices of NSE and BSE

UNIT: III Industry Analysis

Industry analysis – meaning – methods - Company analysis – meaning – methods.

UNIT: IV Technical Analysis

Technical analysis – meaning – Dow Theory – Elliot Wave Theory

UNIT: V Moving Averages

Moving Averages – ***Charts** – MACD -relative strengths.

***Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

PCC 45

TEXT BOOKS

1. Bhalla V.K , ”Investment Management New Delhi, S-Chand & Co, 2012.
2. Kevin S, “Security Analysis and Portfolio Management” ,New Delhi, PHI Learning,2006.

REFERENCE BOOKS

1. Chandra Prasanna, “Investment Analysis and Portfolio Management” Chennai, McGraw Hill Education (India) Pvt Ltd,2021
2. Avadhani V.A, “Investment Management” Mumbai, Himalaya Publications,2012.
3. Preethi Singh, Investment Management, 8rd Edition, Himalaya Publishing House, 2013.
4. Francis K Reilly Keith C.Brown (2004), Investment Analysis and Portfolio management, 7th edition.
5. Raghu Palat, “Fundamental Analysis for Investors, Vision Books India Publications, 4th Edition (2015).

Teaching Methods

Power point presentation, Google Classrooms, Smart Classroom, Discussion and observation

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	H	M	S	H	H
CO2	M	H	H	S	S
CO3	H	S	S	H	S
CO4	M	M	H	S	H
CO5	H	H	S	M	S

S – Strong

H – High

M – Medium

L – Low

PCC 46

Programme Code: 14	M.COM CA		
Title of the Paper: ELECTIVE PAPER. 4 – INSTITUTIONS FACILITATING INTERNATIONAL TRADE			
Batch 2023-2024	Hours / Week 5/6	Total Hours 75/90	Credits 5

Course Objectives

1. Reduce global poverty and improve people's living conditions and standards through facilitating international trade institutions
2. Provide information about export promotion in India and related to its agencies.
3. Support sustainable economic, social and institutional development on international trade
4. Promote regional cooperation and integration on facilitating the international trade.
5. Assessing various international monetary funds and international development fund and its features.

Course Outcomes (CO)

K1-K5	CO1	Recall the conditions of financial markets and its impact in facilitating the International trade
	CO2	Demonstrate the role and significance of foreign trade and its markets with its impact on various sectors in the economy.
	CO3	Identify various concepts based on international development association and features
	CO4	Examine international monetary fund and concepts its principles
	CO5	Evaluate the functioning of Global trading organizations.

Syllabus

UNIT: I Introduction to International Trade

Export promotion in India-Department of Commerce- Functional divisions- Advisory bodies Commodity organizations-Export promotion councils (EPCs)- Commodity Boards- Autonomous bodies- Service Institutions and organizations-Government trading organizations- State trading corporations- Major STCs in India- State export –Promotion agencies- Impediments in export promotion.

UNIT: II Role of Financial Institutions

Role of RBI in export finance –Role of commercial banks-Small Industrial Development Bank of India (SIDBI) - Objectives-Schemes-Export and Import bank of India (EXIM) - Objectives-Functions-Export Credit Guarantee Corporation of India (ECGC) – Functions –***Special functions of ECGC.**

UNIT: III WTO

World Trade Organization – GATT – Objectives-Evolution of WTO-Functions- Principles of WTO- Organization structure- WTO agreements-GATS-TRIMS-TRIPS- Objectives of IPRS benefits-Limitations-Procedure of dispute settlement –WTO and anti-dumping measures Evaluation of WTO-drawbacks/Criticisms.

PCC 47

UNIT: IV International Monetary Fund

International Monetary Fund (IMF)-Objectives- Organization and management- Resources Financing facilities- Conditions on borrowers- Special drawing rights-World Bank- Purpose Organization structure- Guiding principle- Leading programs.

UNIT: V Trading Organizations

International Development Association (IDA) – Objectives - Memberships – Loan assistance International Financial Corporation (IFC)- Objectives-Main features- *Asian Development Bank(ADB)- Objectives-UNCTAD-Functions-Basic principles- International trade centre.

*Self-Study and Questions for Examinations may be taken from the Self Study Portions also.

TEXT BOOKS

1. Cherunilam Francis “International Business”, New Delhi, PHI Learning Pvt. Ltd , 2016.
2. Rao P Sudha,”International Business”, Mumbai, Himalaya Publications,2016

REFERENCE BOOKS

1. Cherunilam Francis “International Business environment”, New Delhi, PHI Learning Pvt. Ltd,2016.
2. Acharya & Jain,”Export Marketing”, Achaya and Jain, Mumbai, HimalayaPublications,2013.
3. Jim Sherlock & Jonathan, “The Hand Book of International Trade”, The Institute of ExportPublication, 2nd Edition (2016).
4. “International Trade Finance”, Indian Institution of Banking and Finance, Taxmann Publications Pvt Ltd, (2021).

Teaching Methods

Power point presentation, Google Classrooms, Smart Classroom, Discussion and observation
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MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	H	S	S	H	H
CO2	H	H	S	M	S
CO3	S	S	M	S	S
CO4	M	H	S	H	S
CO5	S	H	S	S	H

S – Strong

H – High

M – Medium

L – Low

PCC 48

Programme Code: 14	M.COM CA		
Title of the Paper: ELECTIVE PAPER. 5 – SERVICES MARKETING			
Batch 2023-2024	Hours / Week 5/6	Total Hours 75/90	Credits 5

Course Objectives

1. Understand the concepts of service marketing management.
2. Learn about service marketing process for different types of products and services.
3. Understand the tools used by marketing managers in decision situations.
4. Know more about marketing mix for selected marketing services.
5. Get insight in service quality.

Course Outcomes (CO)

K1- K5	CO1	Explain the nature of services, and distinguish between products and services
	CO2	Identify the major elements needed to improve the marketing of services
	CO3	Analyze the role of relationship marketing and customer service in adding value to the customer's perception of a service
	CO4	Examine the key marketing services and market segmentation
	CO5	Evaluate service quality, measurement, causes and problems, principles guiding improving of quality

Syllabus

UNIT – I Introduction to Service Marketing

Services: - Meaning and definition of services – Importance of services in Indian Environment – Classification of services – Characteristic features of services – Growth of the service sector – Economic policy on services – ***Differences between goods and services.**

UNIT – II Concept of Service Marketing

Service Marketing: - Concept – Significance – Customer's expectation in Service Marketing – Managing demand and supply in service business.

UNIT – III Marketing Mix

Marketing Mix for Services – Marketing mix of selected services: - Personal care Marketing – Entertainment Marketing – Education Marketing – Communication Marketing – Electricity Marketing.

UNIT – IV Types of Service Marketing

Key Services Marketing:- Banking services – Insurance services – Transport services – Tourism services – Hotel services- Consultancy services – ***Hospital services** - Market segmentation.

PCC 49

UNIT – V Service Quality

Service Quality: - Introduction – Measurement of Service Quality – Scope of Service Quality – Tools for achieving Service Quality – Causes of Service Quality – Problems –Principles guiding improving of service quality.

***Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

TEXT BOOKS

1. Reddy P.N, Appannaiah H.R,Dr. Anil Kumar and Dr. K. Nirmala, “Service Marketing”, Mumbai,Himalaya Publications, 2017.
2. Jha S.M,”Service Marketing”, Mumbai, Himalaya Publications, 2015.

REFERENCE BOOKS

1. Dr. Sheahan’s, ”Service Marketing”, Mumbai, Himalaya Publications,2017
2. Dr. Natrajan.P, ”Sevice Marketing”, Chennai, Margham Publications,2019
3. Dr.Ruchika Sharma & Krithika Nagdev, ”Service Marketing”, Sun India Publications, 2019.
4. K.Ramamohana Rao, ”Service Marketing”, 2nd Edition, Pearson Education India, 2011.
5. Dr.K.Karunakaran, ”Service Marketing”, Himalaya Publishing House, 2017.

Teaching Methods

Power point presentation, Google Classrooms, Smart Classroom, Discussion and observation

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	H	S	S	H	S
CO2	S	H	S	M	S
CO3	H	H	M	S	H
CO4	M	H	S	H	S
CO5	S	H	M	S	S

S – Strong

H – High

M – Medium

L – Low

PCC 50

Programme Code: 14	M.COM CA		
Title of the Paper: ELECTIVE PAPER. 6 – MARKETING OF FINANCIAL SERVICES			
Batch 2023-2024	Hours / Week 5/6	Total Hours 75/90	Credits 5

Course Objectives

1. Develop and expand knowledge in the overall marketing environment of financial service.
2. Understand the key issues and future trends that surround financial service marketing
3. Be familiar with the nature and scope of various types of financial services.
4. Know about various services related to insurances and its policies.
5. Referring various real estate industries about their classification and its mechanism.

Course Outcomes (CO)

K1-K5	CO1	Recall the marketing of financial services
	CO2	Appreciate how recent thinking in marketing and services marketing applies to financial services
	CO3	Identify key issues for marketers of financial services
	CO4	Interpretation of various reforms and types of insurance services related to life insurance
	CO5	Discussing about the concepts based on real estate industry and their investment pattern in markets, securitization mechanism's merits in India.

Syllabus

UNIT: I Introduction to Financial Markets

Financial Market in India – Financial Sector Reforms – Money Market – Capital Market – BondMarket – Types of Bonds

UNIT: II Stock Exchanges

Stock Exchanges – ***Objectives of NSE** – Bombay Stock Exchange (BSE) –OTCEI.

UNIT: III Plastic cards

Plastic cards – Types of Card – Current Trends in Credit Card Industry – Benefits of Plastic Cards – Disadvantages of Plastic Cards. Bancassurance – Benefits of Bancassurance – Distribution Channels in Bancassurance – Success of Bancassurance.

UNIT: IV Insurance Services

Insurance Services – Insurance Sector Reforms – ***Types of Insurance Companies** – Need of Insurance – Types of Insurance Policies – Role of Life Insurance.

UNIT: V Real Estate Industry and Securitization

Real Estate Industry – Concept – Classification – Benefit of Real Estate Investment – Developments in the Indian Real Estate Markets. Securitization: Mechanism of Securitization – Advantages of Securitization – Securitization in India.

PCC 51

***Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

TEXT BOOKS

1. Tripathy Nalina Prava,"Financial Services ,New Delhi,PHI Learning,2017.
2. Bole L.M," Financial Institutions and Markets", Chennai,McGraw Hill Education (India)Pvt Ltd,2010.

REFERENCE BOOKS

1. Mishkin S Frederic," Financial Markets & Institutions " London,Pearson education,2017.
2. Gordon E & Natrajan K,"Financial Markets and Services", Mumbai,HimalayaPublications,2019.
3. Dr Anbarasu D Josheph & Others, "Financial ServicesNew Delhi, Sultan Chand & Sons,2015.
4. Dr.S.Gurusamy, "Financial Services and Markets", Himalaya Publishing House, (2004).
5. Priyanka Singh and Rajkumar Singh, "Financial Services", Thakur Publication Pvt Ltd, Lucknow, 2019.

Teaching Methods

Power point presentation, Google Classrooms, Smart Classroom, Discussion and observation
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MAPPING

PSO \ CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	M	H	H
CO2	H	H	S	M	M
CO3	S	H	S	S	M
CO4	H	H	S	S	S
CO5	S	S	M	S	H

S – Strong

H – High

M – Medium

L – Low

PCC 52

Programme Code: 14	M.COM CA		
Title of the Paper: NON-MAJOR ELECTIVE PAPER. 1 – FUTURES AND OPTIONS			
Batch 2023-2024	Hours / Week 4	Total Hours 60	Credits 4

Course Objectives

1. Provide delegates with a good understanding of how the futures and options markets work, together with the functions of the clearing house.
2. Understand and value the basic derivatives and their applications in the financial risk management and investment.
3. Learn the theoretical underpinnings and the practical applications in real world of derivative securities.
4. Learn the theoretical underpinnings and the practical applications in real world of derivative securities.
5. Defining various types of payoff for buyer and identifying commodity markets.

Course Outcomes (CO)

K1-K5	CO1	Recall the concepts and market mechanics of different types of financial derivatives
	CO2	Analyze how financial derivatives are valued, based on the no-arbitrage and risk-neutral valuation approaches
	CO3	Evaluate the instruments that can be used to implement risk management strategies.
	CO4	Explain various pay off for buyer of futures and other options like hedging and Speculation.
	CO5	Identify the evolution of commodity markets and exchanges in India.

Syllabus

UNIT: I Introduction (12 Hours)

Introduction to Derivatives – Definition of derivatives products – Participants in derivatives market, economic overview of derivatives market.

UNIT: II Index derivatives (12 Hours)

Index Derivatives – Index number – Economic significance of index movements – *Types of Indices – desirable attributes of an index – Derivatives in Nifty and Sensex.

UNIT: III Forward Contracts (12 Hours)

Forward contracts - Limitations of forward markets – futures – Distinction between Future and Forward contracts – Futures terminatory options – Options terminatory, Call options and Put option.

UNIT: IV Securities Contracts (12 Hours)

Pay off for buyer (long futures) of futures – pay off for seller (short futures) of futures Hedging, speculation and arbitrage – Options pay off – pay off profit for buyer of call options payoff profit for writer of call options. Hedging and speculation in options.

PCC 53

UNIT: V Commodity Market

(12 Hours)

Evolution of Commodity Markets – Commodity markets in India – Newyork Mercantile Exchange- London Metal Exchange, Chicago Board of Trades –*Tokyo Commodity Exchange, Chicago Mercantile Exchange.

*Self-Study and Questions for Examinations may be taken from the Self Study Portions also.

TEXT BOOKS

1. Somanthan, “Derivatives”, Chennai, McGraw Hill Publishing Company Limited, 2017.
2. Boyle Patrick & McDougall Jessi,” Trading and Pricing Financial Derivatives: A Guide toFutures, Options, and Swaps”, Paperback, 2018.

REFERENCE BOOKS

1. Gupta S.L, " Financial Derivatives: Theory, Concepts and Problems”, Hardcover, 2017
2. Kolb W Robert& Overdhal A James,” “Financial Derivatives: Pricing and Risk Management”, New Jersy, John Wiley & Sons, 2009.
3. N.D.Vohra, B.R.Bagri, “Futures and Options”, 2nd Edition, Himalaya Publication House, 2018.
4. Sunil K.Parameshwaran, “Futures and Options”, McGraw Hill Education, 2014.

Teaching Methods

Power point presentation, Google Classrooms, Smart Classroom, Discussion and observation

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	H	S	S	H	H
CO2	H	S	S	M	S
CO3	S	H	S	S	M
CO4	M	H	M	H	S
CO5	H	S	S	S	S

S – Strong

H – High

M – Medium

L – Low

PCC 54

SUBJECT CODE: 23PGI4N2

Programme Code: 14	M.COM CA		
Title of the Paper: NON-MAJOR ELECTIVE PAPER. 2 – INFORMATION SECURITY			
Batch 2023-2024	Hours / Week 4	Total Hours 60	Credits 4

Course Objectives

1. Students will identify the core concepts of Information security.
2. To examine the concepts of Information Security.
3. To design and implement the security features for IT and Industrial sectors.

Course Outcomes (CO)

K1-K5	CO1	To Learn the principles and fundamentals of information security.
	CO2	To Demonstrate the knowledge of Information security concepts
	CO3	To Understand about Information Security Architecture.
	CO4	To Analyze the various streams of security in IT and Industrial sector.
	CO5	To know about Cyber Laws and Regulations.

UNIT I

12 Hours

Information Security basics: Definition of Information Security - History of Information Security- Characteristics of Information Security - Components of Information Security - Security System Development Life Cycle (SDLC).

Information Security for technical administrators: Server Security – Network security- Social Media Security.

UNIT II

12 Hours

Cryptography: Basic concepts - plain text - Cipher text - Encryption Principles - CRYPT Analysis - Cryptographic Algorithms - Cryptographic Tools – Authentication - ***Biometrics** - passwords - Access Control Devices - Physical Security - Security and Personnel. Language-based Security: Analysis of code for security errors, Safe language and sandboxing techniques.

UNIT III

12 Hours

Firewalls, Viruses & Worms & Digital Rights Management: Viruses and Worms-Worms - Digital Rights Management – Firewalls - Application and Circuit Proxies - Stateful Inspection - Design Principles of Firewalls. Logical Design: Access Control Devices- Physical Security- Security and Personnel - NIST Models-VISA International Security Model- Design of Security Architecture-Planning for Continuity.

PCC 55

SUBJECT CODE: 23PGI4N2

UNIT IV

12 Hours

Hacking: Introduction – Hacker Hierarchy – Password cracking – Phishing - Network Hacking -Wireless Hacking - Windows Hacking - ***Web Hacking**- Ethical Hacking.

Security Investigation: Need for Security- Business Needs-Threats- Attacks- IP Addressing and Routing -Social Media

UNIT V

12 Hours

Cyber Laws: What is Cyber Law? - Need for Cyber laws - Common Cyber Crimes and Applicable Legal Provisions: A Snapshot - Cyber Law (IT Law) in India – The Information Technology Act of India 2000 - Cyber Law and Punishments in India - Cyber Crime Prevention guide to users – Regulatory Authorities.

***Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

TEXT BOOKS

1. Information Security –Textbook prepared by KONGUNADU ARTS AND SCIENCE COLLEGE, Coimbatore -29, 2022.

REFERENCE BOOKS

1. Charles P Pfleeger and Shai Lawrence Pfleeger, “**Security in Computing**”, Fourth & Third Edition,Prentice Hall, 2007 & 2011.
2. Ross J. Anderson and Ross Anderson, “Security Engineering: A guide to building DependableDistributed System”, Wiley,2009.
3. Thomas R. Peltier, Justin Peltier and John Bleckley, “Information Security Fundamentals”,2nd Edition, Prentice Hall 1996.
4. Gettier, Urs E. Information Security: Strategies for Understanding and Reducing Risks John Wiley &Sons, 2011.
5. “Principles of information security”. Michael Whiteman and Herbert J. Mattord,2012.
6. Information security -Marie wright and John kakalik,2007.
7. Information security Fundamentals- Thomas R. Peltier, Justin Peltier and John Blackley-2005.
8. Information Security theory and practical PHI publication, Dhiren R. Patel-2008.
9. Debby Russell and Sr.G.T. Gangemi,” computer Security Basics,2nd edition, O’Reilly Media,2006.

Teaching Methods

Power point presentation, Google Classrooms, Smart Classroom, Discussion and observation
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PCC 56

MAPPING

PSO/CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	H	M	H	S	S
CO2	M	H	H	S	H
CO3	H	S	S	M	S
CO4	H	M	H	S	H
CO5	H	S	H	S	H

S–Strong **H** –High **M**– Medium **L**–Low

PCC 57

Programme Code: 14	M.COM CA		
Title of the Paper: NON-MAJOR ELECTIVE PAPER. 3 – PRINCIPLES OF INTERNATIONAL TRADE			
Batch 2023-2024	Hours / Week 4	Total Hours 60	Credits 4

Course Objectives

1. Be familiar with the process of international and domestic trade procedures.
2. Form a base of policy framework in international trading with special emphasis on India.
3. Appraise them of the documentation procedures and its sanctity in international business.
4. To know more about international investments and factors affecting international investments
5. Summarize Multinational Corporation and about the Globalizations

Course Outcomes (CO)

K1-K5	CO1	Remember the major models of international trade and be able to distinguish between them in terms of their assumptions and economic implications
	CO2	Apply the principle of comparative advantage and its formal expression and interpretation within different theoretical models
	CO3	Discuss the theory of international trade as well as international trade policy and to demonstrate the relevance of the theory
	CO4	Analyze the various international investments and its limitations, factors affected by investment Indian companies
	CO5	Explain concepts based on multinational corporation and about the globalizations.

Syllabus

UNIT: I The Global Economy (12 Hours)

The global Economy – Perspective on the theory of International Trade – The importance of International trade – Counter Trade – Forms of Counter Trade – Reasons for Growth of Counter Trade – ***Global Trade and Developing Countries.**

UNIT: II Terms of Trade (12 Hours)

International commodity Agreements – Quota agreements, Buffer stock Agreements – Carts – State Trading – Bilateral and Multilateral contracts. Gains from Trade – Terms of Trade – Factors influencing the terms of trade.

UNIT: III Tariff (12 Hours)

Tariff – Meaning – Tariffs, Taxes and Distortions – Imports Tariffs and Export Taxes – Export Subsidies – Arguments for free Trade – Arguments for protection – Demerits of protection – Trade barriers.

UNIT: IV International Investments (12 Hours)

International Investments – Types of Foreign Investment – significance of Foreign Investments – Limitations and Dangerous of Foreign Capital – Factors affecting International Investment – ***Foreign Investment by Indian companies.**

PCC 58

UNIT: V Commodity Market

(12 Hours)

Multinational Corporation – Definition and Meaning – Importance of MNCS – benefits of MNCs – Criticism – Globalizations – Meaning – stages – Essential conditions for Globalization – Implications and Importance of Globalization – Benefits – Obstacles to Globalization in India – Factors favoring Globalization.

***Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

TEXT BOOKS

1. Markusen R James, William R Melvin, Kaempfer h Melvin, Maskus E Keith, “International Trade – Theory and Evidence” Chennai, McGraw Hill Education (India) Pvt Ltd, 2017.
2. Cherunilam Francis, ”International Trade and Export Management” Mumbai, Himalaya Publications, 2015.

REFERENCE BOOKS

1. Cherunilam Francis “International Business”, New Delhi, PHI Learning Pvt. Ltd ,2016.
2. Natrajan P, “International Business”, Chennai, Margam Publications, 2019.
3. Acharya & Jain, ”Export Marketing”, Achaya and Jain, Mumbai, Himalaya Publications, 2013.
4. Jim Sherlock & Jonathan, “The Hand Book of International Trade”, The Institute of Export Publication, 2nd Edition (2016).
5. “International Trade Finance”, Indian Institution of Banking and Finance, Taxmann Publications Pvt Ltd, (2021).

Teaching Methods

Power point presentation, Google Classrooms, Smart Classroom, Discussion and observation

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	S	H	S
CO2	H	H	S	S	S
CO3	S	H	H	S	M
CO4	H	H	S	S	S
CO5	S	S	M	S	M

S – Strong

H – High

M – Medium

L – Low

PCC 59

Programme Code: 14	M.COM CA		
Title of the Paper: NON-MAJOR ELECTIVE PAPER. 4 – E – COMMERCE			
Batch 2023-2024	Hours / Week 4	Total Hours 60	Credits 4

Course Objectives

1. To Gain knowledge about E-commerce and various Internet terminologies.
2. To make the students to know about various security concepts in Electronic commerce.
3. To enlighten the minds of students about E-Payment system this is very essential in new era.
4. To know about consumer-oriented applications.
5. To get in-depth knowledge about various electronic payment systems.

Course Outcomes (CO)

K1-K5	CO1	Knowing the basic Concepts of E-Commerce
	CO2	Understanding the EDI Software implementation and the concepts of Electronic Payment systems
	CO3	Implementing the legal frame works and security concepts
	CO4	Analyzing various Business models of E-Commerce
	CO5	Observing about E-payment systems

Syllabus

UNIT - I CONCEPTUAL FRAMEWORK OF E-COMMERCE (12 Hours)

E-Commerce-Framework - Classification of electronic commerce - Anatomy of E- Commerce Applications - Components of the I way - Network Access Equipment - Internet Terminology

UNIT - II CONCEPT OF ELECTRONIC DATA INTERCHANGE (12 Hours)

Electronic Data Interchange - ***Benefits of EDI** - EDI Legal, Security & privacy issues - EDI software implementation - Value added networks - Internal Information Systems -Work flow automation and Coordination - Customization and Internal Commerce.

UNIT – III NETWORK SECURITY AND FIREWALLS (12 Hours)

Network security and firewalls - Client Server Network Security- Emerging client server security threats- Firewalls and network security- Data and message security- Encrypted documents and electronic mail- Hypertext publishing- Technology behind the web- Security and the web.

UNIT – IV CONSUMER ORIENTED APPLICATIONS (12 Hours)

Consumer Oriented Electronic Commerce Consumer Oriented Applications- Mercantile Process Models-Mercantile Models from the Consumers Perspective- Mercantile Models from the Merchants Perspective

PCC 60

UNIT - V ELECTRONIC PAYMENT SYSTEMS

(12 Hours)

Electronic Payment Systems-Types-Digital TokenBased Electronic Payment System -
*Smart Cards - Credit Card Electronic Payment Systems - Risk -Designing electronic payment system

*Self-Study and Questions for Examinations may be taken from the Self Study Portions also.

TEXT BOOKS

1. R. Saravana Kumar, R. Parameswaran T. Jayalakshmi (unit I) (2016)- A text book of Information Technology, S. Chand & Co ltd New Delhi.
2. Dr.C.S.Rayudu (2015), E-Commerce & E-Business, Himalaya Publishing House, New Delhi.

REFERENCE BOOKS

1. Ridendra Goen (2011), E-Commerce, New Age international publishers.
2. Kamelesh K Bajaj (2008), E-Commerce the Cutting Edge of Business, Tata MCGraw hill Publications, New Delhi.
3. Dr.Ravi Kalakota (2005), E- Business Road Map for Success, Marcia Robinson.
4. Bharat Bhaskar (2008), E-Commerce, Tata MC Graw hill Publications, New Delhi.

Teaching Methods

Power point presentation, Google Classrooms, Smart Classroom, Discussion and observation

MAPPING

PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	H	S	H	H
CO2	H	H	S	M	S
CO3	S	S	H	S	H
CO4	M	H	H	H	S
CO5	H	S	M	S	S

S – Strong

H – High

M – Medium

L – Low

PCC 61

SUBJECT CODE: 22PCC3X1

Programme Code:14	M.COM CA		
Title of the paper: EDC – HOSPITALITY SERVICES			
Batch 2023 – 2024	Hours / Week 2	Total Hours 30	Credits 2

Course Objectives

1. Understand the structure, nature and operating characteristics of the different sectors of the hospitality industry: food service, lodging and tourism
2. Obtain an appreciation of the various functions of management and their interrelationships with other key concerns of managers such as marketing, finance and human resource management
3. Identify the role of managers in the hospitality industry and to highlight their principal responsibilities.
4. Make understand the classification of hotels by physical characteristics.
5. Summarize hospitality services and behavioural profile of users related to hotel marketing in Indian perspective.

Course Outcomes (CO)

K1 - K5	CO1	Remember technology for the production and management of travel and hospitality experiences.
	CO2	Plan, lead, organize and control resources for effective and efficient travel and hospitality operations.
	CO3	Make use of the marketing strategies for travel and hospitality destinations and organizations.
	CO4	Discuss about various hospitality services and its classification of hotels by price level.
	CO5	Examine the various behavioral profile of users and related to hotel marketing in Indian perspective.

Syllabus

UNIT I Tourism

(6 Hours)

Tourism: Concept- Nature of Tourism: Significance of Tourism – Classification – Tourism in India – Future of Tourism – Basic and Geographical Components of Tourism – Definitions of Tourist and Foreign Tourist – Elements of Tourism.

UNIT II Tourist Destination

(6 Hours)

India – A Tourist Destination- Tourism Marketing: the concept – users of Tourism Services – Product Planning and Development – *Market Segmentation for Tourism – Marketing Information System for Tourism

PCC 62

SUBJECT CODE: 22PCC3X1

UNIT III Marketing Mix for Tourism (6 Hours)

Marketing Mix for Tourism – the Product Mix – Promotion Mix – Price Mix – the Place Mix –the people – Tourism Marketing in Indian Perspective.

UNIT IV Hospitality Services (6 Hours)

Hospitality Services: Hotels – classification of Hotels by physical characteristics –classification of hotels by price level.

UNIT V Behavioral profile of users (6 Hours)

Behavioural profile of users – Marketing Information System for Hotels –* **Product Planning and Development** – Marketing Mix for Hotels – Hotel Marketing in Indian Perspective.

***Self-Study and Questions for Examinations may be taken from the Self Study Portions also.**

TEXT BOOKS

1. Ghosh Bishwanath, “Tourism and Travel Management”, Noida, Vikas Publication House Ltd,2020
2. Bhatia A.K, “International Tourism Management”, New Delhi, Sterling Publishers Pvt.Ltd,2019.

REFERENCE BOOKS

1. Jha S.M, “Service Marketing”, Mumbai, Himalaya Publications,2020.
2. Dr. Natrajan.P, “Service Marketing”, Chennai, Margham Publications,2019
3. Ishmael Mensah, Rebecca Deimensah, “Management of Tourism and Hospitality Services”, XlibrisPublications (2019).
4. Mahmood A.Khan, “Management in Hospitality and Tourism”, Apple Academy Publications (2020).

Teaching Methods

Power point presentation, Google Classrooms, Smart Classroom, Discussion and observation

MAPPING

CO \ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	H	S	S	H	H
CO2	S	H	S	M	S
CO3	S	S	H	S	M
CO4	M	H	S	H	H
CO5	S	S	M	S	M

S – Strong

H – High

M – Medium

L – Low

PCC 63