

FATIMA COLLEGE (AUTONOMOUS)



**Re-Accredited with “A++” Grade by NAAC (IVth Cycle)
Maryland, Madurai- 625 018, Tamil Nadu, India.**

**NAME OF THE DEPARTMENT : COMMERCE IN COMPUTER
APPLICATION**

**NAME OF THE PROGRAMME : PG IN COMMERECE IN
COMPUTER APPLICATIONS
Administration**

PROGRAMME CODE : PSCC

ACADEMIC YEAR : 2032-24

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

PROGRAMME CODE: PSCC

COURSE CODE	COURSE TITLE	CREDIT	HRS / WK	CIA Mks	ESE Mks	TOT. MKs
SEMESTER – I						
<i>For those who joined in June 2023 onwards</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
23PG2K5	Core V - Corporate Accounting	5	6	40	60	100

COURSE CODE	COURSE TITLE	CREDIT	HRS / WK	CIA Mks	ESE Mks	TOT. MKs
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			
SEMESTER – III						
<i>For those who joined in June 2019 onwards</i>						
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

COURSE CODE	COURSE TITLE	CREDIT	HRS / WK	CIA Mks	ESE Mks	TOT. MKs
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			

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

S.N o	SEM.	COURSECODE	COURSE TITLE	HR S	CRE DITS	CIA Mks	ESE Mks	TOT. Mks
1.	III	19PG3CAE1/ E2	Investment Management / Software Analysis And Design	4	4	40	60	100
2.		19PG3CASI1	Summer Internship	-	3	40	60	100
3.	IV	19PG4CAE3/ 22PG4CAE4	Retail Marketing Management / Digital Commerce	4	4	40	60	100
4.		19PG4CAPR	Project	-	3	40	60	100
TOTAL								

OFF-CLASS PROGRAMME

ADD-ON COURSES

Courses	Hrs.	Credits	Semester in which the course is offered	CIA Mks	ESE Mks	Total Marks
SOFT SKILLS	40	4	I	40	60	100

COMPUTER APPLICATIONS (Dept. Specific Course)	40	4	II	40	60	100
SELF LEARNING COURSE	-	Respecti ve Credits		40	60	100
MOOC COURSES (Department Specific Courses) * Students can opt other than the listed course from UGC- SWAYAM portal as well as from NPTEL	-	Respecti ve Credits allotted by UGC	-	-	-	100
COMPREHENSIVE VIVA (Question bank to be prepared for all the papers by the respective course teachers)	-	2	IV	-	-	100
READING CULTURE	15/ Semest er	1	I-IV	-	-	-
TOTAL		10 +				

SELF-Learning Courses

21PG4MSWCASL- INTRODUCTION TO SOCIAL ENTREPRENEURSHIP

I M.Com CA
SEMESTER –I
For those who joined in 2023 onwards

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGO RY	HRS/WE K	CREDITS
PSCC	23PG1K1	BUSINESS FINANCE	Theory & Problem	6	5

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

- 1 To outline the fundamental concepts in finance
- 2 To estimate and evaluate risk in investment proposals
- 3 To evaluate leasing as a source of finance and determine the sources of startup financing
- 4 To examine cash and inventory management techniques
- 5 To appraise capital budgeting techniques for MNCs

Units

UNIT –I INTRODUCTION TO BUSINESS FINANCE AND TIME VALUE OF MONEY
(18 HRS.)

Business Finance: Meaning, Objectives, Scope -Time Value of money: Meaning, Causes – Compounding – Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor – Multiple Compounding– Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.

UNIT

–II RISK MANAGEMENT

(18 HRS.)

Risk and Uncertainty: Meaning – Sources of Risk – Measures of Risk – Measurement of Return – General pattern of Risk and Return – Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio) – Methods of Risk Management – Hedging currency risk.

UNIT –III STARTUP FINANCING AND LEASING (18 HRS.)

Startup Financing: Meaning, Sources, Modes (Bootstrapping, Angel investors, Venture capital fund) - **Leasing:** Meaning – Types of Lease Agreements – Advantages and Disadvantages of Leasing – Financial evaluation from the perspective of Lessor and Lessee.

UNIT – CASH, RECEIVABLE AND INVENTORY MANAGEMENT (18 HRS.)

Cash Management: Meaning, Objectives and Importance – Cash Cycle – Minimum Operating Cash – Safety level of cash – Optimum cash balance - Receivable Management: Meaning – Credit policy – Controlling receivables: Debt collection period, Ageing schedule, Factoring – Evaluating investment in accounts receivable - Inventory Management: Meaning and Objectives – EOQ with price breaks – ABC Analysis.

UNIT –V MULTI NATIONAL CAPITAL BUDGETING (18HRS.)

Multi National Capital Budgeting: Meaning, Steps involved, Complexities, Factors to be considered – International sources of finance – **Techniques to evaluate multi-national capital expenditure proposals:** Discounted Pay Back Period, NPV, Profitability Index, Net Profitability Index and Internal Rate of Return – Capital rationing -Techniques of Risk analysis in Capital Budgeting.

UNIT –VI DYNAMISM (Evaluation Pattern - CIA only)

Dividend Decision – **Factors affecting Dividend Decision(Self Study)** – Walter’s model, Gordon’s model, MM Hypothesis.

TEXT BOOK:

1. Maheshwari S.N., (2019), “Financial Management Principles and Practices”, 15th Edition, Sultan Chand & Sons, New Delhi.
2. Khan M.Y & Jain P.K, (2011), “Financial Management: Text, Problems and Cases”, 8th Edition, McGraw Hill Education, New Delhi.
3. Prasanna Chandra, (2019), “Financial Management, Theory and Practice”, 10th Edition, McGraw Hill Education, New Delhi.
4. Apte P.G, (2020), “International Financial Management” 8th Edition, Tata McGraw Hill, New Delhi.

REFERENCES

1. Pandey I. M., (2021), “Financial Management”, 12th Edition, Pearson India Education Services Pvt. Ltd, Noida.

2. Kulkarni P. V. & Satyaprasad B. G., (2015), "Financial Management", 14th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Rustagi R. P., (2022), "Financial Management, Theory, Concept, Problems", 6th Edition, Taxmann Publications Pvt. Ltd, New Delhi.
4. Arokiamary Geetha Rufus, Ramani N. & Others, (2017), "Financial Management", 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.

Digital Open Educational Resources (DOER) :

1. <https://www.google.com/url?sa=i&rct=j&q=&esrc=s&source=web&cd=&cad=rja&uact=8&ved=0CAIQw7AJahcKEwjo>
2. <https://www.bankrate.com/investing/time-value-of-money>

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INTRODUCTION TO FINANCIAL MANAGEMENT				
1.1	Business Finance: Meaning, Objectives, Scope (Self Study)	1	Lecture	PPT & White board
1.2	Time Value of money: Meaning, Causes	1	Lecture	White board
1.3	Compounding	2	Chalk & Talk	Black Board
1.4	Discounting – Sinking Fund Deposit Factor – Capital Recovery Factor	3	Chalk & Talk	Black Board
1.5	Multiple Compounding– Effective rate of interest – Doubling period (Rule of 69 and Rule of 72) – Practical problems.	3	Chalk & Talk	Black Board
UNIT -2 Risk Management				
2.1	Risk and Uncertainty: Meaning	2	Lecture	Green Board Charts
2.2	Sources of Risk	2	Chalk & Talk	Black Board
2.3	Measures of Risk	3	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
2.4	Measurement of Return	2	Chalk & Talk	Black Board
2.5	General pattern of Risk and Return	2	Lecture	Green Board Charts
2.6	Criteria for evaluating proposals to minimise Risk (Single Asset and Portfolio)	3	Lecture	Green Board Charts
2.7	Methods of Risk Management	2	Lecture	Green Board Charts
2.8	Hedging currency risk	2	Chalk & Talk	Black Board
UNIT -3 StartupFinancingand Leasing				
3.1	Startup Financing: Meaning, Sources	2	Lecture	Green Board Charts
3.2	Modes (Bootstrapping, Angel investors, Venture capital fund)	3	Chalk & Talk	Black Board
3.3	Leasing: Meaning – Types of Lease Agreements	2	Chalk & Talk	Black Board
3.4	Lease Agreements	2	Chalk & Talk	Black Board
3.5	Advantages and Disadvantages of Leasing	2	Chalk &Talk	Black Board
3.6	Financial evaluation from the perspective of Lessor and Lessee.	3	Chalk &Talk	Black Board
UNIT -4 Cash, Receivable and Inventory Management				
4.1	Cash Management: Meaning, Objectives	2	Lecture	Green Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
				Charts
4.2	Importance	2	Chalk & Talk	Black Board
4.3	Cash Cycle – Minimum Operating Cash	2	Chalk & Talk	Black Board
4.4	Safety level of cash – Optimum cash balance	3	Chalk & Talk	Black Board
4.5	Receivable Management: Meaning – Credit policy	2	Chalk & Talk	Black Board
4.6	Controlling receivables: Debt collection period, Ageing schedule	3	Chalk & Talk	Black Board
4.7	Factoring – Evaluating investment in accounts receivable	2	Chalk & Talk	Black Board
4.8	Inventory Management: Meaning and Objectives	2	Chalk & Talk	Black Board
4.9	EOQ with price breaks – ABC Analysis.	2	Chalk & Talk	Black Board
UNIT -5 Multi National Capital Budgeting				
5.1	Multi National Capital Budgeting: Meaning, Steps involved	2	Lecture	Green Board
5.2	Complexities	2	Chalk & Talk	Black Board
5.3	Factors to be considered – International sources of finance	2	Chalk & Talk	Black Board
5.4	Techniques to evaluate multi-national capital expenditure	2	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	proposals: Discounted Pay Back Period			
5.5	NPV, Profitability Index	3	Chalk & Talk	Black Board
5.6	Net Profitability Index	3	Chalk & Talk	Black Board
5.7	Internal Rate of Return	2	Chalk & Talk	Black Board
5.8	Capital rationing -Techniques of Risk analysis in Capital Budgeting.	2	Chalk & Talk	Black Board
UNIT –VI DYNAMISM				
6.1	Dividend Decision – Factors affecting Dividend Decision(Self Study) – Walter’s model, Gordon’s model, MM Hypothesis.	2	Seminar	PPT

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5Mks.	10 Mks	15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	-
K3	-	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	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
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CO 1	Explain important finance concepts
CO 2	Apply the measurement of leverage to enhance the earnings of company and to evaluate the capital structure theories.
CO 3	Compare the firm's performances by applying various cost of capital methods.
CO 4	Understand and acquire knowledge about Receivable management.
CO 5	Evaluate techniques of long term investment decision incorporating risk factor.

Mapping COs Consistency with POs

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

Note: ☐ Strongly Correlated – **3** ☐ Moderately Correlated – **2**
☐ Weakly Correlated - **1**

COURSE DESIGNER:

Dr.S.P.Savitha

Forwarded By

P. Sakunthala

Dr.P.Sakunthala

HOD'S Signature & Name

I M.Com CA
SEMESTER –I

For those who joined in 2023 onwards

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGO RY	HRS/WEE K	CREDITS
PSCC	23PG1K2	DIGITAL MARKETING	THEORY	5	3

COURSE DESCRIPTION

This course emphasises on the emerging trend in Marketing, it also paves way to inculcate business decisions by gaining skills to market a product and learn the latest trends to help secure a job in top companies.

COURSE OBJECTIVES

1. To assess the evolution of digital marketing
2. To appraise the dimensions of online marketing mix
3. To infer the techniques of digital marketing
4. To analyse online consumer behaviour
5. To interpret data from social media and to evaluate game based marketing

UNITS

UNIT I INTRODUCTION TO DIGITAL MARKETING (16 HRS)

Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts – Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool – Digital marketing channels – Digital marketing applications, benefits and limitations – Factors for success of digital marketing – Emerging opportunities for digital marketing professionals. (Self Study).

UNIT II ONLINE MARKETING MIX (18 HRS)

Online marketing mix – E-product – E-promotion – E-price – E-place – Consumer segmentation – Targeting – Positioning – Consumers and online shopping

issues – Website characteristics affecting online purchase decisions – Distribution and implication on online marketing mix decisions. (Self Study).

UNIT III DIGITAL MEDIA CHANNELS

(18 HRS)

Digital media channels – Search engine marketing – ePR – Affiliate marketing – Interactive display advertising – Opt-in-email marketing and mobile text messaging, Invasive marketing – **Campaign management using – Facebook, Twitter, Corporate Blogs(Self Study).**– Advantages and disadvantages of digital media channels – Metaverse marketing.

UNIT IV ONLINE CONSUMER BEHAVIOUR

(18 HRS)

Online consumer behavior – Cultural implications of key website characteristics – Dynamics of online consumer visit – **Models of website visits – Web and consumer decision making process (Self Study)** – Data base marketing – Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.

UNIT V ANALYTICS AND GAMIFICATION

(18 HRS)

Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics – Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics - **Digital brand analysis** – Meaning – Benefits – Components (Self Study) – Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics – Mining consumer generated media – Gamification and game based marketing – Benefits – Consumer motivation for playing online games.

UNIT VI DYNAMISM (Evaluation Pattern – CIA only)

Future of Marketing – New Innovation and Products.

TEXT BOOK:

1. Puneet Singh Bhatia, (2019) “Fundamentals of Digital Marketing”, 2nd Edition, Pearson Education Pvt Ltd, Noida.

2. Dave Chaffey, Fiona Ellis-Chadwick, (2019) “Digital Marketing”, Pearson Education Pvt Ltd, Noida.
3. Chuck Hemann& Ken Burbary, (2019) “Digital Marketing Analytics”, Pearson Education Pvt Ltd, Noida.
4. Seema Gupta, (2022) “Digital Marketing” 3rd Edition, McGraw Hill Publications Noida.
5. Kailash Chandra Upadhyay, (2021) “Digital Marketing: Complete Digital Marketing Tutorial”, Notion Press, Chennai.
6. Michael Branding, (2021) “Digital Marketing”, Empire Publications India Private Ltd, New Delhi.

REFERENCE:

1. VandanaAhuja, (2016) “Digital Marketing”, Oxford University Press. London.
2. Ryan Deiss& Russ Henneberry, (2017) “Digital Marketing”, John Wiley and Sons Inc. Hoboken.
3. Alan Charlesworth, (2014), “Digital Marketing – A Practical Approach”, Routledge, London.
4. Simon Kingsnorth, Digital Marketing Strategy, (2022) “An Integrated approach to Online Marketing”, Kogan Page Ltd. United Kingdom.
5. MaityMoutusy, (2022) “Digital Marketing” 2nd Edition, Oxford University Press, London.

Digital Open Educational Resources (DOER) :

1. <https://www.digitalmarketer.com/digital-marketing/assets/pdf/ultimate-guide-to-digital-marketing.pdf>
2. <https://uwaterloo.ca/centre-for-teaching-excellence/teaching-resources/teaching-tips/educational-technologies/all/gamification-and-game-based-learning>
3. <https://journals.ala.org/index.php/ltr/article/download/6143/7938>

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INTRODUCTION TO DIGITAL MARKETING				
1.1	Digital Marketing – Transition from traditional to digital marketing – Rise of internet – Growth of e-concepts	4	Lecture	PPT & White board
1.2	Growth of e-business to advanced e-commerce – Emergence of digital marketing as a tool	4	Lecture	White board
1.3	Digital marketing channels – Digital marketing applications, benefits and limitations	4	Lecture	PPT & White board
1.4	Factors for success of digital marketing – Emerging opportunities for digital marketing professionals. (Self Study).	4	Lecture	PPT & White board
UNIT -2 ONLINE MARKETING MIX				
2.1	Online marketing mix	2	Lecture	Green Board Charts
2.2	E-product – E-promotion	2	Chalk & Talk	Black Board
2.3	E-price – E-place	3	Chalk & Talk	Black Board
2.4	Consumer segmentation – Targeting	3	Chalk & Talk	Black Board
2.5	Positioning – Consumers and online shopping issues	3	Lecture	Green Board Charts
2.6	Website characteristics affecting online purchase decisions (Self Study)	2	Lecture	Green Board Charts

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
2.7	Distribution and implication on online marketing mix decisions. (Self Study).	3	Lecture	Green Board Charts
UNIT -3 DIGITAL MEDIA CHANNELS				
3.1	Digital media channels	3	Lecture	Green Board Charts
3.2	Search engine marketing – ePR	3	Chalk & Talk	Black Board
3.3	Affiliate marketing – Interactive display advertising	3	Chalk & Talk	Black Board
3.4	Opt-in-email marketing and mobile text messaging, Invasive marketing	3	Chalk & Talk	Black Board
3.5	Campaign management using – Facebook, Twitter, Corporate Blogs(Self Study)	3	Chalk & Talk	Black Board
3.6	Advantages and disadvantages of digital media channels – Metaverse marketing	3	Chalk & Talk	Black Board
UNIT -4 ONLINE CONSUMER BEHAVIOUR				
4.1	Online consumer behavior	2	Lecture	Green Board Charts
4.2	Cultural implications of key website characteristics	2	Chalk & Talk	Black Board
4.3	Dynamics of online consumer visit	2	Chalk & Talk	Black Board
4.4	Models of website visits (Self Study)	2	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
4.5	Web and consumer decision making process (Self Study)	2	Chalk & Talk	Black Board
4.6	Data base marketing	2	Chalk & Talk	Black Board
4.7	Electronic consumer relationship management	2	Chalk & Talk	Black Board
4.8	Goals – Process – Benefits	2	Chalk & Talk	Black Board
4.9	Role – Next generation CRM	2	Chalk & Talk	Black Board
UNIT -5 ANALYTICS AND GAMIFICATION				
5.1	Digital Analytics – Concept – Measurement framework – Demystifying web data - Owned social metrics	2	Lecture	Green Board
5.2	Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snapchat and LinkedIn – Earned social media metrics	4	Chalk & Talk	Black Board
5.3	Digital brand analysis – Meaning – Benefits – Components (Self Study)	4	Chalk & Talk	Black Board
5.4	Brand share dimensions – Brand audience dimensions – Market influence analytics – Consumer generated media and opinion leaders – Peer review – Word of mouth – Influence analytics	4	Chalk & Talk	Black Board
5.5	Mining consumer generated media – Gamification and game based	4	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	marketing – Benefits – Consumer motivation for playing online games.			
UNIT VI DYNAMISM				
6.1	Future of Marketing – New Innovation and Products.		Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5Mks.	10 Mks	15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	-
K3	-	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	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	Explain the dynamics of digital marketing
CO 2	Examine online marketing mix
CO 3	Compare digital media channels
CO 4	Interpret online consumer behaviour
CO 5	Analyse social media data

Mapping COs Consistency with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6
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C01	3	3	2	3	3	3
C02	3	3	2	3	3	3
C03	3	3	2	2	3	2
C04	3	3	2	2	3	3
C05	3	3	1	3	3	2

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

☐ Weakly Correlated -**1**

COURSE DESIGNER:

Ms.M.Fanny

Forwarded By

P. Sakunthala

Dr.P.Sakunthala

HOD'S Signature& Name

**I M.Com CA
SEMESTER –I**

For those who joined in 2023 onwards

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGO RY	HRS/WE EK	CREDITS
PSCC	23PG1K3	BANKING AND INSURANCE	Theory	6	4

COURSE DESCRIPTION

This course aims to equip student a broad understanding of banking and insurance, with current developments in the banking industry with respect to the application of practical knowledge about latest terminology about banking and insurance.

COURSE OBJECTIVES

Provide students with a clear understanding of the concept of banking and insurance

UNIT –I INTRODUCTION TO BANKING [18 HRS]

Banking: Brief History of Banking - Rapid Transformation in Banking: Customer Shift - Fintech Overview - Fintech Outlook The Financial Disruptors - Digital Financial Revolution - New Era of Banking. Digital Banking – Electronic Payment Systems– **Electronic Fund Transfer System** – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.

UNIT – II CONTEMPORARY DEVELOPMENTS IN BANKING [18 HRS]

Distributed Ledger Technology – Blockchain: Meaning - Structure of BlockChain - Types of Block Chain - Differences between DLT and Blockchain - Benefits of Blockchain and DLT-Unlocking the potential of Blockchain – Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimaged with AI.Cloud banking - Meaning - Benefits in switching to Cloud Banking.

UNIT III INDIAN INSURANCE MARKET [18 HRS]

History of Insurance in India – Definition and Functions of Insurance – Insurance Contract – Indian Insurance Market – Reforms in Insurance Sector -Insurance Organisation – Insurance organisation structure. Insurance Intermediaries: Insurance Broker – Insurance Agent - Surveyors and Loss Assessors - Third Party Administrators (Health Services) – Procedures - Code of Conduct.

UNIT IV CUSTOMER SERVICES IN INSURANCE [18 HRS]

Customer Service in Insurance – Quality of Service - Role of Insurance Agents in Customer Service-Agent's Communication and Customer Service – Ethical Behaviour in Insurance – Grievance Redressal System in Insurance Sector–Integrated Grievance Management System- Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA)– Regulations and Guidelines.

UNIT VRISK MANAGEMENT [18 HRS]

Risk Management and Control in banking and insurance industries – Methods of Risk Management – Risk Management by Individuals and Corporations – **Tools for Controlling Risk.**

UNIT VI – DYNAMISM

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

REFERENCES:

TEXT BOOKS

1. Indian Institute of Banking and Finance (2021), “Principles & Practices of Banking”, 5th Edition, Macmillan Education India Pvt. Ltd, Noida, Uttar Pradesh.
2. Mishra M N & Mishra S B, (2016), “Insurance Principles and Practice”, 22nd Edition, S. Chand and Company Ltd, Noida, Uttar Pradesh.
3. Emmett, Vaughan, Therese Vaughan M., (2013), “Fundamentals of Risk and Insurance”, 11th Edition, Wiley & Sons, New Jersey, USA.
4. Theo Lynn , John G. Mooney, PierangeloRosati, Mark Cummins (2018), Disrupting Finance: FinTech and Strategy in the 21st Century (Palgrave Studies in Digital Business & Enabling Technologies), Macmillan Publishers, NewYork (US)

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/>

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/>

3. COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INTRODUCTION TO BANKING				
1.1	Brief History of Banking - Rapid Transformation in Banking: Customer Shift Disruptors - Digital Financial Revolution	6	Chalk & Talk	Black Board
1.2	Fintech Overview - Fintech Outlook - New Era of Banking.Digital Banking – Electronic Payment Systems	6	Lecture	Black Board
1.3	Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT – RTGS –VSAT–SFMS–SWIFT.	6	Lecture	PPT
UNIT – II CONTEMPORARY DEVELOPMENTS IN BANKING				
2.1	Distributed Ledger Technology – Blockchain: Meaning - Structure of BlockChain - Types of Block Chain - Differences between DLT and Blockchain	6	Chalk & Talk	Black Board
2.2	Benefits of Blockchain and DLT – Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services Unlocking the potential of Blockchain –	6	Chalk &Talk	Black Board

2.3	AI in Banking: Future of AI in Banking - Applications of AI in Banking - Importance of AI in banking - Banking reimagined with AI. Cloud banking - Meaning - Benefits in switching to Cloud Banking.	6	Chalk & Talk	Black Board
UNIT -3 INDIAN INSURANCE MARKE				
3.1	History of Insurance in India – Definition and Functions of Insurance – Insurance Contract – Indian Insurance Market	6	Chalk & Talk	Black Board
3.2	Reforms in Insurance Sector - Insurance Intermediaries: Insurance Broker – Insurance AgentInsurance Organisation – Insurance organisation structure.	6	Chalk & Talk	Black Board
3.3	Surveyors and Loss Assessors - Third Party Administrators (Health Services) – Procedures - Code of Conduct.	6	Chalk & Talk	Black Board
UNIT -4 CUSTOMER SERVICES IN INSURANCE				
4.1	Customer Service in Insurance – Quality of Service - Role of Insurance Agents in Customer Service-Agent’s Communication and Customer Service	6	Chalk & Talk	Black Board

4.3	Grievance Redressal System in Insurance Sector –Insurance Ombudsman Integrated Grievance Management System	6	Chalk & Talk	Black Board
4.4	Insurance Regulatory and Development Authority of India Act (IRDA)– Regulations and Guidelines.	6	Chalk & Talk	Black Board
UNIT -5 RISK MANAGEMENT				
5.1	Risk Management and Control in banking and insurance industries –	6	Lecture	PPT
5.2	Methods of Risk Management – Risk Management by Individuals and Corporations	6	Lecture	PPT
5.3	Tools for Controlling Risk.	6	Lecture	PPT
UNIT –6 DYNAMISM				
6.1	E-Banking Trends In India: Evolution, Challenges And Opportunities	2	Discussion	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5Mks.	10 Mks	15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	-

K3	-	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	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	Relate the transformation in banking from traditional to new age
CO 2	Apply modern techniques of digital banking
CO 3	Evaluate the role of insurance sector.
CO 4	Examine the regulatory mechanism
CO 5	Assess risk mitigation strategies

Mapping of COs with PSOs

CO/ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	2	2	3	2	2
CO2	3	3	2	3	2	2
CO3	3	3	3	3	2	2
CO4	3	3	2	3	2	2
CO5	3	3	2	3	2	2
Weightage of course contributed to each PSO	15	14	11	15	10	10

Note: ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

COURSE DESIGNER:

C.JoselynNithya

Forwarded By

Dr.P.Sakunthala

P. Sakunthala

HOD'S Signature& Name

**I M.Com CA
SEMESTER –I
ELECTIVE –I A**

For those who joined in 2023 onwards

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGO RY	HRS/WEE K	CREDITS
PSCC	23PG1KE1	INTRODUCTION TO INDUSTRY 4.0	Theory	5	3

COURSE DESCRIPTION

To introduce the concept of INDUSTRY 4.0 and enhance the knowledge in applications of big data and IoT for industrial growth and development.

COURSE OBJECTIVES

1. To enable the students to comprehend the change from industry 1.0 to 4.0
2. To gain knowledge on the challenges and future prospects of applying artificial intelligence
3. To learn the applications of big data for industrial growth and development
4. To understand the applications of IoT in various sectors

5. To understand why education has to be aligned with industry 4.0

UNIT: I INTRODUCTION

(12 HRS)

Industry: Meaning, Types - **Industrial Revolution**: Industrial Revolution 1.0 to 4.0: Meaning, Goals and Design Principles - Technologies of Industry 4.0 - Big Data – Artificial Intelligence (AI) – Industrial Internet of Things - Cyber Security – Cloud – Augmented Reality.

UNIT II ARTIFICIAL INTELLIGENCE

(12 HRS)

Artificial Intelligence (AI): Need, History and Foundations -The AI - environment - Societal Influences of AI – Application Domains and Tools - Associated Technologies of AI - Future prospects of AI – Challenges of AI.

UNIT III BIG DATA

(12 HRS)

Evolution - Data Evolution - Data : Terminologies - Essential of Big Data in Industry 4.0 - Big Data Merits and Limitations - Big Data Components : Big Data Characteristics - Big Data Processing Frameworks - Big Data Tools - Big Data Applications - Big Data Domain Stack : Big Data in Data Science – Big Data in IoT - Big Data in Machine Learning - Big Data in Databases - Big Data Usecases: Big Data in Social Causes - Big Data for Industry -Big Data Roles - Learning Platforms; Internet of Things (IoT) : Introduction to IoT – Architecture of IoT Technologies for IoT - Developing IoT Applications - Applications of IoT - Security in IoT.

UNIT IV APPLICATIONS OF IOT

(12 HRS)

IoT in Manufacturing – Healthcare – Education – Aerospace and Defence – Agriculture – Transportation and Logistics – Impact of Industry 4.0 on Society: Impact on Business, Government, People - Tools for Artificial Intelligence - Big Data and Data Analytics - Virtual Reality - Augmented Reality –IoT - Robotics.

UNIT V INDUSTRY 4.0

(12 HRS)

Education 4.0 – Curriculum 4.0 – Faculty 4.0 – Skills required for Future - Tools for Education – **Artificial Intelligence Jobs in 2030** – Jobs 2030 - Framework for aligning Education with Industry 4.0.

UNIT -VI DYNAMISM (Evaluation Pattern - CIA only)

The industrial internet of things (IIoT) - Cyber-physical systems (CPS) - Smart manufacture - Smart factories - Cloud computing - Cognitive computing - Artificial intelligence.

TEXT BOOK:

1. Seema Acharya J, Subhashini Chellappan, (2019) “Big Data and Analytics”, 2nd Edition, Wiley Publication, New Delhi.
2. Russel S, Norvig P (2010), “Artificial Intelligence: A Modern approach”, 3rd Edition, Prentice Hall, New York.
3. Pethuru Raj and Anupama C. Raman, (2017), "The Internet of Things: Enabling Technologies, Platforms, and Use Cases", Auerbach Publications

REFERENCES:

1. Judith Hurwitz, Alan Nugent, Fern Halper, Marcia Kaufman, “Big Data for Dummies”, John Wiley & Sons, Inc.
2. Nilsson (2000), Artificial Intelligence: A new synthesis, Nils J Harcourt Asia PTE Ltd.

Digital Open Educational Resources (DOER) :

1. https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SEEA1403.pdf
2. https://library.oapen.org/bitstream/handle/20.500.12657/43836/external_content.pdf?sequence=1
3. https://www.vssut.ac.in/lecture_notes/lecture1428643004.pdf

COURSE CONTENTS & LECTURE SCHEDULE

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 Introduction				
1.1	Meaning, Types	1	Chalk & Talk	Black Board
1.2	Industrial Revolution 1.0 to 4.0	1	Lecture	PPT
1.3	Goals and Design Principles	1	Chalk & Talk	Black Board
1.4	Technologies of Industry 4.0	1	Chalk & Talk	Black Board
1.5	Big Data	1	Chalk & Talk	Black Board
1.6	Artificial Intelligence (AI)	1	Chalk & Talk	Black Board
1.7	Industrial Internet of Things	1	Chalk & Talk	Black Board
1.8	Cyber Security	1	Chalk & Talk	Black Board
1.9	Cloud	1	Chalk & Talk	Black Board
1.10	Augmented Reality.	1	Chalk & Talk	Black Board
UNIT -2 Artificial Intelligence				
2.1	Artificial Intelligence (AI), Need, History and Foundations	2	Chalk & Talk	Black Board
2.2	The AI – environment	2	Chalk & Talk	Black Board
2.3	Societal Influences of AI	2	Chalk & Talk	Black Board
2.4	Application Domains and Tools	2	Lecture	PPT
2.5	Associated Technologies of AI	2	Lecture	PPT
2.6	Future prospects of AI – Challenges of AI.	2	Lecture	PPT

UNIT -3 Big Data				
3.1	Evolution - Data Evolution - Data : Terminologies	1	Lecture	PPT
3.2	Essential of Big Data in Industry 4.0	2	Chalk & Talk	Black Board
3.3	Big Data Merits and Limitations - Big Data Components	1	Chalk & Talk	Black Board
3.4	Big Data Characteristics - Big Data Processing Frameworks	2	Lecture	PPT
3.5	Big Data Tools - Big Data Applications - Big Data Domain Stack : Big Data in Data Science	2	Lecture	PPT
3.6	Big Data in IoT - Big Data in Machine Learning - Big Data in Databases - Big Data Useases: Big Data in Social Causes - Big Data for Industry -Big Data Roles - Learning Platforms;	2	Lecture	PPT
3.7	Introduction to IoT – Architecture of IoT Technologies for IoT	2	Chalk & Talk	Black Board
3.8	Developing IoT Applications - Applications of IoT - Security in IoT.	2	Lecture	PPT
UNIT -4 Applications of IoT				
4.1	IoT in Manufacturing – Healthcare – Education	1	Chalk & Talk	Black Board
4.2	Aerospace and Defence – Agriculture	1	Chalk & Talk	Black Board
4.3	Transportation and Logistics	1	Chalk & Talk	Black Board
4.4	Impact of Industry 4.0 on Society	1	Lecture	PPT
4.5	Impact on Business, Government,	1	Chalk & Talk	Black Board
4.6	Tools for Artificial Intelligence	1	Chalk & Talk	Black Board

4.7	Big Data and Data Analytics -	1	Lecture	PPT
4.8	Virtual Reality	2	Lecture	PPT
4.9	Augmented Reality	2	Chalk & Talk	Black Board
4.10	IoT – Robotics	1	Chalk & Talk	Black Board
UNIT -5 Industry 4.0				
5.1	Education 4.0 – Curriculum 4.0	2	Chalk & Talk	Black Board
5.2	Faculty 4.0 – Skills required for Future	2	Lecture	PPT
5.3	C Tools for Education opying, modifying and deleting tables	2	Chalk & Talk	Black Board
5.4	Tools for Education	2	Chalk & Talk	Black Board
5.5	Artificial Intelligence Jobs in 2030	2	Lecture	PPT
5.6	Jobs 2030	1	Lecture	PPT
5.7	Framework for aligning Education with Industry 4.0.	1	Chalk & Talk	Black Board
UNIT –VI DYNAMISM				
6.1	The industrial internet of things (IIoT) - Cyber-physical systems (CPS)	2	Seminar	PPT
6.2	Smart manufacture - Smart factories - Cloud computing - Cognitive computing - Artificial intelligence	2	Seminar	PPT

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar	Better of W1, W2	M1+M2	MID-SEM TEST				

	5 Mks.	5Mks.	10 Mks	15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	-
K3	-	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	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	Discuss on the change from industry 1.0 to 4.0
CO 2	Discover the challenges and future prospects of applying artificial intelligence
CO 3	Apply big data for industrial growth and development
CO 4	Apply IoT in various sectors like Manufacturing, Healthcare, Education, Aerospace and Défense
CO 5	Appraise why education has to be aligned with industry 4.0

Mapping COs Consistency with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO 1	2	2	3	2	3	3	3
CO 2	2	3	3	2	3	3	3
CO 3	2	3	3	2	3	3	3
CO 4	2	3	3	2	3	3	3
CO 5	2	3	3	2	3	3	3

Note: ♦ Strongly Correlated – 3
Weakly Correlated -1

♦ Moderately Correlated – 2

♦

COURSE DESIGNER:
Mrs.N.Muthulakshmi

Forwarded By

Dr.P.Sakunthala

P. Sakunthala

HOD'S Signature& Name

**I M.Com CA
SEMESTER -I
ELECTIVE -I B**

For those who joined in 2023 onwards

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGO RY	HRS/WE K	CREDITS
PSCC	23PG1KE2	BIG DATA ANALYTICS	Theory	5	3

COURSE DESCRIPTION

Big Data Analytics includes Introduction to Big Data, Big Data Analytics, The Big Data Technology, Introduction to Hadoop environment with HDFS.

COURSE OBJECTIVES

1. To understand the various aspects of data science and applying them in health care
2. To learn the applications of big data for industrial growth and development
3. To understand the characteristics of 5 V's
4. To know the big data problems
5. To understand the Hadoop

UNIT: I INTRODUCTION TO DATA SCIENCE

(12 HRS)

Introduction to data science – Case Studies – Data Science in Biomedicine and Healthcare – Sequence Processing – Medical Image Analysis – Natural Language Processing – **Network Modelling and Probabilistic Modelling**

UNIT II BIG DATA

(12 HRS)

Big data: Meaning – Importance of Big Data – Example of Big Data – Source of Big Data - Machine -Generated Data - Advantages – Big Data generated by people – Organization of Generated Data - Integrating the data.

UNIT III CHARACTERISTICS OF BIG DATA

(12 HRS)

Characteristics of big data volume – Variety –Velocity – Characteristics of Big Data – Veracity – Valence and Value – Getting value out of Big Data using 5-step process to structure your analysis.

UNIT IV DATA SCIENCE: GETTING VALUE OUT OF BIG DATA (12 HRS)

Building a Big Data Strategy – Happening of Big Data science – Five Components of Data Science. Steps in Data Science: Acquiring Data, Pre-processing and Exploring Data – Analysing Data – Communicating results – Turning insights into action

UNIT V BIG DATA SYSTEMS AND HADOOP

(12 HRS)

Meaning of Distributed File System – Scalable Computing over the Internet – Programming Models for Big Data – Introduction to Hadoop systems – The Hadoop Distributed File System: A Storage System for Big Data – YARN: A Resource Manager for Hadoop – Map Reduce: Simple Programming for Big Results – When to Reconsider Hadoop? – Cloud Computing: An important Big Data enabler.

UNIT -VI DYNAMISM (Evaluation Pattern - CIA only)

Big Data Networks - Cybersecurity and Privacy in Big Data - Data Analytics for Social Impact - Data-driven Climate Sciences – Introduction to Machine Learning and Artificial Intelligence.

TEXT BOOKS:

1. Peter Guerra and Kirk Borne (2016), "Ten Signs of Data Science Maturity", O'Reilly Media Pvt Ltd, USA
2. Tom White (2012), "Hadoop: The Definitive Guide" Third Edition, O'Reilly Media, USA.
3. Seema Acharya (2015), Subhasini Chellappan, "Big Data Analytics", Wiley, USA

REFERENCES:

1. Howard Wen, Big Ethics for Big Data, O'Reilly Media, USA.
2. Michael Mineli, Michele Chambers, Ambiga Dhiraj (2013), Big Data, Big Analytics: Emerging Business Intelligence and Analytic Trends for Today's Businesses, Wiley Publications, USA .
3. Judith S. Hurwitz, Alan Nugent, Fern Halper, Marcia Kaufman (2015), "Big Data for Dummies", John Wiley & Sons, Inc., USA.

Digital Open Educational Resources (DOER) :

1. <https://www.coursera.org/learn/big-data-introduction/home/welcome>
2. <https://www.coursera.org/learn/bioconductor?action=enroll&authMode=login>

COURSE CONTENTS & LECTURE SCHEDULE

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT I: INTRODUCTION TO DATA SCIENCE				
1.1	Introduction to data science – Case Studies	4	Chalk & Talk	Black Board
1.2	Data Science in Biomedicine and Healthcare – Sequence Processing	4	Lecture	Black Board
1.3	Natural Language Processing – Network Modelling and Probabilistic Modelling.	4	Lecture	Smart Board
UNIT II: BIG DATA				
2.1	Big data: Meaning – Importance of Big Data – Example of Big Data	3	Chalk & Talk	Black Board
2.2	Source of Big Data - Machine -Generated Data – Advantages	3	Chalk & Talk	Black Board
2.3	Big Data generated by people – Organization of Generated Data - Integrating the data	3	Chalk & Talk	Black Board
UNIT III: Characteristics of Big Data				
3.1	Characteristics of big data volume – Variety –Velocity	4	Chalk & Talk	Black Board

3.2	Characteristics of Big Data – Veracity – Valence and Value	4	Chalk & Talk	Black Board
3.3	Getting value out of Big Data using 5-step process to structure your analysis.	4	Chalk & Talk	Black Board
UNIT IV: Data Science: Getting value out of Big Data				
4.1	Building a Big Data Strategy	2	Lecture	PPT & Smart Board
4.2	Happening of Big Data science – Five Components of Data Science	2	Chalk & Talk	Black Board
4.3	Steps in Data Science: Acquiring Data	2	Lecture	PPT
4.4	Pre-processing and Exploring Data – Analysing Data	3	Chalk & Talk	Black Board
4.5	Communicating results – Turning insights into action	3	Chalk & Talk	Black Board
UNIT V: Big Data Systems and Hadoop				
5.1	Meaning of Distributed File System	3	Chalk & Talk	Black Board
5.2	Scalable Computing over the Internet – Programming Models for Big Data	3	Chalk & Talk	Black Board
5.3	Introduction to Hadoop systems – The Hadoop Distributed File System	3	Chalk & Talk	Black Board
5.4	A Storage System for Big Data – YARN: A Resource Manager	3	Chalk & Talk	Black Board
UNIT –VI DYNAMISM				
6.1	Big Data Networks - Cybersecurity and Privacy in Big Data - Data Analytics for Social Impact - Data-driven Climate Sciences – Introduction to Machine Learning and Artificial Intelligence	3	Seminar	PPT

	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 Assessment
	5 Mks.	5Mks.	10 Mks	15 Mks	35 Mks.	5 Mks.	40Mks.	

K2	5	-	-	2 ½	-		-	-
K3	-	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	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	Explain Characteristics and challenges of Big Data
CO 2	Describe Big Data Analytics
CO 3	Explain Data Science in Big Data Technologies
CO 4	Demonstrate Hadoop Environment
CO 5	Describe HDFS in Hadoop Environment

Mapping COs Consistency with POs

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

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

☐ Weakly Correlated -**1**

COURSE DESIGNER:

Mrs.N.Muthulakshmi

Forwarded By

Dr.P.Sakunthala

P. Sakunthala

HOD'S Signature& Name

I M.Com CA
SEMESTER –I
Elective II A

For those who joined in 2023 onwards

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGO RY	HRS/WEE K	CREDITS
PSCC	23PG1KE3	ENTERPRISE RESOURCE PLANNING	THEORY	5	3

COURSE DESCRIPTION

The course provides an overview of Enterprise Resource Planning (ERP) software systems and their role within an organization. It introduces key concepts of integrated information systems and explains why such systems are valuable to businesses.

COURSE OBJECTIVES

1. To learn the history and growth of ERP
2. To understand the risks involved while using ERP
3. To gain knowledge on the various ERP technologies
4. To learn the dynamics of ERP marketplace
5. To choose appropriate ERP solutions or packages

Units

UNIT I ENTERPRISE AN OVERVIEW

(12 HRS)

Business Functions and Business Processes - Integrated Management Information - Business Modelling - Integrated Data Model. Business Processes: Major Business Processes. Introduction to ERP: **Common ERP Myths - A Brief History of ERP - Reasons for the Growth of ERP Market (Self Study).**

UNIT II RISK OF ERP

(12 HRS)

People Issues - Process Risks - Technological Risks - Implementation Issues- Operation and Maintenance Issues - **Unique Risks of ERP Projects - Managing Risks on ERP Projects (Self Study)**. Benefits of ERP: Information Integration - Reduction of Lead Time - On-Time Shipment - Reduction in Cycle Time - Improved Resource Utilization - Better Customer Satisfaction - Improved Supplier Performance - Increased Flexibility - Reduced Quality Costs - Better Analysis and Planning Capabilities - Improved Information Accuracy and Decision Making Capability - Use of Latest Technology.

UNIT III ERP AND RELATED TECHNOLOGIES

(12 HRS)

Business Process Reengineering (BPR) - **Business Intelligence (BI)** - Business Analytics (BA) - Data Warehousing- Data Mining - On - Line Analytical Processing (OLAP) - Product Life Cycle Management (PLM) - Supply Chain Management (SCM) - Customer Relationship Management (CRM) - **Geographic Information Systems (GIS)** - Intranets and Extranets. **Advanced Technology and ERP Security: Technological Advancements - Computer Crimes(Self Study)** - ERP and Security - Computer Security - Crime and Security.

UNIT IV ERP MARKET PLACE AND MARKET PLACE DYNAMICS (12 HRS)

Market Overview - ERP Market Tiers.Market Place Dynamics - **Industry - Wise ERP Market Share - ERP: The Indian Scenario(Self Study)**. Business Modules of an ERP Package: Functional Modules of ERP Software: Integration of ERP, Supply Chain, and Customer Relationship Applications.

UNIT V ERP IMPLEMENTATION

(12 HRS)

Benefits of Implementing ERP - Implementation Challenges. ERP Implementation Life Cycle: Objectives of ERP Implementation - **Different Phases of ERP Implementation(Self Study)**- Reasons for ERP Implementation Failure. ERP Package Selection: ERP Package Evaluation and Selection - The Selection Process - ERP Packages: Make or Buy.

UNIT -VI DYNAMISM (Evaluation Pattern - CIA only)

ERP Selection Process Demo.

TEXT BOOKS

1. Alexis Leon (2008), "Enterprise Resource Planning", 2nd edition, Tata McGraw-Hill, Noida.
2. Jagan Nathan Vaman (2008), "ERP in Practice", Tata McGraw-Hill, Noida.
3. MahadeoJaiswal and Ganesh Vanapalli (2009), "ERP", Macmillan India, Noida.

REFERENCE

1. Sinha P. Magal and Jeffery Word (2012), "Essentials of Business Process and Information System", Wiley India, USA.
2. Summer (2008), "ERP", Pearson Education, Noida.
3. Vinod Kumar Grag and N.K. Venkitakrishnan (2006), "ERP- Concepts and Practice", Prentice Hall of India, New Delhi.

Digital Open Educational Resources (DOER)

1. https://mrcet.com/downloads/digital_notes/CSE/III%20Year/ERP%20Digital%20notes.pdf
2. https://mrcet.com/downloads/digital_notes/ME/III%20year/ERP%20Complete%20Digital%20notes.pdf
3. https://www.vssut.ac.in/lecture_notes/lecture1428643004.pdf

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 ENTERPRISE AN OVERVIEW				
1.1	Business Functions and Business Processes - Integrated Management Information	4	Lecture	PPT & White board
1.2	Business Modelling - Integrated Data Model	4	Lecture	White board
1.3	Business Processes: Major Business Processes. Introduction to ERP: Common ERP Myths	3	Lecture	PPT & White board
1.4	A Brief History of ERP - Reasons for the Growth of ERP Market (Self Study)	1	Lecture	PPT & White board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -2 RISK OF ERP				
2.1	People Issues - Process Risks - Technological Risks	2	Lecture	Green Board Charts
2.2	Implementation Issues-Operation and Maintenance Issues - Unique Risks of ERP Projects - Managing Risks on ERP Projects(Self Study)	2	Chalk & Talk	Black Board
2.3	Benefits of ERP: Information Integration - Reduction of Lead Time - On-Time Shipment - Reduction in Cycle Time - Improved Resource Utilization	2	Chalk & Talk	Black Board
2.4	Better Customer Satisfaction - Improved Supplier Performance - Increased Flexibility - Reduced Quality Costs - Better Analysis and Planning Capabilities	2	Chalk & Talk	Black Board
2.5	Improved Information Accuracy and Decision Making Capability	2	Lecture	Green Board Charts
2.6	Use of Latest Technology	2	Lecture	Green Board Charts
UNIT -3 ERP AND RELATED TECHNOLOGIES				
3.1	Business Process Reengineering (BPR) - Business Intelligence (BI) - Business Analytics (BA)	2	Lecture	Green Board Charts
3.2	Data Warehousing- Data Mining - On - Line Analytical Processing (OLAP) - Product Life Cycle Management (PLM)	2	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
3.3	Supply Chain Management (SCM) - Customer Relationship Management (CRM)	2	Chalk & Talk	Black Board
3.4	Geographic Information Systems (GIS) - Intranets and Extranets.	2	Chalk & Talk	Black Board
3.5	Advanced Technology and ERP Security: Technological Advancements - Computer Crimes(Self Study)	2	Chalk & Talk	Black Board
3.6	ERP and Security - Computer Security - Crime and Security.	2	Chalk & Talk	Black Board
UNIT -4 ERP MARKET PLACE AND MARKET PLACE DYNAMICS				
4.1	Market Overview - ERP Market Tiers. Market Place Dynamics	3	Lecture	Green Board Charts
4.2	Industry - Wise ERP Market Share - ERP: The Indian Scenario(Self Study)	2	Chalk & Talk	Black Board
4.3	Business Modules of an ERP Package	2	Chalk & Talk	Black Board
4.4	Functional Modules of ERP Software	2	Chalk & Talk	Black Board
4.5	Integration of ERP, Supply Chain, and Customer Relationship Applications.	3	Chalk & Talk	Black Board
UNIT -5 ERP IMPLEMENTATION				
5.1	Benefits of Implementing ERP - Implementation Challenges	2	Lecture	Green Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
5.2	ERP Implementation Life Cycle: Objectives of ERP Implementation	4	Chalk & Talk	Black Board
5.3	Different Phases of ERP Implementation(Self Study) - Reasons for ERP Implementation Failure	4	Chalk & Talk	Black Board
5.4	ERP Package Selection: ERP Package Evaluation and Selection - The Selection Process	4	Chalk &Talk	Black Board
5.5	ERP Packages: Make or Buy.Course outcomes	4	Chalk & Talk	Black Board
UNIT -VI DYNAMISM (Evaluation Pattern - CIA only)				
6.1	ERP Selection Process Demo		Seminar	PPT

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5Mks.	10 Mks	15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	-
K3	-	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 %
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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	Recall the history and growth of ERP

CO 2	Appraise the risks involved while using ERP
CO 3	Select from among various ERP technologies
CO 4	Analyse the dynamics of ERP marketplace
CO 5	Distinguish and choose appropriate ERP solutions or packages

Mapping COs Consistency with POs

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

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

☐ Weakly Correlated -**1**

COURSE DESIGNER:

Ms.M.Fanny

Forwarded By

P. Sakunthala

Dr.P.Sakunthala

HOD'S Signature& Name

I M.Com CA

SEMESTER –I

Elective II B

For those who joined in 2023 onwards

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGO RY	HRS/ WEEK	CREDITS
PSCC	23PG1KE4	DATABASE MANAGEMENT SYSTEM	THEORY AND LAB	5	3

COURSE DESCRIPTION

The course examines the principles of design and functions of the Relational Database Management Systems (DBMS). The course emphasizes the use of Relational DBMS as an office productivity tool. Other topics include Evolution of Database Management systems, Entity Relationships Modeling, Design of a Relational Model, Database Integrity Rules, and Normalization of Database Tables.

COURSE OBJECTIVES

1. To introduce the basic concepts of Relational Database Management
2. To understand designing databases and queries in SQL
3. To learn RDBMS
4. To up skill the functions and operators
5. To understand the constraints, locks and MySQL

UNIT I INTRODUCTION TO DATABASE SYSTEMS AND LINUX(12 HRS)

Introduction to File and Database systems Database System Structure - Data Models Introduction to Network Models: ER Model, Relational Model - Introduction to Linux Operating System - Properties of Linux - Desktop Environment - Linux basics commands - Working with Files - Text Editors - I/O Redirections - Pipes, Filters, and Wildcards - Changing Access Rights

UNIT II SQL DEFINITION AND NORMALIZATION (12 HRS)

SQL – Data Definition - Queries in SQL - Updates - Views - Integrity and Security. Relational Database design – Functional dependences and Normalization for relational databases (up to BCNF) - Query Forms.

UNIT III FILES AND RDBMS (12 HRS)

Record Storage and Primary File Organization - Secondary Storage Devices - Operations on Files - Heap File - Sorted Files - Hashing Techniques - Index Structure for Files - Different Types of Indexes - B-Tree - B-Tree - Query Processing - Multimedia Databases - Basic Concepts and Applications - Indexing and Hashing - Text Databases - Overview of RDBMs - Advantages of RDBMs over DBMs – Introduction to Data Mining.

UNIT IV DATA DEFINITION AND MANIPULATION LANGUAGE (12 HRS)

Data Definition Language - Data Manipulation Language - Transaction Control - Data Control Language Grant - Revoke Privilege Command - Set Operators - Joins- Kinds of Joins - Table Aliases - Sub queries - Multiple and Correlated Sub Queries - Functions - Single Row - Date, Character, Numeric, Conversion and Group Functions

UNIT V CONSTRAINTS AND MYSQL

(12 HRS)

Constraints - Domain, Equity, Referential Integrity Constraints - Locks - Types of Locks, Table Partitions - Synonym - Introduction to PL/SQL - Introduction - **MySQL as an RDBMS Tool** - Data types and Commands.

UNIT VI - DYNAMISM(Evaluation Pattern-CIA only)

Parallel databases-distributed databases-Object oriented databases.

TEXT BOOKS

1. Ramon A Mata-Toledo and Pauline K Cushman, "Database Management System", Schaun's Outlines, New York
2. Rajendra Prasad Mahapatra and GovindVerma, "Database Management System", Khanna Publications, New Delhi.

REFERENCE BOOKS

1. Abraham Silberschatz, Henry F Korth and S. Sudarshan, "Database System Concepts" McGraw-Hill, USA.
2. Ramakrishnan Raghu and Gehrke Johannes, "Database Management Systems", McGraw-Hill, USA.

Digital Open Educational Resources (DOER)

1. <http://education-portal.com/academy/lesson/what-is-a-database-management-systempurpose-and-function.html>.
2. http://www.comptechdoc.org/os/linux/usersguide/linux_ugbasics.html.
3. <http://www.dummies.com/how-to/content/common-linux-commands.html>.

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT -1 Introduction to File and Database systems				
1.1	Introduction to File and Database systems	1	Chalk & Talk	Black Board
1.2	Database System Structure	2	Chalk & Talk	Black Board

1.3	Database System Structure - Data Models Introduction to Network Models	2	Lecture	Black Board
1.4	ER Model, Relational Model	2	Lecture	Black Board
1.5	Introduction to Linux Operating System - Properties of Linux - Desktop Environment	2	Lecture	Black Board
1.6	Linux basics commands	2	Chalk & Talk	Black Board
1.7	Text Editors I/O Redirections	2	Chalk & Talk	Black Board
1.8	-Pipes, Filters, and Wildcards - Changing Access Rights	2	Chalk & Talk	Black Board
UNIT -2 Introduction to SQL				
2.1	SQL – Data Definition - Queries in SQL	2	Lecture	Black Board
2.2	Updates - Views - Integrity and Security	2	Lecture	Black Board
2.3	Relational Database design	2	Lecture	Black Board
2.3	Functional dependences	3	Chalk & Talk	Black Board
2.9	Normalization for relational databases (up to BCNF	4	Chalk &Talk	Black Board
3.0	Query Forms.	2	Chalk & Talk	Black Board
UNIT-3 Primary File Organization				
3.1	Record Storage and Primary File Organization	2	Chalk & Talk	Black Board
3.2	Secondary Storage Devices - Operations on Files	1	Chalk & Talk	Black Board

3.3	Heap File - Sorted Files - Hashing Techniques	2	Chalk & Talk	Black Board
3.4	Index Structure for Files	2	Chalk & Talk	Black Board
3.5	Different Types of Indexes - Query Processing	3	Chalk & Talk	Black Board
3.6	Indexing and Hashing	2	Chalk & Talk	Black Board
3.7	Overview of RDBMs	1	Chalk & Talk	Black Board
3.9	Advantages of RDBMs over DBMs	2	Chalk & Talk	Black Board
UNIT-4 Data Definition Language				
4.0	Data Definition Language - Data Manipulation Language	3	Chalk & Talk	Black Board
4.1	Data Control Language	3	Chalk & Talk	Black Board
4.2	Grant - Revoke Privilege Command	3	Chalk & Talk	Black Board
4.3	Set Operators	2	Chalk & Talk	Black Board
4.0	Joins- Kinds of Joins and Group Functions.	4	Chalk & Talk	Black Board
UNIT-5 Constraints				
4.1	Constraints	3	Chalk & Talk	Black Board
4.2	Domain, Equity, Referential Integrity Constraints	3	Chalk & Talk	Black Board
4.3	Locks - Types of Locks	3	Chalk & Talk	Black Board
4.4	Introduction - MySQL as an RDBMS Tool	3	Chalk & Talk	Black Board

4.5	Data types and Commands.	3	Chalk & Talk	Black Board
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Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5Mks.	10 Mks	15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	-
K3	-	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	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	Identify models and schemas in DBMS and LINUX
CO 2	Demonstrate Queries in SQL
CO 3	Discuss handling files and databases
CO 4	Apply skills on functions and operators in RDBMS
CO 5	Apply constraints and locks in SQL

Mapping of COs with PSOs

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6
CO1	3	2	2	3	2	2
CO2	3	3	2	3	2	2

C03	3	3	3	3	2	2
C04	3	3	2	3	2	2
C05	3	3	2	3	2	2
Weightage ofcoursecontri butedtoeachP SO	15	14	11	15	10	10

Note: ☐ Strongly Correlated – **3** ☐ Moderately Correlated – **2**
☐ Weakly Correlated - **1**

COURSE DESIGNER:

1. J.UMA

Forwarded By

Dr.P.Sakunthala

P. Sakunthala

HOD'S Signature& Name

I M.COM(CA)

SEMESTER –I

For those who joined in 2023 onwards

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
PSCC	23PG1KAE	ELECTRONIC BANKING	Theory	2	1

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/>

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
UNIT VI – DYNAMISM				
6.1	E-Banking Trends In India: Evolution, Challenges And Opportunities		Seminar	PPT

	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
Levels	Seminar	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5Mks.	10 Mks	15 Mks	35 Mks.	5 Mks.	40Mks.	

K2	5	-	-	2 ½	-		-	-
K3	-	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	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
CO1	Equip Students With Modern And More Current Developments In The Banking Sector.
CO2	Facilitate The Operations And Practices Of Banking.
CO3	Precisely The Application Of The Internet, Computers And Other Electronically-Based Gadgets .
CO4	Learn The Technology Essentials Contributing To Internet And Mobile Banking Risks.
CO5	Enable Participants To Gain Insight Knowledge Into Cheque Truncation And Electronic Settlement And Clearance System.

Mapping of COs with POs & PSOs

	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

Note: ☐ Strongly Correlated – **3** ☐ Moderately Correlated – **2**
☐ Weakly Correlated - **1**

COURSE DESIGNER:

Dr.S.P.Savitha

Forwarded By

P. Sakunthala

Dr.P.Sakunthala
HOD'S & Na

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SEMESTER -II

For those who joined in 2023 onwards

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGOR Y	HRS/WEEK	CREDITS
PSCC	23PG2K4	STRATEGIC COST MANAGEMENT	Theory & Problem	6	5

COURSE DESCRIPTION

Cost accounting is an essential management tool that can uncover profitability improvements and provide support for key business decisions. This course contains the essential tools needed to foster more profitable decision-making by management.

COURSE OBJECTIVES

- To analyse the aspects of strategic and quality control management
- To analyse and select cost control techniques

- To apply activity based costing for decision making
- To utilise transfer pricing methods in cost determination
- To apply cost management techniques in various sectors

UNITS

UNIT –I INTRODUCTION TO STRATEGIC COST MANAGEMENT (18 HRS)

Introduction to Strategic Cost Management (SCM) – Need for SCM – Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management – Cost of Quality –Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System – Benefits of Lean System – Just in Time (JIT) – Kaizen Costing..

UNIT II COST CONTROL AND REDUCTION (18 HRS)

Cost Management Techniques: Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles – Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits – Learning Curve: Meaning, Learning curve ratio and applications.

UNIT III ACTIVITY BASED COST MANAGEMENT (18 HRS)

Activity Based Cost Management: Concept, Purpose, Stages, Benefits, Relevance in Decision making and its Application in Budgeting – Practical problems.

UNIT IV TRANSFER PRICING (18 HRS)

Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs – Practical Problems.

UNIT V COST MANAGEMENT IN AGRICULTURE AND IT SECTOR(18 HRS)

Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective – **Information Technology Sector: Features, Cost Structure, Cost Management** and International Perspective.

UNIT –VI DYNAMISM (Evaluation Pattern-CIA only)

Fixed Costs, Explicit Costs, Social Costs, Implicit Costs, Social Costs, and Replacement Costs.

TEXT BOOK:

1. Ravi M Kishore (2018), “Strategic Cost Management”, 5th Edition, Taxmann Publications Pvt. Ltd, New Delhi.
2. Bandgar P. K., (2017), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
3. Sexena V. K., (2020), “Strategic Cost Management and Performance Evaluation”, 1st Edition, Sultan Chand & Sons, New Delhi

REFERENCES:

1. John K Shank and Vijay Govindarajan(2008), Strategic Cost Management, Simon & Schuster; Latest edition, UK
2. Jawahar Lal, (2015), “Strategic Cost Management”, 1st Edition, Himalaya Publishing House Pvt Ltd, Mumbai.)
3. Arora M. N., (2021), “A Text Book of Cost and Management Accounting”, 11th Edition, Vikas Publishing House Pvt. Ltd., New Delhi.

DIGITAL OPEN EDUCATIONAL RESOURCES:

1. <https://www.accountingtools.com/articles/strategic-cost-management.html#:~:text=Strategic%20cost%20management%20is%20the,it%20or%20have%20no%20impact.>
2. <https://ca-final.in/wp-content/uploads/2018/09/Chapter-4-Cost-Management-Techniques.pdf>
3. <https://resource.cdn.icai.org/66530bos53753-cp5.pdf>

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 Introduction to Strategic Cost Management				
1.1	Introduction to Strategic Cost Management (SCM) – Need for SCM	4	Discussion	Black Board
1.2	Need for SCM – Differences between SCM and Traditional Cost Management	3	Chalk & Talk	Black Board
1.3	Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management	4	Lecture	LCD
1.4	Cost of Quality –Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System	4	Discussion	Google classroom
1.5	Benefits of Lean System – Just in Time (JIT) – Kaizen Costing..	3	Chalk & Talk	Black Board
UNIT -2 Cost Control and Reduction				
2.1	Cost Management Techniques: Cost Control: Meaning and Prerequisites	3	Lecture	PPT & White board
2.2	Cost Reduction: Meaning and Scope – Differences between Cost control and cost reduction	3	Chalk & Talk	Green Board
2.3	Pareto Analysis: Meaning, importance and applications	3	Chalk & Talk	Black Board
2.4	Target Costing: Meaning, steps and Principles	3	Chalk &Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
2.5	Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits	3	Chalk & Talk	Black Board
2.6	Learning Curve: Meaning, Learning curve ratio and applications.	3	Chalk & Talk	Black Board
UNIT – 3 Activity Based Cost Management				
3.1	Activity Based Cost Management: Concept, Purpose	6	Discussion	PPT & White board
3.2	Benefits, Relevance in Decision making and its Application in Budgeting	6	Chalk &Talk	Green Board
3.3	Practical problems.	6	Chalk & Talk	Black Board
UNIT – 4 Transfer Pricing				
4.1	Transfer Pricing: Meaning, Benefits, Methods: Pricing based on cost	6	Discussion	PPT &White board
4.2	Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs	6	Chalk & Talk	Green Board
4.3	Practical Problems.	6	Chalk & Talk	Black Board
UNIT – 5 Cost Management in Agriculture and IT sector				

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
5.1	Cost Management in Agriculture and IT sector	6	Lecture	PPT & White board
5.2	Information Technology Sector: Features	6	Chalk & Talk	Black Board
5.3	Cost Structure, Cost Management and International Perspective.	6	Lecture	Black Board
UNIT –6 DYNAMISM				
6.1	Fixed Costs, Explicit Costs, Social Costs, Implicit Costs, Social Costs, and Replacement Costs.	2	Discussion	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5Mks.	10 Mks	15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	-
K3	-	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	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
CO1	Discuss strategic cost management and QC
CO2	Choose the appropriate technique for cost control

CO3	Utilise activity based costing in practice
CO4	Adopt transfer pricing methods
CO5	Build cost structure for Agriculture and IT sector

Mapping of COs with POs & PSOs

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	3	3	3	3	3	3	3	3	3
CO2	3	3	2	3	3	3	3	3	3
CO3	3	3	2	3	3	3	3	3	3
CO4	3	3	2	3	3	3	3	2	3
CO5	3	3	1	3	3	3	3	3	3

Note: ☐ Strongly Correlated – 3 ☐ Moderately Correlated – 2
☐ Weakly Correlated -1

COURSE DESIGNER:

P. Sakunthala

Dr.P.Sakunthala

P. Sakunthala

Forwarded By

Dr.P.Sakunthala

HOD'S

& Na

I M.Com CA

SEMESTER –II

For those who joined in 2023 onwards

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGO RY	HRS/WEE K	CREDITS
PSCC	23PG2K5	CORPORATE ACCOUNTING	Theory & Problem	6	5

COURSE DESCRIPTION:

This course emphasises accounting for companies, preparation of their final accounts and cash flow statements, analysis and interpretation of companies's financial results and accounting for specific events like amalgamation, absorption, preparation of consolidated balance sheets.

COURSE OBJECTIVES:

- 1 To understand the accounting treatment for issue of shares
- 2 To determine profits for fire and marine insurance
- 3 To prepare consolidated financial statements
- 4 To account for price level changes
- 5 To adopt financial reporting standards

Units

UNIT I ISSUE OF SHARES AND FINAL ACCOUNTS OF COMPANIES (18 HRS)

Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building- Buy-back of Shares - Conversion of debentures into shares - **Final accounts of Companies as per Schedule III of the Companies Act, 2013** – Managerial remuneration.

UNIT II INSURANCE COMPANY ACCOUNTS (18 HRS)

Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit- Valuation Balance Sheet-Final accounts of Fire, Marine and miscellaneous Insurance Companies.

Unit III CONSOLIDATED FINANCIAL STATEMENTS (18 HRS)

Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account – Minority interest – Cost of control – Capital reserve – Inter-company holdings – Preparation of consolidated Balance Sheet.

UNIT IV CONTEMPORARY ACCOUNTING METHODS (18 HRS)

Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.

UNIT V FINANCIAL REPORTING (18 HRS)

Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – **Corporate Social Responsibility**: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.

UNIT –VI DYNAMISM(Evaluation Pattern - CIA only)

Debentures – Issue of Debentures- Provision for Redemption of Debentures

TEXT BOOKS

1. Reddy T. S. & Murthy A., (2022), “Corporate Accounting – Volume I & II”, 17th Edition, Margham Publications, Chennai.

REFERENCES

1. Arulanandam M.A & Raman K.S., (2021), “Advanced Accounting (Corporate Accounting – II)”, 8th Edition, Himalaya Publishing House Pvt Ltd, Mumbai.
2. Shukla M C, Grewal T S and Gupta S C, (2022), “Advanced Accounts Volume II”, 19th Edition, Sultan Chand & Sons, New Delhi.

Digital Open Educational Resources (DOER) :

1. <https://resource.cdn.icai.org/66550bos53754-p1-cp9.pdf>
2. <https://resource.cdn.icai.org/66545bos53754-p1-cp4.pdf>
3. <https://resource.cdn.icai.org/66638bos53803-cp1.pdf>

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1	Issue of Shares and Final Accounts of Companies			

	1.1	Issue of Shares: ESOPs - ESPS - s - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.	4	Lecture	White board
	1.2	Sweat Equity Shares - Book Building- Buy-back of Share	4	Lecture	White board
	1.3	Final accounts of Companies as per Schedule III of the Companies Act, 2013 –.	3	Lecture	White board
	1.4	Final accounts of Companies as per Schedule III of the Companies Act, 2013 –.	4	Lecture	White board
	1.5	Managerial remuneration	3	Lecture	White board
UNIT -2 Insurance Company Accounts					
	2.1	Insurance Company Accounts:.	2	Lecture	Green Board Charts
	2.2	Types of Insurance - Final accounts of life assurance Companies-	2	Chalk & Talk	Black Board
	2.3	Ascertainment of profit-Final accounts of Fire,	2	Chalk & Talk	Black Board
	2.4	Marine and miscellaneous Insurance Companies	2	Chalk & Talk	Black Board
	2.5	Marine and miscellaneous Insurance Companies	1	Lecture	Green Board Charts
	2.6	miscellaneous Insurance Companies	2	Lecture	Green Board Charts

Unit -3 Consolidated financial statements				
3.1	Consolidated financial statements as per AS 21:	3	Lecture	Green Board Charts
3.2	Consolidated Profit and Loss Account	3	Chalk & Talk	Black Board
3.3	Minority interest – Cost of control – Capital reserve –	3	Chalk & Talk	Black Board
3.4	Inter-company holdings – Preparation of consolidated Balance Sheet.	3	Chalk & Talk	Black Board
3.5	Inter-company holdings – Preparation of consolidated Balance Sheet.	3	Chalk & Talk	Black Board
UNIT -4 Contemporary Accounting Methods				
4.1	Accounting for price level changes –	1	Lecture	Green Board Charts
4.2	Social responsibility accounting –	2	Chalk & Talk	Black Board
4.3	Human resource accounting - Forensic Accounting.	4	Chalk & Talk	Black Board
4.4	Human resource accounting	3	Chalk & Talk	Black Board
4.5	Forensic Accounting.	3	Chalk & Talk	Black Board
4.6	Forensic Accounting.	2	Chalk & Talk	Black Board
UNIT- 5 Financial reporting				
5.1	Financial reporting: Meaning,	1	Lecture	Green Board

5.2	Objectives, Characteristics –	4	Chalk & Talk	Black Board
5.3	Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) –	4	Chalk & Talk	Black Board
5.4	Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR	4	Chalk & Talk	Black Board
5.5	Reporting of CSR, Presentation and disclosure in the financial statements.	4	Chalk & Talk	Black Board
UNIT –VI DYNAMISM				
6.1	Redemption of Debentures		Seminar	PPT

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5Mks.	10 Mks	15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	-
K3	-	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	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*

OUTCOMES

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

NO .	COURSE OUTCOMES
CO 1	Prepare Financial Statements of companies as per schedule III of Companies Act, 2013
CO 2	Apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of Life Insurance and General Insurance Companies.
CO 3	Prepare Consolidated Financial Statements of Holding Companies in accordance with AS 21.
CO 4	Assess contemporary accounting methods

CO 5	Examine Financial Reporting based on appropriate Accounting Standards and provisions of Companies Act 2013 with respect to Corporate Social Responsibility
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Mapping COs Consistency with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6
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

Note: ☐ Strongly Correlated – 3 ☐ Moderately Correlated – 2

☐ Weakly Correlated -1

COURSE DESIGNER:

Dr.T.K.LATHA MAHESWARI

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P. Sakunthala

Dr.P.Sakunthala

HOD'S Signature & Name

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SEMESTER –II

For those who joined in 2023 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
PSCC	23PG2K6	SETTING UP OF BUSINESS ENTITIES	Theory	6	4

COURSE DESCRIPTION

In this course you will gain a thorough understanding about important differences in doing business under different structures

COURSE OBJECTIVES

- 1 To understand the startup landscape and its financing
- 2 To analyse the formation and registration of Section 8 company
- 3 To outline the concept of LLP and business collaboration
- 4 To understand the procedure for obtaining registration and license
- 5 To create awareness about the legal compliances governing business entities

Units

UNIT –I STARTUPS IN INDIA

(18 HRS)

Types of business organisations – Factors governing selection of an organisation - **Startups – Evolution** – Definition of a Startup – Startup landscape in India – Startup India policy – Funding support and incentives – Indian states with Startup policies – Exemptions for startups – Life cycle of a Startup – Important points for Startups – Financing options available for Startups – Equity financing – Debt financing – IPO – Crowd funding – Incubators - Mudra banks – Successful Startups in India.

UNIT –II NON-PROFIT ORGANISATIONS

(18 HRS)

Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust - Trust deed –Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.

UNIT –III LIMITED LIABILITY PARTNERSHIP AND JOINT VENTURE(18 HRS)

Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP-Business collaboration: Definition – Types –Joint venture:

Advantages and disadvantages – Types – Joint venture agreement - Successful joint ventures in India – Special Purpose Vehicle – Meaning – Benefits – Formation.

UNIT –IV REGISTRATION AND LICENSES

(18 HRS)

Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar –TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN –GST: Procedure for registration – Registration under Shops and Establishment Act –MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.

UNIT –V ENVIRONMENTAL LEGISLATIONS IN INDIA

(18 HRS)

Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure.

UNIT –VI DYNAMISM (Evaluation Pattern - CIA only)

Business Collaborations -Purpose and Process

TEXT BOOK:

1. Kailash Thakur, (2007) “Environment Protection Law and Policy in India”, 2nd Edition, Deep & Deep Publication Pvt. Ltd., New Delhi.
2. Avtar Singh, (2015), “Intellectual Property Law”, Eastern Book Company, Bangalore

REFERENCES

1. Setting up of Business Entities and Closure (2021), Module 1, Paper 3, The Institute of Company Secretaries of India, MP Printers, Noida
2. The Air (Prevention and Control of Pollution) Act, 1981, Bare Act, 2022 Edition, Universal/LexisNexis, Noida
3. The Water (Prevention and Control of Pollution) Act, 1974, Bare Act, 2022 Edition, Universal/LexisNexis, Noida

4. Cliff Ennico, (2005) "Small Business Survival Guide Starting Protecting and Securing your Business for Long-Term Success", Adams Media, USA
5. Daniel Sitarz, (2011) "Sole Proprietorship: Small Business Start-up Kit", 3rd Edition, Nova Publishing, USA

Digital Open Educational Resources (DOER) :

1. https://www.icsi.edu/media/webmodules/FINAL_FULL_BOOK_of_EP_SBEC_2018.pdf
 2. https://www.mca.gov.in/MinistryV2/incorporation_company.html 3)
 3. <https://legislative.gov.in/sites/default/files/The%20Limited%20Liability%20Partnership%20Act,%202008.pdf>
 4. <https://legislative.gov.in/sites/default/files/A1999-48.pdf>
- https://www.indiacode.nic.in/bitstream/123456789/6196/1/the_environment_protection_act%2C1986.pdf

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 STARTUPS IN INDIA				
1.1	Types of business organisations – Factors governing selection of an organisation - Startups – Evolution -Definition of a Startup – Startup landscape in India – Startup India policy	3	Lecture	PPT & White board
1.2	Funding support and incentives – Indian states with Startup policies	3	Lecture	White board
1.3	Exemptions for startups – Life cycle of a Startup	3	Lecture	Black Board
1.4	Important points for Startups – Financing options available for Startups	3	Lecture	Black Board
1.5	Equity financing – Debt financing – IPO – Crowd funding	3	Lecture	Black Board
1.6	Incubators - Mudra banks - Successful Startups in India.	3	Lecture	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -2 NON-PROFIT ORGANISATIONS				
2.1	Formation and registration of NGOs – Section 8 Company	2	Lecture	Green Board Charts
2.2	Definition – Features – Exemptions	2	Chalk & Talk	Black Board
2.3	Requirements of Section 8 Company	2	Chalk & Talk	Black Board
2.4	Application for incorporation – Trust: Objectives of a trust	2	Chalk & Talk	Black Board
2.5	Persons who can create a trust – Differences between a public and private trust	1	Lecture	Green Board Charts
2.6	Exemptions available to trusts	2	Lecture	Green Board Charts
2.7	Formation of a trust		Lecture	Green Board Charts
2.8	Trust deed –Society	2	Chalk & Talk	Black Board
2.9	Advantages – Disadvantages .	2	Chalk & Talk	Black Board
UNIT -3 LIMITED LIABILITY PARTNERSHIP AND JOINT VENTURE				
3.1	Limited Liability Partnership: Definition – Nature and characteristics	3	Lecture	Green Board Charts
3.2	Advantages and disadvantages – Procedure for incorporation.	3	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
3.3	LLP agreement – Annual compliances of LLP	3	Chalk & Talk	Black Board
3.4	Business collaboration: Definition – Types	3	Chalk & Talk	Black Board
3.5	Joint venture: Advantages and disadvantages	3	Chalk & Talk	Black Board
3.6	Types – Joint venture agreement - Successful joint ventures in India – Special Purpose Vehicle – Meaning – Benefits – Formation	3	Chalk & Talk	Black Board
UNIT -4 REGISTRATION AND LICENSES				
4.1	Registration and Licenses: Introduction – Business entity registration	2	Lecture	Green Board Charts
4.2	Mandatory registration – PAN – Significance	2	Chalk & Talk	Black Board
4.3	Application and registration of PAN – Linking of PAN with Aadhar	2	Chalk & Talk	Black Board
4.4	TAN – Persons liable to apply for TAN – Relevance of TAN	2	Chalk & Talk	Black Board
4.5	Procedure to apply for TAN –GST: Procedure for registration	2	Chalk & Talk	Black Board
4.6	Registration under Shops and Establishment Act	2	Chalk & Talk	Black Board
4.7	MSME registration – Clearance from Pollution Control Board	2	Chalk & Talk	Black Board
4.8	FSSAI registration and license –	2	Chalk & Talk	Black

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
				Board
4.9	Trade mark, Patent and Design registration.	2	Chalk & Talk	Black Board
UNIT -5 ENVIRONMENTAL LEGISLATIONS IN INDIA				
5.1	Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features	3	Lecture	Green Board
5.2	The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution	3	Chalk & Talk	Black Board
5.3	- The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water	3	Chalk & Talk	Black Board
5.4	Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure	3	Chalk & Talk	Black Board
5.5	The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution -	3	Chalk & Talk	Black Board
5.6	Powers And Functions Prevention and Control of Air Pollution - Penalties and Procedure.	3	Chalk & Talk	Black Board
UNIT -VI DYNAMISM				
6.1	Business Collaborations -Purpose and Process		Seminar	PPT

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar 5 Mks.	Better of W1, W2 5Mks.	M1+M2 10 Mks	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	-
K3	-	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	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	Build a startup and acquire finance
CO 2	Comply with the legal requirements for Section 8 Company
CO 3	Initiate the proceedings for LLP
CO 4	Illustrate the registration and licensing procedure
CO 5	Examine the compliance of regulatory framework

Mapping COs Consistency with POs

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

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

☐ Weakly Correlated -**1**

COURSE DESIGNER:

Dr.S.P.Savitha

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P. Sankartha

Dr.P.Sakunthala

HOD'S Signature& Name

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SEMESTER -II**

For those who joined in 2023 onwards

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGO RY	HRS/WEE K	CREDITS
PSCC	23PG2KE5	DATA MINING AND DATA INTERPRETATI ON	THEORY	4	3

COURSE DESCRIPTION

This course introduces and improves knowledge in different data mining concepts and its applications with use of data warehouse.

COURSE OBJECTIVES

1. To understand the basic concepts, principles and need of data warehousing
2. To gain knowledge on the data warehouse architecture, modelling and its implementation.
3. To understand steps in implementing data mart and its various dimensions
4. To learn the features, types and challenges of data mining
5. To aid the students to understand the various data mining tools and techniques

Units

UNIT I DATA WAREHOUSE

(12 HRS)

Definition - history of data warehouse - features of data warehouses - characteristics of data warehouse - goals of data warehousing- principles of data warehousing - need for data warehouse - benefits of data warehouse - need for separate data warehouse - difference between database and data warehouse - applications of data warehouses - components of data warehouse- data staging component.

UNIT II DATA WAREHOUSE ARCHITECTURE

(12 HRS)

Data warehouse architecture - properties of data warehouse architectures - types of data warehouse architectures- three-tier data warehouse architecture - ETL (extract, transform, and load) process - selecting an ELT tool- Difference between ETL and ELT types of data warehouses - data warehouse modelling - data modelling life cycle - types of data warehouse models- data warehouse design - data warehouse implementation- implementation guidelines - meta data - necessary of metadata in data warehouses - types of metadata- metadata repository - benefits of metadata repository.

UNIT III DATA MART

(12 HRS)

Data Mart- Reasons for creating a data mart- Types of Data Marts- Steps in Implementing a Data Mart- Difference between Data Warehouse and Data Mart. - Dimensional Modeling-Objectives of Dimensional Modeling- Advantages of Dimensional Modeling - Elements of Dimensional Modeling - Dimension Table- Multidimensional Data Model-Data Cube.

UNIT IV DATA MINING

(12 HRS)

Definition - History of Data Mining- Features of Data Mining - Types of Data Mining - Data Mining Vs Data Warehousing- Advantages and Disadvantages of Data Mining - Data Mining Applications - Challenges of Implementation in Data mining - **Steps involved in Data Mining** - Classification of Data Mining Systems.

UNIT V DATA MINING TOOLS & TECHNIQUES

(12HRS)

Data Mining Implementation Process - Data Mining Architecture - Clustering in Data Mining - Different types of Clustering - Text Data Mining - Bitcoin Data Mining - Data Mining Vs Big Data - Data Mining Models - Trends in Data Mining.

UNIT –VI DYNAMISM (Evaluation Pattern - CIA only)

Applying Data Mining Techniques - Housing Price Predictions - Smart Health Disease Prediction Using Naive Bayes -Online Fake Logo Detection System - Color Detection - Product and Price Comparing tool.

TEXT BOOKS:

1. Jiawei Han, MichelineKamber (2011), Data Mining, Concepts and Techniques, Morgan Kauffman Publishers, California.

2. Pang Ning Tan, Michael Steinbach, Vipin Kumar (2005), Introduction to Data Mining, Addison Wesley, USA.
3. K. P. Soman, ShyamDiwakar, V. Ajay (2006), Insight into Data Mining: Theory & Practice, Prentice Hall of India, New Delhi.

REFERENCES

1. BPB Editorial Board (2004), "Data Mining", BPB publications, Noida.
2. Ian H. Witten & Eibe Frank (2011), "Data Mining, Practical Machine Learning Tools and Techniques", Morgan Kaufmann series.
3. Ramesh Sharda, Dursun Delen, Efraim Turban (2018), "Business Intelligence", Pearson Education Services Pvt Ltd, Noida.

Digital Open Educational Resources (DOER) :

1. https://mrcet.com/downloads/digital_notes/ME/III%20year/ERP%20Complete%20Digital%20notes.pdf
2. [https://mrcet.com/pdf/Lab%20Manuals/IT/DATA%20WAREHOUSING%20AND%20DATA%20MINING%20\(R18A0524\).pdf](https://mrcet.com/pdf/Lab%20Manuals/IT/DATA%20WAREHOUSING%20AND%20DATA%20MINING%20(R18A0524).pdf)

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 Data Warehouse				
1.1	Definition - history of data warehouse - features of data warehouses	1	Lecture	PPT & White board
1.2	characteristics of data warehouse - goals of data warehousing	2	Lecture	White board
1.3	principles of data warehousing - need for data warehouse	2	Lecture	PPT & White board
1.4	benefits of data warehouse - need for separate data warehouse -	2	Lecture	PPT & White board
1.5	difference between database and data warehouse	2	Lecture	White board
1.6	applications of data warehouses	1	Lecture	White board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
1.7	components of data warehouse- data staging component	2	Lecture	White board
UNIT -2 Data Warehouse Architecture				
2.1	Data warehouse architecture - properties of data warehouse architectures	1	Lecture	Green Board Charts
2.2	Types of data warehouse architectures- three-tier data warehouse architecture - ETL (extract, transform, and load)	1	Chalk & Talk	Black Board
2.3	selecting an ELT tool- Difference between ETL and ELT types of data warehouses	2	Chalk & Talk	Black Board
2.4	data warehouse modelling - data modelling life cycle - types of data warehouse models	2	Chalk & Talk	Black Board
2.5	data warehouse design - data warehouse implementation-implementation guidelines	2	Chalk & Talk	Black Board
2.6	meta data - necessary of metadata in data warehouses	1	Chalk & Talk	Black Board
2.7	types of metadata- metadata repository - benefits of metadata repository	1	Chalk & Talk	Black Board
UNIT -3 Data Mart				
3.1	Data Mart- Reasons for creating a data mart- Types of Data Marts	1	Lecture	Green Board Charts
3.2	Steps in Implementing a Data Mart- Difference between Data Warehouse and Data Mart	1	Chalk & Talk	Black Board
3.3	Dimensional Modeling-Objectives of Dimensional Modeling	3	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
3.4	Advantages of Dimensional Modeling	3	Chalk & Talk	Black Board
3.5	Elements of Dimensional Modeling	2	Chalk & Talk	Black Board
3.6	Dimension Table- Multidimensional Data Model-Data Cube	2	Chalk & Talk	Black Board
UNIT -4 Data Mining				
4.1	Definition - History of Data Mining- Features of Data Mining	3	Lecture	Green Board Charts
4.2	Types of Data Mining - Data Mining Vs Data Warehousing	3	Chalk & Talk	Black Board
4.3	Advantages and Disadvantages of Data Mining	3	Chalk & Talk	Black Board
4.4	Data Mining Applications - Challenges of Implementation in Data mining	3	Chalk & Talk	Black Board
4.5	Steps involved in Data Mining - Classification of Data Mining Systems	3	Chalk & Talk	Black Board
UNIT -5 Data Mining Tools & Techniques				
5.1	Data Mining Implementation Process - Data Mining Architecture	1	Lecture	Green Board
5.2	Clustering in Data Mining - Different types of Clustering	4	Chalk & Talk	Black Board
5.3	Text Data Mining	4	Chalk &Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
5.4	Bitcoin Data Mining - Data Mining Vs Big Data	4	Chalk & Talk	Black Board
5.5	Data Mining Models - Trends in Data Mining.	4	Chalk & Talk	Black Board
UNIT –VI DYNAMISM				
6.1	Applying Data Mining Techniques - Housing Price Predictions - Smart Health Disease Prediction Using Naive Bayes	2	Seminar	PPT
6.2	Online Fake Logo Detection System - Color Detection - Product and Price Comparing tool	2	Seminar	PPT

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5Mks.	10 Mks	15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	-
K3	-	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	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	Explain the basic concepts, principles and need of data warehousing
CO 2	Appraise data warehouse architecture, modelling and its implementation
CO 3	Choose various steps in implementing data mart and its dimensions
CO 4	Recall the features and types of data mining.
CO 5	Apply various data mining tools and techniques

Mapping COs Consistency with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	1	1	1	1	2	3

C02	2	3	2	2	2	3
C03	3	3	3	3	3	3
C04	3	3	3	3	3	3
C05	3	3	3	3	3	3

Note: ☐ Strongly Correlated – **3** ☐ Moderately Correlated – **2**
☐ Weakly Correlated -**1**

COURSE DESIGNER:

Mrs.N.Muthulakshmi

Forwarded By
Dr.P.Sakunthala

P. Sakunthala

HOD'S Signature& Name

I M.Com CA
SEMESTER –II

For those who joined in 2023 onwards

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGO RY	HRS/WEE K	CREDITS
PSCC	23PG2KE6	TECHNOLOGY IN BANKING	Theory	4	3

COURSE DESCRIPTION

Technology in banking helps students assimilates knowledge of various digital products in Banking Sector and different Payment Systems in India

COURSE OBJECTIVES

- To understand the network essentials for an operational core banking system
- To provide an overview of customer centric electronic banking.

- To understand the evolution of electronic fund transfer systems in the banking sector
- To analyse the digital technologies offered in banking services.
- To understand the information security system

Units

UNIT: I INTRODUCTION TO CORE BANKING COMPUTERIZATION (12HRS)

Essentials of Bank Computerization–Stand Alone and Multi-User System–Local Area Network and Wide Area Network: Features, Advantages and Limitations – Core Banking: **Essential Requirements and Benefits. (Self-Study)**

UNIT: II ELECTRONIC PAYMENT SYSTEM AND BANKING FACILITIES (12 HRS)

Electronic Payment Systems–ATM:Features–Advantages–Disadvantages–Brown Label and White Label ATM, PIN, Electro Magnetic Cards, Credit Cards, Debit Cards and SmartCards:Features,BenefitsandLimitations– MultiplePininSmartCard – ElectronicPurse – ElectronicCheque –ElectronicCash – ElectronicBanking – HomeBanking(CorporateandPersonal) – Update Facilities – Internet Banking – Mobile Banking: Features, Advantages andLimitations – Signature Storage and Retrieval System – Cheque Truncation – MICR and OCR:**Characteristics– Advantages and Limitations. (Self-Study)**

UNIT: III ELECTRONIC FUND TRANSFER AND ITS TRANSITIONS (12HRS)

Electronic Fund Transfer System – Electronic Credit and Debit Clearing – NEFT, RTGS, VSAT, SFMS, SWIFT: Features, Advantages and Limitations–Digital Signature –Unified Payments Interface (UPI): Concept, Mechanism and Services Covered – Digital Wallets (E-Wallets): Features, Benefits and Types.

UNIT: IV TRENDS IN BANKING TECHNOLOGY (12 HRS)

Recent Developments in Banking Technology: **Digital Account Opening – Application Programming Interface(Self Study)** – Video Collaboration – Person-to-Person Payments – Cloud Computing – NUUP (National Unified USSD Platform)- AePS (Aadhaar enabled Payment System) –APBS (Aadhaar Payments Bridge System) - Role of IDBRT (Institute of Development and Research in Banking) in banking technology development - Status of E-banking in India - Process of E-Banking - Benefits of E-banking - Emerging challenges in banking industry.

UNIT: V INFORMATION SECURITY SYSTEM (12 HRS)

Information security - Software based security systems - Hardware based security systems (smart card, M chip) – Hackers: Techniques used by the hackers, Phishing, Pharming, Key loggers, Screen loggers, Phishing - Trojans transaction poisoning - Card related fraud - Site cloning – False merchant site - Authentication methodologies and security measures (Password protection - Smart cards - Biometric characteristics) - Encryption and security - Customer confidentiality - Regulatory environment of internet banking - **Legal Framework for Electronic Transactions(Self Study)** -Cyber security as per Information Technology Act, 2000 – RBI Guidelines on Internet Banking.

UNIT –VI DYNAMISM (Evaluation Pattern - CIA only)

Recent trend in Electronic Banking.

TEXT BOOK:

1. SangeethaR,(2013) “Technology in Banking”, 1st Edition, Charulatha Publications, Chennai.
2. Sohani, A K, (2012) “Technology in Banking Sector”, SBS Publishers and Distributors Pvt Ltd, New Delhi.
3. Uppal R K and Dhiraj Sharma, (2017) “Banking with Technology: A New Vision -2020”, Bharti Publication, New Delhi
4. Indian Institute of Banking and Finance, (2017) “Information Technology, Data Communications and Electronic Banking”, 3rd Edition, Macmillan Publishers India Private Limited, Noida.

REFERENCES

1. Vadlamani Ravi, (2007) “Advances in Banking Technology and Management: Impacts of ICT and CRM”, 1st Edition, Information Science Reference, Hershey, (USA).
2. Lucian Morrisand Tim Walker, (2021) “ The Handbook of Banking Technology” , John Wiley & Sons, New York.
3. Indian Institute of Banking and Finance, (2017), “Security in Electronic Banking”, 3rd Edition, Macmillan Publishers India Private Limited, Noida.
4. Uppal R.K., AgrimUppal(2008) “Banking Services and Information Technology: The Indian Experience”, New Century Publications, New Delhi.

Digital Open Educational Resources (DOER) :

1. <https://rbidocs.rbi.org.in/rdocs/Bulletin/PDFs/64767.pdf>
2. https://www.researchgate.net/profile/Ravi-Vadlamani/publication/237383828_Chapter_I_Introduction_to_Banking_Technology_and_Management/links/572a89bc08aef7c7e2c4fbc3/Chapter-I-Introduction-to-Banking-Technology-and-Management.pdf
3. <https://eprocure.gov.in/cppp/rulesandprocs/kbadqkdclswfjdelrquehwuxcfmijmuixngudufgbuubgubfugbububjxcgfvbsdihbgfGhdfgFHtyhRtMjk4NzY=#:~:text=%5B9th%20June%2C%202000%5D%20An,communication%20and%20storage%20of%20information%2C>

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 INTRODUCTION TO CORE BANKING COMPUTERIZATION				
1.1	Essentials of Bank Computerization–Stand Alone and Multi-User System	2	Lecture	PPT & White board
1.2	Local Area Network and Wide Area Network	2	Lecture	White board
1.3	Features, Advantages and Limitations	4	Lecture	PPT & White board
1.4	Core Banking: Essential Requirements and Benefits. (Self Study)	4	Lecture	PPT & White board
UNIT -2 ELECTRONIC PAYMENT SYSTEM AND BANKING FACILITIES				
2.1	ElectronicPaymentSystems–ATM:Features	2	Lecture	Green Board Charts
2.2	Advantages–Disadvantages	2	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
2.3	Brown Label and White Label ATM, PIN, Electro Magnetic Cards, Credit Cards, Debit Cards	2	Chalk & Talk	Black Board
2.4	Smart Cards: Features, Benefits and Limitations– Multiple Pin in Smart Card	2	Chalk & Talk	Black Board
2.5	Electronic Purse –Electronic Cheque –Electronic Cash	1	Lecture	Green Board Charts
2.6	Electronic Banking	2	Lecture	Green Board Charts
2.7	Home Banking(Corporate and Personal) – Update Facilities – Internet Banking –	1	Lecture	Green Board Charts
2.8	Mobile Banking: Features, Advantages and Limitations	2	Chalk & Talk	Black Board
2.9	Signature Storage and Retrieval System –	2	Chalk & Talk	Black Board
2.10	Cheque Truncation – MICR and OCR	2	Chalk & Talk	Black Board
2.11	Characteristics– Advantages and Limitations. (Self Study)	2	Chalk & Talk	Black Board
UNIT -3 ELECTRONIC FUND TRANSFER AND ITS TRANSITIONS				
3.1	Electronic Fund Transfer System – Electronic Credit and Debit Clearing	3	Lecture	Green Board Charts
3.2	NEFT, RTGS, VSAT, SFMS, SWIFT: Features, Advantages and Limitations	3	Chalk & Talk	Black Board
3.3	Digital Signature	3	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
3.4	Unified Payments Interface (UPI): Concept, Mechanism and Services Covered	3	Chalk & Talk	Black Board
3.5	Digital Wallets (E-Wallets): Features, Benefits.	3	Chalk & Talk	Black Board
3.6	Digital Wallets (E-Wallets): Types.	5	Chalk & Talk	Black Board
UNIT -4 TRENDS IN BANKING TECHNOLOGY				
4.1	Recent Developments in Banking Technology: Digital Account Opening – Application Programming Interface(Self Study) -	1	Lecture	Green Board Charts
4.2	Video Collaboration – Person-to-Person Payments – Cloud Computing	2	Chalk & Talk	Black Board
4.3	— NUUP (National Unified USSD Platform)-	4	Chalk & Talk	Black Board
4.4	Process of E-Banking	5	Chalk & Talk	Black Board
4.5	- Benefits of E-banking	4	Chalk & Talk	Black Board
4.6	Emerging challenges in banking industry.	4	Chalk & Talk	Black Board
UNIT -5 INFORMATION SECURITY SYSTEM				
5.1	Information security - Software based security systems - Hardware based	1	Lecture	Green Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	security systems (smart card, M chip)			
5.2	Hackers: Techniques used by the hackers, Phishing, Pharming, Key loggers, Screen loggers, Phishing - Trojans transaction poisoning	4	Chalk & Talk	Black Board
5.3	Card related fraud - Site cloning – False merchant site - Authentication methodologies and	4	Chalk & Talk	Black Board
5.4	security measures (Password protection - Smart cards - Biometric characteristics)	4	Chalk & Talk	Black Board
5.5	Encryption and security - Customer confidentiality - Legal Framework for Electronic Transactions(Self Study) Cyber security as per Information Technology Act, 2000 – RBI Guidelines on Internet Banking.	4	Chalk & Talk	Black Board
UNIT –VI DYNAMISM(Evaluation Pattern - CIA only)				
6.1	Recent trend in Electronic Banking.		Seminar	PPT

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5Mks.	10 Mks	15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	-
K3	-	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	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	Discuss the utility of stand-alone and multi-user systems access in Core banking.
CO 2	Assess the multi-faceted electronic payment options available to customer and host transactions in banking.
CO 3	Evaluate the dynamic transitions in Electronic Fund transfer systems.
CO 4	Evaluate the enhanced utility and user interface and other recent developments in banking technologies.
CO 5	Assess the information security system

Mapping COs Consistency with Pos and Pso

	POs						PSOs		
	1	2	3	4	5	6	1	2	3
CO1	2	3	2	3	3	2	3	2	2
CO2	2	3	2	3	3	3	3	3	3
CO3	1	2	3	3	3	3	3	3	3
CO4	2	2	2	3	3	3	3	3	3
CO5	1	2	3	2	2	3	2	3	3

Note: ☐ Strongly Correlated – 3 ☐ Moderately Correlated – 2

☐ Weakly Correlated -1

COURSE DESIGNER:

Mrs. M.PRIYA

M. Priya

Forwarded By

P. Sumanthala

Dr.P.Sakunthala

HOD's Signature & Name

**I M.Com CA
SEMESTER -II**

For those who joined in 2023 onwards

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGO RY	HRS/WEE K	CREDITS
PSCC	23PG2KE7	FINANCIAL ANALYTICS	PRACTIC ALS	4	3

COURSE DESCRIPTION

This course introduces and improves knowledge in different the statistical concepts with R and python programming.

COURSE OBJECTIVES

1. To understand the statistical concepts relating to Probability, decision making under uncertainty and analysis of exploratory data
2. To learn the use of regression, time series analysis and building of models using accounting data.
3. To gain knowledge on R and python programming
4. To prepare, analyse and forecast financial statements using cash flow statements
5. To gain knowledge on concept, application, and issues in capital budgeting

Units

UNIT I STATISTICAL CONCEPTS

(12 HRS)

Probability, Normal, Lognormal distribution properties, Decision making under uncertainty - Cleaning and pre-processing financial data, Exploratory Data Analysis in Finance.

UNIT II SIMPLE LINEAR MODELS

(12 HRS)

Use of Regression in Finance, Building Models using Accounting Data, Understanding stock price behaviour, time series analysis in finance.

UNIT III USING R FOR ANALYSIS OF DATA

(12 HRS)

Using R for Analysis of Data

Quick introduction to R and Python, understanding data in finance, sources of data, Using R for analysis of data.

UNIT IV CASH FLOW CONCEPTS

(12 HRS)

Cash flow statement – Prepare and Analyse, Modelling and forecasting of financial statement.

UNIT V CAPITAL BUDGETING

(12 HRS)

NPV, IRR – Concept, application, and issues, Use of real options for better financial outcomes.

UNIT –VI DYNAMISM (Evaluation Pattern - CIA only)

Capital Asset Pricing Model: solution to its Inadequacies - Work of Multi-level marketing in different economies around the world - Improvement on Electronic Payments - Blockchain in Finance Services or Fintech

TEXT BOOKS:

1. Gary Koop, “Analysis of Economic Data”, 4th Edition, Wiley, USA.
2. David Ruppert, David S. Matteson, “Statistics and Data Analysis for Financial Engineering: with R examples”, Springer, USA.

REFERENCES

1. Ang Clifford, “Analyzing Financial Data and Implementing Financial Models Using ‘R’”, Springer, USA.
2. Wayne L. Winston, “Microsoft Excel 2013: Data Analysis and Business Modeling”, Microsoft Publishing, USA

Digital Open Educational Resources (DOER) :

1. https://personal.ntu.edu.sg/nprivault/MH8331/financial_risk_analytics.pdf
2. <https://dynamics.microsoft.com/en-us/finance/what-is-financial-analytics/>

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 Statistical Concepts				
1.1	Probability	3	Lecture	PPT & White board
1.2	Normal, Lognormal distribution properties	2	Lecture	White board
1.3	Decision making under uncertainty	2	Lecture	PPT & White board
1.4	Cleaning and pre-processing financial data	3	Lecture	PPT & White board
1.5	Exploratory Data Analysis in Finance.	2	Lecture	White board
UNIT -2 Simple Linear Models				
2.1	Use of Regression in Finance	4	Lecture	Green Board Charts
2.2	Building Models using Accounting Data	4	Chalk & Talk	Black Board
2.3	Understanding stock price behaviour	4	Chalk & Talk	Black Board
UNIT -3 Using R for Analysis of Data				
3.1	Quick introduction to R and Python	3	Lecture	Green Board Charts
3.2	understanding data in finance	3	Chalk & Talk	Black

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
				Board
3.3	sources of data	3	Chalk & Talk	Black Board
3.4	Using R for analysis of data.	3	Chalk & Talk	Black Board
UNIT -4 Cash Flow Concepts				
4.1	Cash flow statement	4	Lecture	Green Board Charts
4.2	Prepare and Analyse	4	Chalk & Talk	Black Board
4.3	Modelling and forecasting of financial statements	4	Chalk & Talk	Black Board
UNIT -5 Capital Budgeting				
5.1	NPV, IRR	3	Lecture	Green Board
5.2	NPV, IRR application	3	Chalk & Talk	Black Board
5.3	NPV, IRR issues	3	Chalk & Talk	Black Board
5.4	Use of real options for better financial outcomes	3	Chalk & Talk	Black Board
UNIT -VI DYNAMISM				
6.1	Capital Asset Pricing Model: solution to its inadequacies - Work of Multi-level marketing in different economies around the world	2	Seminar	PPT

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
6.2	Improvement on Electronic Payments - Blockchain in Finance Services or Fintech	2	Seminar	PPT

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5Mks.	10 Mks	15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	-
K3	-	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	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	Analysedecisionsunderuncertaintyandalsoanalyseexploratory
CO 2	Build models using accounting data and analyse using regression and time seriestools
CO 3	ApplyRandpythonprogramming
CO 4	Estimateandanalysefinancialstatementsusingcashflowstatements
CO 5	Selectappropriatecapitalbudgetingtechniquesfordecisionmaking

Mapping COs Consistency with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6
CO1	3	3	1	3	3	2

C02	3	3	1	3	3	2
C03	3	3	1	3	3	2
C04	3	3	1	3	3	2
C05	3	3	1	3	3	2

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

☐ Weakly Correlated -**1**

COURSE DESIGNER:

Mrs.N.Muthulakshmi

Forwarded By
Dr.P.Sakunthala

P. Sakunthala

HOD'S Signature& Name

I M.Com CA
SEMESTER –II
ELECTIVE –IV B

For those who joined in 2023 onwards

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGO RY	HRS/WEE K	CREDITS
PSCC	23PG2KE8	MANAGEMENT INFORMATION SYSTEM	Theory	4	3

COURSE DESCRIPTION

To understand the concept of design and implementation of Management Information System and enhance knowledge in Enterprise Resource Planning .

COURSE OBJECTIVES

1. To understand the basic concept of Information system
2. To identify the importance of MIS
3. To understand the Functional Management Information System
4. To learn the role of system analyst
5. To apply the concept of Enterprise Resource Planning

UNIT I INFORMATION SYSTEM

(12 HRS)

Introduction to information system - Management - Structure and Activities - Information needs and sources - Types of management decisions and information need - System classification - Elements of system, input, output, process and feedback.

UNIT II TYPES OF MANAGEMENT INFORMATION SYSTEMS

(12 HRS)

Transaction Processing Information System - Information system for managers - Intelligence information system – Decision support system - Executive information systems.

UNIT III FUNCTIONAL MANAGEMENT INFORMATION SYSTEMS (12 HRS)

Functional Management Information System: Production Information system - Marketing Information Systems - Accounting Information System - Financial Information System - Human Resource Information System.

UNIT IV SYSTEM DESIGN AND DATABASE (12 HRS)

System Analysis and Design: The work of a system analyst - SDLC- System design – Requirement analysis - Data flow diagram - Relationship diagram - Design - Implementation - Evaluation and maintenance of MIS - Database System: Overview of Database - Components - Advantages and disadvantages of database.

UNIT V ENTERPRISE RESOURCE PLANNING (12 HRS)

Enterprise Resource Planning (ERP) System - Benefits of the ERP - How ERP is different from conventional packages - Need for ERP - ERP components - Selection of ERP Package - ERP implementation - Customer Relationship management - Organisation & Types - Decision Making - Data & information - Characteristics & Classification of information - Cost & value of information - Various channels of information and MIS

UNIT –VI DYNAMISM (Evaluation Pattern - CIA only)

Cloud BPM - Business intelligence - MIS to business - Data preservation - Investigating the Mediating Effect of Business-IT Alignment

TEXT BOOKS:

1. Azam, M (2012), "Management Information System", McGrawHill Education, Noida.
2. Laudon, K., Laudon, J. and Dass, R. (2010), "Management Information Systems – Managing the Digital Firm", 11th Edition, Pearson, Noida.
3. Murdick, R.G., Ross, J.E. and Claggett, J.R. (2011), "Information Systems for Modern Management", 3rd Edition, PHI, New Delhi.

REFERENCES

1. O'Brien, J.A., Morakas, G.M. and Behl, R. (2009), "Management Information Systems", 9th Edition, Tata McGraw-Hill Education, Noida.
2. Saunders, C.S. and Pearson, K.E. (2009), "Managing and Using Information Systems", 3rd Edition, Wiley India Pvt. Ltd., New Delhi.
3. Stair, R. and Reynolds, G. (2012), "Information Systems", 10th Edition, Cengage Learning, Noida.

Digital Open Educational Resources (DOER) :

1. <https://cleartax.in/g/terms/mis-meaning-mis-full-form-marketing-information-system/amp>
2. <https://www.techtarget.com/searchitoperations/definition/MIS-management-information-systems>

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 Information System				
1.1	Introduction to information system – Management	3	Lecture	PPT & White board
1.2	Structure and Activities - Information needs and sources	3	Lecture	White board
1.3	Types of management decisions and information need- System classification	3	Lecture	PPT & White board
1.4	Elements of system, input, output, process and feedback	3	Lecture	PPT & White board
UNIT -2 Types of Management Information Systems				
2.1	Transaction Processing Information System	2	Lecture	Green Board Charts
2.2	Information system for managers	2	Chalk & Talk	Black Board
2.3	Intelligence information system	3	Chalk & Talk	Black Board
2.4	Decision support system	2	Chalk & Talk	Black Board
2.5	Executive information systems	3	Lecture	Green Board Charts
UNIT -3 Functional Management Information Systems				

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
3.1	Functional Management Information System	2	Lecture	Green Board Charts
3.2	Production Information system	3	Chalk & Talk	Black Board
3.3	Marketing Information Systems	2	Chalk & Talk	Black Board
3.4	Accounting Information System	3	Chalk & Talk	Black Board
3.5	Financial Information System	2	Chalk & Talk	Black Board
3.6	Human Resource Information System.	5	Chalk & Talk	Black Board
UNIT -4 System design and Database				
4.1	System Analysis and Design: The work of a system analyst - SDLC	1	Lecture	Green Board Charts
4.2	System design – Requirement analysis - Data flow diagram	2	Chalk & Talk	Black Board
4.3	Relationship diagram	2	Chalk & Talk	Black Board
4.4	Design -Implementation - Evaluation and maintenance of MIS	3	Chalk & Talk	Black Board
4.5	Database System: Overview of Database – Components	2	Chalk & Talk	Black Board
4.6	Advantages and disadvantages of database.	2	Chalk & Talk	Black Board
UNIT -5 Enterprise Resource Planning				

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
5.1	Enterprise Resource Planning (ERP) System	1	Lecture	Green Board
5.2	Benefits of the ERP - How ERP is different from conventional packages - Need for ERP - ERP components	2	Chalk & Talk	Black Board
5.3	Selection of ERP Package - ERP implementation	1		Black Board
5.4	Customer Relationship management - Organisation & Types -Decision Making - Data & information	3	Chalk & Talk	Black Board
5.5	Characteristics & Classification of information	2	Chalk & Talk	Black Board
5.6	Cost & value of information - Various channels of information and MIS	3	Chalk & Talk	Black Board
UNIT -VI DYNAMISM				
6.1	Cloud BPM - Business intelligence - MIS to business - Data preservation - Investigating the Mediating Effect of Business-IT Alignment	2	Seminar	PPT

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar	Better of W1, W2	M1+M2	MID-SEM TEST				

	5 Mks.	5Mks.	10 Mks	15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	-
K3	-	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	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	Identify the basic concept of Information system
CO 2	Discuss the importance of MIS
CO 3	Explain the functional MIS
CO 4	Describe the role of system analyst
CO 5	Apply the concept of Enterprise resource planning

Mapping COs Consistency with POs

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

Note: ☐ Strongly Correlated – **3** ☐ Moderately Correlated – **2**
☐ Weakly Correlated -**1**

COURSE DESIGNER:

Mrs.N.Muthulakshmi

**Forwarded By
Dr.P.Sakunthala**

P. Sakunthala

HOD'S Signature& Name

**I M.Com CA
SEMESTER -II**

For those who joined in 2023 onwards

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGO RY	HRS/WE K	CREDITS
PSCC	23PG2KAE	FINANCIAL ACCOUNTING & TALLY	PRACTICA LS	2	4

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.

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5Mks.	10 Mks	15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	-
K3	-	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	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

Forwarded By
Dr.P.Sakunthala

P. Sakunthala

HOD'S Signature& Name

**II M.Com CA
SEMESTER –III**

For those who joined in 2021 onwards

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGO RY	HRS/WE EK	CREDITS
PSCC	21PG3CA9	WEB PROGRAMMING IN PHP & LAB III (Theory & Practical)	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.

Programs

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

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.

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
1.7	Here documents	1	Chalk & Talk	Black Board
1.8	Operator	1	Chalk & Talk	Black Board

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

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

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
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/PP T 5 Mks	35 Mks.	5 Mks.	40Mks.	
K2	4	4	-	-	-	8	-	8	20 %
K3	2	2	-	5	-	9	-	9	22.5 %
K4	2	2	-	-	5	9	-	9	22.5 %
K5	2	2	5	-	-	9	-	9	22.5 %
Non Scholastic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

End Semester - PG

Levels	Section A 10Mks	Section B 20Mks.	Section C 10Mks	Section D 10Mks.	Section E 10Mks.	Total 60Mks.	
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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

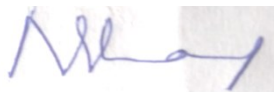
CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	1	2	3	3	3	3
CO2	3	2	2	3	3	3	3
CO3	3	2	3	3	3	3	3
CO4	3	1	3	3	3	3	3
CO5	3	2	3	3	3	3	3

Note: ☐ Strongly Correlated – 3
Weakly Correlated -1

☐ Moderately Correlated – 2

☐

COURSE DESIGNER:



N. Jenifer Sharon Sumathi

Forwarded By



Dr. M. Arasammal

**HOD'S Signature
& Name**

II M.Com CA
SEMESTER –III

For those who joined in 2019 onwards

PROGRAMM E CODE	COURSE CODE	COURSE TITLE	CATEG ORY	HRS/WEEK	CREDITS
PSCC	19PG3CA10	Research Design and Methodology	PG Core	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 (15 HRS)

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

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

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

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

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

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

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

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

UNIT VI :DYNAMISM (10 HRS)

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

REFERENCES:

TEXT BOOKS

1. Kothari, C.R, **Research Methodology – Methods and Techniques**, New Age International Publishers, 3rd Edition (2014).
2. Krishnaswamy, O.R.&M.Ranganatham**ResearchMethodology,-** 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

Digital Open Educational Resources (DOER) :

[http://www.aau.in/sites/default/files/Unit%203%20RESEARCH%20AND%20RESEARCH%20ETHICS%20\(Repaired\).pdf](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	T2	Seminar	Assignment	OBT/PP T				
	10 Mks.	10 Mks.	5 Mks.	5 Mks	5 Mks	35 Mks.	5 Mks.	40Mks.	
K2	4	4	-	-	-	8	-	8	20 %
K3	2	2	-	5	-	9	-	9	22.5 %
K4	2	2	-	-	5	9	-	9	22.5 %
K5	2	2	5	-	-	9	-	9	22.5 %
Non Scholastic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

End Semester - PG

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

CIA

Scholastic **35**

Non Scholastic **5**

40

EVALUATION PATTERN

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

• PG CIA Components

Nos

C1 - Test (CIA 1) 1 - 10 Mks

C2 - Test (CIA 2) 1 - 10 Mks

C3 - Assignment 2 * - 5 Mks

C4 - Open Book Test/PPT 2 * - 5 Mks

- C5** - Seminar 1 - 5 Mks
- C6** - Attendance - 5 Mks

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

COURSE OUTCOMES

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

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

Mapping COs Consistency with PSOs

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

CO5	2	2	2	2	3	2
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Mapping COs Consistency with POs

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

COURSE DESIGNER:

M. Priya

M.PRIYA

Forwarded By

M. Arasammal

Dr. M. Arasammal

HOD'S Signature

& Name

II M.Com CA

SEMESTER –III

For those who joined in 2019 onwards

PROGRAMM E CODE	COURSE CODE	COURSE TITLE	CATEGOR Y	HRS/WEEK	CREDITS
PSCC	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).
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

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
1.4	Exempted income	2	Discussion	Google classroom
1.5	Tax planning-Tax Evasion-Tax Avoidance.	1	Chalk & Talk	Black Board
UNIT -2 INCOME FROM SALARIES				
2.1	Salary - Meaning of salary for different computations	2	Chalk & Talk	Black Board
2.2	Tax treatment of different forms of salary income	3	Chalk & Talk	Black Board
2.3	Allowances	5	Discussion	Google classroom
2.4	Perquisites	5	Chalk & Talk	Black Board
2.5	Employees' provident fund (self study)		Chalk & Talk	Black Board
2.6	Salary from Retirement. Practical: Computation of salary in Excel	7	Chalk & Talk	Black Board
UNIT -3 INCOME FROM HOUSE PROPERTY ANDINCOMEFROM BUSINESS OR PROFESSION				
3.1	Computation House Property	1	Chalk & Talk	Black Board
3.2	Gross Annual Income	1	Chalk & Talk	Black Board
3.3	Deductions under section 24	1	Chalk & Talk	Black Board
3.4	Computation	7	Chalk & Talk	Black Board

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

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
5.6	Other interest income- Deduction to be made from income from other sources.	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/PP T 5 Mks				
K2	4	4	-	-	-	8	-	8	20 %
K3	2	2	-	5	-	9	-	9	22.5 %
K4	2	2	-	-	5	9	-	9	22.5 %
K5	2	2	5	-	-	9	-	9	22.5 %
Non Scholastic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

End Semester - PG

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

CIA

Scholastic **35**

Non Scholastic **5**

40

EVALUATION PATTERN

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

• PG CIA Components

Nos

C1 - Test (CIA 1) 1 - 10 Mks

C2 - Test (CIA 2) 1 - 10 Mks

C3 - Assignment 2 * - 5 Mks

C4 - Open Book Test/PPT 2 * - 5 Mks

- C5** - Seminar 1 - 5 Mks
- C6** - Attendance - 5 Mks

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Acquire the complete knowledge of basic concepts, provisions & exempted Income.	K2	PSO1,PSO2,PSO3,PSO 5 &PSO6
CO 2	Compute the Total income under the head” Income from Salary”	K2, K3	PSO1,PSO2,PSO3,PSO 5 &PSO6
CO 3	Assess the House property income and to ascertain the income earned under the head “Income from Business or Profession	K3& K4	PSO1,PSO2,PSO3,PSO 5 &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,PSO 5 &PSO6
CO 5	Acquire the knowledge regarding various	K3& K4	PSO1,PSO2,PSO3,PSO 5 &PSO6

	deduction available under various		
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Mapping COs Consistency with PSOs

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

Mapping COs Consistency with POs

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

Note: ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

COURSE DESIGNER:



1.Dr.M.Arasammal



2.Dr.K.Sangeetha

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Dr. M. Arasammal

**HOD'S Signature
& Name**

II M.Com CA
SEMESTER –III

For those who joined in 2019 onwards

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WE EK	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.

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

End Semester - PG

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

CIA

Scholastic **35**

Non Scholastic **5**

40

EVALUATION PATTERN

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

● PG CIA Components

Nos

C1 - Test (CIA 1) 1 - 10 Mks

C2 - Test (CIA 2) 1 - 10 Mks

C3 - Assignment 2 * - 5 Mks

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

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

COURSE OUTCOMES

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

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

Mapping COs Consistency with PSOs

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

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

Mapping COs Consistency with POs

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

COURSE DESIGNER:



Dr. M. Arasammal

Forwarded By



Dr. M. Arasammal

HOD'S Signature

& Name

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

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.

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 of Investment-**Factors affecting selection of investment (Self Study)**

UNIT –II SECURITY VALUATION (10 HRS)

Security Valuation — 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 Returns in Bond & Stocks – Measuring Returns – Improved Technique – Return and statistical methods.

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%

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				
4.1	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

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

End Semester - PG

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

CIA

Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

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

- PG CIA Components**

Nos

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

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

COURSE OUTCOMES

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

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

Mapping COs Consistency with PSOs

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

Mapping COs Consistency with POs

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

COURSE DESIGNER:

T. K. Latha Maheswari

Dr.T.K.LathaMaheswari

Forwarded By

M. Arasammal

Dr. M. Arasammal

**HOD'S Signature
& Name**

II M.Com CA
SEMESTER –III

For those who joined in 2019 onwards

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGOR Y	HRS/WEEK	CREDITS
PSCC	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)**

TEXT BOOK

Software Engineering a practitioner's Approach, 6th Edition, 2014 – Roger S. Pressman

REFERENCE BOOK

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

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

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
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/PP T 5 Mks	35 Mks.	5 Mks.	40Mks.	
K2	4	4	-	-	-	8	-	8	20 %
K3	2	2	-	5	-	9	-	9	22.5 %
K4	2	2	-	-	5	9	-	9	22.5 %
K5	2	2	5	-	-	9	-	9	22.5 %
Non Scholastic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

End Semester - PG

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

CIA

Scholastic **35**Non Scholastic **5**40

EVALUATION PATTERN

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

- **PG CIA Components**

Nos

C1 - Test (CIA 1) 1 - 10 Mks

C2 - Test (CIA 2) 1 - 10 Mks

C3 - Assignment 2 * - 5 Mks

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

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

COURSE OUTCOMES

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

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

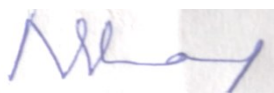
CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	2	2	3	3
CO2	3	3	3	2	3	3	3
CO3	3	3	3	2	2	2	3
CO4	3	3	2	2	3	2	3
CO5	3	3	2	3	2	2	3

Note: ☐ Strongly Correlated – 3
Weakly Correlated -1

☐ Moderately Correlated – 2

☐

COURSE DESIGNER:



N. Jenifer Sharon Sumathi

Forwarded By



Dr. M. Arasammal

HOD'S Signature & Name

II M.COM C.A
SEMESTER – IV

For those who joined in 2019 onwards

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEG ORY	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.

UNITS

UNIT-I: INTRODUCTION (20HRS)

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

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

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

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

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

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

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

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

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

REFERENCES:

TEXT BOOKS

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

REFERENCE BOOKS

1. Prasad L.M., **Human Resource Management**, New Delhi, Sultan Chand & Sons, 3rd Edition, (2010).
2. Biswajeet Pattanayak, **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		
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		

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

End Semester - PG

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

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
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CO 1	Understanding of the basic concepts, functions and process of human resource management.	K2	PSO1,PSO2,PSO3,PSO 5 & PSO6
CO 2	Demonstrate the employer and employee relationship in the organization.	K2, K3	PSO1,PSO2,PSO3,PSO 5 & PSO6
CO 3	Discuss the importance of collective bargaining.	K3&K4	PSO1,PSO2,PSO3,PSO 5 & PSO6
CO 4	Comprehend the components of workers participation in the organization.	K3 &K4	PSO1,PSO2,PSO3,PSO 5 & PSO6
CO 5	Identify the factors influencing morale and evaluate the measures for building high	K4& K5	PSO1,PSO2,PSO3,PSO 5 & 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

C02	3	2	2	3	2	3	2
C03	3	2	2	3	2	3	2
C04	3	2	2	3	2	3	2
C05	3	2	2	3	2	3	2

Note: ♦ Strongly Correlated – 3
Weakly Correlated -1

♦ Moderately Correlated – 2

♦

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*

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGOR Y	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 (As per revised Schedule VI)-Horizontal form of balance sheet** – Calculation of Managerial remuneration.

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

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

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

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

UNIT -V SOCIAL RESPONSIBILITY ACCOUNTING (18HRS.)

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

REFERENCES:

1. Corporate Accounting - T. S. Reddy & Murthy, 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 (As per revised Schedule VI	6	Chalk & Talk	Black Board

2.2	Horizontal form of balance sheet	6	Chalk & Talk	Black Board
2.3	Calculation of Managerial remuneration.	6	Chalk & Talk	Black Board
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/PP T 5 Mks	35 Mks.	5 Mks.	40Mks.	
K2	4	4	-	-	-	8	-	8	20 %
K3	2	2	-	5	-	9	-	9	22.5 %
K4	2	2	-	-	5	9	-	9	22.5 %
K5	2	2	5	-	-	9	-	9	22.5 %
Non Scholastic	-	-	-	-	-		5	5	12.5 %
Total	10	10	5	5	5	35	5	40	100 %

End Semester - PG

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

CIA

Scholastic **35**

Non Scholastic **5**

40

EVALUATION PATTERN

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

• PG CIA Components

Nos

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 transaction regarding the issue of shares.	K2	PSO1
CO 2	Give exposure to the company final accounts as per revised schedule VI	K2, K3	PSO 3& PSO 4
CO 3	Compute the valuation of goodwill and share under various method	K3& K4	PSO4& PSO 6
CO 4	Gain in depth knowledge about the amalgamation ,absorption and external reconstruction.	K4& K5	PSO2 ,PSO 3&
CO 5	Prepare social income statement and social balance sheet	K3& K4	PSO 4&PSO6

Mapping COs Consistency with PSOs

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

CO3	2	2	2	3	2	3
CO4	2	3	3	2	2	2
CO5	2	2	2	3	2	3

Mapping COs Consistency with POs

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

COURSE DESIGNER:



Dr.M.Arasammal

Forwarded By



Dr. M. Arasammal

HOD'S Signature

& Name

II M.COM C.A.

SEMESTER - IV

For those who joined in 2019 onwards

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 (10HRS)

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

UNIT II: WOMEN ENTREPRENEURSHIP (20 HRS)

The concept of women entrepreneurship – Functions and role of women entrepreneurs – rural women entrepreneurship- Problems faced by women entrepreneurs – Remedies to solve the problems of women entrepreneurs – **selection of industry by women entrepreneurs – Role of self help groups and micro credit. (self study)**

UNIT III: - SMALL FIRM (15 HRS)

Meaning of small firm- Types of small business -Micro and Macro units-characteristics – scope- objectives – Package for promotion of Micro and Small scale enterprises – Problems.

UNIT IV: ESTABLISHING A SMALL ENTERPRISE**(20 HRS)**

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

UNIT V: LOCATION, INCENTIVES AND SUBSIDIES**(15 HRS)**

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

Unit VI: SOCIAL RESPONSIBILITIES OF ENTREPRENEURS(10HRS)

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

Arguments for and against social responsibilities**REFERENCES:**

TEXT BOOKS

1. Dr.C.B.Gupta and Dr.N.P.Srinivasan., “Entrepreneurship development”, sultan chand& sons, (2017).
2. Dr.C.B.Gupta, Dr.S.S.Khanka., “Entrepreneurship and Small Business Management”, Sultan chand& sons ,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	Types of small business	2		
3.3	Micro and Macro units- characteristics	3		
3.4	scope- objectives	3	Lecture	Black Board
3.5	Package for promotion of Micro and Small scale enterprises	3	Lecture	Black Board
3.6	Problems.	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	Lecture	PPT
5.4	Central and state government schemes	4	Lecture	PPT

INTERNAL - PG

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

End Semester - PG

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

K4	-	5	-	-	10	15	25 %
K5	-	5	-	10	-	15	25 %
Total	10	20	10	10	10	60	100 %

CIA

Scholastic **35**

Non Scholastic **5**

40

EVALUATION PATTERN

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

• PG CIA Components

Nos

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

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

COURSE OUTCOMES

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

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

Mapping COs Consistency with PSOs

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

SEMESTER –IV

For those who joined in 2021 onwards

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGO RY	HRS/WEEK	CREDITS
PSCC	21PG4CA16	JAVA PROGRAMMIN G & LAB IV (Theory & Practical)	Theory	6	5

COURSE DESCRIPTION

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

COURSE OBJECTIVES

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

UNIT I: INTRODUCTION AND BASIC CONCEPTS: (10 HRS)

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

Classes, Objects and Methods: Defining a class- Adding Variables – Adding Methods – Creating Objects – Accessing class members – Constructors – **Method overloading** – **Static members (Self Study)** – Nesting of Methods – Inheritance – Overriding Methods – Final Variables and Methods – Final classes – Finalize methods – Abstract methods and classes.

UNIT II: ARRAYS & INTERFACE

(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

(8 HRS)

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

UNIT V: APPLETS

(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 (Evaluation Pattern-CIA only)

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

PROGRAMS

1. Program using Class
2. Program using Method overloading.
3. Program using Method overriding.
4. Program using Abstract class.
5. Program using Single inheritance.
6. Program using Multi level inheritance.

7. Program using Interface.
8. Program using packages.
9. Program using Exceptions.
10. Applet Program

TEXT BOOK:

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

REFERENCE BOOKS:

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

Digital Open Educational Resources (DOER) :

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

COURSE CONTENTS & LECTURE SCHEDULE:

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

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

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
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
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 APPLET				
5.1	Applets Programming – How Applet differ from Applications	1	Chalk & Talk	Black Board
5.2	Preparing to write Applets – Building Applet code	1	Chalk & Talk	Black Board
5.3	Applet life cycle – Creating an Executable Applet	1	Chalk & Talk	Black Board

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

INTERNAL - PG

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

End Semester - PG

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

CIA

Scholastic	35
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Non Scholastic	5
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40

✓ **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

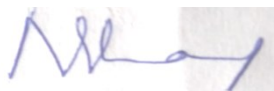
CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	2	2	3	3
CO2	3	3	3	2	3	3	3
CO3	3	3	3	2	2	2	3
CO4	3	3	2	2	3	2	3
CO5	3	3	2	3	2	2	3

Note: ☐ Strongly Correlated – 3
Weakly Correlated -1

☐ Moderately Correlated – 2

☐

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	CREDIT S
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.

UNIT –I INTRODUCTION

(10 HRS.)

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

UNIT –II RETAIL FORMATS

(10 HRS.)

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

UNIT –III RETAIL STORE MANAGEMENT

(10HRS.)

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

UNIT –IV RETAIL CUSTOMER

(10HRS.)

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

UNIT –V SUPPLY CHAIN AND LOGISTICS IN RETAIL

(10HRS.)

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

UNIT –V DYNAMISM

(10HRS.)

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

REFERENCES:

TEXT BOOKS

1. **Retailing Management: Text & Cases** -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.

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

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session - wise Average	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5+5=10 Mks.	15 Mks	5 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	-		-	-
K2	-	5	4	2 ½	5		5	12.5 %
K3	-	-	3	5	12		12	30 %
K4	-	-	3	5	9		9	22.5%
Non Scholastic	-	-	-	-	9		9	22.5 %
Total	5	5	10	15	35	5	40	100 %

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		K2	PSO1&PSO2

	Analysis the retail development market.		
CO 2	Identify various retail format.	K2, K3	PSO2 PSO3&PSO4
CO 3	Formulate various store design.	K3& K4	PSO3 ,PSO4&PSO6
CO 4	Understand consumer behaviour and influence factors on purchase decision.	K3, K5	PSO1&PSO3
CO 5	Describe supply chain management and emerging concepts in logistics.	K3& K4	PSO 2& PSO 3

COURSE DESIGNER:

Fanny M

Mrs.M.Fanny

Forwarded By

M. Arasammal

Dr. M. Arasammal

HOD'S Signature & Name

II M.Com(CA)

SEMESTER –IV

For those who joined in 2022 onwards

PROGRAMM E CODE	COURSE CODE	COURSE TITLE	CATEGOR Y	HRS/WEE K	CRED ITS
PSCC	22PG4CAE 4	DIGITAL COMMERC E	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, Nettecheque, 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. SaimunurRahman, 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>

DEPARTMENT OF SOCIOLOGY AND COMMERCE WITH CA
II M.ComCA
SEMESTER –IV

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEE K	CREDITS
PSCC	21PG4MSWCASL	INTRODUCTION TO SOCIAL ENTREPRENEURSHIP	Theory		2

COURSE DESCRIPTION

This course introduces students to the concepts, strategies and processes of social innovation and social change.

COURSE OBJECTIVES

- To develop a thorough understanding of the historical development of the “Social Entrepreneurship” model
- Think creatively, intelligently, and with flexibility in identifying potential business solutions to social problems.

UNIT – I ENTREPRENEUR

Introduction – Evolution – Classification- Characteristics – The charms of becoming an Entrepreneur – The entrepreneurial decision process- Functions - Types – Social entrepreneur.

UNIT – II ENTREPRENEURSHIP AND ENTREPRENEURSHIP DEVELOPMENT PROGRAMMES (EDPS)

Definition – concept – Growth of entrepreneurship in India – Role of Entrepreneurship –Meaning of EDP – Need – Objectives of EDPs – Entrepreneurship Development Programmes in India – Phases – Problems.

UNIT-III INTRODUCTION TO SOCIAL ENTREPRENEURSHIP

Social Entrepreneurs – Concept, Definition, Leading Social Entrepreneurs, Characteristics of Social Entrepreneurship, Social Entrepreneurship – An opportunity to the Society, Historical Examples of Social Entrepreneurship.

UNIT-IV SOCIAL ENTREPRENEURSHIP FOR SUSTAINABLE DEVELOPMENT

Role of Social Entrepreneurship towards Sustainable development, Theoretical Perspectives, Microfinance organization in India, Directing Social Entrepreneurship for achieving Sustainable development, Opportunities for Social Entrepreneurship, Examples for Social Entrepreneurship.

UNIT- V SOCIAL ENTREPRENEURSHIP – A DRIVE FOR YOUTH

Who is a Social Entrepreneur?, Youth Social Entrepreneurship, Examples of Successful Indian Stories- Kaushlendra –Kaushalya Foundation(KF), Project Samridhii – The Fair Price shop, Shramik Sanitation Systems – Rajeev kher, How to become a Social Entrepreneur.

TEXT BOOK:

Social Entrepreneurship: Strategies for Nation Building by R.Venkatapathy, K.MalarMathi, N.UmaDevi ; Excel Book Publications, New Delhi 2010.

REFERENCES:

1. Robert A. Philips Margret BonefielRitesh Sharma, Social entrepreneurship, the next big business opportunity Global Vision Publishing House, New Delhi, 2011
2. S.S.Khanka, Entrepreneurship in India, perspective and practice, Akansha publishing house, New Delhi, 2009

3. Jill Kickul and Thomas S. Lyons, Routledge, Understanding social entrepreneurship, the relentless pursuit of mission in an ever changing world, New York, 2012
4. Vasanth Desai, Entrepreneurial development, Himalaya Publishing House, 2008, web resources
5. Bornstein, David, how to change the world: social entrepreneurs and the power of new ideas New York, Ny: oxford university press, 2004

Digital Open Educational Resources (DOER):

1. <https://www.oreilly.com/library/view/social-entrepreneurship>
2. <https://link.springer.com/article>
3. <https://www.google.com/search=web+references+on++social+entrepreneurship>

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	Outline the classification of Entrepreneurs	K1	PSO1& PSO2
CO 2	Understand the importance of Entrepreneurship Development Programmes in India	K2	PSO3
CO 3	Understand the characteristics of Social Entrepreneurship	K3	PSO5
CO 4	Understand the role of Social Entrepreneurship towards Sustainable Development.	K4	PSO5

CO 5	Analyze the Functions of Youth Social Entrepreneurship.	K4	PSO4
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