KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)
COIMBATORE – 641029
Course Name: M.COM (CA)

Curriculum and Scheme of Examinations under CBCS
(Applicable to the students admitted during the Academic Year 2022-2023)

Semester	Part	Subject Code	Title of thePaper	Instruction Hours/Cycle	CIA	ESE	Total	Duration of Exam. (Hrs)	Credits
					Exam. Marks				
I	III	22PCC101	**Core Paper 1 -** Managerial Economics	6	50	50	100	3	4
		22PCC102	**Core Paper 2 -** Marketing Management	6	50	50	100	3	4
		22PCC103	**Core Paper 3 –** Database Management System	6	50	50	100	3	4
		22PCC1CL	**Core Practical - 1:** ComputerApplications :I MS Office & Oracle	6	50	50	100	3	4
		22PCC1E1	Major Elective Paper – I	6	50	50	100	3	5
			Total	**30**			**500**		**21**
II	III	22PCC204	**Core Paper 4 -** Corporate Accounting	5	50	50	100	3	4
		22PCC205	**Core Paper 5 –** Human Resource Management	5	50	50	100	3	4
		22PCC206	**Core Paper 6 -** Business Research Methods	5	50	50	100	3	4
		22PCC207	**Core Paper 7 –** Object Oriented Programming with C++	5	50	50	100	3	4
		22PCC2CM	**Core Practical - 2:** ComputerApplications :II Tally & C++	5	50	50	100	3	4
		22PCC2E2	Major Elective Paper -II	5	50	50	100	3	5
			Total	**30**			**600**		**25**
III		22PCC308	**Core Paper 8 -** Cost and Management Accounting	6	50	50	100	3	4
		22PCC309	**Core Paper 9 -** Visual Basic	6	50	50	100	3	4
		22PCC310	**Core Paper 10 -** Financial Management	6	50	50	100	3	4
		22PCC3CN	**Core Practical 3:** Computer Applications: III Programming in Visual Basic	6	50	50	100	3	4
		22PCC3N1	Non-Major Elective Paper -I	4	50	50	100	3	4
		-	EDC	2	100	-	100	3	2
			Total	**30**			**600**		**22**
IV		22PCC411	**Core Paper 11 -** Investment Management	7	50	50	100	3	5
		22PCC412	**Core Paper 12 -** Goods and Service Tax	7	50	50	100	3	5
		22PCC413	**Core paper 13 -** Java Programming and HTML	6	50	50	100	3	4
		22PCC4Z1	Project Work & Viva-Voce	6	50	50	100	-	4
		22PGI4N2	Non- Major Elective Paper -II*	4	100	-	100	3	4
			Total	**30**			**500**		**22**
			Grand Total				**2200**		**90**

Note :

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

***The Remaining 6 Hours are allotted for Project work which will not be accounted for the staff workload. (Project Report – 35 marks; Viva voce – 15 marks; Internal-50 marks)

The students shall undergo Internship training / field work for a minimum period of 14 working days at the end of the <u>second</u> semester during summer vacation and submit the report in the <u>third</u> 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.

@ Extension Activity – Department Community Services

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

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

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

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

<u>SUB. CODE & TITLE OF THE EXTRA DEPARTMENTAL COURSE (EDC) :</u>

22PCC3X1 – EDC Paper 1 – HOSPITALITY SERVICES

<u>Tally Table:</u>

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

➢ 50 % CIA is applicable to all subjects except JOC and COP courses which are considered as extra credit courses.

➢ 100 % CIA for EDC and one Non-major elective course*.

➢ The students should complete any **MOOC on learning platforms like SWAYAM, NPTEL, Course era, IIT Bombay Spoken Tutorial etc.** The course completion certificate should be submitted through the HOD to the Controller of Examinations. Extra credits will be given to the candidates who have successfully completed.

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

COMPONENTS OF CONTINUOUS INTERNAL ASSESSMENT

Components of Continuous Internal Assessment (50 Marks)

Components		Marks	Total
Theory			
CIA I	75	(75+75) converted to 30	50
CIA II	75		
Problem based Assignment**		10	
Attendance		5	
Others*		5	
Practical			
CIA Practical		(50) converted to 30	50
Observation Notebook		15	
Attendance		5	
Project			
Review		45	50
Regularity		5	

BLOOM'S TAXONOMY BASED ASSESSMENT PATTERN
K1-Remembering; **K2**-Understanding; **K3**-Applying; **K4**-Analyzing; **K5**-Evaluating

1. **Theory Examination**

    i) <u>CIA I & II and ESE: 75 Marks</u>

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 type)	5 x 5 = 25	Short Answers	
K2 – K5 Q16 to 20	C (either or type)	5 x 8 = 40	Descriptive / Detailed	

For ESE 75 marks converted to 50 marks.

ESE Practical Examination:

Option 1:

Knowledge Level	Section	Marks	Total
K3	Experiments	45	50
K4			
K5	Record Work	05	

ESE Project Viva Voce:

Option 1:

Knowledge Level	Section	Marks	Total
K3	Project Report	35	50
K4			
K5	Viva-voce	15	

PCC 1

SUBJECT CODE: 22PCC101

Programme Code: 14	M.COM CA
Title of the Paper: CORE PAPER 1 – **MANAGERIAL ECONOMICS**	

Batch	Semester	Hours / Week	Total Hours	Credits
2022-2023	I	6	90	4

Course Objectives

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

Course Outcomes (CO)

K1	CO1	Understand the nature and scope of Managerial Economics, demand analysis and law of variable proportion.
K2	CO2	Explain the role of Managerial Economist, goal of corporate enterprises, demand determinants, types of market, national income and public finance.
K3	CO3	Apply the types of costs and revenues and Break Even point analysis for business decisions.
K4	CO4	Analyze the role of managerial economist in demand analysis, cost and production analysis.
K5	CO5	Evaluate the value of enterprises, pricing and output decisions, business cycles and causes and remedies of industrial sickness.

Syllabus

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

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

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

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

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

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

PCC 2

UNIT: IV Pricing and Output Decisions -Different Market Situations   **(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.

 *Self-Study and Questions for Examinations May Be Taken from The Self Study PortionsAlso.

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

Reference Books:

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

   Teaching Methods

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

MAPPING

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

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

PCC 3

Programme Code: 14		M.COM CA		
Title of the Paper: CORE PAPER.2 – **MARKETING MANAGEMENT**				
Batch	**Semester**	**Hours / Week**	**Total Hours**	**Credits**
2022-2023	I	6	90	4

Course Objectives

1. Enable students to classify types of marketing and modern marketing concept.

2. Equip the learners on product planning; appraise pricing system and promotion in the markets.

3. Explain the various kinds of channels of distribution and function of middle man.

4. Enhance practical applications on advertising media.

5. Introduce the agricultural marketing and clarifying market research Vs marketing research.

Course Outcomes (CO)

K1	CO1	Recollect the marketing concepts, types and modern marketing concept.
K2	CO2	Illustrate the macro and micro environments of a market and buyer behavior.
K3	CO3	Locate the different types of products, product line, product mix and pricing decisions.
K4	CO4	Analyze the important of channels of distribution and promotional mix.
K5	CO5	Examine the market agricultural produce and marketing research.

Syllabus

UNIT: I Introduction   (18 Hours)

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

UNIT: II Product   (18 Hours)

Product: Meaning- features-classifications- Product policies: Product Planning and Development- Product Line-**Product Mix**-Product Branding-Product Packaging – Labeling: meaning-features- importance. Product Life Cycle: Meaning-importance-PLC Chart. Pricing: Objectives-kinds of pricing policy-factors influencing the pricing policy.

PCC 4

UNIT: IV Promotional Mix (18 Hours)

Promotional Mix: Meaning-importance. Advertising: Meaning-methods- media -advertising copy- qualities of a good advertising copy-evaluation of advertisements. Personal selling: Meaning-importance-duties-qualities of an effective salesman. Sales promotion: Meaning & importance.

UNIT: V Marketing Information and Research (18 Hours)

Marketing Information and Research: Meaning-Importance- Components of marketing research- **Market Research Vs Marketing Research**. Advantages of Marketing Research. Agricultural Marketing: meaning-features –defects. Regulated market: meaning-features & importance.

* Self-Study and Questions for Examinations May Be Taken from The Self Study Portions Also.

Text Books:

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

Reference Books:

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

Teaching Methods

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

MAPPING

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

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

Programme Code: 14	M.COM CA			
Title of the Paper: CORE PAPER.3 – DATABASE MANAGEMENT SYSTEM				
Batch	Semester	Hours / Week	Total Hours	Credits
2022-2023	I	6	90	4

Course Objectives

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

Course Outcomes (CO)

K1	CO1	Describe the fundamental elements of relational database management systems
K2	CO2	Recall the basic concepts of relational data model, entity-relationship model, relational database design, relational algebra and sql.
K3	CO3	Convert the er-model to relational tables, populate relational database and formulate sql queries on data.
K4	CO4	Evaluate the hierarchical approach and program communication block.
K5	CO5	Adapt the database knowledge in Network Approach and DBTG Data manipulation.

Syllabus

UNIT: I Database System (18 Hours)

Database System Architecture Basic concepts: Data system, operational data, data independence, Architecture for a database system, Distributed databases. Storage Structures: Representation of Data. Data Structures and corresponding operators: Introduction, Relation Approach, Hierarchical Approach, Network approach.

UNIT: II Relational Approach (18 Hours)

Relational Approach: Relational Data Structure: relation, Domain, attributes, keys. Relational Algebra: Introduction, **Traditional set operation**. Attribute names for derived relations, special relational operations.

UNIT: III Embedded SQL (18 Hours)

Embedded SQL : Introduction – Operations not involving cursors involving cursors – Dynamic statements. Query by Example – Retrieval operations, Built-in functions, update operations, QBE Dictionary.

Normalization: Functional dependency, First, Second, third normal forms, Relations with more than one candidate key, Good and bad decomposition.

UNIT: IV Hierarchical Approach   (18 Hours)

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

UNIT: V Network Approach   (18 Hours)

Network Approach: Architecture of DBTG system. DBTG Data Structure: The Set construct, Singular sets, sample schema, the external level of DBTG – DBTG Data manipulation.

* Self-Study and Questions for Examinations May Be Taken from The Self Study Portions Also.

Text Books:
1) Alexis Leon, Mathews Leon, "Database Management Systems", New Delhi, Tata McGraw Hill Publication Ltd,2008.
2) Dates,C.J.,Kannan,A.,Swamynathan,S., "An Introduction to Database System", Chennai, Pearson Education India, 2018.

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

Teaching Methods

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

MAPPING

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

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

PCC 7

Programme Code: 14		M.COM CA		
Title of the Paper: CORE PRACTICAL 1 – **COMPUTERAPPLICATIONS I: MS OFFICE & ORACLE**				
Batch	**Semester**	**Hours / Week**	**Total Hours**	**Credits**
2022-2023	I	6	90	4

Course Objectives

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

Course Outcomes (CO)

K1	CO1	Gaining the skills relating to creation and modification of documents in MS-Office.
K2	CO2	Knowing about the shortcuts and formula in MS-Excel
K3	CO3	Identifying the methodology of relational model.
K4	CO4	Analyzing the Structured Query Language using Network and Hierarchical Models.
K5	CO5	Evaluating the concept of query processing

Syllabus

MS OFFICE
1. Type a document (like-Speech of a chairman in AGM, Budget speech of finance minister) and Perform the following: • Right align and bold face • Center align and italics • Justify and center alignment • Also insert footnote and end note for the same. • Change a paragraph into two column paragraph • Insert page number at the bottom • Insert date, time and heading in the header section.

2. Using mail merge, send an invitation /notice (by creating the invitation/notice) for thefollowing situation (at least 5 addresses to be entered) (Any one of the following)
) For opening a new branch
) Inauguration of ATM
) Informing about new scheme or offer

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

4. Using EXCEL prepare a table for (any one of the following)
a) Employees payroll
b) Sales data
c) Students marks and perform the following functions
(Total, Average, Percentage, conditional sum and show the results in chart)

5. Prepare an Excel sheet and apply the following statistical functions to analyze the data
(Any one of the following)
a) Mean, Median, Mode d) Capital Budgeting Techniques i) Pay Bank Period
b) Standard Deviation e) Depreciation Technique ii) NPV
c) Time Series f) Ratios g) Break even Analysis iii) ARR

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

7. Prepare a PowerPoint presentation for (any one of the following)
a) Product Advertisement Break Even Analysis
b) Company Advertisement Sales Projections
c) Annual General Meeting (Minimum 5 slides)
Requirements
1. Using Hyperlink to all slides
2. Different animation effect for text and pictures
3. Fully automatic – timing – 2 minutes

8. Using Access prepare a table for (any one of the following)
a) Pay Roll
b) Student record
c) Sales data
d) Address database of customers –
Requirements
(By using Design view/ Wizard view)
  1. One of the fields should be Primary Key
  2. Apply sort option to display records (at least three different method of sorting)
Generate reports by using different queries.

DBMS

9) Create a table - use name Software with the fields and insert the values:
Field name Field type Field size
 Programmer name character 15
Title character 20
Language used character 15
Software cost number 10 with 2 decimal places
Development cost number 10
Software sold number 3
Queries:
a) Display the details of software developed by "PRAKASH".

b) Display the details of the packages whose software cost exceeds "2000".

c) Display the details of the software that are developed in "C++".

d) What is the price of costliest software developed in "C".

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

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10) Create a table Company with the following fields and inserts the values:

Field name Field type Field size

Company name character 15

Proprietor character 15

Address character 25

Supplier name character 15

No of employees number 4

GP percent number 6 with 2 decimal places

Queries:

a) Display all the records of the company which are in the ascending order of GP percent

b) Display the name of the company whose supplier name is "Telco".

c) Display the details of the company whose GP percent is greater than 20 and order by GP percent

d) Display the detail of the company having the employee ranging from 300 to1000

Display the name of the company whose supplier is same as like Tata's.

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11) Create a table named Student with the following fields and insert the values:

Field name Field type Field size

Student Name character 15

Gender character 6

Roll No. character 10

Department Name character 15

Address character 25

Percentage number 4 with 2 decimal places

Queries:

a) Calculate the average percentage of the students.

b) Display the names of the students whose percentage is greater than 80

c) Display the details of the student who got the highest percentage.

d) Display the details of the students whose percentage is between 50 and 70.

Display the details of the students whose percentage is greater than the percentage of RollNo = 12CA01

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12) Create the table PRODUCT with the following fields and insert the values:

Field name Field type Field size

Product no number 6

Product name character 15

Unit of measure character 15

Quantity number 6with 2 decimal places

Total amount number 8 with 2 decimal places

Queries:

a) Using update statements calculate the total amount and then select the record.

b) Select the records whose unit of measure is "Kg"

c) Select the records whose quantity is greater than 10 and less than or equal to 20

d) Calculate the entire total amount by using sum operation

Calculate the number of records whose unit price is greater than 50 with count operation

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13. Create the table PAYROLL with the following fields and insert the values:

Field name Field type Field size

Employee no number 8

Employee name character 8

Department character 10
Basic pay number 8 with 2 decimal places
HRA number 6 with 2 decimal places
DA number 6 with 2 decimal places
PF number 6 with 2 decimal places
Net pay number 8 with 2 decimal places
Queries;
a) Update the records to calculate the net pay.
b) Arrange the records of employees in ascending order of their net pay
c) Display the details of the employees whose department is: sales"
d) Select the details of employees whose HRA>=1000 and DA<=900
Select the records in descending order

Teaching Methods

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

MAPPING

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

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

PCC 11

Programme Code: 14	M.COM CA			
Title of the Paper: CORE PAPER. 4 – CORPORATE ACCOUNTING				
Batch	Semester	Hours / Week	Total Hours	Credits
2022-2023	II	5	75	4

Course Objectives

1. Develop the conceptual framework of corporate accounting.

2. Make the students to learn procedure relating to preparation of company final accounts.

3. Educate the students to prepare of statement of affairs and liquidator's final statement.

4. Impart the knowledge relating to banking and insurance companies.

5. Offer the ideas about human resource accounting, government accounting, responsibility accounting and Environmental Accounting.

Course Outcomes (CO)

K1	CO1	Comprehend the accounting provisions in the Companies Act relating to preparation of final accounts of a company.
K2	CO2	Explain the accounts of Amalgamation, Absorption and Alteration of share capital.
K3	CO3	Prepare accounts at the time of liquidation of companies.
K4	CO4	Make use of the accounting aspects pertaining to valuation of shares, holding company accounts and banking and insurance companies.
K5	CO5	Examine the theoretical framework of Human resource accounting, Government accounting, Responsibility accounting and Environmental Accounting.

Syllabus

UNIT: I Final Accounts   (15 Hours)

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

UNIT: II Amalgamation   (15 Hours)

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

UNIT: III Liquidation of Companies   (15 Hours)

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

PCC 12

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

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

UNIT: V Inflation Accounting (15 Hours)

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

＊**Self-Study and Questions for Examinations May Be Taken from The Self Study Portions Also.**

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

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

Teaching Methods

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

MAPPING

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

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

PCC 13

Programme Code: 14	M.COM CA			
Title of the Paper: CORE PAPER.5 – **HUMAN RESOURCE MANAGEMENT**				
Batch	Semester	Hours / Week	Total Hours	Credits
2022-2023	II	5	75	4

Course Objectives

1) Explain the importance of human resources and their effective management in organizations.

2) Demonstrate a basic understanding of different tools used in forecasting and planning human resource needs.

3) Outline the current theory and practice of recruitment and selection.

4) Describe appropriate implementation, monitoring and assessment procedures of training.

5) Explain the importance of the performance management system in enhancing employee performance.

Course Outcomes (CO)

K1	CO1	Explain human resources planning, dealing with surplus and deficientman power.
K2	CO2	Recall the meanings of terminology and tools used in managing employees effectively
K3	CO3	Prepare a selection strategy for a specific job
K4	CO4	Analyze the advanced training strategies and specifications for the delivery of training programs
K5	CO5	Compare and contrast different techniques involved in the performance appraisal process.

Syllabus

UNIT: I Introduction (15 Hours)

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

UNIT: II Recruitment and Selection (15 Hours)

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

UNIT: III Training and Development (15 Hours)

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

programmes.

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

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

UNIT: V Performance Appraisal (15 Hours)

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

* **Self-Study and Questions for Examinations May Be Taken from The Self Study Portions Also.**

Text Books:

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

Reference Books:

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

Teaching Methods

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

MAPPING

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

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

PCC 15

Programme Code: 14		M.COM CA		
Title of the Paper: CORE PAPER.6 – **BUSINESS RESEARCH METHODS**				
Batch	Semester	Hours / Week	Total Hours	Credits
2022-2023	II	5	75	4

Course Objectives

1) Develop an idea about various research designs and techniques

2) Understand sampling techniques of research and its applications

3) Emphasis the learners in application of appropriate tools in research

4) Make the learners to understand the significance of testing of hypothesis

5) Lay a foundation to become familiar in style of preparing research report.

Course Outcomes (CO)

K1	CO1	Explain the range of quantitative and / or qualitative research techniques to business and management problems / issues.
K2	CO2	Organize and conduct research in a more appropriate sampling method manner.
K3	CO3	Make use of the necessary critical thinking skills in order to evaluate different statistical tools used in research.
K4	CO4	Interpret the data analysis in relation to the research process by testing hypothesis.
K5	CO5	Write a research report and thesis.

Syllabus

UNIT:1 Introduction (15- hours)

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

UNIT: II Sampling design (15- hours)

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

PCC 16

UNIT: IV   Testing of Hypothesis   (15- hours)

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

UNIT: V   Interpretation   (15- hours)

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

*Self-Study and Questions for Examinations May Be Taken from The Self Study Portions Also.

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

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

Teaching Method

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

MAPPING

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

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

PCC 17

Programme Code: 14	M.COM CA			
Title of the Paper: CORE PAPER. 7 – **OBJECT ORIENTED PROGRAMMING WITH C++**				

Batch	Semester	Hours / Week	Total Hours	Credits
2022-2023	II	5	75	4

Course Objectives

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

Course Outcomes (CO)

K1	CO1	Outline the essential features and elements of the C++ programming language.
K2	CO2	Understand concepts of inheritance and polymorphism.
K3	CO3	Difference between function overloading and function overriding
K4	CO4	Write, debug and test basic C++ codes using the approaches introduced in the course.
K5	CO5	Incorporate exception handling in object-oriented programs.

Syllabus

UNIT:1   Introduction   (15- Hours)

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

UNIT: II   Data types   (15- Hours)

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

UNIT: III   Classes and objects   (15- Hours)

Classes and objects – Class specification – class objects – Accessing class members – defining member functions – Data Hiding – Friend functions and friend classes. Constructor – parameterized constructors – destructors – constructor overloading – order of constructor and destructor – copy constructor.

PCC 18

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.

*Self-Study and Questions for Examinations May Be Taken from The Self Study Portions Also.

Text Books:

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

Reference Books:

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

Teaching Methods

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

MAPPING

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

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

PCC 19

Programme Code: 14		M.COM CA		
Title of the Paper: CORE PRACTICALS- 2: **COMPUTER APPLICATIONS - II: TALLY & C++**				
Batch	**Semester**	**Hours / Week**	**Total Hours**	**Credits**
2022-2023	II	5	75	4

Course Objectives

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

Course Outcomes (CO)

K1	CO1	Obtaining information relating to tally.
K2	CO2	Gaining the skills relating in creation of voucher entries.
K3	CO3	Preparing the final accounts, Interpreting various reports
K4	CO4	Constructing of classes and objects.
K5	CO5	Working with accounting terms using C++.

Syllabus

TALLY
1. By using Tally - Create Voucher & ledger with adjustments (Using F11 and F12 keys)
2. Prepare Trial Balance, Profit & Loss A/C and Balance Sheet (With minimum of any 5 adjustments)
3. Prepare Inventory statement using (Calculate Inventory by using all methods) FIFO LIFO Simple Average method Weighted Average Method.
4. Prepare a fund flow statement and give your opinion.
5. Prepare a cash flow statement and present your view.
6. Analyze the performance of an organization by using Ratio (Minimum 5 Ratios are essential).

C++
7. Pay Roll calculation (Using simple program)
8. Find out EOQ, Minimum Level, Maximum Level, Re-order level (Using simple program)
9. Write a c++ program to calculate working capital using class and objects (member function should write inside and outside the class)
10. Program to calculate contribution, P/v Ratio, BEP and Margin of safety using Functions.
11. Calculate Simple Interest and compound interest using inline functions.
12. Calculate Depreciation – by using constructors and Destructors
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.

MAPPING

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

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

PCC 21

Programme Code: 14	M.COM CA			
Title of the Paper: CORE PAPER 8 – **COST AND MANAGEMENT ACCOUNTING**				
Batch	**Semester**	**Hours / Week**	**Total Hours**	**Credits**
2022-2023	III	6	90	4

Course Objectives

1. Be familiar with the components of cost.

2. Give an insight into methods of cost.

3. Understand the budgeting and budgetary control.

4. Be aware of the funds flow and cash flow statements.

5. Give an insight into financial statement analysis.

Course Outcomes (CO)

K1	CO1	Recall the components of cost
K2	CO2	Classify and compare the methods of cost
K3	CO3	Construct a budget for a business plan
K4	CO4	Apply different cost variances and solve the adverse situations
K5	CO5	Assess the financial statements of a company

Syllabus

UNIT: I   Introduction   **(18 Hours)**

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

UNIT: II Labour cost   **(18 Hours)**

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

UNIT: III   Management Accounting   **(18 Hours)**

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

UNIT: IV Working Capital Management   **(18 Hours)**

Funds Flow and Cash Flow statements, Working Capital Management

PCC 22

UNIT: V Budgets   **(18 Hours)**

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

*Self-Study and Questions for Examinations May Be Taken from The Self Study PortionsAlso.

Text Books:
1. Jain.S.P, Narang. K.L. and Agarwal.S "Advanced Cost Accounting (Cost Management)" Eleventh Edition, Ludhiana, Kalyani Publishers, 2020.
2. Sharma. R.K&Gupta.K.Shashi, 'Management Accounting', New Delhi, Kalyani Publishers, 18th Edition.

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

Teaching Methods

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

MAPPING

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

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

PCC 23

Programme Code: 14		M.COM CA		
Title of the Paper: CORE PAPER 9 – **VISUAL BASIC**				
Batch	Semester	Hours / Week	Total Hours	Credits
2022-2023	III	6	90	4

Course Objectives

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

Course Outcomes (CO)

K1	CO1	Recall various form of visuals
K2	CO2	Explain different type of intrinsic controls
K3	CO3	Apply the visual variable and procedure.
K4	CO4	Analyze the method of database working.
K5	CO5	Evaluate different type of data report

Syllabus

UNIT: I   Introduction   (15 Hours)

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

UNIT: II   Controls   (15 Hours)

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

UNIT: III   Variables and Datatypes   (15 Hours)

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

PCC 24

UNIT: IV Database (15 Hours)

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

UNIT: V Tables and Reports (15 Hours)

Tables and Reports-Datagrid control, Flexgrid control, **Data Report** - Data Report Designer.

*Self-Study and Questions for Examinations May Be Taken from The Self Study PortionsAlso.

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

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

Teaching Methods

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

MAPPING

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

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

PCC 25

Programme Code: 14		M.COM CA		
Title of the Paper: CORE PAPER 10 – **FINANCIAL MANAGEMENT**				
Batch	**Semester**	**Hours / Week**	**Total Hours**	**Credits**
2022-2023	III	6	90	4

Course Objectives

1. Understand the concept and importance of financial management.

2. Identify various sources of long-term and short-term finance.

3. Understand various method and technique for calculating cost of capital.

4. Know different types leverages used by the organization.

5. Understand various dividend policies followed by organization.

Course Outcomes (CO)

K1	CO1	Recollect the concept and importance of financial management.
K2	CO2	Analyse the Various sources of long-term and short-term finance.
K3	CO3	Identify the methods and techniques for calculating cost of capital.
K4	CO4	Examine different type leverage followed by a organization.
K5	CO5	Evaluate the various dividend policies & Working capital.

Syllabus

UNIT: I Introduction **(18 Hours)**

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

UNIT: II Cost of Capital **(18 Hours)**

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

UNIT: III Leverages **(18 Hours)**

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

PCC 26

UNIT: IV   Dividend theories   (18 Hours)

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

UNIT: V   Working Capital   (18 Hours)

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

*Self-Study and Questions for Examinations May Be Taken from The Self Study Portions Also.

Text Books:

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

Reference Books:

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

Teaching Methods

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

MAPPING

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

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

PCC 27

Programme Code: 14	M.COM CA			
Title of the Paper: CORE PRACTICAL 3 – **COMPUTER APPLICATIONS III –** **PROGRAMMING IN VISUAL BASIC**				
Batch	**Semester**	**Hours / Week**	**Total Hours**	**Credits**
2022-2023	III	6	90	4

Course Objectives

1. To provide practical knowledge in Visual Basic Programming.

2. To help the students to understand the concept of designing forms.

3. To encourage the students to learn the application of various tools and properties.

Course Outcomes (CO)

K1	CO1	Knowing about the form designing with tool box.
K2	CO2	Developing the skills to create MDI form and Menu Editor.
K3	CO3	Working with control arrays.
K4	CO4	Creating various views of forms using different controls.
K5	CO5	Evaluating the reports of Visual Basic Programs.

Syllabus

1. Write a VB program to use Menu Editor for adding a picture and also increase and decrease the height and width of the image box, option button & check box.

2. Write a VB program to prepare a pay slip.

3. Write a VB program to calculate depreciation.

4. Write a VB program to calculate Various Leverages.

5. Write a VB program to find the PV and FV by using Financial Functions.

6. Write a VB program to use MDI Form and include the image list control.

7. Write a VB program to find the currency conversion.

8. Program to compute cost of capital using Finance function.

9. Program to design advertisement copy using Image and Picture, File, Drive andDirectory.

10. Program to prepare Capital Budget using Option Button and check box.

11. Design a form to link it with inventory management table from database.

12. Design a form using option button, combo box, and list box for preparing asupermarket bill.

    i. Program to create customer database and prepare report using Flex Grid control and common control.

    ii. Program to create student database and prepare report using ADO control and common control.

PCC 28

Teaching Methods

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

MAPPING

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

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

PCC 29

Programme Code: 14		M.COM CA		
Title of the Paper: CORE PAPER 11 – INVESTMENT MANAGEMENT				
Batch 2022-2023	Semester IV	Hours / Week 7	Total Hours 105	Credits 5

Course Objectives

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

Course Outcomes (CO)

K1	CO1	Recall various investment avenues and personal finance.
K2	CO2	Explain securities markets, regulation and its instruments
K3	CO3	Identify fundamental analysis of an organization using financial data information.
K4	CO4	Examine technical analysis of an organization using financial data information.
K5	CO5	Evaluate risk return of securities in different investment proposal.

Syllabus

UNIT: I   Introduction   (21 Hours)

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

UNIT: II   Capital Market   (21 Hours)

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

UNIT: III   Fundamental and Technical Analysis   (21 Hours)

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

UNIT: IV   Investment Alternatives   (21 Hours)

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

UNIT: V   Portfolio Management   **(21 Hours)**

Portfolio Management – Nature, Scope – SEBI Guidelines to Portfolio Management – Port folio **Investment Process – Elements of Portfolio Management – Portfolio Revision – Needs andProblems – Capital Asset Pricing Model (CAPM)**

 *****Self-Study and Questions for Examinations May Be Taken from The Self Study PortionsAlso.**

Text Books:

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

Reference Books:

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

Teaching Methods

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

MAPPING

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

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

PCC 31

Programme Code: 14		M.COM CA		
Title of the Paper: CORE PAPER 12 – **GOODS AND SERVICE TAX**				
Batch	**Semester**	**Hours / Week**	**Total Hours**	**Credits**
2022-2023	IV	7	105	5

Course Objectives

1. Enable students to understand computation of taxable income of various entities.

2. Acquaint the students with the concepts of tax administration.

3. Impart deep knowledge about the latest provisions of income tax act.

4. Develop application and analytical skill of the provisions of income tax law for income tax planning and management.

5. Educate learners about procedure for assessment and e-filing

Course Outcomes (CO)

K1	CO1	Evaluate the procedure for computing of taxable income under various sources.
K2	CO2	Recollect the concept of tax administration and practices.
K3	CO3	Utilize the latest provision of income tax act.
K4	CO4	Develop the legitimate way of Tax Planning and Management.
K5	CO5	Make use of the procedure for assessment and e-filing.

UNIT I

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: 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 Suplly of Goods and Service – Plays of Supply – GST on Export.

UNIT – III

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

PCC 32

UNIT – IV

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

Note: Question paper shall cover 100% theory

＊Self-Study and Questions for Examinations May Be Taken from The Self Study PortionsAlso.

Text Books:

1. Gupta S.S. 2017, GST law and practice - Taxmans Publications New Delhi.

2. Sareen V K and Ajay GST (Goods and Service Tax) (Kalyani Publications, 2nd Revised Edition 2019, New Delhi)

Reference Books:

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

Teaching Methods

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

MAPPING

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

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

PCC 33

Programme Code: 14		M.COM CA		
Title of the Paper: CORE PAPER 13– **JAVA PROGRAMMING AND HTML**				
Batch	Semester	Hours / Week	Total Hours	Credits
2022-2023	IV	6	90	4

Course Objectives

1. Acquaint the students with the basic concepts of JAVA programing.

2. Understand the principles of creating an effective web page.

3. Understand object-oriented programming concept. Help the student to insert heading levels within a web page.

4. Train to create head and body section in HTML page.

Course Outcomes (CO)

K1	CO1	Recall the concepts of Java and HTML
K2	CO2	The difference between object-oriented programming and procedural oriented language
K3	CO3	Implement various concepts related to language.
K4	CO4	Evaluate control statements and treads.
K5	CO5	Explain how to insert heading levels within a web page and insert ordered and unordered lists within a web page.

Syllabus

UNIT: I Introduction (18 Hours)

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

UNIT: II Constants (18 Hours)

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

UNIT: III Arrays (18 Hours)

One dimensional array-creating an array-Strings-Multiple Inheritance-Creating threads-Extending thread classes-Stooping and blocking a thread-Life cycle of a thread.

UNIT: IV HTML (18 Hours)

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

SUBJECT CODE: 22PCC413

UNIT: V Web Comment   **(18 Hours)**

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

＊**Self-Study and Questions for Examinations May Be Taken from The Self Study PortionsAlso.**

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

Reference Books:

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

Teaching Methods

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

MAPPING

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

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

PCC 35

Programme Code:14	M.COM CA		
Title of the paper	EDC – **HOSPITALITY SERVICES**		
Batch 2022 – 2023	**Hours / Week** 2	**Total Hours** 30	**Credits** 2

Course Objectives

1. Understand the structure, nature and operating characteristics of the different sectors of the hospitality industry: food service, lodging and tourism

2. Obtain an appreciation of the various functions of management and their interrelationships with other key concerns of managers such as marketing, finance and human resource management

3. Identify the role of managers in the hospitality industry and to highlight their principal responsibilities.

4 . Make understand the classification of hotels by physical characteristics.

5 . Summarize hospitality services and behavioural profile of users related to hotel marketing in Indian perspective.

Course Outcomes (CO)

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

Syllabus

UNIT I Tourism (12 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 (12 Hours)

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

PCC 36

UNIT III Marketing Mix for Tourism (12 Hours)

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

UNIT IV Hospitality Services (12 Hours)

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

UNIT V Behavioural profile of users (12 Hours)

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

*Self-Study and Questions for Examinations May Be Taken from The Self Study PortionsAlso.

Teaching Methods

Smart Class Room/Power point presentation/Seminar/Quiz/Discussion

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,"Sevice Marketing", Chennai,Margham Publications,2019.
3. Ishmael Mensah, Rebecca Deimensah,"Management of Tourism and Hospitality Services", Xlibris Publications (2019).
4. Mahmood A.Khan,"Management in Hospitality and Tourism", Apple Academy Publications (2020).

MAPPING

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

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

PCC 37

Programme Code: 14	M.COM CA	
Batch 2022-2023	ELECTIVE PAPER. 1 – **FINANCIAL MARKETS AND INSTITUTIONS**	**Credits** 4

Course Objectives

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

Course Outcomes (CO)

K1	CO1	Describe Indian Financial System and securities exchange board of India.
K2	CO2	Classify Small Savings, Provident Funds, Unit Trust of India and Mutual Funds.
K3	CO3	Explore activities of non-financial banking
K4	CO4	Assess about various investment information and credit rating agency
K5	CO5	Identify about various financial institutions and related to its working and functions

Syllabus

UNIT: I   Introduction

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

UNIT: II   Capital Market

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

UNIT: III   Financial Services Institutions

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

UNIT: IV Rating Agency

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

UNIT: V   Financial Institutions

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

PCC 38

*Self-Study and Questions for Examinations May Be Taken from The Self Study Portions Also.

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

Reference Books:
1. Khan M.Y,"Financial Services "Chennai,McGraw Hill Education (India) Pvt Ltd,2016.
2. Dr Anbarasu D Josheph & Others, "Financial ServicesNew 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 Instutions and Services",Taxman Publication Pvt Ltd 2nd Edition(2021).

Teaching Methods

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

MAPPING

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

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

PCC 39

Programme Code: 14		M.COM CA	
Batch 2022-2023	ELECTIVE PAPER 2 – **INDIAN STOCK EXCHANGES**		Credits 4

Course Objectives

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

Course Outcomes (CO)

K1	CO1	Describe Indian stock exchanges and securities exchange board of India.
K2	CO2	Classify and regulate the trading transactions with proper rules and regulations.
K3	CO3	Explore activities of the investors of stock exchange
K4	CO4	Determine the securities contracts regulation act and important provisions related to SEBI functions workings.
K5	CO5	Examine various basic concepts of internet stock trading features

Syllabus

UNIT: I Introduction

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

UNIT: II   Stock Exchange Regulatory Framework

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

UNIT: III   Listing

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

UNIT: IV Securities Contracts

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

PCC 40

UNIT: V   **Internet Stock Trading**

Internet Stock Trading-Meaning and features-Current Scenario-Regulating Internet Stock Trading-

IPOs on the Internet-**e-IPO** – E-commerce Act and Internet Stock Trading – Stock IndexFutures.

＊Self-Study and Questions for Examinations May Be Taken from The Self Study PortionsAlso.

Text Books:
1. Gordon E & Natrajan K, "Financial Markets and Services", Mumbai, HimalayaPublications, 2019.
2. Khan M.Y,"Financial Services "Chennai, McGraw Hill Education (India) Pvt Ltd,2016.

Reference Books:
1. Bole L.M," Financial Institutions and Markets", Chennai, McGraw Hill Education (India)Pvt Ltd,2010.
2. Dr Anbarasu D Josheph & Others, "Financial ServicesNew 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 Instutions and Services",Taxman Publication Pvt Ltd 2nd Edition(2021).

Teaching Methods

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

MAPPING

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

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

PCC 41

Programme Code: 14		M.COM CA	
Batch	ELECTIVE PAPER 3 – **FUNDAMENTAL AND TECHNICAL ANALYSIS**		**Credits**
2022 - 2023			4

Course Objectives

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

Course Outcomes (CO)

K1	CO1	Examine various concepts related to investment and approaches to security valuation.
K2	CO2	Outline the theoretical contexts of the fundamental and technical analysis
K3	CO3	Summarize work on the basic tools used by technical analysts
K4	CO4	Determine the various theory and technical analysis related meaning
K5	CO5	Evaluate securities by measuring the intrinsic value of stock

Syllabus

UNIT: I Introduction

Investment - meaning – importance – security analysis – risk and return – variousapproaches to security valuation.

UNIT: II Fundamentals Analysis

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

UNIT: III Industry Analysis

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

UNIT: IV Technical Analysis

Technical analysis – meaning – Dow Theory – Elliot Wave Theory

UNIT: V Moving Averages

Moving Averages – Charts – MACD -relative strengths.

*   **Self-Study and Questions for Examinations May Be Taken from The Self Study Portions Also.**

Teaching Methods

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

PCC 42

Text Books:

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

Reference Books:

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

MAPPING

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

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

PCC 43

Programme Code: 14		M.COM CA	
Batch 2022 - 2023	ELECTIVE PAPER 4 – **INSTITUTIONS FACILITATING INTERNATIONAL TRADE**		Credits 4

Course Objectives:

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

Course Outcomes (CO)

K1	CO1	Recall the conditions of financial markets and its impact in facilitating the international trade
K2	CO2	Demonstrate the role and significance of foreign trade and its markets with its impact on various sectors in the economy.
K3	CO3	Identify various concepts based on international development association and features
K4	CO4	Examine international monetary fund and concepts its principles
K5	CO5	Evaluate the awareness on the changes in the composition as well as direction of foreign trade after international trade and know the causes and effects of deficits in the balance of payments in facilitatinginstitutions.

Syllabus

UNIT – I

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

UNIT – II

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

UNIT – III

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

PCC 44

UNIT – IV

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

UNIT – V

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

*   Self-Study and Questions for Examinations May Be Taken from The Self Study Portions Also.

Text Books

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

Reference Books

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

Teaching Methods

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

MAPPING

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

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

PCC 45

Programme Code: 14		M.COM CA	
Batch 2022 - 2023		ELECTIVE PAPER 5 – **SERVICES MARKETING**	Credits 4

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

Course Outcomes (CO)

K1	CO1	Explain the nature of services, and distinguish between products and services
K2	CO2	Identify the major elements needed to improve the marketing of services
K3	CO3	Analyze the role of relationship marketing and customer service in adding value to the customer's perception of a service
K4	CO4	Examine the key marketing services and market segmentation
K5	CO5	Evaluate service quality, measurement, causes and problems, principles guiding improving of quality

Syllabus

UNIT – I

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

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

UNIT – III

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

UNIT – IV

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

PCC 46

UNIT – V

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

*   Self-Study and Questions for Examinations May Be Taken from The Self Study Portions Also.

Text Books

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

Reference Books

1. Dr. Sheahan's, "Service Marketing", Mumbai, Himalaya Publications,2017

2. Dr. Natrajan.P, "Sevice Marketing", Chennai, Margham Publications,2019

3. Dr.Ruchika Sharma & Krithika Nagdev, "Service Marketing", Sun India Publications, 2019.

4. K.Ramamohana Rao, "Service Marketing", 2nd Edition, Pearson Education India, 2011.

5. Dr.K.Karunakaran, "Service Marketing", Himalaya Publishing House, 2017.

Teaching Methods

5.

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

MAPPING

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

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

PCC 47

Programme Code: 14		M.COM CA	
Batch 2022 - 2023	ELECTIVE PAPER 6 – **MARKETING OF FINANCIAL SERVICES**		Credits 4

Course Objectives:

1. Develop and expand knowledge in the overall marketing environment of financial service.

2. Understand the key issues and future trends that surround financial service marketing

3. Be familiar with the nature and scope of various types of financial services.

4. Know about various services related to insurances and its policies.

5. Referring various real estate industry about their classification and its mechanism.

Course Outcomes (CO)

K1	CO1	Recall the marketing of financial services
K2	CO2	Appreciate how recent thinking in marketing and services marketing applies to financial services
K3	CO3	Identify key issues for marketers of financial services
K4	CO4	Interpretation of various reforms and types of insurance services related to life insurance
K5	CO5	Discussing about the concepts based on real estate industry and their investment pattern in markets, securitization mechanism's merits inIndia.

Syllabus

UNIT – I

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

UNIT – II

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

UNIT – III

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

UNIT – IV

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

UNIT – V

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

PCC 48

*   **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 ServicesNew Delhi, Sultan Chand & Sons,2015.
4.   Dr.S.Gurusamy, "Financial Services and Markets", Himalaya Publishing House, (2004).
5.   Priyanka Singh and Rajkumar Singh, "Financial Services", Thakur Publication Pvt Ltd, Lucknow, 2019.

Teaching Methods

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

MAPPING

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

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

Programme Code: 14	**M.COM CA**	
Batch 2022-2023	NON-MAJOR ELECTIVE PAPER 1 – **FUTURES AND OPTIONS**	**Credits** 4

Course Objectives

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

Course Outcomes (CO)

K1	CO1	Recall the concepts and market mechanics of different types of financial derivatives
K2	CO2	Analyze how financial derivatives are valued, based on the no- arbitrage and risk-neutral valuation approaches
K3	CO3	Evaluate the instruments that can be used to implement risk management strategies.
K4	CO4	Explain various pay off for buyer of futures and other options like hedging and speculation.
K5	CO5	Identify the evolution of commodity markets and exchanges in India.

Syllabus

UNIT: I   Introduction

Introduction to Derivatives – Definition of derivatives products – participants in derivatives market, economic forever of derivatives market.

UNIT: II   Index derivatives

Index Derivatives – Index number – economic significance of index movements – types of Indices – desirable attributes of an index – Derivatives in Nifty and Sensex.

UNIT: III   Forward Contracts

Forward contracts - Limitations of forward markets – futures – Distinction between Future and Forward contracts – Futures terminitory options – Options terminitory, Call options and Putoption.

UNIT: IV Securities Contracts

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

UNIT: V   Commodity Market   (15 Hours)

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

＊Self-Study and Questions for Examinations May Be Taken from The Self Study PortionsAlso.

PCC 50

Text Books:

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

Reference Books:

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

Teaching Methods

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

MAPPING

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

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

PCC 51

Programme Code: 14	M.COM CA	
Batch 2022 - 2023	NON-MAJOR ELECTIVE PAPER 2 – **INFORMATION SECURITY**	Credits 4

Course Objectives

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

Course Outcomes (CO)

K1	CO1	To Learn the principles and fundamentals of information security.
K2	CO2	To Demonstrate the knowledge of Information security concepts
K3	CO3	To Understand about Information Security Architecture.
K4	CO4	To Analyze the various streams of security in IT and Industrial sector.
K5	CO5	To know about Cyber Laws and Regulations.

UNIT I   **12 Hours**

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

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

UNIT II   **12 Hours**

Cryptography: Basic concepts - plain text - Cipher text - Encryption Principles - CRYPT Analysis - Cryptographic Algorithms - Cryptographic Tools – Authentication -Biometrics* - passwords - Access Control Devices - Physical Security - Security and Personnel.

Language-based Security: Analysis of code for security errors, Safe language and sandboxing techniques.

UNIT III   **12 Hours**

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

PCC 52

UNIT IV   **12 Hours**

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

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

UNIT V   **12 Hours**

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

*Self study questions for examination may be taken from the self-study portions also.

Teaching Methods

Chalk and Talk, Power point presentation, Seminar, Brainstorming, Assignment, Google Classroom.

TEXT BOOK:

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

REFERENCE BOOKS:

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

MAPPING

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

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

PCC 53

Programme Code: 14		M.COM CA	
Batch 2022-2023	NON-MAJOR ELECTIVE PAPER 3 – PRINCIPLES OF INTERNATIONAL TRADE		Credits 4

Course Objectives

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

Course Outcomes (CO)

K1	CO1	Remember the major models of international trade and be able to distinguish between them in terms of their assumptions and economic implications
K2	CO2	Apply the principle of comparative advantage and its formal expression and interpretation within different theoretical models
K3	CO3	Discuss the theory of international trade as well as international trade policy and to demonstrate the relevance of the theory
K4	CO4	Analyze the various international investments and its limitations, factors affected by investment Indian companies
K5	CO5	Explain concepts based on multinational corporation and about the globalizations

Syllabus

UNIT: I (15 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 (15 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 (15 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 (15 Hours)

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

PCC 54

UNIT: V   Commodity Market   (15 Hours)

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

* Self-Study and Questions for Examinations May Be Taken from The Self Study Portions Also.

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

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

Teaching Methods

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

MAPPING

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

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

PCC 55

Programme Code: 14	M.COM CA	
Batch 2022-2023	NON-MAJOR ELECTIVE PAPER 4 – E – COMMERCE	Credits 4

Course Objectives

1. To Gain knowledge about E-commerce and various Internet terminologies.
2. To make the students to know about various security concepts in Electronic commerce.
3. To enlighten the minds of students about E-Payment system this is very essential in new era.

Course Outcomes (CO)

K1	CO1	Knowing the basic Concepts of E-Commerce
K2	CO2	Understanding the EDI Software implementation and the concepts of Electronic Payment systems
K3	CO3	Implementing the legal frame works and security concepts
K4	CO4	Analyzing various Business models of E-Commerce
K5	CO5	Observing about E-payment systems

Syllabus

UNIT - I   CONCEPTUAL FRAMEWORK OF E-COMMERCE

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

UNIT - II   CONCEPT OF ELECTRONIC DATA INTERCHANGE

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

UNIT - III   NETWORK SECURITY AND FIREWALLS

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

PCC 56

UNIT - IV   CONSUMER ORIENTED APPLICATIONS

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

UNIT - V   ELECTRONIC PAYMENT SYSTEMS

Electronic Payment Systems-Types-Digital Token Based Electronic Payment System -

*Smart Cards - Credit Card Electronic Payment Systems -Risk -Designing electronic paymentsystem

*   Self-Study And Questions For Examinations May Be Taken From The Self Study PortionsAlso.

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

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

Teaching Methods

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

MAPPING

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

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