

FATIMA COLLEGE (AUTONOMOUS)



**Re-Accredited with “A++” Grade by NAAC (4th Cycle)
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

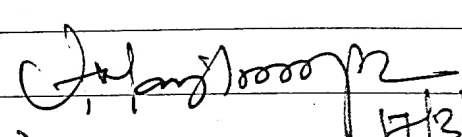
ACADEMIC YEAR :2022-2023

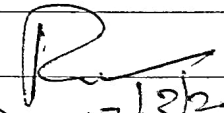
2022-2023

Minutes of Meeting of Board of Studies
in Department of Commerce with Computer
Applications [M.com CA] held on 10.00 am
in Fatima College, Madurai-18.

Members Present.

1. Dr. M. Arasammal - Head of the Department.

2. Dr. A. Mayil Murugan, Subject Expert
Associate Professor & Head,
PG Department of Commerce, 
The Madura College (Autonomous)
Madurai. 17/3/22

3. Dr. M. Parveen, Subject Expert.
Head & Professor,
Department of Information Technology. 
Cauvery College for Women (Autonomous) 17/3/22
Trichy.

4. Dr. S. Valli Devasena, Subject Expert
Assistant Professor,
Depart of Commerce,
Mother Teresa Women's University. S. Valli Devasena
Research and Extension Centre, 17.3.22
Keelakuilkudi, Madurai.

5. Ms. M. Charanya M.Com (Finance) - Industrialist
 Technical Data Analyst,
 Marketing Department. M. Charanya
 TVs Sri Chakra Ltd, Perumalpatti,
 Vellaripatti (Po), Melur (TK),
 Madurai.

6. Ms. Skateeswari, - Alumna
 Assistant Professor,
 Department of Commerce with S. Skateeswari
 Computer Applications,
 Mangayarkarasi Arts and Science College
 Madurai.

7. Ms. A. Mable Jasmine Shobha, / Mable Jasmine Shobha
 Dean of Academic Affairs.

Staff Members:

1. Mrs. N. Jennifer Sharon Sumodhi, N. Jennifer Sharon Sumodhi
2. Ms. M. Priya, M. Priya
3. Dr. M. Latha, M. Latha

1. Action Taken Report for 2021-2022.

1.a. Common Suggestions.

S.No	Suggestion Offered	Action Taken.
1.	Accounting Standards are included in all accounts paper.	Implemented.

1.b-Change of Course Title - Nil.

1.c- New Courses Introduced.

S.No	Course Code	Course Title	Relevance To *			Scope for #				Need for Introduction
			L	R	N	Gr	Emp	Entre	SD	
1.	21PW10A4	Programming in C++ (Theory & Practical)				✓	✓			To update the curriculum
2.	21PW20A8	Introduction to Web Designing (Theory & Practical)				✓	✓			To update the curriculum
3.	21PW30A9	Web Programming in PHP (Theory & Practical)				✓	✓			To update the curriculum
4.	21PW40A6	Java Programming (Theory & Practical)				✓	✓			To update the curriculum
5.	21CA1EDC 21CA2EDC	Electronic Banking				✓	✓			Commerce & computer (Self) - Change in Nomenclature
6.	21PW10ASLT	Supply Chain Management (Self Learning)				✓	✓			To update the curriculum
7.	21PW30ASL	Financial Markets (Self Learning Course)				✓	✓			To update the curriculum

S.No	Course Code	Course Title	Relevance To*				Scope for #			Need for Introduction.
			L	R	N	G	Emp	Entre	SD	
8.	21PG3CASE	Industrial Economics & Labour (Self learning)				✓	✓			To update the curriculum.
9.	21PG4CASL MSW	Introduction to Social Entrepreneurship (Self Learning Course)				✓	✓			To update the curriculum.

1. d- Revised Courses - Nil.

2. Updation of Open Educational Resources in the list of references of each course - Nil.

3. Revision of Courses for 2022-2023.

S.No	Course Code	Course Title	No of Title of Units Revised with the Revised Content Specified if it is not the whole unit.	%. of Revision	Need for Revision	Relevance To*				Scope for #			
						L	R	N	G	Emp	Entre	SD	
1.	19PG1CA3	Marketing Principles & Practices	Unit I: Evolution of modern	10%					✓	✓			

S.No	Course Code	Course Title	No & Title of units Revised	% of Revision	Need for Revision	Relevance To *	Scope for **
			With the Revised Content Specified if it is not the whole Unit.				
			Marketing concepts, factors, implementation, Benefits of social marketing are added			L R N G	Emp Ensd
2.	19P620A7	Advanced Cost Accounting	Unit III: EBR, Profit on incomplete contracts, Escalation, clause, are excluded.	10%			✓ ✓
3.	21PG10A4	Programming in C++ (Theory & Practical)	Unit II: Implicit Conversion is excluded. Unit III: Returning Object, Constructors, Member Function, Pointers to members, Local classes are excluded. Unit IV: Some other operator overloading are removed.	10%			✓ ✓

S.No	Course Code	Course Title	No. & Title of Units Revised with the Revised content specified if it is not the whole unit.	% of Revision	Need for Revision	Relevance To*					Scope # For
						L	R	N	G	Emp En SD	
4.	19P63CA11	Direct Taxes	Unit IV : Capital gain - Exempt from tax - Sec 54, 54B, 54D, 54EC & 54F are added.	11%						✓	✓
5.	19P63CAE1	Investment Management	Unit II : Risk & Return are removed. Unit III : Measuring returns, Improved technique are removed. Unit V : Types of Mutual Funds are included.	10%						✓	✓

4. New Courses Introduced for 2022-2023,

S.No	Course Code	Course Title	Relevance To*				Scope For [#]			Need for Introduction
			L	R	N	G	Emp	Entre	SD	
1.	22CA2EDC	Financial Accounting & Tally			✓		✓			To update the curriculum
2.	22PC4CAEL	Digital Commerce				✓	✓			To update the curriculum
3.	22PADCA	Advanced HTML5				✓	✓			To update the curriculum

5. Introduction of purely skill Embedded certificate/ Diploma/Advanced Diploma value-Added course other than the value-Added course that is already being offered. - Nil.

6. Approval of Ph.D course work syllabus - Nil.

7. Rubrics for Project.

S.No.	C1 - 20 Marks	C2 - 20 Marks	CIA Total 40 Marks	External 60 Marks.
1.	Cooperation & presentation	Content & Critical Thinking	40 Marks	Content, Tools Presentation & Viva Voce.

* L - Local, * R - Regional, * N - National, * G - Global
 # Employability, # Entrepreneurship, # Skill Development.
 Rubrics for Internships.

S.No	C1 - 20 Marks	C2 - 20 Marks	CIA Total 40 Marks	External 60 Marks.
1.	Report Submission	Presentation	40 Marks	Content, Attendance, Punctuality & Viva-Voce

8. Details of Active Mous - Nil

9. Other Suggestions.

Investment Management course title
 has to be changed as Security Analysis
 and Portfolio Management.

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N. Jennifer Sharon Sumathi

M. Priya

M. Latha

17/3/2022

VISION OF THE DEPARTMENT

Inspire and empower women to become self-sustained and innovative leaders in the field of Commerce and Computer Applications through Valued Based Education and Training.

MISSION OF THE DEPARTMENT

- To train and enrich the students with employable skills required in the field of commerce.
- To provide an opportunity to the pupils to get developed into competent and qualified entrepreneur.
- To aim for the holistic development of the students to contribute to the success of organisations and society at large.

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

PEO1	Our graduates will be academic, digital and information literates; creative, inquisitive, innovative and committed researchers who would be desirous for the “more” in all aspects
PEO2	They will be efficient individual and team performers who would deliver excellent professional service exhibiting progress, flexibility, transparency, accountability and in taking up initiatives in their professional work
PEO3	The graduates will be effective managers of all sorts of real – life and professional circumstances, making ethical decisions, pursuing excellence within the time framework and demonstrating apt leadership skills
PEO4	They will engage locally and globally evincing social and environmental stewardship demonstrating civic responsibilities and employing right skills at the right moment.

GRADUATE ATTRIBUTES (GA)

Fatima College empowers her women graduates holistically. A Fatimite achieves all-round empowerment by acquiring Social, Professional and Ethical competencies. A graduate would sustain and nurture the following attributes:

I.SOCIAL COMPETENCE	
GA 1	Deep disciplinary expertise with a wide range of academic and digital literacy
GA 2	Hone creativity, passion for innovation and aspire excellence
GA 3	Enthusiasm towards emancipation and empowerment of humanity
GA 4	Potentials of being independent
GA 5	Intellectual competence and inquisitiveness with problem solving abilities befitting the field of research
GA 6	Effectiveness in different forms of communications to be employed in personal and professional environments through varied platforms
GA 7	Communicative competence with civic, professional and cyber dignity and decorum
GA 8	Integrity respecting the diversity and pluralism in societies, cultures and religions
GA 9	All – inclusive skill - sets to interpret, analyse and solve social and environmental issues in diverse environments
GA 10	Self-awareness that would enable them to recognise their uniqueness through continuous self-assessment in order to face and make changes building their strengths and improving on their weaknesses

GA 11	Finesse to co-operate exhibiting team-spirit while working in groups to achieve goals
GA 12	Dexterity in self-management to control their selves in attaining the kind of life that they dream for
GA 13	Resilience to rise up instantly from their intimidating setbacks
GA 14	Virtuosity to use their personal and intellectual autonomy in being life-long learners
GA 15	Digital learning and research attributes
GA 16	Cyber security competence reflecting compassion, care and concern towards the marginalised
GA 17	Rectitude to use digital technology reflecting civic and social responsibilities in local, national and global scenario
II. PROFESSIONAL COMPETENCE	
GA 18	Optimism, flexibility and diligence that would make them professionally competent
GA 19	Prowess to be successful entrepreneurs and employees of trans-national societies
GA 20	Excellence in Local and Global Job Markets
GA 21	Effectiveness in Time Management
GA 22	Efficiency in taking up Initiatives
GA 23	Eagerness to deliver excellent service
GA 24	Managerial Skills to Identify, Commend and tap Potentials
III. ETHICAL COMPETENCE	

GA 25	Integrity and discipline in bringing stability leading a systematic life promoting good human behaviour to build better society
GA 26	Honesty in words and deeds
GA 27	Transparency revealing one's own character as well as self-esteem to lead a genuine and authentic life
GA 28	Social and Environmental Stewardship
GA 29	Readiness to make ethical decisions consistently from the galore of conflicting choices paying heed to their conscience
GA 30	Right life skills at the right moment

PROGRAMME OUTCOMES (PO)

The learners will be able to:

PO 1	Gain in-depth knowledge to understand, analyse and apply it to develop subject competency
PO 2	Criticize historical, cultural, social, political, economic, literary concepts and perspectives that shape the world.
PO 3	Enhance creative, critical, media, entrepreneurial and social skills consequently becoming socially responsible citizens.
PO 4	Acquire research skills and pursue higher studies and research
PO 5	Foresee the historical, socio-cultural, economic and literary changes and challenges.

PO 6	Synthesize ideas from various disciplines and enhance problem solving, analytical skills and apply them for their professional roles
PO 7	Identify and asses Societal challenges women's issues in specific, in the local, regional, national, global levels and explore solutions

PROGRAMME SPECIFIC OUTCOMES (PSO)

On completion (after two years) of M.Com CA Pogramme, the graduates would be able to

PSO 1	To Understand the concepts and their applications in the field of Commerce and Computer.
PSO 2	To identify, analyse and solve the problems of various issues of Commerce and Computer Application through different tools and techniques.
PSO 3	To acquire practical exposures which would equip them to face the modern-day challenges in commerce and business.
PSO 4	To Solve problems using computer programming and getting familiar with the emerging concepts of Commerce and Computer.
PSO 5	To Give adequate exposure in research.
PSO 6	To Acquire necessary skills to manage various positions in the corporate sector.

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

For those who joined in June 2019 onwards

MAJOR CORE – 70 CREDITS

PROGRAMME CODE: PSCC

S.No	SE M.	COURSE CODE	COURSE TITLE	HR S	CREDI TS	CI A Mk s	ES E Mk s	TO T. MK S
1.	I	19PG1CA1	Financial Management	6	4	40	60	100
2.		19PG1CA2	Accounting for Decision Making	6	4	40	60	100
3.		19PG1CA3	Marketing Principles and Practices	6	4	40	60	100
4.		21PG1CA4	Programming in C++ & Lab I	6	4	40	60	100
5.	II	19PG2CA5	Business Statistical Methods	6	4	40	60	100
6.		19PG2CA6	International Business	6	4	40	60	100
7.		19PG2CA7	Advanced Cost Accounting	6	4	40	60	100
8.		21PG2CA8	Introduction to Web Designing & Lab II	6	4	40	60	100
9.	III	21PG3CA9	Web Programming in PHP & Lab III	6	4	40	60	100
10.		19PG3CA10	Research design and Methodology	6	4	40	60	100
11.		19PG3CA11	Direct Taxes	6	5	40	60	100

12.		19PG3CA1 2	Operations Research	6	5	40	60	100
13.			Library/Sem inar	2	-	-	-	-
14.		19PG4CA1 3	Personnel Management	6	5	40	60	100
15.		19PG4CA1 4	Advanced Company Accounts	6	5	40	60	100
16.	IV	19PG4CA1 5	Women Entrepreneu rship and Small Business Enterprises	6	5	40	60	100
17.		21PG4CA1 6	Java Programmin g & Lab IV	3	5	40	60	100
18.			Library/Sem inar	2	-	-	-	-
Total				12 0	90			

**MAJOR ELECTIVE / EXTRA DEPARTMENTAL COURSE / INTERNSHIP/
PROJECT -20 CREDITS**

S.N o	SE M.	COURSECODE	COURSE TITLE	HR S	CREDI TS	CI A Mk s	ES E Mk s	TO T. Mk s
1.	I	21CA1EDC	Electronic Banking	3	3	40	60	100
2.	II	21CA2EDC	Financial Accountin g & Tally	3	3	40	60	100
3.	III	19PG3CAE1/E2	Investme nt Managem ent / Software Analysis And Design	4	4	40	60	100
4.		19PG3CASI1	Summer Internshi p	-	3	40	60	100
5.	IV	19PG4CAE3/22PG 4CAE4	Retail Marketing Managem ent / Digital Commerc e	4	4	40	60	100
6.		19PG4CAPR	Project	-	3	40	60	100
TOTAL				14	20			

OFF-CLASS PROGRAMMES

ADD-ON COURSES

COURSE CODE	COURSES	HRS .	CREDITS	SEMESTER IN WHICH THE COURSE IS OFFERED	CIA MKS	ESE MKS	TOTAL MARKS
19PADSS	SOFT SKILLS	40	3	I	40	60	100
19PADCA	COMPUTER APPLICATIONS (Dept. Specific Course)	40	4	II	40	60	100
19PADCV	COMPREHENSIVE VIVA (Question bank to be prepared for all the courses by the respective course teachers)	-	2	IV	-	-	100
19PADRC	READING CULTURE	10	1	I-IV	-	-	-
TOTAL			10				

EXTRA CREDIT COURSES

COURSE CODE	COURSES	HR S.	CREDITS	SEMESTER IN WHICH THE COURSE IS OFFERED	CIA MKS	ESE MKS	TOTAL MARKS
21PG1CASLIT1	Supply Chain	-	2	I	40	60	100

	Management						
21PG2CASL2	Financial Market	-	2	II	40	60	100
21PG3CASLE3	Industrial Economics And Labour Laws	-	2	III	40	60	100
21PGCA4SLMS W4	Introduction to Social Entrepreneurship	-	2	IV	40	60	100
	MOOC COURSES / International Certified online Courses (Department Specific Courses/any other courses) * Students can opt other than the listed course from UGC-SWAYAM /UGC /CEC			-	Minimum 2 Credits	I – I V	- -

• **Summer Internship:**

- Duration-1 month (2nd Week of May to 2nd week of June-before college reopens)

• **Project:**

- Off class
- Evaluation components-Report writing + Viva Voce (Internal marks-40) + External marks 60

• **EDC:**

Syllabus should be offered for two different batches of students from other than the parent department in Sem-I & Sem-II

OLD 10%

I M.COM(CA)

SEMESTER –I

For those who joined in 2019 onwards

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
PSCC	19PG1CA3	MARKETING PRINCIPLES AND PRACTICES	Theory	6	4

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:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
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UNIT -1 MARKETING				
1.1	Importance of Marketing – Concepts	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
UNIT -2 MARKET & CONSUMER				
2.1	Consumer Behaviour	2	Chalk & Talk	Black Board
2.2	Market Segmentation	8	Chalk & Talk	Black Board
2.3	Market Targeting and Positioning - Marketing Information System and Research	8	Chalk & Talk	Black Board
UNIT -3 MARKETING MIX				
3.1	Product Planning – New Product Development	4	Chalk & Talk	Black Board
3.2	Product Life Cycle – Branding	6	Chalk & Talk	Black Board
3.3	Packaging	4	Chalk & Talk	Black Board
3.4	Product Mix Management	4	Chalk & Talk	Black Board
UNIT -4 PRICING				
4.1	Objectives – Factors affecting pricing decisions	5	Chalk & Talk	Black Board
4.2	Distribution – Channel Selection and Management (Self Study)	6	Chalk & Talk	Black Board

4.3	Retail Management	7	Chalk & Talk	Black Board
UNIT -5 PROMOTION				
5.1	Personal Selling – Advertising	6	Chalk & Talk	Black Board
5.2	Sales Promotion - Public Relations (Self Study)	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	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
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Non Scholastic	5
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	40
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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	To appraise the dynamic and volatile marketing environment and to enable them to take better marketing decisions.	K1	PSO1, PSO2&PSO3
CO 2	To illustrate the concepts of product design, new product development, product life cycle for various products & services and simultaneously.	K1, K2,	PSO1&PSO2
CO 3	To stimulate the students to observe the nuances and complexities involved in pricing decisions.	K1 & K3	PSO 3

CO 4	To demonstrate the importance and implications of distributions of channel.	K1, K2, K3 &	PSO2&PSO3
CO 5	To review and critically analyze the Promotion-Mix in the light of competitive market environment.	K2 & K4	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:

MRS. FANNY M.

Forwarded By



Dr. M. Arasammal

NEW

I M.COM(CA)

SEMESTER –I

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
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UNIT-I: MARKETING:

[18HRS]

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

Evolution of Modern Marketing Concept – Factors – Implementation – Benefits – Social Marketing.

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)

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7. Philip Kotler, Marketing Management- Analysis Planning And Control, *Prentice Hall Of India, New Delhi,*
8. 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:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 MARKETING				
1.1	Importance of Marketing – Concepts	4	Chalk & Talk	Black Board
1.2	Approaches to the Study of Marketing	3	Chalk & Talk	Black Board
1.3	Marketing Environment	3	Chalk & Talk	Black Board
1.4	Evolution of Modern Marketing Concept	4	Chalk & Talk	Black Board
1.5	Factors – Implementation – Benefits – Social Marketing.	4	Chalk & Talk	Black Board
UNIT -2 MARKET & CONSUMER				
2.1	Consumer Behaviour	2	Chalk & Talk	Black Board
2.2	Market Segmentation	8	Chalk & Talk	Black Board
2.3	Market Targeting and Positioning - Marketing Information System and Research	8	Chalk & Talk	Black Board
UNIT -3 MARKETING MIX				
3.1	Product Planning – New Product Development	4	Chalk & Talk	Black Board

3.2	Product Life Cycle – Branding	6	Chalk & Talk	Black Board
3.3	Packaging	4	Chalk & Talk	Black Board
3.4	Product Mix Management	4	Chalk & Talk	Black Board
UNIT -4 PRICING				
4.1	Objectives – Factors affecting pricing decisions	5	Chalk & Talk	Black Board
4.2	Distribution – Channel Selection and Management (Self Study)	6	Chalk & Talk	Black Board
4.3	Retail Management	7	Chalk & Talk	Black Board
UNIT -5 PROMOTION				
5.1	Personal Selling – Advertising	6	Chalk & Talk	Black Board
5.2	Sales Promotion - Public Relations (Self Study)	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	T2	Seminar	Assignment	OBT/PT				
	10 Mk s.	10 Mk s.	5 Mk s.	5 Mk s	5 Mk s	35 Mk s.	5 Mk s.	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 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

SCHOLASTIC					NON – SCHOLASTIC	MARKS		
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	To appraise the dynamic and volatile marketing environment and Modern 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	PSO3
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. A

OLD 10%

I M.Com(CA)

SEMESTER –I

For those who joined in 2021 onwards

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

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, 6th 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 3rd Edition 2017
5. **Object Oriented Programming in C++**, Robert Lafore 4th Edition, 2008, Pearson Education India

Digital Open Educational Resources (DOER) :

1. <https://beginnersbook.com>

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

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 PRINCIPLES OF OBJECT ORIENTED PROGRAMMING				
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
UNIT -2 FUNCTIONS IN C++				
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
UNIT -3 CLASSES AND OBJECTS				
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
UNIT -4 OPERATOR OVERLOADING				
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
UNIT -5 INHERITANCE				

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/PP T				
	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	Section B	Section C	Section D	Section E	Total	
	10Mks	20Mks.	10Mks	10Mks.	10Mks.	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	PSOs ADDRESSE D
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		BLOOM'S TAXONOMY)	
CO 1	Demonstrate a thorough understanding of the object-oriented programming concepts of encapsulation, data abstraction and composition by designing and implementing classes	K1,K2,K3,K4	PSO1,PSO2, PSO3,PSO4, PSO5, PSO6
CO 2	Demonstrate a thorough understanding of data types by designing and implementing the simple programs.	K1, K2, K4,K5	PSO1,PSO2, PSO3,PSO4, PSO5, PSO6
CO 3	Understand the concepts of inheritance and polymorphism	K1, K3	PSO1,PSO2, PSO3,PSO4, PSO5, PSO6
CO 4	An ability to overload operators in C++	K1, K2 & K3	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.	K2 & K4	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

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

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGOR Y	HRS/ WEEK	CREDITS
PSCC	21PG1CA4	PROGRAMMING IN C++& Lab I	Theory& Practical	6	4

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 - 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. 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 –Overloading binary operator using Friend - 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 – Formatted console IO operations.

UNIT –VI DYNAMISM (Evaluation Pattern-CIA only)

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

PROGRAMS:

11. Program using Simple Class
12. Program using Abstract Class.
13. Program using Friend function
14. Program using Function overloading
15. Program using Virtual function
16. Program using Constructor and Destructor
17. Program using Operator overloading
18. Program using Single inheritance
19. Program using Multi level inheritance
20. Program with Virtual functions using pointers

REFERENCES:

6. **Object Oriented Programming with C++**, E. Balagurusamy, Tata McGraw-Hill, 6th Edition, 2016
7. **Programming in C++**, Dehurst, Stephen C and Kathy T. Stark, Prentice-hall, 1995.
8. **Object Oriented Programming in Turbo C++**, Waite Group
9. **Programming with C++**, John R. Hubbard 3rd Edition 2017
10. **Object Oriented Programming in C++**, Robert Lafore 4th Edition, 2008, Pearson Education India

Digital Open Educational Resources (DOER) :

1. <https://beginnersbook.com>

2. <https://www.learncpp.com>

COURSE CONTENTS & LECTURE SCHEDULE:

3Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 PRINCIPLES OF OBJECT ORIENTED PROGRAMMING				
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
UNIT -2 FUNCTIONS IN C++				
2.1	Type cast operator - Expressions and their Types	1	Chalk & Talk	Black Board
2.2	Special Assignment Expressions	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
UNIT -3 CLASSES AND OBJECTS				
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	2	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	1	Chalk & Talk	Black Board
3.7	Constructors - Parameterized Constructors	1	Chalk & Talk	Black Board & Demo in Lab

3.8	Multiple Constructors in Class.	1	Chalk &Talk	Black Board
UNIT -4 OPERATOR OVERLOADING				
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	Overloading binary operators using friend.	1	Chalk & Talk	Black Board
4.6	Rules for overloading operators.	1	Chalk & Talk	Black Board
UNIT -5 INHERITANCE				
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, Pure Virtual Functions	1	Chalk & Talk	Black Board & Demo in Lab
5.9	Formatted console IO operations	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/PP T				
	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	Section B	Section C	Section D	Section E	Total	
	10Mks	20Mks.	10Mks	10Mks.	10Mks.	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	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

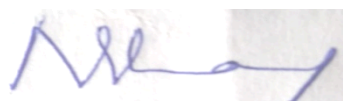
Mapping COs Consistency with POs

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

♦ Moderately Correlated – 2

♦ Weakly Correlated -1



COURSE DESIGNER:

N. Jenifer Sharon Sumathi

Forwarded By



Dr. M. Arasammal

**HOD'S Signature
& Name**

OLD 10%

I M.COM(CA)

SEMESTER –II

For those who joined in 2019 onwards

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGO RY	HRS/WEE K	CREDIT S
PSCC	19PG2CA 7	ADVANCED COST ACCOUNTING	Theory & Problem	6	4

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 incomplete 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, 18thEdition, (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, 14th Revised Edition,(2017).

Digital Open Educational Resources (DOER) :

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

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
Unit -1 INTRODUCTION COST ACCOUNTING				
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
Unit -2PROCESS COSTING				
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	-Scarp-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
Unit -3JOB, BATCH AND CONTRACT COSTING				
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
Unit -4STANDARD COSTING –II				

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
Unit 5 RECONCILIATIONS OF COST AND FINANCIAL ACCOUNTS				
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	
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	Understand the meaning of cost accounting	K1	PSO 1
CO 2	Analyse the process account	K1, K2,	PSO 2
CO 3	Prepare job and batch contract account	K1 & K3	PSO 2,PSO3 & PSO 6
CO 4	Demonstrate various methods of variance	K1, K2, K3 &	PSO3,PSO4&PSO 6
CO 5	Prepare reconciliation statement	K2 & K4	PSO2,PSO6

Mapping COs Consistency with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
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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:

1. Dr.T.K.LathaMaheswari
2. P.Jeyashri

Forwarded By



Dr. M. Arasammal

**HOD'S Signature
& Name**

NEW

I M.COM(CA)
SEMESTER –II

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WE EK	CREDITS
PSCC	19PG2CA7	ADVANCED COST ACCOUNTING	Theory & Problems	6	4

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 (18 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 (18 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 (18 HRS)

Job costing- Batch costing -Contract costing -Cost plus contract-Work in Progress.

UNIT IV: STANDARD COSTING –II (18 HRS)

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

UNIT V: RECONCILIATIONS OF COST AND FINANCIAL ACCOUNTS (18 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:

2. R.S.N.Pillai and V.Bagavathi, **Cost Accounting**, S.chand and company LTd,Ramnagar, Newdelhi, 18thEdition, (2018).

REFERENCE BOOKS:

3. S.P.Jain&K.L.Narang, **Cost Accounting**, Kalyani Publishers, New Delhi, (2015).
4. S.N. Maheshwari, **Principles of Cost and Management Accounting**,Sultan Chand & Sons, New Delhi, 14th 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:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
Unit -1 INTRODUCTION COST ACCOUNTING				
1.1	Introduction -Cost accounting	1	Chalk & Talk	Black Board
1.2	Objectives	2	Chalk & Talk	Black Board
1.3	Function of cost accounting	2	Chalk & Talk	Black Board
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	2	Chalk & Talk	Black Board
1.7	Element of cost	1	Chalk & Talk	Black Board
1.8	problems in cost sheet	8	Chalk & Talk	Black Board
Unit -2PROCESS COSTING				
2.1	Process costing	1	Chalk & Talk	Black Board
2.2	Features	1		
2.3	process costing Vs job costing	1	Chalk &Talk	Black Board

2.4	Advantages-Disadvantages	1		
2.5	Costing procedure	1	Chalk & Talk	Black Board
2.6	Losses and gain in process	1	Chalk & Talk	Black Board
2.7	Normal loss-Abnormal losses	1	Chalk & Talk	Black Board
2.8	Abnormal gain	1	Chalk & Talk	Black Board
2.9	Scarp-Defective	1	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
Unit -3JOB, BATCH AND CONTRACT COSTING				
3.1	Job costing	2	Chalk & Talk	Black Board
3.2	Batch costing	3	Chalk & Talk	Black Board
3.3	Contract costing	4	Chalk & Talk	Black Board
3.4	Cost plus contract	4	Chalk & Talk	Black Board
3.5	Work in Progress	5	Chalk & Talk	Black Board
Unit -4STANDARD COSTING –II				
4.1	Introduction-Variance	1	Chalk & Talk	Black Board

4.2	Analysis of variance	4	Chalk & Talk	Black Board
4.3	Computation of variances	4	Chalk & Talk	Black Board
4.4	Material	4	Chalk & Talk	Black Board
4.5	Labour and Overhead variance	5	Chalk & Talk	Black Board
Unit 5 RECONCILIATIONS OF COST AND FINANCIAL ACCOUNTS				
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	12	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 %
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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

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	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&PSO 6
CO 5	Prepare reconciliation statement	K4& K5	PSO2,PSO6

Mapping COs Consistency with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
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	PO1	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:

T. K. Latha Maheswari

Dr.T.K.LathaMaheswari

Forwarded By



Dr. M. Arasammal

**HOD'S Signature
& Name**

OLD 11%

II M.Com CA
SEMESTER –III

For those who joined in 2019 onwards

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGO RY	HRS/WE K	CREDIT S
PSCC	19PG3CA 11	DIRECT TAXES	Theory & Problem	6	5

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 ANDINCOME 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%

DYNAMISM:

Preparation of E statement-E-filing of Income Tax

REFERENCES:

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

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INCOME TAX ACT 1961				
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
UNIT -2 INCOME FROM SALARIES				
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	Employees' provident fund (self study)		Chalk & Talk	Black Board
2.6	Salary from Retirement. Practical: Computation of salary in Excel	7	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -3 INCOME FROM HOUSE PROPERTY ANDINCOMEFROM BUSINESS OR PROFESSION				
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	Principles governing admissibility of deductions under sections 30 to 44D (self study)		Chalk & Talk	Black Board
3.9	Valuation of Stock	2	Chalk & Talk	Black Board
4.0	Problems on computation of Income fromBusiness/Profession	2	Chalk & Talk	Black Board
UNIT -4INCOME FROM CAPITAL GAIN AND INCOME FROM OTHER SOURCES				
4.1	Capital Gains - Meaning of Capital asset	1	Chalk & Talk	Black Board
4.2	Computation of Capital Gain	4	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
4.3	Income chargeable to tax	2	Chalk & Talk	Black Board
4.4	Procedure and format for computing income from other sources	2	Chalk & Talk	Black 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
UNIT -5				
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
	80TTA,80TTB& 80U (Self study)–		Discussion	Google classroom

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	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	
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	Acquire the complete knowledge of basic concepts, provisions & exempted Income.	K1	PSO1,PSO2,PSO3,PSO 5 &PSO6
CO 2	Compute the Total income under the head” Income from Salary”	K1, K2,	PSO1,PSO2,PSO3,PSO 5 &PSO6
CO 3	Assess the House property income and to ascertain the income earned under the head “Income from Business or Profession	K1 & K3	PSO1,PSO2,PSO3,PSO 5 &PSO6
CO 4	Assess the profit or loss earned on the sale of	K1, K2, K3 &	PSO1,PSO2,PSO3,PSO 5 &PSO6

	capital assets and Income earned from other sources.		
CO 5	Acquire the knowledge regarding various deduction available under various	K2 & K4	PSO1,PSO2,PSO3,PSO 5 &PSO6

Mapping COs Consistency with PSOs

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

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

♦ModeratelyCorrelated – 2

♦WeaklyCorrelated -1

COURSE DESIGNER:

1. Dr.M.Arasammal

2. Dr.K.Sangeetha

Forwarded By



Dr. M. Arasammal

NEW

II M.Com CA
SEMESTER –III

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
PSCC	19PG3CA11	DIRECT TAXES	Theory & Problem	6	5

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 ANDINCOME 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 - Capital gain Exempt from tax-Sec54,54B,54D,54EC,& 54F -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,80GG B,80TTA,80TTB& 80U) (Self study)– Assessment of Individuals.

Note: Problem–80% Theory –20%

UNIT – VI DYNAMISM:

Preparation of E statement-E-filing of Income Tax

REFERENCES:

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

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INCOME TAX ACT 1961				
1.1	Introduction-History-Definitions	1	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
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
UNIT -2 INCOME FROM SALARIES				
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	Employees' provident fund (self study)		Chalk & Talk	Black Board
2.6	Salary from Retirement. Practical: Computation of salary in Excel	7	Chalk & Talk	Black Board
UNIT -3 INCOME FROM HOUSE PROPERTY ANDINCOMEFROM BUSINESS OR PROFESSION				
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

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
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	Principles governing admissibility of deductions under sections 30 to 44D (self study)		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
UNIT -4INCOME FROM CAPITAL GAIN AND INCOME FROM OTHER SOURCES				
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	Capital gain Exempt from tax-Sec54,54B,54D,54EC,& 54F -	1	Chalk & Talk	Black Board
4.4	Income chargeable to tax	2	Chalk & Talk	Black Board
4.5	Procedure and format for computing income from other sources	2	Chalk &Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
4.6	Casual income	3	Chalk & Talk	Black Board
4.7	Other interest income- Deduction to be made from income from other sources.	4	Chalk & Talk	Black Board
UNIT -5				
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
	80TTA,80TTB& 80U (Self study)–		Discussion	Google classroom
	Assessment of Individuals.	10	Chalk & Talk	Black Board

INTERNAL - PG

	C1	C2	C3	C4	C5	Total Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
Levels	T1	T2	Seminar	Assignment	OBT/PP T				

	10 Mks .	10 Mks .	5 Mks.	5 Mks	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

C 1	- Test (CIA 1)	1	- 10 Mks
C 2	- Test (CIA 2)	1	- 10 Mks
C 3	- Assignment	2 *	- 5 Mks
C 4	- Open Book Test/PPT	2 *	- 5 Mks
C 5	- Seminar	1	- 5 Mks
C 6	- 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
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CO 1	Acquire the complete knowledge of basic concepts, provisions & exempted Income.	K2	PSO1,PSO2,PSO3,PSO5 &PSO6
CO 2	Compute the Total income under the head” Income from Salary”	K2, K3	PSO1,PSO2,PSO3,PSO5 &PSO6
CO 3	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
CO 4	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
CO 5	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
CO1	3	2	3	-	-	-
CO2	3	3	3	-	3	2
CO3	3	3	3	-	2	3
CO4	3	2	3	-	3	1
CO5	3	3	3	-	3	2

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

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

COURSE DESIGNER:



1. Dr. M. Arasammal



2. Dr. K. Sangeetha

Forwarded By



Dr. M.
Arasammal

OLD 10%

**II M.Com CA
SEMESTER –III**

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
PSCC	19PG 3CAE 1	Investment Managemen t	Theory & Problem	4	4

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)**

UNIT –VI DYNAMISM

Stock Market Index : Meaning, Importance, NSE & BSE

Note: Theory : 40% , Problem: 60%

REFERENCES:

TEXT BOOKS

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

REFERENCE BOOKS

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

Digital Open Educational Resources (DOER) :

<https://cleartax.in/s/stock-market-index>

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INVESTMENT MANAGEMENT – AN INTRODUCTION				
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			
UNIT -2 SECURITY VALUATION				
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
UNIT -3 RISK & RETURN				
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
UNIT -4 INVESTMENT ALTERNATIVES				
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
UNIT -5 FORMS OF INVESTMENT				
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 Scholasti c Marks	Non Scholasti c Marks C6	CIA Total	% of Assess ment
	T1 10 Mks.	T2 10 Mks.	Seminar 5 Mks.	Assign ment 5 Mks	OBT/P PT 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	Demonstrate the concept of investment and its process.	K1	PSO1
CO 2	Explain the approach towards investment.	K1, K2,	PSO 2&PSO3
CO 3	Explain the approach towards investment.	K1 & K3	PSO2 & PSO3
CO 4	Describe alternative Avenue of investment	K1, K2, K3 &	PSO4 & PSO6
CO 5	Identify various form of investment	K2 & 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:

1. Dr.T.K.LathaMaheswari

Forwarded By



Dr. M. Arasammal

HOD'S Signature
& Name

NEW

**II M.Com CA
SEMESTER –III**

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDI TS
PSCC	19PG3CAE1	INVESTMENT MANAGEMENT	Theory & Problems	4	4

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

UNIT –VI DYNAMISM

Stock Market Index : Meaning, Importance, NSE & BSE

Note: Theory : 40% , Problem: 60%

REFERENCES:

TEXT BOOKS

2. Preeti Singh, ***Investment Management*** , Himalaya Publishers, 18th edition (2012).

REFERENCE BOOKS

3. V.K.Bhalla, ***Investment Management security Analysis and Portfolio management***, S.Chand& Company Ltd, 19th edition (2013).
4. PunithavathyPandian, ***Security Analysis & Portfolio Management***, Vikas Publishers, New Delhi, (2003).

Digital Open Educational Resources (DOER) :

<https://cleartax.in/s/stock-market-index>

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INVESTMENT MANAGEMENT – AN INTRODUCTION				
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			
UNIT -2 SECURITY VALUATION				
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
UNIT -3 RISK & RETURN				
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
UNIT -4 INVESTMENT ALTERNATIVES				
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
UNIT -5 FORMS OF INVESTMENT				
5.1	Govt. Securities	2	Chalk & Talk	Black Board
5.2	Mutual Funds	4	Chalk & Talk	Black Board
5.3	Post Office Saving Schemes Public 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 Scholasti c Marks	Non Scholasti c Marks C6	CIA Total	% of Assess ment
	T1 10 Mks.	T2 10 Mks.	Semina r 5 Mks.	Assig nmen t 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 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
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	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	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
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:

T. K. Latha Maheswari

Dr. T.K.LathaMaheswari

Forwarded By

M. Arasammal

Dr. M. Arasammal