

KONGUNADU ARTS AND SCIENCE COLLEGE

(AUTONOMOUS)

COIMBATORE - 641 029



DEPARTMENT OF COMMERCE WITH CA (PG)

**CURRICULUM AND SCHEME OF EXAMINATIONS (CBCS)
(2025- 2026 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 trade 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 provides 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 world 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

Programme Name: M.COM (CA)

Curriculum and Scheme of Examinations under CBCS

(Applicable to the students admitted during the Academic Year 2025-2026)

Semester	Part	Subject Code	Title of the Paper	Instruction Hours/Cycle	Exam. Marks			Duration of Exam. (Hrs)	Credits
					CIA	ESE	Total		
I	III	25PCC101	Core Paper 1 – Business Finance	6	25	75	100	3	4
		25PCC102	Core Paper 2 – Digital Marketing	6	25	75	100	3	4
		25PCC103	Core Paper 3 – Banking and Insurance	6	25	75	100	3	4
		25PCC1CL	Core Practical - 1: Computer Applications: I - Audit Automation using Advanced Excel	6	40	60	100	3	4
		25PCC1E1	Major Elective Paper – I	6	25	75	100	3	5
	Total			30			500		21
II	III	25PCC204	Core Paper 4 – Strategic Cost Management	5	25	75	100	3	4
		25PCC205	Core Paper 5 – Corporate Accounting	5	25	75	100	3	4
		25PCC206	Core Paper 6 – Setting up of Business Entities	5	25	75	100	3	4
		25PCC207	Core Paper 7 – Object Oriented Programming with C++	5	25	75	100	3	4
		25PCC2CM	Core Practical - 2: Computer Applications II: Tally & C++	5	40	60	100	3	4
	25PCC2E2	Major Elective Paper -II	5	25	75	100	3	5	
Total			30			600		25	
III	III	25PCC308	Core Paper 8 - Taxation	6	25	75	100	3	4
		25PCC309	Core Paper 9 – Research Methodology	6	25	75	100	3	4
		25PCC3CN	Core Practical 3 – Computer Applications III: Computer Application in Business	6	40	60	100	3	4
		25PCC3CO	Core Practical 4: Computer Applications IV: SQL and .Net Programming	6	40	60	100	3	4
		25PCC3N1	Non-Major Elective Paper -I	4	25	75	100	3	4
		-	EDC	2	100	-	100	3	2
	25PCC3IT	Internship Training****		Grade					
Total			30			600		22	
IV	III	25PCC411	Core Paper 11 – Corporate and Economic Laws	7	25	75	100	3	5
		25PCC412	Core Paper 12 – Human Resource Analytics	7	25	75	100	3	5
		25PCC4CP	Core practical 5 – Computer Applications V: Python for Accounting	8	40	60	100	3	4
		25PCC4Z1	Project & Viva-Voce ***	4	20	80	100	-	4
		25PGI4N2	Non- Major Elective Paper -II	4	100	-	100	3	4
	Total			30			500		22
Grand Total							2200		90

Note : CBCS – Choice Based Credit system
CIA – Continuous Internal Assessment
ESE – End of Semester Examinations

*** The Remaining 4 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. According to their marks, the grades will be awarded as given below.

Marks %	Grade
85 – 100	O
70 – 84	D
60 – 69	A
50 – 59	B
40 – 49	C
< 40	U (Reappear)

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

1. Financial Markets and Institutions
2. Indian Stock Exchanges
3. Goods and Service Tax
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. Database Management System
2. Information Security #
3. Principles of International Trade
4. E – Commerce

to be offered by the respective Departments

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

25PCC3X1 – 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) 15	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 Record Work	50	60
K4		10	
K5			

3. Project Viva Voce:

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

SUBJECT CODE: 25PCC101

Programme Code :14						Programme Name: M. COM CA			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability & Entrepreneurship
25PCC101	6	-	-	4	90	25	75	100	
Course Objectives <ul style="list-style-type: none"> ➤ To outline the fundamental concepts in finance ➤ To estimate and evaluate risk in investment proposals ➤ To evaluate leasing as a source of finance and determine the sources of start-up financing ➤ To examine cash and inventory management techniques ➤ To appraise capital budgeting techniques for MNCs 									
CO	Course Outcomes								Knowledge level
CO 1	Remember the important of finance concepts								K 1 to K 5
CO 2	Understand the risk and determine its impact on return								
CO 3	Apply the explore leasing and other sources of finance for start-ups								
CO 4	Analyse the cash receivable and inventory management techniques								
CO 5	Evaluate techniques of long-term investment decision incorporating risk factor								
Unit	Content								No. of Hours
I	Introduction to Business Finance and Time vale of money Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding – Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems								18 Hours
II	Risk Management Risk and Uncertainty: Meaning – * Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio) – Methods of Risk Management – Hedging currency risk								18 Hours
III	Start-up Financing and Leasing Start-up Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - Leasing: Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee.								18 Hours
IV	Cash, Receivable and Inventory Management Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis.								18 Hours

PCC 02

V	Multi National Capital Budgeting Multi National Capital Budgeting: Meaning, *Steps involved, Complexities, Factors to be considered – International sources of finance – Techniques to evaluate multi-national capital expenditure proposals: Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing -Techniques of Risk analysis in Capital Budgeting.	18 Hours
TOTAL HOURS		90
THEORY 40% & PROBLEM 60% *Denotes Self Study and questions for examinations may be taken from the self-study portions also. Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.		
TEXT BOOK		
1. “Financial Management Principles and Practices”, Maheshwari S.N, 15 th Edition, Sultan Chand & Sons, New Delhi, Latest Edition. 2. “Financial Management: Text, Problems and Cases”, Khan M.Y & Jain P.K, 8 th Edition, McGraw Hill Education, New Delhi. Latest Edition. 3. “Financial Management, Theory and Practice”, Prasanna Chandra, 10 th Edition, McGraw Hill Education, New Delhi.		
REFERENCE BOOK		
1. “Financial Management”, Pandey I. M., 12 th Edition, Pearson India Education Services Pvt. Ltd, Noida. 2. “Financial Management”, Kulkarni P. V. & Satyaprasad B. G., 14 th Edition, Himalaya Publishing House Pvt Ltd, Mumbai. 3. “Financial Management, Rustagi R. P., Theory, Concept, Problems”, 6 th Edition, Taxmann Publications Pvt. Ltd, New Delhi.		
WEB SOURCE		
1. https://resource.cdn.icai.org/66674bos53808-cp8.pdf 2. https://resource.cdn.icai.org/66677bos53808-cp10u2.pdf 3. https://resource.cdn.icai.org/66592bos53773-cp4u5.pdf		

NOTE: Latest Edition of Textbooks May be Used

MAPPING

CO \ PSO	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	M

S – Strong

H – High

M – Medium

L – Low



PREPARED BY

(Dr. S. Ramakrishnan)



CHECKED BY

(Dr. T. D. S. Reddy)



APPROVED BY

(Dr. T. K. Reddy)

Programme Code :14						Programme Name: M.COM CA				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship	
25PCC102	6	-	-	4	90	25	75	100		
Course Objectives <ul style="list-style-type: none"> ➤ To assess the evolution of digital marketing ➤ To appraise the dimensions of online marketing mix ➤ To analyse online consumer behaviour ➤ To interpret data from social media and to evaluate game-based marketing 										
CO	Course Outcomes								Knowledge level	
CO 1	Remember the dynamics of digital marketing								K 1 to K 5	Remember
CO 2	Understand and examine online marketing mix									Understand
CO 3	Apply digital media channels									Apply
CO 4	Analyse and interpret online consumer behaviour									Analyse
CO 5	Evaluate social media data									Evaluate
Unit	Content									No. of Hours
I	Introduction to Digital Marketing Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and limitations – Factors for success of digital marketing – Emerging opportunities for digital marketing professionals. -Role of AI in digital marketing									18 Hours
II	Online Marketing Mix Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping issues – *Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions.									18 Hours
III	Digital Media Channels Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Invasive marketing – Campaign management using – Facebook, Instagram, Corporate Blogs – Advantages and disadvantages of digital media channels – Metaverse marketing.									18 Hours
IV	Online Consumer Behavior Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – Models of website visits –									18 Hours

	Web and consumer decision making process – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.	
V	Analytics and Gamification Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – * Measurement metrics for Facebook, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - Digital brand analysis – Meaning – Benefits – Components – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games. Issues in Game marketing.	18 Hours
	TOTAL HOURS	90
*Denotes Self Study and questions for examinations may be taken from the self-study portions also. Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.		

TEXT BOOK

1. “Fundamentals of Digital Marketing”, Puneet Singh Bhatia, 2nd Edition, Pearson Education Pvt Ltd, Noida.
2. “Digital Marketing”, Dave Chaffey, Fiona Ellis-Chadwick, Pearson Education Pvt Ltd, Noida.
3. “Digital Marketing Analytics”, Chuck Hemann & Ken Burbary, Pearson Education Pvt Ltd, Noida.
4. “Digital Marketing” Seema Gupta, 3rd Edition, McGraw Hill Publications Noida.
5. “Digital Marketing: Complete Digital Marketing Tutorial”, Kailash Chandra Upadhyay, Notion Press, Chennai.

REFERENCE BOOK

1. “Digital Marketing”, Vandana Ahuja, Oxford University Press. London.
2. “Digital Marketing”, Ryan Deiss & Russ Henneberry, John Wiley and Sons Inc. Hoboken.
3. “Digital Marketing - A Practical Approach”, Alan Charlesworth, “Routledge, London.
4. “An Integrated approach to Online Marketing”, Simon Kingsnorth, Digital Marketing Strategy, Kogan Page Ltd. United Kingdom.
5. “Digital Marketing” Maity Moutusy, 2nd Edition, Oxford University Press, London.

WEBSOURCE REFERENCE

1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
2. <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>

NOTE: Latest Edition of Textbooks May be Used

PCC 05

SUBJECT CODE: 25PCC102

MAPPING

CO \ PSO	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



PREPARED BY
(Dr.T.Kumar)



CHECKED BY
(Dr.T.Deepika)



APPROVED BY
(Dr.T.Kumar)

Programme Code :14						Programme Name: M.COM CA				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability & Entrepreneurship	
25PCC103	6	-	-	4	90	25	75	100		
<p align="center">Course Objectives</p> <p>➤ To understand the evolution of new era banking</p> <p>➤ To explore the digital banking techniques</p> <p>➤ To analyse the role of insurance sector</p> <p>➤ To evaluate the mechanism of customer service in insurance and the relevant regulations</p> <p>➤ To acquire knowledge on risk and its impact in banking and insurance industry</p>										
CO	Course Outcomes								Knowledge level	
CO 1	Relate the transformation in banking from traditional to new age								K 1 to K 5	Remember
CO 2	Apply modern techniques of digital banking									Understand
CO 3	Evaluate the role of insurance sector									Apply
CO 4	Examine the regulatory mechanism									Analyse
CO 5	Assess risk mitigation strategies									Evaluate
Unit	Content									No. of Hours
I	<p>Introduction to Banking</p> <p>Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - *New Era of Banking. Digital Banking – Electronic Payment Systems–Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.</p>									18 Hours
II	<p>Contemporary Developments in Banking</p> <p>Distributed Ledger Technology – Blockchain: Meaning - Structure of Block Chain - Types of Block Chain - Differences between DLT and Block chain - Benefits of Blockchain and DLT - Unlocking the potential of Block chain – Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimaged with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.</p>									18 Hours
III	<p>Indian Insurance Market</p> <p>History of Insurance in India – Definition and Functions of Insurance – Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector – Insurance Organisation – Insurance organisation structure. Insurance Intermediaries: Insurance Broker – Insurance Agent-Underwriters - Surveyors and Loss Assessors - Third Party Administrators (Health Services) – Procedures - Code of Conduct.</p>									18 Hours

IV	Customer Services in Insurance Customer Service in Insurance – Quality of Service - Role of Insurance Agents in Customer Service-Agent's Communication and Customer Service –Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector – Integrated Grievance Management System- Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) – Regulations and Guidelines.	18 Hours
V	Risk Management Risk Management and Control in banking and insurance industries – * Methods of Risk Management – Risk Management by Individuals and Corporations – Tools for Controlling Risk.	18 Hours
	TOTAL HOURS	90
<p>*Denotes Self Study and questions for examinations may be taken from the self-study portions also.</p> <p>Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.</p>		

TEXT BOOK:

1. "Principles & Practices of Banking", Indian Institute of Banking and Finance, 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2. "Insurance Principles and Practice", Mishra M N & Mishra S B, 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
3. "Fundamentals of Risk and Insurance", Emmett, Vaughan, Therese Vaughan M., 11th Edition, Wiley & Sons, New Jersey, USA.

REFERENCE BOOK:

1. "Banking Theory, Law and Practice", Sundharam KPM & Varshney P. N., 20th Edition, Sultan Chand & Sons, New Delhi.
2. "Banking Theory, Law and Practice", Gordon & Natarajan, 9th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. "Insurance and Risk Management" Gupta P. K., 6th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
4. "The Fintech book: The financial technology handbook for investors" Susanne Chishti., & Janos Barberis, entrepreneurs and visionaries. John Wiley & Sons.

WEBSOURCE REFERENCE

1. <https://corporatefinanceinstitute.com/resources/knowledge/finance/fintech-financial technology>
2. https://www.irdai.gov.in/ADMINCMS/cms/frmGeneral_Layout.aspx?page=Page

NOTE: Latest Edition of Textbooks May be used

PCC 08

SUBJECT CODE: 25PCC103

MAPPING

CO \ PSO	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


PREPARED BY
(Dr.A.Revathy)


CHECKED BY
(Dr.T.Deepika)


APPROVED BY
(Dr.T.Kumar)

Programme Code: 14						Programme Name: M.COM CA				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Skill Development	
25PCC1CL	-	-	6	4	90	40	60	100		
<p align="center">Course Objectives</p> <ul style="list-style-type: none"> ➤ To introduce the elements of Advance Excel ➤ To make the students to understand Advance Excel ➤ To learn about various functions in Advance Excel ➤ To apply the concepts of report generation and interpretation. ➤ To clarify virtual function and variables. 										
CO	Course Outcomes								Knowledge level	
CO 1	Create data file in Excel Sheet								K 3 to K 5	Apply
CO 2	Examine Excel Report and practice mail merges									
CO 3	Conduct various functions in Advance Excel									Analyse
CO 4	Create a data sheet and analyse the report									
CO 5	Automate calculations and interpret the results									Evaluate
S. No	Program List									
1	Create EMI chart using PMT functions and also create the same using Template (loan Amortization)									
2	Use the V lookup Function and demonstrate to fetch the data from one sheet to another and also try to search Right to left direction using index and Match function.									
3	Apply the Data validation and restrict the users / find the Sunday entries in the Invoice Date Column, and also try to restrict Saturday and Sunday.									
4	Apply the conditional formatting to highlight the values highest 20 values, Color scales, Sunday in series of date (using the function Weekday ())									
5	Create one variable and Two variable data Table to perform the sensitivity analysis									
6	Create a simple Dashboard for a sales data.									
7	Generate a PIVOT TABLE REPORT and utilize the commands calculated field, show value as % on Grand total, Insert Slicer, Filter.									
8	Find GAP in a series of numbers using IF function									
9	Perform the Sampling from the population using Rand function and Rand Commands in Data Analysis Tool Pak									

10	Perform the Multilevel sort the data and differentiate the data before sort and after in different location. Also insert the subtotal report for the same.
11	Import data from JSON formatted file using Get External Data, Apply the append Query, Merge Query using Power Query Built in with Get & Transform Data.
12	Apply the Xlookup, Vstack, Unique functions of Latest Version office 365.
13	Insert Nested IF function to validate the Marks and Generate the Result.
14	Apply the mail merge in Word document using Excel Data.
15	Insert the Chart for the Sales Data and insert the insights.

Teaching Methods

Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.

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


PREPARED BY
 (Dr.T.Deepika)


CHECKED BY
 (Dr.V.Regha)


APPROVED BY
 (Dr.T.Kumar)

SEMESTER – II
CORE PAPER 4 – STRATEGIC COST MANAGEMENT

Programme Code :14						Programme Name: M.COM CA			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability & Entrepreneurship
25PCC204	5	-	-	4	75	25	75	100	
Course Objectives <ul style="list-style-type: none">➤ To analyse the aspects of strategic and quality control management➤ To analyse and select cost control techniques➤ To apply activity-based costing for decision making➤ To utilise transfer pricing methods in cost determination➤ To apply cost management techniques in various sectors									
CO	Course Outcomes								Knowledge level
CO1	Discuss strategic cost management and QC							K 1 to K 5	Remember
CO2	Choose the appropriate technique for cost control								Understand
CO3	Utilise activity-based costing in practice								Apply
CO4	Adopt transfer pricing methods								Analyse
CO5	Build cost structure for Agriculture and IT sector								Evaluate
Unit	Content								No. of Hours
I	Introduction to Strategic Cost Management Introduction to Strategic Cost Management (SCM) – Need for SCM – *Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality – Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing.								15 Hours
II	Cost Control and Reduction Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications.								15 Hours
III	Activity Based Cost Management Concept, *Purpose, Stages, Benefits , Relevance in Decision making and its Application in Budgeting – Practical problems.								15 Hours
IV	Transfer Pricing Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, negotiated pricing and Pricing based on opportunity costs – Practical Problems.								15 Hours

V	Cost Management in Agriculture and IT sector Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective – Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective.	15 Hours
	TOTAL HOURS	75
THEORY 60% & PROBLEM 40% *Denotes Self Study and questions for examinations may be taken from the self-study portions also. Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.		
TEXT BOOK		
1. "Strategic Cost Management", Ravi M Kishore, 5 th Edition, Taxman Publications Pvt. Ltd, New Delhi. 2. "Strategic Cost Management", Bandgar P. K., 1 st Edition, Himalaya Publishing House Pvt Ltd, Mumbai. 3. "Strategic Cost Management and Performance Evaluation", Sexena V. K., 1 st Edition, Sultan Chand & Sons, New Delhi.		
REFERENCE BOOK		
1. "Strategic Cost Management" John K Shank and Vijay Govindarajan, Simon & Schuster; Latest Edition, UK 2. "Strategic Cost Management", Jawahar Lal, 1 st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.) 3. "A Text Book of Cost and Management Accounting", Arora M. N., 11 th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.		
WEBSOURCE REFERENCE:		
1. https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text= 2. https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf 3. https://resource.cdn.icai.org/66530bos53753-cp5.pdf		

NOTE: Latest Edition of Textbooks May be Used

MAPPING

CO \ PSO	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

PREPARED BY

(Dr.K.S.Mohana Vignesh)

CHECKED BY

(Dr.T.Deepika)

APPROVED BY

(Dr.T.Kumar)

Programme Code :14						Programme Name: M. COM CA				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship	
25PCC205	5	-	-	4	75	25	75	100		
Course Objectives <ul style="list-style-type: none"> ➤ To understand the accounting treatment for issue of shares ➤ To determine profits for fire and marine insurance ➤ To prepare consolidated financial statements ➤ To account for price level changes ➤ To adopt financial reporting standards 										
CO	Course Outcomes								Knowledge level	
CO1	Prepare Financial Statements of companies as per schedule III of Companies Act, 2013.								Remember	
CO2	Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies.								Understand	
CO3	Prepare Consolidated Financial Statements of Holding Companies in accordance with AS21.								Apply	
CO4	Assess contemporary accounting methods.								Analyse	
CO5	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility.								Evaluate	
	K 1 to K 5									
Unit	Content								No. of Hours	
I	Issue of Shares and Final Accounts of Companies Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building - Buy-back of Shares - * Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.								15 Hours	
II	Insurance Company Accounts Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit - Valuation Balance Sheet - Final accounts of Fire, Marine and miscellaneous Insurance Companies.								15 Hours	
III	Consolidated financial statements Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account – Minority interest – Cost of control – Capital reserve – Inter-company holdings – Preparation of consolidated Balance Sheet.								15 Hours	
IV	Contemporary Accounting Methods Accounting for price level changes – * Social responsibility accounting – Human resource accounting - Forensic Accounting.								15 Hours	
V	Financial reporting Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning,								15 Hours	

Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.	
TOTAL HOURS	75
THEORY 20% & PROBLEM 80% *Denotes Self Study and questions for examinations may be taken from the self-study portions also. Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.	

TEXT BOOK

1. "Corporate Accounting – Volume I & II", Gupta R. L. & Radhaswamy M., 14th Edition, Sultan Chand & Sons, New Delhi.
2. "Advanced Accountancy - Volume I & II", Maheshwari S. N., Sharad K. Maheshwari & Suneel K. Maheshwari, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.
3. "Advanced Accountancy - Corporate Accounting – Volume - II", Jain S. P., Narang K. L., Simmi Agrawal and Monika Sehgal, 22nd Edition, Kalyani Publishers, New Delhi.
4. "Corporate Accounting – Volume I & II", Reddy T. S. & Murthy A., 17th Edition, Margham Publications, Chennai.

REFERENCE BOOK

1. "Advanced Accounting (Corporate Accounting – II)", Arulanandam M.A & Raman K.S., 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
2. "Advanced Accounts Volume II", Shukla M C, Grewal T S and Gupta S C, 19th Edition, Sultan Chand & Sons, New Delhi.
3. "Problems and Solutions in Company Accounts", Gupta R. L., 2nd Edition, Sultan Chand & Sons, New Delhi.

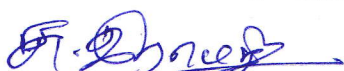
WEBSOURCE REFERENCE

1. <https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf>
2. <https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf>
3. <https://resource.cdn.icai.org/66638bos53803-cp1.pdf>

NOTE: Latest Edition of Textbooks May be Used**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



PREPARED BY
(Dr.S.Ramakrishnan)



CHECKED BY
(Dr.T.Deepika)



APPROVED BY
(Dr.T.Kumar)

Programme Code: 14						Programme Name: M. COM CA			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25PCC206	5	-	-	4	75	25	75	100	
Course Objectives <ul style="list-style-type: none"> ➤ To understand the start-up landscape and its financing. ➤ To analyse the formation and registration of Section 8 company. ➤ To outline the concept of LLP and business collaboration. ➤ To understand the procedure for obtaining registration and license. ➤ To create awareness about the legal compliances governing business entities. 									
CO	Course Outcomes								Knowledge level
CO1	Assess the various avenues of acquiring finance to setup a business entity							K1 to K5	Remember
CO2	Recall the legal requirements for Section 8 Company								Understand
CO3	Examine the proceedings for LLP and joint venture								Apply
CO4	Describe the registration and licensing procedure								Analyse
CO5	Examine the compliance of regulatory framework								Evaluate
Unit	Content								No. of Hours
I	Startups in India Types of business organisations – Factors governing selection of an organisation - Startups – Evolution – Definition of a Startup – Startup landscape in India – Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions for startups – *Life cycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – Venture capital financing – IPO – Crowd funding – Incubators - Mudra banks – Successful Startups in India.								15 Hours
II	Not-for-Profit Organisations Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust - Trust deed –Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.								15 Hours
III	Limited Liability Partnership and Joint Venture Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP - Business collaboration: Definition – Types – Joint venture: Advantages and disadvantages – Types – Joint venture agreement - Successful joint ventures in India – Special Purpose Vehicle – Meaning – Benefits – Formation.								15 Hours
IV	Registration and Licenses Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN								15 Hours

	– Linking of PAN with Aadhar – TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN – GST: Procedure for registration – Registration under Shops and Establishment Act – MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.	
V	Environmental Legislations in India Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - *The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure.	15 Hours
	TOTAL HOURS	75
*Denotes Self Study and questions for examinations may be taken from the self-study portions also. Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.		

TEXT BOOK

1. “Environment Protection Law and Policy in India”, Kailash Thakur, 2nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
2. “Intellectual Property Law”, Avtar Singh, Eastern Book Company, Bangalore
3. “Setting up of Business Entities and Closure” Zad N.S and Divya Bajpai, (SUBEC), Taxmann, Chennai

REFERENCE BOOK

1. Setting up of Business Entities and Closure, Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida
2. The Air (Prevention and Control of Pollution) Act, 1981, Bare Act, Universal/LexisNexis, Noida
3. The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, Universal/LexisNexis, Noida
4. Cliff Ennico, “Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success”, Adams Media, USA

WEBSOURCE REFERENCE

1. https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf
2. https://www.mca.gov.in/MinistryV2/incorporation_company.html 3)
3. <https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%202008.pdf>.

NOTE: Latest Edition of Textbooks May be Used

PCC 017

SUBJECT CODE: 25PCC206

MAPPING


CO \ PSO	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


PREPARED BY
(Dr.C.Brindha)


CHECKED BY
(Dr.T.Deepika)


APPROVED BY
(Dr.T.Kumar)

Programme Code: 14						Programme Name: M. Com CA			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Skill Development
25PCC207	5	-	-	4	75	25	75	100	
Course Objectives <ul style="list-style-type: none"> ➤ To introduce the elements of object-oriented programming and structure of C++ program. ➤ To make the students to understand control flow statements. ➤ To learn about operator overloading, data conversion and inheritance ➤ To apply the concepts of class, method, constructor data abstraction, overloading and polymorphism. ➤ To clarify virtual functions and polymorphism. 									
CO	Course Outcomes								Knowledge level
CO1	Outline the essential features and elements of the C++ programming language.							K 1 to K 5	Remember
CO2	Understand concepts of inheritance and polymorphism.								Understand
CO3	Remember the difference between function overloading and function overriding								Apply
CO4	Write, debug and test basic C++ codes using the approaches introduced in the course.								Analyse
CO5	Incorporate exception handling in object-oriented programs.								Evaluate
Unit	Content								No. of Hours
I	Introduction Evaluation of Programming Paradigm – Elements of Object-oriented programming - Data Encapsulation and Abstraction classes – Inheritance – Derived classes – Polymorphism – Operator overloading – Friend functions – Polymorphism – virtual functions – *Merits and demerits of OOP - Popular OOP languages – C++ at a glance – Applications of C++ - C++ statements – structure of C++ program.								15 Hours
II	Data types 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.								15 Hours
III	Classes and objects 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.								15 Hours
IV	Operator overloading Operator Overloading – Over loadable operators – Rules for Overloading Operators – Data conversion. Inheritance – Forms of inheritance – Single, Multiple,								15 Hours

	Multi-level, Hierarchal and Hybrid inheritance – When to use Inheritance – Benefits of Inheritance.	
V	Virtual functions and Polymorphism 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.	15 Hours
	TOTAL HOURS	75
*Denotes Self Study and questions for examinations may be taken from the self-study portions also. Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.		

TEXT BOOK

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

REFERENCE BOOK

1. “Mastering C++”, Venugopal,K.R., Raj kumar, Ravishanker, T., New Delhi, Tata McGraw-Hill Education.
2. OOP with C++, David Pearson, Continuum Pvt. Ltd.
3. Object Oriented Programming with C++, M.P Bhare, S.A, Patekar, Pearson Education.

WEBSOURCE REFERENCE

1. www.geeksforgeeks.org
2. www.shiksha.com
3. www.mygreatlearning.com

NOTE: Latest Edition of Textbooks May be Used

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


PREPARED BY


CHECKED BY


APPROVED BY

Programme Code :14						Programme Name: M. COM CA				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Skill Development	
25PCC2CM	-	-	5	4	75	40	60	100		
Course Objectives <ul style="list-style-type: none"> ➤ To help the students to work with accounting software ➤ To learn to feed various voucher entries ➤ To provide an opportunity for students to make connections across courses and institutional goals. ➤ To understand the use of programming techniques. ➤ To understand the knowledge on commerce object-oriented programming. 										
CO	Course Outcomes								Knowledge level	
CO1	Obtaining information relating to tally.								K 3 to K 5	Apply
CO2	Gaining the skills relating in creation of voucher entries.									Analyse
CO3	Preparing the final accounts, Interpreting various reports									
CO4	Constructing of classes and objects.									
CO5	Working with accounting terms using C++.									Evaluate
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	Analyse 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									
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

Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.

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


PREPARED BY
 (Dr.T.Deepika)


CHECKED BY
 (Dr.V.Regha)


APPROVED BY
 (Dr.T.Kumar)

	and Debit Notes – Payment of Tax – Input Tax Credit - Anti profiteering – Filing of Returns- Penalties – Prosecution – Appeal and Revision.	
V	Customs Act, 1962 Customs Act, 1962: Important Definitions – Basics – Importance of Customs Duty – Constitutional authority for levy of Customs Duty – Types of Customs Duty – *Prohibition of Importation and Exportation of goods – Valuation of goods for Customs Duty – Transaction Value – Assessable Value – Computation of Assessable Value and Customs Duty.	18 Hours
	TOTAL HOURS	90

THEORY 20% & PROBLEM 80%
***Denotes Self Study and questions for examinations may be taken from the self-study portions also.**
Teaching Methods
 Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.

TEXT BOOK

1. Direct Taxes Law & Practice, Vinod Singhania and Kapil Singhania, Professional Edition, Taxmann Publications, New Delhi. Recent edition.
2. Income Tax including Tax Planning & Management, Mehrotra H.C. and Goyal S.P, Sahitya Bhawan Publications, Agra. Recent edition.

REFERENCE BOOK

1. "Income Tax" (Direct and Indirect Tax), Sha R. G. and Usha Devi N., Himalaya Publishing House, Mumbai, Recent edition.
2. "Practical Approach to Direct and Indirect Taxes: Containing Income Tax and GST", Girish Ahuja and Ravi Gupta, Wolters Kluwer India Private Limited, Recent edition.
3. GST Law & Practice, Swetha Jain, Taxmann Publishers Pvt. Ltd, Chennai, Recent edition.
4. "GST - Input Tax Credit", Datt V.S., Taxmann Publishers, Chennai, Recent edition.

WEBSOURCE REFERENCE

1. https://www.icsi.edu/media/webmodules/16112021_Advance_Tax_Laws.pdf
2. https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf
3. https://www.icsi.edu/media/webmodules/TL_Final_pdf_25102021.pdf

NOTE: Latest Edition of Textbooks May be Used**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

PREPARED BY

(Dr S Ramakrishnan)

CHECKED BY

(Dr T Deepika)

APPROVED BY

(Dr T Kumar)

Programme Code :14						Programme name: M.COM CA				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Skill Development	
25PCC309	6	-	-	4	90	25	75	100		
Course Objectives <ul style="list-style-type: none"> ➤ To understand the fundamentals of research ➤ To construct theoretical design and formulate hypotheses ➤ To evaluate the data collection techniques ➤ To perform parametric and non-parametric tests ➤ To enhance report writing skills and develop ethical conduct in research 										
CO	Course Outcomes								Knowledge Level	
CO 1	Recall the research concepts and recognise the research problem								K 1 to K 5	Remember
CO 2	Formulate research hypothesis and determine the sample size									Understand
CO 3	Select appropriate method for data collection									Apply
CO 4	Make inferences based on statistical tests									Analyse
CO 5	Draft a research report avoiding plagiarism									Evaluate
Unit	Content								No. of Hours	
I	Introduction to Research Methodology Research: Definition – Objectives – Motivations for research – Types of research – Maintaining objectivity in research – Criteria of good research – Applications of research in business - Formulating a research problem – Literature Review – Reasons for review – Reference management tools - Identification of research gap – Framing of objectives.								18 Hours	
II	Hypothesis Testing and Research Design Hypothesis – Formulation of hypothesis – Testing of hypothesis – Type I and Type II errors – *Research design – Types of research design - Methods of data collection: Census, Sample survey, Case study – Sampling: Steps in sampling design, Methods of sampling – Testing of reliability and validity – Sampling errors.								18 Hours	
III	Data Collection Variable: Meaning and types - Techniques of data collection – Primary data: Meaning, Advantages and limitations – Techniques: Interview, Schedule, Questionnaire, Observation – Secondary Data: Meaning and sources.								18 Hours	
IV	Data Analysis Data Analysis – Uni-variate Analysis: Percentile, Mean, Median, Mode, Standard deviation, Range, Minimum, Maximum, Independent sample t-test – Bi-variate analysis: Simple correlation, Simple Regression, Chi-square, Paired samples t-test, ANOVA, Man-Whitney test – Wilcoxon signed rank test – Kruskal Wallis test (Simple problems)Multi Variate Analysis: Multiple Correlation, Multiple Regression, Factor Analysis, Friedman’s test, Cluster analysis, Confirmatory Factor Analysis (CFA), Structural Equation Modelling (SEM), Multiple Discriminant Analysis.								18 Hours	
V	Preparation of Research Report Report preparation – Guidelines and precautions for interpretation – Steps in Report writing - *Style of research reports (APA, MLA, Anderson, Harvard) –								18 Hours	


	Mechanics of report writing – Ethics in Research – Avoiding plagiarism – Plagiarism checker tools – Funding agencies for business research.	
	TOTAL HOURS	90
Theory: 80%; Problems: 20% *Denotes Self Study and questions for examinations may be taken from the self-study portions also. Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.		
TEXT BOOK:		
1. “Research Methodology in Management and Social Sciences”. Tripathi, Sultan Chand & Sons, New Delhi. 2. “Research Methodology” – Methods and Techniques, Kothari C.R and Gaurav Garg, New Age International (P) Limited, New Delhi. 3. “Methodology of Research in Social Sciences”, Krishnaswami and Ranganathan, Himalaya Publishing House, Mumbai.		
REFERENCE BOOK:		
1. “Business Research Methodology”, Donald R. Cooper, Pamela S. Schindler and J.K.Sharma, 12th Edition, Tata McGraw Hill, Noida (UP). 2. “Research Methodology”, Sashi K.Guptha and Parneet Rangi Kalyani Publisher, Ludhiana. 3. “Research Methodology In Commerce and Management”, Sharma R D and Hardeep Chahal, Anmol Publications, New Delhi		
WEBSOURCE REFERENCE:		
1. https://www.cartercenter.org/resources/pdfs/health/ephti/library/lecture_notes/health_science_students/In_research_method_final.pdf 2. https://ccsuniversity.ac.in/bridge-library/pdf/MPhil%20Stats%20Research%20Methodology-Part1.pdf 3. https://www.statisticssolutions.com/academic-research-consulting/data-analysis-plan/		


NOTE: Latest Edition of Textbooks May be Used


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


PREPARED BY
 (Mrs.M.Bama)


CHECKED BY
 (Dr.T.Deepika)


APPROVED BY
 (Dr.T.Kumar)

Programme Code :14						Programme Name: M.COM CA				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Skill Development	
25PCC3CN	-	-	6	4	90	40	60	100		
Course Outcomes <ul style="list-style-type: none"> ➤ To understand the fundamentals of SPSS ➤ To compare the values obtained in t-test and ANOVA ➤ To perform regression and non-parametric tests ➤ To create company, groups and ledgers and obtain financial statements using Tally Prime ➤ To understand inventory management and account for goods and services tax 										
CO	Course outcomes								Knowledge Level	
CO 1	Create data file in SPSS								K 1 to K 5	Remember
CO 2	Examine Means of samples									Understand
CO 3	Conduct non-parametric tests									Apply
CO 4	Create a company, form groups and get automated financial statements									Analyse
CO 5	Automate inventory management and GST filing									Evaluate
Unit	Content									No. of Hours
I	Introduction to SPSS Opening a data file in SPSS – Variable view – Data view – Entering data into the data editor – Saving the data file– Table creation – Descriptive statistics: Percentile values, Measures of central tendency, Measures of dispersion, Distribution – Cronbach’s Alpha test – Charts and graphs - Editing and copying SPSS output.									18 Hours
II	Parametric Tests in SPSS Compare means: One-sample t-test, Independent Samples t-test, Paired-samples t-test and One-way ANOVA, Two-way ANOVA - Correlation: Bi-variate, Partial and Multiple. Simple linear regression.									18 Hours
III	Non-parametric Tests in SPSS Chi-square test - Mann Whitney’s test for independent samples – Wilcoxon matched pairs sample test– Friedman’s test – Wilcoxon signed rank test – Kruskal Wallis test									18 Hours
IV	Introduction to Tally Prime Tally Prime: Introduction – Starting Tally Prime – Creation of a Company - Selecting company - Shutting a company - Altering company– Creating Accounting groups and ledgers – Vouchers – Practical problems for a new and existing business and not-for profit organisation. Accounting reports: Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register, Cashflow/Funds flow and ratio analysis – Practical problems.									18 Hours
V	Inventory and GST in Tally Prime Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of Godown – Creation of unit of measurement – Creation of stock item –									18 Hours

PCC 027

SUBJECT CODE: 25PCC3CN

	Entering inventory details in Accounting vouchers – Practical problems. GST: Introduction – Enabling GST – Defining tax details – Entries in Accounting vouchers – View invoice report – Practical problems.	
	TOTAL HOURS	90
Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.		


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


PREPARED BY
(Dr.C.Brindha)


CHECKED BY
(Dr.T.Deepika)


APPROVED BY
(Dr.T.Kumar)

Programme Code :14						Programme Name: M.COM CA				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Skill Development	
25PCC3CO	-	-	6	4	90	40	60	100		
Course Objectives <ul style="list-style-type: none"> ➤ To understand and use data manipulation language to query, update and manage a database. ➤ To design and build a simple database system in DBMS. ➤ To understand the usage of SQL. ➤ To acquire hands-on training in Advance Excel to meet out the requirements in organization. ➤ To learn functions in Advance Excel to perform basic calculations 										
CO	Course Outcomes								Knowledge level	
CO 1	Identifying the methodology of relational model.								K 3 to K 5	Apply
CO 2	Analysing the Structured Query Language using Network and Hierarchical Models.									Analyse
CO 3	Evaluating the concept of query processing									
CO 4	Gaining the skills relating to creation and modification of documents in VB.Net									
CO 5	Knowing about the applications and usage of VB. Net									Evaluate
S.No	Practical List									
SQL										
1	Create a table - use name Software with the fields and insert the values: Field name Field type Field size <ul style="list-style-type: none"> • Programmer name character 15 Title character 20 • Language used character 15 • Software cost number 10 with 2 decimal places Development cost number 10 • Software sold number 3 Queries: <ul style="list-style-type: none"> ➤ 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”. 									
2	Create a table Company with the following fields and inserts the values: Field name Field type Field size <ul style="list-style-type: none"> • Company name character 15 Proprietor character 15 • Address character 25 Supplier name character 15 No of employees number 4 • GP percent number 6 with 2 decimal places Queries: <ul style="list-style-type: none"> ➤ 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”. 									

	<ul style="list-style-type: none"> ➤ 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 to 1000 ➤ Display the name of the company whose supplier is same as like Tata's.
3	<p>Create a table named Student with the following fields and insert the values: Field name Field type Field size</p> <ul style="list-style-type: none"> • 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 <p>Queries:</p> <ul style="list-style-type: none"> ➤ 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
4	<p>Create the table PRODUCT with the following fields and insert the values: Field name Field type Field size</p> <ul style="list-style-type: none"> • 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 <p>Queries:</p> <ul style="list-style-type: none"> ➤ 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
5	<p>Create the table PAYROLL with the following fields and insert the values: Field name Field type Field size</p> <ul style="list-style-type: none"> • 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 <p>Queries:</p> <ul style="list-style-type: none"> ➤ 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
.NET	
6	Write a program to generate prime numbers
7	Write a program to implement font style properties using textbox and check box
8	Program to implement string function

9	Program to display the given date with given format
10	Create student database and insert few records into the student table using VB.Net Application

Teaching Methods

Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.

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



PREPARED BY
(Dr.T.Deepika)



CHECKED BY
(Dr.V.Regha)



APPROVED BY
(Dr.T.Kumar)

Programme Code :14						Programme Name: M.COM CA				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship	
25PCC411	7	-	-	5	105	25	75	100		
Course Objectives <ul style="list-style-type: none"> ➤ To analyse current and capital account transactions and deal with foreign currency ➤ To understand unethical competitive practices and forums for redressal of consumers ➤ To understand the procedure for obtaining patents and copyright under those Acts ➤ To evaluate offences and punishment for money laundering ➤ To explain the registration and related procedures under Real Estate Act 										
CO	Course Outcomes								Knowledge level	
CO 1	Recall important provisions of FEMA								K 1 to K 5	Remember
CO 2	Evaluate the provisions of the Competition Act, 2002 and Consumer Protection Act to govern commercial competition and protect a consumer									Understand
CO 3	Recall the process relating to obtaining copyrights and patents.									Apply
CO 4	Examine the provisions of Money Laundering Act									Analyse
CO 5	Analyse the provisions relating to regulation of real estate.									Evaluate
Unit	Content									No. of Hours
I	Introduction to Foreign Exchange Management Act, 1999 Foreign Exchange Management Act, 1999: Introduction – Definitions – Current Account transactions – Capital Account transactions – Realisation, repatriation and surrender of foreign currency – Remittance of assets – Possession and retention of foreign currency or foreign coins – Authorised person – Adjudication and Appeal.									21 Hours
II	Competition Act, 2002 and Consumer Protection Act, 2019 Competition Act, 2002: Objective – Prohibition of Agreements, Prohibition of Abuse of Dominant Position - *Regulation of combinations - Competition Commission of India: Duties, Powers and Functions of Commission - Appellate Tribunal. The Consumer Protection Act, 2019: Objects; Rights of consumers – Consumer Dispute Redressal Commissions - Consumer protection councils – Procedure for admission to complaints – Appeal against orders.									21 Hours
III	Law relating to intellectual property rights Law relating to intellectual property rights: Introduction - The Copyright Act, 1957: Works in which copyright subsist - Ownership of copyright and the rights of the owner - Assignment of copyright - Disputes with respect to assignment of copyright - Term of copyright - Registration of copyright - Infringement of copyright. The Patents Act, 1970: Inventions not patentable - Applications for patents - Publication and examination of applications - Grant of patents and rights conferred - Register of patents. Trademarks Act, 1999: Conditions for registration - Procedure for and duration of registration - Effect of registration - Collective marks.									21 Hours

IV	Prevention of Money Laundering Act, 2002 Prevention of Money Laundering Act, 2002: Offence of money laundering – Punishment for money laundering – Attachment, adjudication and confiscation – Obligations of Banking Companies, Financial Institutions and Intermediaries – Summons, Search and Seizure – Appellate Tribunal.	21 Hours
V	Real Estate (Regulation and Development) Act, 2016 Real Estate (Regulation and Development) Act, 2016: Introduction - * Salient features of the Act - Registration of Real Estate Project – Registration of Real Estate agents – Functions and duties of promoter – Rights and duties of Allottees – Offences, penalties and adjudication – Specimen agreement for sale to be executed between the promoter and the allottee.	21 Hours
TOTAL HOURS		105
*Denotes Self Study and questions for examinations may be taken from the self-study portions also. Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.		

TEXT BOOK	
1.	A Textbook on Corporate and Economic Laws, 33 rd Edition, Munish Bandari, Bestword Publications, New Delhi
2.	Economic, Business and Commercial Laws, Amit Vohra and Rachit Dhingra, 18th Edition, Bharat Book House, Siliguri
3.	Corporate and Economic Laws, Pankaj Garg, Taxmann's 7 th Edition, Taxmann Publications, New Delhi
REFERENCE BOOK	
1.	Students' Handbook on Corporate and Economic Law, Commercial Law Publishers (India) Pvt.Ltd., Sekar G and Saravana Prasath B, New Delhi
2.	FEMA & FDI Ready Reckoner, Taxmann, 15 th Edition, Taxmann Publications, New Delhi
3.	Intellectual Property Rights, Ahuja V.K. and Archa Vashishtha, (contemporary Developments), Thomson Reuters, Toronto, (CAN)
WEBSOURCE REFERENCE	
1.	https://resource.cdn.icai.org/67333bos54154-m3cp1.pdf
2.	https://resource.cdn.icai.org/67335bos54154-m3cp3.pdf
3.	https://resource.cdn.icai.org/68523bos54855-cp1.pdf

Note: Latest edition of the books may be used

MAPPING

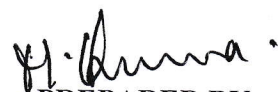
PSO CO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	S	S	S	M	M
CO2	S	M	S	M	S
CO3	S	S	M	S	M
CO4	M	S	S	M	S
CO5	S	S	M	S	M

S – Strong

H – High

M – Medium

L – Low



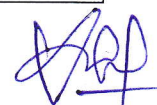
PREPARED BY

(Mrs.M.Bama)



CHECKED BY

(Dr.T.Deepika)



APPROVED BY

(Dr.T.Kumar)

Programme Code :14						Programme Name: M.COM CA				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Skill Development/ Employability	
25PCC411	7	-	-	5	105	25	75	100		
Course Objectives <ul style="list-style-type: none"> ➤ To understand the concept and framework of human resource analytics ➤ To evaluate the process of human resource analytics and the relevant research tools ➤ To illustrate the evolution, types and design of HR metrics ➤ To deal with data collection and transformation ➤ To adopt tools and techniques for predictive modelling 										
CO	Course Outcomes								Knowledge level	
CO 1	Examine the concept of human resource analytics								K 1 to K 5	Remember
CO 2	Apply the HR tools and techniques in decision making									Understand
CO 3	Examine the different types of HR metrics and their relative merits									Apply
CO 4	Collect and transform data leading to HR reporting									Analyse
CO 5	Build models for predictive analysis									Evaluate
Unit	Content								No. of Hours	
I	Introduction to Human Resource Analytics Human Resource Analytics: Introduction – Concept – Evolution - Importance – Benefits – Challenges - * Types of HR Analytics – HR Analytics Framework and Models.								21 Hours	
II	Business Process and HR Analytics Business Process and HR Analytics: Introduction – Data Driven Decision Making in HR - Data Issues – Data Validity – Data Reliability - HR Research tools and techniques –Statistics and Statistics Modelling for HR Research								21 Hours	
III	Introduction to HR Metrics HR Metrics: Introduction - Historical Evolution of HR metrics- Importance – Types of HR Metrics – Types of data - HR Metrics Design Principles — HR Scorecard – HR Dashboards.								21 Hours	
IV	HR Analytics and Data HR Analytics and Data: Introduction – HR Data Collection – Data quality – Big data for Human Resources – Process of data collection for HR Analytics – Transforming data into HR information – HR Reporting – Data Visualization – Root cause analysis.								21 Hours	
V	HR Analytics and Predictive Modelling HR Analytics and Predictive Modelling: Introduction – HR Predictive Modeling – Different phases – * Predictive analytic tools and techniques – Information for Predictive analysis - Software solutions - Predictive Analytic Models for Quantitative Data - Steps involved in predictive analytics.								21 Hours	
	TOTAL HOURS								105	

***Denotes Self Study and questions for examinations may be taken from the self-study portions also.**

Teaching Methods

Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.

TEXT BOOK

1. Human Resource Analytics Strategic Decision Making, Nishant Uppal, 1st Edition, Pearson Education Pvt. Ltd., Chennai
2. HR analytics, Sarojkumar and Vikrant Verma, Thakur Publication Pvt. Ltd, Lucknow.
3. HR analytics: understanding theories and applications, Dipak Kumar Bhattacharyya, 1st Edition, Sage Publications India Private Limited, New Delhi

REFERENCE BOOK

1. Winning on HR analytics, Ramesh Soundararajan and Kuldeep Singh, Sage publishing, New Delhi
2. HR analytics: quantifying the intangible, Anshul Saxena, 1st Edition, Blue Rose publishers, New Delhi

WEBSOURCE REFERENCE

1. <https://hbr.org/webinar/2017/06/leveraging-hr-analytics-in-strategic-decisions>
2. <https://www.mbaknol.com/human-resource-management/human-resource-metrics/>
3. <https://www.managementstudyguide.com/hr-metrics-and-workforce-analysis.htm>

Note: Latest edition of the books may be used

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


PREPARED BY
 (Dr.T.Deepika)


CHECKED BY
 (Dr.C.Brindha)


APPROVED BY
 (Dr.T.Kumar)

Programme Code :14						Programme Name: M.COM CA				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Skill Development	
25PCC4CP	-	-	8	4	120	40	60	100		
Course Objectives <ul style="list-style-type: none"> ➤ To understand the concept and framework of Python ➤ To evaluate the tools used frame and handle data ➤ To illustrate the operators used in Python ➤ To deal with tally using Python ➤ To adopt tools and techniques that can be used for Accounts in Python. 										
CO	Course Outcomes								Knowledge level	
CO 1	Gaining the skills relating to creation and work with Python								K 3 to K 5	Remember
CO 2	Knowing about the operators used in Python									Understand
CO 3	Identifying the terms used for accounting in Python									Apply
CO 4	Analysing the role of Python in visualising									Analyse
CO 5	Evaluating the concept of Tally in Python									Evaluate
S No	Program List									
1	Write a Program to read data from data file and show Data File Handling related functions utility in python.									
2	Perform all the operations with reference to table 'Employee' through MySQL-Python connectivity. <ul style="list-style-type: none"> a. Fetching all the records from EMP table having salary more than 70000. b. Deleting record(s) from table using DELETE c. Update Record(s) to the table using UPDATE 									
3	EMI chart for a loan in Python									
4	Create a dashboard based on Excel data in Python.									
5	Create a simple stock portfolio tracker that calculates the total value of a portfolio based on the number of shares and current stock prices.									
6	Create a simple program to help users track their monthly income, expenses, and savings, and provide insights into their financial habits.									
7	Write a program that uses historical stock price data to implement a simple algorithmic trading strategy, such as a moving average crossover.									
8	Build a data visualization tool to create interactive financial charts and plots using libraries like Matplotlib and Plotly.									
9	Building an Automated Data Extraction Solution (from e-governance sites) with Python									
10	Automate Tally process using Python									

Teaching Methods

Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.

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


PREPARED BY
 (Dr.T.Deepika)


CHECKED BY
 (Dr.V.Regha)


APPROVED BY
 (Dr.T.Kumar)

TITLE OF THE PAPER– PROJECT AND VIVA-VOCE

Programme Code :14						Programme Name: M.COM CA			
Subject Code	L	T	P	Credits	Total Hours	Internal	External	Total	Skill Development
25PCC4Z1	4	-	-	4	60	20	80	100	
Course Objectives									
<ul style="list-style-type: none">➤ To find out and suggest the ideas related to the practical problems in the field of commerce➤ To design a program for conversion of manual work into computerized format in various areas.➤ To make the students to understand the importance and needs of Research and Project for the benefit of the society.➤ To enable the student to design small software for their business.➤ Make the students to understand the importance of report generation.									
CO	Course Outcomes								Knowledge level
CO 1	Identifying the practical problems in different areas of Commerce.							K 3 to K 5	Apply
CO 2	Collecting data using various techniques.								
CO 3	Applying statistical tools and analysing the data.								Analyse
CO 4	Designing the computer-based projects, suggest solution and concluding the project.							Evaluate	
CO 5	Giving solution to the problem.								
<p>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</p>									
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 038

SUBJECT CODE: 25PCC4Z1

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

MAJOR ELECTIVES

MAJOR ELECTIVE PAPER 1– FINANCIAL MARKETS AND INSTITUTIONS

Programme Code :14						Programme Name: M.COM CA				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability & Entrepreneurship	
-	5/6	-	-	5	75/90	25	75	100		
Course Objectives ➤ To understand the overview of Indian financial system and SEBI. ➤ To acquire knowledge in banking, small savings, PF, UTI and Mutual funds. ➤ To be aware on the non-banking financial intermediaries and non-bank statutory financial organizations. ➤ To learn investment information and credit rating agency of India Limited. ➤ To make the students to know the Financial institutions.										
CO	Course Outcomes								Knowledge level	
CO 1	Remember the Financial Market Instruments.								K 1 to K 5	Remember
CO 2	Recollect information about Capital Market, Debt Market and OTCEI									Understand
CO 3	Explore activities of non-financial banking									Apply
CO 4	Assess about various investment information and credit rating agency									Analyse
CO 5	Identify about various financial institutions and related to its working and functions									Evaluate
Unit	Content									No. of Hours
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.									15/18 Hours
II	Capital Market Capital Market–An Overview – Capital Market Instruments – Capital Market Reforms – New Issue Market (NIM) – Debt Market – * Foreign Exchange Market – Derivatives Market- Over the Counter Exchange of India (OTCEI).									15/18 Hours
III	Financial Services Institutions Financial Services Institutions – Clearing corporation of India Limited (CCIL) — Discount and Finance House of India Limited (DFHIL).									15/18 Hours
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)									15/18 Hours

V	Financial Institutions Financial Institutions – Money Market Institutions – Capital Market Institutions – National Housing Bank–Functions and working –* Export-Import (EXIM) Bank of India – NABARD.	15/18 Hours
	TOTAL HOURS	75/90
*Denotes Self Study and questions for examinations may be taken from the self-study portions also. Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.		

TEXT BOOK
1. “Financial markets and Services”, Gordon, Natarajan, Himalaya Publishing House. 2. “Financial Institutions and Markets”, Bole L.M,” Chennai, McGraw Hill Education (India) Pvt Ltd.
REFERENCE BOOK
1. “Financial Services” Khan M.Y, Chennai, McGraw Hill Education (India) Pvt Ltd. 2. “Financial Services” Dr Anbarasu D Josheph & Others New Delhi, Sultan Chand & Sons. 3. “Financial Services” Tripathy Nalina Prava, New Delhi, PHI Learning. 4. “Financial Services and Markets”, Dr.S.Gurusamy Himalaya Publishing House. 5. “Financial markets Institutions and Services”, Taxman Publication Pvt Ltd 2 nd Edition.
WEBSOURCE REFERENCE
1. www.tvu.edu.in/wp-content/themes/thiruvalluvar/pdf/Financial-Intitutions-and-Markets.pdf 2. sde.uoc.ac.in/sites/default/files/sde_videos/SLM-19667-BBA%20%20Fiancial%20Markets%20and%20Institutions.pdf

Note: Latest edition of the books may be used

MAPPING


PSO CO	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


S – Strong


H – High

M – Medium

L – Low


PREPARED BY
(Mrs.M.Bama)


CHECKED BY
(Dr.T.Deepika)


APPROVED BY
(Dr.T.Kumar)

MAJOR ELECTIVE PAPER 2 – INDIAN STOCK EXCHANGE

Programme Code :14						Programme Name: M.COM CA				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship	
-	5/6	-	-	5	75/90	25	75	100		
Course Objectives <ul style="list-style-type: none">➤ To understand the overview of Indian Stock Exchange.➤ To acquire knowledge in Stock Exchange Regulatory Framework.➤ To be aware on different platforms for trading of securities of various companies.➤ To Teach about E-commerce Act and Internet Stock Trading.➤ To summarize about various concepts related internet stock trading features and SEBI functions.										
CO	Course Outcomes								Knowledge level	
CO 1	Understand the Indian stock exchanges and securities exchange board of India.								K 1 TO K5	Remember
CO 2	Classify and regulate the trading transactions with proper rules and regulations.									Understand
CO 3	Explore activities of the investors of stock exchange									Apply
CO 4	Determine the securities contracts regulation act and important provisions related to SEBI functions workings.									Analyse
CO 5	Examine various basic concepts of internet stock trading features									Evaluate
Unit	Content								No. of Hours	
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.								15/18 Hours	
II	Stock Exchange Regulatory Framework Stock Exchange Regulatory Framework-Under the SEBI Act, BSCC Act, Defence 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.								15/18 Hours	
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.								15/18 Hours	
IV	Securities Contracts The Securities Contracts (Regulation) Act, 1956-Important provisions – SEBI-Functions and working.								15/18 Hours	

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.	15/18 Hours
	TOTAL HOURS	75/90
*Denotes Self Study and questions for examinations may be taken from the self-study portions also.		
Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.		
TEXT BOOK		
1. “Financial markets and Services”, Gordon, Natarajan, Himalaya Publishing House. 2. “Financial Services” Khan M.Y Chennai, McGraw Hill Education (India) Pvt Ltd,		
REFERENCE BOOK		
1. “Financial Institutions and Markets”, Bole L.M , Chennai, McGraw Hill Education (India)Pvt Ltd. 2. “Financial Services” Dr Anbarasu D Josheph & Others, New Delhi, Sultan Chand & Sons. 3. “Financial Services and Markets”, Dr.S.Gurusamy, Himalaya Publishing House. 4. “Financial markets Institutions and Services”, Taxman, Taxman Publication Pvt Ltd 2 nd Edition.		
WEBSOURCE REFERENCE		
5. https://nsdl.co.in/downloadables/ppt/Presentation_on_Basics_of_Stock_Selection.pdf		
6. https://egyankosh.ac.in/bitstream/123456789/96432/3/Unit-2.pdf		
7. https://www.scribd.com/document/275747461/INDIAN-STOCK-MARKET-pdf		

Note: Latest edition of the books may be used

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


PREPARED BY
(Dr.S.Janeefa Priya)


CHECKED BY
(Dr.T.Deepika)


APPROVED BY
(Dr.T.Kumar)

MAJOR ELECTIVE PAPER 3– GOODS AND SERVICE TAX

Programme Code :14						Programme Name: M.COM CA				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability & Entrepreneurship	
-	5/6	-	-	5	75/90	25	75	100		
Course Objectives <ul style="list-style-type: none">➤ Enable students to understand computation of taxable income of various entities.➤ To acquaint the students with the concepts of tax administration.➤ To impart deep knowledge about the latest provisions of income tax act.➤ To develop analytical skill of the provisions of income tax law for planning and management.➤ To educate learners about procedure for assessment and e-filing.										
CO	Course Outcomes								Knowledge level	
CO 1	Evaluate the procedure for computing of taxable income under various sources.								K 1 to K 5	Remember
CO 2	Recollect the concept of tax administration and practices.									Understand
CO 3	Utilize the latest provision of income tax act.									Apply
CO 4	Develop the legitimate way of Tax Planning and Management.									Analyse
CO 5	Make use of the procedure for assessment and e-filing.									Evaluate
Unit	Content									No. of Hours
I	Basic Concepts of Tax and GST 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.									15/18 Hours
II	Supply and Turnover 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.									15/18 Hours
III	Registration and Valuation 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.									15/18 Hours
IV	CGST, IGST, SGST AND Input Tax Credit 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									15/18 Hours

	Circumstances – ITC Reversal – Input Service Distribution Credit – ISD – Rates and Schedule – Exempted Products.	
V	Returns and Refunds, Penalties and Offences 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.	15/18 Hours
	TOTAL HOURS	75/90
*Denotes Self Study and questions for examinations may be taken from the self-study portions also. Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.		

TEXT BOOK

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

REFERENCE BOOK

1. Goods and service tax (GST) in India, Dr. Venkatesh, S.Katke, Lakshmi Book publications.
2. Goods and Services Tax, Koolwal, Ashish & Ritu, 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.
4. Goods and Service Tax, Dr.U.R.Krishnakumar, Nisha Joseph, Prakash Publications, Revised Edition.
5. Goods and Service Tax, R.Geetha Krishna Pai, Lilly Publishing House.

WEBSOURCE REFERENCE:

1. <https://icmai.in/upload/Students/Supplementary/SM-GST.pdf>
2. <https://gst.py.gov.in/sites/default/files/gst-handbook-english.pdf>
3. <https://cleartax.in/s/gst-law-goods-and-services-tax>

Note: Latest edition of the books may be used

MAPPING

PSO CO	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

PREPARED BY
(Dr.S.Janeefa Priya)

CHECKED BY
(Dr.T.Deepika)

APPROVED BY
(Dr.T.Kumar)

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.	15/18 Hours
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.	15/18 Hours
TOTAL HOURS		75/90
*Denotes Self Study and questions for examinations may be taken from the self-study portions also. Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.		
TEXT BOOK		
1. “International Business”, Cherunilam Francis, New Delhi, PHI Learning Pvt. Ltd. 2. “International Business”, Rao P Sudha, Mumbai, Himalaya Publications.		
REFERENCE BOOK		
1. “Export Marketing”, Acharya & Jain Achaya and Jain, Mumbai, Himalaya Publications. 2. “The Hand Book of International Trade”, Jim Sherlock & Jonathan, The Institute of Export Publication, 2 nd Edition. 3. “International Trade Finance”, Indian Institution of Banking and Finance, Taxmann Publications Pvt Ltd.		
WEBSOURCE REFERENCE:		
1. https://bgc.ac.in/pdf/study-material/International-Trade.pdf		
2. https://pubdocs.worldbank.org/en/697141607632884680/Chapter-10-Trade-Facilitation-and-Customs.pdf		
3. https://egyankosh.ac.in/bitstream/123456789/10263/1/Unit-3.pdf		

Note: Latest edition of the books may be used

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

Mon @ S
PREPARED BY
(Mrs.S.Monica)

Dr. Deepika
CHECKED BY
(Dr.T.Deepika)

Dr. T. Kumar
APPROVED BY
(Dr.T.Kumar)

MAJOR ELECTIVE PAPER 5 – SERVICE MARKETING

Programme Code :14						Programme Name: M.COM CA				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship	
-	5/6	-	-	5	75/90	25	75	100		
Course Objectives <ul style="list-style-type: none">➤ To understand the concepts of service marketing management.➤ To learn about service marketing process for different types of products and services.➤ To understand the tools used by marketing managers in decision situations.➤ To know more about marketing mix for selected marketing services.➤ To get insight in service quality.										
CO	Course Outcomes								Knowledge level	
CO 1	Understand the concept of Service Marketing.								K 1 to K 5	Remember
CO 2	Identify the major elements needed to improve the marketing of services									Understand
CO 3	Analyse the role of relationship marketing and customer service in adding value to the customer's perception of a service									Apply
CO 4	Examine the key marketing services and market segmentation									Analyse
CO 5	Evaluate service quality, measurement, causes and problems, principles guiding improving of quality									Evaluate
Unit	Content									No. of Hours
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.									15/18 Hours
II	Concept of Service Marketing Service Marketing: - Concept – Significance – Customer's expectation in Service Marketing – Managing demand and supply in service business.									15/18 Hours
III	Marketing Mix Marketing Mix for Services – Marketing mix of selected services: - Personal care Marketing – Entertainment Marketing – Education Marketing – Communication Marketing – Electricity Marketing.									15/18 Hours
IV	Types of Service Marketing Key Services Marketing:- Banking services – Insurance services – Transport services – Tourism services – Hotel Services- Consultancy services – *Hospital Services - Market segmentation.									15 /18 Hours
V	Service Quality Service Quality: - Introduction – Measurement of Service Quality – Scope of Service Quality – Tools for achieving Service Quality – Causes of Service Quality – Problems									15 /18 Hours

	-Principles guiding improving of service quality.	
TOTAL HOURS		75/90
*Denotes Self Study and questions for examinations may be taken from the self-study portions also. Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.		

TEXT BOOK

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

REFERENCE BOOK

1. "Service Marketing", Dr. Sheahan's, Mumbai, Himalaya Publications.
2. "Service Marketing", Dr. Natrajan.P, Chennai, Margham Publications.
3. "Service Marketing", Dr. Ruchika Sharma & Krithika Nagdev, Sun India Publications.
4. "Service Marketing", K. Ramamohana Rao, 2nd Edition, Pearson Education India

WEBSOURCE REFERENCE:

1. <https://dde.pondiuni.edu.in/files/StudyMaterials/MBA/MBA4Semester/General/2ServicesMarketing.pdf>
2. <https://www.gopalancolleges.com/gcem/course-material/mba/marketing-subjects/services-marketing-14MBAMM303.pdf>

Note: Latest edition of the books may be used


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


PREPARED BY
 (Dr.C.Brindha)


CHECKED BY
 (Dr.T.Deepika)


APPROVED BY
 (Dr.T.Kumar)

Programme Code :14						Programme Name: M.COM CA				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability & Entrepreneurship	
-	5/6	-	-	5	75/90	25	75	100		
Course Objectives <ul style="list-style-type: none">➤ To develop and expand knowledge in the overall marketing environment of financial service.➤ To understand the key issues and future trends that surround financial service marketing➤ To be familiar with the nature and scope of various types of financial services.➤ To know about various services related to insurances and its policies.➤ To referring various real estate industries about their classification and its mechanism.										
CO	Course Outcomes								Knowledge level	
CO 1	Recall the marketing of financial services								K 1 to K 5	Remember
CO 2	Appreciate how recent thinking in marketing and services marketing applies to financial services									Understand
CO 3	Identify key issues for marketers of financial services									Apply
CO 4	Interpretation of various reforms and types of insurance services									Analyse
CO 5	Discussing about the concepts based on real estate industry									Evaluate
Unit	Content									No. of Hours
I	Introduction to Financial Markets Financial Market in India – Financial Sector Reforms – Money Market – Capital Market – Bond Market – Types of Bonds									15 /18 Hours
II	Stock Exchanges Stock Exchanges – * Objectives of NSE – Bombay Stock Exchange (BSE) – OTCEI.									15/18 Hours
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.									15 /18 Hours
IV	Insurance Services Insurance Services – Insurance Sector Reforms – * Types of Insurance Companies – Need of Insurance – Types of Insurance Policies – Role of Life Insurance.									15 /18 Hours
V	Real Estate Industry and Securitization Real Estate Industry – Concept – Classification – Benefit of Real Estate Investment – Developments in the Indian Real Estate Markets. Securitization:									15/18 Hours

	Mechanism of Securitization – Advantages of Securitization – Securitization in India.	
TOTAL HOURS		75 /90
<p>*Denotes Self Study and questions for examinations may be taken from the self-study portions also.</p> <p>Teaching Methods</p> <p>Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.</p>		

TEXT BOOK
<ol style="list-style-type: none"> 1. “Financial Services ,Tripathy Nalina Prava New Delhi,PHI Learning. 2. “Financial Institutions and Markets”, Bole L.M, Chennai, McGraw Hill Education (India)Pvt Ltd.
REFERENCE BOOK
<ol style="list-style-type: none"> 1. “Financial Markets & Institutions”, Mishkin S Frederic, London,Pearson education 2. “Financial Markets and Services”, Gordon E & Natrajan K Mumbai, Himalaya Publications. 3. “Financial Services”, Dr Anbarasu D Josheph & Others, Sultan Chand & Sons. 4. “Financial Services and Markets”, Dr.S.Gurusamy,, Himalaya Publishing House. 5. “Financial Services”, Priyanka Singh and Rajkumar Singh, Thakur Publication Pvt Ltd, Lucknow.
WEBSOURCE REFERENCE
<ol style="list-style-type: none"> 1. https://www2.aueb.gr/users/esaopa/courses/marketing%20mix.pdf 2. https://mmpshahcollege.in/images/pdf/finanServMComII-SemIV.pdf 3. https://baou.edu.in/assets/pdf/PGDF_103_slm.pdf

Note: Latest edition of the books may be used

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

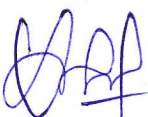
H – High

M – Medium

L – Low


PREPARED BY
 (Dr.T.Kumar)


CHECKED BY
 (Dr.T.Deepika)


APPROVED BY
 (Dr.T.Kumar)

NON-MAJOR ELECTIVE PAPERS

NON-MAJOR ELECTIVE PAPER 1 – DATA BASE MANAGEMENT SYSTEM

Programme Code :14						Programme Name: M.COM CA				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship	
-	4	-	-	4	60	25	75	100		
Course Objectives <ul style="list-style-type: none">➤ To understand the different issues involved in design and implementation of a data base system.➤ To understand and use data manipulation language to query, update and manage a database.➤ To design and build a simple database system and demonstrate competence with the fundamental tasks involved in modelling, designing and implementing a DBMS.										
CO	Course Outcomes								Knowledge level	
CO 1	Defining the program-data independence, data models for database scheme and database instances.								K 1 to K 5	Remember
CO 2	Identifying the methodology of relational model.									Understand
CO 3	Developing an understanding of the differences between first, second and third normal forms.									Apply
CO 4	Analysing the Structured Query Language using Network and Hierarchical Models.									Analyse
CO 5	Evaluating the concept of query processing.									Evaluate
Unit	Content									No. of Hours
I	Concepts Of DBMS Basic concepts – Records and files – Abstraction and data integration – Three level architecture proposal for DBMS- Components of DBMS – Advantages and Disadvantages of DBMS – Data models – Data associations – Data Models classification – Entity relationship model – Relationship data model – Network data model – Hierarchical model.									12 Hours
II	Relational Data Models Relational Model – Relational Database – Relational Algebra – Basic Concepts (operations).									12 Hours
III	Normalisation of Forms Relational database manipulation- SQL- Data manipulation – Views – *QBE – Normalization – Functional Dependencies – First, Second, Third Normal forms - Fourth, Fifth Normal forms.									12 Hours
IV	Network Data Model Network Model- The Network Data Model- DBTG Set construct and Restrictions - Data Description in the Network Model- Schema and Sub schema- *DBTG Data Manipulation.									12 Hours

V	Hierarchical Data Model Hierarchical Data Model – The Hierarchical Data Model – Data Definition – Data Manipulation – Updates – Query Processing – Introduction – General Strategies for Query Processing	12 Hours
TOTAL HOURS		60
*Denotes Self Study and questions for examinations may be taken from the self-study portions also. Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.		

TEXT BOOK
1. An Introduction to Database Systems, Bipin C.Desai, Galgotia Publications Pvt Ltd.
REFERENCE BOOK
1. Database Systems concepts, Abraham Silberschatz, Henry F Korth , Tata Mc.Graw Hill. 2. Essentials of Database Management Systems. Alexis Leon, Mathews Leon. 3. Database Management System, R.Paneerselvam, PHI Learning Pvt Ltd, New Delhi. 4. Database Management System, Raghu Ramakrishnan, Johannes Gehrke, Tata McGraw Hill. 5. Database Management System, Sandeep Kumar, PragatiPrakashan.
WEBSOURCE REFERENCE
1. https://mrcet.com/downloads/digital_notes/CSE/II%20Year/DBMS.pdf
2. https://www.cet.edu.in/noticefiles/279_DBMS%20Complete1.pdf
3. https://www.lpude.in/SLMs/Master%20of%20Computer%20Applications/Sem_1/DECAP011_DATABASE

Note: Latest edition of the books may be used

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


PREPARED BY
(Dr.T.Deepika)


CHECKED BY
(Dr.V.Regha)


APPROVED BY
(Dr.T.Kumar)

Programme Code :14						Programme Name: M.COM CA			
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship
25PCC3N1	4	-	-	4	60	25	75	100	
Course Objectives <ul style="list-style-type: none"> ➤ Students will identify the core concepts of Information security. ➤ To examine the concepts of Information Security. ➤ To design and implement the security features for IT and Industrial sectors. 									
CO	Course Outcomes								Knowledge level
CO 1	To Learn the principles and fundamentals of information security.							K 1 to K 5	Remember
CO 2	To Demonstrate the knowledge of Information security concepts								Understand
CO 3	To Understand about Information Security Architecture.								Apply
CO 4	To Analyze the various streams of security in IT and Industrial sector.								Analyse
CO 5	To know about Cyber Laws and Regulations.								Evaluate
Unit	Content								No. of Hours
I	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.								12 Hours
II	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.								12 Hours
III	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.								12 Hours
IV	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								12 Hours

V	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.	12 Hours
TOTAL HOURS		60
*Denotes Self Study and questions for examinations may be taken from the self-study portions also. Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.		

TEXT BOOK

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

REFERENCE BOOK

1. “Security in Computing”, Charles P Pfleeger and Shai Lawrence Pfleeger,Fourth & Third Edition,Prentice Hall.
2. “Security Engineering: A guide to building DependableDistributed System”, Ross J. Anderson and Ross Anderson, Wiley.
3. “Information Security Fundamentals”,Thomas R. Peltier, Justin Peltier and John Bleckley 2nd Edition, Prentice Hall.
4. Information Security: Strategies for Understanding and Reducing Risks, Gettier, Urs E. John Wiley & Sons.
5. “Principles of information security”, Michael Whiteman and Herbert J. Mattord.

WEBSOURCE REFERENCE

1. <https://nrcmec.org/pdf/Course-Content/CSE-CS/IS-Lecture-Notes.pdf>
2. [https://mrcet.com/pdf/Lab%20Manuals/IT/IT_3-2_\(R20\)_INFORMATION%20SECURITY_DIGITAL%20NOTES_\(2023-24\).pdf](https://mrcet.com/pdf/Lab%20Manuals/IT/IT_3-2_(R20)_INFORMATION%20SECURITY_DIGITAL%20NOTES_(2023-24).pdf)
3. <https://bcanpm.com/information-security-notes/>

Note: Latest edition of the books may be used

Question Paper Pattern	
Duration: 3 Hrs	Max: 75 Marks
Section - A (10x1=10) Choose the correct answer	
Section - B (5x5=25) Short answer questions, either or type, one question from each unit.	
Section - C (5x8=40) Essay answer questions, either or type, one question from each unit.	

CIA EXAMINATION MARK BREAKUP

S. NO	DISTRIBUTION COMPONENT	MARKS
1	CIA I – 75 Marks Converted to 30	30
2	CIA II – 75 Marks Converted to 30	30
3	Assignment I	10
4	Assignment II	10
5	Attendance	05
6	Any Case Study related to Information Security	15
Total		100

Programme Code :14						Programme Name: M.COM CA				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship	
-	4	-	-	4	60	25	75	100		
Course Objectives										
<ul style="list-style-type: none">➤ To be familiar with the process of international and domestic trade procedures.➤ To Form a base of policy framework in international trading with special emphasis on India.➤ To appraise the documentation procedures and its sanctity in international business.➤ To know more about international investments and factors affecting international investments➤ To Summarize Multinational Corporation and about the Globalizations										
CO	Course Outcomes								Knowledge level	
CO 1	Remember the major models of international trade and Global Economy								K 1 to K 5	Remember
CO 2	Analyze various terms of trade									Understand
CO 3	Understand the Tariffs and Taxes of International Trade									Apply
CO 4	Analyze the various International investments and factors affecting International Trade									Analyse
CO 5	Evaluate concepts of Multinational corporation and Globalizations.									Evaluate
Unit	Content									No. of Hours
I	The Global Economy 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.									12 Hours
II	Terms of Trade 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.									12 Hours
III	Tariff 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.									12 Hours
IV	International Investments 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.									12 Hours

V	Commodity Market 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 favouring Globalization.	12 Hours
TOTAL HOURS		60
*Denotes Self Study and questions for examinations may be taken from the self-study portions also. Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.		
TEXT BOOK		
1. “International Trade – Theory and Evidence”, Markusen R James, William R Melvin, Kaempfer h Melvin, Maskus E Keith, Chennai, McGraw Hill Education (India) Pvt Ltd. 2. “International Trade and Export Management” Cherunilam Francis, Mumbai, Himalaya Publications.		
REFERENCE BOOK		
1. “International Business”, Cherunilam Francis New Delhi, PHI Learning Pvt. Ltd. 2. “International Business”, Natrajan P, Chennai, Margam Publications. 3. Acharya & Jain, “Export Marketing”, Achaya and Jain, Mumbai, Himalaya Publications. 4. “The Hand Book of International Trade”, Jim Sherlock & Jonathan, The Institute of Export Publication, 2 nd Edition. 5. “International Trade Finance”, Indian Institution of Banking and Finance, Taxmann Publications Pvt Ltd.		
WEBSOURCE REFERENCE		
1. https://bgc.ac.in/pdf/study-material/International-Trade.pdf		
2. https://www.petranaftco.com/principles-of-international-trade/		
3. https://www.ifn.se/wfiles/wp/wp463.pdf		

Note: Latest edition of the books may be used

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


PREPARED BY
 (Dr.A.Revathy)


CHECKED BY
 (Dr.T.Deepika)


APPROVED BY
 (Dr.T.Kumar)

NON-MAJOR ELECTIVE PAPER 4 – E-COMMERCE

Programme Code :14						Programme Name: M.COM CA				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability & Entrepreneurship	
-	4	-	-	4	60	25	75	100		
Course Objectives <ul style="list-style-type: none"> ➤ To Gain knowledge about E-commerce and various Internet terminologies. ➤ To make the students to know about various security concepts in Electronic commerce. ➤ To enlighten the minds of students about E-Payment system. ➤ To know about consumer-oriented applications. ➤ To get in-depth knowledge about various electronic payment systems. 										
CO	Course Outcomes								Knowledge level	
CO 1	Knowing the basic Concepts of E-Commerce								K 1 to K 5	Remember
CO 2	Understanding the EDI Software implementation and the concepts of Electronic Payment systems									Understand
CO 3	Implementing the legal frame works and security concepts									Apply
CO 4	Analyzing various Business models of E-Commerce									Analyse
CO 5	Observing about E-payment systems									Evaluate
Unit	Content									No. of Hours
I	Conceptual Framework of E-Commerce E-Commerce-Framework - Classification of electronic commerce - Anatomy of E- Commerce Applications - Components of the I way - Network Access Equipment - Internet Terminology									12 Hours
II	Concept of Electronic Data Interchange 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.									12 Hours
III	Network Security and Firewalls 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.									12 Hours
IV	Consumer Oriented Applications Consumer Oriented Electronic Commerce Consumer Oriented Applications- Mercantile Process Models-Mercantile Models from the Consumers Perspective- Mercantile Models from the Merchants Perspective.									12 Hours

V	Electronic Payment Systems Electronic Payment Systems-Types-Digital Token Based Electronic Payment System- *Smart Cards - Credit Card Electronic Payment Systems - Risk -Designing electronic payment system	12 Hours
TOTAL HOURS		60
<p>*Denotes Self Study and questions for examinations may be taken from the self-study portions also.</p> <p>Teaching Methods Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.</p>		

TEXT BOOK
<ol style="list-style-type: none"> 1. A text book of Information Technology, R. Saravana Kumar, R. Parameswaran T. Jayalakshmi - S. Chand & Co Ltd New Delhi. 2. E-Commerce & E-Business, Dr.C.S.Rayudu, Himalaya Publishing House, New Delhi.
REFERENCE BOOK
<ol style="list-style-type: none"> 1. E-Commerce, Ridendra Goen, New Age international publishers. 2. E-Commerce the Cutting Edge of Business, Kamelesh K Bajaj, Tata McGraw hill Publications, New Delhi. 3. E- Business Road Map for Success, Dr.Ravi Kalakota, Marcia Robinson. 4. E-Commerce , Bharat Bhaskar, Tata MC Graw hill Publications, New Delhi.
WEBSOURCE REFERENCE
1. https://www.vssut.ac.in/lecture_notes/lecture1428551057.pdf
2. https://gcgldh.org/downloads/e-Content/Learning-Material/Computer-Science/E_Commerce_M_Commerce_Concepts.pdf
3. https://www.geeksforgeeks.org/e-commerce/

Note: Latest edition of the books may be used

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

Mon @ S
PREPARED BY
(Mrs.S.Monica)

T. Deepika
CHECKED BY
(Dr.T.Deepika)

T. Kumar
APPROVED BY
(Dr.T.Kumar)

Programme Code: 14						Programme Name: M.COM CA				
Subject Code	L	T	P	Credits	Total Hours	CIA	External	Total	Employability / Entrepreneurship	
25PCC3X1	2	-	-	4	30	100	-	100		
Course Objectives <ul style="list-style-type: none"> ➤ To make the students to understand the concept of Tourism. ➤ To learn about Tourism Marketing and Market Segmentation. ➤ Identify the Marketing Mix for Tourism Management. ➤ Make learner to understand about Hospitality Management. ➤ Summarize the behavioural profile of users related to hotel marketing. 										
CO	Course Outcomes								Knowledge level	
CO1	Remember the concept of Tourism and its Significance.								Remember	
CO2	Analyse the Tourism Marketing and its Segmentation								Understand	
CO3	Recollect the marketing strategies for travel and hospitality destinations and organizations.								Apply	
CO4	Examine about various hospitality services and its classification.								Analyse	
CO5	Evaluate the behavioural profile of users and hotel marketing in Indian perspective.								Evaluate	
	K 1 to K 5									
Unit	Content								No. of Hours	
I	Tourism 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.								5 Hours	
II	Tourist Destination 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.								5 Hours	
III	Marketing Mix for Tourism Marketing Mix for Tourism – The Product Mix – Promotion Mix – Price Mix – The Place Mix –The people – Tourism Marketing in Indian Perspective								5 Hours	
IV	Hospitality Services Hospitality Services: Hotels – Classification of Hotels by Physical Characteristics –Classification of Hotels by price level.								5 Hours	
V	Behavioural profile of users Behavioural profile of users – Marketing Information System for Hotels – *Product Planning and Development – Marketing Mix for Hotels – Hotel Marketing in Indian Perspective.								5 Hours	
TOTAL HOURS									30	

***Denotes Self Study and questions for examinations may be taken from the self-study portions also.**

Teaching Methods

Smart Class Room /Power Point presentation/Seminar/Quiz/Discussion.

TEXT BOOK

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

REFERENCE BOOK

1. "Service Marketing", Jha S.M, Mumbai, Himalaya Publications.
2. "Service Marketing", Dr. Natrajan.P, Chennai, Margham Publications.
3. "Management of Tourism and Hospitality Services", Ishmael Mensah, Rebecca Deimensah, Xlibris Publications .
4. "Management in Hospitality and Tourism", Mahmood A.Khan Apple Academy Publications.

WEBSOURCE REFERENCE

1. <https://uou.ac.in/sites/default/files/slm/DHA-101.pdf>
2. <https://egyankosh.ac.in/bitstream/123456789/10360/1/Unit-12.pdf>
3. <https://egyankosh.ac.in/handle/123456789/10360>

Note: Latest edition of the books may be used

Question Paper Pattern

Duration: 3 Hrs

Max: 75 Marks

Section - A (10x1=10)

Choose the correct answer

Section – B (5x5=25)

Short answer questions, either or type, one question from each unit.

Section - C(5x8=40)

Essay answer questions, either or type, one question from each unit.


PCC 062


SUBJECT CODE: 25PCC3X1

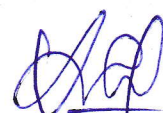
CIA EXAMINATION MARK BREAKUP

(For Theory Only)

S. NO	DISTRIBUTION COMPONENT	MARKS
1	CIA I – 75 Marks Converted to 40	40
2	CIA II – 75 Marks Converted to 40	40
3	Assignment I	05
4	Assignment II	05
5	Attendance	05
6	Others (Seminar, Group Discussion, Flipped Class room, etc.,)	05
Total		100


PREPARED BY
(Dr.B.Josphine Amala)


CHECKED BY
(Dr.T.Deepika)


APPROVED BY
(Dr.T.Kumar)