

# **FATIMA COLLEGE (AUTONOMOUS)**



**Re-Accredited with “A” Grade by NAAC (3<sup>rd</sup> Cycle)  
74<sup>th</sup> Rank in India Ranking 2020 (NIRF) by MHRD  
Maryland, Madurai- 625 018, Tamil Nadu, India**

**NAME OF THE DEPARTMENT: Commerce with Computer  
Applications**

**NAME OF THE PROGRAMME : M.com CA**

**PROGRAMME CODE : PSCC**

**ACADEMIC YEAR :2021-2022**

**FATIMA COLLEGE (AUTONOMOUS), MADURAI-18**  
**DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS**

**M.Com with Computer Applications**

*For those who joined in June 2019 onwards*

**PROGRAMME CODE: PSCC**

SEM	COURSE CODE	COURSE TITLE	HRS / WK	CREDIT	CIA Mks	ESE Mks	TOT. MKs
I	19PG1CA1	Financial Management	6	4	40	60	100
	19PG1CA2	Accounting for Decision Making	6	4	40	60	100
	19PG1CA3	Marketing Principles and Practices	6	4	40	60	100
	21PG1CA4	Programming in C++ (Theory & Practical)	6	4	40	60	100
	21CA1EDC	ELECTRONIC BANKING	3	3	40	60	100
		Library	3	-	-	-	-
	<b>Total</b>		<b>30</b>	<b>19</b>			
II	19PG2CA5	Business Statistical methods	6	4	40	60	100
	19PG2CA6	International Business	6	4	40	60	100
	19PG2CA7	Advanced Cost Accounting	6	4	40	60	100

SEM	COURSE CODE	COURSE TITLE	HRS / WK	CREDIT	CIA Mks	ESE Mks	TOT. MKs
	21PG2CA8	Introduction to Web Designing (Theory & Practical)	6	4	40	60	100
	21CA2EDC	ELECTRONIC BANKING	3	3	40	60	100
		Library	3	-			
	<b>Total</b>		<b>30</b>	<b>19</b>			
III	21PG3CA9	Web Programming in PHP&Lab III - PHP (Theory & Practical)	6	4	40	60	100
	19PG3CA10	Research design and Methodology	6	4	40	60	100
	19PG3CA11	Direct Taxes	6	4	40	60	100
	19PG3CA12	Operations Research	6	5	40	60	100
	19PG3CAE1	<b>Subject Electives:</b> Investment Management	4	4	40	60	100
	19PG3CAE2	Software Analysis And Design					
	19PG3CASI1	Summer Internship / Training		3			
		Library/Seminar	2	-	-	-	-
	<b>Total</b>		<b>30</b>	<b>25</b>			

SEM	COURSE CODE	COURSE TITLE	HRS / WK	CREDIT	CIA Mks	ESE Mks	TOT. MKs
	<b>SEMESTER - IV</b>						
	19PG4CA13	Personnel Management	6	5	40	60	100
	19PG4CA14	Advanced Company Accounts	6	5	40	60	100
	19PG4CA15	Women Entrepreneurship and Small Business Enterprises	6	5	40	60	100
	21PG4CA16	Java Programming&Lab IV (Theory &Practical)	6	3	40	60	100
	19PG4CAPR	Project	-	3	50	50	100
	19PG4CAE3	<b>Subject Electives:</b> Retail Marketing Management	4	4	40	60	100
	19PG4CAE4	Network Security and Cryptography					
		Library/Seminar	2	-	-	-	-
	<b>Total</b>		<b>30</b>	<b>27</b>			
		<b>Total</b>	<b>120</b>	<b>90</b>			



## OFF-CLASS PROGRAMMES

### ADD-ON COURSES

COURSE CODE	COURSES	HRS.	CRE DITS	SEMEST ER IN WHICH THE COURSE IS OFFERE D	CIA MK S	ESE MK S	TOTA L MAR KS
19PADSS	<b>SOFT SKILLS</b>	40	3	I	40	60	100
19PADCA	<b>COMPUTER APPLICATIONS</b> (Dept. Specific Course)	40	4	II	40	60	100
19PADCV	<b>COMPREHENSIVE VIVA</b> (Question bank to be prepared for all the courses by the respective course teachers)	-	2	IV	-	-	100
19PADRC	<b>READING CULTURE</b>	10	1	I-IV	-	-	-
<b>TOTAL</b>			<b>10</b>				

### EXTRA CREDIT COURSES

COURSE CODE	COURSES	HR S.	CRED ITS	SEMESTER IN WHICH THE COURSE IS OFFERED	CIA MKS	ESE MKS	TOTAL MARKS
21PG1CASLIT1	Supply Chain Management	-	2	I	40	60	100
21PG2CASL2	Financial Market	-	2	II	40	60	100
21PG3CASLE3	Industrial Economics And Labour Laws	-	2	III	40	60	100
21PGCA4SLMSW4	Introduction to Social Entrepreneurship	-	2	IV	40	60	100

	<b>MOOC COURSES / International Certified online Courses</b> (Department Specific Courses/any other courses) * Students can opt other than the listed course from UGC-SWAYAM /UGC /CEC	-	Minimum 2 Credits	I – IV	-	-	
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## SEMESTER –I

*For those who joined in 2019 onwards*

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGOR Y	HRS/WEEK	CREDITS
PSCC	19PG1CA1	FINANCIAL MANAGEMENT	Theory & Problem	6	4

### COURSE DESCRIPTION

This course emphasises on the major decisions made by the financial executive of an organization like capital structure strategies, ideal cost of capital, optimal cash management and effective dividend policies.

### COURSE OBJECTIVES

This course helps the students to develop skills in funds management and financial decision making.

### UNITS

#### UNIT –I INTRODUCTION TO FINANCIAL MANAGEMENT (10 HRS.)

Meaning, **Nature and Scope of Financial Management(Self Study)** - Financial goal – Profit vs. Wealth Maximization; Finance functions - Investment, Finance and Dividend decisions.

#### UNIT –II LEVERAGE AND CAPITAL STRUCTURE ( 20 HRS.)

Operating and Financial Leverage: Measurement of leverages; Effects of Operating and Financial Leverage on Profit; Analyzing Alternate Financial Plans; Combined Financial and Operating Leverage. Introduction of capital structure , Features of an Ideal Capital Structure, **Factors Affecting Capital Structure,(Self Study)** Theories of Capital Structure-Net Asset method – Net payment method-Traditional method

and M.M. Hypotheses – without taxes and with taxes; Determining capital structure in practice.

### **UNIT –III COST OF CAPITAL**

**( 20 HRS.)**

Securities and Types of Securities: Debt, Equity and Preferred Stock, Cost of Capital: Cost of Debt, Cost of Equity, Cost of Preference Capital, Cost of Retained Earnings and Weighted Average Cost of Capital.

### **UNIT –IV MANAGEMENT OF CASH AND RECEIVABLES ( 20 HRS.)**

Introduction –nature-cash management-determining optimum cash balance – cash budget – cash management Models – William J.Baumol's-Miller Orr – Meaning of Receivable – cost of maintaining receivables – **Factors influence receivables (Self Study)**-Factoring and receivables management- Dimension of receivables management

### **UNIT –V DIVIDEND DECISION (Evaluation Pattern - CIA only)( 20 HRS.)**

Dividend Decision – **Factors affecting Dividend Decision(Self Study) – Walter's model, Gordon's model, MM Hypothesis. Alternative Forms of Dividends: Stock Dividend and Stock Split.**

### **UNIT –VI DYNAMISM**

Dividend payout ratio for Reliance and TATA company for 4 years using Gordon and Walter model.

### **REFERENCES**

1. Shashi K. Gupta & R.K. Sharma, **Financial Management**, Kalyani Publishers, Kolkata, 6<sup>th</sup> Edition, (2017).
2. Dr. S.N. Maheswari, **Fundamentals of Financial Management**, Sultan Chand & Sons, New Delhi, 3<sup>rd</sup> Revised Edition, (2004).
3. I.M. Pandey, **Financial Management**, Vikas Publishing House, New Delhi, 11<sup>th</sup> Edition, (2015).

**COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1 INTRODUCTION TO FINANCIAL MANAGEMENT</b>				
1.1	Meaning- <b>Nature of Financial Management(Self Study) -</b>		Lecture	PPT & White board
1.2	Scope of Financial Management	2	Lecture	White board
1.3	Financial goal – Profit vs. Wealth Maximization;	3	Lecture	PPT & White board
1.4	Finance functions - Investment, Finance and Dividend decisions.	3	Lecture	PPT & White board
<b>UNIT -2 LEVERAGE AND CAPITAL STRUCTURE</b>				
2.1	Operating and Financial Leverage	2	Lecture	Green Board Charts
2.2	Measurement of leverages	2	Chalk & Talk	Black Board
2.3	Effects of Operating and Financial Leverage on Profit	2	Chalk & Talk	Black Board
2.4	Analyzing Alternate Financial Plans; Combined Financial and Operating Leverage.	2	Chalk & Talk	Black Board
2.5	Introduction of Capital structure	1	Lecture	Green Board Charts
2.6	Features of an Ideal Capital Structure	2	Lecture	Green Board Charts
2.7	<b>Factors Affecting Capital</b>		Lecture	Green

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	<b>Structure,(Self Study)</b>			Board Charts
2.8	Theories of Capital Structure.with taxes	2	Chalk & Talk	Black Board
2.9	Net Asset –Net Payment-Traditional	2	Chalk & Talk	Black Board
2.10	M.M. Hypotheses – without taxes and	2	Chalk & Talk	Black Board
2.11	Determining capital structure in practice.	2	Chalk & Talk	Black Board
<b>UNIT -3 COST OF CAPITAL</b>				
3.1	Securities and Types of Securities: Debt,Equity,Preferred Stock	3	Lecture	Green Board Charts
3.2	Cost of Capital: Cost of Debt,	3	Chalk & Talk	Black Board
3.3	Cost of Equity	3	Chalk & Talk	Black Board
3.4	Cost of Preference Capital	3	Chalk & Talk	Black Board
3.5	Cost of Retained Earnings	3	Chalk & Talk	Black Board
3.6	Weighted Average Cost of Capital.	5	Chalk & Talk	Black Board
<b>UNIT -4 MANAGEMENT OF CASH AND RECEIVABLES</b>				
4.1	Introduction–nature-cash management	1	Lecture	Green Board Charts

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
4.2	Determining optimum cash balance	2	Chalk & Talk	Black Board
4.3	Cash budget	4	Chalk & Talk	Black Board
4.4	Cash management Models – William J.Baumol's	3	Chalk & Talk	Black Board
4.5	Miller Orr	3	Chalk & Talk	Black Board
4.6	Meaning of Receivable – cost of maintaining receivables –	2	Chalk & Talk	Black Board
4.7	<b>Factors influence receivables (Self Study)</b>	2	Chalk & Talk	Black Board
4.8	Factoring and receivables management	1	Chalk & Talk	Black Board
4.9	Dimension of receivables management	2	Chalk & Talk	Black Board
<b>UNIT -5 DIVIDEND DECISION</b>				
5.1	Dividend Decision – <b>Factors affecting Dividend Decision(Self Study)</b>	1	Lecture	Green Board
5.2	Walter's model	4	Chalk & Talk	Black Board
5.3	Gordon's model	4	Chalk & Talk	Black Board
5.4	MM Hypothesis	4	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
5.5	Alternative Forms of Dividends: Stock Dividend and Stock Split.	4	Chalk & Talk	Black Board

**INTERNAL - PG**

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
	T1 10 Mks.	T2 10 Mks.	Seminar 5 Mks.	Assignment 5 Mks	OBT/PT 5 Mks				
K2	4	4	-	-	-	8	-	8	20 %
K3	2	2	-	5	-	9	-	9	22.5 %
K4	2	2	-	-	5	9	-	9	22.5 %
K5	2	2	5	-	-	9	-	9	22.5 %
Non Scholastic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %



**End Semester - PG**

Levels	Section A 10Mks	Section B 20Mks.	Section C 10Mks	Section D 10Mks	Section E 10Mks.	Total 60Mks.	
K2	10	5	-	-	-	15	25 %
K3	-	5	10	-	-	15	25 %
K4	-	5	-	-	10	15	25 %
K5	-	5	-	10	-	15	25 %
Total	10	20	10	10	10	60	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

**EVALUATION PATTERN**

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

- PG CIA Components**

**Nos**

**C1** - Test (CIA 1) 1 - 10 Mks

<b>C2</b>	- Test (CIA 2)	1	- 10 Mks
<b>C3</b>	- Assignment	2 *	- 5 Mks
<b>C4</b>	- Open Book Test/PPT	2 *	- 5 Mks
<b>C5</b>	- Seminar	1	- 5 Mks
<b>C6</b>	- Attendance		- 5 Mks

***\*The best out of two will be taken into account***

## **COURSE OUTCOMES**

On the successful completion of the course, students will be able to:

<b>NO.</b>	<b>COURSE OUTCOMES</b>	<b>KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)</b>	<b>PSOs ADDRESSED</b>
<b>CO 1</b>	Recognize the scope and importance of Financial Management	K2, K3	PSO1, PSO2, PSO3 & PSO6
<b>CO 2</b>	Apply the measurement of leverage to enhance the earnings of company and to evaluate the capital structure theories.	K2, K3	PSO1, PSO2, PSO3, PSO5 & PSO6
<b>CO 3</b>	Compare the firm's performances by applying various cost of capital methods.	K3, K4	PSO1, PSO2, PSO3, PSO5 & PSO6
<b>CO 4</b>	Understand and acquire knowledge about Receivable management.	K4, K5	PSO1, PSO2, PSO3, PSO5 & PSO6
<b>CO 5</b>	Evaluate the various dividend policy in order to make decision in different situations to manage the	K3, K4	PSO1, PSO2, PSO3, PSO5 & PSO6

	companies finance more effectively		
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### Mapping COs Consistency with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	2	-	-	3
CO2	3	3	3	-	3	2
CO3	3	3	3	-	1	3
CO4	3	3	3	-	3	3
CO5	3	2	2	-	3	1

### Mapping COs Consistency with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	2	3	2	2
CO2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	3	2
CO4	3	2	3	2	3	3	2
CO5	3	2	3	2	3	3	2

**Note:** ♦ Strongly Correlated – 3      ♦ Moderately Correlated – 2

♦ Weakly Correlated -1

**COURSE DESIGNER:**



**Dr.K.Sangeetha**

**Forwarded By**



**Dr. M. Arasammal**

**HOD'S Signature  
& Name**

## **I M.COM C.A**

### **SEMESTER –I**

*For those who joined in 2019 onwards*

<b>PROGRAMM E CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGOR Y</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>PSCC</b>	<b>19PG1CA 2</b>	<b>ACCOUNTING FOR DECISION MAKING</b>	<b>Theory &amp; Problem</b>	<b>6</b>	<b>4</b>

#### **COURSE DESCRIPTION**

The aim of this course is to encourage the acquisition of knowledge and skills relating to the application of management accounting concepts and techniques for business decisions, short-term and long-term/strategic decision-making.

#### **COURSE OBJECTIVES**

To gain in-depth knowledge in elements of Management accounting techniques.

#### **UNIT –I INTRODUCTION& ANALYSIS OF FINANCIAL STATEMENT (15HRS.)**

Definition of Management Accounting- Importance and Uses of Management Accounting - **Advantages of Management Accounting- Nature, Functions and Scope.(self study)** Analysis and Interpretation of Financial Statement – Meaning and Types of Financial Statement – Nature and limitations of Financial Statement.

#### **UNIT –II FUNDS FLOW & CASH FLOW STATEMENT (20 HRS)**

**Meaning-Need- Uses of Fund flow statement(self study)**– Preparation of Fund flow statement –Cash flow statement –Meaning – Preparation of Cash flow statement – Difference between Cash flow analysis and Fund flow analysis – Utility of Cash flow analysis – Limitations of Cash flow analysis.

### **UNIT –III WORKING CAPITAL**

**(15 HRS)**

Meaning - Significance and types of Working Capital- Factors determining Working Capital - Estimation of Working Capital requirements - Financing of Working Capital.

### **UNIT –IV CAPITAL BUDGETING**

**(20 HRS)**

Introduction to Capital Budgeting-Meaning-Definition-Need and Importance-Factors Affecting **Capital Expenditure Decisions- Methods of Capital Budgeting- Risk Analysis.**

### **UNIT –V BUDGETARY CONTROL**

**(20 HRS)**

Budgets and Budgetary Control – Objectives- Need- Preliminaries for the adoption of a system of budgetary control – Sales budget – Production budget – Cash budget – Fixed and Flexible budget – **Advantages and Limitations of budgetary control.(self study)**

### **UNIT –VI DYNAMISM (Evaluation Pattern-CIA only)**

Responsibility Accounting: Concept, Significance, Different Responsibility Centres, Divisional Performance Measurement: Financial and Non-Financial measures. Transfer Pricing.

### **REFERENCES:**

#### **TEXT BOOKS:**

1. T.S. Reddy & Y. Hari Prasad Reddy, **Management Accounting**, Margham Publications, Chennai, 5<sup>th</sup> Edition, (2014).
2. S.N. Maheshwari, **Principles of Management Accounting**, Sultan Chand & Sons, New Delhi, 17<sup>th</sup> Revised Edition, (2012).

#### **REFERENCE BOOKS**

1. S.N. Maheshwari, **Accounting for Management**, Sultan Chand & Sons, New Delhi, 2<sup>nd</sup> Edition, (2012).
2. B.S. Raman, **Management Accounting**, United Publishers, 1<sup>st</sup> (2010).

**COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1 INTRODUCTION &amp; ANALYSIS OF FINANCIAL STATEMENT</b>				
1.1	Definition of Management Accounting	2	Lecture	Black Board
1.2	Importance and Uses of Management Accounting	2	Lecture	Black Board
1.3	Advantages of Management Accounting	2	Lecture	Black Board
1.4	Nature, Functions	2	Chalk & Talk	Black Board
1.5	Scope	1	Lecture	Black Board
1.6	Analysis and Interpretation of Financial Statement – Meaning and Types of Financial Statement	3	Chalk & Talk	Black Board
1.7	Nature and limitations of Financial Statement	3	Lecture	Black Board
<b>UNIT -2 FUNDS FLOW &amp; CASH FLOW STATEMENT</b>				
2.1	Meaning,Need	2	Lecture	Black Board
2.2	Uses of Fund flow statement (self study)–	2	Lecture	Black Board
2.3	Preparation of Fund flow statement	5	Chalk & Talk	Black Board
2.4	Cash flow statement –Meaning – Preparation of Cash flow statement	5	Chalk & Talk	Black Board
2.5	Difference between Cash flow	3	Lecture	Black

	analysis and Fund flow analysis – Utility of Cash flow analysis			Board
2.6	Limitations of Cash flow analysis.	3	Lecture	Black Board
<b>Unit 3 WORKING CAPITAL</b>				
3.1	Meaning, Significance	2	Lecture	Black Board
3.2	Types of Working Capital	2	Lecture	Black Board
3.3	Factors determining Working Capital	3	Lecture	Black Board
3.4	Estimation of Working Capital requirements	4	Chalk & Talk	Black Board
3.5	Financing of Working Capital.	4	Lecture	Black Board
<b>UNIT 4 CAPITAL BUDGETING</b>				
4.1	Introduction to Capital Budgeting-Meaning	3	Lecture	Black Board
4.2	Need and Importance	2	Lecture	Black Board
4.3	Factors Affecting Capital Expenditure Decisions	5	Lecture	Black Board
4.4	Methods of Capital Budgeting	8	Chalk & Talk	Black Board
4.5	Risk Analysis.	2	Lecture	Black Board
<b>UNIT 5 BUDGETARY CONTROL</b>				
5.1	Budgets and Budgetary Control ,Objectives	1	Lecture	Black Board
5.2	Need, Preliminaries for the adoption of a system of	2	Lecture	Black

	budgetary control			Board
5.3	Sales budget	3	Chalk & Talk	Black Board
5.4	Production budget	3	Chalk & Talk	Black Board
5.5	Cash budget	3	Chalk & Talk	Black Board
5.6	Fixed and Flexible budget	3	Chalk & Talk	Black Board
5.7	Advantages and Limitations of budgetary control.			

**INTERNAL - PG**

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
	T1 10 Mks.	T2 10 Mks.	Seminar 5 Mks.	Assignment 5 Mks	OBT/PP T 5 Mks	35 Mks.	5 Mks.	40Mks.	
K2	4	4	-	-	-	8	-	8	20 %
K3	2	2	-	5	-	9	-	9	22.5 %
K4	2	2	-	-	5	9	-	9	22.5 %
K5	2	2	5	-	-	9	-	9	22.5 %
Non Scholastic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %



**End Semester - PG**

Levels	Section A 10Mks	Section B 20Mks.	Section C 10Mks	Section D 10Mks	Section E 10Mks.	Total 60Mks.	
K2	10	5	-	-	-	15	25 %
K3	-	5	10	-	-	15	25 %
K4	-	5	-	-	10	15	25 %
K5	-	5	-	10	-	15	25 %
Total	10	20	10	10	10	60	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

**EVALUATION PATTERN**

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

- PG CIA Components**

**Nos**

<b>C1</b>	-	Test (CIA 1)	1	-	10 Mks
<b>C2</b>	-	Test (CIA 2)	1	-	10 Mks
<b>C3</b>	-	Assignment	2 *	-	5 Mks

<b>C4</b>	-	Open Book Test/PPT	2 *	-	5 Mks
<b>C5</b>	-	Seminar	1	-	5 Mks
<b>C6</b>	-	Attendance		-	5 Mks

***\*The best out of two will be taken into account***

## COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Understand meaning and scope of the management accounting.	K2	PSO1
CO 2	Analyze the fund flow and cash flow statement	K2&K3	PSO2, PSO3&PSO6
CO 3	Estimate the working capital requirements	K3& K4	PSO2& PSO3
CO 4	Analyze capital budgeting.	K4& K5	PSO 2 PSO3&PSO4
CO 5	Demonstrate the various methods of budgetary control.	K3& K4	PSO 3 & PSO4

### Mapping COs Consistency with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	3	3	3	2
CO2	3	3	2	2	2	2
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	2
CO5	3	3	3	3	2	3

**Mapping COs Consistency with POs**

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	2	3	2	2
CO2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	3	2
CO4	3	2	3	2	3	3	2
CO5	3	2	3	2	3	3	2

**COURSE DESIGNER:****Dr.M.Arasammal****Forwarded By****Dr. M. Arasammal****HOD'S Signature  
& Name**

## **I M.COM(CA)**

### **SEMESTER –I**

*For those who joined in 2019 onwards*

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGORY</b>	<b>HRS/ WEEK</b>	<b>CREDITS</b>
<b>PSCC</b>	<b>19PG1CA 3</b>	<b>MARKETING PRINCIPLES AND PRACTICES</b>	<b>Theory</b>	<b>6</b>	<b>4</b>

#### **COURSE DESCRIPTION**

Students gain knowledge in Marketing and the various ways in which a product can be marketed.

#### **COURSE OBJECTIVES**

The main aim of this subject is to expose the students to the activities designed to satisfy the human needs and wants.

#### **UNIT-I: MARKETING:**

**[18HRS]**

Importance of Marketing – **Concepts(Self Study)**– Approaches to the Study of Marketing – Marketing Environment.

#### **UNIT-II: MARKET & CONSUMER:**

**[18HRS]**

Consumer Behaviour – Market Segmentation – **Market Targeting and Positioning (Self Study)** – Marketing Information System and Research.

#### **UNIT-III: MARKETING MIX:**

**[18HRS]**

Product Planning – New Product Development – **Product Life Cycle (Self Study)** – Branding -Packaging – Product Mix Management.

#### **UNIT-IV: PRICING AND CHANNELS OF DISTRIBUTION: [18HRS]**

Objectives – Factors affecting pricing decisions – Distribution – **Channel Selection and Management (Self Study)** - Retail Management.

#### **UNIT-V: PROMOTION: [18HRS]**

**Personal Selling – Advertising – Sales Promotion – Public Relations (Self Study) - Direct Marketing.**

#### **UNIT –VI DYNAMISM:(Evaluation Pattern-CIA only)**

Issues and Developments in Marketing:

Social, ethical and legal aspects of marketing-Marketing of services- International marketing- Green marketing-Cyber marketing.

#### **TEXT BOOK:**

1. R.S.N. Pillai, Bagavathi & S.Kala, Marketing Management, S. Chand & Company Pvt Ltd, New Delhi, 2013.

#### **REFERENCES**

1. Chandrasekar K.S., Marketing Management Text And Cases, *Tata Mcgraw-Hill Publication, New Delhi, 2010*
2. Govindarajan, Marketing Management Concepts, Cases, Challenges And Trends, *Prentice Hall Of India, New Delhi. 2009*
3. Philip Kotler, Marketing Management- Analysis Planning And Control, *Prentice Hall Of India, New Delhi,*
4. Ramaswamy. V S & Namakumari. S, Marketing Management-Planning Implementation And Control, *Macmillan Business Books, New Delhi, 2002.*
5. Stanton, Etzel, Walker, Fundamentals of Marketing, *Tata-McGraw Hill, New Delhi.*
6. Saxena, Rajan, Marketing Management, *Tata-McGraw Hill, New Delhi.*

#### **Digital Open Educational Resources (DOER) :**

<http://egyankosh.ac.in/bitstream/123456789/14761/1/Unit-19.pdf>  
<https://www.wisdomjobs.com/e-university/marketing-management-tutorial-294/trends-and-developments-in-marketing-concepts-and-applications-9317.html>

**COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1                      MARKETING</b>				
1.1	Importance of Marketing – <b>Concepts</b>	4	Chalk & Talk	Black Board
1.2	Approaches to the Study of Marketing	7	Chalk & Talk	Black Board
1.3	Marketing Environment	7	Chalk & Talk	Black Board
<b>UNIT -2                      MARKET &amp; CONSUMER</b>				
2.1	Consumer Behaviour	2	Chalk & Talk	Black Board
2.2	Market Segmentation	8	Chalk & Talk	Black Board
2.3	<b>Market Targeting and Positioning</b> - Marketing Information System and Research	8	Chalk & Talk	Black Board
<b>UNIT -3                      MARKETING MIX</b>				
3.1	Product Planning – New Product Development	4	Chalk & Talk	Black Board
3.2	<b>Product Life Cycle</b> – Branding	6	Chalk & Talk	Black Board
3.3	Packaging	4	Chalk & Talk	Black Board
3.4	Product Mix Management	4	Chalk & Talk	Black Board
<b>UNIT -4                      PRICING</b>				

4.1	Objectives – Factors affecting pricing decisions	5	Chalk & Talk	Black Board
4.2	Distribution – <b>Channel Selection and Management (Self Study)</b>	6	Chalk & Talk	Black Board
4.3	Retail Management	7	Chalk & Talk	Black Board
<b>UNIT -5 PROMOTION</b>				
5.1	Personal Selling – Advertising	6	Chalk & Talk	Black Board
5.2	Sales Promotion - <b>Public Relations (Self Study)</b>	6	Chalk & Talk	Black Board
5.3	Direct Marketing.	6	Chalk & Talk	Black Board

**INTERNAL - PG**

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
	T1 10 Mks.	T2 10 Mks.	Seminar 5 Mks.	Assignment 5 Mks	OBT/PT 5 Mks			40Mks.	
K2	4	4	-	-	-	8	-	8	20 %
K3	2	2	-	5	-	9	-	9	22.5 %
K4	2	2	-	-	5	9	-	9	22.5 %
K5	2	2	5	-	-	9	-	9	22.5 %
Non Scholastic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

**End Semester - PG**

Levels	Section A 10Mks	Section B 20Mks.	Section C 10Mks	Section D 10Mks	Section E 10Mks.	Total 60Mks.	
K2	10	5	-	-	-	15	25 %
K3	-	5	10	-	-	15	25 %
K4	-	5	-	-	10	15	25 %
K5	-	5	-	10	-	15	25 %
Total	10	20	10	10	10	60	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

**EVALUATION PATTERN**

SCHOLASTIC					NON – SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

- PG CIA Components**

**Nos**

**C1** - Test (CIA 1) 1 - 10 Mks



<b>C2</b>	- Test (CIA 2)	1	- 10 Mks
<b>C3</b>	- Assignment	2 *	- 5 Mks
<b>C4</b>	- Open Book Test/PPT	2 *	- 5 Mks
<b>C5</b>	- Seminar	1	- 5 Mks
<b>C6</b>	- Attendance		- 5 Mks

***\*The best out of two will be taken into account***

## **COURSE OUTCOMES**

On the successful completion of the course, students will be able to:

<b>NO.</b>	<b>COURSE OUTCOMES</b>	<b>KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)</b>	<b>PSOs ADDRESSED</b>
CO 1	To appraise the dynamic and volatile marketing environment and to enable them to take better marketing decisions.	K2	PSO1, PSO2&PSO3
CO 2	To illustrate the concepts of product design, new product development, product life cycle for various products & services and simultaneously.	K2, K3	PSO1&PSO2
CO 3	To stimulate the students to observe the nuances and complexities involved in pricing decisions.	K2, K3	PSO 3
CO 4	To demonstrate the importance and implications of distributions of channel.	K3, K4	PSO2&PSO3
CO 5	To review and critically analyze the Promotion-Mix in the light of competitive market environment.	K4, K5	PSO2&PSO3

**Mapping COs Consistency with PSOs**

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	3	2	2	2
CO2	3	3	2	2	2	2
CO3	2	2	3	2	2	2
CO4	2	3	3	2	2	2
CO5	2	3	3	2	2	2

**Mapping COs Consistency with POs**

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	2	3	2	2
CO2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	3	2
CO4	3	2	3	2	3	3	2
CO5	3	2	3	2	3	3	2

**COURSE DESIGNER:***Fanny M***MRS. FANNY M.****Forwarded By***M. Arasammal***Dr. M. Arasammal****HOD'S Signature  
& Name**

**I M.Com(CA)**

**SEMESTER –I**

***For those who joined in 2021 onwards***

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGOR Y</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>PSCC</b>	<b>21PG1CA4</b>	<b>PROGRAMMING IN C++&amp; Lab I</b>	<b>Theory</b>	<b>6</b>	<b>4</b>

**COURSE DESCRIPTION**

- To facilitate students with the skills required to solve problems using object oriented concepts.

**COURSE OBJECTIVES**

- To learn the fundamental programming concepts and methodologies which are essential to build good C++ programs.
- Develop an in-depth understanding of functional, logic, and object-oriented programming paradigms.

**UNIT –I PRINCIPLES OF OBJECT ORIENTED PROGRAMMING (9 HRS.)**

Basic Concepts of Object Oriented Programming – Benefits of OOP – Object-Oriented Languages - Application of OOP. Beginning with C++: What is C++? - Applications of C++ - A Simple C++ Program – More C++ Statements – An Example with Class – Structure of C++ Program.

Tokens, Expressions and Control Structures: Tokens – Keywords - Identifiers and constants - Basic data types - User defined data type – Storage Classes - Derived data type - Symbolic constants - Type compatibility - Declaration of variables - Dynamic Initialization of variables - Reference Variables - Operators

in C++ - Scope resolution Operator - Member Dereferencing Operator - Memory management Operator – Manipulators.

## **UNIT –II FUNCTIONS IN C++**

**( 9 HRS.)**

Type cast operator - Expressions and their Types – Special Assignment Expressions - Implicit conversions - Operator Overloading - Operator precedence - Control Structure.

The Main Function - Function Prototyping - Call by Reference - Return by reference - Inline - Default Arguments – const Arguments – Recursion - Function Overloading- Friend and Virtual - Math Library Functions.

## **UNIT –III CLASSES AND OBJECTS**

**(9 HRS.)**

Specifying a Class - Class Defining Member functions - A C++ Program with Class Making an Outside function Inline –Nesting of Member Function - Private member functions – Array within a class - memory allocation for objects - Static Data Member - Static member functions - Array of Objects - Objects as function Argument- Friendly functions Returning Objects - Const Member functions - Pointers to members - Local Classes

Constructors and Destructors: Constructors - Parameterized Constructors - Multiple Constructors in Class.

## **UNIT –IV OPERATOR OVERLOADING**

**(9 HRS.)**

constructors with default arguments - Dynamic initialization of objects - copy constructors - Dynamic Constructors - Constructing Two Dimensional Arrays - const Objects - Destructors.

Operator overloading and type conversion: Defining operator overloading - Overloading unary operators, binary operators – Some other Operator Overloading Examples - Rules for overloading operators.

## **UNIT –V INHERITANCE**

**( 9 HRS.)**

**Inheritance - Extending Classes: Defining derived classes** – Single Inheritance - Making a Private Member Inheritable - Multiple Inheritance - Multilevel Inheritance - Hierarchical inheritance - Hybrid Inheritance -Virtual Base classes - Abstract Classes.

Pointers, Virtual functions and polymorphism: Pointers-Pointers to objects - this pointer - pointer to derived classes-virtual functions - pure virtual functions.

## **UNIT –VI DYNAMISM (Evaluation Pattern-CIA only)**

Working with Files – File streams - opening and closing files.

### **PROGRAMS:**

1. Program using Simple Class
2. Program using Abstract Class.
3. Program using Friend function
4. Program using Function overloading
5. Program using Virtual function
6. Program using Constructor and Destructor
7. Program using Operator overloading
8. Program using Single inheritance
9. Program using Multi level inheritance
10. Program with Virtual functions using pointers

### **REFERENCES:**

1. **Object Oriented Programming with C++**, E. Balagurusamy, Tata McGraw-Hill, 6<sup>th</sup> Edition, 2016
2. **Programming in C++**, Dehurst, Stephen C and Kathy T. Stark, Prentice-hall, 1995.
3. **Object Oriented Programming in Turbo C++**, Waaite Group
4. **Programming with C++**, John R. Hubbard 3<sup>rd</sup> Edition 2017

5. **Object Oriented Programming in C++**, Robert Lafore 4<sup>th</sup> Edition, 2008, Pearson Education India

**Digital Open Educational Resources (DOER) :**

1. <https://beginnersbook.com>
2. <https://www.learncplusplus.com>

**COURSE CONTENTS & LECTURE SCHEDULE:**

<b>3Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1 PRINCIPLES OF OBJECT ORIENTED PROGRAMMING</b>				
1.1	Basic Concepts of Object Oriented Programming – Benefits of OOP	1	Chalk & Talk	Black Board
1.2	Object-Oriented Languages - Application of OOP.	1	Chalk & Talk	Black Board
1.3	Beginning with C++: What is C++? - Applications of C++	1	Chalk & Talk	Black Board
1.4	A Simple C++ Program – More C++ Statements – An Example with Class	1	Chalk & Talk	Black Board & Demo in Lab
1.5	Structure of C++ Program	1	Chalk & Talk	Black Board & Demo in Lab
1.6	Tokens – Keywords - Identifiers and constants - Basic data types - User defined data type	1	Chalk & Talk	Black Board
1.7	Storage Classes - Derived data type - Symbolic constants - Type compatibility	1	Chalk & Talk	Black Board
1.8	Declaration of variables - Dynamic Initialization of variables - Reference Variables	1	Chalk & Talk	Black Board

1.9	Operators in C++ - Scope resolution - Member Dereferencing Operator - Memory management Operator – Manipulators	1	Chalk & Talk	Black Board & Demo in Lab
<b>UNIT -2                      FUNCTIONS IN C++</b>				
2.1	Type cast operator - Expressions and their Types	1	Chalk & Talk	Black Board
2.2	Special Assignment Expressions - Implicit conversions	1	Chalk & Talk	Black Board
2.3	Operator Overloading- Operator precedence	1	Chalk & Talk	Black Board & Demo in Lab
2.4	Control Structure	1	Chalk & Talk	Black Board
2.5	The Main Function - Function Prototyping	1	Chalk & Talk	Black Board
2.6	Call by Reference - Return by reference – Inline	1	Chalk & Talk	Black Board
2.7	Default Arguments – const Arguments – Recursion	1	Chalk & Talk	Black Board
2.8	Function Overloading- Friend and Virtual	1	Chalk & Talk	Black Board & Demo in Lab
2.9	Math Library Functions	1	Chalk & Talk	Black Board & Demo



				in Lab
<b>UNIT -3                      CLASSES AND OBJECTS</b>				
3.1	Specifying a Class - Class Defining Member functions	1	Chalk & Talk	Black Board
3.2	A C++ Program with Class Making an Outside function Inline – Nesting of Member Function	1	Chalk & Talk	Black Board & Demo in Lab
3.3	Private member functions – Array within a class	1	Chalk & Talk	Black Board
3.4	memory allocation for objects - Static Data Member- Static member functions	1	Chalk & Talk	Black Board
3.5	Array of Objects - Objects as function Argument	1	Chalk & Talk	Black Board & Demo in Lab
3.6	Friendly functions Returning Objects - Const Member functions	1	Chalk & Talk	Black Board
3.7	Pointers to members - Local Classes	1	Chalk & Talk	Black Board
3.8	Constructors - Parameterized Constructors	1	Chalk & Talk	Black Board & Demo in Lab
3.9	Multiple Constructors in Class.	1	Chalk &Talk	Black Board

<b>UNIT -4 OPERATOR OVERLOADING</b>				
4.1	constructors with default arguments - Dynamic initialization of objects	2	Chalk & Talk	Black Board
4.2	copy constructors- Dynamic Constructors	1	Chalk & Talk	Black Board
4.3	Constructing Two Dimensional Arrays - const Objects- Destructors. Defining operator overloading	2	Chalk & Talk	Black Board
4.4	Overloading unary operators, binary operators	2	Chalk & Talk	Black Board & Demo in Lab
4.5	Some other Operator Overloading Examples	1	Chalk & Talk	Black Board
4.6	Rules for overloading operators.	1	Chalk & Talk	Black Board
<b>UNIT -5 INHERITANCE</b>				
5.1	Defining derived classes- Single Inheritance	1	Chalk & Talk	Black Board & Demo in Lab
5.2	Making a Private Member Inheritable - Multiple Inheritance	1	Chalk & Talk	Black Board & Demo in Lab

5.3	Multilevel Inheritance - Hierarchical inheritance	1	Chalk & Talk	Black Board
5.4	Hybrid Inheritance -Virtual Base classes	1	Chalk & Talk	Black Board & Demo in Lab
5.5	Abstract Classes.	1	Chalk & Talk	Black Board
5.6	Pointers-Pointers to objects - this pointer	1	Chalk & Talk	Black Board
5.7	pointer to derived classes	1	Chalk & Talk	Black Board
5.8	virtual functions	1	Chalk & Talk	Black Board & Demo in Lab
5.9	pure virtual functions	1	Chalk & Talk	Black Board

**INTERNAL - PG**

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
	T1	T2	Seminar	Assignment	OBT/PT				
	10 Mks.	10 Mks.	5 Mks.	5 Mks	5 Mks	35 Mks.	5 Mks.	40Mks.	

K2	4	4	-	-	-	8	-	8	20 %
K3	2	2	-	5	-	9	-	9	22.5 %
K4	2	2	-	-	5	9	-	9	22.5 %
K5	2	2	5	-	-	9	-	9	22.5 %
Non Scholastic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

### End Semester - PG

Levels	Section A 10Mks	Section B 20Mks.	Section C 10Mks	Section D 10Mks	Section E 10Mks.	Total 60Mks.	
K2	10	5	-	-	-	15	25 %
K3	-	5	10	-	-	15	25 %
K4	-	5	-	-	10	15	25 %
K5	-	5	-	10	-	15	25 %
Total	10	20	10	10	10	60	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

**EVALUATION PATTERN**

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

- PG CIA Components**

				Nos				
<b>C1</b>	-	Test (CIA 1)		1	-	10 Mks		
<b>C2</b>	-	Test (CIA 2)		1	-	10 Mks		
<b>C3</b>	-	Assignment		2 *	-	5 Mks		
<b>C4</b>	-	Open Book Test/PPT		2 *	-	5 Mks		
<b>C5</b>	-	Seminar		1	-	5 Mks		
<b>C6</b>	-	Attendance			-	5 Mks		

***\*The best out of two will be taken into account***

**COURSE OUTCOMES**

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Demonstrate a thorough understanding of the object-oriented programming concepts of encapsulation, data abstraction and composition by designing and implementing classes	K2	PSO1, PSO2, PSO3, PSO4, PSO5, PSO6

CO 2	Demonstrate a thorough understanding of data types by designing and implementing the simple programs.	K2, K4	PSO1, PSO2, PSO3, PSO4, PSO5, PSO6
CO 3	Understand the concepts of inheritance and polymorphism	K3, K4	PSO1, PSO2, PSO3, PSO4, PSO5, PSO6
CO 4	An ability to overload operators in C++	K3 & K4	PSO1, PSO2, PSO3, PSO4, PSO5, PSO6
CO 5	Demonstrate a thorough understanding of the concept of pointers and dynamic memory allocation by designing and implementing programs using pointers and dynamic memory allocation.	K4 & K5	PSO1, PSO2, PSO3, PSO4, PSO5, PSO6

### Mapping COs Consistency with PSOs

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	2	3
CO2	3	3	3	3	3	3
CO3	3	2	3	3	3	3
CO4	3	3	3	3	3	3
CO5	3	3	3	3	3	3

### Mapping COs Consistency with POs

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	1	2	3	3	3	3
CO2	3	2	2	3	3	3	3
CO3	3	2	3	3	3	3	3
CO4	3	2	3	3	3	3	3
CO5	3	2	3	3	3	3	3

**Note:** ♦ Strongly Correlated – 3

♦ Weakly Correlated -1

♦ Moderately Correlated – 2

**COURSE DESIGNER:**



**N. Jenifer Sharon Sumathi**

**Forwarded By**



**Dr. M. Arasammal**

**HOD'S Signature**

**& Name**

## SEMESTER – II

*For those who joined in 2019 onwards*

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
PSCC	19PG2CA5	BUSINESS STATISTICAL METHODS	Theory and Problem	6	4

### COURSE DESCRIPTION

This course consists of an introduction to business statistics including methods of describing, summarizing, measuring and analyzing statistical data, variance applications and sampling distributions.

### COURSE OBJECTIVES

To gain knowledge about various methods of statistics for research purposes.

### UNITS

#### UNIT I: INTRODUCTION TO BUSINESS STATISTICS, CORRELATION AND REGRESSION (20 HRS)

**Introduction to Business Statistics - Co-efficient of correlation and Causation – Types of correlation –Scatter Diagram – Graphic(self study) –** Karl Pearson's Co-efficient of Correlation – Rank correlation Co-efficient – Concurrent Deviation method – Partial and Multiple Correlation – Regression equations - Methods of regression analysis (simple and partial).

#### UNIT II : SAMPLING TECHNIQUES – I (20 HRS)

Introduction– Procedure of testing hypothesis – Standard error and Sampling Distribution – Estimation-Tests of Significance for Large samples.

#### UNIT III SAMPLING TECHNIQUES - II (20 HRS)



Tests of Significance for Small samples- student's t-Distribution – properties of t-Distribution – Application of the t-Distribution – The mean of a Random sample – Independent samples – Dependent samples or Matched Paired observations- an observed correlation coefficient.

#### **UNIT IV : CHI – SQUARE TEST**

**(15 HRS)**

Introduction – Degree of Freedom – The Chi-square Distribution – Conditions for Applying Chi-Square Test – Uses of Chi-Square Test - Chi-Square Test for specified value of Population Variance.

#### **UNIT V : F- TEST AND ANOVA**

**(15 HRS)**

Applications of F-test – Analysis of Variance – Assumptions in Analysis of Variance – Technique of Analysis – Coding of data – Analysis of variance in Two-way Classification.

#### **UNIT –VI DYNAMISM**

#### **REFERENCES:**

##### **TEXT BOOKS**

1. S.P. Gupta ,***Statistical Methods***, Sultan Chand & Sons, New Delhi, 43<sup>th</sup> Edition, (2014).
2. R.S.NPillai&Bhagavathi, ***Statistics Theory and Practice***, S.Chand& Company Ltd, 7th revised edition, (2013).

##### **REFERENCE BOOK**

1. K.Alagar, ***Business Statistics***,TataMcgraw-Hill Publishing company Ltd, (2009).
2. S.C.Gupta&Indra Gupta, ***Business statistics***,Himalaya Publishing House, 5<sup>th</sup> edition, (2010).

**COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>Unit -1INTRODUCTION TO BUSINESS STATISTICS, CORRELATION AND REGRESSION</b>				
1.1	Introduction to Business Statistics , Co-efficient of correlation and Causation	4	Chalk & Talk	Black Board
1.2	Types of correlation, methods , Scatter Diagram, Graphic	4	Chalk & Talk	Black Board
1.3	Karl Pearson's Co-efficient of Correlation	4	Chalk & Talk	Black Board
1.4	Rank correlation Co-efficient	4	Chalk & Talk	Black Board
1.5	Concurrent Deviation method	3	Chalk & Talk	Black Board
1.6	Partial and Multiple Correlation	3	Chalk & Talk	Black Board
1.7	Regression equations	3	Chalk & Talk	Black Board
1.8	Methods of regression analysis (simple and partial)	3	Chalk & Talk	Black Board
<b>Unit -2 SAMPLING TECHNIQUES - I</b>				
2.1	Introduction – Procedure of testing hypothesis	3	Lecture	Black Board
2.2	Standard error and Sampling Distribution	2	Chalk & Talk	Black Board
2.3	Estimation	2	Chalk & Talk	Black Board
2.4	Tests of Significance for Large	13	Chalk & Talk	Black Board

	samples.			
<b>Unit -3 SAMPLING TECHNIQUES - II</b>				
3.1	Test of significance for small samples	2	Chalk & Talk	Black Board
3.2	student's Distribution	2	Chalk & Talk	Black Board
3.3	Properties of t-Distribution	2	Chalk & Talk	Black Board
3.4	Application of the t-Distribution	3	Chalk & Talk	Black Board
3.5	The mean of a Random sample	3	Chalk & Talk	Black Board
3.6	Independent samples	3	Chalk & Talk	Black Board
3.7	Dependent samples or Matched paired observations	3	Chalk & Talk	Black Board
3.8	An observe correlation coefficient	2	Chalk & Talk	Black Board
<b>Unit -4CHI – SQUARE TEST</b>				
4.1	Introduction – Degree of Freedom	2	Lecture	Black Board
4.2	The Chi-square Distribution – Conditions for Applying Chi-Square Test	3	Chalk & Talk	Black Board
4.3	Uses of Chi-Square Test	2	Lecture	Black Board
4.4	Chi-Square Test for specified value of Population Variance	8	Chalk & Talk	Black Board
<b>Unit 5 F-TEST AND ANOVA</b>				

5.1	Applications of F-test – Analysis of Variance	3	Lecture	Black Board
5.2	Assumptions in Analysis of Variance	4	Chalk & Talk	Black Board
5.3	Technique of Analysis – Coding of data –	4	Chalk & Talk	Black Board
5.4	Analysis of variance in Two-way Classification	4	Chalk & Talk	Black Board

**INTERNAL - PG**

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
	T1 10 Mks.	T2 10 Mks.	Seminar 5 Mks.	Assignment 5 Mks	OBT/PT 5 Mks	35 Mks.	5 Mks.	40Mks.	
K2	4	4	-	-	-	8	-	8	20 %
K3	2	2	-	5	-	9	-	9	22.5 %
K4	2	2	-	-	5	9	-	9	22.5 %
K5	2	2	5	-	-	9	-	9	22.5 %
Non Scholastic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

**End Semester - PG**

Levels	Section A 10Mks	Section B 20Mks.	Section C 10Mks	Section D 10Mks	Section E 10Mks.	Total 60Mks.	
K2	10	5	-	-	-	15	25 %
K3	-	5	10	-	-	15	25 %
K4	-	5	-	-	10	15	25 %
K5	-	5	-	10	-	15	25 %
Total	10	20	10	10	10	60	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

**EVALUATION PATTERN**

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

• **PG CIA Components**

		<b>Nos</b>	
<b>C1</b>	- Test (CIA 1)	1	- 10 Mks
<b>C2</b>	- Test (CIA 2)	1	- 10 Mks
<b>C3</b>	- Assignment	2 *	- 5 Mks
<b>C4</b>	- Open Book Test/PPT	2 *	- 5 Mks
<b>C5</b>	- Seminar	1	- 5 Mks
<b>C6</b>	- Attendance		- 5 Mks

***\*The best out of two will be taken into account***

## **COURSE OUTCOMES**

On the successful completion of the course, students will be able to:

<b>NO.</b>	<b>COURSE OUTCOMES</b>	<b>KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)</b>	<b>PSOs ADDRESSED</b>
CO 1	Understanding the methods of correlation	K2	PSO1
CO 2	Become aware of the concepts in sampling techniques using large samples.	K2,K3	PSO1, PSO2&PSO5
CO 3	Evaluate the sampling techniques using sample samples	K3 , K4	PSO1, PSO2,PSO3 &PSO5
CO 4	Examine the chi-square test.	K3 , K4	PSO3 & PSO5
CO 5	Predict the techniques of ANOVA.	K4 , K5	PSO3 & PSO5

**Mapping COs Consistency with PSOs**

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	3	3	3	3
CO2	3	3	3	3	3	3
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	3
CO5	3	3	3	3	3	3

**Mapping COs Consistency with POs**

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	1	2	3	3	3	3
CO2	3	2	2	3	3	3	3
CO3	3	2	3	3	3	3	3
CO4	3	2	3	3	3	3	3
CO5	3	2	3	3	3	3	3

**COURSE DESIGNER:**

**Dr.M.Arasammal****Forwarded By**

**Dr. M. Arasammal**

**HOD'S Signature  
& Name**

**I M.Com CA**  
**SEMESTER –II**

***For those who joined in 2019 onwards***

<b>PROGRAM ME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGO RY</b>	<b>HRS/WEE K</b>	<b>CREDITS</b>
<b>PSCC</b>	<b>19PG2CA6</b>	<b>INTERNATIONA L BUSINESS</b>	<b>Theory</b>	<b>6</b>	<b>4</b>

**COURSE DESCRIPTION**

This course emphasises on international factors affects domestic concerns, global issues relating to trade, impacts of balance of payments in the markets etc.

**COURSE OBJECTIVES**

To provide a sound understanding of advanced practices in International Business

**UNIT –I INTERNATIONAL BUSINESS OVERVIEW: ( 20 HRS.)**

Meaning- Scope and Importance-Drivers of globalisation-Modes of Entry to International Business-Direct and indirect exporting-Licensing-Franchising-Contract manufacturing-Management contracts-Turnkey projects-Direct investment –Joint ventures-Mergers and acquisition

**UNIT –II WORLD TRADE ORGANISATION & TRADE BLOCKS ( 20 HRS.)**

**GATT-WTO-Functions and Objectives of WTO(Self Study) - TRIPS -TRIMS-EU-NAFTA-ASEAN—SAARC (self study)**

**UNIT –III INTERNATIONAL TRADE POLICIES AND RELATIONS & BOP  
( 20 HRS.)**



Introduction-Tariffs-subsidies-Quotas-VER-Local content requirements-  
International trade relations-International law and Business-**Government intervention in International trade(Self Study)**-Balance of Payment-  
Importance and Components of BOP.

**UNIT –IV FOREIGN DIRECT INVESTMENTS: ( 15 HRS.)**

Meaning-International investment theories-Types of FDI-Cost and benefits of FDI-Trends in FDI-**FDI in India( Self Study)**.

**UNIT –V INTERNATIONAL FINANCIAL INSTITUTION ( 15 HRS.)**

IMF-International bank for reconstruction and development (World bank)-  
UNCTAD

**DYNAMISM (Evaluation Pattern-CIA only)**

Evaluation of World Bank and IMF performance for the past five years

**REFERENCES .**

- 1.Dr.P.Subba Rao, ***International Business Text and Cases***, Himalaya Publishers, 4<sup>th</sup> edition, (2013).
- 2.Francis Cherunilam, ***International Trade and Export Management***, Himalaya Publishing House(2018).

**COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1 INTERNATIONAL BUSINESS OVERVIEW</b>				
1.1	Meaning- Scope and Importance-	2	Lecture	Smart Board
1.2	Drivers of globalisation	1	Lecture	Smart Board
1.3	Modes of Entry to International Business	3	Lecture	Smart Board
1.4	Direct and indirect exporting	3	Lecture	PPT
1.5	Licensing-Franchising-Contract manufacturing-	3	Lecture	PPT
1.6	Management contracts-Turnkey projects	3	Lecture	PPT
1.7	Direct investment	3	Lecture	PPT
1.8	Joint ventures-Mergers and acquisition	2	Lecture	PPT
<b>UNIT -2 WORLD TRADE ORGANISATION &amp; TRADE BLOCKS</b>				
2.1	GATT	8	Lecture	Black Board
2.2	<b>WTO-Functions</b>			
2.3	<b>Objectives of WTO</b>			
2.4	TRIPS –TRIMS	6	Lecture	Black Board
2.5	EU-NAFTA	6	Lecture	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
2.6	ASEAN—SAARC (self study)			
<b>UNIT -3 INTERNATIONAL TRADE POLICIES AND RELATIONS &amp; BOP</b>				
3.1	Introduction-Tariffs-	1	Lecture	Black Board
3.2	Subsidies	2	Lecture	Black Board
3.3	Quotas-VER	3	Lecture	Black Board
3.4	Local content requirements	2	Lecture	Black Board
3.5	International trade relations	3	Lecture	Black Board
3.6	International law and Business	3	Lecture	Black Board
3.7	<b>Government intervention in International trade (Self study)</b>			
3.8	Balance of Payment-Importance	3	Lecture	Black Board
3.9	Components of BOP	3	Lecture	Black Board
<b>UNIT -4 FOREIGN DIRECT INVESTMENTS</b>				
4.1	Meaning-International investment theories	5	Lecture	Black Board
4.2	Types of FDI	5	Lecture	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
4.3	Cost and benefits of FDI-Trends in FDI	5	Lecture	Black Board
4.4	<b>FDI in India.</b>			
<b>UNIT -5 INTERNATIONAL FINANCIAL INSTITUTION</b>				
5.1	IMF	5	Lecture	Black Board
5.2	International bank for reconstruction and development (World bank)	5	Lecture	Black Board
5.3	UNCTAD	5	Lecture	Black Board

**INTERNAL - PG**

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
	T1 10 Mks.	T2 10 Mks.	Seminar 5 Mks.	Assignment 5 Mks	OBT/PT 5 Mks	35 Mks.	5 Mks.	40Mks.	
K2	4	4	-	-	-	8	-	8	20 %
K3	2	2	-	5	-	9	-	9	22.5 %
K4	2	2	-	-	5	9	-	9	22.5 %
K5	2	2	5	-	-	9	-	9	22.5 %
Non Scholastic	-	-	-	-	-		5	5	12.5 %

<b>Total</b>	<b>10</b>	<b>10</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>35</b>	<b>5</b>	<b>40</b>	<b>100 %</b>
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### End Semester - PG

<b>Levels</b>	<b>Section A 10Mks</b>	<b>Section B 20Mks.</b>	<b>Section C 10Mks</b>	<b>Section D 10Mks</b>	<b>Section E 10Mks.</b>	<b>Total 60Mks.</b>	
<b>K2</b>	10	5	-	-	-	15	25 %
<b>K3</b>	-	5	10	-	-	15	25 %
<b>K4</b>	-	5	-	-	10	15	25 %
<b>K5</b>	-	5	-	10	-	15	25 %
<b>Total</b>	10	20	10	10	10	60	100 %

<b>CIA</b>	
<b>Scholastic</b>	<b>35</b>
<b>Non Scholastic</b>	<b>5</b>
	<b>40</b>

### EVALUATION PATTERN

<b>SCHOLASTIC</b>					<b>NON - SCHOLASTIC</b>	<b>MARKS</b>		
<b>C1</b>	<b>C2</b>	<b>C3</b>	<b>C4</b>	<b>C5</b>	<b>C6</b>	<b>CIA</b>	<b>ESE</b>	<b>Total</b>
10	10	5	5	5	5	40	60	100

- **PG CIA Components**

		<b>Nos</b>	
<b>C1</b>	- Test (CIA 1)	1	- 10 Mks
<b>C2</b>	- Test (CIA 2)	1	- 10 Mks
<b>C3</b>	- Assignment	2 *	- 5 Mks
<b>C4</b>	- Open Book Test/PPT	2 *	- 5 Mks
<b>C5</b>	- Seminar	1	- 5 Mks
<b>C6</b>	- Attendance		- 5 Mks

***\*The best out of two will be taken into account***

### **COURSE OUTCOMES**

On the successful completion of the course, students will be able to:

<b>NO.</b>	<b>COURSE OUTCOMES</b>	<b>KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)</b>	<b>PSOs ADDRESSED</b>
<b>CO 1</b>	Identify the meaning and scope of international business along with drivers of globalization and mode of entry in international business.	K2	PSO1, PSO2, PSO5 & PSO6
<b>CO 2</b>	Categorize the different World trade organizations and trade blocks.	K2, K3	PSO1, PSO2, PSO3, PSO5 & PSO6
<b>CO 3</b>	Summarize the different international trade policies and relations.	K3 & K4	PSO1, PSO2, PSO3, PSO5 & PSO6
<b>CO 4</b>	Appraise the investment theories with regarding FDI in present scenario.	K4, K5	PSO1, PSO2, PSO3, PSO5 & PSO6

<b>CO 5</b>	Classify the Scope of various international Financial institutions.	K2 & K4	PSO1, PSO2, PSO3, PSO5 & PSO3
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### Mapping COs Consistency with PSOs

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
<b>CO1</b>	3	3	-	-	3	1
<b>CO2</b>	3	3	1	-	3	-
<b>CO3</b>	3	2	1	-	3	2
<b>CO4</b>	3	3	3	-	2	2
<b>CO5</b>	3	3	3	-	3	3

### Mapping COs Consistency with POs

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1</b>	3	1	2	3	3	3	3
<b>CO2</b>	3	2	2	3	3	3	3
<b>CO3</b>	3	2	3	3	3	3	3
<b>CO4</b>	3	2	3	3	3	3	3
<b>CO5</b>	3	2	3	3	3	3	3

Note: ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

**COURSE DESIGNER:**



**Dr. K. Sangeetha**

**Forwarded By**



**Dr. M. Arasammal**

**HOD'S Signature**

**& Name**

## **I M.COM(CA)**

### **SEMESTER –II**

*For those who joined in 2019 onwards*

<b>PROGRAMM E CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGOR Y</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>PSCC</b>	<b>19PG2CA 7</b>	<b>ADVANCED COST ACCOUNTING</b>	<b>Theory &amp; Problem</b>	<b>6</b>	<b>4</b>

#### **COURSE DESCRIPTION**

This course provides key data to managers for planning and controlling, as well as data on costing products and services.

#### **COURSE OBJECTIVES**

To provide the students with an in-depth knowledge of advanced approaches of Cost Accounting to enable them to apply costing methods and techniques to assist management for taking appropriate decisions.

#### **UNIT I : INTRODUCTION**

**(10 HRS)**

Introduction -Cost accounting –objectives-**function of cost accounting(Self study)**-Essential of good cost system-Methods of cost – **Types of costing(Self study)**-Element of cost- Practical problems in cost sheet

#### **UNIT II: PROCESS COSTING**

**(25 HRS)**

Process costing-process costing Vs job costing-**features-Advantages-Disadvantages(Self study)**-Costing procedure-Losses and gain in process-Normal loss-Abnormal losses-Abnormal gain-Scrap-Defective-By product-Joint product-Interprocess profit –Equivalent production-Practical Problems.

#### **UNIT III: JOB, BATCH AND CONTRACT COSTING**

**(25 HRS)**



Job costing- Features-Batch costing-EBQ-Contract costing-Profits on incompletes contracts-Escalation Clause-Cost plus contract-Work in Progress.

#### **UNIT IV: STANDARD COSTING –II**

**(20 HRS)**

Introduction-Variance-Analysis of variance-Computation of variances-Material, Labour and Overhead variance

#### **UNIT V: RECONCILIATIONS OF COST AND FINANCIAL ACCOUNTS (10 HRS)**

Reasons-Procedure for reconciliation-Memorandum Reconciliation Account-Practical Problems.

#### **DYNAMISM (Evaluation Pattern-CIA only)**

Cost audit – Object –Types of cost Audit – Scope of Cost audit – Cost Audit Programme – Advantages – Disadvantages.

Note: The question paper shall consist of 40% Theory and 60% problem.

Note: Theory : 20% , Problem: 80%

#### **TEXT BOOKS:**

1. R.S.N.Pillai and V.Bagavathi, **Cost Accounting**, S.chand and company LTd,Ramnagar, Newdelhi, 18<sup>th</sup>Edition, (2018).

#### **REFERENCE BOOKS:**

1. S.P.Jain&K.L.Narang, **Cost Accounting**, Kalyani Publishers, New Delhi, (2015).
2. S.N. Maheshwari, **Principles of Cost and Management Accounting**,Sultan Chand & Sons, New Delhi, 14<sup>th</sup> Revised Edition,(2017).

#### **Digital Open Educational Resources (DOER) :**

<https://freebcomnotes.blogspot.com/2017/01/cost-audit-meaning-objectives.html>.

<https://www.iedunote.com/cost-audit>

**COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>Unit -1 INTRODUCTION COST ACCOUNTING</b>				
1.1	Introduction -Cost accounting	1	Chalk & Talk	Black Board
1.2	Objectives	2	Chalk & Talk	Black Board
1.3	Function of cost accounting			
1.4	Essential of good cost system	1	Chalk & Talk	Black Board
1.5	Methods of cost	1	Chalk & Talk	Black Board
1.6	Types of costing			
1.7	Element of cost	1	Chalk & Talk	Black Board
1.8	problems in cost sheet	4	Chalk & Talk	Black Board
<b>Unit -2PROCESS COSTING</b>				
2.1	Process costing	2	Chalk & Talk	Black Board
2.2	Features			

2.3	process costing Vs job costing	2	Chalk & Talk	Black Board
2.4	Advantages-Disadvantages			
2.5	Costing procedure	1	Chalk & Talk	Black Board
2.6	Losses and gain in process	2	Chalk & Talk	Black Board
2.7	Normal loss-Abnormal losses	3	Chalk & Talk	Black Board
2.8	Abnormal gain	3	Chalk & Talk	Black Board
2.9	-Scrap-Defective	3	Chalk & Talk	Black Board
2.10	By product-Joint product	3	Chalk & Talk	Black Board
2.11	Interprocess profit	3	Chalk & Talk	Black Board
2.12	Equivalent production- Practical Problems.	3	Chalk & Talk	Black Board
<b>Unit -3JOB, BATCH AND CONTRACT COSTING</b>				
3.1	Job costing- Features	2	Chalk & Talk	Black Board
3.2	Batch costing-EBQ	3	Chalk & Talk	Black Board
3.3	Contract costing	4	Chalk & Talk	Black Board
3.4	Profits on incompletes contracts	4	Chalk & Talk	Black Board
3.5	Escalation Clause	4	Chalk & Talk	Black Board
3.6	Cost plus contract	4	Chalk & Talk	Black Board

3.7	Work in Progress	4	Chalk & Talk	Black Board
<b>Unit -4STANDARD COSTING –II</b>				
4.1	Introduction-Variance	3	Chalk & Talk	Black Board
4.2	Analysis of variance	4	Chalk & Talk	Black Board
4.3	Computation of variances	4		
4.4	Material	4	Chalk & Talk	Black Board
4.5	Labour and Overhead variance	5	Chalk & Talk	Black Board
<b>Unit 5RECONCILIATIONS OF COST AND FINANCIAL ACCOUNTS</b>				
5.1	Reasons-Procedure for reconciliation	2	Chalk & Talk	Black Board
5.2	Memorandum Reconciliation Account	4	Chalk & Talk	Black Board
5.3	Problems in Reconciliation Account	4		

**INTERNAL - PG**

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
	T1 10 Mks.	T2 10 Mks.	Seminar 5 Mks.	Assignment 5 Mks	OBT/PT 5 Mks	35 Mks.	5 Mks.	40Mks.	
K2	4	4	-	-	-	8	-	8	20 %

K3	2	2	-	5	-	9	-	9	22.5 %
K4	2	2	-	-	5	9	-	9	22.5 %
K5	2	2	5	-	-	9	-	9	22.5 %
Non Scholastic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

### End Semester - PG

Levels	Section A 10Mks	Section B 20Mks.	Section C 10Mks	Section D 10Mks	Section E 10Mks.	Total 60Mks.	
K2	10	5	-	-	-	15	25 %
K3	-	5	10	-	-	15	25 %
K4	-	5	-	-	10	15	25 %
K5	-	5	-	10	-	15	25 %
Total	10	20	10	10	10	60	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

**EVALUATION PATTERN**

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

- PG CIA Components**

				Nos				
<b>C1</b>	-	Test (CIA 1)		1	-	10	Mks	
<b>C2</b>	-	Test (CIA 2)		1	-	10	Mks	
<b>C3</b>	-	Assignment		2 *	-	5	Mks	
<b>C4</b>	-	Open Book Test/PPT		2 *	-	5	Mks	
<b>C5</b>	-	Seminar		1	-	5	Mks	
<b>C6</b>	-	Attendance			-	5	Mks	

***\*The best out of two will be taken into account***

**COURSE OUTCOMES**

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Understand the meaning of cost accounting	K2	PSO 1
CO 2	Analyse the process account	K2, K3	PSO 2

CO 3	Prepare job and batch contract account	K3, K4	PSO 2, PSO3 & PSO 6
CO 4	Demonstrate various methods of variance	K3, K4	PSO3, PSO4 & PSO6
CO 5	Prepare reconciliation statement	K4 & K5	PSO2, PSO6

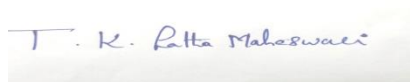
### Mapping COs Consistency with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	2	2	2	2	2
CO2	2	3	2	2	2	2
CO3	2	3	3	2	2	3
CO4	2	2	3	3	2	3
CO5	2	3	2	2	2	3

### Mapping COs Consistency with POs

CO/ PO	PO 1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	2	2	2	3	2
CO2		3	2	3	2	3	3
CO3	3	3	2	3	2	2	3
CO4	3	2	2	3	2	2	2
CO5	3	2	2	3	2	2	2

### COURSE DESIGNER:



**Dr. T.K. Latha Maheswari**

### Forwarded By



**Dr. M. Arasammal**

**HOD'S Signature**

**I M.Com(CA)**  
**SEMESTER –II**  
*For those who joined in 2021 onwards*

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
PSCC	21PG2CA8	INTRODUCTION TO WEB DESIGNING& Lab II HTML	Theory	6	4

**COURSE DESCRIPTION**

This course introduces the planning and designing effective web pages; implementing web pages by writing HTML and CSS code; enhancing web pages with the use of text formatting, graphics, images and multi-page website.

**COURSE OBJECTIVES**

This paper enables the students to develop client side programming skills in Web programming in client side.

**UNIT –I HTML**

**( 9 HRS.)**

Introduction – HTML Tags – Structure – Text formatting – Heading; List – Types; Adding graphics to HTML – Using border, width, height, align and alt attribute;

**UNIT –II LINKS**

**( 9 HRS.)**

Table – Using width, border, cell padding, cell spacing, background, colspan&rowspan attribute. **Linking document – Internal and external linking**, images as hyperlink; Frames;

**UNIT –III DHTML**

**( 9 HRS.)**

**Cascading style sheet:** font attribute – color and background attribute – text and border attribute – margin related attribute – list attribute – Class - Using <span>, <div> tags, external style sheet.



## **UNIT –IV JAVASCRIPT**

**( 9 HRS.)**

Introduction –advantages - Data types – type casting – variables – array - Operators and expression – Condition checking – looping – Function –User defined functions – Placing text in browser - Dialog box.

## **UNIT –V DOCUMENT OBJECT MODEL**

**( 9 HRS.)**

JavaScript Document Object Model- Java script style sheet DOM – Understanding objects - Browser object – HTML object hierarchy - Handling events using JavaScript. Form objects - Other built-in object in javascript- User defined objects - Cookies.

## **UNIT –VI DYNAMISM (Evaluation Pattern-CIA only)**

Creating Websites for College, Department and Companies

### **PROGRAMS:**

1. Create a webpage using Image and Formatting Tags
2. Create a web page using List and Table.
3. Create a webpage for mapping of image.
4. Create a website for College.
5. Create a website for online shopping.
6. Create a webpage using background and text attribute in DHML
7. Create a program to include external style sheet.
8. Create a webpage for form validation.
9. Create a website for online test.
10. Create a website for purchase billing.

### **REFERENCES:**

1. **Web Enabled Commercial Application Development using HTML, JavaScript, DHTML and PHP**, 4<sup>th</sup> Revised Edition 2015. -Ivan Bay Ross, BPB Publication
2. **Web Technology A Developer's Perspective**, N. P. Gopalan and J. Akilandeswari
3. **Sams Teach Yourself HTML, CSS & Javascript All in One**, Pearson Edition,  
Julie .C. Meloni

**Digital Open Educational Resources (DOER) :**

1. <https://www.w3schools.com/html>
2. <https://www.tutorialspoint.com/html/index.htm>

2. <https://www.tutorialspoint.com/html/index.htm>

### **COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1</b>		<b>HTML</b>		
1.1	Introduction	1	Chalk & Talk	Black Board
1.2	HTML Tags	1	Chalk & Talk	Black Board & Demo in Lab
1.3	Structure	1	Chalk & Talk	Black Board
1.4	Text formatting	1	Chalk & Talk	Black Board
1.5	Heading	1	Chalk & Talk	Black Board & Demo in Lab
1.6	List ,Types	2	Chalk & Talk	Black Board & Demo in Lab
1.7	Adding graphics to HTML , Using border, width, height, align and alt attribute;	2	Chalk & Talk	Black Board
<b>UNIT -2</b>		<b>Links</b>		
2.1	Table	1	Chalk & Talk	Black Board & Demo in Lab

2.2	Using width, border, cell padding, cell spacing, background, colspan&rowspan attribute.	2	Chalk & Talk	Black Board & Demo in Lab
2.3	Linking document	1	Chalk & Talk	Black Board & Demo in Lab
2.4	Internal and external linking	2	Chalk & Talk	Black Board & Demo in Lab
2.5	images as hyperlink;	1	Chalk & Talk	Black Board & Demo in Lab
2.6	Frames;	2	Chalk & Talk	Black Board & Demo in Lab
<b>UNIT -3 DHTML</b>				
3.1	Cascading style sheet:	2	Chalk & Talk	Black Board
3.2	font attribute	1	Chalk & Talk	Black Board
3.3	color and background attribute	1	Chalk & Talk	Black Board & Demo in Lab
3.4	text and border attribute	1	Chalk & Talk	Black Board
3.5	margin related attribute – list attribute	2	Chalk & Talk	Black Board
3.6	Class - Using <span>, <div> tags	1	Chalk & Talk	Black Board

3.7	external style sheet	1	Chalk & Talk	Black Board & Demo in Lab
<b>UNIT -4                      JavaScript</b>				
4.1	Introduction- advantages -	1	Chalk & Talk	Black Board
4.2	Data types – type casting	1	Chalk & Talk	Black Board & Demo in Lab
4.3	variables	1	Chalk & Talk	Black Board & Demo in Lab
4.4	array -	1	Chalk & Talk	Black Board & Demo in Lab
4.5	Operators and expression	1	Chalk & Talk	Black Board & Demo in Lab
4.6	Condition checking – looping	1	Chalk & Talk	Black Board & Demo in Lab
4.7	Function, User defined functions	1	Chalk & Talk	Black Board
4.8	Placing text in browser -	1	Chalk & Talk	Black Board
4.9	Dialog box.	1	Chalk & Talk	Black Board & Demo in Lab
<b>UNIT -5                      Document Object Model</b>				

5.1	JavaScript Document Object Model	1	Chalk & Talk	Black Board
5.2	Java script style sheet DOM	1	Chalk & Talk	Black Board
5.3	Understanding objects, Browser object	1	Chalk & Talk	Black Board
5.4	HTML object hierarchy	1	Chalk & Talk	Black Board
5.5	Handling events using JavaScript	1	Chalk & Talk	Black Board
5.6	Form objects	1	Chalk & Talk	Black Board
5.7	Other built-in object in javascript	1	Chalk & Talk	Black Board
5.8	User defined objects	1	Chalk & Talk	Black Board
5.9	Cookies	1	Chalk & Talk	Black Board

**INTERNAL - PG**

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
	T1 10 Mks.	T2 10 Mks.	Seminar 5 Mks.	Assignment 5 Mks	OBT/PT 5 Mks	35 Mks.	5 Mks.	40Mks.	
K2	4	4	-	-	-	8	-	8	20 %
K3	2	2	-	5	-	9	-	9	22.5 %
K4	2	2	-	-	5	9	-	9	22.5 %
K5	2	2	5	-	-	9	-	9	22.5 %

Non Scholastic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

### End Semester - PG

Levels	Section A 10Mks	Section B 20Mks.	Section C 10Mks	Section D 10Mks	Section E 10Mks.	Total 60Mks.	
K2	10	5	-	-	-	15	25 %
K3	-	5	10	-	-	15	25 %
K4	-	5	-	-	10	15	25 %
K5	-	5	-	10	-	15	25 %
Total	10	20	10	10	10	60	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

- ✓ All the course outcomes are to be assessed in the various CIA components.
- ✓ The levels of CIA Assessment based on Revised Bloom's Taxonomy for I PG are :

**K1-** Remember, **K2-**Understand, **K3-**Apply, **K4-**Analyse

The I PG course teachers are requested to start conducting S1, W1, M1

**EVALUATION PATTERN**

SCHOLASTIC				NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	CIA	ESE	Total
5	10	15	5	5	40	60	100

**C1** – Average of Two Session Wise Tests

**C2** – Average of Two Monthly Tests

**C3** - Mid Sem Test

**C4** – Best of Two Weekly Tests

**C5** – Non - Scholastic

**COURSE OUTCOMES**

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Select and apply HTML for processing, identifying, and presenting of information in web pages and learn the basic structure of a web page	K2	PSO1, PSO2, PSO3, PSO4, PSO5, PSO6
CO 2	Use Tables, Links and Frames in web pages	K2, K3	PSO1, PSO2, PSO3, PSO4, PSO5, PSO6
CO 3	Use the basic CSS concepts: selectors, CSS properties, CSS code structure, CSS declarations.	K3 & K4	PSO1, PSO2, PSO3, PSO4, PSO5, PSO6
CO 4	Design JavaScript to add dynamic content to pages.	K4, K5	PSO1, PSO2, PSO3, PSO4,



			PSO5, PSO6
CO 5	To outline how to process with HTML forms.	K2 & K4	PSO1, PSO2, PSO3, PSO4, PSO5, PSO6
CO 6	Utilize DOM manipulation techniques in Java Script.	K4 & K5	PSO1, PSO2, PSO3, PSO4, PSO5, PSO6

### Mapping COs Consistency with PSOs

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	3	3
CO2	3	3	3	3	2	3
CO3	3	2	3	3	3	3
CO4	3	3	3	3	3	3
CO5	3	3	3	3	3	3

### Mapping COs Consistency with POs

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	1	2	3	3	3	3
CO2	3	2	2	3	3	3	3
CO3	3	2	3	3	3	3	3
CO4	3	1	3	3	3	3	3
CO5	3	2	3	3	3	3	3

**Note:** ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

### COURSE DESIGNER:



**N. Jenifer Sharon Sumathi**

**Forwarded By**



**Dr. M. Arasammal**

**HOD'S Signature**

**& Name**

**II M.Com CA**  
**SEMESTER –III**

*For those who joined in 2019 onwards*

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGOR Y	HRS/WEEK	CREDITS
PSCC	21PG3CA9	WEB PROGRAMMIN G IN PHP& Lab III –PHP	Theory	6	4

**COURSE DESCRIPTION**

Web Programming in PHP provides the knowledge necessary to design and develop dynamic, database-driven Web pages.

**COURSE OBJECTIVES**

This paper enables the students to develop server side programming skills in Web programming in advanced level.

**UNIT –I PHP**

**(9 HRS)**

Getting started – Running PHP script – Basics of PHP: Data types – Variables – Constants – Here documents – Operators – Arrays – **Conditional statements – Iterations(Self Study).**

**UNIT –II FUNCTIONS**

**(9 HRS)**

User defined functions – Built-in functions – PHP server variables – Working with date and time – Mathematical operations – Working with string functions.

**UNIT –III WORKING WITH FORMS**

**(9 HRS)**

Introducing HTML form tags and elements - <form> tag - **Form elements(Self Study)** - Adding elements to a form - Uploading files to the web server using PHP.

#### **UNIT -IV MYSQL BASICS**

**(9 HRS)**

History and overview of SQL – MySQL Data types: Numeric – String – Data and time – Complex type – Data type selection – MySQL functions: Math – **Aggregate(Self Study)** – String – Date and time.

#### **UNIT -V WORKING WITH DATABASE AND TABLES**

**(9 HRS)**

**Creating, selecting deleting database(Self Study)**– Creating table – Copying, modifying and deleting tables. Working with data: Inserting , Updating and deleting records – Retrieving records – copying, Importing and exporting records. Joins: Cross – Inner – Outer – Self joins – Unions.

#### **UNIT -VI DYNAMISM (Evaluation Pattern-CIA only)**

Creating Websites for College, Department and Companies

Create a website for online quiz and online shopping.

#### **Programs**

1. Create a PHP program using controls and functions.
2. Create a PHP program using arrays and strings.
3. Create a PHP program and check message passing mechanism between pages.
4. Create a PHP program using cookie and session.
5. Create a shopping cart mechanism.
6. Create a program for online quiz.
7. Create a program to display student information using database.
8. Create a program to display records using groupby.
9. Create a program for Insert and update information in database.
10. Create a program to display records using joins.

## **REFERENCES:**

1. **Web Enabled Commercial Application Development using HTML, JavaScript, DHTML and PHP**, 4<sup>th</sup> Revised Edition 2015. -Ivan Bay Ross, BPB Publication
2. **Web Technology A Developer's Perspective**, N. P. Gopalan and J. Akilandeswari
3. **Sams Teach Yourself HTML, CSS & Javascript All in One**, Pearson Edition,  
Julie .C. Meloni

## **Digital Open Educational Resources (DOER) :**

1. <https://www.w3schools.com/html>  
<https://www.tutorialspoint.com/html/index.htm>

**II M.Com CA**  
**SEMESTER –III**

*For those who joined in 2019 onwards*

<b>PROGRAMM E CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEG ORY</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>PSCC</b>	<b>19PG3C A10</b>	<b>Research design and Methodology</b>	<b>PG Core</b>	<b>6</b>	<b>4</b>

**COURSE DESCRIPTION**

This course aims to give student a broad understanding of research methodology, including theory of science and qualitative and quantitative methods.

**COURSE OBJECTIVES**

This course aims to give students skills for critical reading of research literature and for developing a research proposal for higher education field of study.

## **UNIT –I INTRODUCTION TO RESEARCH: (15 HRS)**

Meaning of Research- Objectives- Motivation in Research- Types of Research- Significance- Research Process- Criteria of Good research.

## **UNIT II: RESEARCH PROBLEM AND RESEARCH DESIGN (15 HRS)**

Research problem: Identification of the problem – Formulation of the Problem – Criteria of a good Research Problem- **Role of Review of Literature. (self study)**

Research Design: Meaning- Characteristics of a good Research Design – **Components of a Research Design(self study)** – Types of Research Design.

## **UNIT III: SAMPLING AND METHODS OF DATA COLLECTION (20 HRS)**

Introduction – sampling Techniques or Methods- sample design and choice of sampling Techniques –**Meaning and Importance of Data – Use of secondary data – Methods of Collecting Primary data (self study).**

## **UNIT IV: FORMULATION AND TESTING OF HYPOTHESIS (15 HRS)**

Definition of hypothesis – role of hypothesis –types of hypothesis – **criteria for useful hypothesis (self study)**– its formulation- Procedure for testing hypothesis. **(Only Theory)**

## **UNIT V: PROCESSING OF DATA AND REPORT (15 HRS)**

Data processing – tabulation – editing – coding – analysis and interpretation of data – precautions in interpretation – steps in report writing – **format for research report – preliminary , text , reference material – footnote, index, Bibliography. (self study)**

## **UNIT VI :DYNAMISM (10 HRS)**

Research Ethics- Importance of ethical considerations in research and publication Significance of plagiarism, Ethical codes, Importance of ICT in research.

## REFERENCES:

### TEXT BOOKS

1. Kothari, C.R, ***Research Methodology – Methods and Techniques***, New Age International Publishers, 3<sup>rd</sup> Edition (2014).
2. Krishnaswamy, O.R.&M.Ranganatham***Research Methodology***, - New Delhi: Himalaya Publications, 5<sup>th</sup> Edition (2018).

### REFERENCE BOOKS

1. Donald.H. Mc Burney, ***Research Methods***, Thomson-Wodsworth, 5th Edition, (2003).
2. Gupta,S.C ,***Fundamentals of statistics***, New Delhi: Sultan Chand and Sons, (2001).
3. Gupta.S.P , ***Statistical Methods***, New Delhi: Sultan Chand and Sons,(2002).
4. Thanulingom.N ,***Research Methodology***, Mumbai, Himalaya Publishing House, (2007)

**COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1 INTRODUCTION TO RESEARCH</b>				
1.1	Meaning of Research	1	Chalk & Talk	Black Board
1.2	Objectives	1	Chalk & Talk	Black Board
1.3	Motivation in Research	1	Lecture	Black Board
1.4	Types of Research	2	Lecture	Black Board
1.5	Significance	1	Lecture	Black Board
1.6	Research Process	2	Chalk & Talk	Black Board
1.7	Criteria of Good research.	1	Chalk & Talk	Black Board
<b>UNIT -2 RESEARCH PROBLEM AND RESEARCH DESIGN</b>				
2.1	Research problem: Identification of the problem	1	Chalk & Talk	Black Board
2.2	Formulation of the Problem	2	Chalk & Talk	Black Board
2.3	Criteria of a good Research Problem	1	Chalk & Talk	Black Board
2.4	<b>Role of Review of Literature. (self study)</b>	1		



2.5	Research Design: Meaning	2	Chalk & Talk	Black Board
2.6	Characteristics of a good Research Design	1	Chalk & Talk	Black Board
2.7	<b>Components of a Research Design(self study)</b>	1		
2.8	Types of Research Design.	2	Chalk & Talk	Black Board
<b>UNIT -3                      SAMPLING AND METHODS OF DATA COLLECTION</b>				
3.1	Introduction	1	Chalk & Talk	Black Board
3.2	sampling Techniques or Methods	2	Chalk & Talk	Black Board
3.3	sample design and choice of sampling Techniques	3	Chalk & Talk	Black Board
3.4	<b>Meaning and Importance of Data</b>			
3.5	<b>Use of secondary data</b>			
3.6	<b>Methods of Collecting Primary data (self study).</b>			
<b>UNIT -4                      FORMULATION AND TESTING OF HYPOTHESIS</b>				
4.1	Definition of hypothesis	1	Chalk & Talk	Black Board
4.2	Role of hypothesis	2	Chalk & Talk	Black Board
4.3	Types of hypothesis	1	Chalk & Talk	Black Board
4.4	<b>Criteria for useful hypothesis (self study)</b>			
4.5	Its formulation- Procedure for	2	Chalk	Black

	testing hypothesis. <b>(Only Theory)</b>		&Talk	Board
<b>UNIT -5                      PROCESSING OF DATA AND REPORT</b>				
5.1	Data processing , tabulation, editing, coding	1	Chalk & Talk	Black Board
5.2	Analysis and interpretation of data	1	Chalk & Talk	Black Board
5.3	Precautions in interpretation	1	Chalk & Talk	Black Board
5.4	Steps in report writing	2	Chalk & Talk	Black Board
5.5	<b>Format for research report – preliminary , text , reference material – footnote, index, Bibliography. (self study)</b>			

**INTERNAL - PG**

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
	T1 10 Mks.	T2 10 Mks.	Seminar 5 Mks.	Assignment 5 Mks	OBT/PT 5 Mks	35 Mks.	5 Mks.	40Mks.	
K2	4	4	-	-	-	8	-	8	20 %
K3	2	2	-	5	-	9	-	9	22.5 %
K4	2	2	-	-	5	9	-	9	22.5 %
K5	2	2	5	-	-	9	-	9	22.5 %
Non Scholast	-	-	-	-	-		5	5	12.5 %

ic									
<b>Total</b>	<b>10</b>	<b>10</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>35</b>	<b>5</b>	<b>40</b>	<b>100 %</b>

### End Semester - PG

Levels	Section A 10Mks	Section B 20Mks.	Section C 10Mks	Section D 10Mks	Section E 10Mks.	Total 60Mks.	
K2	10	5	-	-	-	15	25 %
K3	-	5	10	-	-	15	25 %
K4	-	5	-	-	10	15	25 %
K5	-	5	-	10	-	15	25 %
<b>Total</b>	<b>10</b>	<b>20</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>60</b>	<b>100 %</b>

CIA	
<b>Scholastic</b>	<b>35</b>
<b>Non Scholastic</b>	<b>5</b>
	<b>40</b>

### EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

• **PG CIA Components**

		<b>Nos</b>	
<b>C1</b>	- Test (CIA 1)	1	- 10 Mks
<b>C2</b>	- Test (CIA 2)	1	- 10 Mks
<b>C3</b>	- Assignment	2 *	- 5 Mks
<b>C4</b>	- Open Book Test/PPT	2 *	- 5 Mks
<b>C5</b>	- Seminar	1	- 5 Mks
<b>C6</b>	- Attendance		- 5 Mks

***\*The best out of two will be taken into account***

## **COURSE OUTCOMES**

On the successful completion of the course, students will be able to:

<b>NO.</b>	<b>COURSE OUTCOMES</b>	<b>KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)</b>	<b>PSOs ADDRESSED</b>
CO 1	Demonstrate knowledge of research process.	K2	PSO1
CO 2	Understand a general definition of Research designs.	K2&K3	PSO1& PSO2
CO 3	Describe sampling methods, measurement of scales and appropriate uses of each	K3 &K4	PSO3 & PSO5
CO 4	Explain the purpose of statement, hypothesis and a research objective	K3, K5	PSO4& PSO5
CO 5	Identify and prepare the key elements of a research report.	K3, K4	PSO5

**Mapping COs Consistency with PSOs**

CO/ PSO	PSO1	PSO 2	PS O3	PSO 4	PSO 5	PSO6
CO1	3	2	2	2	2	2
CO2	3	3	2	2	2	2
CO3	2	2	3	2	3	2
CO4	2	2	2	3	3	2
CO5	2	2	2	2	3	2

**Mapping COs Consistency with POs**

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	2	3	2
CO2	3	3	2	2	2	3	2
CO3	3	2	2	3	2	2	2
CO4	3	2	2	2	3	2	2
CO5	3	2	2	3	2	2	2

**COURSE DESIGNER:***M. Priya***M.PRIYA****Forwarded By***M. Arasammal***Dr. M. Arasammal****HOD'S Signature  
& Name**

**II M.Com CA**  
**SEMESTER –III**

*For those who joined in 2019 onwards*

PROGRAMM E CODE	COURSE CODE	COURSE TITLE	CATEGOR Y	HRS/WEEK	CREDITS
PSCC	19PG3CA 11	DIRECT TAXES	Theory & Problem	6	4

**COURSE DESCRIPTION**

This course includes basic and advance concepts of income tax, and various components involved in the determination of the income tax.

**COURSE OBJECTIVES**

This course helps the students to gain in-depth knowledge for tax planning.

**UNIT –I INCOME TAX ACT 1961**

**(12 HRS.)**

Introduction-History-Definitions - Basis of charge – Income- Previous Year  
- Assessee - Assessment Year – Person – Residential status – Exempted income-  
Tax planning-Tax Evasion-Tax Avoidance.

**UNIT –II INCOME FROM SALARIES**

**(22 HRS.)**

Salary - Meaning of salary for different computations - Tax treatment of different  
forms of salary income – Allowances - Perquisites - **Employees' provident  
fund(self study)** –Salary from Retirement.

**Practical:** Computation of salary in Excel

### **UNIT –III INCOME FROM HOUSE PROPERTY AND INCOME FROM BUSINESS OR PROFESSION (20HRS.)**

Computation House Property - Gross Annual Income - Deductions under section 24 - Computation Chargeability - General Principles governing assessment of business income - Method of accounting - Schemes of deductions and allowances - **Principles governing admissibility of deductions under sections 30 to 44D (self study)**- Valuation of Stock - Problems on computation of Income from Business/Profession .

### **UNIT –IV INCOME FROM CAPITAL GAIN AND INCOME FROM OTHER SOURCES (18 HRS.)**

Capital Gains - Meaning of Capital asset - Computation of Capital Gain - Income chargeable to tax –Procedure and format for computing income other sources-Casual income-other interest income- Deduction to be made from income from other sources.

### **UNIT –V DEDUCTIONS& ASSESSMENT OF INDIVIDUAL (18 HRS.)**

Deductions to be made in computing total income –Computation of tax liability(80C,80CCC,80CCE,80D,80DD,80DDB,80E,80EE,80G,80GGA,80GGB, **80TTA,80TTB & 80U ) (Self study)**– Assessment of Individuals.

Note: Problem–80% Theory –20%

#### **REFERENCES:**

1. Dr. H. C. Mehrotra & D.S. P. , Goyal ,***Income Tax Law and Accounts***, Sahitya Bhawan Publications, 54<sup>th</sup> edition,(2019).
2. T.S. Reddy and Hari Prasad Reddy, ***Income Tax Law and Practice***,Margham Publication,46<sup>th</sup> edition,(2019).
3. Dr. Vinod K. Singhani ,***Student Guide to Income Tax***,Himalaya publication,150<sup>th</sup> edition,(2019)

**COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1 INCOME TAX ACT 1961</b>				
1.1	Introduction-History-Definitions	1	Chalk & Talk	Black Board
1.2	Basis of charge – Income-Previous Year - Assessee - Assessment Year – Person	2	Chalk & Talk	Black Board
1.3	Residential status	6	Chalk & Talk	Black Board
1.4	Exempted income	2	Discussion	Google classroom
1.5	Tax planning-Tax Evasion-Tax Avoidance.	1	Chalk & Talk	Black Board
<b>UNIT -2 INCOME FROM SALARIES</b>				
2.1	Salary - Meaning of salary for different computations	2	Chalk & Talk	Black Board
2.2	Tax treatment of different forms of salary income	3	Chalk & Talk	Black Board
2.3	Allowances	5	Discussion	Google classroom
2.4	Perquisites	5	Chalk & Talk	Black Board
2.5	<b>Employees' provident fund (self study)</b>		Chalk & Talk	Black Board
2.6	Salary from Retirement. <b>Practical:</b> Computation of salary in Excel	7	Chalk & Talk	Black Board
<b>UNIT -3 INCOME FROM HOUSE PROPERTY ANDINCOMEFROM BUSINESS OR PROFESSION</b>				



Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
3.1	Computation House Property	1	Chalk & Talk	Black Board
3.2	Gross Annual Income	1	Chalk & Talk	Black Board
3.3	Deductions under section 24	1	Chalk & Talk	Black Board
3.4	Computation Chargeability	7	Chalk & Talk	Black Board
3.5	General Principles governing assessment of business income	2	Chalk & Talk	Black Board
3.6	Method of accounting	2	Chalk & Talk	Black Board
3.7	Schemes of deductions and allowances	2	Chalk & Talk	Black Board
3.8	<b>Principles governing admissibility of deductions under sections 30 to 44D (self study)</b>		Chalk & Talk	Black Board
3.9	Valuation of Stock	2	Chalk & Talk	Black Board
4.0	Problems on computation of Income from Business/Profession	2	Chalk & Talk	Black Board
<b>UNIT -4INCOME FROM CAPITAL GAIN AND INCOME FROM OTHER SOURCES</b>				
4.1	Capital Gains - Meaning of Capital asset	1	Chalk & Talk	Black Board
4.2	Computation of Capital Gain	4	Chalk & Talk	Black Board
4.3	Income chargeable to tax	2	Chalk & Talk	Black Board
4.4	Procedure and format for	2	Chalk	Black

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	computing income from other sources		&Talk	Board
4.5	Casual income	3	Chalk & Talk	Black Board
4.6	Other interest income- Deduction to be made from income from other sources.	5	Chalk & Talk	Black Board
<b>UNIT -5</b>				
5.1	Deductions to be made in computing total income	1	Chalk & Talk	Black Board
5.2	Computation of tax liability(80C,80CCC,80CCE)	1	Chalk & Talk	Black Board
	80D,80DD,80DDB,	1	Chalk & Talk	Black Board
	80E,80EE,	1	Chalk & Talk	Black Board
	80G,	3	Chalk & Talk	Black Board
	80GGA,80GGB,	1	Chalk & Talk	Black Board
	<b>80TTA,80TTB&amp; 80U (Self study)–</b>		Discussion	Google classroom
	Assessment of Individuals.	10	Chalk & Talk	Black Board

**INTERNAL - PG**

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
	T1 10 Mks.	T2 10 Mks.	Seminar 5 Mks.	Assignment 5 Mks	OBT/PT 5 Mks	35 Mks.	5 Mks.	40Mks.	
K2	4	4	-	-	-	8	-	8	20 %
K3	2	2	-	5	-	9	-	9	22.5 %
K4	2	2	-	-	5	9	-	9	22.5 %
K5	2	2	5	-	-	9	-	9	22.5 %
Non Scholastic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

**End Semester - PG**

Levels	Section A 10Mks	Section B 20Mks.	Section C 10Mks	Section D 10Mks	Section E 10Mks.	Total 60Mks.	
K2	10	5	-	-	-	15	25 %
K3	-	5	10	-	-	15	25 %
K4	-	5	-	-	10	15	25 %
K5	-	5	-	10	-	15	25 %
Total	10	20	10	10	10	60	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

### EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

- PG CIA Components

				Nos				
<b>C1</b>	-	Test (CIA 1)		1	-	10 Mks		
<b>C2</b>	-	Test (CIA 2)		1	-	10 Mks		
<b>C3</b>	-	Assignment		2 *	-	5 Mks		
<b>C4</b>	-	Open Book Test/PPT		2 *	-	5 Mks		
<b>C5</b>	-	Seminar		1	-	5 Mks		
<b>C6</b>	-	Attendance			-	5 Mks		

***\*The best out of two will be taken into account***

## COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
<b>CO 1</b>	Acquire the complete knowledge of basic concepts, provisions & exempted Income.	K2	PSO1, PSO2, PSO3, PSO5 & PSO6
<b>CO 2</b>	Compute the Total income under the head "Income from Salary"	K2, K3	PSO1, PSO2, PSO3, PSO5 & PSO6
<b>CO 3</b>	Assess the House property income and to ascertain the income earned under the head "Income from Business or Profession"	K3 & K4	PSO1, PSO2, PSO3, PSO5 & PSO6
<b>CO 4</b>	Assess the profit or loss earned on the sale of capital assets and Income earned from other sources.	K3, K5	PSO1, PSO2, PSO3, PSO5 & PSO6
<b>CO 5</b>	Acquire the knowledge regarding various deduction available under various	K3 & K4	PSO1, PSO2, PSO3, PSO5 & PSO6

### Mapping COs Consistency with PSOs

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
<b>CO1</b>	3	2	3	-	-	-
<b>CO2</b>	3	3	3	-	3	2
<b>CO3</b>	3	3	3	-	2	3
<b>CO4</b>	3	2	3	-	3	1
<b>CO5</b>	3	3	3	-	3	2

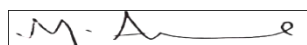
**Mapping COs Consistency with POs**

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1</b>	3	1	2	3	3	3	3
<b>CO2</b>	3	2	2	3	3	3	3
<b>CO3</b>	3	2	3	3	3	3	3
<b>CO4</b>	3	2	3	3	3	3	3
<b>CO5</b>	3	2	3	3	3	3	3

**Note:** ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

**COURSE DESIGNER:**

**1. Dr. M. Arasammal**

**2. Dr. K. Sangeetha****Forwarded By**

**Dr. M. Arasammal****HOD'S Signature  
& Name**

**II M.Com CA**  
**SEMESTER –III**  
*For those who joined in 2019 onwards*

<b>PROGR MME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEG ORY</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>PSCC</b>	<b>19PG3CA12</b>	<b>OPERATIONS RESEARCH</b>	<b>Theory and proble m</b>	<b>6</b>	<b>5</b>

**COURSE DESCRIPTION**

The course aims to teach specialized methods of Operations Research and applications for optimization problems.

**COURSE OBJECTIVES**

This paper helps the students to gain in-depth knowledge in the field of Operations research.

**UNIT-I: LINEAR PROGRAMMING**

**(15 HRS)**

**Introduction to Operations research - Definition - Features of Operations research - Uses and limitations of Operations research(self study) - Linear programming - Mathematical formulation, graphical method - Simplex method - maximization and minimization (Big M method) .**

**UNIT-II: TRANSPORTATION AND ASSIGNMENT**

**(20 HRS)**

Transportation model - Finding initial basic feasible solution - North-west corner method- Least cost method - Vogel's approximation method- Finding optimal solution- Stepping stone method - MODI method (excluding degeneracy

problem)- Assignment models - Definition, formulation, solutions of assignment models by Hungarian method - Minimization and Maximization problem.(simple problems only)

### **UNIT-III: INVENTORY MODEL**

**(20 HRS)**

**Introduction- phases- benefits- characteristics of inventory management(self study)-** Deterministic model- Purchasing model- Manufacturing model- Re-order level- Inventory control system.

### **UNIT-IV: GAME THEORY**

**(15 HRS)**

Meaning – Two person zero games- characteristics – The Maximin-Minimax principle – Games with pure strategies – Games without saddle points (Mixed strategies) – odds method- Equal gain method – Graphic solution- Dominance rules – Arithmetic method.

### **UNIT-V: NETWORK ANALYSIS**

**(20 HRS)**

Introduction- basic concepts of network analysis - Time estimates in critical path analysis CPM and PERT - Distinction between PERT & CPM.

### **REFERENCES:**

#### **TEXT BOOKS**

1. Kapoor, V.K ,***Operations Research: Problems and Solutions***, Sultan Chand & Sons, 8<sup>th</sup> Edition, 2013.

#### **REFERENCE BOOKS**

1. Gupta, P.K.&Manmohan, ***Operations Research: Methods & Solutions***, Sultan Chand & Sons, 12<sup>th</sup> Edition, (2009).
2. KantiSwarup, Gupta,P.K&Manmohan, ***Operations Research***, Sultan Chand & Sons, (2008).



**COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>Unit -1 LINEAR PROGRAMMING</b>				
1.1	Introduction to Operations research, Definition	1	Chalk & Talk	Black Board
1.2	Features of Operations research	2	Chalk & Talk	Black Board
1.3	Uses and limitations of Operations research	2	Chalk & Talk	Black Board
1.4	Linear programming - Mathematical formulation	5	Chalk & Talk	Black Board
1.5	Graphical method	5	Chalk & Talk	Black Board
1.6	Simplex method (Big M method only)	5	Chalk & Talk	Black Board
<b>Unit -2 TRANSPORTATION AND ASSIGNMENT</b>				
2.1	Transportation model, Finding initial basic feasible solution	1	Lecture	Black Board
2.2	North-west corner method, Least cost method	3	Chalk & Talk	Black Board
2.3	Vogel's approximation method	3	Chalk & Talk	Black Board
2.4	Finding optimal solution- Stepping stone method	3	Chalk & Talk	Black Board
2.5	MODI method	3	Chalk & Talk	Black Board
2.6	Assignment models - Definition,	1	Lecture	Black Board

	formulation			
2.7	Solutions of assignment models by Hungarian method	3	Chalk & Talk	Black Board
2.8	Minimization and Maximization problem	3	Chalk & Talk	Black Board
<b>Unit -3 INVENTORY MODEL</b>				
3.1	Introduction- phases	2	Chalk & Talk	Black Board
3.2	Benefits, characteristics of inventory management	2	Chalk & Talk	Black Board
3.3	Deterministic model	4	Chalk & Talk	Black Board
3.4	Purchasing model	4	Chalk & Talk	Black Board
3.5	Manufacturing model	4	Chalk & Talk	Black Board
3.6	Re-order level, Inventory control system	4	Chalk & Talk	Black Board
<b>Unit -4GAME THEORY</b>				
4.1	Meaning – Two person zero games- characteristics	1	Lecture	Black Board
4.2	The Maximin-Minimax principle	2	Chalk & Talk	Black Board
4.3	Games with pure strategies	2	Chalk & Talk	Black Board
4.4	Games without saddle points (Mixed strategies) – odds method	2	Chalk & Talk	Black Board
4.5	Equal gain method	2	Chalk	Black

			&Talk	Board
4.6	Graphic solution	2	Chalk & Talk	Black Board
4.7	Dominance rules	3	Chalk & Talk	Black Board
4.8	Arithmetic method.	3	Chalk & Talk	Black Board
<b>Unit 5 NETWORK ANALYSIS</b>				
5.1	Introduction, basic concepts of network analysis	3	Lecture	Black Board
5.2	Time estimates in critical path analysis CPM and PERT	10	Chalk & Talk	Black Board
5.3	Distinction between PERT & CPM.	2	Lecture	Black Board

**INTERNAL - PG**

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
	T1 10 Mks.	T2 10 Mks.	Seminar 5 Mks.	Assignment 5 Mks	OBT/PT 5 Mks	35 Mks.	5 Mks.	40Mks.	
K2	4	4	-	-	-	8	-	8	20 %
K3	2	2	-	5	-	9	-	9	22.5 %
K4	2	2	-	-	5	9	-	9	22.5 %
K5	2	2	5	-	-	9	-	9	22.5 %
Non Scholastic	-	-	-	-	-		5	5	12.5 %

<b>Total</b>	<b>10</b>	<b>10</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>35</b>	<b>5</b>	<b>40</b>	<b>100 %</b>
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**End Semester - PG**

<b>Levels</b>	<b>Section A 10Mks</b>	<b>Section B 20Mks.</b>	<b>Section C 10Mks</b>	<b>Section D 10Mks</b>	<b>Section E 10Mks.</b>	<b>Total 60Mks.</b>	
<b>K2</b>	<b>10</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15</b>	<b>25 %</b>
<b>K3</b>	<b>-</b>	<b>5</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>15</b>	<b>25 %</b>
<b>K4</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>10</b>	<b>15</b>	<b>25 %</b>
<b>K5</b>	<b>-</b>	<b>5</b>	<b>-</b>	<b>10</b>	<b>-</b>	<b>15</b>	<b>25 %</b>
<b>Total</b>	<b>10</b>	<b>20</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>60</b>	<b>100 %</b>

<b>CIA</b>	
<b>Scholastic</b>	<b>35</b>
<b>Non Scholastic</b>	<b>5</b>
	<b>40</b>

**EVALUATION PATTERN**

<b>SCHOLASTIC</b>					<b>NON - SCHOLASTIC</b>	<b>MARKS</b>		
<b>C1</b>	<b>C2</b>	<b>C3</b>	<b>C4</b>	<b>C5</b>	<b>C6</b>	<b>CIA</b>	<b>ESE</b>	<b>Total</b>
<b>10</b>	<b>10</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>40</b>	<b>60</b>	<b>100</b>

• **PG CIA Components**

		Nos		
<b>C1</b>	- Test (CIA 1)	1	-	10 Mks
<b>C2</b>	- Test (CIA 2)	1	-	10 Mks
<b>C3</b>	- Assignment	2 *	-	5 Mks
<b>C4</b>	- Open Book Test/PPT	2 *	-	5 Mks
<b>C5</b>	- Seminar	1	-	5 Mks
<b>C6</b>	- Attendance		-	5 Mks

***\*The best out of two will be taken into account***

## COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Formulate the linear programming models.	K2 ,K4	PSO1&PSO2
CO 2	Analyze the transportation and assignment models using MODI and Hungarian method.	K2,K3	PSO2, PSO3 &PSO4
CO 3	Demonstrate the different type of models in inventory control.	K3	PSO 2
CO 4	Prepare queuing system using queuing theory technique.	K3, K5	PSO 3& PSO4
CO 5	Develop CPM and PERT techniques, to plan, schedule, and control project activities.	K3& K4	PSO 3,PSO 4& PSO6

**Mapping COs Consistency with PSOs**

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	2	2	2	2
CO2	2	3	3	3	2	2
CO3	2	3	2	2	2	2
CO4	2	2	3	3	2	2
CO5	2	2	3	3	2	3

**Mapping COs Consistency with POs**

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	2	3	2	3	2
CO2	3	2	2	3	2	3	2
CO3	3	2	2	3	2	3	2
CO4	3	2	2	3	2	3	2
CO5	3	2	2	3	2	3	2

**COURSE DESIGNER:**

**Dr. M. Arasammal****Forwarded By**

**Dr. M. Arasammal**

**HOD'S Signature  
& Name**

**II M.COM(CA)**

**SEMESTER –III**

*For those who joined in 2019 onwards*

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGORY</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>PSCC</b>	<b>19PG3 CAE1</b>	<b>Investment Management</b>	<b>Theory &amp; Problem</b>	<b>4</b>	<b>4</b>

**COURSE DESCRIPTION**

This course helps the students to gain in-depth knowledge in the field of Investment and also provides a detailed introduction to personal investment avenues.

**COURSE OBJECTIVES**

This course aims to develop skills in the field of investment. Analyse the various investment options available in terms of risk and return and to identify avenues for the investment of Personal funds.

**UNIT –I INVESTMENT MANAGEMENT – AN INTRODUCTION( 10 HRS.)**

Meaning of Investment – Investment Vs Speculation – Investment and Gambling- Importance - **Factors affecting selection of investment(Self Study)**

**UNIT –II SECURITY VALUATION**

**(10 HRS)**

Security Valuation – Risk and Return – Approaches to Investment – Fundamental analysis approaches – Technical approach.

### UNIT –III RISK& RETURN

( 10HRS.)

Risk – Classification of Risk – Quantitative Analysis of Risk - Meaning of Return -Measurement of Return – Bond – Stocks – Measuring Returns – Improved Technique – Return and statistical methods.

### UNIT –IV INVESTMENT ALTERNATIVES

(10HRS.)

Investment alternatives – Investor Classification – Bonds –**Preference Shares – Equity shares(Self Study)** – Derivatives –Options – Types – Meaning – Features – Forward – SWAPS..

### UNIT –V FORMS OF INVESTMENT

( 10HRS.)

Govt. Securities -Mutual Funds \_ Post Office Saving Schemes – Public Provident Fund –**National Saving Schemes – Commercial Bank – Function of commercial bank.(Self Study)**

**Note: Theory : 40% , Problem: 60%**

### REFERENCES:

#### TEXT BOOKS

1. Preeti Singh, ***Investment Management*** , Himalaya Publishers, 18<sup>th</sup> edition (2012).

#### REFERENCE BOOKS

1. V.K.Bhalla, ***Investment Management security Analysis and Portfolio management***, S.Chand& Company Ltd, 19<sup>th</sup> edition (2013).
2. PunithavathyPandian, ***Security Analysis & Portfolio Management***, Vikas Publishers, New Delhi, (2003).



**COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1 INVESTMENT MANAGEMENT – AN INTRODUCTION</b>				
1.1	Meaning of Investment	2	Chalk & Talk	Black Board
1.2	Investment Vs Speculation	3	Chalk & Talk	Black Board
1.3	Investment and Gambling-Importance	3	Lecture	Black Board
1.4	Factors affecting selection of investment			
<b>UNIT -2 SECURITY VALUATION</b>				
2.1	Security Valuation	1	Chalk & Talk	Black Board
2.2	Risk and Return	1	Chalk & Talk	Black Board
2.3	Approaches to Investment	2	Chalk & Talk	Black Board
2.4	Fundamental analysis approaches-	3	Chalk & Talk	Black Board
2.5	Technical approach	3	Chalk & Talk	Black Board
<b>UNIT -3 RISK &amp; RETURN</b>				
3.1	Risk	1	Chalk & Talk	Black Board
3.2	Classification of Risk	1	Chalk & Talk	Black Board
3.3	Quantitative Analysis of Risk	2	Chalk & Talk	Black Board

3.4	Meaning of Return- Measurement of Return	3	Chalk & Talk	Black Board
3.5	Bond – Stocks –	1	Chalk & Talk	Black Board
3.6	Measuring Returns – Improved Technique – Return and statistical methods.	2	Chalk & Talk	Black Board
<b>UNIT -4 INVESTMENT ALTERNATIVES</b>				
4.2	Investment alternatives.	2	Chalk & Talk	Black Board
4.3	Investor Classification	2	Chalk & Talk	Black Board
4.4	Bonds –Preference Shares – Equity shares(Self Study)			
4.5	Derivatives –Options	1	Chalk & Talk	Black Board
4.6	Types – Meaning – Features – Forward - SWAPS.	1	Chalk & Talk	Black Board
<b>UNIT -5 FORMS OF INVESTMENT</b>				
5.1	Govt. Securities	2	Chalk & Talk	Black Board
5.2	Mutual Funds	4	Chalk & Talk	Black Board
5.3	Post Office Saving SchemesPublic Provident Fund -National Saving Schemes			
5.4	Commercial Bank –Function of commercial bank.(Self Study)	2	Chalk & Talk	Black Board

**INTERNAL - PG**

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
	T1 10 Mks.	T2 10 Mks.	Seminar 5 Mks.	Assignment 5 Mks	OBT/PT 5 Mks	35 Mks.	5 Mks.	40Mks.	
K2	4	4	-	-	-	8	-	8	20 %
K3	2	2	-	5	-	9	-	9	22.5 %
K4	2	2	-	-	5	9	-	9	22.5 %
K5	2	2	5	-	-	9	-	9	22.5 %
Non Scholastic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

**End Semester - PG**

Levels	Section A 10Mks	Section B 20Mks.	Section C 10Mks	Section D 10Mks	Section E 10Mks.	Total 60Mks.	
K2	10	5	-	-	-	15	25 %
K3	-	5	10	-	-	15	25 %
K4	-	5	-	-	10	15	25 %
K5	-	5	-	10	-	15	25 %
Total	10	20	10	10	10	60	100 %

CIA	
<b>Scholastic</b>	<b>35</b>
<b>Non Scholastic</b>	<b>5</b>
	<b>40</b>

### EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

- PG CIA Components**

				Nos	
<b>C1</b>	-	Test (CIA 1)	1	-	10 Mks
<b>C2</b>	-	Test (CIA 2)	1	-	10 Mks
<b>C3</b>	-	Assignment	2 *	-	5 Mks
<b>C4</b>	-	Open Book Test/PPT	2 *	-	5 Mks
<b>C5</b>	-	Seminar	1	-	5 Mks
<b>C6</b>	-	Attendance		-	5 Mks

***\*The best out of two will be taken into account***

## COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Demonstrate the concept of investment and its process.	K2	PSO1
CO 2	Explain the approach towards investment.	K2, K3	PSO 2&PSO3
CO 3	Explain the approach towards investment.	K3 & K4	PSO2 & PSO3
CO 4	Describe alternative Avenue of investment	K4, K5	PSO4 & PSO6
CO 5	Identify various form of investment	K3 & K4	PSO2& PSO3

### Mapping COs Consistency with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	2	2	2	2	2
CO2	2	3	3	2	2	2
CO3	2	3	3	2	2	2
CO4	2	2	2	3	2	3
CO5	2	3	3	2	2	2

**Mapping COs Consistency with POs**

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	2	3	2	2	2
CO2	3	2	2	3	2	3	2
CO3	3	2	2	3	2	3	2
CO4	3	2	2	3	2	3	2
CO5	3	2	2	3	2	3	2

**COURSE DESIGNER:****Dr.T.K.LathaMaheswari****Forwarded By****Dr. M. Arasammal****HOD'S Signature  
& Name**

**II M.Com CA**  
**SEMESTER –III**

*For those who joined in 2019 onwards*

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGOR Y	HRS/WEEK	CREDITS
PSCC	19PG3CA E2	Software Analysis and Design	Theory	4	4

**COURSE DESCRIPTION**

This course covers the fundamentals of software engineering, including understanding system requirements, effective methods of design, testing, team software development, and the application of engineering tools.

**COURSE OBJECTIVES**

This paper helps the students to gain in-depth knowledge in software engineering concepts.

**UNIT –I SOFTWARE**

**(12 HRS)**

Evolving role of software – software engineering – **a layered technology(Self Study)** – Product and process – process models – prototyping – RAD – evolutionary software models.

**UNIT –II PROJECT MANAGEMENT**

**(10 HRS)**

Management spectrum – **people(Self Study)** – problem – process – project – **software project planning** – software scope.

### **UNIT - III: REQUIREMENT ANALYSIS**

**(10 HRS)**

Analysis Modeling Approaches – Data modeling concepts – Object oriented analysis – **Scenario-based modeling(Self Study)** – Flow-oriented modeling.

### **UNIT IV: DESIGN CONCEPTS AND PRINCIPLES, DESIGN METHODS**

**(14 HRS)**

Design Process and Design quality – **Design concepts(Self Study)** – Design model - Data design – Architectural design – Transform mapping – Transaction mapping – Cohesion – Coupling.

### **UNIT V: SOFTWARE TESTING TECHNIQUES, TESTING STRATEGIES**

**(14 HRS)**

Testing fundamentals – White-Box testing – Black-Box testing - Testing strategies – Strategic issues – **Test strategies for conventional software** – Validation testing – **System testing (Self Study)**

### **TEXT BOOK**

**Software Engineering a practitioner's Approach**, 6<sup>th</sup> Edition, 2014 – Roger S. Pressman

### **REFERENCE BOOK**

**Software Engineering Concepts, 2012** – Richard E. Fairley



**COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1 SOFTWARE</b>				
1.1	Evolving role of software	1	Chalk & Talk	Black Board
1.2	Software engineering – a layered technology	1	Chalk & Talk	Black Board

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
1.3	Product and process	2	Chalk & Talk	Black Board
1.4	Process models	2	Chalk & Talk	Black Board
1.5	Prototyping	2	Chalk & Talk	Black Board
1.6	RAD	1	Chalk & Talk	Black Board
1.7	Evolutionary software models	3	Chalk & Talk	Black Board
<b>UNIT -2 PROJECT MANAGEMENT</b>				
2.1	Management spectrum	1	Chalk & Talk	Black Board
2.2	People	2	Chalk & Talk	Black Board
2.3	Problem	2	Chalk & Talk	Black Board
2.4	Process	2	Chalk & Talk	Black Board
2.5	Project	2	Chalk & Talk	Black Board
2.6	software project planning - software scope	1	Chalk & Talk	Black Board
<b>UNIT -3 REQUIREMENT ANALYSIS</b>				
3.1	Analysis Modeling Approaches	2	Chalk & Talk	Black Board
3.2	Data modeling concepts	2	Chalk & Talk	Black Board
3.3	Object oriented analysis	2	Chalk & Talk	Black Board

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
3.4	Scenario-based modelling	2	Chalk & Talk	Black Board
3.5	Flow-oriented modelling	2	Chalk & Talk	Black Board
<b>UNIT -4 DESIGN CONCEPTS AND PRINCIPLES, DESIGN METHODS</b>				
4.1	Design Process and Design quality	2	Chalk & Talk	Black Board
4.2	Design concepts - Design model - Data design	2	Chalk & Talk	Black Board
4.3	Architectural design	2	Chalk & Talk	Black Board
4.4	Transform mapping	2	Chalk & Talk	Black Board
4.5	Transaction mapping	2	Chalk & Talk	Black Board
4.6	Cohesion	2	Chalk & Talk	Black Board
4.7	Coupling	2	Chalk & Talk	Black Board
<b>UNIT -5 SOFTWARE TESTING TECHNIQUES, TESTING STRATEGIES</b>				
5.1	Testing fundamentals	2	Chalk & Talk	Black Board
5.2	White-Box testing	2	Chalk & Talk	Black Board
5.3	Black-Box testing	2	Chalk & Talk	Black Board
5.4	Testing strategies - Strategic issues	2	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
5.5	Test strategies for conventional software	2	Chalk & Talk	Black Board
5.6	Validation testing	2	Chalk & Talk	Black Board
5.7	System testing	2	Chalk & Talk	Black Board

**INTERNAL - PG**

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
	T1	T2	Seminar	Assignment	OBT/PT				
	10 Mks.	10 Mks.	5 Mks.	5 Mks	5 Mks	35 Mks.	5 Mks.	40Mks.	
K2	4	4	-	-	-	8	-	8	20 %
K3	2	2	-	5	-	9	-	9	22.5 %
K4	2	2	-	-	5	9	-	9	22.5 %
K5	2	2	5	-	-	9	-	9	22.5 %
Non Scholastic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

**End Semester - PG**

Levels	Section A 10Mks	Section B 20Mks.	Section C 10Mks	Section D 10Mks	Section E 10Mks.	Total 60Mks.	
K2	10	5	-	-	-	15	25 %
K3	-	5	10	-	-	15	25 %
K4	-	5	-	-	10	15	25 %
K5	-	5	-	10	-	15	25 %
Total	10	20	10	10	10	60	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

**EVALUATION PATTERN**

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

- PG CIA Components**

**Nos**

<b>C1</b>	-	Test (CIA 1)	1	-	10 Mks
<b>C2</b>	-	Test (CIA 2)	1	-	10 Mks
<b>C3</b>	-	Assignment	2 *	-	5 Mks
<b>C4</b>	-	Open Book Test/PPT	2 *	-	5 Mks

**C5** - Seminar 1 - 5 Mks

**C6** - Attendance - 5 Mks

***\*The best out of two will be taken into account***

## **COURSE OUTCOMES**

On the successful completion of the course, students will be able to:

<b>NO.</b>	<b>COURSE OUTCOMES</b>	<b>KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)</b>	<b>PSOs ADDRESSED</b>
<b>CO 1</b>	Apply the software engineering lifecycle by demonstrating competence in communication, planning, analysis, design, construction, and deployment.	K3	PSO1, PSO2, PSO3, PSO4, PSO5, PSO6
<b>CO 2</b>	Understanding of the role of project management including planning, scheduling, risk management.	K2	PSO1, PSO2, PSO3, PSO4, PSO5, PSO6
<b>CO 3</b>	Analyze the various modeling approaches.	K4	PSO1, PSO2, PSO3, PSO4, PSO5, PSO6
<b>CO 4</b>	Design the software architectural styles.	K5	PSO1, PSO2, PSO3, PSO4, PSO5, PSO6
<b>CO 5</b>	Apply software testing techniques and strategies on software.	K3	PSO1, PSO2, PSO3, PSO4, PSO5, PSO6

**Mapping COs Consistency with PSOs**

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
<b>CO1</b>	3	2	3	3	3	3
<b>CO2</b>	3	3	3	3	3	3
<b>CO3</b>	3	2	3	3	3	3
<b>CO4</b>	3	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3	3

**Mapping COs Consistency with POs**

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1</b>	3	3	3	2	2	3	3
<b>CO2</b>	3	3	3	2	3	3	3
<b>CO3</b>	3	3	3	2	2	2	3
<b>CO4</b>	3	3	2	2	3	2	3
<b>CO5</b>	3	3	2	3	2	2	3

**Note:** ♦ Strongly Correlated – 3  
 ♦ Weakly Correlated -1

♦ Moderately Correlated – 2

**COURSE DESIGNER:**



**N. Jenifer Sharon Sumathi**

**Forwarded By**



**Dr. M. Arasammal**

**HOD'S Signature & Name**

## II M.COM C.A

### SEMESTER – IV

*For those who joined in 2019 onwards*

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGOR Y	HRS/WEEK	CREDITS
PSCC	19PG4CA 13	PERSONNEL MANAGEMENT	Theory	6	5

#### COURSE DESCRIPTION

This course examines the role of the human resource management as a strategic partner in managing today's organizations.

#### COURSE OBJECTIVES

This paper helps the students to have an understanding of various aspects of Human relations and its related issues.

#### UNITS

##### UNIT-I: INTRODUCTION

(20HRS)

Human Resource Management – Objectives - Importance - Functions- **History and Evolution of Human Resource Management. (self study)**

##### UNIT-II: INDUSTRIAL RELATIONS AND INDUSTRIAL DISPUTES (15 HRS)

Industrial Relations- Meaning- Objectives- Approaches- Measures for improving Industrial Relations- **Differences between Human Resource Management and Industrial Relations. (self study)** Industrial Disputes – causes- settlement



### **UNIT-III: TRADE UNIONS AND COLLECTIVE BARGAINING (20 HRS)**

Trade Unions- Objectives- Functions- Problems and Shortcomings- Measures for strengthening Trade Unions. Collective Bargaining- Objectives- Conditions for successful Collective Bargaining- **Collective Bargaining in India. (self study)**

### **UNIT-IV: WORKERS PARTICIPATION IN MANAGEMENT (20 HRS)**

Meaning- Objective- Importance- Forms of Workers Participation in India-workers participation in management in India -**Reasons for failure of workers participation in India –Measures for making workers participation in management. (Self study)**

### **UNIT-V: MORALE AND HUMAN RELATIONS (15 HRS)**

Morale- Meaning- **Factors influencing Morale- Impact of Morale on Productivity- Measures for building high morale.** Human Relations- Importance- Approaches- **Components- Problems- Techniques(self study)**

### **REFERENCES:**

#### **TEXT BOOKS**

1. Gupta, C.B., **Human Resource Management**, - New Delhi, Sultan Chand & Sons, 18<sup>th</sup> Edition, (2014)

#### **REFERENCE BOOKS**

1. Prasad L.M., **Human Resource Management**, New Delhi, Sultan Chand & Sons, 3<sup>rd</sup> Edition, (2010).
2. Biswajeet Pattanayak, **Human Resource Management**, New Delhi, PHI Learning Pvt. Ltd., (2009).

**COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>Unit -1 INTRODUCTION</b>				
1.1	Human Resource Management	2	Chalk & Talk	Black Board
1.2	Objectives	2	Chalk & Talk	Black Board
1.3	Importance	3	Lecture	Black Board
1.4	Functions	4	Lecture	Black Board
1.5	History and Evolution of Human Resource Management.	4		
<b>Unit -2 INDUSTRIAL RELATIONS AND INDUSTRIAL DISPUTES</b>				
2.1	Industrial Relations- Meaning	2	Lecture	Black Board
2.2	Objectives	3	Lecture	Black Board
2.3	Approaches	3	Lecture	Black Board
2.4	Differences between Human Resource Management and Industrial Relations	3		
2.5	Industrial Disputes – causes	4	Lecture	Black Board
2.6	Settlement	5	Lecture	Black Board
<b>Unit -3 TRADE UNIONS AND COLLECTIVE BARGAINING</b>				

3.1	Trade Unions, Objectives	3	Lecture	Black Board
3.2	Functions, Problems and Shortcomings	6	Lecture	Black Board
3.3	Measures for strengthening Trade Unions	2	Lecture	Black Board
3.4	Collective Bargaining, Objectives	3	Lecture	Black Board
3.5	Conditions for successful Collective Bargaining	3	Lecture	Black Board
3.6	Collective Bargaining in India.	3		
<b>Unit -4 WORKERS PARTICIPATION IN MANAGEMENT</b>				
4.1	Meaning, Objective	3	Lecture	Black Board
4.2	Importance	3	Lecture	Black Board
4.3	Formsof Workers Participation in India	3	Lecture	Black Board
4.4	workers participation in management in India	3	Lecture	Black Board
4.5	Reason for failure of workers	3		
4.6	Measures	3		
<b>Unit 5 MORALE AND HUMAN RELATIONS</b>				
5.1	Morale, Meaning	2	Lecture	Black Board
5.2	Factors influencing Morale	3	Lecture	Black Board
5.3	Impact of Morale on Productivity	2	Lecture	Black Board
5.4	Measures for building high morale	2	Lecture	Black Board

5.5	Human Relations- Importance	3	Lecture	Black Board
5.6	Approaches	2	Lecture	Black Board
5.7	Components- Problems	4		
5.8	Techniques	2		

**INTERNAL - PG**

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
	T1 10 Mks.	T2 10 Mks.	Seminar 5 Mks.	Assignment 5 Mks	OBT/PT 5 Mks	35 Mks.	5 Mks.	40Mks.	
K2	4	4	-	-	-	8	-	8	20 %
K3	2	2	-	5	-	9	-	9	22.5 %
K4	2	2	-	-	5	9	-	9	22.5 %
K5	2	2	5	-	-	9	-	9	22.5 %
Non Scholastic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

**End Semester - PG**

Levels	Section A 10Mks	Section B 20Mks.	Section C 10Mks	Section D 10Mks	Section E 10Mks.	Total 60Mks.	
K2	10	5	-	-	-	15	25 %
K3	-	5	10	-	-	15	25 %
K4	-	5	-	-	10	15	25 %
K5	-	5	-	10	-	15	25 %
Total	10	20	10	10	10	60	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

**EVALUATION PATTERN**

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

- PG CIA Components**

**Nos**

**C1** - Test (CIA 1) 1 - 10 Mks

**C2** - Test (CIA 2) 1 - 10 Mks

<b>C3</b>	- Assignment	2 *	- 5 Mks
<b>C4</b>	- Open Book Test/PPT	2 *	- 5 Mks
<b>C5</b>	- Seminar	1	- 5 Mks
<b>C6</b>	- Attendance		- 5 Mks

***\*The best out of two will be taken into account***

## **COURSE OUTCOMES**

On the successful completion of the course, students will be able to:

<b>NO.</b>	<b>COURSE OUTCOMES</b>	<b>KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)</b>	<b>PSOs ADDRESSED</b>
CO 1	Understanding of the basic concepts, functions and process of human resource management.	K2	PSO1, PSO2, PSO3, PSO5 & PSO6
CO 2	Demonstrate the employer and employee relationship in the organization.	K2, K3	PSO1, PSO2, PSO3, PSO5 & PSO6
CO 3	Discuss the importance of collective bargaining.	K3 & K4	PSO1, PSO2, PSO3, PSO5 & PSO6
CO 4	Comprehend the components of workers participation in the organization.	K3 & K4	PSO1, PSO2, PSO3, PSO5 & PSO6
CO 5	Identify the factors influencing morale and evaluate the measures for building high	K4 & K5	PSO1, PSO2, PSO3, PSO5 & PSO6

**Mapping COs Consistency with PSOs**

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	-	3	2
CO2	3	3	3	-	3	3
CO3	3	3	3	-	3	3
CO4	3	3	3	-	3	3
CO5	3	3	3	-	3	3

**Mapping COs Consistency with POs**

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	2	3	2	3	2
CO2	3	2	2	3	2	3	2
CO3	3	2	2	3	2	3	2
CO4	3	2	2	3	2	3	2
CO5	3	2	2	3	2	3	2

**Note:** ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

**COURSE DESIGNER:**

**Dr.K.Sangeetha****Forwarded By**

**Dr. M. Arasammal**

**HOD'S Signature  
& Name**

**II M.COM(CA)****SEMESTER –IV***For those who joined in 2019 onwards*

<b>PROGRAM ME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGOR Y</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>PSCC</b>	<b>19PG4CA 14</b>	<b>ADVANCED COMPANY ACCOUNTS</b>	<b>Theory &amp; Proble m</b>	<b>6</b>	<b>5</b>

**COURSE DESCRIPTION**

This course builds on the knowledge on the important aspects of corporate accounting and skills in accounting for changes in corporate structure as per revised Accounting Standard SCHEDULE VI

**COURSE OBJECTIVES**

This course helps the students to know the full functioning of companies and their accounting concepts.

**UNIT –I SHARE CAPITAL****( 18 HRS.)**

Company Accounts - Share Capital – Issue of share At Par, At Premium, At Discount – Calls in Advance - Forfeiture of shares - Reissue of forfeited shares (Simple problems only). Preference shares – Redemptions of Preference shares.

**UNIT –II FINAL ACCOUNTS OF COMPANIES****(18 HRS)**

Introduction-Contents of Trading Profit and Loss Accounts and Balance sheet (Asper revised Schedule VI)-Horizontal form of balance sheet – Calculation of Managerial remuneration.



### **UNIT –III VALUATION OF GOODWILL AND SHARES ( 18HRS.)**

**Methods of valuing Goodwill**(Self Study)- Simple profit method and super profit method - purchase of super profit method - Valuation of Shares - Net Assets method - Yield method - - fair value of a share.

### **UNIT –IV AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION (18HRS.)**

Calculation of purchase consideration - Net assets method and net payment method – Intrinsic method-treatment of fraction shares — Preparation of Balance sheet of new companies.

### **UNIT –V SOCIAL RESPONSIBILITY ACCOUNTING ( 18HRS.)**

Introduction-Social Responsibility of Business-**Social Responsibility of Accounting-Meaning and Definition- Objectives(Self Study)**–Approaches and Methods-Preparation of Social Income Statement and Social Balance Sheet.

### **REFERENCES:**

1. Corporate Accounting - T. S. Reddy & Murthy, 6<sup>th</sup> edition, Margham Publication, New Delhi, 2014,
2. Advanced Accountancy - R.L. Gupta & M. Radhaswamy
3. Advanced Accountancy - M.C. Shukla
4. Advanced Accountancy - S. P. Jain & K. L. Narang

**COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1 SHARE CAPITAL</b>				
1.1	Share Capital – Issue of shares At Par, Premium, Discount	4	Chalk & Talk	Black Board
1.2	Forfeiture of shares	5	Chalk & Talk	Black Board
1.3	Reissue of forfeited shares (Simple problems only).	5	Lecture	Black Board
1.4	Preference shares- Redemptions of Preference shares.	4	Chalk & Talk	Black Board
<b>UNIT -2 FINAL ACCOUNTS OF COMPANIES</b>				
2.1	Introduction-Contents of Trading Profit and Loss Accounts (As per revised Schedule VI	6	Chalk & Talk	Black Board
2.2	Horizontal form of balance sheet	6	Chalk & Talk	Black Board
2.3	Calculation of Managerial remuneration.	6	Chalk & Talk	Black Board
<b>UNIT -3 VALUATION OF GOODWILL AND SHARES</b>				
3.1	Methods of valuing Goodwill			
3.2	Simple profit method and super profit method	3	Chalk & Talk	Black Board
3.3	Purchase of super profit method	3	Chalk & Talk	Black Board
3.4	Valuation of Shares	5	Chalk & Talk	Black Board

3.5	Net Assets method	3	Chalk & Talk	Black Board
3.6	Yield method	2	Chalk & Talk	Black Board
3.7	fair value of a share.	2	Chalk & Talk	Black Board
<b>UNIT -4 AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION</b>				
4.1	Calculation of purchase consideration .	2	Chalk & Talk	Black Board
4.2	Net assets method	4	Chalk & Talk	Black Board
4.3	Net payment method	4	Chalk & Talk	Black Board
4.4	Intrinsic method-	2	Chalk & Talk	Black Board
4.5	Treatment of fraction shares	1	Chalk & Talk	Black Board
4.6	Preparation of Balance sheet of new companies.	5	Chalk & Talk	Black Board
<b>UNIT -5 SOCIAL RESPONSIBILITY ACCOUNTING</b>				
5.1	Introduction-Social Responsibility of Business	6	Chalk & Talk	Black Board
5.2	Social Responsibility of Accounting-Meaning and Definition-(Self Study)			
5.3	Approaches and Methods-	6	Chalk & Talk	Black Board
5.4	Preparation of Social Income Statement and Social Balance Sheet.	6	Chalk & Talk	Black Board

**INTERNAL - PG**

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
	T1 10 Mks.	T2 10 Mks.	Seminar 5 Mks.	Assignment 5 Mks	OBT/PT 5 Mks	35 Mks.	5 Mks.	40Mks.	
K2	4	4	-	-	-	8	-	8	20 %
K3	2	2	-	5	-	9	-	9	22.5 %
K4	2	2	-	-	5	9	-	9	22.5 %
K5	2	2	5	-	-	9	-	9	22.5 %
Non Scholastic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

**End Semester - PG**

Levels	Section A 10Mks	Section B 20Mks.	Section C 10Mks	Section D 10Mks	Section E 10Mks.	Total 60Mks.	
K2	10	5	-	-	-	15	25 %
K3	-	5	10	-	-	15	25 %
K4	-	5	-	-	10	15	25 %
K5	-	5	-	10	-	15	25 %
Total	10	20	10	10	10	60	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

### EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

- PG CIA Components

				Nos				
<b>C1</b>	-	Test (CIA 1)		1	-	10 Mks		
<b>C2</b>	-	Test (CIA 2)		1	-	10 Mks		
<b>C3</b>	-	Assignment		2 *	-	5 Mks		
<b>C4</b>	-	Open Book Test/PPT		2 *	-	5 Mks		
<b>C5</b>	-	Seminar		1	-	5 Mks		
<b>C6</b>	-	Attendance			-	5 Mks		

***\*The best out of two will be taken into account***

## COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Understand the transaction regarding the issue of shares.	K2	PSO1
CO 2	Give exposure to the company final accounts as per revised schedule VI	K2, K3	PSO 3& PSO 4
CO 3	Compute the valuation of goodwill and share under various method	K3 & K4	PSO4& PSO 6
CO 4	Gain in depth knowledge about the amalgamation ,absorption and external reconstruction.	K4 & K5	PSO2 ,PSO 3&
CO 5	Prepare social income statement and social balance sheet	K3 & K4	PSO 4&PSO6

### Mapping COs Consistency with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	2	2	2	2	2
CO2	2	2	3	3	2	2
CO3	2	2	2	3	2	3
CO4	2	3	3	2	2	2
CO5	2	2	2	3	2	3

**Mapping COs Consistency with POs**

CO/ PO	PO 1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	2	2	2	2
CO2	3	2	3	2	3	2	2
CO3	3	2	2	2	2	3	2
CO4	3	3	3	2	3	2	2
CO5	3	2	2	2	3	3	2

**COURSE DESIGNER:****Dr.M.Arasammal****Forwarded By****Dr. M. Arasammal****HOD'S Signature  
& Name**

## II M.COM C.A.

### SEMESTER - IV

*For those who joined in 2019 onwards*

PROGRAMM E CODE	COURSE CODE	COURSE TITLE	CATEG ORY	HRS/WE EK	CREDIT S
PSCC	19PG4CA 15	WOMEN ENTREPRENEURSH IP AND SMALL BUSINESS ENTERPRISES	Theory	6	5

#### COURSE DESCRIPTION

This course is designed to help students evaluate the business skills and commitment necessary to successfully operate an entrepreneurial venture and review the challenges and reward of entrepreneurship.

#### COURSE OBJECTIVES

This provides necessary exposure to the students to the entrepreneurial and business Climate of the country and motivates them for taking up entrepreneurial activities as their career option.

#### UNIT I: ENTREPRENEURSHIP

**(10HRS)**

Entrepreneur –Definition, Characteristics - Types of entrepreneur – Functions of Entrepreneur. Entrepreneurship; Definition – Nature and characteristics – **Comparison of Entrepreneur with Entrepreneurship Enterprise and Manager(self study)**

#### UNIT II: WOMEN ENTREPRENEURSHIP

**(20 HRS)**

The concept of women entrepreneurship – Functions and role of women entrepreneurs – rural women entrepreneurship- Problems faced by women entrepreneurs – Remedies to solve the problems of women entrepreneurs –



**selection of industry by women entrepreneurs – Role of self help groups and micro credit. (self study)**

### **UNIT III: SMALL FIRM**

**(15 HRS)**

Meaning of small firm-**Significance of small business enterprises- Environment of small Enterprise management(self study)** - Small Enterprise management - Process Vs Large Enterprise management process – Types of small business.

### **UNIT IV: ESTABLISHING A SMALL ENTERPRISE**

**(20 HRS)**

Establishing small enterprise – steps – project identification and selecting the product – generation and screening the project ideas – project formulation – assessment of project feasibility – preparation of project report – dealing with basic and initial problems of setting up of enterprise.

### **UNIT V: LOCATION, INCENTIVES AND SUBSIDIES**

**(15 HRS)**

Location and layout of small business-Factors influencing location and layout- **Incentives and subsidies-Central and state government schemes. (self study)**

### **Unit VI: SOCIAL RESPONSIBILITIES OF ENTREPRENEURS(10HRS)**

Social responsibilities of entrepreneurs- towards owners, employees, shareholders, customers, government, suppliers, competitors, society and environment. Arguments for and against social responsibilities

### **REFERENCES:**

#### **TEXT BOOKS**

1. Dr.C.B.Gupta and Dr.N.P.Srinivasan., “Entrepreneurship development”, sultan chand& sons, (2017).
2. Dr.C.B.Gupta, Dr.S.S.Khanka., “Entrepreneurship and Small Business Management”, Sultan chand& sons ,5<sup>th</sup> Edition(2014)

#### **REFERENCES BOOKS**

1. Dr.V.Sujatha, Dr.V.Gomathi, Mrs.N.Savithri, Mrs. M.A.ParveenBanu., “Entrepreneurial Development”, Cauvery Publication (2004).
2. Desai, Desai Vasant. “Small Industrial Organization and Management”, Himalaya Publishing House (2000).
3. K.,K.Sharma . G.R.jBasotia., “Entrepreneurship and Small Business”, MangaDeep Publication (2001).

**COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>Unit -1 ENTREPRENEURSHIP</b>				
1.1	Entrepreneur –Definition	1	Lecture	Black Board
1.2	Characteristics	3	Lecture	Black Board
1.3	Types of entrepreneur	2	Lecture	Black Board
1.4	Functions of Entrepreneur	3	Lecture	Black Board
1.5	Entrepreneurship; Definition	1	Lecture	Black Board
1.6	Nature and characteristics	3	Lecture	Black Board
1.7	Comparison of Entrepreneur with Entrepreneurship, Enterprise and Manager	2	Lecture	Black Board
<b>Unit -2WOMEN ENTREPRENEURSHIP</b>				
2.1	The concept of women entrepreneurship	2	Lecture	Black Board
2.2	Functions and role of women entrepreneurs	4	Lecture	Black Board
2.3	rural women entrepreneurship	2	Lecture	Black Board
2.4	Problems faced by women entrepreneurs	3	Lecture	Black Board
2.5	Remedies to solve the problems	3	Lecture	Black

	of women entrepreneurs			Board
2.6	selection of industry by women entrepreneurs	3		
2.7	Role of self help groups and micro credit	3		
<b>Unit -3SMALL FIRM</b>				
3.1	Meaning of small firm	1	Lecture	Black Board
3.2	Significance of small business enterprises	2		
3.3	Environment of small Enterprise management	3		
3.4	Small Enterprise management	3	Lecture	Black Board
3.5	Process Vs Large Enterprise management process	3	Lecture	Black Board
3.6	Types of small business	3	Lecture	Black Board
<b>Unit -4ESTABLISHING A SMALL ENTERPRISE</b>				
4.1	Establishing small enterprise	3	Lecture	Black Board
4.2	Steps	3	Lecture	Black Board
4.3	Project identification and selecting the product	3	Lecture	Black Board
4.4	Generation and screening the project ideas	3	Lecture	Black Board
4.5	Project formulation	3	Lecture	Black Board
4.6	Assessmentof project feasibility	3	Lecture	Black

				Board
4.7	Preparation of project report	3	Lecture	Black Board
4.8	Dealing with basic and initial problems of setting up of enterprise	4	Lecture	Black Board
<b>Unit 5 LOCATION, INCENTIVES AND SUBSIDIES</b>				
5.1	Location and layout of small business	4	Lecture	Black Board
5.2	Factors influencing location and layout	4	Lecture	Black Board
5.3	Incentives and subsidies	3		
5.4	Central and state government schemes	4		

**INTERNAL - PG**

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
	T1 10 Mks.	T2 10 Mks.	Seminar 5 Mks.	Assignment 5 Mks.	OBT/PT 5 Mks.	35 Mks.	5 Mks.	40Mks.	
K2	4	4	-	-	-	8	-	8	20 %
K3	2	2	-	5	-	9	-	9	22.5 %
K4	2	2	-	-	5	9	-	9	22.5 %
K5	2	2	5	-	-	9	-	9	22.5 %
Non Scholastic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

**End Semester - PG**

Levels	Section A 10Mks	Section B 20Mks.	Section C 10Mks	Section D 10Mks	Section E 10Mks.	Total 60Mks.	
K2	10	5	-	-	-	15	25 %
K3	-	5	10	-	-	15	25 %
K4	-	5	-	-	10	15	25 %
K5	-	5	-	10	-	15	25 %
Total	10	20	10	10	10	60	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

**EVALUATION PATTERN**

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

- PG CIA Components**

**Nos**

<b>C1</b>	-	Test (CIA 1)	1	-	10 Mks
<b>C2</b>	-	Test (CIA 2)	1	-	10 Mks

<b>C3</b>	- Assignment	2 *	- 5 Mks
<b>C4</b>	- Open Book Test/PPT	2 *	- 5 Mks
<b>C5</b>	- Seminar	1	- 5 Mks
<b>C6</b>	- Attendance		- 5 Mks

***\*The best out of two will be taken into account***

## **COURSE OUTCOMES**

On the successful completion of the course, students will be able to:

<b>NO.</b>	<b>COURSE OUTCOMES</b>	<b>KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)</b>	<b>PSOs ADDRESSED</b>
CO 1	Ability to Understand entrepreneurial traits	K2	PSO1
CO 2	Predict the role of women entrepreneurship.	K2, K3	PSO 2& PSO3
CO 3	Understand the systematic process to select and screen a business idea.	K3 & K4	PSO 2, PSO 3&PSO 6
CO 4	Design the project formulation.	K4 & K5	PSO 3,PSO 4& PSO 6
CO 5	Formulate layout for new business.	K3& K4	PSO 3&PSO6

## **Mapping COs Consistency with PSOs**

<b>CO/ PSO</b>	<b>PS O1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>	<b>PSO 6</b>
<b>CO1</b>	3	2	2	2	2	2
<b>CO2</b>	2	3	3	2	2	2
<b>CO3</b>	2	3	3	2	2	3
<b>CO4</b>	2	3	2	3	2	3
<b>CO5</b>	2	2	3	2	2	3

**Mapping COs Consistency with POs**

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	2	2	3	3
CO2	3	3	3	2	3	3	3
CO3	3	3	3	2	2	2	3
CO4	3	3	2	2	3	2	3
CO5	3	3	2	3	2	2	3

**COURSE DESIGNER:****M.FANNY****Forwarded By****Dr. M. Arasammal****HOD'S Signature  
& Name**

**II M.Com CA**  
**SEMESTER –IV**

*For those who joined in 2019 onwards*

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGOR Y	HRS/WEEK	CREDITS
PSCC	21PG4CA1 6	JAVA PROGRAMMIN G	Theory	6	3

**COURSE DESCRIPTION**

This course of study builds on the skills gained by students in Java Fundamentals or Java Foundations to help advance Java programming skills. Students will design object-oriented applications with Java and will create Java programs using hands-on, engaging activities.

**COURSE OBJECTIVES**

This paper enables the students to acquaint various techniques of Java Programming and help them to create an effective program in this language.

**UNIT I: INTRODUCTION AND BASIC CONCEPTS:**

**(10 HRS)**

Overview of Java Language- Java Program – More of Java – An Application with two classes – Java Program Structure – Java Tokens – Java Statements – Implementing a Java Program – Java Virtual machine – Command Line Arguments – Programming style.

**Classes, Objects and Methods:** Defining a class- Adding Variables – Adding Methods – Creating Objects – Accessing class members – Constructors – **Method**



**overloading – Static members (Self Study)** – Nesting of Methods – Inheritance – Overriding Methods – Final Variables and Methods – Final classes – Finalize methods – Abstract methods and classes.

## **UNIT II: ARRAYS & INTERFACE**

**(8 HRS)**

Arrays, **Strings and Vectors(Self Study)**– Arrays – One dim array – Creating an array – Two dim array – Strings – Vectors – Wrapper Classes - Defining Interfaces – Extending Interfaces – Implementing Interfaces – Accessing Interface Variables.

## **UNIT III: PACKAGES & EXCEPTIONS**

**(8 HRS)**

**Java API Packages** – Using a Package – Adding a Class to a Package – Hiding Classes -

Types of Errors – **Exceptions** – Syntax of Exception handling code – Multiple catch statements – **Using finally statement(Self Study)**– Throwing our own Exceptions – Using Exceptions for Debugging

## **UNIT IV: MULTITHREADED PROGRAMMING**

**(8 HRS)**

Creating Threads – Extending the Thread class – Stopping and Blocking a Thread – **Life cycle of Thread** – Using Thread Methods – Thread Exceptions – **Thread priority(Self Study)** – Synchronization – Implementing the 'Runnable' Interface.

## **UNIT V: APPLETS**

**(8 HRS)**

**Applets Programming** – How Applet differ from Applications – Preparing to write Applets – Building Applet code – Applet life cycle – Creating an Executable Applet – Designing a webpage – Applet tag – Adding Applet to HTML file – Running the Applet – More about Applet tag – Passing parameters to Applets – Aligning the Display – **More about HTML tags(Self Study)** – Displaying Numerical values – Getting input from the user.

## **UNIT –VI DYNAMISM (Evaluation Pattern-CIA only)**

**(3 HRS)**

Graphics Programming : Graphics Class – Lines and Rectangles – Circle and Ellipses

### **Programs**

1. Program using Class
2. Program using Method overloading.
3. Program using Method overriding.
4. Program using Abstract class.
5. Program using Single inheritance.
6. Program using Multi level inheritance.
7. Program using Interface.
8. Program using packages.
9. Program using Exceptions.
10. Applet Program

### **TEXT BOOK:**

1. **Programming with JAVA** – E. Balagurusamy, Edition: 5<sup>th</sup>,2015 - Pubs: Tata McGraw-Hill Publications.

### **REFERENCE BOOKS:**

1. **JAVA2 COMPLETE REFERENCE**, 4<sup>th</sup> Edition, Herbert Schildt, TATA McGraw Hill Edition.
2. **JAVA2** – Philip Heller and Simon Roberts, BPB Publications, First Edition.
3. **Projects on JAVA** – C. Xavier. SCITECH Publications.

**Digital Open Educational Resources (DOER) :**

1. <https://www.javatpoint.com/java-tutorial>
2. <https://beginnersbook.com/java-tutorial-for-beginners-with-examples/>

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1 INTRODUCTION AND BASIC CONCEPTS</b>				
1.1	Overview of Java Language			
1.2	Java Program – More of Java – An Application with two classes	1	Chalk & Talk	Black Board
1.3	Java Program Structure – Java Tokens	1	Chalk & Talk	Black Board
1.4	Java Statements – Implementing a Java Program	1	Lecture	PPT
1.5	Java Virtual machine – Command Line Arguments – Programming style	1	Chalk & Talk	Black Board
1.6	Classes, Objects and Methods			
1.7	Defining a class- Adding Variables – Adding Methods	1	Chalk & Talk	Black Board
1.8	Creating Objects – Accessing	1	Lecture	PPT

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	class members – Constructors			
1.9	Method overloading – Static members – Nesting of Methods	1	Chalk & Talk	Black Board
1.10	Inheritance – Overriding Methods	1	Lecture	PPT
1.11	Final Variables and Methods – Final classes – Finalize methods	1	Chalk & Talk	Black Board
1.12	Abstract methods and classes	1	Chalk & Talk	Black Board
<b>UNIT -2                      ARRAYS &amp; INTERFACE</b>				
2.1	Arrays, Strings and Vectors			
2.2	Arrays – One dim array – Creating an array	1	Chalk & Talk	Black Board
2.3	Two dim array	1	Chalk & Talk	Black Board
2.4	Strings	1	Lecture	PPT
2.5	Vectors	1	Chalk & Talk	Black Board
2.6	Wrapper Classes	1	Chalk & Talk	Black Board
2.7	Defining Interfaces – Extending Interfaces	2	Lecture	PPT
2.8	Implementing Interfaces – Accessing Interface Variables	2	Lecture	PPT
<b>UNIT -3                      PACKAGES &amp; EXCEPTIONS</b>				
3.1	Java API Packages – Using a Package	2	Chalk & Talk	Black Board
3.2	Adding a Class to a Package – Hiding Classes	1	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
3.3	Types of Errors	1	Chalk & Talk	Black Board
3.4	Exceptions – Syntax of Exception handling code	2	Chalk & Talk	Black Board
3.5	Multiple catch statements – Using finally statement	2	Lecture	PPT
3.6	Throwing our own Exceptions – Using Exceptions for Debugging	1	Chalk & Talk	Black Board
<b>UNIT -4 MULTITHREADED PROGRAMMING</b>				
4.1	Creating Threads – Extending the Thread class	2	Chalk & Talk	Black Board
4.2	Stopping and Blocking a Thread – Life cycle of Thread	2	Chalk & Talk	Black Board
4.3	Using Thread Methods	1	Chalk & Talk	Black Board
4.4	Thread Exceptions	1	Chalk & Talk	Black Board
4.5	Thread priority	1	Chalk & Talk	Black Board
4.6	Synchronization – Implementing the 'Runnable' Interface.	1	Chalk & Talk	Black Board
<b>UNIT -5 APPLET</b>				
5.1	Applets Programming – How Applet differ from Applications	1	Chalk & Talk	Black Board
5.2	Preparing to write Applets – Building Applet code	1	Chalk & Talk	Black Board
5.3	Applet life cycle – Creating an Executable Applet	1	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
5.4	Designing a webpage – Applet tag – Adding Applet to HTML file – Running the Applet	2	Chalk & Talk	Black Board
5.5	More about Applet tag – Passing parameters to Applets	1	Chalk & Talk	Black Board
5.6	Aligning the Display	1	Chalk & Talk	Black Board
5.7	More about HTML tags	1	Chalk & Talk	Black Board
5.8	Displaying Numerical values – Getting input from the user.	1		

### INTERNAL - PG

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
	T1 10 Mks.	T2 10 Mks.	Seminar 5 Mks.	Assignment 5 Mks.	OBT/PT 5 Mks.			40Mks.	
K2	4	4	-	-	-	8	-	8	20 %
K3	2	2	-	5	-	9	-	9	22.5 %
K4	2	2	-	-	5	9	-	9	22.5 %
K5	2	2	5	-	-	9	-	9	22.5 %
Non Scholastic	-	-	-	-	-		5	5	12.5 %

Total	10	10	5	5	5	35	5	40	100 %
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### End Semester - PG

Levels	Section A 10Mks	Section B 20Mks.	Section C 10Mks	Section D 10Mks	Section E 10Mks.	Total 60Mks.	
K2	10	5	-	-	-	15	25 %
K3	-	5	10	-	-	15	25 %
K4	-	5	-	-	10	15	25 %
K5	-	5	-	10	-	15	25 %
Total	10	20	10	10	10	60	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

- ✓ All the course outcomes are to be assessed in the various CIA components.
- ✓ The levels of CIA Assessment based on Revised Bloom's Taxonomy for I PG are :

**K1-** Remember, **K2-**Understand, **K3-**Apply, **K4-**Analyse

The I PG course teachers are requested to start conducting S1, W1, M1

### EVALUATION PATTERN

SCHOLASTIC				NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	CIA	ESE	Total
5	10	15	5	5	40	60	100

**C1** – Average of Two Session Wise Tests

**C2** – Average of Two Monthly Tests

**C3** - Mid Sem Test

**C4** – Best of Two Weekly Tests

**C5** – Non - Scholastic

## COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
<b>CO 1</b>	Recognize the structure and model of the Java programming language.	K2	PSO1, PSO2, PSO3, PSO4, PSO5, PSO6
<b>CO 2</b>	Implement Java programs comprising more than one class to address a particular software problem.	K4	PSO1, PSO2, PSO3, PSO4, PSO5, PSO6
<b>CO 3</b>	Gain knowledge about interfaces and packages.	K3, K4	PSO1, PSO2, PSO3, PSO4, PSO5, PSO6
<b>CO 4</b>	Understand the concept of	K2, K4	PSO1, PSO2,



	multithreading and managing errors and exceptions.		PSO3,PSO4,PSO5, PSO6
<b>CO 5</b>	Create applet programs and understand how they differ from applications.	K5	PSO1,PSO2, PSO3,PSO4, PSO5, PSO6

### Mapping COs Consistency with PSOs

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
<b>CO1</b>	3	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3	3
<b>CO3</b>	3	2	3	3	3	3
<b>CO4</b>	3	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3	3

### Mapping COs Consistency with POs

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1</b>	3	3	3	2	2	3	3
<b>CO2</b>	3	3	3	2	3	3	3
<b>CO3</b>	3	3	3	2	2	2	3
<b>CO4</b>	3	3	2	2	3	2	3
<b>CO5</b>	3	3	2	3	2	2	3

**Note:** ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

### COURSE DESIGNER:



**N. Jenifer Sharon Sumathi**

**Forwarded By**



**Dr. M. Arasammal**

**HOD'S Signature & Name**

**II M.COM CA**  
**SEMESTER –IV**

*For those who joined in 2019 onwards*

PROGRAMM E CODE	COURSE CODE	COURSE TITLE	CATEGOR Y	HRS/WEEK	CREDITS
PSCC	19PG4CA E3	RETAIL MARKETING MANAGEMENT	Theory	4	4

**COURSE DESCRIPTION**

Retail marketing management course that deals with overseeing the distribution and selling of products directly to consumers, in specific vending points such as shops, chain stores, market ,malls.

**COURSE OBJECTIVES**

This course helps the students to know the full functioning of retail marketing management concepts.

**UNIT –I INTRODUCTION**

**( 10 HRS.)**

Retail- Functions of a Retailer- Rise of the retailer- Retail as a Career- Evolution of Retail in India- FDI in Retail- **Challenges to Retail development in India.**  
**(Self-Study)**

**UNIT –II RETAIL FORMATS**

**( 10 HRS.)**

**Evolution of Retail formats (Self-Study)- Classification of Retail formats-**  
**Classification on the basis of Ownership – Classification on the basis of**  
**Merchandise offered –Service retail.**

**UNIT –III RETAIL STORE MANAGEMENT**

**( 10HRS.)**

Types of retail locations – Steps involved in choosing a retail location – Retail store design – Exterior Store Design – Interior Store Design.

#### **UNIT –IV RETAIL CUSTOMER**

**( 10HRS.)**

Need for studying Consumer Behaviour – Factors influencing the Retailer's shopper – Customer Decision making process – **Customer Service – Importance of Customer service – Steps in Customer Service.(Self-Study)**

#### **UNIT –V SUPPLY CHAIN AND LOGISTICS IN RETAIL**

**( 10HRS.)**

Supply Chain Management- Concept – Need – Evolution – Supply Chain Integration – Innovations in supply Chain Management.

#### **UNIT –V DYNAMISM**

**( 10HRS.)**

E-Retail Marketing and application of IT-Contemporary Issues in Retailing- Ethical and Legal Issues in Retailing-Carriers in Retailing

#### **REFERENCES:**

##### **TEXT BOOKS**

1. **Retailing Management: Text & Cases** -Swapna Pradhan, New Delhi, Tata Mcgraw Hill publishing Company, 2<sup>nd</sup> Edition 2013.

##### **REFERENCE BOOKS**

1. **Retail Marketing**, Suja Nair, Himalaya publication house, 3<sup>rd</sup> edition, 2008.
2. **Supply Chain Management** - Sarika Kulkarni & Ashok Sharma, New Delhi, Tata Mcgraw Hill publishing Company, 2010.
3. **Retailing Management** - Michael Levy & Barton A.Weity, New Delhi, Tata Mcgraw Hill publishing Company, 2013.

**COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1 INTRODUCTION</b>				
1.1	Introduction to Retail- Functions of a Retailer.	2	Chalk & Talk	Black Board
1.2	Rise of the retailer	2	Chalk & Talk	Black Board
1.3	Retail as a Career- Evolution of Retail in India	4	Lecture	Black Board
1.4	FDI in Retail- Challenges to Retail			
<b>UNIT -2 RETAIL FORMATS</b>				
2.1	Introduction to retail formats-	1	Lecture	Black Board
2.2	Evolution of Retail formats			
2.3	Classification of Retail formats	3	Chalk & Talk	Black Board
2.4	Classification on the basis of Ownership	4	Chalk & Talk	Black Board
2.5	Classification on the basis of Merchandise offered-Service Retail	2	Chalk & Talk	Black Board
<b>UNIT -3 RETAIL STORE MANAGEMENT</b>				
3.1	Introduction-Types of retail locations	3	Chalk & Talk	Black Board
3.2	Steps involved in choosing a retail location	2	Chalk & Talk	Black Board
3.3	Retail store design	1	Chalk & Talk	Black Board

3.4	Exterior Store Design	2	Chalk & Talk	Black Board
3.5	Interior Store Design	2	Chalk & Talk	Black Board
<b>UNIT -4 RETAIL CUSTOMER</b>				
4.1	Introduction to Consumer Behaviour	1	Chalk & Talk	Black Board
4.2	Need for studying	2	Chalk & Talk	Black Board
4,3	Factors influencing the Retails shopper	2	Chalk & Talk	Black Board
4.4	Customer Decision making process	1	Chalk & Talk	Black Board
4.5	Customer Service			
4.6	Importance of Customer service – Steps in Customer Service			
<b>UNIT -5 SUPPLY CHAIN AND LOGISTICS IN RETAIL</b>				
5.1	Introduction to Supply Chain Management	2	Chalk & Talk	Black Board
5.2	Supply Chain Management-Concept	2	Chalk & Talk	Black Board
5.3	Supply Chain Integration	3	Chalk & Talk	Black Board
5.4	Innovations in supply Chain Management	3	Chalk & Talk	Black Board
<b>UNIT -6DYNAMISM</b>				
6.1	E-Rural Marketing and application of IT	2	Chalk & Talk	Black Board

6.2	Contemporary Issues in Retailing	2	Chalk & Talk	Black Board
6.3	Ethical and Legal Issues in Retailing	2	Chalk & Talk	Black Board
6.4	Carriers in Retailing	4	Chalk & Talk	Black Board

**INTERNAL - PG**

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
	T1 10 Mks.	T2 10 Mks.	Seminar 5 Mks.	Assignment 5 Mks.	OBT/PT 5 Mks.			40Mks.	
K2	4	4	-	-	-	8	-	8	20 %
K3	2	2	-	5	-	9	-	9	22.5 %
K4	2	2	-	-	5	9	-	9	22.5 %
K5	2	2	5	-	-	9	-	9	22.5 %
Non Scholastic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

**End Semester - PG**

Levels	Section A 10Mks	Section B 20Mks.	Section C 10Mks	Section D 10Mks	Section E 10Mks.	Total 60Mks.	
K2	10	5	-	-	-	15	25 %
K3	-	5	10	-	-	15	25 %
K4	-	5	-	-	10	15	25 %
K5	-	5	-	10	-	15	25 %
Total	10	20	10	10	10	60	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

- ✓ All the course outcomes are to be assessed in the various CIA components.
- ✓ The levels of CIA Assessment based on Revised Bloom's Taxonomy for I PG are :

**K1-** Remember, **K2-**Understand, **K3-**Apply, **K4-**Analyse

**The I PG course teachers are requested to start conducting S1, W1, M1**

### EVALUATION PATTERN

SCHOLASTIC				NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	CIA	ESE	Total
5	10	15	5	5	40	60	100

**C1** – Average of Two Session Wise Tests

**C2** – Average of Two Monthly Tests

**C3** - Mid Sem Test

**C4** – Best of Two Weekly Tests

**C5** – Non - Scholastic

### COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Analysis the retail development market.	K2	PSO1&PSO2
CO 2	Identify various retail format.	K2, K3	PSO2 PSO3&PSO4
CO 3	Formulate various store design.	K3 & K4	PSO3 ,PSO4&PSO6
CO 4	Understand consumer behaviour and influence factors on purchase	K4, K5	PSO1&PSO3



	decision.		
CO 5	Describe supply chain management and emerging concepts in logistics.	K3 & K4	PSO 2& PSO 3

### Mapping COs Consistency with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	2	2	2	2
CO2	2	3	3	3	2	2
CO3	2	2	3	3	2	3
CO4	3	2	3	2	2	2
CO5	2	3	3	2	2	2

### Mapping COs Consistency with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	2	2	2	2
CO2	3	3	3	2	3	2	2
CO3	3	3	3	2	3	3	2
CO4	3	3	3	2	3	3	2
CO5	3	3	3	2	3	3	2

**COURSE DESIGNER:**

*Fanny M*

**Mrs.M.FANNY**

**Forwarded By**

*M. Arasammal*

**Dr. M. Arasammal**

**HOD'S Signature & Name**

**II M.Com(CA)**  
**SEMESTER –IV**  
*For those who joined in 2019 onwards*

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
PSCC	PG4CAE4	NETWORK SECURITY & CRYPTOGRAPHY	Theory	4	4

**COURSE DESCRIPTION**

- Identify some of the factors driving the need for network security
- Identify and classify particular examples of attacks
- Compare and contrast symmetric and asymmetric encryption systems and their vulnerability to attack, and explain the characteristics of hybrid systems.

**COURSE OBJECTIVES**

This paper enables the student to get knowledge regarding cryptography and network security.

**UNITS**

**UNIT –I ATTACK ON COMPUTERS AND COMPUTER SECURITY ( 9 HRS.)**

Introduction – Need for Security – Security Approaches – Principles of Security – **Types of Attacks**. Cryptography: Concepts and Techniques – Introduction – Plain text and Cipher Text – Substitution Techniques – Transposition Techniques.

**UNIT –II CRYPTOGRAPHY ( 9 HRS.)**

Encryption and Decryption – Symmetric and Asymmetric Key Cryptography – Stenography – **Key range and key size** – Possible types of attacks. Symmetric key algorithm and AES: Algorithm types and modes – An overview of symmetric key cryptography – Data encryption standard.

### **UNIT –III INTERNATIONAL DATA ENCRYPTION ALGORITHM ( 9 HRS.)**

IDEA – RC4 – RC5 – Blowfish – Advanced Encryption Standard. Asymmetric key algorithm: History and overview of asymmetric key cryptography – RSA algorithm – Symmetric and asymmetric key cryptography. Digital signature – Message digest – MD5

### **UNIT –IV DIGITAL SIGNATURE ( 9 HRS.)**

Secure Hash Algorithm – Message Authentication code – Hash-based Message Authentication code - Digital signature techniques – Knapsack algorithm – Problem with the public key exchange – Digital certificate - Private key management.

### **UNIT –V INTERNET SECURITY PROTOCOLS ( 9 HRS.)**

Secure Socket Layer(SSL) – Time Stamping Protocol (TSP) – Secure Electronic Transaction (SET) – Email security.

### **REFERENCES:**

1. **Cryptography and Network Security** - Atul Kahate, TMH, 2<sup>nd</sup> Edition.
2. **Cryptography and Network Security Principles and Practices** - William Stallings, PHI Education Asia, 6<sup>th</sup> Edition.
3. **Cryptography and Network Security** - Behrouz A. forouzan, TMH.

**REFERENCES**

1. **Cryptography and Network Security** -AtulKahate, TMH, 2nd Edition.
2. **Cryptography and Network Security Principles and Practices** - William Stallings, PHI Education Asia, 6th Edition.
3. **Cryptography and Network Security** -BehrouzA.forouzan, TMH.

**Digital Open Educational Resources (DOER) :**

1. [https://www.vssut.ac.in/lecture\\_notes/lecture1428550736.pdf](https://www.vssut.ac.in/lecture_notes/lecture1428550736.pdf)
2. <http://www.sasurieengg.com/e-course-material/It-MCA/III-IT/3.IT2352Cryptography%20and%20Network%20Security.pdf>

**COURSE OUTCOME:**

After studying this course, the students will be able to:

CO1: Identify and classify attacks on Computer Security.

CO2: Analyze the fundamentals of Cryptography.

CO3: Discuss standard algorithms in symmetric key cryptography.

CO4: Compare and contrast symmetric and asymmetric key cryptography.

CO5: Compile the various key distribution and management schemes.

CO6: Prepare how to deploy encryption techniques to secure data in transit across data networks

### **COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1 ATTACK ON COMPUTERS AND COMPUTER SECURITY</b>				
1.1	Introduction – Need for Security	1	Chalk & Talk	Black Board
1.2	– Security Approaches – Principles of Security – Types of Attacks	2	Chalk & Talk	Black Board
1.3	Cryptography: Concepts and Techniques –	1	Chalk & Talk	Black Board
1.4	Introduction – Plain text and Cipher Text	1	Chalk & Talk	Black Board
1.5	Substitution Techniques	2	Chalk & Talk	Black Board
1.6	Transposition Techniques	2	Chalk & Talk	Black Board
<b>UNIT -2 CRYPTOGRAPHY</b>				
2.1	Encryption and Decryption – Symmetric and Asymmetric Key Cryptography	2	Chalk & Talk	PPT

2.2	Stenography – Key range and key size	1	Chalk & Talk	Black Board
2.3	Possible types of attacks. Symmetric key algorithm	1	Chalk & Talk	Black Board
2.4	AES: Algorithm types and modes	2	Chalk & Talk	Black Board
2.5	An overview of symmetric key cryptography	1	Chalk & Talk	Black Board
2.6	Data encryption standard.	2	Chalk & Talk	PPT
<b>UNIT –3 INTERNATIONAL DATA ENCRYPTION ALGORITHM</b>				
3.1	IDEA	1	Chalk & Talk	Black Board
3.2	Advanced Encryption Standard	1	Chalk & Talk	Black Board
3.3	Asymmetric key algorithm	1	Chalk & Talk	Black Board
3.4	History and overview of asymmetric key cryptography – RSA algorithm	1	Chalk & Talk	Black Board
3.5	– Symmetric and asymmetric key cryptography	1	Chalk & Talk	Black Board
3.6	Digital signature	2	Chalk & Talk	PPT
3.7	Message digest – MD5.	2	Chalk & Talk	Black Board
<b>UNIT -4 DIGITAL SIGNATURE</b>				
4.1	Secure Hash Algorithm	1	Chalk & Talk	Black Board
4.2	Message Authentication code	1	Chalk & Talk	Black Board
4.3	Hash-based Message Authentication code	1	Chalk & Talk	Black Board

4.4	Digital signature techniques	1	Chalk & Talk	Black Board
4.5	Knapsack algorithm	1	Chalk & Talk	Black Board
4.6	Problem with the public key exchange	1	Chalk & Talk	Black Board
4.7	Digital certificate	2	Chalk & Talk	PPT
4.8	Private key management.	1	Chalk & Talk	Black Board
<b>UNIT -5 INTERNET SECURITY PROTOCOLS</b>				
5.1	Secure Socket Layer(SSL)	2	Chalk & Talk	Black Board
5.2	Time Stamping Protocol (TSP)	2	Chalk & Talk	Black Board
5.3	Secure Electronic Transaction (SET)	3	Chalk & Talk	Black Board
5.4	Email security.	2	Chalk & Talk	PPT

**INTERNAL - PG**

Levels	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
	T1 10 Mks.	T2 10 Mks.	Seminar 5 Mks.	Assignment 5 Mks	OBT/PT 5 Mks	35 Mks.	5 Mks.	40Mks.	
K2	4	4	-	-	-	8	-	8	20 %
K3	2	2	-	5	-	9	-	9	22.5 %
K4	2	2	-	-	5	9	-	9	22.5 %
K5	2	2	5	-	-	9	-	9	22.5 %
Non Scholastic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

**End Semester - PG**

Levels	Section A 10Mks	Section B 20Mks.	Section C 10Mks	Section D 10Mks	Section E 10Mks.	Total 60Mks.	
K2	10	5	-	-	-	15	25 %
K3	-	5	10	-	-	15	25 %
K4	-	5	-	-	10	15	25 %
K5	-	5	-	10	-	15	25 %
Total	10	20	10	10	10	60	100 %



CIA	
Scholastic	35
Non Scholastic	5
	40

### EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

- PG CIA Components**

		Nos	
<b>C1</b>	- Test (CIA 1)	1	- 10 Mks
<b>C2</b>	- Test (CIA 2)	1	- 10 Mks
<b>C3</b>	- Assignment	2 *	- 5 Mks
<b>C4</b>	- Open Book Test/PPT	2 *	- 5 Mks
<b>C5</b>	- Seminar	1	- 5 Mks
<b>C6</b>	- Attendance		- 5 Mks

***\*The best out of two will be taken into account***

### COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Identify and classify attacks on Computer Security.	K2	PSO1, PSO2, PSO3, PSO4, PSO5, PSO6
CO 2	Analyze the fundamentals of Cryptography.	K2, K3	PSO1, PSO2, PSO3, PSO4, PSO5, PSO6
CO 3	Discuss standard algorithms in symmetric key cryptography.	K3, K4	PSO1, PSO2, PSO3, PSO4, PSO5, PSO6
CO 4	Compare and contrast symmetric and asymmetric key cryptography	K4	PSO1, PSO2, PSO3, PSO4, PSO5, PSO6
CO 5	Compile the various key distribution and management schemes.	K3	PSO1, PSO2, PSO3, PSO4, PSO5, PSO6
CO 6	Prepare how to deploy encryption techniques to secure data in transit across data networks	K5	PSO1, PSO2, PSO3, PSO4, PSO5, PSO6

### Mapping COs Consistency with PSOs

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	3	3	3	3
CO2	3	3	3	3	3	3
CO3	3	2	3	3	3	3
CO4	3	3	3	3	3	3
CO5	3	3	3	3	3	3

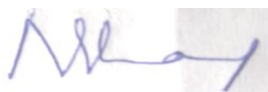
**Mapping COs Consistency with POs**

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
<b>CO1</b>	3	3	3	2	2	3	3
<b>CO2</b>	3	3	3	2	3	3	3
<b>CO3</b>	3	3	3	2	2	2	3
<b>CO4</b>	3	3	2	2	3	2	3
<b>CO5</b>	3	3	2	3	2	2	3

**Note:** ♦ Strongly Correlated – 3  
 ♦ Weakly Correlated -1

♦ Moderately Correlated – 2

**COURSE DESIGNER:**



**N. Jenifer Sharon Sumathi**

**Forwarded By**



**Dr. M. Arasammal**

**HOD'S Signature  
& Name**

**I M.COM CA**

**MAJOR ELECTIVE / Extra Departmental Course / Internship/ Project**

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGORY</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>PSCC</b>	<b>21CA1EDC/ 21CA2EDC</b>	<b>ELECTRONIC BANKING</b>	<b>Theory</b>	<b>3</b>	<b>3</b>

**COURSE DESCRIPTION**

This course is designed to equip students with current developments in the banking industry with respect to the application of electronics in banking to promote self-service retail banking.

**COURSE OBJECTIVES**

Provide students with a clear understanding of the concept of electronic banking (E-banking)

**UNIT –I BANKER & CUSTOMER**

**[6 HRS]**

Definition-General relationship -Application for opening account Forms used in banking service (Deposit, withdrawal, Demand Draft, Pay in slip)

**UNIT – II E- BANKING:**

**[6 HRS]**

Meaning – Services –Benefits – Opportunities – Risk management – Types of risk.

**UNIT – III INTERNET BANKING:**

**[6 HRS]**

Meaning – Internet banking Vs. Traditional banking – Mechanics – Services – Drawbacks – Major issues.

**UNIT –IV MOBILE BANKING:**

**[6HRS]**

**Mobile Banking**: Meaning – Definition – Features – Services – Registration.

**UNIT –V RECENT TRENDS IN BANKING**

**[6 HRS]**

NEFT-RTGS – ECS – EFT - Automatic Teller Machine (ATM)- IMPS-SWIFT

**UNIT VI – DYNAMISM**

E-Banking Trends In India: Evolution, Challenges And Opportunities

**REFERENCES:****TEXT BOOKS**

Dr. S. Gurusamy, Banking Theory Law and Practice ,Tata McGraw – Hill, New Delhi, 20<sup>th</sup> Edition ( 2015).

**Digital Open Educational Resources (DOER) :**

1. [http://www.shanlaxjournals.in/pdf/MGT/V3N2/MGT\\_V3\\_N2\\_011.pdf](http://www.shanlaxjournals.in/pdf/MGT/V3N2/MGT_V3_N2_011.pdf)
2. <http://lawtimesjournal.in/e-banking-and-recent-trends-in-india/>

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1</b>				
1.1	Definition	2	Chalk & Talk	Black Board
1.2	General relationship	2	Lecture	Black Board
1.3	Application for opening account Forms used in banking service (Deposit, withdrawal,	2	Lecture	PPT
1.4	Demand Draft, Pay in slip)	2	Lecture	PPT
2.1	Meaning - Services	1	Chalk & Talk	Black Board
2.2	Benefits	1	Chalk &Talk	Black Board
2.3	Opportunities	1	Chalk & Talk	Black Board

2.4	Risk management	1	Chalk & Talk	Black Board
2.5	Types of risk.	2	Chalk & Talk	Black Board
<b>UNIT -3</b>				
3.1	Meaning	1	Chalk & Talk	Black Board
3.2	Internet banking Vs. Traditional banking	1	Chalk & Talk	Black Board
3.3	Mechanics	1	Chalk & Talk	Black Board
3.4	Services	1	Chalk & Talk	Black Board
3.5	Drawbacks	1	Chalk & Talk	Black Board
3.6	Major issues.	1	Chalk & Talk	Black Board
<b>UNIT -4</b>				
4.2	Mobile Banking: Meaning , Definition	1	Chalk & Talk	Black Board
4.3	Features	2	Chalk & Talk	Black Board
4.4	Services	2	Chalk & Talk	Black Board
4.5	Registration.	1	Chalk & Talk	Black Board
<b>UNIT -5</b>				
5.1	NEFT,RTGS, EFT-		lecture	PPT
5.2	ECS ,Automatic Teller Machine (ATM		lecture	PPT

5.3	IMPS		lecture	PPT
5.4	SWIFT		lecture	PPT

**INTERNAL - PG**

Levels	C1	C2	C3	C4	C5	Total Scholasti c Marks	Non Scholasti c Marks C6	CIA Total	% of Assess ment
	T1 10 Mks.	T2 10 Mks.	Semina r 5 Mks.	Assig nme nt 5 Mks	OBT/P PT 5 Mks	35 Mks.	5 Mks.	40Mk s.	
K2	4	4	-	-	-	8	-	8	20 %
K3	2	2	-	5	-	9	-	9	22.5 %
K4	2	2	-	-	5	9	-	9	22.5 %
K5	2	2	5	-	-	9	-	9	22.5 %
Non Scholasti c	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

**End Semester - PG**

Levels	Section A 10Mks	Section B 20Mks.	Section C 10Mks	Section D 10Mks .	Section E 10Mks.	Total 60Mks.	
K2	10	5	-	-	-	15	25 %
K3	-	5	10	-	-	15	25 %
K4	-	5	-	-	10	15	25 %

K5	-	5	-	10	-	15	25 %
Total	10	20	10	10	10	60	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

### EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

#### • PG CIA Components

				Nos				
C1	-	Test (CIA 1)		1	-	10	Mks	
C2	-	Test (CIA 2)		1	-	10	Mks	
C3	-	Assignment		2 *	-	5	Mks	
C4	-	Open Book Test/PPT		2 *	-	5	Mks	
C5	-	Seminar		1	-	5	Mks	
C6	-	Attendance			-	5	Mks	

***\*The best out of two will be taken into account***

### COURSE OUTCOMES

On the successful completion of the course, students will be able to:



NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Equip Students With Modern And More Current Developments In The Banking Sector.	K2	PSO1& PSO 2
CO 2	Facilitate The Operations And Practices Of Banking.	K2,K3	PSO 2& PSO3
CO 3	Precisely The Application Of The Internet, Computers And Other Electronically-Based Gadgets .	K3,K4	PSO 2, PSO 3&PSO 6
CO 4	Learn The Technology Essentials Contributing To Internet And Mobile Banking Risks.	K4, K5	PSO 3,PSO 4& PSO 6
CO 5	Enable Participants To Gain Insight Knowledge Into Cheque Truncation And Electronic Settlement And Clearance System.	K4	PSO 2,PSO 3&PSO6

### Mapping COs Consistency with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	2	2	2	2
CO2	2	3	3	2	2	2
CO3	2	3	3	2	2	3
CO4	2	2	3	3	2	3
CO5	2	3	3	2	2	3

### Mapping COs Consistency with POs

CO/	PO1	PO2	PO3	PO4	PO5	PO6	PO7
-----	-----	-----	-----	-----	-----	-----	-----

PO							
CO1	3	3	2	3	3	2	2
CO2	3	3	2	2	2	3	2
CO3	3	3	3	2	2	2	2
CO4	3	2	3	2	2	2	3
CO5	3	3	3	2	3	2	2

**COURSE DESIGNER:****N. Jenifer Sharon Sumathi****Forwarded By****Dr. M. Arasammal****HOD'S Signature  
& Name**

## DEPARTMENTAL SELF LEARNING COURSE

### I M.ComCA SEMESTER –II

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
PSCC	21PGCASL 2	FINANCIAL MARKET	Theory		2

#### COURSE DESCRIPTION

The syllabus is structured in a way which provides adequate information about the roles of intermediaries and its regulating bodies. The course also provides information about the prevailing financial system in India.

#### COURSE OBJECTIVES

The Course aims at providing the students, basic knowledge about the Finance concepts, markets and various services provided in those markets.

#### UNIT- I : INTRODUCTION OVERVIEW OF FINANCIAL SYSTEMS IN INDIA

Financial Systems – Financial Instruments – Financial Markets - Difference Between Money Market & Capital Market – Characteristics Of Financial Markets.

#### UNIT – II: FINANCIAL SERVICES

Objectives of financial services – types of financial services – capital market services & money market services.

#### UNIT – III: VENTURE CAPITAL

Venture capital: growth of venture capital in India- financing pattern – legal aspects and guidelines for venture capital – credit rating: CRISIL, ICRA & CARE.

#### UNIT – IV : MUTUAL FUNDS

Mutual funds: concepts and objectives – functions and portfolio classification- guidelines for mutual funds – working of public and private mutual funds in India

## **UNIT – V: STOCK EXCHANGE**

Meaning- Functions of stock exchange - listing & formalities in stock exchange – laws governing SEBI -- role of SEBI – laws governing non banking financial corporations

## **REFERENCES**

- 1) I M.Bhole , Financial Institutions and Market, TATA McGrawHill
- 2.V.A.Avadhani, Marketing of Financial Services, Himalayas Publishers, Mumbai
3. Vasant Desai, Indian Financial Systems, Himalaya Publishers
4. E.Gordan&K.Natarajan, Financial Markets and Services, Himalayas Publishers, Mumbai,2018.

## **Digital Open Educational Resources (DOER) :**

1. <http://14.139.185.6/website/SDE/sde168.pdf>
2. <https://www.slideshare.net/sushmasrinivasa/financial-market-services>