

FATIMA COLLEGE

(Autonomous)

Affiliated to Madurai Kamaraj University
Re-Accredited with 'A++' (CGPA 3.61) by NAAC (Cycle - IV)
Mary Land, Madurai - 625018, Tamil Nadu

1.2.1 Details of New Courses offered

2022-2023

PACO

2022-2023

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	Minitia Collège (Autonomous), Madurai
A Thanks were to clear the self-of-the community and the community community and the community community and the	Minutes of the Board of Studies
	Research Centre of Commerce (2022 - 23
	Onwards)
	Venue: MIO Time: 2 PM
	Date; 22-3-2022
	Members Present:
,	Dr. B. Sahayarani Fernando, B. Sahoepa Bui. Head of the Department
	Research Centre of Commerce.
	Fatura College, Madusai
	The property for the property of the property
2.	Dr. A. T. Senthamarai Kannan, (Univeasity Nominee)
	ASSOciale trojesson,
	Madusai Kamaraj University College, Jan
	Madusai
3,	Do. S. Garapathy (Subject Expect). July 22-3-2022 Dept of Commerce
	The of seminerce,
	Alagappa University
	Maraikudi
3.	Dr. Rajamannar (Subject Esquat) u. n. 1803.
	Dr. Raja mannar (Subject Esquat) u. nutiller Assistant Professor
	MS University,
	Tirunelycle
4.	Ms. Sasan Anitha Andrew (Alumna)
	Assistant Pageosson,
	American College,
	Madusai
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Do. S. J. Kala, Dean of Academic Affairs 1. I let he Dr. A. I. Auxilia Felicitas Dr. T. Jeyanthi Výcyarani. 7. Jeyanthe ly y Dr. S. Fatima Rosalin Mary C. Lina Palmi My. Dr. C. Lucia Vanitha Mas. P. Kalaiselvi Prahmo Do. So. Bindu Antony Dr. V. Suganya. V. Sugney . Ms. F. Binanade epan Foryn Rulf Dr. P. Ruby hoela Mila Dr. M. Arasannal argeetts in Dr. K. Sangeetra Dr. T. K. Latha Maheemari Tile DA The meeting began noith welcome by the Head, Dr. B. Sahaya Rani. The Following changes were proposed and approved by the Board.

1. In 19A2CC3, Unit VI modern communication technologies to be included in Unit I. Video 2. 1912 CC4 - e distribution notworks, to be added. Unit II pricing to be elaborate and to include strategies.

3. 1943CC7 - Practical banking types of banks to be genoved. 4 19A6CC15 - Advanced Cooposate Accounting change in Unit I to wichede analgamation in The nature of mesger and purchase to specoul 19 ASMEI Game thoory is placed as limit III open assource access to be added. 7. 19A5MEZ Research Methodology- Formulation

Of hypothesis, to be included in Unit II Dynamism to include introduction to SPS< (Geeding of data), Commerce Journals. To be specified as open access and Predaton yournals. 19A6MES- Auditing - Unit M. Vouching to include Physical Verification of assets and liabilities. Conduct of audit to be shifted from Uni to Unit I PG: M. com 1. 22 PG/A4- E Commune and Web Designing is in approved. 2. 22APGEDC - Doganisational Benavious to be Affested instead of Creative Advertising. 3. 19PGIA2 - Funds Flow statement to be added Budgets (Unit V) to include, Flexible, cash and sales budget. 4. 19PGIA3- Advanced Business Statustics to. Dispersion in Unit I.

Unit III - to specify to test

5. 22 PGZA8 - SPSS - dynamism to have

Samovi 30 tware. 6. 19PG 4A12 - changes to Unit II - Merges and purchase are appenied. purchase are approved. 7. 19PG3AII - excecutive skill developmentre organisation of lints I, and II is appointed. 8. 19PG41E3- Special Accounts- Unit IV 10 include Inflation Accounting. Self Rearming courses for B. low and M. Dom and passed and approved.

	AGENDA, FOR BOARD OF S.	TUDIFS	
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2.	updation and addition of a	of an oducation	×1.
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3.	Revision of syllabus	The same of the sa	7
4.	New Courses		
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6.	Appearal of Ph.D. Course mork	Quellahara	7.1
7.	Internships e Projects	Syllabas	
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	ACTION TAKEN REPORT FOR . Suggestions offered	2021-22	
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1.	Course, north course code	19A2CC4	
	19A2CC4) 19AC2CC4 to	Renamed as	UPDATEN
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1- Concellant syllabus - Relevant and to the need of the students

Blended approach taking into consideration the current reality is moted. - Kudos to the team for designing an updated - Elaborative contents - Faculty to upgrade their expertise

- Wheb designing to be taught at the basic

Level Though Funds Flow is out of date in management accounting, it could be added for comprehensive undirectanding of students.

Financial Mathematics for B. com is passed and appeaued. Ph.D., course noork is passed and approved by the Board. presented from, in the appendix attached. 15. Salaga Ram. Dr. B. SahayaRani Fernando 3, FM 2/1/22 Dr. A. T. Sentramarai Kannan Dr. S. Ganapathy. hy 22.3.2022 Dr. Raja mannar K. Nef 12 12/03/2022. Small 22/03/22 Ms. Susan Anitha Andrew 8. g. sul. 1.] h Has. Mario Theophin Hebroe Dr. S.J. Kala Dr. A. I. Anxilia Felicitas Dr. T. Jayanthi Vijayarani 7. Sayanthe Clyang. S. Fatine Resoli Hy Dr. S. Fatima Rosalin Mary e. 2 - 82 n Dr. C. huda Vanitha (Balmo) Mrs. P. Kalaiselvi Buch Dr. Sr. Bindu Antony V. Signey Dr. V. Sugarya Ms. F. Granadeepam Folger. Dr. P. Ruby heala.

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FATIMA COLLEGE (AUTONOMOUS), MADURAI – 625 018 THE RESEARCH CENTRE OF COMMERCE

For those who joined in June 2019 onwards

MAJOR CORE - 70 CREDITS

PROGRAMME CODE: PACO

S.N O	SE M.	COURSE CODE	COURSE TITLE	HR S	CREDIT S	CIA MARK S	ESE MARK S	TOT MARK S
1.		19PG1A1	Auditing	6	4	40	60	100
2.		19PG1A2	Management Accounting and Financial Control -I /Management Accounting	6	4	40	60	100
3.	I	19PG1A3	Advanced Business Statistics	6	4	40	60	100
4.		22PG1A4	E-Commerce and Web Designing [Theory and Practical]	3+3	4	40	60	100
5.		21PG2A5	Quantitative Techniques	6	4	40	60	100
6.		22PG2A6	Financial Management	6	4	40	60	100
7.	II	19PG2A7	Research Methodology	6	4	40	60	100
8.		22PG2A8	Software Package for Statistical Analysis	6	4	40	60	100
9.		19PG3A9	Advanced Costing	6	4	40	60	100
10.		19PG3A10	Direct Tax Law & Practice	6	4	40	60	100
11.	III	19PG3A11	Executive Skills Development	6	5	40	60	100
12.		21PG3AE12	Software Package for Accounting	6	5	40	60	100

			Decisions [offered to Economics]					
13.	IV	19PG4A13	Corporate Accounting	6	5	40	60	100
14.	IV	19PG4A14	Women Entrepreneursh ip and Management of Small Business	6	5	40	60	100
15.		19PG4A15	Assessment of Income Tax	6	5	40	60	100
16.		19PG4A16	Work Force Management	6	5	40	60	100
			Total	96	70			

MAJOR ELECTIVE / EXTRA DEPARTMENTAL COURSE /

INTERNSHIP/PROJECT 20 CREDITS

S.No	SEM	COURSE CODE	COURSE TITLE	HRS	CREDITS	CIA Mks	ESE Mks	TOT. Mks
1.	I	22A1EDC	Organisational Behaviour	3	3	40	60	100
2.	II	22A2EDC	Organisational Behaviour	3	3	40	60	100
3.	III	19PG3AE1/ 19PG3AE2	Partnership Accounting / Marketing Management	4	4	40	60	100
4.		19PG3ASI	Summer Internship	ı	3	40	60	100
5.	IV	19PG4AE3/ 19PG4AE4	Logistics Management/Specia Accounts	4	4	40	60	100
6.		19PG4APR	Project	-	3	40	60	100
			Total	14	20			

OFF-CLASS PROGRAMMES

ADD-ON COURSES

COURSE CODE	COURSES	HRS ·	CREDITS	SEMESTE R IN WHICH THE COURSE IS OFFERE D	CIA MKS	ESE MKS	TOTAL MARKS
19PAD2SS	Soft Skills	40	3	I	40	60	100
19PAD2CA	Computer Applications	40	4	II	40	60	100
19PAD4CV	Comprehen sive Viva	-	2	IV	-	-	100
19PAD4RC	Reading Culture	15	1	I -IV	-	-	-
	Total		10				

EXTRA CREDIT COURSES

COURSE CODE	COURSES	H RS ·	CRED ITS	SEMESTE R IN WHICH THE COURSE IS OFFERED	CIA MKS	ESE MKS	TOTAL MARKS
21PG2SLA1	Retail Marketing	-	2	II	40	60	100
21PG4SLA2	Accounting Standards	-	2	IV	40	60	100

• Summer Internship:

Duration – 1 Month [1st week of May to 1st week of June – before college reopens]

• Project

Off Class

Evaluation - [Report + Viva Voce - 40 Marks] + External Marks 60

• EDC

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

FATIMA COLLEGE (Autonomous), MADURAI – 625 018 The Research Centre of Commerce I M.COM SEMESTER –I

For those who joined in 2022 onwards

PROGRAMM E CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
PACO	22PG1A4	E-Commerce & Web Designing (3 Theory and 3 Practical)	6	4

COURSE DESCRIPTION

This course ensures that the students acquire knowledge about the various dimensions of the E-Commerce and digitalization and they also get hands-on-experience in working with all the programmes of E-office which will enable them to work in a computerized office environment.

COURSE OBJECTIVES

This course is designed to

- 1. Hover over e-commerce applications in today's context
- 2. Describe e-commerce in banking and in digitalization [space /Fin Tech Space]
- 3. Elaborate the role of AI, in services

UNIT -I INTRODUCTION TO E-COMMERCE

(10 HRS.)

Definition of E-Commerce — Forces Fuelling Electronic Commerce — Types of Electronic Commerce — Inter — Organizational Electronic Commerce — Intra Organization Electronic Commerce — Intermediaries and Electronic Commerce.

UNIT -II: ELECTRONIC BANKING

(15 HRS.)

Traditional Banking Vs. E-Banking – Facets of E-Banking – intranet Procurement – E-Banking Transactions – Debit Card – Credit Card Smart Card – NEFT – RTGS – RTGS VS NEFT- Models for E-Banking – Complete Centralized Solutions – Features – High Tech Bank within Bank – Advantages of E-Banking – Constraints in E-Banking – Security measures.

UNIT -III: DIGITALIZATION (FINTECH)

(20 HRS.)

Digitalisation – meaning- importance- advantages-digital currency – types - mobile payment – Artificial Intelligence (AI) – Types of artificial Intelligence- Applications of Artificial Intelligence – Artificial Intelligence in banking – AI in Agriculture – Contribution to Agriculture- Artificial Intelligence in health care – Applications.

SECTION B - PRACTICAL E.COMMERCE & WEB DESIGNING

Unit IV: Introduction to HTML

(20 HRS.)

Designing a Home Page- History of HTML- HTML Generations- HTML Documents- Anchor Tag- Hyper Links

Header Section-Title- Prologue- Links- Colorful Web Page- Comment Lines

Unit V: Designing the Body Section

(25 HRS.)

Heading Printing- Aligning the Heading- Horizontal Rule- Paragraph- Tab Settings- Images and Pictures- Embedding PGN Format Images

Lists - Unordered Lists- Heading in a List- Ordered Lists- Nested Lists

Tables- Table Creation in HTML- Width of the Table and Cells- Cells Spanning Multiple Rows/ Columns- Coloring Cells- Column Specification.

Frameset Definition- Frame Definition- Nested Framesets

CBCS	Curriculum	for M.A.	/	M.Com.

UNIT -VI: DYNAMISM (EVALUATION PATTERNFOR CIA ONLY) (30HRS.)

Introduction to Cyber Crime-Overview, Cyber Crimes against Women –E-mail spoofing and online frauds, Phishing and its forms, Spamming, Cyber-defamation, Password Sniffing.

Text Book

- 1. E Commerce Dr.Sr.Bindu Antony and V.Suganya
- 2. Web Designing using HTML- C. Xavier

REFERENCES:

- 1. **Electronic Commerce A Manager's guide**, Ravi Kalakota and Andrew B. Whinston Pearson Educatino Pvt Ltd., Sixth Edition 2020.
- 2. **Banking theory, Law and Practice** by E.Gordon and Dr.K.Natarajan, Himalaya Publishing House Pvt Ltd., Twenty Second Revised Edition, 2020.
- 3. Nina Godbole and SunitBelapore; "Cyber Security: Understanding Cyber Crimes, Computer Forensics and Legal Perspectives", Wiley Publications, 2011.
- 4. Unit III: Study Materials will be provided

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	UNIT -1 INTRODUC	CTION TO I	E-COMMERCI	E
1.1	Introduction and Definition of E-Commerce	3	Chalk & Talk	Black Board
1.2	Forces Fuelling Electronic Commerce	4	PPT	LCD
1.3	Types of Electronic Commerce: Inter Organizational Electronic Commerce, Intra Organization	6	Lecture& Discussion	Black board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
1.4	ElectronicCommerce Intermediaries and Electronic Commerce.	3	Discussion	Black Board
	UNIT -2 ELECTRONIC I	BANKING		
2.1	Introduction ,Traditional Banking Vs. E-Banking	3	Lecture	Black Board
2.2	Facets of E-Banking- Intranet Procurement	2	Chalk & Talk	Green Board
2.3	E-Banking Transactions – Debit Card – Credit Card Smart Card – NEFT – RTGS – RTGS VS NEFT	6	PPT& Lecture	Black Board
2.4	Models for E-Banking – Complete Centralized Solutions – Features – High Tech Bank within Bank – Advantages of E-Banking	5	PPT	LCD
2.5	Constraints in E-Banking - Security measures.	4	Discussion & Lecture	Materials
	UNIT -3DIGITALIZATION (F	INTECH)		
3.1	Digitalisation – meaning- importance	3	PPT & Lecture	LCD
3.2	advantages-digital currency, types	3	Video	Black Board
3.3	Mobile payment	2	PPT& Lecture	Black Board
3.4	Artificial Intelligence (AI), Types of artificial Intelligence-	4	PPT& Lecture	LCD

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	Applications of Artificial Intelligence			
3.5	Artificial Intelligence in banking	2	Video & Lecture	Black Board
3.6	AI in Agriculture, Contribution to Agriculture	3	Discussion & Lecture	Materials
3.7	Artificial Intelligence in health care – Applications.	3	Video &Lecture	Black Board
	SECTION B - PRAC	TICAL(30 H	IOURS)	
	UNIT 4: INTRODU	CTION TO	HTML	
4.1	Designing a Home Page- History of HTML	4	Practical	Demonstration
4.2	HTML Generations- HTML Documents	3	Practical	Demonstration
4.3	Anchor Tag- Hyper Links- Header Section	4	Practical	Demonstration
4.4	Title- Prologue	3	Practical	Demonstration
4.5	Links	2	Practical	Demonstration
4.6	Colorful Web Page	2	Practical	Demonstration
4.7	Comment Lines	2	Practical	Demonstration
	UNIT 5: DESIGNING T	HE BODY	SECTION	
5.1	Heading Printing- Aligning the Heading- Horizontal Rule- Paragraph- Tab Settings- Images and Pictures- Embedding PGN Format	5	Practical	Demonstration

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	Images			
5.2	Lists – Unordered Lists- Heading in a List- Ordered Lists- Nested Lists	5	Practical	Demonstration
5.3	Tables- Table Creation in HTML- Width of the Table and Cells- Cells Spanning Multiple Rows/ Columns- Coloring Cells- Column Specification.	5	Practical	Demonstration
5.4	Frameset Definition- Frame Definition- Nested Framesets	5	Practical	Demonstration

	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	
Levels	Seminar	Better of W1, W2	M1+M2	MID- SEM TEST				% of Assessm ent
	5 Mks.	5Mks.	10Mks	15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	-
К3	-	5	4	2 ½	5		5	12.5 %
K4	-	-	3	5	12		12	30 %
K5	-	-	3	5	9		9	22.5%

Non Scholastic	-	-	-	-	9		9	22.5 %
Total	5	5	10	15	35	5	40	100 %

CIA					
Scholastic	35				
Non Scholastic	5				
	40				

EVALUATION PATTERN

	SCHOLASTIC NON - SCHOLASTIC			NON - SCHOLASTIC		MARK	S	
C1	C2	С3	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

CBCS	Curriculum	for M.A.	/	M.Com.

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	Introduce the dynamics of world of electronic commerce, at inter and intra organizational level	K2	PSO1& PSO2
CO 2	Extensively, bank upon e-banking services	K2, K3	PSO3
соз	Space out for the paradigms of fin tech (digitalization) in businesses	K2, K4	PSO5
CO 4	Capture the role of AI in services of businesses, namely, banking, hospitals and engineering	K2, K3 & K4	PSO6

Mapping of COs with PSOs

CO PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7
CO 1	3	3	2	2	3	2	3
CO 2	3	3	3	2	3	3	2
CO 3	3	3	2	2	2	3	3
CO 4	3	3	3	2	2	2	2

Mapping of COs with POs

CO/ PSO	PO1	PO2	РО3	PO4	PO5	P06	PO7
CO1	3	3	2	1	3	2	3
CO2	3	3	3	2	3	3	2
соз	3	3	2	1	2	3	3
CO4	3	3	3	1	2	2	2

Note:

◆ Strongly Correlated – **3** ◆ Moderately Correlated – **2**

♦ Weakly Correlated -1

COURSE DESIGNER:

1. Staff Name Dr.Ruby Leela

Forwarded By

HOD'S Signature & Name

Fatima College (Autonomous), Madurai -625 018 The Research Centre of Commerce [Course offered to Non-Commerce I PG students] SEMESTER -I /II

For those who joined in 2022onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE		HRS/WEEK	CREDITS
PACO	22A1EDC 22A2EDC	Organisational Behaviour		3	3

COURSE DESCRIPTION

This course ensures that the students of other departments are trained in the basic aspects of Organisational behaviour in the current scenario

COURSE OBJECTIVES

This course is designed

- 1. To enable the students to know the nature and importance of organisational behaviour
- 2. To help students frame their attitude
- 3. To identify personality and motivation
- 4. To improve the ability of students in leadership
- 5. To foster communication in organisations

UNIT I Introduction

(9 HOURS)

Definition, nature and importance of Organizational behaviour

UNIT II Attitudes and values

(9 HOURS)

Emotions – emotional intelligence – Attitudes – values and attitudes UNIT III Personality (9 HOURS)

Personality – factors influencing personality- Motivation – definition & concept of motive & motivation, the content theories of motivation (Maslow & Hierarchy and Herzberg's two-factor model theory

UNIT IV Leadership

(9 HOURS)

Leadership – concept of leadership, styles and trait approach, contingency approach, contemporary leadership,

UNIT V Communication

(9 HOURS)

Communication – communication, function, process, barriers,

UNIT VI Dynamism

Organizational structure formation – groups in organizations - influence group dynamics - Text Book:

- 1. Modern Marketing Principles and Practices, R.S.N. Pillai&Bagavathi, S.Chand& Company Ltd ,Ram Nagar, New Delhi,3rdEditon,2000
- 2. Advertising planning and Implementation, Sangeeta Sharma &Raghuvir Singh, Prentice Hall of India Private Limited, NewDelhi, 2006

Books for Reference:

- 1. . Aswathappa, Organizational Behaviour, Himalaya Publishing House, Mumbai
- 2. Ghanekar, Anjali, Organizational Behaviour, Everest Publication
- 3. . Mishra, Organizational Behaviour, Vikas Publishing House Pvt Ltd., New Delhi
- 4. Pardeshi.P.C. Organizational Behaviour, Everest Publication
- 5. Prasad, Organizational Behaviour, Sultan Chand & Sons, New Delhi

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	UNIT 1 -Int	roduction -		
1.1	Definition -	3	Chalk & Talk	Black Board
1.2	nature	3	Chalk & Talk	Black Board
1.3	importance of Organizational behaviour	3	Lecture	Black Board
	UNIT -2 attitude	s and value	es	
2.1	Emotions —	3	Lecture	Black Board
2.2	emotional intelligence	3	Discussion	Black Board
2.3	Attitudes – values and attitudes	3	Discussion	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids						
	UNIT 3 Personality									
3.1	Personality – types	3	Chalk & Talk	Black Board						
3.2	factors influencing personality	3	Chalk & Talk	Black Board						
3.3	Motivation – definition & concept of motive & motivation, the content theories of motivation (Maslow & Hierarchy and Herzerg's two factor model theory	3	Chalk & Talk	Black Board						
	UNIT 4 – con	nmunication	1							
4.1	Communication, function,	3	Chalk & Talk	Black Board						
4.2	function	3	Chalk & Talk	Black Board						
4.3	process, barriers,	3	Chalk & Talk	Black Board						
	UNIT 5- L	eadership								
5.1	Leadership –	3	Chalk & Talk	Black Board						
5.2	concept of leadership, styles and trait approach,	3	Chalk & Talk	Black Board						
5.3	contingency approach, contemporary leadership	3	Chalk & Talk	Black Board						

	C 1	C2	СЗ	C4	Total Scholast ic Marks	Non Scholas tic Marks C5	CIA Total	% of
Levels	Sessio n -wise Averag e	Bette r of W1, W2	M1+M 2	MID- SEM TEST				Assessm ent
	5 Mks.	5 Mks	5+5=1 0 Mks.	15 Mks	35 Mks.	5 Mks.	40Mk s.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
КЗ	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholasti c	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA				
Scholastic	35			
Non Scholastic	5			
	40			

EVALUATION PATTERN

	SC	HOLAS	TIC		NON - SCHOLASTIC		MARKS	
C1	C2	С3	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	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	_	Attendance		_	5 Mks

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	Gain knowledge on basic aspects of organizational behaviour in current scenario	K1	PSO1& PSO2
CO 2	Learn approaches of the organization	K1, K2,	PSO3
CO 3	Understand personality and motivation	K1 & K3	PSO5
CO 4	Improve their ability in leadership	K1, K2, K3 &	
CO 5	Improve their ability in communication	K2 & K4	

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	1	3
CO2	3	3	3	1	3
соз	2	3	3	2	3

CO4	3	3	3	1	3
CO5	2	3	3	2	3

Mapping COs Consistency with PSOs

Note: ♦ Strongly Correlated – **3**

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	P06	PO7
CO1	3	3	3	3	3	3	3
CO2	3	3	3	3	3	3	3
CO3	3	3	3	3	3	3	3
CO4	3	3	3	3	3	3	3
CO5	3	3	3	3	3	3	3

COURSE DESIGNER:

1. Staff Name: Dr.B.Sahaya Rani Fernando

2. V.Suganya

Forwarded By

HOD'S Signature & Name

FATIMA COLLEGE (AUTONOMOUS), MARY LAND,

Madurai - 625 018

M.COM

SEMESTER -IV

For those who joined in 2021 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGOR Y	HRS/ WEEK	CREDITS
PACO	21PG4SLA2	Accounting Standards	THEORY	Self Study	

COURSE DESCRIPTION

This course helps the students to familiarize themselves through self learning, on the basic concepts of Indian Accounting Standards including Ind AS and their convergence with International Accounting Standards.

COURSE OBJECTIVE/S

The course is designed to

- 1. Enable the students to understand the concept of accounting standards.
- 2. Be familiarize with the role of International Accounting standard Committee
- 3. Give basic understanding about the Indian Accounting Standard
- 4. Throw light on the specific Accounting Standards

UNIT I

Introduction to Accounting Standards

Accounting Standards _ Meaning - Objectives - need - significance

UNIT II

International Accounting Standards

International Accounting Standard Committee –Constitution – Objectives – International Accounting Standards - International Accounting Standards Board (IASB) - International Financial Reporting Standards (IFRS)

UNIT III

Accounting Standards in India

Accounting Standard Board – Formation – Scope and functions of the Board – Scope of Accounting Standards – Procedure for formulation and issuing Accounting Standards – Compliance – Indian Accounting Standards – Meaning and applicability of Ind AS

UNIT IV

Indian Accounting Standards AS1 and AS2

AS1 – Disclosure of Accounting Policies – Meaning – List of areas where policies to be adopted – disclosure norms – AS 2 – Valuation of Inventories – Meaning - measurement of inventories – cost formula – Disclosure norms

UNIT V

Indian Accounting Standards AS3 and AS6

AS 3 – Cash flow statement – Meaning - Reporting of Cash flows – disclosure norms – AS 6 – Deprecation Accounting – Meaning – Main features – disclosure norms.

Text book

Corporate Accounting, T.S.Reddy&A.Murthy, Margham publications, II edition, 2018(reprint).

Book for Reference

- 1. Advanced Accounting Vol II , S.N.Maheswari, Vikas publications pvt ltd, 2017
- 2. Advanced Accountancy Vol- II , S.P. Jain & K.L. Narang, Kalyani Publishers, 2nd edition, 2018