

1.1.2 Revised Courses
PSCC


Department of Commerce with CA
M.Com with CA

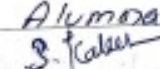
2023-2024

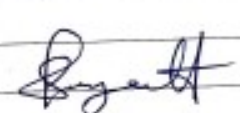
Minutes of Meeting of Board of Studies
in Department of Commerce with Computer
Applications [M.Com CA] held at 10.00 am
on 5-4-2023 in Fatima College, Madurai-18.

Members Present

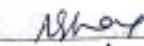
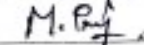

1. Dr. M. Arasammal - Head of the Department
M. Arasammal
2. Dr. A. Rani - University Nominee.
Assistant Professor,
Department of Commerce, Rani
Madurai Kamaraj University, 5/4/2023
Alagarkovil Road, Madurai
3. Dr. M. Parveen - Subject Expert
Head & Professor, Absent
Department of Information Technology,
Cauvery College for Women (Autonomous)
Trichy.
4. Dr. S. Valli Devasena - Subject Expert
Assistant Professor, S. Valli Devasena
Department of Commerce, 5-4-21
Mother Teresa University,
Research & Extension Centre,
Keelakurikudi, Madurai.

5. Mrs. G. Shri Hasi Priya - Industrialist
Lead HR Recruiter
12, CAS Colony, 2nd Cross Street, 
opposite to Theekathir,
Madurai.

6. Ms. S. Kaleeswari, - Alumnae.
Assistant Professor, 
Department of Commerce with CA,
Mangayarkarasi Arts and Science College
Madurai.

7. Dr. K. Sangeetha, 
Assistant Professor,
Dean of Academic Affairs.

Staff Members.

1. Mrs. N. Jennifer Sharon Sumathi 
2. Mrs. M. Priya 
3. Dr. S. Maria Nisha 

1. Action Taken Report for 2022-2023.
1.a. Common Suggestions.

S.No	Suggestion offered	Action Taken.
1.	Revise the syllabus of Investment Management Course.	Implemented.

1.b - Change of Course Title - Nil

1.c - New Courses Introduced.

S.No	Course Code	Course Title	Relevance to*				Scope for ²			Need for Introduction.
			L	R	N	G	Emp	Ente	SD	
1.	22CA2EDC	Financial Accounting & Taxation			✓		✓			To update the curriculum
2.	22PNU4PE4	Digital Commerce				✓	✓			To update the curriculum
3.	22PADCA	Advanced HTML5				✓	✓			To update the curriculum

1.d - Revised Courses.

S.No	Course Code	Course Title	No. of Title of units Revised with the Revised Content Specified if it is not the whole unit	% of Revision	Need for Revision	Relevance to*	Scope for ²			
							L	R	N	G
1.	19PNU3	Marketing Principles & Practices	Unit 2: Evolution of Marketing	10%					✓	✓

S.No	Course Code	Course Title	No. of Units Revised	% of Revision	Need for Revision	Relevance To*	Supps for #
			With the Revised content specified if it is not the whole unit			L R N C	Emp Est CD
1.	19PH2CA7	Marketing concept, Factors, implementation, Benefits. Social Marketing are added.	Unit III: EBB, profit on incomplete contracts, Escalation, clause, are excluded.	10%			✓ ✓
2.	19PH2CA7	Advanced Cost Accounting	Unit III: EBB, profit on incomplete contracts, Escalation, clause, are excluded.	10%			✓ ✓
3.	21PCLCA4	Programming in C++ lab I Theory & Practical	Unit II: Implicit conversion is excluded. Unit III: Return, object, const Member function Pointers to member, local classes are excluded. Unit IV: Some other operator overloading are removed.	10%			✓ ✓

S.No	Course Code	Course Title	No & Title of Units Revised with Revised Content & specified if it is not the whole unit	% of Revision	Need for Revision	Relevance to*	Scope for#
			Overloading Binary operations using Friend are included				
4.	19P63011	Direct Taxes	Unit IV: Capital gain Exempt from tax - Sec 54, 54B 54D, 54Ec & 54F are added	11%			
5.	19P63011	Investment Management	Unit II: Risk & Return are removed Unit III: Measuring returns, Improved technique are removed Unit IV: Types of Mutual Funds are included	10%			

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

3. Revision of Courses for 2023-2024.

S.No	Course Code	Course Title	No of Title of Unit Revised with the Revised Content if it is not the whole unit	% of Revision	Need for Revision	Network To*	Scope Ref
						L R N/A Appr Ext SP	
1.	19PAC3011	Direct Taxes	Unit III & IV are separated as unit II, IV & V. Unit V is includes as Dynamism	12%		✓	✓
2.	19PAC3012	Investment Management	Unit I & Crypto Management are included. The order of units have been changed.	10%		✓	✓
3.	19PAC3015	Women Entrepreneurship	Unit I: Comparison of entrepreneurship relationship with entrepreneurship business & management. Unit II: Micro & Macro Unit I, Chara, Scope, obj's Package are removed.	17%		✓	✓

4. New Courses Introduced.

Core Courses Introduced (Part I)

S.No	Course Code	Course Title	Relevance to*			Scope for*		Need for Introduction
			I	R	N	G	Employment	
1.	CC1	Business Finance			✓		✓	To update the Curriculum
2.	CC2	Digital Marketing				✓	✓	To update the Curriculum
3.	CC3	Database Management System				✓	✓	Suggestions given by the Board
4.	CC4	International Business			✓		✓	To update the Curriculum
5.	CC5	Corporate Accounting			✓		✓	To update the Curriculum
6.	CC6	Programming in C++				✓	✓	Suggestions given by the Board

Elective Courses Introduced (part I)

S.No	Generic/ Discipline	Course code	Course Title	Relevant to				Scope for			Need for Introduction
				L	R	N	Gr	Emp	Ent	SD	
1.	Discipline <small>Spec with sem-1</small>	EC1-A	Introduction to Industry 4.0				✓	✓			To update the curriculum
2.	Discipline	EC1-B	Data Mining & Data Warehousing				✓	✓			To update the curriculum
3.	Discipline	EC2-A	Enterprise Resource Planning		✓					✓	Suggestions given by Board
4.	Discipline	EC2-B	Cost Accounting		✓			✓			To update the curriculum
5.	<small>Sem-II</small> Generic	EC3-A	Banking & Insurance		✓					✓	Suggestions given by Board
6.	Generic	EC3-B	Technology in Banking				✓			✓	To update the curriculum
7.	Discipline	EC4-A	Financial Analytics -Tally		✓					✓	Suggestions given by Board
8.	Discipline	EC4-B	Big Data Analytics			✓		✓			To update the curriculum

Rubrics for Project:

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

Rubrics for Internship:

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

Skill Enhancement/Foundation/Ability Enhancement course (Part 2)

S.No	SEC/FCI/AECC with Semester	Course Code	Course Title	Relevance To*			Scope For*			Need For Introduction
				L	R	N/G	Emp	Ent	SD	
1.	SEC	SEC-1	Advanced Excel				✓	✓		To update the curriculum
2.	AECC	AECC-1	Soft Skill-1				✓	✓		Suggestions given by the Board
3.	SEC	SEC-2	Stress and Time Management			✓			✓	To update the Curriculum
4.	AECC	AECC-2	Soft Skill-2				✓	✓		To update the curriculum

Value-Added Course - Certificate/Diploma/Advanced Diploma

S.No	Course Code	Course Title	MOU with Industry/Organisation	Skills Sharpened	Course outcome
-	-	-	Nil.	-	-

*L - Local, *R - Regional, *N - National, *G - Global

#Emp - Employability, #Ent - Entrepreneurship, #SD - Skill Development

Skill-Embedded Certificate/Diploma/Advanced Diplomas

S.No	Course Code	Course Title	Mou with Industry/ Organisation	Skills Sharpened	Course Outcome
-	-	-	Nil	-	-

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

Details of Active Mou - Nil.

Other Suggestions:

It is suggested to have TANSHE courses for all semester with minor changes.

Dr. M. Arasammal

Dr. A. Rani

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M. Mas

Rani

Stalli Devasana 5.4.23

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05/04

FATIMA COLLEGE (AUTONOMOUS), MADURAI-18**DEPARTMENT OF COMMERCE WITH CA***For those who joined in June 2019 onwards***PROGRAMME CODE : PSCC**

COURSE CODE	COURSE TITLE	CREDIT	HRS / WK	CIA Mks	ESE Mks	TOT. MKs
SEMESTER – I						
23PG1K1	Business Finance	5	6	40	60	100
23PG1K2	Digital Marketing	5	6	40	60	100
23PG1K3	Banking and Insurance	4	6	40	60	100
23PG1KE1 or 23PG1KE2	Elective I A - Introduction to Industry 4.0(or) I B - Big Data Analytics	3	5	40	60	100
23PG1KE3 or 23PG1KE4	Elective II A–Enterprise Resource Planning (or) II B - Database Management System	3	5	40	60	100
23PG1KAE	EDC - Electronic Banking	1	2	40	60	100
Total		21	30			
SEMESTER – II						
23PG2K4	Core IV - Strategic Cost Management	5	6	40	60	100

COURSE CODE	COURSE TITLE	CREDIT	HRS / WK	CIA Mks	ESE Mks	TOT. MKs
23PG2K5	Core V - Corporate Accounting	5	6	40	60	100
23PG2K6	Core VI - Setting up of Business Entities	4	6	40	60	100
23PG2KE5 or 23PG2KE6	Elective III A - Data Mining and Data Interpretation (or) III B - Technology in Banking	3	4	40	60	100
23PG2KE7 or 23PG2KE8	Elective IV A - Financial Analytics (Practical) (or) IV B - Management Information System	3	4	40	60	100
23PG2KAE	EDC-Financial Accounting & Tally	2	4	40	60	100
Total		22	30			

COURSE CODE	COURSE TITLE	HRS / WK	CREDIT	CIA Mks	ESE Mks	TOT. MKs
SEMESTER – III						
21PG3CA9	Web Programming in PHP & Lab III	6	4	40	60	100
19PG3CA10	Research design and Methodology	6	4	40	60	100
19PG3CA11	Direct Taxes	6	5	40	60	100
19PG3CA12	Operations Research	6	5	40	60	100
	Library/Seminar	2	-	-	-	-
Total		28	18			
SEMESTER – IV						
19PG4CA13	Personnel Management	6	5	40	60	100
19PG4CA14	Advanced Company Accounts	6	5	40	60	100
19PG4CA15	Women Entrepreneurship and Small Business Enterprises	6	5	40	60	100
21PG4CA16	Java Programming & Lab IV (Theory & Practical)	3	5	40	60	100
	Library/Seminar	2	-	-	-	-
Total		23	20			
	Total		70			

II M.Com CA
SEMESTER –III

For those who joined in 2019 onwards

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGO RY	HRS/WE K	CREDIT S
PSCC	19PG3CA1 1	DIRECT TAXES	Theory & Problem	6	4

COURSE DESCRIPTION

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

COURSE OBJECTIVES

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

UNIT –I INCOME TAX ACT 1961 (12 HRS.)

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

UNIT –II INCOME FROM SALARIES (22 HRS.)

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

Practical: Computation of salary in Excel

UNIT –III INCOME FROM HOUSE PROPERTY ANDINCOME FROM BUSINESS OR PROFESSION (20HRS.)

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

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

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

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

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

Note: Problem–80% Theory –20%

REFERENCES:

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

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INCOME TAX ACT 1961				
1.1	Introduction- History- Definitions	1	Chalk & Talk	Black Board
1.2	Basis of charge – Income- Previous Year - Assessee - Assessment Year – Person	2	Chalk & Talk	Black Board
1.3	Residential status	6	Chalk & Talk	Black Board
1.4	Exempted income	2	Discussion	Google classroom
1.5	Tax planning-Tax Evasion-Tax Avoidance.	1	Chalk & Talk	Black Board
UNIT -2 INCOME FROM SALARIES				
2.1	Salary - Meaning of salary for different computations	2	Chalk & Talk	Black Board
2.2	Tax treatment of different forms of salary income	3	Chalk & Talk	Black Board
2.3	Allowances	5	Discussion	Google classroom

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
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 AND INCOME FROM 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	7	Chalk & Talk	Black Board
UNIT -4 INCOME FROM CAPITAL GAIN AND INCOME FROM OTHER SOURCES				
4.1	Chargeability - General Principles governing assessment of business income	1	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
4.2	Method of accounting	4	Chalk & Talk	Black Board
4.3	Schemes of deductions and allowances	2	Chalk &Talk	Black Board
4.4	Principles governing admissibility of deductions under sections 30 to 44D	2	Chalk &Talk	Black Board
4.5	Valuation of Stock	3	Chalk & Talk	Black Board
4.6	Problems on computation of Income from Business/Profession.	5	Chalk & Talk	Black Board
UNIT -5				
5.1	Capital Gains - Meaning of Capital asset	1	Chalk & Talk	Black Board
5.2	Computation of Capital Gain	1	Chalk & Talk	Black Board
5.3	Income chargeable to tax	1	Chalk & Talk	Black Board
5.4	Procedure and format for computing income from other sources	1	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
5.5	Casual income	3	Chalk & Talk	Black Board
5.6	Other interest income- Deduction to be made from income from other sources.	1	Chalk & Talk	Black Board

INTERNAL - PG

	C 1	C 2	C3	C4	C5	Total Scho lastic Marks	Non S cholastic Marks C6	CI A Total	
Levels	T 1	T 2	Se min ar	Assig nme nt	OBT /PP T				% of Asses smen t
	1 0 M k s.	1 0 M k s.	5 Mk s.	5 Mks	5 Mks	35 Mks.	5 Mks.	40 Mk s.	
K2	4	4	-	-	-	8	-	8	20 %
K3	2	2	-	5	-	9	-	9	22.5 %

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

End Semester - PG

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

CIA

Scholastic 35

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	K3, K5	PSO1,PSO2,PSO3,PSO5 &PSO6

	earned from other sources.		
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

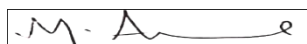
Mapping COs Consistency with POs

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

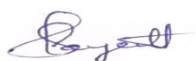
C05	3	2	3	3	3	3	3
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Note: ♦ Strongly Correlated – 3
♦ModeratelyCorrelated – 2
♦WeaklyCorrelated -1

COURSE DESIGNER:



1.Dr.M.Arasammal



2.Dr.K.Sangeetha

Forwarded By



Dr. M. Arasammal

II M.Com CA
SEMESTER –III

NEW -11%

For those who joined in 2019 onwards

PROGRAMM E CODE	COURSE CODE	COURSE TITLE	CATEGOR Y	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 (18 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 (18 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

(18 HRS.)

House Property – Basis of Charge- Exemption regarding income from house property Computation of Gross Annual Income & Annual Value- Deductions under section 24 – Computation.

UNIT –IV INCOME FROM PROFITS AND GAINS OF BUSINESS OR

PROFESSION

[18HRS.]

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 - Valuation of Stock - Problems on computation of Income from Business/Profession.

UNIT –V 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 – VI DYNAMISM:

Preparation of E statement-E-filing of Income Tax

Note: Problem–80% Theory –20%

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

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
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	7	Chalk & Talk	Black Board
UNIT -4INCOME FROM CAPITAL GAIN AND INCOME FROM OTHER SOURCES				
4.1	Chargeability - General Principles governing assessment of business income	1	Chalk & Talk	Black Board
4.2	Method of accounting	4	Chalk & Talk	Black Board
4.3	Schemes of deductions and allowances	2	Chalk &Talk	Black Board
4.4	Principles governing admissibility of deductions under sections 30 to 44D	2	Chalk &Talk	Black Board
4.5	Valuation of Stock	3	Chalk & Talk	Black Board
4.6	Problems on computation of Income from Business/Profession.	5	Chalk & Talk	Black Board
UNIT -5				
5.1	Capital Gains - Meaning of Capital asset	1	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
5.2	Computation of Capital Gain	1	Chalk & Talk	Black Board
5.3	Income chargeable to tax	1	Chalk & Talk	Black Board
5.4	Procedure and format for computing income from other sources	1	Chalk & Talk	Black Board
5.5	Casual income	3	Chalk & Talk	Black Board
5.6	Other interest income- Deduction to be made from income from other sources.	1	Chalk & Talk	Black Board

INTERNAL - PG

Levels	C 1	C 2	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.	40 Mks.	
K2	4	4	-	-	-	8	-	8	20 %
K3	2	2	-	5	-	9	-	9	22.5 %
K4	2	2	-	-	5	9	-	9	22.5 %

K5	2	2	5	-	-	9	-	9	22.5 %
Non Sc holastic	-	-	-	-	-		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

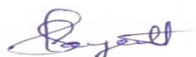
Note: ♦ Strongly Correlated – **3**
 ♦WeaklyCorrelated -**1**

♦ModeratelyCorrelated – **2**

COURSE DESIGNER:



1.Dr.M.Arasammal



2.Dr.K.Sangeetha

Forwarded By



Dr. M. Arasammal

OLD -10%

II M.COM(CA)

SEMESTER –III

For those who joined in 2019 onwards

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDIT S
PSCC	19PG3CAE 1	Investment Managemen t	Theory & Problem	4	4

COURSE DESCRIPTION

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

COURSE OBJECTIVES

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

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

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

UNIT –II SECURITY VALUATION (10 HRS)

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

UNIT –III RISK& RETURN (10HRS.)

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

UNIT –IV INVESTMENT ALTERNATIVES (10HRS.)

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

UNIT –V FORMS OF INVESTMENT (10HRS.)

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

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).

PunithavathyPandian, ***Security Analysis & Portfolio Management***, Vikas Publishers, New Delhi, (2003).

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				
4.1	Investment alternatives.	2	Chalk & Talk	Black Board
4.2	Investor Classification	2	Chalk & Talk	Black Board
4.3	Bonds –Preference Shares – Equity shares(Self Study)			
4.4	Derivatives –Options	1	Chalk & Talk	Black Board
4.5	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	T2	Seminar	Assignment	OBT/PT				
	10 Mks.	10 Mks.	5 Mks.	5 Mks	5 Mks	35 Mks.	5 Mks.	40Mks.	

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

End Semester - PG

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

CIA

Scholastic 35

Non Scholastic 5

40

EVALUATION PATTERN

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

- **PG CIA Components**

Nos

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:

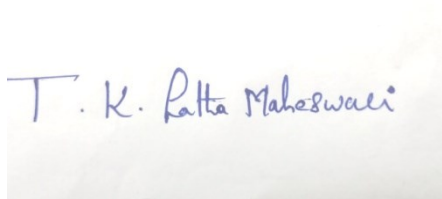
NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Demonstrate the concept of investment and its process.	K2	PSO1
CO 2	Explain the approach towards investment.	K2, K3	PSO 2&PSO3
CO 3	Explain the approach towards investment.	K3& K4	PSO2 & PSO3
CO 4	Describe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

NEW – 10%

II M.COM(CA)

SEMESTER –III

For those who joined in 2019 onwards

PROGRAMM E CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
PSCC	19PG3CAE1	Investment Management	Theory & Problem	4	4

COURSE DESCRIPTION

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

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UNIT –IV INVESTMENT ALTERNATIVES (10HRS.)

Investment Alternatives – Bonds –**Preference Shares – Equity shares(Self Study)** – Derivatives –Options – Features – Forward – Features – SWAPS & its Features.

UNIT –V FORMS OF INVESTMENT (10HRS.)

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

Note: Theory : 40% , Problem: 60%

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Digital Open Educational Resources (DOER) :

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

COURSE CONTENTS & LECTURE SCHEDULE:

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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
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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

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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
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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.	
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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:

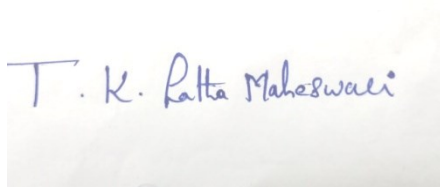
NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Demonstrate the concept of investment and its process.	K2	PSO1
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Mapping COs Consistency with PSOs

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**