KONGUNADU ARTS AND SCIENCE COLLEGE

(AUTONOMOUS)
COIMBATORE – 641 029

DEPARTMENT OF COMMERCE WITH CA
(PG)

CURRICULUM AND SCHEME OF EXAMINATIONS (CBCS)
(2026– 2027 onwards)

KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)
Coimbatore – 641029

DEPARTMENT OF COMMERCE WITH CA (PG)

VISION

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

MISSION

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

PROGRAMME OUTCOME (PO)

PO 1 To be conversant with recent development in commerce and trust areas in the field of computer.
PO 2 Students gain computer knowledge and make use of it effectively in the field of commerce.
PO 3 The course provide skill for doing business in the electronic environment.
PO 4 The course builds up conceptual knowledge in both commerce and computer field
PO 5 Students are equipped with entrepreneurial and leadership skills to carry out the business activities
PO 6 Students are armed with computer skills to face the real word problems
PO 7 Courses of this program provide bright future in the IT fields and core industries
PO 8 This program courses consist of both theoretical as well as good practical exposures to the students in the relevant areas to meet the industries expectations.

PROGRAMME SPECIFIC OUTCOME (PSO)

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

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

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

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

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

KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)

COIMBATORE – 641 029

Programme Name: **M.COM (CA)**

Curriculum and scheme of Examination under CBCS

(Applicable to the students admitted during the Academic Year 2026-2027)

Semester	Part	Subject Code	Title of the Paper	Instruction Hours/Cycle	Exam. Marks			Duration of Exam. (Hrs)	Credits
					CIA	ESE	Total		
I	III	26PCC101	Core Paper 1 – Managerial Economics	6	25	75	100	3	4
		26PCC102	Core Paper 2 – Marketing Management	6	25	75	100	3	4
		26PCC103	Core Paper 3 – Information and Digital Technologies	6	25	75	100	3	4
		26PCC1CL	Core Practical - 1: Computer Applications I - Audit Automation using Advanced Excel	6	40	60	100	3	4
		26PCC1E1	Major Elective Paper – I	6	25	75	100	3	5
			Total	**30**			**500**		**21**
II	III	26PCC204	Core Paper 4 – Business Research Methods	5	25	75	100	3	4
		26PCC205	Core Paper 5 – Human Resource Management	5	25	75	100	3	4
		26PCC206	Core Paper 6 – Applied Cost Accounting	5	25	75	100	3	4
		26PCC207	Core Paper 7 – Object Oriented Programming with C++	5	25	75	100	3	4
		26PCC2CM	Core Practical - 2: Computer Applications II - Tally & C++	5	40	60	100	3	4
		26PCC2E2	Major Elective Paper -II	5	25	75	100	3	5
			Total	**30**			**600**		**25**
III	III	26PCC308	Core Paper 8 - Management Accounting	6	25	75	100	3	4
		26PCC309	Core Paper 9 – Financial Management	6	25	75	100	3	4
		26PCC310	Core Paper 10 – Database Management System	6	40	60	100	3	4
		26PCC3CN	Core Practical 3: Computer Applications III: SQL for DBMS	6	40	60	100	3	4
		26PCC3N1	Non-Major Elective Paper -I	4	25	75	100	3	4
		-	EDC	2	100	-	100	3	2
		26PCC3IT	Internship Training****		**Grade**				
			Total	**30**			**600**		**22**
IV	III	26PCC411	Core Paper 11 – Internet & E-commerce	7	25	75	100	3	5
		26PCC412	Core Paper 12 – International Business	7	25	75	100	3	5
		26PCC4CP	Core Practical 4 – Computer Applications IV: Python for Accounting	8	40	60	100	3	4
		26PCC4Z1	Project & Viva-Voce ***	4 &&	20	80	100	-	4
		26PGI4N2	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

&& 4 hours allotted for project will not be allocated to staff work load.

**** 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	U (Reappear)

Major Elective Papers:

(2 papers are to be chosen from the following 6 papers)

1. Investment Management
2. Financial Markets and Institutions
3. Goods and Service Tax
4. Indian Stock Exchanges
5. Banking and Insurance
6. Marketing of Financial Services

Non - Major Elective Papers:

(2 papers are to be chosen from the following 4 papers)

1. Fundamentals of Information Security #
2. Principles of International Trade
3. Service Marketing
4. Logistics and Supply Chain Management

to be offered by the respective departments.

Sub. Code & Title of the Extra Departmental Course (EDC) :

26PCC3X1 – EDC - Hospitality Services

Note: In core subjects, no. of papers both theory and practical are included wherever applicable. However, the total credits and marks for core subjects remain the same as stated below.

Tally Table

Subject	No. of Subjects	Total Marks	Credits
Core – Theory / Practical / Project	17	1700	70
Major Elective Papers	2	200	10
EDC Paper	1	100	2
Non-Major Elective Paper	2	200	8
Grand Total	**22**	**2200**	**90**

- 100 % CIA for Fundamentals of Information Security and EDC.
- The students should complete any **MOOC course available for Online learning platforms like SWAYAM, NPTEL, IIT Bombay Spoken Tutorial, e-Pathshala etc.,** before the completion of the 3rd semester and the course completion certificate should be submitted through the HoD to the Controller of Examinations. Appropriate credits will be given to the candidates who have successfully completed.
- **Onsite Training** preferably relevant to the course may be undertaken as per the discretion of the faculty or HoD.
- Extra credits shall be awarded for innovative products/ individual paper presentations and publications in reputed national/ international proceedings and in indexed journals by the PG students for their original research contributions.
  - Product development through Technology Readiness Levels:
    - Phase 1 Level (TRL 1-3) : Basic research: 1 credit
    - Phase 2 Level (TRL 4 -6) : Development and validation: 2 credits
    - Phase 3 Level (TRL 7-9): Deployment: 3 credits
  - National / International level paper presentation in conferences and publications of full papers in reputed Scopus/ web of Science indexed journals
    - National Level : 1 credit/ paper
    - International Level : 2 credits/ paper
    - Open access Journals are not included

- ➢ Extra credits shall be awarded to students who prefer to opt any course out of their programme on self-learning mode. No internal components. 100% ESE.

Teaching Pedagogy

Smart Class Room / Power point presentation / Seminar / Quiz / Discussion / Flipped Classroom / Peer Learning / Experimental Learning / Blended learning

Flipped Classroom

Preamble:

- Under flipped classroom model, students review foundational content before class, with class time dedicated to practice, discussion, and problem – solving where the role of the teachers will be facilitating discussions and enabling students to embark on a holistic learning perspective.

Work instructions:

- One flipped session / unit is made mandatory and the course In-charge shall identify and specify the topic to be covered in the flipped session in the lesson plan.
- Detailed session plans must be intimated to all students at least one week in advance.
- Curated content such as LORs, video lectures, animations, and other relevant digital content shall be provided to students in advance to facilitate effective preparation for the flipped classroom session.

Peer Learning

Preamble:

- Peer Assisted learning enables students to learn from each other sharing knowledge in a collaborative learning environment.
- Development of leadership skills and student engagement through student to student academic support.
- Reduce drop out/failure rates of the students and create a supportive academic culture where a high performing or trained student assists peers academically.

Work Instructions:

- Course In-charge shall supervise the programme by periodically reviewing its implementation, conducting review meetings, and monitoring the progress reports.
- Course In-charge shall identify 5 to 6 fast learners based on their academic performance in internal and external examinations.
- Course In-charge shall also identify students who require additional academic support and assign 4 to 5 such students to each fast learner to facilitate peer learning.
- This team will operate remedial classes on a peer learning mode as per the following:

  a) One session / week / course and each session shall be for 30 minutes in duration, with follow-up learning activities.

  b) The faculty In-charge shall review attendance records and monitor the academic progress of the students.

Blended learning

Preamble:

- Blended learning integrates traditional in class instruction with digital tools exposing students to a myriad options for learning from subject experts across the globe
- It is provided with online learning sessions on recorded videos, lecture captured sessions (included under guided library hours), digital resources, and guided sessions facilitated by internal faculty members and external experts through Zoom meets etc.,

Work Instructions:

- For every course, students will be motivated to attend additional webinar/online courses through any interactive learning tools such as, telepresence systems, podcasts, interactive videos etc. with minimum of 2 sessions/course and maximum of 3 sessions/course.

Components of Continuous Internal Assessment

<table>
<tr><th colspan="2">Components</th><th>Marks</th><th>Total</th></tr>
<tr><th colspan="4">Theory</th></tr>
<tr><td>CIA I</td><td>75</td><td rowspan="2">(75+75 = 150/10)
15</td><td rowspan="4">25</td></tr>
<tr><td>CIA II</td><td>75</td></tr>
<tr><td colspan="2">Objective Capacity Testing */Seminar</td><td>5</td></tr>
<tr><td colspan="2">Attendance</td><td>5</td></tr>
<tr><th colspan="4">Practical</th></tr>
<tr><td colspan="2">CIA Practical</td><td>25</td><td rowspan="3">40</td></tr>
<tr><td colspan="2">Observation Notebook</td><td>10</td></tr>
<tr><td colspan="2">Attendance</td><td>5</td></tr>
<tr><th colspan="4">Project</th></tr>
<tr><td colspan="2">Review</td><td>15</td><td rowspan="2">20</td></tr>
<tr><td colspan="2">Regularity</td><td>5</td></tr>
</table>

*** Objective Capacity Testing:**

For the first assessment, questions shall be set from 2 ½ units (25 questions) and evaluation for 5 marks. The assessment shall be conducted through any authentic online platform, one week prior to the commencement of I CIA theory examinations.

For the second assessment, questions shall be set from 2 ½ units (25 questions) and evaluation for 5 marks. The assessment shall be conducted through any authentic online platform, one week prior to the commencement of II CIA theory examinations.

The average of the first and second assessment scores shall be considered for the final **5 marks** allocation.

BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN

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

1. Theory Examination:

CIA I & II and ESE: 75 Marks

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

2. Practical Examination:

Knowledge Level	Section	Marks	Total
K3	Experiments	50	60
K4	Record Work	10	
K5			

3. Project Viva Voce:

Knowledge Level	Section	Marks	Total
K3	Project Report	60	80
K4	Viva voce	20	
K5			

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THE MODALITIES FOR THE CONDUCT OF 100% CIA EXAMINATIONS

PREAMBLE

As per the recommendations of the Curriculum Development Cell in its meeting held on 27.08.2021, and decision taken in the General Board of Studies meeting held on 16.03.2022, the courses **Cyber Security and Information Security** were introduced in the III semester for all the UG programmes and in the even semester for the PG programme respectively for the students admitted from the academic year 2022-2023 and onwards. Also, it was unanimously decided to conduct 100 % CIA examinations (No End of Semester Examinations) for these courses. The name of the Courses Cyber Security and Information Security are renamed as **Basics of Cyber Security** and **Fundamentals of Information Security** as per the decision taken in the General Board of Studies meeting held on 26.03.2026 for the students to be admitted from the academic year 2026-2027 & onwards. As per the recommendations of the Curriculum Development Cell in its meeting held on 07.03.2022, it was approved in the BOS meeting held on 19.03.2022 to conduct 100% CIA Examinations for the **Extra Departmental Courses** offered in the UG and PG Programmes for the students admitted from the academic year 2022-2023 and onwards. The cited decisions had been approved by the Academic council in its meeting held on 18.04.2022. As per the recommendations of the Curriculum Development Cell in its meeting held on 27.02.2024, and decision taken in the General Board of Studies meeting held on 02.05.2024, the course **Basics of IPR** was introduced in the VI semester for all the UG programmes for the students admitted from the academic year 2024-2025 and onwards and decided to conduct 100 % CIA examinations (NO End of Semester Examinations) for the course.

Hence, the modalities is recommended for the following:

- (i) Conduct of I & II CIA Examinations
- (ii) Question Paper Pattern
- (iii) CIA Examination Mark Breakup
- (iv) Attendance Calculation

CONDUCT OF I & II CIA EXAMINATIONS

1. The CIA Examinations I & II for the above said courses must be conducted along with the other courses under centralized system.
2. The students must appear I & II CIA Examinations compulsorily, since **End of Semester Examinations will NOT be conducted** for the above said courses.
3. If any of the student (s) could not appear for CIA Examinations for the above said courses, with reasons mentioned in the College Calendar, re-examination shall be conducted as per the existing procedures.

QUESTION PAPER PATTERN

The following question paper pattern will be followed for the above said courses:

Section A - Multiple Choice	(10 × 1 = 10 Marks)
Section B - Either or Type	(5 × 5 = 25 Marks)
Section C - Either or Type	(5 × 8 = 40 Marks)

Maximum Marks : 75 Duration : 3 Hours

CIA EXAMINATION MARK BREAKUP

The CIA Examination mark breakup for the courses **Basics of Cyber Security, Fundamentals of Information Security and Basics of IPR** is given below:

S.No.	Distribution Component	Marks
1	CIA I – 75 Marks Converted to 30	30
2	CIA II – 75 Marks Converted to 30	30
3	Seminar/Objective Capacity Testing	10
4	Seminar/Objective Capacity Testing	10
5	Attendance	05
6	Any Case Study related to Cyber Security (as a Group)	15
	Total	**100**

The CIA Examination mark breakup for the **Extra Departmental Courses** offered for UG/PG Programmes is given below:

S.No.	Distribution Component	Marks
1	CIA I – 75 Marks Converted to 40	40
2	CIA II – 75 Marks Converted to 40	40
3	Seminar/Objective Capacity Testing	05
4	Seminar/Objective Capacity Testing	05
5	Attendance	05
6	Others (Group Discussion, Flipped Class room, etc.,)	05
	Total	**100**

ATTENDANCE CALCULATION

1. Separate attendance register must be maintained for **Basics of Cyber Security, Fundamentals of Information Security and Basics of IPR** in the Department and the final consolidated Attendance must be submitted to the COE along with the assessment Marks.
2. The attendance must be calculated by using the following formula: Attendance percentage = Number of Classes attended / Number of Classes conducted × 100
3. The students should be allowed to write the CIA examinations as per the existing norms related to attendance. The staff in charge of the respective courses have the responsibility to calculate the attendance percentage and submit the same to the Coordinator of the CIA Examination Committee during the I CIA and II CIA Examinations.
4. If the staff in charge finds that students have not put up enough attendance during the I CIA Examinations, he/she shall counsel the student(s) appropriately so that at the end of the course they have sufficient Attendance.

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MODALITIES FOR THE CONDUCT OF OPEN BOOK EXAMINATION SYSTEM FOR THE COURSES BASICS OF CYBER SECURITY AND FUNDAMENTALS OF INFORMATION SECURITY FOR ALL UG AND PG PROGRAMMES RESPECTIVELY

PREAMBLE

The Curriculum Development Cell (CDC) meeting was convened on 16.10.2025 and recommended to implement an open book examination system for the courses, Basics of Cyber Security and Fundamentals Information Security for all UG and PG programmes to improvise conceptual understanding skills, promote deep learning, enhance assessment quality and strengthen comprehensive skills, for the students to be admitted from the academic year 2026-2027 and onwards.

1.Purpose

To provide guidelines for conducting open book examinations that encourage critical thinking, application of knowledge, and analytical skills.

2.Scope

Applicable to Basics of Cyber Security and Fundamentals of Information Security courses for the undergraduate and postgraduate programmes respectively.

3. Examination Guidelines

Question Paper Design

- Questions should be Focused on higher-order thinking (analysis & evaluation)
- Avoid direct recall questions

Communication to Students and Staff Members

- Inform students in advance about the format, rules, and allowed resources.

- ❖ Provide sample questions to familiarize them with the OBE style.
- ❖ All the Staff members should be familiar about the prescribed Books of the Basics of Cyber Security and Fundamentals of Information Security.
- ❖ Students are permitted to carry the prescribed Books (in original or xerox copy) duly signed by the respective staff in charge of courses to the examination Hall.
- ❖ Invigilators of the respective examination halls should permit the students with the prescribed book (in original or xerox copy) and not to allow the students with other than the prescribed Books.

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MODALITIES FOR THE CONDUCT OF 100% CIA FOR THE ONE CREDIT SELF- STUDY COURSE AND THE MARK DISTRIBUTION PATTERN FOR THE PART III THEORY PAPER OF APPLICABLE COURSE

PREAMBLE

The Curriculum Development Cell (CDC) meeting was convened on 16.10.2025 and recommended to have one credit Self Study Course for applicable programmes in both UG & PG programme in the V and II semester respectively for the students to be admitted from the academic year 2026-2027 and onwards.

In order to foster independent learning, enhance academic flexibility, and encourage students to explore knowledge, the institution introduces the One Credit Self Study Course. This initiative is designed to provide students with an opportunity to pursue structured self-learning during the regular programme of study.

The one credit Self Study Course for applicable UG & PG programme in the V and II semester respectively, for the students admitted from the academic year 2026-2027 and onwards.

1. CIA COMPONENTS FOR ONE CREDIT COURSE

CIA shall be conducted by the department concerned.

<table>
<tr><td>CIA I</td><td>50
(Converted to 10)</td><td rowspan="2">20</td><td rowspan="3">25</td></tr>
<tr><td>CIA II</td><td>50
(Converted to 10)</td></tr>
<tr><td colspan="2">Case Study</td><td>5</td></tr>
</table>

QUESTION PAPER PATTERN

Duration : 2 Hours

Knowledge Level	Section	Marks	Description	Total
K1 Q1 to Q6	A (Answer all)	6 x 1 = 6	MCQ	
K2 – K4 Q7 to Q 10	B (Either or pattern)	4 x 5= 20	Short Answers	50
K2 – K5 Q11 to Q 13	C (Either or pattern)	3 x 8 = 24	Descriptive / Detailed	

2. PART III THEORY APPLICABLE COURSE
(CIA : 20 MARKS, ESE : 55 MARKS)

CIA: 20 Marks

<table>
<tr><td>CIA I</td><td>55</td><td rowspan="2">(55+55)
Converted to
10</td><td rowspan="4">20</td></tr>
<tr><td>CIA II</td><td>55</td></tr>
<tr><td colspan="2">Objective Capacity Testing
/Seminar</td><td>5</td></tr>
<tr><td colspan="2">Attendance</td><td>5</td></tr>
</table>

ESE : 55 Marks

QUESTION PAPER PATTERN

Knowledge Level	Section	Marks	Description	Total
K1 Q1 to 10	A (Answer all)	10 x 1 = 10	MCQ	
K2 – K4 Q11 to 15	B (Either or pattern)	5 x 3 = 15	Short Answers	55
K2 – K5 Q16 to 20	C (Either or pattern)	5 x 6 = 30	Descriptive / Detailed	

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MODALITIES FOR THE AWARD OF APPROPRIATE EXTRA CREDIT TO THE STUDENTS WHO PREFER TO OPT ANY COURSE OUT OF THEIR PROGRAMME ON SELF LEARNING MODE

PREAMBLE

The Curriculum Development Cell (CDC) meeting was convened on 16.10.2025 and recommended to motivate the students to opt any course(s) other than their core programme of study (theory papers only) through self-learning mode and extra credits can be awarded on their successful completion. However, such students availing this option shall not opt for any of the 100% CIA courses. This skill set will broaden intellectual horizons, foster holistic and integrative learning and equip diverse skill sets. This is applicable for the students to be admitted from the academic year 2026-2027 and onwards.

1. **Semester Restriction:**

   Students may choose the courses offered only within their current semester. Courses beyond the semester in which they are enrolled shall not be permitted.

2. **Course Type:**

   Only **theory courses** may be opted under this provision. Practical courses, Extra Departmental Courses (EDC), and courses assessed entirely through Continuous Internal Assessment (CIA) shall not be eligible.

3. **Evaluation Method:**

   A **100% End of Semester Examination (ESE)** shall be conducted for the chosen course.

4. **Marks & Scheme:**

   The ESE shall be conducted in accordance with the marks prescribed for the particular course in the approved scheme, along with its corresponding credit allocation.

5. **Conversion of Marks:**

The marks obtained by the student in the ESE shall be converted to a scale of **100 marks** for uniformity.

6. **Award of Credits:**

The credits allotted to the course in the scheme shall be transferred to the student as **Extra Credit**, provided the student secures the prescribed pass mark in the ESE.

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THE MODALITIES FOR THE CONDUCT OF 100% CIA PRACTICAL EXAMINATIONS (For EDC Courses)

CONDUCT OF 100% CIA PRACTICAL EXAMINATIONS

1. The Students shall appear for **TWO** CIA practical examinations which are evaluated as 100% internal examinations.
2. The students must appear **TWO** CIA practical examinations compulsorily, since End of Semester examinations will NOT be conducted for the above said course.
3. If any of the student(s) could not appear for CIA Examinations, as per reasons mentioned in the College Calendar, re-examination shall be conducted as per the existing procedures and norms.

The CIA Practical Examination mark breakup for the Extra Departmental Courses (EDC) offered for the UG & PG Programme is given below:

S.No.	Component Distribution	Marks
1.	CIA Practical I – 60 marks converted to 30	30
2.	CIA Practical II – 60 marks converted to 30	30
3.	Continuous assessment of practical (Observation to be submitted*) (15 Experiments/Programs x 2 = 30 marks)	30
4.	Record	05
5.	Attendance	05
	Total	**100**

* In case a student is absent for an Experiment/Program conducted on a particular day, the student will not be allowed to compensate that Experiment/Program and will be awarded zero for that particular Experiment/Program and shall be marked absent. In case any student has an attendance lack; the concerned faculty handling the course in consultation with HoD may permit the student who has an attendance lack to compensate one or two Experiment/Programs as the case may be to enable them to become eligible with mandate of 75% attendance to appear for the Continuous Internal Practical Examinations. However the compensated Experiment/Programs will not be awarded any marks whatsoever.

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PCC 1

Sub.Code:26PCC101

<table>
<tr><td colspan="2">Programme Code:14</td><td colspan="3">M.COM CA</td></tr>
<tr><td colspan="5">Title of the paper: Core Paper 1 – Managerial Economics</td></tr>
<tr><td>Batch
2026 – 2027</td><td>Hours/Week
6</td><td>Total Hours
90</td><td>Credits
4</td><td>Employability/
Entrepreneurship</td></tr>
</table>

Course Objectives

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

Course Outcomes (CO)

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

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

Syllabus

Unit I Introduction to Managerial Economics **(18 Hours)**

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

Unit II Demand Analysis **(18 Hours)**

Demand analysis - Demand determinants – Demand distinctions-Law of demand-exceptions to law of demand– Elasticity of demand– Types, methods–Applications- Factors influencing elasticity of demand – Demand forecasting: Meaning – methods – advantages & disadvantages.

Unit III Production Function **(18 Hours)**

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

Sub.Code:26PCC101

Unit IV Pricing and Output Decision **(18 Hours)**

Pricing and output decisions in different market situations – Monopoly and Duopoly competition -Perfect and Imperfect - Pricing policies.

Unit V Business Cycle **(18 Hours)**

Business cycle – ***National income** - Monetary and Fiscal Policy – Public finance - Industrial Sickness – causes – remedies. - Impact of Artificial Intelligence and Automation on Economic Decision-Making - Business Cycles in Indian Agrarian Economy

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

Text Books

1. Maheshwari K.L and Varshney R.L "Managerial Economics", New Delhi.-Sultan Chand & Publication-2018
2. Metha P.L "Managerial Economics "New Delhi, Sultan Chand &Publication,2025

Reference Books

1. D.Gopalakrishnan "Managerial Economics" Mumbai, Himalayan Publication House, 2021
2. Wali BM and Kalkundrikar AB "Managerial Economics" New Delhi, R Chand Publication &Co,2012

Web source Reference

1. https://onlinecourses.nptel.ac.in/noc20_mg67/preview
2. https://online-degree.swayam.gov.in/dyp20_d02_s1_mg04/preview
3. https://www.slideshare.net/slideshow/business-cycle-meaning-types-and-phases/231801658

MAPPING

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

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

Content prepared by (Based on Inputs) **Signature of the Course in-charge** **(Dr.S.Janeefa Priya)**	**Signature of the HOD** **(Dr.T.Kumar)**

PCC 3

Sub. Code: 26PCC102

Programme Code:14	**M.COM CA**			
Title of the paper: Core Paper 2 – **Marketing Management**				
Batch 2026 – 2027	**Hours/Week** 6	**Total Hours** 90	**Credits** 4	Employability/ Entrepreneurship

Course Objectives

1. To enable students to classify types of Marketing and Modern Marketing Concept.
2. To equip the learners on product planning, pricing system and promotion in the markets.
3. To explain the various kinds of channels of distribution and function of middle man.
4. To enhance practical applications on advertising media.
5. To know the concept of agricultural marketing.

Course Outcomes (CO)

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

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

Syllabus

UNIT I Introduction to Marketing (18 Hours)

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

UNIT II Product and Pricing (18 Hours)

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

PCC 4

Sub. Code: 26PCC102

UNIT III Channels of Distribution (18 Hours)

Channels of Distribution – Meaning - Basic channels of distribution - Selection of a suitable channel - Factors Influencing Selection of a channel- Middlemen in distribution-Kinds – Functions – Elimination of Middlemen - Arguments in favour of and against.

UNIT IV Promotional Mix, Personal Selling and Sales Promotion (18 Hours)

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

UNIT V Marketing Information and Research (18 Hours)

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

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

Text Books

1. Dr. N. Rajan Nair (2018), Marketing Management, Sultan Chand & Sons.
2. R.S.N.Pillai & Bagavathi (2020), Marketing, S.Chand & Company Pvt Ltd.

Reference Books

1. Dr.Radha, “Marketing Management” Chennai, Prasanna Publishers, 2018
2. G.Shainesh Philip Kotler, Kevin lane Keller, Alexander Chernev, Jagdish N. Sheth (2024), New Edition - 16, “Marketing Management”, Pearson.
3. Dr. Gupta C.B. and Dr. Rajan Nair N “Marketing Management” New Delhi, S.Chand and sons- 2018.
4. Philip Kotler & Gary Armstrong (2017), Principles of Marketing, Edition 1, Pearson publisher.

Web source Reference

1. https://testbook.com/learn/corporate-accounting/
2. https://www.slideshare.net/slideshow/business-cycle-meaning-types-and-phases/231801658
3. https://www.scribd.com/document/785815252/Chapter-5-Product-Mix-and-Price-Mix

Sub. Code: 26PCC102

MAPPING

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

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

Content prepared by (Based on Inputs) **Signature of the Course in-charge** **(Dr.T.Kumar)**	**Signature of the HOD** **(Dr.T.Kumar)**

PCC 6

Sub.Code:26PCC103

<table>
<tr><td colspan="2">Programme Code:14</td><td colspan="3">M.COM CA</td></tr>
<tr><td colspan="5">Title of the paper: Core Paper 3 – Information and Digital Technologies</td></tr>
<tr><td>Batch
2026 – 2027</td><td>Hours/Week
6</td><td>Total Hours
90</td><td>Credits
4</td><td>Skill Development</td></tr>
</table>

Course Objectives

1. Introduce computer hardware to determine software compatibility.
2. Recall types of computer systems.
3. Learn forward data processing systems.
4. Discuss the components of computer system.
5. Impart knowledge about E-Commerce basic concepts, and security issues in the Internet.

Course Outcomes (CO)

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

<table>
<tr><td rowspan="5">K1 to K5</td><td>CO1</td><td>Analyze the impact of hardware and software in business.</td></tr>
<tr><td>CO2</td><td>Illustrate the internet security aspects and e-business communication Modes.</td></tr>
<tr><td>CO3</td><td>Explain the data processing systems.</td></tr>
<tr><td>CO4</td><td>Examine the key features of machine language and input, output devices.</td></tr>
<tr><td>CO5</td><td>Develop an application for an e-commerce business.</td></tr>
</table>

Syllabus

Unit I Hardware and Software **(18 Hours)**

Computer systems – Importance of Computers in business – data and information – Data processing, data storage and data retrieval capabilities – Computer applications in various areas of business – Computer related jobs in business – Recent developments in Hardware and software – Laptop, Pen drive, Mobile computing, Bluetooth, Wireless printers and accessories, Broadband. Types of computer systems – Micro, Mini, Mainframe and Super computers–Analog, Digital and Hybrid computers–Business and Scientific computer systems–First, Second, Third and Fourth Generation computers – Laptop and Note book computers.

Unit II Components of Computer System **(18 Hours)**

Components of computer system – input, output and storage devices – Software – System software and application software programming languages – Machine languages – Assembly languages – High level languages–Flowchart – system flow chart and program flow charts – Steps in developing a computer program. Data processing systems-batch, online and real time system–Time - sharing – Multi programming and Multiprocessing systems– Networking–Local area and wide area network

Sub.Code:26PCC103

Unit III Technology of Internet Commerce (18 Hours)

Technology of internet commerce. Business Process Re-Engineering, Electronic Data Interchange – Advantages, electronic payment systems – Problems with the traditional payment system - EPS - features, types - advantages, risk - payment gateway - issues of electronic payment technology - recommendations of the security of electronic payment systems- internet banking – security requirement of electronic payment system - secure socket layer - SSL – HTTP – SET - authentication techniques, processes, and methodologies - biometrics – elements - kinds – technologies - characteristics- benefits.

Unit IV E-Commerce Technology (18 Hours)

IT Infrastructure - characteristics - elements of IT infrastructure internet – history – architecture – ***WWW** - domain name – client - server-characteristics – types-TCP/IP – web server - HTTP and FTP – middleware – intranet – uses - advantages and disadvantages-extranet – VPN – types – advantages and disadvantages of VPN – Firewall - working of firewall - types of firewall cryptography – methods - digital signature - digital envelope - digital certificates - certification authorities - types of digital certificates - social media marketing - tools - goals and objectives.

Unit V Security issues in E-commerce (18 Hours)

Security issues in E-commerce: - E-commerce security issues risk involved in E – commerce - protecting the E - commerce system - common E-commerce security tools - client server network security-data and message security.

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

Text Books

1. Dr.U.S.Pandey and Er.Saurabhshukla, E-Commerce and mobile commerce technologies, S.Chand, 2023, 18th Edition.

Reference Books

1. Ravi Kalakota and Andrew B. Whinston, Frontiers of Electronic commerce, Pearson Publication Ltd, 2009, 2nd Edition.
2. Joseph P.T, Electronic Commerce–A Managerial Perspective, Pearson Education, 2020, 7th Edition
3. Murthy CSV, E-Commerce Concepts, Models, Strategies, Himalaya Publishing House.2022, 2nd Edition.

Sub.Code:26PCC103

Web source Reference

1. https://onlinecourses.swayam2.ac.in/nou21_cs05/preview
2. https://onlinecourses.swayam2.ac.in/nou22_cm07/preview
3. https://www.geeksforgeeks.org/computer-networks/e-commerce/

MAPPING

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

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

Content prepared by (Based on Inputs)	
C.R **Signature of the Course in-charge (Dr.C.Brindha)**	**Signature of the HOD (Dr.T.Kumar)**

PCC 9

Sub. Code: 26PCC1CL

Programme Code:14	**M.COM CA**			
Title of the paper: Core Practical 1 – Computer Applications I – **Audit Automation Using Advanced Excel**				
Batch 2026 – 2027	**Hours/Week** 6	**Total Hours** 90	**Credits** 4	Skill Development

Course Objectives

1. To introduce the elements of Advance Excel
2. To make the students to understand Advance Excel
3. To learn about various functions in Advance Excel
4. To apply the concepts of report generation and interpretation.
5. To clarify virtual function and variables.

Course Outcomes (CO)

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

K3 to K5	CO1	Create data file in Excel Sheet
	CO2	Examine Excel Report and practice mail merges
	CO3	Conduct various functions in Advance Excel
	CO4	Create a data sheet and analyze the report
	CO5	Automate calculations and interpret the results

Syllabus

List of Practical

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.

Sub. Code: 26PCC1CL

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.

Components of Continuous Internal Assessment for 40 Marks

1. Observation Note Book – 10 Marks
2. Attendance – 5 Marks
3. Model Practical – 25 Marks (60 Marks obtained out of one model practical exam is converted into 25 Marks)

Mark Distribution for ESE Practical Examination

Duration: 3 Hours **Total Marks: 60 Marks**

Two questions will be given for each student

1. Record Note Book – 10 Marks
2. Algorithm, Program Typing and Execution – 50 Marks

S.No	Distribution Components	Program I (Marks)	Program II (Marks)
1	Algorithm	5	5
2	Program Typing and Execution	20	20

MAPPING

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

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

Content prepared by (Based on Inputs) C.Br **Signature of the Course in-charge** **(Dr.C.Brindha)**	**Signature of the HOD** **(Dr.T.Kumar)**

PCC 11

Sub. Code: 26PCC204

Programme Code:14		**M.COM CA**		
Title of the paper: Core Paper 4 – **Business Research Methods**				
Batch 2026 – 2027	**Hours/Week** 5	**Total Hours** 75	**Credits** 4	Employability/ Entrepreneurship

Course Objectives

1. To develop an idea about various research designs and techniques.
2. To understand sampling techniques of research and its applications.
3. To emphasis the learners in application of appropriate tools in research.
4. To make the learners to understand the significance of testing of hypothesis.
5. To lay a foundation to become familiar in style of preparing research report.

Course Outcomes (CO)

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

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

Syllabus

UNIT I Introduction **(15 hours)**

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

UNIT II Sampling design **(15 hours)**

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

UNIT III Statistical tools **(15 hours)**

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

Sub. Code: 26PCC204

UNIT IV Testing of Hypothesis (15 hours)

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

UNIT V Interpretation (15 hours)

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

60% Theory and 40% Problems

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

Text Books

1. Kothari C. R. and Gaurav Garg (2023), Research Methodology: Methods and Techniques,New Delhi, New Age International Publishers,
2. Gupta.S.P "Statistical Methods" 46th Edition, New Delhi, Sultan Chand and Sons, 2024.

Reference Books

1. Murry.R , Spiegel, Larry.J and Stephens "Theory and Problems of Statistics", Third Edition, New Delhi, McGraw- Hill Publishing Co. Ltd, 2023.
2. Pillai, R.S.N. and Bhagavathi., "Statistics - Theory and Practice" Ninth Edition New Delhi, S.Chand & Co. Ltd , 2024.
3. Zikmund, Babin, Carr, Adhikar, Griffin (2023), Business Research Methods.

Web source Reference

1. https://onlinecourses.swayam2.ac.in/cec21_mg21/preview
2. https://onlinecourses.swayam2.ac.in/nou22_cm06/preview
3. https://www.slideshare.net/slideshow/research-methodology-23101947/23101947

PCC 13

Sub. Code: 26PCC204

MAPPING

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

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

Content prepared by (Based on Inputs)	
M. Bama **Signature of the Course in-charge (Mrs.M.Bama)**	**Signature of the HOD (Dr.T.Kumar)**

PCC 14

Sub. Code: 26PCC205

<table>
<tr><td colspan="2">Programme Code:14</td><td colspan="3">M.COM CA</td></tr>
<tr><td colspan="5">Title of the paper: Core Paper 5 – Human Resource Management</td></tr>
<tr><td>Batch
2026 – 2027</td><td>Hours/Week
5</td><td>Total Hours
75</td><td>Credits
4</td><td>Employability/
Entrepreneurship</td></tr>
</table>

Course Objectives

1. To explain the importance of HRM and their effective management in organizations.
2. To make the students to understand different tools in forecasting and planning.
3. To outline the current theory and practice of recruitment and selection.
4. To describe appropriate implementation, monitoring and assessment procedures of training.
5. To explain the importance of the performance management system in enhancing employee performance.

Course Outcomes (CO)

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

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

Syllabus

UNIT I Introduction to HRM **(15 Hours)**

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

UNIT II Recruitment and Selection Process **(15 Hours)**

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

UNIT III Training and Development **(15 Hours)**

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

PCC 15

Sub. Code: 26PCC205

UNIT IV Banking companies and Insurance Companies (15 Hours)

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

UNIT V Performance Appraisal and Motivation (15 Hours)

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

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

Text Books

1. L.M. Prasad (2024), Human Resource Management, 3rd edition, Sultan Chand & Sons.
2. Aswathappa, K., "Human Resource Management", 10th Edition, New Delhi, Tata McGraw Hill Education India Pvt. Ltd, 2023.

Reference Books

1. Rao.V.S.P "Human Resource Management" Second Edition, New Delhi, Cengage Publications, 2023.
2. Pattanayak, B., "Human Resource Management", 7th Edition, Mumbai, PHI Learning Pvt Ltd, 2023.
3. Subbarao P., "Essentials of Human Resource Management and Industrial Relations", Sixth Edition, Mumbai, Himalaya Publishing House, 2023
4. C.B.Gupta (2025), Human Resource Management, 11th Edition, Sulthan & sons.
5. Gary Dessler, Biju Varkey (2020), Human Resource Management, 12th Edition, Pearson prentice Hall Pvt Ltd.

Web source Reference

1. https://onlinecourses.nptel.ac.in/noc22_hs63/preview
2. https://www.coursera.org/specializations/human-resource-management
3. https://www.scribd.com/document/629313274/Complete-Notes-HRM

Sub. Code: 26PCC205

MAPPING

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

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

Content prepared by (Based on Inputs)	
T. Dhivu	
Signature of the Course in-charge (Dr.T.Deepika)	**Signature of the HOD (Dr.T.Kumar)**

PCC 17

Sub. Code: 26PCC206

Programme Code:14	M.COM CA			
Title of the paper: Core Paper 6 – **Applied Cost Accounting**				
Batch 2026 – 2027	**Hours/Week** 5	**Total Hours** 75	**Credits** 4	Employability/ Entrepreneurship

Course Objectives

1. Provide knowledge of cost accounting and cost sheet.
2. Make learners to understand the costing aspects on material and labor.
3. Equip advanced knowledge on costs and their impact on value creation in the manufacturing and non-manufacturing companies.
4. Make clear about overhead and process costing methods.
5. Enrich the various methods relating to job, service, batch and contract costing

Course Outcomes (CO)

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

K1 to K5	CO1	Recall the classification of cost, methods and techniques
	CO2	Evaluate cost sheet and material and labor control
	CO3	Analyze cost control and cost reduction tools and techniques
	CO4	Solve labor, overhead and process costing methods
	CO5	Reconciliation of cost and financial accounting.

Syllabus

UNIT I Introduction to Cost Accounting **(15 Hours)**

Cost Accounting Meaning-definitions - nature- significance – Differences between financial and cost accounting – Installation of Costing system– Characteristics of ideal costing system – Methods of costing – Classification of costs-Preparation of cost sheet – Tender and Quotation.

UNIT II Materials and Labour Costing **(15 Hours)**

Material: Need for material control - tools used for material control-types of purchase of material. Stores control: Fixing different levels of Materials–EOQ. BinCard: Meaning & Importance- Bin Card Vs Stores Ledger. Preparation of Stores Ledger by using FIFO – LIFO – Simple average method - Weighted average method.

Labour: Time rate- Piece rate- points to be noted in wage fixation. Incentives: meaning & importance- Taylor's Differential piece rate- Halsey and Rowan plans. Labour turnover: meaning- Causes– effects- methods of reduction of labour turnover. Over time and Idle time: meaning-causes-techniques of Control.

UNIT III Overheads **(15 Hours)**

Overheads: Meaning – Classification – Allocation – Absorption - Apportionment of Overheads – Methods of Re-apportionment (Simultaneous equation and Repeated distribution method only) - Computation of Machine Hour Rate -Over absorption and Under absorption – Meaning and causes.

Sub. Code: 26PCC206

UNIT IV Process Costing **(15 Hours)**

Process Costing – Normal loss – Abnormal loss - Abnormal Gain – Inter Process profit - Equivalent production-Joint product and By-product costing. Contract costing: Treatment of profit on Incomplete Contract - Cost plus contract - Escalation Clause.

UNIT V Operation Costing **(15 Hours)**

Operating Costing: Meaning – objectives - Ascertainment of cost. Reconciliation of cost and financial accounts - ***Need for reconciliation** – reasons for disagreement in profit. Activity-Based Costing (ABC) in Service Sector

20% Theory and 80% Problem

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

Text Books

1. Jain.S.P, Narang. K.L. and Agarwal.S "Advanced Cost Accounting (Cost Management)" 24th Edition, Ludhiana, Kalyani Publishers, 2025.
2. Madegowda.J "Cost Management" 3rd Edition, Mumbai, Himalaya Publishing House, 2021.

Reference Books

1. Pillai.R.S.N. and Bagavathi. V "Cost Accounting", 10th Edition, New Delhi, Sultan Chand and Sons, 2021.
2. ReddyT.S. and ReddyY.H.P" Cost and Management Accounting" Fourth Edition, Chennai, Margham Publishers, 2020

Web source Reference

1. https://students.icai.org/?page_id=5208
2. https://www.coursera.org/projects/introduction-cost-accounting
3. https://www.slideshare.net/slideshow/operating-costing-67212225/67212225

Sub. Code: 26PCC206

MAPPING

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

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

Content prepared by (Based on Inputs)	
M. Bama	
Signature of the Course in-charge (Mrs.M.Bama)	**Signature of the HOD (Dr.T.Kumar)**

PCC 20

Sub. Code: 26PCC207

<table>
<tr><td>Programme Code:14</td><td colspan="4">M.COM CA</td></tr>
<tr><td colspan="5">Title of the paper: Core Paper 7 – Object Oriented Programming with C++</td></tr>
<tr><td>Batch
2026 – 2027</td><td>Hours/Week
5</td><td>Total Hours
75</td><td>Credits
4</td><td>Skill Development</td></tr>
</table>

Course Objectives

1. To introduce the elements of Oops and structure of C++ program.
2. To make the students to understand control flow statements.
3. To learn about operator overloading, data conversion and inheritance
4. To apply the concepts of class, method, constructor data abstraction, overloading and polymorphism.
5. To clarify virtual functions and polymorphism.

Course Outcomes (CO)

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

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

Syllabus

UNIT I Introduction to OOPs **(15 Hours)**

Evaluation of Programming Paradigm – Elements of Object-oriented programming - Data Encapsulation and Abstraction classes – Inheritance – Derived classes – Polymorphism – Operator overloading – Friend functions – Polymorphism – virtual functions – Merits and demerits of OOP - Popular OOP languages – C++ at a glance – Applications of C++ - C++ statements – structure of C++ program.

UNIT II Data types and Functions **(15 Hours)**

Data types – character set – Token, Identifiers and Keywords – variables – operators and expressions –Control flow – IF, IF. . Else, Nested If.. Else, For loop, While..loop, do..while loop, break statement, switch statement, continue statement and go to statement. Arrays – operations on arrays – Multidimensional Arrays – Strings – String Manipulations. Functions – Function components – Library functions – Inline functions.

Sub. Code: 26PCC207

UNIT III Classes and Objects **(15 Hours)**

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

UNIT IV Operator Overloading **(15 Hours)**

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

UNIT: V Virtual functions and Polymorphism **(15 Hours)**

Virtual functions and Polymorphism – Need for virtual functions – Pointers to derived class objects– Pure virtual functions – Abstract classes – ***Rules for Virtual functions** – Data file operations– Opening of file – Closing of file – Stream State Member functions – Reading/writing a character from a file – Structure and file operations – Classes and File operations.

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

Text Books

1. Balagurusamy,E., "Object Oriented Programming with C++", New Delhi,Tata McGraw Hill Publishing Company Ltd. 2025.
2. Ravichandran,D., "Programming with C++", Tata McGraw Hill Publishing Company Ltd.,2024.

Reference Books

1. Venugopal,K.R., Raj kumar, Ravishanker, T., "Mastering C++", New Delhi, Tata McGraw- Hill Education 2020.
2. David Pearson (2022), OOP with C++, Continuum Pvt. Ltd.
3. M.P Bhare, S.A, Patekar (2022), Object Oriented Programming with C++, Pearson Education.
4. Rajesh K.Shukla, "Object oriented Programming in C++", Wiley India Pvt Ltd, 2024.
5. Bjarne Stroustrup (2022), C++ Programming Language, Pearson.

Web source Reference

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

Sub. Code: 26PCC207

MAPPING

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

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

Content prepared by (Based on Inputs) **Signature of the Course in-charge** **(Dr.B.Josephine Amala)**	**Signature of the HOD** **(Dr.T.Kumar)**

PCC 23

Sub. Code: 26PCC2CM

Programme Code:14		M.COM CA		
Title of the paper: Core Practical 2 – Computer Applications II – **Tally & C++**				
Batch 2026 – 2027	**Hours/Week** 5	**Total Hours** 75	**Credits** 4	Skill Development

Course Objectives

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

Course Outcomes (CO)

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

K3 to K5	CO1	Obtain information relating to tally.
	CO2	Gaini the skills relating in creation of voucher entries.
	CO3	Prepare the final accounts, Interpreting various reports
	CO4	Construct classes and objects using C++.
	CO5	Work with accounting terms using C++.

Syllabus

List of Practical

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.

Sub. Code: 26PCC2CM

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.

Components of Continuous Internal Assessment for 40 Marks

1. Observation Note Book – 10 Marks
2. Attendance – 5 Marks
3. Model Practical – 25 Marks (60 Marks obtained out of one model practical exam is converted into 25 Marks)

Mark Distribution for ESE Practical Examination

Duration: 3 Hours **Total Marks: 60 Marks**

Two questions will be given for each student

1. Record Note Book – 10 Marks
2. Algorithm, Program Typing and Execution – 50 Marks

S.No	Distribution Components	Program I (Marks)	Program II (Marks)
1	Algorithm	5	5
2	Program Typing and Execution	20	20

MAPPING

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

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

Content prepared by (Based on Inputs) **Signature of the Course in-charge (Dr.B.Josephine Amala)**	**Signature of the HOD (Dr.T.Kumar)**

Sub. Code: 26PCC308

Programme Code:14		**M.COM CA**		
Title of the paper: Core Paper 8 – **Management Accounting**				
Batch 2026 – 2027	**Hours/Week** 6	**Total Hours** 90	**Credits** 4	Employability/ Entrepreneurship

Course Objectives

1. Know the concept and importance of management accounting.
2. Understand the use of accounting tools for generating information for managerial decision making
3. Understand various method and technique in managerial accounting.
4. Comprehend and practices the established techniques &methods in management accounting.
5. Lay on foundation for budgeting and budgetary control.

Course Outcomes (CO)

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

K1-K5	CO1	Recollect the concept and importance of management accounting.
	CO2	Explain the role of managerial accounting in management decision making.
	CO3	Utilize the various methods and technique of managerial accounting.
	CO4	Analyze the method and technique of management accounting used for managerial decision making.
	CO5	Prepare budget and budgetary control for any business concern

Syllabus

UNIT I Introduction **(18 hours)**

Nature and scope of Management Accounting – Meaning – Nature – Scope– Functions – Objectives – Importance – Limitations – Distinction between Financial Accounting and Management Accounting – Relationship between cost and management Accounting – Tools and Techniques of Management Accounting – Meaning and Process of financial statement Analysis and Interpretation. Sustainability and Environmental Management Accounting (EMA)

UNIT II Ratio Analysis & Working capital **(18 hours)**

Ratio Analysis – Meaning – Advantages of Ratio Analysis – Limitations – Classification of Ratios – Profitability – Turn over Ratios – Long-term Financial position – Working Capital Management – Meaning of Working capital – Importance Determinants and Computation of Working capital – Forecast of working capital Requirements.

Sub. Code: 26PCC308

UNIT III Fund Flow and Cash Flow Statements **(18 hours)**

Fund Flow statement–Meaning and concept of Funds and Flow of Funds–Importance or uses of Funds Flow statements–Limitations– Schedule of changes in working capital– Preparation of Funds Flow statement–Cash Flow statement–Comparison between Fund Flow statement and Cash Flow statement–Uses of Cash Flow statement–Limitations– Preparation of Cash Flow Statement. (As per AS3/Ind-As 7)

UNIT IV Managerial Costing **(18 hours)**

Marginal Costing – Definition of Marginal cost and Marginal Costing–Salient features– Advantages of Marginal Costing – Limitations – Break-Even Analysis – Cost-volume-profit Analysis – Applications of Marginal costing for Business Decision making.

UNIT V Budgeting and Budgetary control **(18 hours)**

Budgeting and Budgetary control – Meaning – Definition – Objectives of Budgetary control – Essentials of Budgetary control –Advantages Limitations – Classification and Types of Budgets – Sales, Production, Cost of Production, Purchase and Flexible Budgets – Cash Budget Standard costing and variance Analysis (Material and Labour only) - ***Advantages and Limitations of standard costing.**

80% Theory and 20% Problems

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

Text Books

1. Sharma.R.K & Gupta.K.Shashi, "Management Accounting', New Delhi, Kalyani Publishers,15th Edition, 2023.
2. Pillai R.S.N & Bhagavathi, "Management Accounting", New Delhi, S-Chand & Co, 2015

Reference Books

1. Reddy.T.S & Reddy Y HariPrasad, "Management Accounting", Chennai, Margham Publications, 2023.
2. Khan.M.Y & Jain.P.K, "Management Accounting, Chennai, McGraw Hill Education(India) Pvt Ltd, 2022.

Web source Reference

1. https://onlinecourses.swayam2.ac.in/cec21_cm01/preview
2. https://onlinecourses.nptel.ac.in/noc20_mg65/preview
3. https://www.slideshare.net/slideshow/budgeting-250515933/250515933

PCC 27

Sub. Code: 26PCC308

MAPPING

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

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

Content prepared by (Based on Inputs)	
L. Beautlyna .T	
Signature of the Course in-charge (Dr.L.Beautlyna)	**Signature of the HOD (Dr.T.Kumar)**

PCC 28

Sub. Code: 26PCC309

Programme Code:14		**M.COM CA**		
Title of the paper: Core Paper 9 – **Financial Management**				
Batch 2026 – 2027	**Hours/Week** 6	**Total Hours** 90	**Credits** 4	Employability/ Entrepreneurship

Course Objectives

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

Course Outcomes (CO)

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

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

Syllabus

UNIT I Introduction **(18 hours)**

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

UNIT II Cost of Capital and Capital Budgeting **(18 hours)**

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

UNIT III Leverages and Capital Structure **(18 hours)**

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

UNIT IV Dividend Theories **(18 hours)**

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

Sub. Code: 26PCC309

UNIT: V Working Capital Management **(18 hours)**

Working Capital Management – Cash Management – Receivables Management–Inventory Management – Determinants and Computation of Working Capital. ***Fin Tech and Digital Transformation in Finance.**

60% Theory and 40% Problems

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

Text Books

1. Sharma.R.K & Gupta. K.Shashi, "Financial Management", New Delhi, Kalyani Publishers, 9th Revised Edition.2024.
2. Khan.M.Y & Jain.P.K, "Financial Management", Chennai, McGraw Hill Education (India) Pvt Ltd, 2024.

Reference Books

1. Maheshwari.S.N, "Financial Management", New Delhi, Sultan Chand &Sons, 15th Edotion, 2025
2. Chandra Prasanna,"Financial Management", Chennai, McGraw Hill Education(India) Pvt Ltd, 12th Edition, 2023.

Web source Reference

1. https://onlinecourses.nptel.ac.in/noc21_mg06/preview
2. https://onlinecourses.swayam2.ac.in/cec20_mg05/preview
3. https://www.scribd.com/document/122132264/Financial-management-Overview-of-financial-management

MAPPING

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

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

Content prepared by (Based on Inputs) **Signature of the Course in-charge** **(Dr.K.S.Mohanavignesh)**	**Signature of the HOD** **(Dr.T.Kumar)**

PCC 30

Sub. Code: 26PCC310

Programme Code:14	**M.COM CA**			
Title of the paper: Core Paper 10 – **Database Management Systems**				
Batch 2026 – 2027	**Hours/Week** 6	**Total Hours** 90	**Credits** 4	Skill Development

Course Objectives

1. To provide advanced knowledge of database concepts and architecture
2. To develop skills in database design, normalization, and optimization
3. To understand transaction management and concurrency control
4. To expose students to modern database technologies (Big Data, Data Warehousing)
5. To enable hands-on experience using SQL and DB tools

Course Outcomes (CO)

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

K1-K5	CO1	Analyze and design complex database systems
	CO2	Apply normalization techniques to eliminate redundancy
	CO3	Write advanced SQL queries and procedures
	CO4	Evaluate transaction processing and concurrency mechanisms
	CO5	Understand emerging trends like Bid Data and Data warehouse

Syllabus

Unit I Introduction to Database System & E-R Model (18 Hours)

Database system applications - Purpose of database systems - View of data – Data Models - Data abstraction and data independence - Database languages – DDL – DML - Database users and administrators - Database system Architecture – The Entity-Relationship Model – Attributes – Mapping Cardinalities (Relationships) – Primary Key – E-R Diagram.

Unit II Relational Model and Normalization (18 Hours)

Structure of Relational Model – Database Scheme – Keys – Relational Algebra – Basic Operations- Normalization – Functional Dependencies – First, Second, Third Normal forms - Fourth, Fifth Normal forms.

Unit III SQL Fundamental (18 Hours)

Overview of SQL Query Language – SQL Data Definition – Basic Operations - Set Operations –Null Value – Aggregate Functions – Nested Sub-quires – Modification of Database.

Unit IV Transaction Management & Concurrency Control (18 Hours)

Transaction Concept – ACID Properties – Storage Structure – Concurrency Control – Lock-Based Protocols – Dead Lock Handling.

Sub. Code: 26PCC310

Unit V Big Data and Data Warehouse (18 Hours)

Big Data – Sources and use of Big Data - ***Big Data Storage System** – Distributed file system – Sharding – Key-Value Storage System – Parallel and Distributed Database – Streaming data – Application of Streaming Data – Querying Streaming Data – Graph Database – Data warehousing – Components of a Data warehouse .

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

Text Books

1. Abraham Silberschatz, Henry F.Korth, S.Sudarshan,(2021) "Database System Concepts" Seventh Edition"(Reprint), McGraw Hill Education India Pvt Limited, Chennai.

Reference Books

1. Bipin C.Desai (2026), An Introduction to Database Systems, Galgotia Publications Pvt Ltd.
2. C.J. Dates (2015), An Introduction to Database Systems, Pearson Publication.
3. Alexis Leon, Mathews Leon (2009), Essentials of Database Management Systems.
4. R.Paneerselvam (2018), Database Management System, PHI Learning Pvt ltd, Newdelhi.
5. Raghu Ramakrishnan, Johannes Gehrke (2003), Database Management System, TataMcGraw Hill.

Web Source Reference

1. https://www.geeksforgeeks.org/dbms/dbms-architecture-2-level-3level/
2. https://www.slideshare.net/slideshow/database-system-concepts-and-architecture-autosavedpptx/259958415
3. https://eecs.csuohio.edu/~sschung/cis430/Elmasri_6e_Ch02_Updated.pdf

PCC 32

Sub. Code: 26PCC310

MAPPING

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

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

Content prepared by (Based on Inputs)	
Signature of the Course in-charge **(Dr.T.Deepika)**	**Signature of the HOD** **(Dr.T.Kumar)**

PCC 33

Sub. Code: 26PCC3CN

<table>
<tr><td colspan="1">Programme Code:14</td><td colspan="4">M.COM CA</td></tr>
<tr><td colspan="5">Title of the paper: Core Practical 3 – Computer Applications III – SQL for DBMS</td></tr>
<tr><td>Batch
2026 – 2027</td><td>Hours/Week
6</td><td>Total Hours
90</td><td>Credits
4</td><td>Employability/
Entrepreneurship</td></tr>
</table>

Course Objectives

1. To provide advanced practical knowledge of Structured Query Language (SQL) for designing, creating, and managing relational databases.
2. To develop skills in writing SQL queries for data retrieval, manipulation, and analysis in business environments.
3. To enable students to implement database techniques using SQL.
4. To familiarize students with database objects.
5. To enhance problem-solving abilities through the development and management of database applications for commerce and business domains.

Course Outcomes (CO)

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

K3-K5	CO1	Design and create relational database schemas by applying normalization principles and integrity constraints.
	CO2	Construct and execute advanced SQL queries using joins, subqueries, aggregate functions, and set operators for effective data management.
	CO3	Implement database programming concepts to automate business processes.
	CO4	Apply transaction control, concurrency control, and security mechanisms to ensure reliable and secure database operations.
	CO5	Analyze and solve real-world business and commerce-related problems through efficient database design, query optimization, and report generation.

Syllabus
List of Practical

SQL for DBMS

1. Create a table for **Student** with appropriate fields and constraints. Alter table to add, modify, and drop columns
2. Create a table for **Employee** with primary key and NOT NULL constraints. Rename a table and its columns. Drop and truncate tables
3. Work out the **Comparison Operators** and view the result using Student table.
4. Work out the **Logical Operators** and view the result using employee table.
5. Work out the **Count and Number Group Functions**.
6. Work out the **Date and Character Functions**.

Sub. Code: 26PCC3CN

7. Create a table named Student with the fields Student Name, Roll No, Department, Address and Percentage. Insert the values

   Queries:
   - Calculate the average percentage of the students.
   - Display the names of the students whose percentage is greater than 80
   - Display the details of the student who got the highest percentage.
   - Display the all students whose percentage is between 50 and 70.
   - Display the details of the students whose percentage is greater than the percentage of Roll NO = 26UCC005

8. Create the table PRODUCT with the fields Product no, Unit of Measure, Quantity, Total Amount and insert the values

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

9. Create a table Software with the fields Programmer Name, Language, Software Cost, Software Sold and insert the values

   Queries:
   - Display the details of software developed by "PRAKASH".
   - Display the details of the packages whose software cost exceeds "2000".
   - Display the details of the software that are developed in "C++".
   - What is the price of costliest software developed in "C".

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

10. Create a table Company with the fields Company Name, Address, No of Employees, Salary, Supplier Name and inserts the values

    Queries:
    - Display all the records of the company which are in the ascending order of Salary
    - Display the name of the company whose supplier name is "Telco".
    - Display the details of the company whose Salary is greater than 20 and order by Salary
    - Display the company having the employee ranging from 300 to1000
    - Display the name of the company whose supplier is same as like Tata's.

Sub. Code: 26PCC3CN

Components of Continuous Internal Assessment for 40 Marks

1. Observation Note Book – 10 Marks
2. Attendance – 5 Marks
3. Model Practical – 25 Marks (60 Marks obtained out of one model practical exam is converted into 25 Marks)

Mark Distribution for ESE Practical Examination

Duration: 3 Hours **Total Marks: 60 Marks**

Two questions will be given for each student

1. Record Note Book – 10 Marks
2. Algorithm, Program Typing and Execution – 50 Marks

S.No	Distribution Components	Program I (Marks)	Program II (Marks)
1	Algorithm	5	5
2	Program Typing and Execution	20	20

MAPPING

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

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

Content prepared by (Based on Inputs)	
T.Dhiw **Signature of the Course in-charge (Dr.T.Deepika)**	**Signature of the HOD (Dr.T.Kumar)**

PCC 36

Sub. Code: 26PCC411

Programme Code:14		**M.COM CA**		
Title of the paper: Core Paper 11 – **Internet & E-Commerce**				
Batch 2026 – 2027	**Hours/Week** 7	**Total Hours** 105	**Credits** 5	Employability/ Skill Development

Course Objectives

1. Equip the students with the emerging trends in business.
2. Introduce and explore the use of information technology in all aspects of business.
3. Understand the relevance of e- commerce in the present scenario.
4. Get familiarize with the students cyber world and cyber regulations.
5. Understand future internet business in global market.

Course Outcomes (CO)

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

K1-K5	CO1	Illustrate the various trends in business.
	CO2	Explore information technology in every aspect of business.
	CO3	Analyze the role of E- commerce in the present business scenario.
	CO4	Examine the cyber security and cyber regulation in global business world.
	CO5	Develop the future relevance internet business in global business world

Syllabus

UNIT I Introduction to E-Commerce **(21 hours)**

Meaning of electronic commerce–advantages and disadvantages– History-Framework of e-commerce-e-commerce drivers-nature and scope-acceptance-e-business -Categories of E-Commerce Applications-Global trading environment and adoption of e-commerce-comparison between traditional and electronic commerce-advantages and disadvantages of E-Commerce- Business Models of E-Commerce: Business to Consumer: Definition, characteristics and application of B2C- Models of B2C-major challenges-Business to business: Definition, characteristics and application of B2B–need—development -types-relationship of B2B e-commerce with other perspectives-impact and benefits- Difference between B2B and B2C - C2C, C2B and B2G: Definition, characteristics and application

UNIT II Internet Banking **(21 hours)**

Internet banking–ATM Internet frauds–Internet security– Cyber Crimes-Cyber laws – e-governance Issues relating to e-commerce–Technology–Wireless applications, Broad band–Online transactions– use of mobile phones–SMS alert Future of Internet commerce– Hardware and Software, Trends–Information and application trends.

Sub. Code: 26PCC411

UNIT III Mobile Commerce **(21 hours)**

Mobile commerce:- application of mobile commerce – advantages of mobile commerce security and payment methods- m-commerce security- m-commerce payment methods-mobile payment operations-standardization.

UNIT IV Recent trends in Electronic world **(21 hours)**

Current trends in electronic world- electronic waste problems predictions- e-waste in India- e-surveillance- stages- e-governance- essence- modules- e-governance and its relevance to India- * **Initiatives taken by government of India**-cloud computing-advantages- characteristics- model- model service model of cloud computing - criteria -challenges.

UNIT V AI-Based Metaverse and Emerging Technologies **(21 hours)**

AI-Based Metaverse and Emerging Technologies: - Exploration of the Metaverse and its impact on commerce and marketing. Overview of emerging technologies such as Internet of Things (IoT), Augmented Reality (AR), Quantum Computing. Study of advanced AI tools, including Chat GPT and Deep Seek, focusing on their applications in business automation, customer engagement, and strategic decision-making. Discussion on AI-driven innovations, ethical concerns, and future trends in digital business technologies. Introduction to Block chain technology and Crypto currency concepts.

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

Text Books

1. TreeseG Wind field &Stewart C Lawrence, "Designing Systems for Internet Commerce", Melbourn, Addison Wesley, 2nd Edition,2022.
2. Bajaj KKamalesh & Nag Debjani, "E-Commerce: The Cutting Edge of Business, Chennai, McGraw Hill Education (India) Pvt Ltd,2017

Reference Books

1. Dr Kalakota Ravi & Robinson Marcia," E-Business 2.0: Roadmap for Success", Melbourn, Addison Wesley, 2000.
2. Whinston B Andrew & Dr.Kalakota Ravi, "Frontiers of Electronic Commerce", New Delhi, Persons Education,2009

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2. https://gcgldh.org/downloads/e-Content/Learning-Material/Computer-Science/E_Commerce_M_Commerce_Concpts.pdf
3. https://www.geeksforgeeks.org/e-commerce/

Sub. Code: 26PCC411

MAPPING

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

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

Content prepared by (Based on Inputs)	
Signature of the Course in-charge **(Dr.S.Janeefa Priya)**	**Signature of the HOD** **(Dr.T.Kumar)**

Sub. Code: 26PCC412

Programme Code:14	**M.COM CA**			
Title of the paper: Core Paper 12 – **International Business**				
Batch 2026 – 2027	**Hours/Week** 7	**Total Hours** 105	**Credits** 5	Employability/ Entrepreneurship

Course Objectives

1. Introduce the concept of international business.
2. Create awareness on the changes in the international business arena.
3. Understand the role of global financial markets and instrument.
4. Understand the functions of WTO, IMF and IBRD.
5. Give various theories of foreign exchange.

Course Outcomes (CO)

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

K1-K5	CO1	Recall the concept of international business.
	CO2	Explain the level of changes international business in global era.
	CO3	Identify the role of global financial markets and instrument.
	CO4	Evaluate various functions of WTO, IMF AND IBRD.
	CO5	Analyze various theories of foreign exchange.

Syllabus

UNIT I Introduction to International Business (21 hours)

International Business-Meaning, Nature and Scope–Role of Foreign Trade in the Economic Development of India–Balance of payment in the context of Economic Growth Process– Trade balance–Current Account position and Capital Account position–Trends– Principles of BOP – Correction of adverse BOP.

UNIT II Euro Currency Market (21 hours)

Euro Currency Market– GATT – WTO, World Bank and IMF – Functions.

UNIT III Export marketing (21 hours)

Export marketing – Meaning – An overview of export marketing – differences between export marketing and domestic marketing – salient features and basic functions of export marketing – export barriers–Tariff and non-tariff – Export market analysis – Feasibility of market entry – Sources of market information – Assessing sale prospects.

UNIT IV India's Imports and Exports (21 hours)

Composition and direction of India's imports and exports–Past trends, present position and prospects – Project consultancy and Service exports – Trends, prospects and problems – Important documents used in foreign trade.

Sub. Code: 26PCC412

UNIT V Foreign Exchange **(21 hours)**

Foreign exchange – Theories of foreign exchange – administration of foreign exchange – Rate Determination – Factors influencing fluctuations in foreign exchange – ***Exchange control in India**. Geopolitical Risks and Global Trade Disruptions.

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

Text Books

1. Bhattacharyya.V & VarshneyR.L," International Marketing Management", New Delhi, Sultan chand & Sons, 2020
2. Balagopal T.A.S, "Export Marketing", Mumbai, Himalaya Publications,2020.

Reference Books

1. Rao PSubba, "International Business", Mumbai, Himalaya Publications, 2023.
2. Jeevanandam C, "International Business", New Delhi, Sultan chand & Sons, 2016.

Web source Reference

1. https://onlinecourses.nptel.ac.in/noc20_mg54/preview
2. https://onlinecourses.swayam2.ac.in/cec20_mg12/preview
3. https://www.scribd.com/document/116946056/Complete-notes-on-International-Trade

MAPPING

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

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

Content prepared by (Based on Inputs) **Signature of the Course in-charge (Dr.K.S.Mohanavignesh)**	**Signature of the HOD (Dr.T.Kumar)**

PCC 41

Sub. Code: 26PCC4CP

Programme Code:14		**M.COM CA**		
Title of the paper: Core Practical 4 – Computer Applications IV – **Python for Accounting**				
Batch 2026 – 2027	**Hours/Week** 8	**Total Hours** 120	**Credits** 4	Skill Development

Course Objectives

1. To introduce Python programming concepts relevant to accounting applications
2. To develop the ability to automate accounting calculations and processes
3. To enable students to design and implement accounting-based programs
4. To apply Python for financial data analysis and reporting
5. To enhance problem-solving skills using real-world accounting scenarios

Course Outcomes (CO)

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

K3-K5	CO1	Understand and apply Python programming concepts in accounting context
	CO2	Develop programs for accounting tasks such as ledger, trial balance, and financial statements
	CO3	Automate financial calculations like depreciation, payroll, and GST
	CO4	Analyze accounting data using tools like Pandas
	CO5	Visualize financial data using Matplotlib

Syllabus

List of Practical

Python for Accounting

1. Create variables like capital, Assets and liabilities for basic accounting elements and display using print()
2. Create Python Programming for Simple and Compound interest Calculation
3. Create Python Programming foe Profit and Loss Calculation
4. Prepare Ledger using Dictionary in Python
5. Prepare Trial Balance and Balance sheet
6. Create Python Programming to Display Depreciation using Straight line method and Written down value method
7. Create Python Programming for inventory – FIFO, LIFO
8. Create Python Programming for Payroll Calculation
9. Create Python Programming for Break Even Analysis
10. Work with file handling

Sub. Code: 26PCC4CP

11. Work with CSV Handling using Pandas
12. Create Python Programming for GST Calculation
13. Create Python Programming for Bank Reconciliation
14. Create Visualization using Matplotlib
15. Create Python Programming Sales Trend analysis

Components of Continuous Internal Assessment for 40 Marks

1. Observation Note Book – 10 Marks
2. Attendance – 5 Marks
3. Model Practical – 25 Marks (60 Marks obtained out of one model practical exam is converted into 25 Marks)

Mark Distribution for ESE Practical Examination

Duration: 3 Hours **Total Marks: 60 Marks**

Two questions will be given for each student

1. Record Note Book – 10 Marks
2. Algorithm, Program Typing and Execution – 50 Marks

S.No	Distribution Components	Program I (Marks)	Program II (Marks)
1	Algorithm	5	5
2	Program Typing and Execution	20	20

MAPPING

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

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

Content prepared by (Based on Inputs) Signature of the Course in-charge (Dr.B.Josephine Amala)	Signature of the HOD (Dr.T.Kumar)

Sub.Code:26PCC4Z1

Programme Code:14	**M.COM CA**			
Title of the paper: Project and Viva-Voce				
Batch 2026 – 2027	**Hours/Week** 4	**Total Hours** 60	**Credits** 4	Skill Development

Course Objectives

1. To critically analyze practical and emerging issues in the field of commerce and formulate research-oriented solutions applicable to industry and society.
2. To develop and implement advanced systems for transforming manual business operations into efficient technology-driven processes across various functional areas.
3. To enable students to understand the significance of research in addressing industrial, and organizational challenges through innovative and analytical approaches.

Course Outcomes (CO)

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

K3 to K5	CO1	Identify the practical problems in different areas of Commerce and Banking.
	CO2	Apply advanced data collection methods and research techniques for systematic investigation and decision-making.
	CO3	Utilize appropriate statistical and analytical tools for interpreting data and deriving meaningful insights.
	CO4	Design and develop computer-based projects
	CO5	Formulate innovative and evidence-based solutions to complex business, financial, and organizational problems.

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

COMPONENTS	**MARKS**	**TOTAL**
CIA		
Review	15	20
Regularity	5	
ESE Project Viva Voce		
Project Report	60	80
Viva Voce	20	
TOTAL		100

Sub.Code:26UCC6Z1

MAPPING

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

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

Content prepared by (Based on Inputs) **Signature of the Course in-charge** **(Dr.T.Kumar)**	**Signature of the HOD** **(Dr.T.Kumar)**

Programme Code:14		M.COM CA		
Title of the paper: Major Elective Paper – **Investment Management**				
Batch 2026 – 2027	**Hours/Week** 5/6	**Total Hours** 75/90	**Credits** 5	Employability/ Entrepreneurship

Course Objectives

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

Course Outcomes (CO)

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

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

Syllabus

UNIT I Introduction **(15/18 hours)**

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

UNIT II Capital Market **(15/18 hours)**

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

UNIT III Fundamental and Technical Analysis **(15/18 hours)**

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

UNIT IV Investment Alternatives **(15/18 hours)**

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

UNIT V Portfolio Management (15/18 hours)

Portfolio Management – Nature, Scope – SEBI Guidelines to Portfolio Management– Portfolio Investment Process–Elements of Portfolio Management– Portfolio Revision–Needs and Problems– Capital Asset Pricing Model(CAPM). Sustainable & ESG Investing. (Environmental, Social, and Governance Investing)

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

Text Books

1. BhallaV.K, "Investment Management", New Delhi, S-Chand &Co,2008
2. Kevin.S, "Security Analysis and Portfolio Management, New Delhi, PHI Learning Private Limited, 2022.

Reference Books

1. Chandra Prasanna, "Investment Analysis and Portfolio Management", Chennai, McGraw Hill Education (India)PvtLtd,2025
2. Avadhani V.A, "Investment Management", Mumbai, Himalaya Publications, 2014.

Web source Reference

1. https://onlinecourses.swayam2.ac.in/imb19_mg09/preview
2. https://onlinecourses.nptel.ac.in/noc21_mg99/preview
3. https://www.scribd.com/document/517210990/Investment-Management-Notes

MAPPING

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

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

Content prepared by (Based on Inputs) **Signature of the Course in-charge (Dr.T.Kumar)**	**Signature of the HOD (Dr.T.Kumar)**

Programme Code: 14	M.COM CA			
Title of the paper: Major Elective Paper – **Financial Markets and Institutions**				
Batch 2026 – 2027	**Hours/Week** 5/6	**Total Hours** 75/90	**Credits** 5	Employability/ Entrepreneurship

Course Objectives

1. To understand the overview of Indian financial system and SEBI.
2. To acquire knowledge in banking, small savings, PF, UTI and Mutual funds.
3. To be aware on the non-banking financial intermediaries and non-bank statutory financial organizations.
4. To learn investment information and credit rating agency of India Limited.
5. To make the students to know the financial institutions.

Course Outcomes (CO)

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

K1-K5	CO1	Remember the Financial Market Instruments.
	CO2	Recollect information about Capital Market, Debt Market and OTCEI
	CO3	Explore activities of non-financial banking
	CO4	Assess about various investment information and credit rating agency
	CO5	Identify about various financial institutions and related to its working and functions

Syllabus

UNIT I Introduction to Financial Markets **(15/18 hours)**

Financial Markets – An Overview – Money Market – Call Money Market – Commercial Paper Market – Commercial Bill Market – Certificate of Deposit (CD) Market – Treasury Bill Market – Government or Gilt-edged Securities Market.

UNIT II Capital Market **(15/18 hours)**

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).

UNIT III Financial Services Institutions **(15/18 hours)**

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

UNIT IV Rating Agency **(15/18 hours)**

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)

UNIT V Financial Institutions **(15/18 hours)**

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

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

Text Books

1. Gordon, Natarajan, "Financial markets and Services", Himalaya Publishing House, (2023).
2. Bole L.M," Financial Institutions and Markets", Chennai, McGraw Hill Education (India)Pvt Ltd,2017.

Reference Books

1. Khan M.Y, "Financial Services" Chennai, McGraw Hill Education (India) Pvt Ltd,2019.
2. Dr Anbarasu D Josheph & Others, "Financial Services New Delhi, Sultan Chand & Sons,2015.
3. Tripathy Nalina Prava, "Financial Services, New Delhi, PHI Learning,2007.
4. Dr.S.Gurusamy, "Financial Services and Markets", Himalaya Publishing House, (2004).
5. Taxmann's, "Financial markets Institutions and Services", Taxman Publication Pvt Ltd 2nd Edition (2025).

Web source Reference

1. https://www.scribd.com/document/122729475/financial-Institution-and-market
2. https://www.slideshare.net/slideshow/fim-full-notes/29538745
3. https://icai.org/post/19809

MAPPING

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

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

Content prepared by (Based on Inputs) **Signature of the Course in-charge (Mrs.M.Bama)**	**Signature of the HOD (Dr.T.Kumar)**

Programme Code:14	M.COM CA			
Title of the paper: Major Elective Paper – **Goods and Services Tax**				
Batch 2026 – 2027	**Hours/Week** 5/6	**Total Hours** 75/90	**Credits** 5	Employability/ Entrepreneurship

Course Objectives

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

Course Outcomes (CO)

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

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

Syllabus

UNIT I Basic Concepts of Tax and GST **(15/18 hours)**

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

UNIT II Supply and Turnover **(15/18 hours)**

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

UNIT III Registration and Valuation **(15/18 hours)**

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

UNIT IV CGST, IGST, SGST AND Input Tax Credit (15/18 hours)

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

UNIT V Returns and Refunds, Penalties and Offences (15/18 hours)

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.

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

Text Books

1. GST law and practice (2026), 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, 2022.

Reference Books

1. Goods and service tax (GST) in India, Dr. Venkatesh, S.Katke, Lakshmi Book publications, 2021.
2. Goods and Services Tax, Koolwal, Ashish & Ritu, Commercial Law Publisher (India) Pvt. Ltd,2022.
3. Goods and Service Tax, Dr.H.c.Mehrotra, Prof.V.P.Agarwal, Sahitya bhawan Publications, 10th and Revised Edition, 2025.
4. Goods and Service Tax, Dr.U.R.Krishnakumar, Nisha Joseph, Prakash Publications, Revised Edition, 2022.
5. Goods and Service Tax, R.Geetha Krishna Pai, Lilly Publishing House, 2024.

Web source Reference

1. www.gst.gov.inwww.gstconcil.gov.inwww.cbic.gov.inwww.cleartax.com
2. www.gstoneplace.com
3. https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-11-NEW-GST-Revised.pdf

MAPPING

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

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

Content prepared by (Based on Inputs) C.Br **Signature of the Course in-charge (Dr.C.Brindha)**	**Signature of the HOD (Dr.T.Kumar)**

PCC 52

Programme Code:14	M.COM CA			
Title of the paper: Major Elective Paper – **Indian Stock Exchanges**				
Batch 2026 – 2027	**Hours/Week** 5/6	**Total Hours** 75/90	**Credits** 5	Employability/ Entrepreneurship

Course Objectives

1. To understand the overview of Indian Stock Exchange.
2. To acquire knowledge in Stock Exchange Regulatory Framework.
3. To be aware on different platforms for trading of securities of various companies.
4. To Teach about E-commerce Act and Internet Stock Trading.
5. To summarize about various concepts related internet stock trading features and SEBI functions.

Course Outcomes (CO)

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

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

Syllabus

UNIT I Introduction **(15/18 hours)**

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

UNIT II Stock Exchange Regulatory Framework **(15/18 hours)**

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

UNIT III Listing and Investor Protection **(15/18 hours)**

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

UNIT IV Securities Contracts **(15/18 hours)**

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

UNIT V Internet Stock Trading **(15/18 hours)**

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.

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

Text Books

1. Khan M.Y,"Financial Services" Chennai, McGraw Hill Education (India) Pvt Ltd, 2023.
2. DrAnbarasu D Josheph & Others, "Financial Services" New Delhi, Sultan Chand & Sons, 2020.

Reference Books

1. BoleL.M, "Financial Institutions and Markets", Chennai, McGraw Hill Education (India) PvtLtd,2010.
2. Gordon E & Natrajan K,"Financial Markets and Services", Mumbai, Himalaya Publications,2023

Web source Reference

1. https://www.nseindia.com/
2. https://onlinecourses.nptel.ac.in/noc20_mg10/preview
3. https://www.bajajfinserv.in/what-is-online-trading

MAPPING

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

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

Content prepared by (Based on Inputs) **Signature of the Course in-charge** **(Dr.K.S.Mohanavignesh)**	**Signature of the HOD** **(Dr.T.Kumar)**

PCC 54

Programme Code:14		**M.COM CA**		
Title of the paper: Major Elective Paper – **Banking and Insurance**				
Batch 2026 – 2027	**Hours/Week** 5/6	**Total Hours** 75/90	**Credits** 5	Employability/ Entrepreneurship

Course Objectives

1. To provide basic knowledge of banking systems and their functions.
2. To develop understanding of banking operations and financial services.
3. To introduce the fundamental principles and concepts of insurance.
4. To familiarize students with various insurance products and practices.
5. To create awareness about the regulatory framework governing banking and insurance sectors.
6. To enhance knowledge about modern trends like digital banking and financial technology.

Course Outcomes (CO)

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

K1-K5	CO1	Describe the principles and types of insurance.
	CO2	Analyze different insurance policies and claim procedures.
	CO3	Understand the role of regulatory authorities in banking and insurance sectors.
	CO4	Apply knowledge of banking and insurance in real-life financial decisions.
	CO5	Gain skills required for careers in banking, insurance, and financial services.

Syllabus

UNIT I Introduction to Banking **(15/18 hours)**

Meaning and definition of banking - Functions of commercial banks - Types of banks (Commercial, Cooperative, Central Bank) - Role of RBI and monetary policy - Banker–Customer relationship

UNIT II Banking Operations and Services **(15/18 hours)**

Types of bank accounts (Savings, Current, Fixed Deposit) - Lending functions (Loans, Advances, Overdraft, Cash Credit) - Negotiable instruments (Cheque, Bill of Exchange, Promissory Note) - E-banking (ATM, NEFT, RTGS, Internet banking) - Modern banking services

UNIT III Introduction to Insurance **(15/18 hours)**

Meaning and nature of insurance - Principles of insurance (Utmost good faith, indemnity, insurable interest) - Types of insurance: Life and General - Risk and risk management - Insurance contract and policy.

UNIT IV Insurance Products and Practice **(15/18 hours)**

Life insurance policies and types - General insurance (Fire, Marine, Motor, Health) - ***Procedure for taking insurance policy** - Premium calculation basics - Claims settlement process

UNIT V Banking and Insurance Environment **(15/18 hours)**

Regulatory framework (RBI, IRDAI) - Non-performing assets (NPA) - Financial services (Mutual funds, Microfinance, NBFCs) - Recent trends: Digital banking, FinTech, Bancassurance - Banking sector reforms

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

Text Books

1. Indian Institute of Banking & Finance, *Principles and Practices of Banking*, 5th Ed., Macmillan, 2026.
2. K.P.M. Sundaram & P.N. Varshney, *Banking Theory Law and Practice*, Sultan Chand & Sons, Revised Ed., 2014.

Reference Books

1. M.N. Mishra & S.B. Mishra, Insurance Principles and Practice, 22nd Ed., S. Chand, 2016.
2. Dr. P. Periasamy, Fundamentals of Banking and Insurance, Himalaya Publishing House, Latest Ed. 2024
3. M.Y. Khan, Indian Financial System, 10th Ed., McGraw Hill, 2019.

Web source Reference

1. https://www.rbi.org.in
2. https://www.irdai.gov.in
3. https://www.finmin.nic.in

MAPPING

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

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

Content prepared by (Based on Inputs)	
Signature of the Course in-charge (Dr.B.Josephine Amala)	**Signature of the HOD (Dr.T.Kumar)**

PCC 56

Programme Code:14		M.COM CA		
Title of the paper: Major Elective Paper – **Marketing of Financial Services**				
Batch 2026 – 2027	**Hours/Week** 5/6	**Total Hours** 75/90	**Credits** 5	Employability/ Entrepreneurship

Course Objectives

1. To develop and expand knowledge in the overall marketing environment of financial service.
2. To understand the key issues and future trends that surround financial service marketing
3. To be familiar with the nature and scope of various types of financial services.
4. To know about various services related to insurances and its policies.
5. To referring various real estate industries about their classification and its mechanism.

Course Outcomes (CO)

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

K1-K5	CO1	Recall the marketing of financial services
	CO2	Appreciate how recent thinking in marketing and services marketing applies to financial services
	CO3	Identify key issues for marketers of financial services
	CO4	Interpretation of various reforms and types of insurance services
	CO5	Discuss about the concepts based on real estate industry

Syllabus

UNIT I Introduction to Financial Markets **(15/18 hours)**

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

UNIT II Stock Exchanges **(15/18 hours)**

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

UNIT III Plastic Cards **(15/18 hours)**

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

UNIT IV Insurance Services **(15/18 hours)**

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

UNIT V Real Estate Industry and Securitization **(15/18 hours)**

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

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

Text Books

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

Reference Books

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

Web source Reference

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2. https://onlinecourses.nptel.ac.in/noc20_mg10/preview
3. https://oaji.net/articles/2017/1330-1484731980.pdf

MAPPING

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

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

Content prepared by (Based on Inputs)	
Signature of the Course in-charge (Dr.S.Janeefa Priya)	**Signature of the HOD (Dr.T.Kumar)**

Sub. Code: 26PGI4N2

Programme Code:14	**For all PG Degree Students**			
Title of the paper: Non - Major Elective Paper – **Fundamentals of Information Security**				
Batch 2026 – 2027	**Hours/Week** 4	**Total Hours** 60	**Credits** 4	Employability/ Skill Development

Course Objectives

1. To introduce the fundamentals of Information Security systems.
2. To appraise on the concepts of Cryptography and security systems.
3. To explore the nuances of vulnerable systems and their preventive methods.
4. To sensitize the students on the current Cyber laws.

Course Outcomes (CO)

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

K1-K5	CO1	Comprehend the issues pertaining to Security at workplace.
	CO2	Establish methods of protecting data and data sets from attacks.
	CO3	Introduce a robust data compliance model.
	CO4	Adopt novel methods of data/information protection through policies.
	CO5	Implement and appraise the existing Cyber Laws to appropriate Stakeholders.

Syllabus

UNIT I Information Security basics **(12 hours)**

Definition of Information Security - History of Information Security - Characteristics of Information Security - Components of Information Security - Types of Security -Security System Development Life Cycle (SDLC) - Threats, Vulnerabilities, and Risks - Types of Cyber Attacks. Information Security for technical administrators: Types of Servers (Web, Database, Application) - Server Hardening Techniques- Server Security – Network security- Social Media Security -Secure Software Development Practices- Security Testing and Evaluation.

UNIT II Cryptography **(12 hours)**

Basic concepts - plain text - Cipher text -Types of Cryptography - Substitution and Transposition Techniques - Classical Ciphers- Encryption Principles – CRYPT Analysis - Cryptographic Algorithms - Cryptographic Tools – Authentication -***Biometrics** -passwords - Access Control Devices - Physical Security - Security and Personnel- Cryptanalysis. Language-based Security: Analysis of code for security errors, Safe language and sandboxing techniques- Language-Based Access Control - Modern Cryptography Trends- Secure Communication- Privacy & Data Protection.

Sub. Code: 26PGI4N2

UNIT III Firewalls, Viruses & Worms & Digital Rights Mgt (12 hours)

Viruses and Worms- Worms - Digital Rights Management – Firewalls - Application and Circuit Proxies - Stateful Inspection - Design Principles of Firewalls - Malware Concepts- Ransomware Attacks- Intrusion Detection and Prevention Systems (IDS/IPS)- Virtual Private Networks (VPNs)- Security Policies and Standards. Logical Design: Access Control Devices- Physical Security- Security and Personnel - NIST Models-VISA International Security Model- Design of Security Architecture-Planning for Continuity- Identity and Access Management (IAM) - Risk Management in Security Design- Security Monitoring and Logging- Compliance and Governance

UNIT IV Hacking (12 hours)

Introduction – Hacker Hierarchy – Password cracking – Phishing - Network Hacking-Wireless Hacking - Windows Hacking - ***Web Hacking**- Ethical Hacking - Foot printing and Reconnaissance - Vulnerability Assessment- Exploitation Techniques - Malware Analysis- Social Engineering. Security Investigation: Need for Security- Business Needs-Threats- Attacks- IP Addressing and Routing – Social Media - Digital Forensics- Log Analysis and Monitoring- Vulnerability Assessment and Penetration Testing- Cyber Laws and Ethics- Email and Communication Security- Mobile and Endpoint Security.

UNIT V Cyber Laws (12 hours)

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 - Data Protection and Privacy Laws- Intellectual Property Rights (IPR) in Cyberspace- Electronic Contracts (E-Contracts)- International Cyber Laws- E-Commerce and Legal Issues- Emerging Trends in Cyber Law.

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

Text Books

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

Reference Books

1. Charles P Pfleeger and Shai Lawrence Pfleeger, “Security in Computing”, Fourth & Thi Edition, Prentice Hall, 2007 & 2011.
2. Ross J. Anderson and Ross Anderson, “Security Engineering: A guide to buildin Dependable Distributed System”, Wiley,2009.
3. Thomas R. Peltier, Justin Peltier and John Bleckley, “Information Securi Fundamentals”,2nd Edition, Prentice Hall 1996.

Sub. Code: 26PGI4N2

4. Gettier, Urs E. Information Security: Strategies for Understanding and Reducing RisksJoh Wiley & Sons, 2011.
5. "Principles of information security". Michael Whiteman and Herbert J. Mattord,2012.
6. Information security -Marie wright and John kakalik,2007.
7. Information security Fundamentals- Thomas R. Peltier, Justin Peltier and John Blackle 2005.
8. Information Security theory and practical PHI publication, Dhiren R. Patel-2008.
9. Debby Russell and Sr.G.T. Gangemi," computer Security Basics,2nd edition, O'Reilly Media,2006.
10. Mark Stamp's Information Security Principles and practice , deven N.shah Wiley, India 2013.
11. Information Security, A Practical Approach, S.M. Bhaskar, S.I. Ahson, Narosa Publications, 2008

KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS) COIMBATORE - 641029

THE MODALITIES FOR THE CONDUCT OF 100% CIA EXAMINATIONS

PREAMBLE

As per the recommendations of the Curriculum Development Cell in its meeting held on 27.08.2021, and decision taken in the General Board of Studies meeting held on 16.03.2022, the courses **Cyber Security and Information Security** were introduced in the III semester for all the UG programmes and in the even semester for the PG programme respectively for the students admitted from the academic year 2022-2023 and onwards. Also, it was unanimously decided to conduct 100 % CIA examinations (No End of Semester Examinations) for these courses. The name of the Courses Cyber Security and Information Security are renamed as **Basics of Cyber Security** and **Fundamentals of Information Security** as per the decision taken in the General Board of Studies meeting held on 26.03.2026 for the students to be admitted from the academic year 2026-2027 & onwards. As per the recommendations of the Curriculum Development Cell in its meeting held on 07.03.2022, it was approved in the BOS meeting held on 19.03.2022 to conduct 100% CIA Examinations for the **Extra Departmental Courses** offered in the UG and PG Programmes for the students admitted from the academic year 2022-2023 and onwards. The cited decisions had been approved by the Academic council in its meeting held on 18.04.2022. As per the recommendations of the Curriculum Development Cell in its meeting held on 27.02.2024, and decision taken in the General Board of Studies meeting held on 02.05.2024, the course **Basics of IPR** was introduced in the VI semester for all the UG programmes for the students admitted from the academic year 2024-2025 and onwards and decided to conduct 100 % CIA examinations (NO End of Semester Examinations) for the course.

Hence, the modalities is recommended for the following:

(i) Conduct of I & II CIA Examinations

(ii) Question Paper Pattern

(iii) CIA Examination Mark Breakup

(iv) Attendance Calculation

CONDUCT OF I & II CIA EXAMINATIONS

1. The CIA Examinations I & II for the above said courses must be conducted along with the other courses under centralized system.
2. The students must appear I & II CIA Examinations compulsorily, since **End of Semester Examinations will NOT be conducted** for the above said courses.
3. If any of the student (s) could not appear for CIA Examinations for the above said courses, with reasons mentioned in the College Calendar, re-examination shall be conducted as per the existing procedures.

QUESTION PAPER PATTERN

The following question paper pattern will be followed for the above said courses:

Section A - Multiple Choice	($10 \times 1 = 10$ Marks)
Section B - Either or Type	($5 \times 5 = 25$ Marks)
Section C - Either or Type	($5 \times 8 = 40$ Marks)

Maximum Marks : 75 Duration : 3 Hours

CIA EXAMINATION MARK BREAKUP

The CIA Examination mark breakup for the courses **Basics of Cyber Security, Fundamentals of Information Security and Basics of IPR** is given below:

S.No.	Distribution Component	Marks
1	CIA I – 75 Marks Converted to 30	30
2	CIA II – 75 Marks Converted to 30	30
3	Seminar/Objective Capacity Testing	10
4	Seminar/Objective Capacity Testing	10
5	Attendance	05
6	Any Case Study related to Cyber Security (as a Group)	15
	Total	**100**

The CIA Examination mark breakup for the **Extra Departmental Courses** offered for UG/PG Programmes is given below:

S.No.	Distribution Component	Marks
1	CIA I – 75 Marks Converted to 40	40
2	CIA II – 75 Marks Converted to 40	40
3	Seminar/Objective Capacity Testing	05
4	Seminar/Objective Capacity Testing	05
5	Attendance	05
6	Others (Group Discussion, Flipped Class room, etc.,)	05
	Total	**100**

ATTENDANCE CALCULATION

1. Separate attendance register must be maintained for **Basics of Cyber Security, Fundamentals of Information Security and Basics of IPR** in the Department and the final consolidated Attendance must be submitted to the COE along with the assessment Marks.
2. The attendance must be calculated by using the following formula: Attendance percentage = Number of Classes attended / Number of Classes conducted × 100
3. The students should be allowed to write the CIA examinations as per the existing norms related to attendance. The staff in charge of the respective courses have the responsibility to calculate the attendance percentage and submit the same to the Coordinator of the CIA Examination Committee during the I CIA and II CIA Examinations.
4. If the staff in charge finds that students have not put up enough attendance during the I CIA Examinations, he/she shall counsel the student(s) appropriately so that at the end of the course they have sufficient Attendance.

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KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)
COIMBATORE – 641029

MODALITIES FOR THE CONDUCT OF OPEN BOOK EXAMINATION SYSTEM FOR THE COURSES BASICS OF CYBER SECURITY AND FUNDAMENTALS OF INFORMATION SECURITY FOR ALL UG AND PG PROGRAMMES RESPECTIVELY

PREAMBLE

The Curriculum Development Cell (CDC) meeting was convened on 16.10.2025 and recommended to implement an open book examination system for the courses, Basics of Cyber Security and Fundamentals Information Security for all UG and PG programmes to improvise conceptual understanding skills, promote deep learning, enhance assessment quality and strengthen comprehensive skills, for the students to be admitted from the academic year 2026-2027 and onwards.

1.Purpose

To provide guidelines for conducting open book examinations that encourage critical thinking, application of knowledge, and analytical skills.

2.Scope

Applicable to Basics of Cyber Security and Fundamentals of Information Security courses for the undergraduate and postgraduate programmes respectively.

3. Examination Guidelines

Question Paper Design

- Questions should be Focused on higher-order thinking (analysis & evaluation)
- Avoid direct recall questions

Communication to Students and Staff Members

- Inform students in advance about the format, rules, and allowed resources.

❖ Provide sample questions to familiarize them with the OBE style.

❖ All the Staff members should be familiar about the prescribed Books of the Basics of Cyber Security and Fundamentals of Information Security.

❖ Students are permitted to carry the prescribed Books (in original or xerox copy) duly signed by the respective staff in charge of courses to the examination Hall.

❖ Invigilators of the respective examination halls should permit the students with the prescribed book (in original or xerox copy) and not to allow the students with other than the prescribed Books.

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KONGUNADU ARTS & SCIENCE COLLEGE COIMBATORE 641 029

Programme Code:14	M.COM CA			
Title of the paper: Non - Major Elective Paper – **Principles of International Trade**				
Batch 2026 – 2027	**Hours/Week** 4	**Total Hours** 60	**Credits** 4	Employability/ Entrepreneurship

Course Objectives

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

Course Outcomes (CO)

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

K1-K5	CO1	Remember the major models of international trade and Global Economy
	CO2	Analyze various terms of trade
	CO3	Understand the Tariffs and Taxes of International Trade
	CO4	Analyze the various International investments and factors affecting International Trade
	CO5	Evaluate concepts of Multinational corporation and Globalizations.

Syllabus

UNIT I The Global Economy **(12 hours)**

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

UNIT II Terms of Trade **(12 hours)**

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

UNIT III Tariff **(12 hours)**

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

UNIT IV International Investments **(12 hours)**

International Investments – Types of Foreign Investment – Significance of Foreign Investments – Limitations and Dangerous of Foreign Capital – Factors affecting International Investment –*__Foreign Investment by Indian companies__.

UNIT V Commodity Market **(12 hours)**

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

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

Text Books

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

Reference Books

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

Web source Reference

1. https://bgc.ac.in/pdf/study-material/International-Trade.pdf
2. https://www.petronaftco.com/principles-of-international-trade/
3. https://www.ifn.se/wfiles/wp/wp463.pdf

MAPPING

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

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

Content prepared by (Based on Inputs) **Signature of the Course in-charge (Dr.T.Kumar)**	**Signature of the HOD (Dr.T.Kumar)**

Programme Code:14	**M.COM CA**			
Title of the paper: Non - Major Elective Paper – **Service Marketing**				
Batch 2026 – 2027	**Hours/Week** 4	**Total Hours** 60	**Credits** 4	Employability/ Entrepreneurship

Course Objectives

1. To understand the concepts of service marketing management.
2. To learn about service marketing process for different types of products and services.
3. To understand the tools used by marketing managers in decision situations.
4. To know more about marketing mix for selected marketing services.
5. To get insight in service quality.

Course Outcomes (CO)

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

K1-K5	CO1	Understand the concept of Service Marketing.
	CO2	Identify the major elements needed to improve the marketing of services
	CO3	Analyse the role of relationship marketing and customer service in adding value to the customer's perception of a service
	CO4	Examine the key marketing services and market segmentation
	CO5	Evaluate service quality, measurement, causes and problems, principles guiding improving of quality

Syllabus

UNIT I Introduction to Service Marketing **(12 hours)**

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

UNIT II Concept of Service Marketing **(12 hours)**

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

UNIT III Marketing Mix **(12 hours)**

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

UNIT IV Types of Service Marketing **(12 hours)**

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

UNIT V Service Quality **(12 hours)**

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

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

Text Books

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

Reference Books

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

Web Source Reference

1. https://www.slideshare.net/slideshow/short-notes-on-services-marketing/238629503
2. https://www.pbsiddhartha.ac.in/LMS/eContent/SM.pdf
3. https://sde.uoc.ac.in/sites/default/files/sde_videos/SLM-MCom-SERVICE%20MARKETING.pdf

MAPPING

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

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

Content prepared by (Based on Inputs)	
T Dhiw	
Signature of the Course in-charge (Dr.T.Deepika)	**Signature of the HOD (Dr.T.Kumar)**

Programme Code:14		M.COM CA		
Title of the paper: Non - Major Elective Paper – **Logistics and Supply Chain Management**				
Batch 2026 – 2027	**Hours/Week** 4	**Total Hours** 60	**Credits** 4	Employability/ Entrepreneurship

Course Objectives

1. To provide basic knowledge of logistics and supply chain systems.
2. To understand the role of logistics in business operations.
3. To develop knowledge of transportation, warehousing, and inventory systems.
4. To familiarize students with supply chain planning and decision-making.
5. To create awareness about modern technologies and trends in SCM.

Course Outcomes (CO)

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

K1-K5	CO1	Understand the concepts and importance of logistics and supply chain management.
	CO2	Apply inventory and supply chain planning techniques.
	CO3	Analyze the role of technology in supply chain integration.
	CO4	Evaluate modern trends and challenges in logistics and SCM.
	CO5	Develop skills for careers in logistics, supply chain, and operations management.

Syllabus

UNIT I Introduction to Logistics & Supply Chain **(12 hours)**

Meaning and definition of logistics - Evolution and importance of logistics - Concept of Supply Chain Management (SCM) - Objectives and functions of SCM- Types of logistics (Inbound, Outbound, Reverse logistics) - Logistics vs Supply Chain Management - Role of logistics in business.

UNIT II Elements of Logistics Management **(12 hours)**

Transportation: modes, selection, cost factors - Warehousing: types, functions, layout and design - Materials handling systems and equipment - Packaging: functions and design considerations - Logistics cost and performance.

UNIT III Supply Chain Planning & Inventory Management **(12 hours)**

Demand forecasting (methods and techniques) - Inventory management (EOQ, safety stock) - Supply chain network design - Procurement and sourcing decisions - Bullwhip effect in supply chain.

UNIT IV Supply Chain Integration & Technology **(12 hours)**

Supply chain integration (push vs pull systems) - Information technology in SCM (ERP, EDI) - E-commerce and supply chain - ***Logistics information systems** - Role of data and information sharing.

UNIT V Emerging Trends & Issues in SCM (12 hours)

Green logistics and sustainability - Global supply chain and outsourcing - Risk and uncertainty in supply chain - Third-party logistics (3PL) - Recent trends: Digital supply chain, AI, block chain

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

Text Books

1. "Logistics and Supply Chain Management" (2023) Martin Christopher, 6^{th} Edition Pearson Education / FT Publishing International
2. "Supply Chain Management: Strategy, Planning and Operation" (2018), Sunil Chopra & Peter Meindl,7^{th} Edition Pearson Education / FT Publishing International

Reference Books

1. "Introduction to Logistics Systems Management" –(2013), Gianpaolo Ghiani, 2^{nd} Edition , wiley
2. "Logistics Management" (2010), S.K. Bhattacharya, Himalaya Publishing House
3. "Supply Chain Management"(2016), Janat Shah. 2^{nd} Edition Pearson Education

Web source Reference

1. https://ocw.mit.edu
2. https://www.investopedia.com
3. https://www.logisticsbureau.com

MAPPING

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

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

Content prepared by (Based on Inputs) **Signature of the Course in-charge (Dr.T.Kumar)**	**Signature of the HOD (Dr.T.Kumar)**

Sub. Code: 26PCC3X1

Programme Code: -	**For all PG Degree Students**			
Title of the paper: EDC – **Hospitality Services**				
Batch 2026 – 2027	**Hours/Week** 2	**Total Hours** 30	**Credits** 2	Employability/ Entrepreneurship

Course Objectives

1. To make the students to understand the concept of Tourism.
2. To learn about Tourism Marketing and Market Segmentation.
3. Identify the Marketing Mix for Tourism Management.
4. Make learner to understand about Hospitality Management.
5. Summarize the behavioural profile of users related to hotel marketing.

Course Outcomes (CO)

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

K1-K5	CO1	Remember the concept of Tourism and its Significance.
	CO2	Analyse the Tourism Marketing and its Segmentation
	CO3	Recollect the marketing strategies for travel and hospitality destinations and organizations.
	CO4	Examine about various hospitality services and its classification.
	CO5	Evaluate the behavioural profile of users and hotel marketing in Indian perspective.

Syllabus

UNIT I Introduction to Tourism **(6 hours)**

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

UNIT II Tourist Destination India **(6 hours)**

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

UNIT III Marketing Mix for Tourism **(6 hours)**

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

UNIT IV Hospitality Services **(6 hours)**

Hospitality Services: Hotels – Classification of Hotels by Physical Characteristics –Classification of Hotels by price level.

Sub. Code: 26PCC3X1

UNIT V Behavioural profile of users **(6 hours)**

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

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

Text Books

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

Reference Books

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

Web source 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

Content prepared by (Based on Inputs)	
T.Deepika **Signature of the Course in-charge (Dr.T.Deepika)**	**Signature of the HOD (Dr.T.Kumar)**

KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)
COIMBATORE - 641029

THE MODALITIES FOR THE CONDUCT OF 100% CIA EXAMINATIONS

PREAMBLE

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Hence, the modalities is recommended for the following:

(i) Conduct of I & II CIA Examinations

(ii) Question Paper Pattern

(iii) CIA Examination Mark Breakup

(iv) Attendance Calculation

CONDUCT OF I & II CIA EXAMINATIONS

1. The CIA Examinations I & II for the above said courses must be conducted along with the other courses under centralized system.
2. The students must appear I & II CIA Examinations compulsorily, since **End of Semester Examinations will NOT be conducted** for the above said courses.
3. If any of the student (s) could not appear for CIA Examinations for the above said courses, with reasons mentioned in the College Calendar, re-examination shall be conducted as per the existing procedures.

QUESTION PAPER PATTERN

The following question paper pattern will be followed for the above said courses:

Section A - Multiple Choice	($10 \times 1 = 10$ Marks)
Section B - Either or Type	($5 \times 5 = 25$ Marks)
Section C - Either or Type	($5 \times 8 = 40$ Marks)

Maximum Marks : 75 Duration : 3 Hours

CIA EXAMINATION MARK BREAKUP

The CIA Examination mark breakup for the courses **Basics of Cyber Security, Fundamentals of Information Security and Basics of IPR** is given below:

S.No.	Distribution Component	Marks
1	CIA I – 75 Marks Converted to 30	30
2	CIA II – 75 Marks Converted to 30	30
3	Seminar/Objective Capacity Testing	10
4	Seminar/Objective Capacity Testing	10
5	Attendance	05
6	Any Case Study related to Cyber Security (as a Group)	15
	Total	**100**

The CIA Examination mark breakup for the **Extra Departmental Courses** offered for UG/PG Programmes is given below:

S.No.	Distribution Component	Marks
1	CIA I – 75 Marks Converted to 40	40
2	CIA II – 75 Marks Converted to 40	40
3	Seminar/Objective Capacity Testing	05
4	Seminar/Objective Capacity Testing	05
5	Attendance	05
6	Others (Group Discussion, Flipped Class room, etc.,)	05
	Total	**100**

ATTENDANCE CALCULATION

1. Separate attendance register must be maintained for **Basics of Cyber Security, Fundamentals of Information Security and Basics of IPR** in the Department and the final consolidated Attendance must be submitted to the COE along with the assessment Marks.
2. The attendance must be calculated by using the following formula: Attendance percentage = Number of Classes attended / Number of Classes conducted × 100
3. The students should be allowed to write the CIA examinations as per the existing norms related to attendance. The staff in charge of the respective courses have the responsibility to calculate the attendance percentage and submit the same to the Coordinator of the CIA Examination Committee during the I CIA and II CIA Examinations.
4. If the staff in charge finds that students have not put up enough attendance during the I CIA Examinations, he/she shall counsel the student(s) appropriately so that at the end of the course they have sufficient Attendance.

PRINCIPAL

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Coimbatore - 641 029