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

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

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

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

7. Ms. A. Mabla Jasmine Shobha. - Mabla Jasmine Shobha
Dean of Academic Affairs

Staff Members:

1. Mrs. N. Jenifer Sharon Sumathi N.Sharon
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

SNo	Course Code	Course Title	Relevance to* L	R	N	Scope for# G	Emp	Entr	SD	Need for Introduction
1.	21PG1CA4	Programming in C++ (Theory & Practical)				✓	✓			To update the curriculum
2.	21PG2CA8	Introduction to Web Designing (Theory & Practical)				✓	✓			To update the curriculum
3.	21PG3CA9	Web Programming in PHP (Theory & Practical)				✓	✓			To update the curriculum
4.	21PG4CA16	Java Programming (Theory & Practical)				✓	✓			To update the curriculum
5.	21CA1EDC/ 21CA2EDC	Electronic Banking				✓	✓			Commerce & Computer (Sci:?) – Change in Nomenclature
6.	21PG1CASL[illegible]	Supply Chain Management (Self Learning)				✓	✓			To update Curriculum
7.	21PG3CASL	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.	21PG3CASLE	Industrial Economics & Labour (Self learning)				✓	✓			To update the curriculum.
9.	21PG1CASL 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.

SNo	Course Code	Course Title	No of Title of units Revised with the Revised Content Showed 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: Evolving modern	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	Un	Emp	Ent
			Marketing concept factors, implementation, Benefits social marketing are added								
2.	19PL207	Advanced Cost Accounting	Unit III & IV Profit on incomplete contracts, Escalation clause, are excluded.	10%					✓	✓	
3.	21PL104	Programming in C++ (Theory & Practical)	Unit II : Implicit Conversion is excluded. Unit III : Returning Object, Const Member Function, Pointer to member, Local Classes are excluded. Unit IV. Some other Operators 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 Revised	Need for Revision	Relevance To*			Scope for#	
						L	R	N	Gn Emp	Ba SD
			Overloading Binary operator using Friend are included						✓	✓
4.	19PB3CA11	Direct Taxes	Unit IV: Capital gains Exempt from tax-Sec 54, 54B 54D, 54EC & 54F are added.	11%						
5.	19PB3CAE1	Investment Management	Unit II: Risk & Return are removed. Unit III: Measuring returns Improved Technique are removed Unit-5: 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	Empl	Entre	SD	
1.	22CA2EDC	Financial Accounting & Tally			✓		✓			To Update the Curriculum
2.	22PG4CAEL	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	Contents, Tools, Presentation & Viva Voce

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

Rubrics for Internships.

S.No	CI - 20 Marks	CII - 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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Dr. M. Latha

17/3/2022

FATIMA COLLEGE (AUTONOMOUS)

Re-Accredited with "A" Grade by NAAC (3rd Cycle)
74th 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 :2022-2023

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 entrepreneursandemployees 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	SEM.	COURSECODE	COURSE TITLE	HRS	CREDITS	CIA Mks	ESE Mks	TOT. MKs
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.		19PG3CA12	Operations Research	6	5	40	60	100
13.			Library/Seminar	2	-	-	-	-
14.	IV	19PG4CA13	Personnel Management	6	5	40	60	100
15.		19PG4CA14	Advanced Company Accounts	6	5	40	60	100
16.		19PG4CA15	Women Entrepreneurship and Small Business Enterprises	6	5	40	60	100
17.		21PG4CA16	Java Programming & Lab IV	3	5	40	60	100
18.			Library/Seminar	2	-	-	-	-
Total				120	90			

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

S.No	SEM.	COURSECODE	COURSE TITLE	HRS	CREDITS	CIA Mks	ESE Mks	TOT. Mks
1.	I	21CA1EDC	Electronic Banking	3	3	40	60	100
2.	II	21CA2EDC	Financial Accounting & Tally	3	3	40	60	100
3.	III	19PG3CAE1/ E2	Investment Management / Software Analysis And Design	4	4	40	60	100
4.		19PG3CASI1	Summer Internship	-	3	40	60	100
5.	IV	19PG4CAE3/ 22PG4CAE4	Retail Marketing Management / Digital Commerce	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	-	2	IV	-	-	100

COURSE CODE	COURSES	HRS.	CREDITS	SEMESTER IN WHICH THE COURSE IS OFFERED	CIA MKS	ESE MKS	TOTAL MARKS
	to be prepared for all the courses by the respective course teachers)						
19PADRC	**READING CULTURE**	10	1	I-IV	-	-	-
	TOTAL		**10**				

EXTRA CREDIT COURSES

COURSE CODE	COURSES	HRS.	CREDITS	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

	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 – IV	-	-	

- **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 inSem-I &Sem-II

I M.Com CA

SEMESTER –I

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	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.

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, 6th Edition, (2017).
2. Dr. S.N. Maheswari, ***Fundamentals of Financial Management***, Sultan Chand & Sons, New Delhi, 3rd Revised Edition, (2004).
3. I.M. Pandey, ***Financial Management,***Vikas Publishing House, New Delhi, 11th Edition, (2015).

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INTRODUCTION TO FINANCIAL MANAGEMENT				
1.1	Meaning- **Nature of Financial Management(Self Study) -**		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
UNIT -2 LEVERAGE AND CAPITAL STRUCTURE				
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

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
2.7	**Factors Affecting Capital Structure,(Self Study)**		Lecture	Green 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
UNIT -3	**COST OF CAPITAL**			
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
UNIT -4	**MANAGEMENT OF CASH AND RECEIVABLES**			
4.1	Introduction–nature-cash management	1	Lecture	Green Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
				Charts
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	**Factors influence receivables (Self Study)**	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
UNIT -5 DIVIDEND DECISION				
5.1	Dividend Decision – **Factors affecting Dividend Decision(Self Study)**	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

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
				Board
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/PPT 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
CO1	Recognize the scope and importance of Financial Management	K2, K3	PSO1,PSO2,PSO3 & PSO6
CO 2	Apply the measurement of leveragestoenhancethe earnings of company and to evaluate the capital structure theories.	K2, K3	PSO1,PSO2,PSO3,PSO5 & PSO6
CO 3	Compare the firm's performances by applying various cost of capital methods.	K3, K4	PSO1,PSO2,PSO3,PSO5 & PSO6
CO 4	Understand and acquire knowledge about Receivable management.	K4, K5	PSO1,PSO2,PSO3,PSO5 & PSO6
CO 5	Evaluate the various dividend policy in order to make decision in different situations to manage the companies finance more effectively	K3, K4	PSO1,PSO2,PSO3,PSO5 & PSO6

Mapping COs Consistency with PSOs

CO/ PSO	PSO1	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

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
PSCC	19PG1CA2	ACCOUNTING FOR DECISION MAKING	Theory & Problem	6	4

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, 5thEdition, (2014).
2. S.N. Maheshwari, ***Principles of Management Accounting,***Sultan Chand & Sons, New Delhi, 17th Revised Edition,(2012).

REFERENCE BOOKS

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

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1	INTRODUCTION & ANALYSIS OF FINANCIAL STATEMENT			
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
UNIT -2	**FUNDS FLOW & CASH FLOW STATEMENT**			
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 analysis and Fund flow analysis – Utility of Cash flow analysis	3	Lecture	Black Board

2.6	Limitations of Cash flow analysis.	3	Lecture	Black Board
Unit 3 WORKING CAPITAL				
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
UNIT 4 CAPITAL BUDGETING				
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
UNIT 5 BUDGETARY CONTROL				
5.1	Budgets and Budgetary Control ,Objectives	1	Lecture	Black Board
5.2	Need, Preliminaries for the adoption of a system of budgetary control	2	Lecture	Black 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/PPT 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 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	Analyzecapital 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

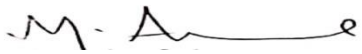
CO/ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	3	3	3	3	2
CO2	3	3	2	2	2	2
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	2

CO5	3	3	3	3	2	3

Mapping COs Consistency with POs

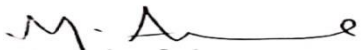
CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	2	3	2	2
CO2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	3	2
CO4	3	2	3	2	3	3	2
CO5	3	2	3	2	3	3	2

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

PROGRAMME 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.

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)

Issues and Developments in Marketing:

Social, ethicaland 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
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 10 Mks.	T2 10 Mks.	Seminar 5 Mks.	Assignment 5 Mks	OBT/PPT 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 %

End Semester - PG

K5							22.5 %

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	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	PSO1	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

Dr. M. Arasammal

HOD'S Signature

& Name

SEMESTER –I

For those who joined in 2021 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	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:

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.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 10 Mks.	T2 10 Mks.	Seminar 5 Mks.	Assignment 5 Mks	OBT/PPT 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	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

I M.COM C.A

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 & Problems	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.

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.

REFERENCES:

TEXT BOOKS

1. S.P. Gupta ***,Statistical Methods,*** Sultan Chand & Sons, New Delhi, 43th Edition, (2014).
2. R.S.N Pillai&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, 5th edition, (2010).

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
Unit -1INTRODUCTION TO BUSINESS STATISTICS, CORRELATION AND REGRESSION				
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
Unit -2 SAMPLING TECHNIQUES – I				
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 Largesamples.	3	Chalk & Talk	Black Board
Unit -3 SAMPLING TECHNIQUES - II				
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
Unit -4CHI – SQUARE TEST				
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

Unit 5 F-TEST AND ANOVA				
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/PPT 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	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	PSO1	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

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
PSCC	19PG2CA6	INTERNATIONAL BUSINESS	Theory	6	4

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.SubbaRao, ***International Business Text and Cases*****,** Himalaya Publishers, 4th edition, (2013).

2.FrancisCherunilam, ***International Trade and Export Management,*** Himalaya Publishing House(2018).

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1	**INTERNATIONAL BUSINESS OVERVIEW**			
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
UNIT -2	**WORLD TRADE ORGANISATION & TRADE BLOCKS**			
2.1	GATT	8	Lecture	Black Board
2.2	**WTO-Functions**			
2.3	**Objectives of WTO**			
2.4	TRIPS –TRIMS	6	Lecture	Black Board
2.5	EU-NAFTA	6	Lecture	Black Board
2.6	**ASEAN—SAARC (self study)**			

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -3	**INTERNATIONAL TRADE POLICIES AND RELATIONS & BOP**			
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	**Government intervention in International trade (Self study)**			
3.8	Balance of Payment-Importance	3	Lecture	Black Board
3.9	Components of BOP	3	Lecture	Black Board
UNIT -4	**FOREIGN DIRECT INVESTMENTS**			
4.1	Meaning-International investment theories	5	Lecture	Black Board
4.2	Types of FDI	5	Lecture	Black Board
4.3	Cost and benefits of FDI-Trends in FDI	5	Lecture	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
4.4	**FDI in India.**			
UNIT -5	**INTERNATIONAL FINANCIAL INSTITUTION**			
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/PPT 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	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
CO 2	Categorize the different World trade organizations and trade blocks.	K2, K3	PSO1,PSO2,PSO3,PSO5 & PSO6
CO 3	Summarize the different international trade	K3& K4	PSO1,PSO2,PSO3,PSO5 & PSO6

	policies and relations.		
CO 4	Appraise the investment theories with regarding FDI in present scenario.	K4, K5	PSO1,PSO2,PSO3,PSO5&PSO6
CO 5	Classify the Scope of various international Financial institutions.	K2 & K4	PSO1,PSO2,PSO3,PSO5 &PSO3

Mapping COs Consistency with PSOs

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

♦ WeaklyCorrelated -**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

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	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-Scarp-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:

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.

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 5RECONCILIATIONS 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/PPT 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	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	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:

Dr.T.K.LathaMaheswariForwarded By

Dr. M. Arasammal

HOD'S Signature

& Name

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& Practical	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, imagesandmulti-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 , 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**, 4th 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

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 HTML				
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
UNIT -2 Links				
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
UNIT -3 DHTML				
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 , tags	1	Chalk & Talk	Black Board
3.7	external style sheet	1	Chalk & Talk	Black Board & Demo in Lab
UNIT -4 JavaScript				

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
UNIT -5 Document Object Model				
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/PPT 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

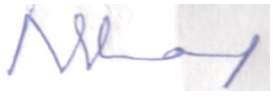
CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	3	3
CO2	3	3	3	3	2	3
CO3	3	2	3	3	3	3
CO4	3	3	3	3	3	3
CO5	3	3	3	3	3	3

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:



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Dr. M. Arasammal

HOD'S Signature

& Name

II M.com CA

SEMESTER –III

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
PSCC	21PG3CA9	WEB PROGRAMMING IN PHP & Lab II	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.

PROGRAM LIST

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.

TEXT BOOK:

1. **Web Enabled Commercial Application Development using HTML, JavaScript, DHTML and PHP,** 4th Revised Edition 2015. -Ivan Bay Ross, BPB Publication
2. **MySQL: The Complete Reference,** 12th Reprint 2010, VikramVaswani, TMH

REFERENCES:

1. **PHP6** - Julie Meloni, Matt Telles Course Technology PTR
2. **PHP6 and MYSQL5** - Larry Ullman, Pearson Education.

Digital Open Educational Resources (DOER) :

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

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 PHP				
1.1	Getting started	1	Chalk & Talk	Black Board
1.2	Running PHP script	1	Lecture	PPT
1.3	Basics of PHP	1	Chalk & Talk	Black Board
1.4	Data types	1	Chalk & Talk	Black Board
1.5	Variables	1	Chalk & Talk	Black Board
1.6	Constants	1	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
1.7	Here documents	1	Chalk & Talk	Black Board
1.8	Operator	1	Chalk & Talk	Black Board
1.9	Arrays	1	Chalk & Talk	Black Board
1.10	Conditional statements	1	Chalk & Talk	Black Board
1.11	Iteration	2	Chalk &Talk	Black Board
UNIT -2 FUNCTIONS				
2.1	User defined functions	2	Chalk & Talk	Black Board
2.2	Built-in functions	2	Chalk & Talk	Black Board
2.3	PHP server variables	2	Chalk & Talk	Black Board
2.4	Working with date and time	2	Lecture	PPT
2.5	Mathematical operations	2	Lecture	PPT
2.6	Working with string functions	3	Lecture	PPT
UNIT -3 WORKING WITH FORMS				
3.1	Introducing HTML form tags and elements	2	Lecture	PPT
3.2	<form> tag	2	Chalk & Talk	Black Board
3.3	Form elements	2	Chalk & Talk	Black Board
3.4	Adding elements to form	2	Lecture	PPT

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
3.5	Uploading files to the web server using PHP	2	Lecture	PPT
UNIT -4 MYSQL BASICS				
4.1	History and overview of SQL	**1**	Chalk & Talk	Black Board
4.2	MySQL Data types	**1**	Chalk & Talk	Black Board
4.3	Numeric and String	**1**	Chalk & Talk	Black Board
4.4	Data and time	**1**	Lecture	PPT
4.5	Complex type	**1**	Chalk & Talk	Black Board
4.6	Data type selection	**1**	Chalk & Talk	Black Board
4.7	MySQL functions	**1**	Lecture	PPT
4.8	Math and Aggregate	**2**	Lecture	PPT
4.9	String	**2**	Chalk & Talk	Black Board
4.10	Date and time	**1**	Chalk & Talk	Black Board
UNIT -5 WORKING WITH DATABASE AND TABLES				
5.1	Creating, selecting deleting database	**2**	Chalk & Talk	Black Board
5.2	Creating table	**1**	Lecture	PPT
5.3	Copying, modifying and deleting tables	**2**	Chalk & Talk	Black Board
5.4	Working with data	**1**	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
5.5	Inserting , Updating and deleting records	**1**	Lecture	PPT
5.6	Retrieving records	**1**	Lecture	PPT
5.7	copying, Importing and exporting records	**1**	Chalk & Talk	Black Board
5.8	Joins			
5.9	Cross, Inner and Outer	**2**	Chalk & Talk	Black Board
5.10	Self joins and Unions.	**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/PPT 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	Identify the basic features of PHP, such as data types, arrays and conditional statements.	K2	PSO1,PSO2, PSO3,PSO4, PSO5, PSO6
CO 2	Demonstrate user defined and built-in functions.	K2& K3	PSO1,PSO2, PSO3,PSO4,PSO5, PSO6
CO 3	Creating PHP scripts which retrieve information from HTML forms and dynamically create Web pages.	K2& K3	PSO1,PSO2, PSO3,PSO4, PSO5, PSO6
CO 4	Identify the basic features of MySQL & MySQL functions.	K3& K4	PSO1,PSO2, PSO3,PSO4, PSO5, PSO6
CO 5	Solve Database problems using MySQL commands to Create, Insert, Update, and Retrieve a simple database and show the ability to join tables through the SELECT statement.	K4& K5	PSO1,PSO2, PSO3,PSO4, PSO5, PSO6

Mapping COs Consistency with PSOs

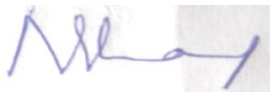
CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	3	3
CO2	3	3	3	3	3	3
CO3	3	2	3	3	3	3
CO4	3	3	3	3	3	3
CO5	3	3	3	3	3	3

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	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:



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& Name

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II M.Com CA

SEMESTER –III

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
PSCC	19PG3CA10	RESEARCH DESIGN AND METHODOLOGY	Theory	6	4

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 (20 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 (20 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 (Evaluation Pattern-CIA only)

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, 3rd Edition (2014).
2. Krishnaswamy, O.R.&M.Ranganatham**Research*Methodology,***- New Delhi: Himalaya Publications, 5th 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)

Digital Open Educational Resources (DOER) :

http://www.aau.in/sites/default/files/Unit%203%20RESEARCH%20AND%20RESEARCH%20ETHICS%20(Repaired).pdf

https://www.skillsyouneed.com/learn/research-ethics.html

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INTRODUCTION TO RESEARCH				
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
UNIT -2	**RESEARCH PROBLEM AND RESEARCH DESIGN**			
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	**Role of Review of Literature. (self study)**	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	**Components of a Research Design(self study)**	1		
2.8	Types of Research Design.	2	Chalk & Talk	Black Board
UNIT -3	**SAMPLING AND METHODS OF DATA COLLECTION**			
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	**Meaning and Importance of Data**			
3.5	**Use of secondary data**			
3.6	**Methods of Collecting Primary data (self study).**			
UNIT -4	**FORMULATION AND TESTING OF HYPOTHESIS**			
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	**Criteria for useful hypothesis (self study)**			
4.5	Its formulation- Procedure for testing hypothesis. **(Only Theory)**	2	Chalk &Talk	Black Board
UNIT -5	**PROCESSING OF DATA AND REPORT**			
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	**Format for research report – preliminary , text , reference material – footnote, index, Bibliography**. **(self study)**			

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/PPT 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	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	PSO2	PSO3	PSO4	PSO5	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

Forwarded By

Dr. M. Arasammal

HOD'S Signature

& Name

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 fromBusiness/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,80GGB,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
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

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
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
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

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
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
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
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

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	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

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

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.	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

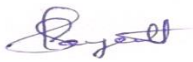
Mapping COs Consistency with POs

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** ♦ModeratelyCorrelated – **2**
♦WeaklyCorrelated -**1**

COURSE DESIGNER:

1.Dr.M.Arasammal



2.Dr.K.Sangeetha

Forwarded By

Dr. M. Arasammal

HOD'S Signature
& Name

II M.COM C.A

SEMESTER – III

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
PSCC	19PG3CA12	OPERATIONS RESEARCH	Theory and problem	6	5

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.

UNIT- VI DYNAMISM (Evaluation Pattern-CIA only)

Replacement Model - Need For Replacement - Failure Machanism Of Items Categories Of Replacement Roble.

REFERENCES:

TEXT BOOKS

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

REFERENCE BOOKS

1. Gupta, P.K.&Manmohan, ***Operations Research: Methods & Solutions***, Sultan Chand & Sons, 12th Edition, (2009).

2. KantiSwarup, Gupta,P.K&Manmohan, ***Operations Research,*** Sultan Chand & Sons, (2008).

Digital Open Educational Resources (DOER)http://rccmindore.com/wp-content/uploads/2015/06/Operations-Research.pdf

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
Unit -1LINEAR PROGRAMMING				
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
Unit -2 TRANSPORTATION AND ASSIGNMENT				
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, formulation	1	Lecture	Black Board
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
Unit -3 INVENTORY MODEL				
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
Unit -4GAME THEORY				
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 &Talk	Black 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
Unit 5NETWORK ANALYSIS				
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/PPT 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 %

End Semester - PG

Levels	Section A 10Mks	Section B 20Mks.	Section C 10Mks	Section D 10Mks.	Section E 10Mks.	Total 60Mks.		2.5 %
								00 %
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	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	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6

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 C.A

SEMESTER – IV

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
PSCC	19PG4CA13	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.

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- Formsof 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)**

DYNAMISM:

Green Human Resource Management- Advantages & Disadvantages

REFERENCES:

TEXT BOOKS

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

REFERENCE BOOKS

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

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
Unit -1 INTRODUCTION				
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	Lecture	Black Board
Unit -2INDUSTRIAL RELATIONS AND INDUSTRIAL DISPUTES				
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

Unit -3 TRADE UNIONS AND COLLECTIVE BARGAINING				
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		
Unit -4 WORKERS PARTICIPATION IN MANAGEMENT				
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		
Unit 5 MORALE AND HUMAN RELATIONS				
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/PPT 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	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** ♦ ModeratelyCorrelated – **2**

♦ WeaklyCorrelated -**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

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
PSCC	19PG4CA14	ADVANCED COMPANY ACCOUNTS	Theory & Problem	6	5

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.

UNIT - VI DYNAMISM:

Inflation Accounting meaning – Different methods.

REFERENCES:

1. Corporate Accounting - T. S. Reddy &Murthy, 6th 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:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1	**SHARE CAPITAL**			
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
UNIT -2	**FINAL ACCOUNTS OF COMPANIES**			
2.1	Introduction-Contents of Trading Profit and Loss Accounts (Asper 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
UNIT -3	**VALUATION OF GOODWILL AND SHARES**			
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
UNIT -4 AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION				
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
UNIT -5 SOCIAL RESPONSIBILITY ACCOUNTING				
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/PPT 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
CO1	Understand the transaction regarding the issue of shares.	K2	PSO1
CO2	Give exposure to the company final accounts as per revised schedule VI	K2, K3	PSO3& PSO4
CO3	Compute the valuation of goodwill and share under various method	K3& K4	PSO4& PSO6
CO4	Gain in depth knowledge about the amalgamation ,absorption and external reconstruction.	K4& K5	PSO2 &PSO3
CO5	Prepare social income statement and social balance sheet	K3& K4	PSO4&PSO6

Mapping COs Consistency with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
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	PO1	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

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
PSCC	19PG4CA15	WOMEN ENTREPRENEURSHIP 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 (15HRS)

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 (20 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: DYNAMISM SOCIAL RESPONSIBILITIES OF ENTREPRENEURS

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 ,5th 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).

Digital Open Educational Resources (DOER) :

http://ijrmbs.com/vol4issue1/nivethigha.pdf

https://www.slideshare.net/manikandan123gnc/entrepreneurs-social-responsibility-esr

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
Unit -1 **ENTREPRENEURSHIP**				
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
Unit -2WOMEN ENTREPRENEURSHIP				
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 of women entrepreneurs	3	Lecture	Black Board
2.6	selection of industry by women entrepreneurs	3		
2.7	Role of self help groups and micro credit	3		
Unit -3SMALL FIRM				
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
Unit -4ESTABLISHING A SMALL ENTERPRISE				
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
Unit 5LOCATION, INCENTIVES AND SUBSIDIES				
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/PPT 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
CO1	Ability to Understand entrepreneurial traits	K2	PSO1
CO2	Predict the role of women entrepreneurship.	K2, K3	PSO2& PSO3
CO3	Understand the systematic process to select and screen a business idea.	K3& K4	PSO2, PSO3&PSO6
CO4	Design the project formulation.	K4&K5	PSO3,PSO4& PSO6
CO5	Formulate layout for new business.	K3& K4	PSO3&PSO6

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	3
CO4	2	3	2	3	2	3
CO5	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

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
PSCC	21PG4CA16	JAVA PROGRAMMING	Theory	3	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: (9 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 (9 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 (9 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 (9 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 (9 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

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

PROGRAM LIST

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

REFERENCES:

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

2. **JAVA2 COMPLETE REFERENCE**, 4th Edition, Herbert Schildt, TATA McGraw Hill Edition.
3. **JAVA2** – Philip Heller and Simon Roberts, BPB Publications, First Edition.
4. **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
UNIT -1 INTRODUCTION AND BASIC CONCEPTS				
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 class members – Constructors	1	Lecture	PPT
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
UNIT -2 ARRAYS & INTERFACE				
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

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
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
UNIT -3 PACKAGES & EXCEPTIONS				
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
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
UNIT -4 MULTITHREADED PROGRAMMING				
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

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
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
UNIT -5 APPLETS				
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
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	CIA Total	

							C6		% of Assessment
	T1 10 Mks.	T2 10 Mks.	Seminar 5 Mks.	Assignment 5 Mks	OBT/PPT 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	Recognize the structure and model of the Java programming language.	K2	PSO1,PSO2, PSO3,PSO4, PSO5, PSO6
CO 2	Implement Java programs comprising more than one class to address a particular software problem.	K4	PSO1,PSO2, PSO3,PSO4, PSO5, PSO6
CO 3	Gain knowledge about interfaces and packages.	K3, K4	PSO1,PSO2, PSO3,PSO4, PSO5, PSO6
CO 4	Understand the concept of multithreading and managing errors and exceptions.	K2,K4	PSO1,PSO2,PSO3,PSO4, PSO5, PSO6
CO 5	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
CO1	3	3	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

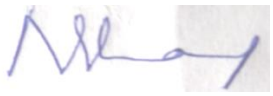
Mapping COs Consistency with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7

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

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

I M.COMCA

I SEMESTER

MAJOR ELECTIVE / EXTRA DEPARTMENTAL COURSE / INTERNSHIP/ PROJECT

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

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, 20th Edition (2015).

Digital Open Educational Resources (DOER) :

1. 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
UNIT -1				
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
UNIT -3				
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
UNIT -4				
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
UNIT -5				
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

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/PPT 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
CO1	Equip Students With Modern And More Current Developments In The Banking Sector.	K2	PSO1& PSO2
CO2	Facilitate The Operations And Practices Of Banking.	K2,K3	PSO2& PSO3
CO3	Precisely The Application Of The Internet, Computers And Other Electronically-Based Gadgets .	K3,K4	PSO2, PSO3&PSO6
CO4	Learn The Technology Essentials Contributing To Internet And Mobile Banking Risks.	K4, K5	PSO3,PSO4& PSO6
CO5	Enable Participants To Gain Insight Knowledge Into Cheque Truncation And Electronic Settlement And Clearance System.	K4	PSO2,PSO3&PSO6

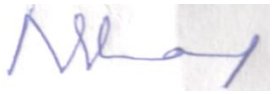
Mapping COs Consistency with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
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/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
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

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Dr. M. Arasammal

HOD'S Signature

& Name

I M.COMCA

EXTRA DEPARTMENTAL COURSE
For those who joined in 2022 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
PSCC	22CA2EDC	Financial Accounting &Tally	PRACTICALS	3	3

COURSE DESCRIPTION

This course is designed to equip students with current developments in small and medium business ,assisting companies with their accounting needs.

COURSE OBJECTIVES

Provide students to impart knowledge regarding concepts of Financial Accounting Tally is an accounting package which is used for learning to maintain accounts.

UNIT 1: **INTRODUCTION** **(9 HRS)**
Introduction-Financial Accounting-Golden rules of accounting-Concepts and Conventions-Creation of a company –creating groups and ledger- Display of Trial Balance

UNIT II: ACCOUNTING VOUCHER(9 HRS)

Creating accounting voucher for purchase, sales, debit note, credit note, Receipt&payment voucher.

UNIT III: TALLY INVENTORY(9 HRS)

Inventory masters – Important housekeeping – creating, displaying &Altering, stock groups and stock categories

UNIT IV: INVENTORY REPORTS (9 HRS)

Interest calculation ,Cost centre Cost category, stock group summary

UNIT V:BILL WISE DETAILS (9 HRS)

Bill-wise details – Interest calculation-Activate Bill wise processing – Display outstanding statements advance

Text Book:

1.Advanced Accountancy, T.S.Reddy&A.Murthy,Margham publications,1st edition,2007

2.K.K.Nadhani, Accounting With Tally, Bpb Publications, 2017.

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/PPT 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
CO 1	Create companies using Tally ERP
CO 2	Use features effectively and navigate between functional keys
CO 3	Create vouchers and invoices and use GST in preparing taxable invoices
CO 4	Conduct financial statements analysis, using MIS
CO 5	Help organizations in extracting inventory information

Mapping COs Consistency with POs

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

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

♦ Weakly Correlated -**1**

COURSE DESIGNER:

P Sakunthala

Dr.P.Sakunthala

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II M.Com CA

SEMESTER –III

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
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 -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

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 Scholastic Marks	Non Scholastic Marks C6	CIA Total	% of Assessment
	T1 10 Mks.	T2 10 Mks.	Seminar 5 Mks.	Assignment 5 Mks	OBT/PPT 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	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:

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

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
PSCC	19PG3CAE2	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)**

UNIT VI – DYNAMISM

Create a web-based order-processing system for a store.

REFERENCES

1. **Software Engineering a practitioner's Approach**, 6th Edition, 2014 – Roger S. Pressman
2. **Software Engineering Concepts, 2012** - Richard E. Fairley

Digital Open Educational Resources (DOER) :

1. https://www.bcanotes.com/Download/SoftwareEngineering
2. https://www.tutorialspoint.com/software_engineering/software_engineering_pdf_version.htm

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 SOFTWARE				
1.1	Evolving role of software	1	Chalk & Talk	Black Board
1.2	Software engineering – a layered technology	1	Chalk & Talk	Black Board
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
UNIT -2 PROJECT MANAGEMENT				
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

UNIT -3 REQUIREMENT ANALYSIS				
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
3.4	Scenario-based modelling	2	Chalk & Talk	Black Board
3.5	Flow-oriented modelling	2	Chalk & Talk	Black Board
UNIT -4 DESIGN CONCEPTS AND PRINCIPLES, DESIGN METHODS				
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
UNIT -5 SOFTWARE TESTING TECHNIQUES, TESTING STRATEGIES				
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
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 10 Mks.	T2 10 Mks.	Seminar 5 Mks.	Assignment 5 Mks	OBT/PPT 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
CO1	Apply the software engineering lifecycle by demonstrating competence in communication, planning, analysis, design, construction, and deployment.	K3	PSO1,PSO2, PSO3,PSO4, PSO5, PSO6
CO2	Understanding of the role of project management including planning, scheduling, risk management.	K2	PSO1,PSO2, PSO3,PSO4, PSO5, PSO6
CO3	Analyze the various modeling approaches.	K4	PSO1,PSO2, PSO3,PSO4, PSO5, PSO6

CO4	Design the software architectural styles.	K5	PSO1,PSO2, PSO3,PSO4,PSO5, PSO6
CO5	Apply software testing techniques and strategies on software.	K3	PSO1,PSO2, PSO3,PSO4, PSO5, PSO6

Mapping COs Consistency with PSOs

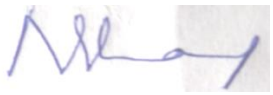
CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	3	3	3	3
CO2	3	3	3	3	3	3
CO3	3	2	3	3	3	3
CO4	3	3	3	3	3	3
CO5	3	3	3	3	3	3

Mapping COs Consistency with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
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

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

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
PSCC	19PG4CAE3	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.

UNITS

UNIT –I INTRODUCTION (15 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 (15 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 Retails 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

E-Rural Marketing and application of IT-Contemporary Issues in Retailing-Ethical andLegal Issues in Retailing-Carriers in Retailing

REFERENCES:

TEXT BOOKS

1. **Retailing Management: Text & Cases** -SwapnaPradhan, New Delhi, Tata Mcgraw Hill publishing Company, 2nd Edition 2013.

REFERENCE BOOKS

1. **Retail Marketing**, Suja Nair, Himalaya publication house, 3rd edition, 2008.
2. **Supply Chain Management** - SarikaKulkarni& 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.

Digital Open Educational Resources (DOER) :

https://www.slideshare.net/sumatijoshi9/itc-rural-marketing

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INTRODUCTION				
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			
UNIT -2 RETAIL FORMATS				
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
UNIT -3 RETAIL STORE MANAGEMENT				
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
UNIT -4 RETAIL CUSTOMER				
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			
UNIT -5 SUPPLY CHAIN AND LOGISTICS IN RETAIL				
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
UNIT -6DYNAMISM				
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/PPT 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
CO1	Analysis the retail development market.	K2	PSO1&PSO2
CO2	Identify various retail format.	K2& K3	PSO2, PSO3&PSO4
CO3	Formulate various store design.	K3& K4	PSO3,PSO4&PSO6
CO4	Understand consumer behaviour and influence factors on purchase decision.	K4& K5	PSO1&PSO3
CO 5	Describe supply chain management and emerging concepts in logistics.	K3& K4	PSO 2& PSO 3

Mapping COs Consistency with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
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. A

Dr. M. Arasammal

HOD'S Signature & Name

II M.Com(CA)

SEMESTER –IV

For those who joined in 2022 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
PSCC	22PG4CAE4	DIGITAL COMMERCE	Theory	4	4

COURSE DESCRIPTION

This course provides information on the combination of Internet with E- Commerce, options available for doing business on the Internet, features that helps to build E-Commerce web sites, marketing issues, payment options, security issues and customer service.

COURSE OBJECTIVE

- To illustrate the management's role and identify strategies involved in an e-commerce model.
- To provide a fundamental understanding of the different types and key components on business models.
- To become familiar with state of the art Electronic Model, Payment and Supply Chain Mechanisms.

UNIT – I INTRODUCTION TO ELECTRONIC COMMERCE (9 Hours)

Introduction to electronic commerce - What is electronic commerce?, **Benefits of electronic commerce(Self Study)**, Classification of electronic commerce, Application of electronic commerce technologies.

UNIT II ELECTRONIC COMMERCE: BUSINESS MODELS (9 Hours)

What is business models?, Native content based models -Information content model, Information exchange model, Transplanted content model - Subscription model, Advertising model, Affiliate model, Native transaction

models - Digital products merchant model, Web hosting and internet services, **Electronic store model (Self Study)**

UNIT III ELECTRONIC COMMERCE: NETWORK INFRASTRUCTURE (9 Hours)

Local area network (Self Study), Topologies, Transmission media, Wireless transmission, Wide area network, Internet.

UNIT IV ELECTRONIC PAYMENT SYSTEMS (9Hours)

Online payment systems, Pre-paid electronic payment systems - Ecash, Mondex, **Milicent (Self Study)**, Netbill, Post-paid electronic systems - Ikp, Cybercash, SET, Netcheque, First Virtual.

UNIT V SECURING NETWORK TRANSACTION (9 Hours)

Transaction security, security services, Cryptology - Introduction to cryptography, Cryptanalysis, Conventional Encryption Model, Public key Cryptosystems, Comparison of conventional and public key encryption systems, Digital signatures, Electronic mail security (Self Study).

REFERENCES :

1. Bharat Bhaskar, "Electronic Commerce – Framework Technologies and Applications", Tata McGraw Hill 4thEdition ,2013.
2. P.T. Joseph, "Ecommerce An Indian Perspective", 6th Edition, PHI Learning Pvt. Ltd, 2019.
3. Saimunur Rahman , Introduction to E-Commerce Technology in Business, GRIN Publishing 2014.
4. Amir Manzoor, Ecommerce An Introduction, Lambert Academic Publishing, 2010.

WEB REFERENCES:

1. https://en.wikipedia.org/wiki/E-commerce
2. https://www.shopify.com/encyclopedia/what-is-ecommerce

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INTRODUCTION TO ELECTRONIC COMMERCE				
1.1	Introduction to electronic commerce	1	Chalk & Talk	Black Board
1.2	What is electronic commerce?	2	Chalk & Talk	Black Board
1.3	Benefits of electronic commerce	2	Chalk & Talk	Black Board
1.4	Classification of electronic commerce	2	Chalk & Talk	Black Board
1.5	Application of electronic commerce technologies	2	Chalk & Talk	Black Board
UNIT –2 ELECTRONIC COMMERCE: BUSINESS MODELS				
2.1	What is business models?	1	Chalk & Talk	PPT
2.2	Native content based models	1	Chalk & Talk	Black Board
2.3	Information content model	1	Chalk &Talk	Black Board
2.4	Information exchange model	1	Chalk & Talk	Black Board
2.5	Transplanted content model	1	Chalk & Talk	Black Board
2.6	Subscription model, Advertising model	1	Chalk & Talk	PPT
2.7	Affiliate model, Native transaction models	1	Chalk & Talk	Black Board

2.8	Digital products merchant model,	1	Chalk & Talk	PPT
2.9	Web hosting and internet services, Electronic store model	1	Chalk & Talk	Black Board
UNIT –3 ELECTRONIC COMMERCE: NETWORK INFRASTRUCTURE				
3.1	Local area network, Topologies	1	Chalk & Talk	Black Board
3.2	Transmission media	1	Chalk & Talk	Black Board
3.3	Wireless transmission	1	Chalk & Talk	Black Board
3.4	Wide area network	1	Chalk & Talk	Black Board
3.5	Internet	1	Chalk & Talk	Black Board
UNIT -4 ELECTRONIC PAYMENT SYSTEMS				
4.1	Online payment systems	1	Chalk & Talk	Black Board
4.2	Pre-paid electronic payment systems	1	Chalk & Talk	Black Board
4.3	Ecash, Mondex	1	Chalk & Talk	Black Board
4.4	Milicent (Self Study), Netbill	1	Chalk & Talk	Black Board
4.5	Post-paid electronic systems	1	Chalk &Talk	Black Board
4.6	Ikp, Cybercash, SET exchange	2	Chalk & Talk	Black Board
4.7	Netcheque	1	Chalk & Talk	PPT

4.8	First Virtual.	1	Chalk & Talk	Black Board
UNIT -5 SECURING NETWORK TRANSACTION				
5.1	Transaction security	1	Chalk & Talk	Black Board
5.2	security services	1	Chalk & Talk	Black Board
5.3	Cryptology - Introduction to cryptography, Cryptanalysis	2	Chalk & Talk	Black Board
5.4	Conventional Encryption Model, Public key Cryptosystems	2	Chalk & Talk	PPT
5.5	Comparison of conventional and public key encryption systems	2	Chalk & Talk	Black Board
5.6	Digital signatures, Electronic mail security (Self Study)	1	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/ PPT 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	Classifications and Application of electronic commerce technologies.	K2	PSO1,PSO2, PSO3,PSO4, PSO5, PSO6
CO 2	Business models, Electronic store model	K2, K3	PSO1,PSO2, PSO3,PSO4, PSO5, PSO6
CO 3	Topologies and Transmission media	K3, K4	PSO1,PSO2, PSO3,PSO4, PSO5, PSO6
CO 4	Online payment systems, Cybercash	K3,K4,K5	PSO1,PSO2, PSO3,PSO4, PSO5, PSO6
CO 5	Transaction security, security service and Digital signatures	K3,K4,K5	PSO1,PSO2, PSO3,PSO4, PSO5, PSO6

Mapping COs Consistency with PSOs

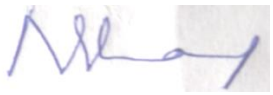
CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	3	3	3	3
CO2	3	3	3	3	3	3
CO3	3	2	3	3	3	3
CO4	3	3	3	3	3	3
CO5	3	3	3	3	3	3

Mapping COs Consistency with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
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

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