

FATIMA COLLEGE (AUTONOMOUS)



**Re-Accredited with “A” Grade by NAAC (3rd Cycle)
74th Rank in India Ranking 2020 (NIRF) by MHRD
Maryland, Madurai- 625 018, Tamil Nadu, India**

NAME OF THE DEPARTMENT : COMMERCE WITH COMPUTER APPLICATIONS

NAME OF THE PROGRAMME : M.COM WITH CA

PROGRAMME CODE : PSCC

ACADEMIC YEAR : 2020-2021

FATIMA COLLEGE (AUTONOMOUS), MADURAI-18**DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS****MAJOR CORE – 70 CREDITS****PROGRAMME CODE: PSCC**

S. No	SEM.	COURSE CODE	COURSE TITLE	HRS	CRE DITS	CIA Mks	ESE Mks	TOT. MKs
1.	I	19PG1CA1	Financial Management	6	4	40	60	100
2.		19PG1CA2	Accounting for Decision Making	6	4	40	60	100
3.		19PG1CA3	Marketing Management	6	4	40	60	100
4.		19PG1CA4	Programming in C++	4	2	40	60	100
5.		19PG1CA5	Lab I - C++	4	2	40	60	100
6.	II	19PG2CA6	Advanced Business Statistics	6	4	40	60	100
7.		19PG2CA7	International Business	6	4	40	60	100
8.		19PG2CA8	Advanced Cost Accounting	6	4	40	60	100
9.		19PG2CA9	Introduction to Web Designing	4	2	40	60	100
10.		19PG2CA10	Lab II - HTML	4	2	40	60	100

11.	III	PG3CA9	Research Methodology	6	5	25	75	100
12.		PG3CA10	Direct Tax - I	6	5	25	75	100
13.		PG3CA11	Web Programming in PHP	6	5	25	75	100
14.		PG3CA12	Lab III -PHP	3	3	25	75	100
15.	IV	PG4CA13	Human Relations Management	6	5	25	75	100
16.		PG4CA14	Java Programming	6	5	25	75	100
17.		PG4CA15	Lab IV- Java	3	3	25	75	100

**MAJOR ELECTIVE / EXTRA DEPARTMENTAL COURSE / INTERNSHIP/
PROJECT**

S. No	SEM.	COURSECODE	COURSE TITLE	HRS	CRE DITS	CIA Mks	ESE Mks	TOT. Mks
1.	I	19IT1EDC	Business Information System	3	3	40	60	100
2.	II	19IT2EDC	Animation Software	3	3	40	60	100
3.	III	PG3CAE1/ PG3CAE2	Personal Investment /Software Engineering	4	4	40	60	100
4.	IV	PG4CAE3/ PG4CAE4	Retail Marketing Management/Network Security and Cryptography	4	4	40	60	100
5.		PG4CA16	Project		3	40	60	100
TOTAL				14	20			

OFF-CLASS PROGRAMMES

ADD-ON COURSES

COURSES	HRS.	CRE DIT S	SEMES TER IN WHICH THE COURS E IS OFFER ED	CIA MK S	ESE MK S	TOTAL MARKS
SOFT SKILLS	40	3	I	40	60	100
COMPUTER APPLICATIONS	40	4	II	40	60	100
COMPREHENSIVE VIVA (Question bank to be prepared for all the courses by the respective course teachers)	-	2	IV	-	-	100
READING CULTURE	2	1	I- II	-	-	-
TOTAL		10				

EXTRA CREDIT COURSES

Course Code	Courses	Hrs.	Cred its	Semester in which the course is offered	CIA Mks	ESE Mks	Total Marks
	MOOC COURSES / International Certified online Courses (Department Specific Courses/any other courses) * Students can opt other than the listed course from UGC-SWAYAM /UGC /CEC	-	Mini mu m 2 Cred its	I - IV	-	-	

I M.Com CA
SEMESTER -I

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
PSCC	19PG1CA1	FINANCIAL MANAGEMENT	Problem	6	4

COURSE DESCRIPTION

This course emphasises on the major decisions made by the financial executive of an organization like capital structure strategies, ideal cost of capital, optimal cash management and effective dividend policies.

COURSE OBJECTIVE/S

This course helps the students to develop skills in funds management and financial decision making.

UNIT 1: INTRODUCTION TO FINANCIAL MANAGEMEN (15 HRS)

Meaning, Nature and Scope of Finance; Financial goal – Profit vs. Wealth Maximization; Finance functions - Investment, financing and dividend decisions.

UNIT 2: LEVERAGE AND CAPITAL STRUCTURE (20HRS)

Operating and Financial Leverage: Measurement of leverages; Effects of Operating and Financial Leverage on Profit; Analyzing Alternate Financial Plans; Combined Financial and Operating Leverage. Introduction, Features of an Ideal Capital Structure, Factors Affecting Capital Structure, Theories of Capital Structure. Capital Structure Theories: Traditional and M.M. Hypotheses – without taxes and with taxes; Determining capital structure in practice.

UNIT 3: COST OF CAPITAL (20 HRS)

Securities and Types of Securities: Debt, Equity and Preferred Stock, Cost of Capital: Cost of Debt, Cost of Equity, Cost of Preference Capital, Cost of Retained Earnings and Weighted Average Cost of Capital.

UNIT 4: MANAGEMENT OF CASH AND RECEIVABLES (20 HRS)

Introduction –nature-cash management-determining optimum cash balance – cash budget – cash management Models – William J.Baumol’s-Miller Orr – Meaning of Receivable – cost of maintaining receivables – factors influence receivables-factoring and receivables management- dimension of receivables management

UNIT 5: DIVIDEND DECISION

(15 HRS)

Dividend Decision – Factors affecting Dividend Decision – Walter’s model, Gordon’s model, MM Hypothesis. Alternative Forms of Dividends: Stock Dividend and Stock Split.

TEXT BOOKS:

1. Shashi K. Gupta & R.K. Sharma, **Financial Management**, Kalyani Publishers, Kolkata, 6th Edition, (2017).

REFERENCES:

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO 1	To recognize the scope and importance of Financial Management
CO 2	To use the measurement of leverages in order to enhance the earnings of company and to evaluate the capital structure theories .
CO 3	To compare the firms performances by applying various cost of capital methods.
CO 4	To understand and acquire knowledge about Receivable management.
CO 5	To evaluate the various dividend policy in order to make decision in different situations to manage the companies finance more effectively

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SEMESTER –I**

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

COURSE DESCRIPTION

The aim of this course is to encourage the acquisition of knowledge and skills relating to the application of management accounting concepts and techniques for business decisions, short-term and long-term/strategic decision-making.

COURSE OBJECTIVE/S

To gain in-depth knowledge in elements of Management accounting techniques.

UNIT 1: INTRODUCTION & ANALYSIS OF FINANCIAL STATEMENT (15 HRS)

Definition of Management Accounting - Importance and Uses of Management Accounting - Advantages of Management Accounting- Nature, Functions and Scope. Analysis and Interpretation of Financial Statement – Meaning and Types of Financial Statement – Nature and limitations of Financial Statement.

UNIT 2: FUNDS FLOW & CASH FLOW STATEMENT (20 HRS)

Need- Meaning- Uses of Fund flow statement – Preparation of Fund flow statement –Cash flow statement –Meaning – Preparation of Cash flow statement – Difference between Cash flow analysis and Fund flow analysis – Utility of Cash flow analysis – Limitations of Cash flow analysis.

UNIT 3: WORKING CAPITAL (20 HRS)

Meaning, Significance and types of Working Capital; Factors determining Working Capital and Estimation of Working Capital requirements; Financing of Working Capital.

UNIT 4: CAPITAL BUDGETING**(20 HRS)**

Introduction to Capital Budgeting-Meaning-Definition-Need and Importance-Factors Affecting Capital Expenditure Decisions- Methods of Capital Budgeting- Risk Analysis.

UNIT 5: BUDGETARY CONTROL**(15 HRS)**

Budgets and Budgetary Control – Objectives- Need- Preliminaries for the adoption of a system of budgetary control – Sales budget – Production budget – Cash budget – Fixed and Flexible budget – Advantages and Limitations of budgetary control.

Text Books:

1. T.S. Reddy & Y. Hari Prasad Reddy, *Management Accounting*, Margham Publications, Chennai, 5th Edition, (2014).

Reference Books:

2. S.N. Maheshwari, *Principles of Management Accounting*, Sultan Chand & Sons, New Delhi, 17th Revised Edition, (2012).
3. S.N. Maheshwari, *Accounting for Management*, Sultan Chand & Sons, New Delhi, 2nd Edition, (2012).
4. B.S. Raman, *Management Accounting*, United Publishers, 1st (2010).

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO 1	Understand meaning and scope of the management accounting.
CO 2	Analyse the fund flow and cash flow statement
CO 3	Estimate the working capital requirements
CO 4	Prepare to the capital budgeting.
CO 5	Demonstrate the various methods of budgetary control.

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SEMESTER –I**

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
PSCC	19PG1CA3	MARKETING MANAGEMENT	Theory	6	4

COURSE DESCRIPTION

Students gain knowledge in Marketing and the various ways in which a product can be marketed.

COURSE OBJECTIVE/S

The main aim of this subject is to expose the students to the activities designed to satisfy the human needs and wants.

UNIT-I: MARKETING: [18HRS]

Importance of Marketing – Concepts – Approaches to the Study of Marketing – Marketing Environment.

UNIT-II: MARKET & CONSUMER: [18HRS]

Consumer Behaviour – Market Segmentation – Market Targeting and Positioning – Marketing Information System and Research.

UNIT-III: MARKETING MIX: [18HRS]

Product Planning – New Product Development – Product Life Cycle – Branding -Packaging – Product Mix Management.

UNIT-IV: PRICING: [18HRS]

Objectives – Factors affecting pricing decisions – Distribution – Channel Selection and Management - Retail Management.

UNIT-V: PROMOTION: [18HRS]

Personal Selling – Advertising – Sales Promotion - Public Relations - Direct Marketing.

TEXT BOOK:

- R.S.N. Pillai, Bagavathi & S.Kala**, Marketing Management, S. Chand & Company Pvt Ltd, New Delhi, 2013.

REFERENCES

1. **Chandrasekar K.S.**, Marketing Management Text And Cases, *Tata Mcgraw-Hill Publication, New Delhi, 2010*
2. **Govindarajan**, Marketing Management Concepts, Cases, Challenges And Trends, *Prentice Hall Of India, New Delhi. 2009*
3. **Philip Kotler**, Marketing Management- Analysis Planning And Control, *Prentice Hall Of India, New Delhi,*
4. **Ramaswamy. V S & Namakumari. S**, Marketing Management- Planning Implementation And Control, *Macmillan Business Books, New Delhi, 2002,*

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO 1	To appraise the dynamic and volatile marketing environment and to enable them to take better marketing decisions.
CO 2	To illustrate the concepts of product design, new product development, product life cycle for various products & services and simultaneously
CO 3	To stimulate the students to observe the nuances and complexities involved in pricing decisions.
CO 4	To demonstrate the importance and implications of distributions of channel.
CO 5	To review and critically analyze the Promotion-Mix in the light of competitive market environment.

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SEMESTER -I

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
PSCC	19PG1CA4	PROGRAMMING IN C++	Theory	3	2

COURSE DESCRIPTION

- To facilitate students with the skills required to solve problems using object oriented concepts.

COURSE OBJECTIVE/S

- To learn the fundamental programming concepts and methodologies which are essential to build good C++ programs.
- To facilitate students with the skills required to solve problems using object oriented concepts.
- Develop an in-depth understanding of functional, logic, and object-oriented programming paradigms.

UNIT I

(9 Hours)

Principles of Object Oriented Programming: Basic Concepts of Object Oriented Programming – Benefits of OOP – Object-Oriented Languages - Application of OOP.

Beginning with C++: What is C++? - Applications of C++ - A Simple C++ Program – More C++ Statements – An Example with Class – Structure of C++ Program.

Tokens, Expressions and Control Structures: Tokens – Keywords - Identifiers and constants - Basic data types - User defined data type – Storage Classes - Derived data type - Symbolic constants - Type compatibility - Declaration of variables - Dynamic Initialization of variables - Reference Variables - Operators in C++ - Scope resolution Operator - Member Dereferencing Operator - Memory management Operator – Manipulators.

UNIT II

(9 Hours)

Type cast operator - Expressions and their Types – Special Assignment Expressions - Implicit conversions - Operator Overloading - Operator precedence - Control Structure.

Functions in C++: The Main Function - Function Prototyping - Call by Reference - Return by reference - Inline - Default Arguments – const

Arguments – Recursion - Function Overloading- Friend and Virtual - Math Library Functions.

UNIT III:

(9 Hours)

Classes and Objects: Specifying a Class - Class Defining Member functions - A C++ Program with Class Making an Outside function Inline – Nesting of Member Function - Private member functions – Array within a class - memory allocation for objects - Static Data Member - Static member functions - Array of Objects - Objects as function Argument- Friendly functions Returning Objects - Const Member functions - Pointers to members - Local Classes

Constructors and Destructors: Constructors - Parameterized Constructors - Multiple Constructors in Class.

UNIT IV:

(9 Hours)

Operator overloading:

constructors with default arguments - Dynamic initialization of objects - copy constructors - Dynamic Constructors - Constructing Two Dimensional Arrays - const Objects - Destructors.

Operator overloading and type conversion: Defining operator overloading - Overloading unary operators, binary operators – Some other Operator Overloading Examples - Rules for overloading operators.

UNIT V:

(9 Hours)

Inheritance - Extending Classes: Defining derived classes – Single Inheritance - Making a Private Member Inheritable - Multiple Inheritance - Multilevel Inheritance - Hierarchical inheritance - Hybrid Inheritance -Virtual Base classes - Abstract Classes.

Pointers, Virtual functions and polymorphism: Pointers-Pointers to objects - this pointer - pointer to derived classes-virtual functions - pure virtual functions.

TEXT BOOK:

1. **Object Oriented Programming with C++**, E. Balagurusamy, Tata McGraw-Hill, 6th Edition, 2016

REFERENCE BOOKS:

1. **Programming in C++**, Dehurst, Stephen C and Kathy T. Stark, Prentice-hall, 1995.
2. **Object Oriented Programming in Turbo C++**, Waaite Group
3. **Programming with C++**, John R. Hubbard 3rd Edition 2017
4. **Object Oriented Programming in C++**, Robert Lafore 4th Edition, 2008, Pearson Education India

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO 1	Demonstrate a thorough understanding of the object-oriented programming concepts of encapsulation, data abstraction and composition by designing and implementing classes
CO 2	Demonstrate a thorough understanding of data types by designing and implementing the simple programs.
CO 3	Understand the concepts of inheritance and polymorphism
CO 4	An ability to overload operators in C++
CO 5	Demonstrate a thorough understanding of the concept of pointers and dynamic memory allocation by designing and implementing programs using pointers and dynamic memory allocation.

I M.Com CA
SEMESTER -I

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
PSCC	19PG1CA5	Lab I - C++	Practical	3	2

COURSE DESCRIPTION

- Learn the fundamentals, structure, logic, and syntax of object-oriented programming in C++.

COURSE OBJECTIVE/S

- Design and implement programs using C++.
- Learn the fundamentals, structure, logic, and syntax of object-oriented programming in C++.
- Be able to write a C++ program to solve various problems.

PROGRAMS:

1. Program using Simple Class
2. Program using Abstract Class.
3. Program using Friend function
4. Program using Function overloading
5. Program using Virtual function
6. Program using Constructor and Destructor
7. Program using Operator overloading
8. Program using Single inheritance
9. Program using Multi level inheritance
10. Program with Virtual functions using pointers

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO 1	Use C++ to demonstrate practical experience in developing object-oriented solutions
CO 2	To design C++ classes for code reusing simple programs.
CO 3	To learn how to implement copy constructors and class member functions.
CO 4	To apply function overloading and operator overloading in C++.
CO 5	To learn virtual functions to implement dynamic binding with polymorphism.

I M.Com CA
SEMESTER -II

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
PSCC	19PG2CA6	ADVANCED BUSINESS STATISTICS	Problem	6	4

COURSE DESCRIPTION

This course consists of an introduction to business statistics including methods of describing, summarizing, measuring and analyzing statistical data, variance applications and sampling distributions.

COURSE OBJECTIVE/S

To gain knowledge about various methods of statistics for research purposes.

UNIT 1: INTRODUCTION TO BUSINESS STATISTICS, CORRELATION AND REGRESSION (20 HRS)

Introduction to Business Statistics - Co-efficient of correlation and Causation – Types of correlation – Positive and Negative – Simple, Partial and Multiple – Linear and Non-linear methods – Scatter Diagram – Graphic – Karl Pearson's Co-efficient of Correlation – Rank correlation Co-efficient – Concurrent Deviation method – Partial and Multiple Correlation – Regression equations - Methods of regression analysis (simple and partial).

UNIT 2: SAMPLING TECHNIQUES - I (20 HRS)

Introduction– Procedure of testing hypothesis – Standard error and Sampling Distribution – Estimation-Tests of Significance for Large samples.

UNIT 3: SAMPLING TECHNIQUES - II (20 HRS)

Tests of Significance for Small samples- student's t-Distribution – properties of t-Distribution – Application of the t-Distribution – The mean of a Random sample – Independent samples – Dependent samples or Matched Paired observations- an observed correlation coefficient.

UNIT 4: CHI - SQUARE TEST (15 HRS)

Introduction – Degree of Freedom – The Chi-square Distribution – Conditions for Applying Chi-Square Test – Uses of Chi-Square Test - Chi-Square Test for specified value of Population Variance.

UNIT 5: F- TEST AND ANOVA**(15 HRS)**

Applications of F-test – Analysis of Variance – Assumptions in Analysis of Variance – Technique of Analysis – Coding of data – Analysis of variance in Two-way Classification.

Text Book:

1. S.P. Gupta , **Statistical Methods**, Sultan Chand & Sons, New Delhi, 43th Edition, (2014).

Reference Books:

1. R.S.N Pillai & Bhagavathi, **Statistics Theory and Practice**, S.Chand & Company Ltd, 7th revised edition, (2013).
2. K.Alagar, **Business Statistics**, Tata Mcgraw-Hill Publishing company Ltd, (2009).
3. S.C.Gupta & Indra Gupta, **Business statistics**, Himalaya Publishing House, 5th edition, (2010).

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO 1	Demonstrate the different methods of correlation such as Karl Pearson correlation, rank correlation and regression.
CO 2	Formulate the sampling techniques for large samples.
CO 3	Analyze the sampling techniques for small samples using T-test.
CO 4	Assess the Chi-square test.
CO 5	Prepare the F- test and ANOVA.

I M.Com CA
SEMESTER -II

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
PSCC	19PG2CA7	INTERNATIONAL BUSINESS	Theory	6	4

COURSE DESCRIPTION

Students are expected to enhance their cognitive knowledge of global issues; interpersonal skills with individuals from various cultures, and social responsibility awareness on global issues.

COURSE OBJECTIVE/S

To provide a sound understanding of advanced practices in International Business

UNIT I: INTERNATIONAL BUSINESS OVERVIEW: (20 HRS)

Meaning- Scope and Importance-Drivers of globalisation-Modes of Entry to International Business-Direct and indirect exporting-Licensing-Franchising-Contract manufacturing-Management contracts-Turnkey projects-Direct investment –Joint ventures-Mergers and acquisition

UNIT II: World trade Organisation & Trade blocks: (20 HRS)

GATT-WTO-Functions and Objectives of WTO -GATS-TRIPS –TRIMS-EU-NAFTA-ASEAN—SAARC

UNIT III: INTERNATIONAL TRADE POLICIES AND RELATIONS & BOP (20 HRS)

Introduction-Tariffs-subsidies-Quotas-VER-Local content requirements-International trade relations-International law and Business-Government intervention in International trade -Balance of Payment-Importance and Components of BOP.

UNIT IV: FOREIGN DIRECT INVESTMENTS: (15 HRS)

Meaning-International investment theories-Types of FDI-Cost and benefits of FDI-Trends in FDI-FDI in India.

UNIT V: INTERNATIONAL FINANCIAL INSTITUTION (15 HRS)

IMF-International bank for reconstruction and development (World bank)-UNCTAD

Text Book:

1. Dr.P.Subba Rao, ***International Business Text and Cases***, Himalaya Publishers, 4th edition, (2013).

Reference Books:

1. Francis Cherunilam, ***International Trade and Export Management***, Himalaya Publishing House (2018).
2. S.C.Gupta, ***I Ane Books Pvt ltd***, (2010).

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO 1	To identify the meaning and scope of international business along with drivers of globalization and mode of entry in international business.
CO 2	To categorize the different World trade organizations and trade blocks.
CO 3	To Summarize the different international trade policies and relations.
CO 4	To appraise the investment theories with regarding FDI in present scenario.
CO 5	To classify the Scope of various international Financial institutions.

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

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
PSCC	19PG2CA8	ADVANCED COST ACCOUNTING	Problem	6	4

COURSE DESCRIPTION

This course provides key data to managers for planning and controlling, as well as data on costing products and services.

COURSE OBJECTIVE/S

To provide the students with an in-depth knowledge of advanced approaches of Cost Accounting to enable them to apply costing methods and techniques to assist management for taking appropriate decisions.

UNIT I : INTRODUCTION (10 HRS)

Introduction -Cost accounting –objectives-function of cost accounting-Essential of good cost system-Methods of cost – Types of costing-Element of cost- Practical problems in cost sheet

UNIT II: PROCESS COSTING (25 HRS)

Process costing-process costing Vs job costing-features-Advantages-Disadvantages-Costing procedure-Losses and gain in process-Normal loss-Abnormal losses-Abnormal gain-Scrap-Defective-By-product-Joint product-Interprocess profit –Equivalent production-Practical Problems.

UNIT III: JOB, BATCH AND CONTRACT COSTING (25 HRS)

Job costing- Features-Batch costing-EBQ-Contract costing-Profits on incompletes contracts-Escalation Clause-Cost plus contract-Work in Progress.

UNIT IV: STANDARD COSTING -II (20 HRS)

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

UNIT V: RECONCILIATIONS OF COST AND FINANCIAL ACCOUNTS (10 HRS)

Reasons-Procedure for reconciliation-Memorandum Reconciliation Account-Practical Problems.

Note: Theory : 40% , Problem: 60%

TEXT BOOKS:

5. R.S.N.Pillai and V.Bagavathi, **Cost Accounting**, S.chand and company LTD,Ram nagar, Newdelhi, 18th Edition, (2018).

Reference Books:

1. S.P.Jain & K.L.Narang, **Cost Accounting**, Kalyani Publishers, New Delhi, (2015).
2. S.N. Maheshwari, **Principles of Cost and Management Accounting**, Sultan Chand & Sons, New Delhi, 14th Revised Edition, (2017).

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO 1	Critically assess the importance and role of cost accounting systems.
CO 2	Demonstrate knowledge of the nature of process costing and the role of spoilage/scrap.
CO 3	Critically compare job, batch and contract methods
CO 4	Analyze and apply standard costing.
CO 5	Create the Reconciliation statement

I M.Com CA
SEMESTER -II

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
PSCC	19PG2CA9	INTRODUCTION TO WEB DESIGNING	Theory	3	2

COURSE DESCRIPTION

This course introduces the planning and designing effective web pages; implementing web pages by writing HTML and CSS code; enhancing web pages with the use of text formatting, graphics, images and multi-page website.

COURSE OBJECTIVE/S

This paper enables the students to develop client side programming skills in Web programming in client side.

UNIT I: HTML

(9 Hours)

Introduction – HTML Tags – Structure – Text formatting – Heading; List – Types; Adding graphics to HTML – Using border, width, height, align and alt attribute;

UNIT II: LINKS

(9 Hours)

Table – Using width, border, cell padding, cell spacing, background, colspan & rowspan attribute. Linking document – Internal and external linking, images as hyperlink; Frames;

UNIT III: DHTML

(9 Hours)

Cascading style sheet: font attribute – color and background attribute – text and border attribute – margin related attribute – list attribute – Class - Using , <div> tags, external style sheet.

UNIT IV: JAVASCRIPT

(9 Hours)

Introduction – advantages - Data types – type casting – variables – array - Operators and expression – Condition checking – looping – Function – User defined functions – Placing text in browser - Dialog box.

UNIT V: DOCUMENT OBJECT MODEL

(9 Hours)

JavaScript Document Object Model- Java script style sheet DOM – Understanding objects - Browser object – HTML object hierarchy - Handling events using JavaScript. Form objects - Other built-in object in javascript - User defined objects - Cookies.

TEXT BOOK:

1. **Web Enabled Commercial Application Development using HTML, JavaScript, DHTML and PHP**, 4th Revised Edition 2015. -Ivan Bay Ross, BPB Publication

REFERENCE BOOK:

1. **Web Technology A Developer’s Perspective**, N. P. Gopalan and J. Akilandeswari
2. **Sams Teach Yourself HTML, CSS & Javascript All in One**, Pearson Edition,
Julie .C. Meloni

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO 1	Select and apply HTML for processing, identifying, and presenting of information in web pages and learn the basic structure of a web page
CO 2	Use Tables, Links and Frames in web pages.
CO 3	Use the basic CSS concepts: selectors, CSS properties, CSS code structure, CSS declarations.
CO 4	Design JavaScript to add dynamic content to pages.
CO 5	To outline how to process with HTML forms.
CO 6	Utilize DOM manipulation techniques in Java Script.

I M.Com CA
SEMESTER -II

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
PSCC	19PG2CA 10	Lab II - HTML	Practical	3	2

COURSE DESCRIPTION

- Understand how to use HTML tags and tag attributes to control a Web page's appearance.

COURSE OBJECTIVE/S

- Understand how to use HTML tags and tag attributes to control a Web page's appearance.
- Be able to use Dynamic Font and Background Styles
- Write the SCRIPT element for including JavaScript in a web page
- Validate a form using JavaScript

PROGRAMS:

1. Create a webpage using Image and Formatting Tags
2. Create a web page using List and Table.
3. Create a webpage for mapping of image.
4. Create a website for Fatima College.
5. Create a website for online shopping.
6. Create a webpage using background and text attribute in DHML
7. Create a program to include external style sheet.
8. Create a webpage for form validation.
9. Create a website for online test.
10. Create a website for purchase billing.

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO 1	Design and develop a Web site using text, images, links, lists, and tables for navigating the web page.
CO 2	Learn how to use tables and links so that they can create a Web site.
CO 3	Creating Website using Frames.
CO 4	Develop basic web pages using HTML and CSS
CO 5	Create the web pages using CSS styles, internal and/or external style sheets.
CO 6	Apply validation in a form using java script.

II M.Com CA
SEMESTER –III

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
PSCC	PG3CA 9	RESEARCH METHODOLOG Y	Theory	6	5

COURSE DESCRIPTION

To develop understanding of the basic framework of research process.

COURSE OBJECTIVE/S

This course enables the students to get in-depth knowledge about research and helps them to do research.

UNIT-I: INTRODUCTION TO RESEARCH: (15 HRS)

Meaning of Research- Objectives- Motivation in Research- Types of Research- Significance- Research Process- Criteria of Good research.

UNIT II: RESEARCH PROBLEM AND RESEARCH DESIGN (20 HRS)

Research problem: Identification of the problem – Formulation of the Problem – Criteria of a good Research Problem- Role of Review of Literature.

Research Design: Meaning- Characteristics of a good Research Design – Components of a Research Design – 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 – Sample size – Meaning and Importance of Data – Use of secondary data – Methods of Collecting Primary data.

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

Definition of hypothesis – role of hypothesis –types of hypothesis – criteria for useful hypothesis – its formulation. Procedure for testing hypothesis.

UNIT V: PROCESSING OF DATA AND REPORT (20 HRS)

Data processing – Scaling techniques – Likert's scale – 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.

Text Book:

1. Kothari, C.R, **Research Methodology – Methods and Techniques**, New Age International Publishers, (2019).
2. Krishnaswamy, O.R.& M.Ranganatham **Research Methodology**, - New Delhi: Himalaya Publications, (2018).

Reference Books:

1. Donald.H. Mc Burney, **Research Methods**, Thomson-Wodsworth, 5th Edition, (2003).
2. Gupta,S.C ,**Fundamentals of statistics**, New Delhi: Sultan Chand and Sons, (2001).
3. Gupta.S.P , **Statistical Methods**, New Delhi: Sultan Chand and Sons,(2002).
4. Thanulingom.N ,**Research Methodology**, Mumbai, Himalaya Publishing House, (2007)

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO 1	Demonstrate knowledge of research process.
CO 2	Understand a general definition of Research designs.
CO 3	Describe sampling methods, measurement of scales and appropriate uses of each.
CO 4	Explain the purpose of statement, hypothesis and a research objective.
CO 5	Identify and prepare the key elements of a research report.

II M.Com CA
SEMESTER –III

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
PSCC	PG3CA10	DIRECT TAX I	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 OBJECTIVE/S

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

UNIT 1: INCOME TAX ACT 1961

[12 HOURS]

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

UNIT 2: INCOME FROM SALARIES

[25 HOURS]

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

.Practical: Computation of salary in Excel

UNIT 3: INCOME FROM HOUSE PROPERTY AND INCOME FROM PROFITS AND GAINS OF BUSINESS OR PROFESSION

[20 HOURS]

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

UNIT 4: INCOME FROM CAPITAL GAIN AND INCOME FROM OTHER SOURCES

[18 HOURS]

Capital Gains - Meaning of Capital asset - Computation of Capital Gain - Income chargeable to tax –Procedure and format for computing income other

sources-Casual income-other interest income- Deduction to be made from income from other sources.

UNIT 5: : DEDUCTIONS & ASSESSMENT OF INDIVIDUAL [15 HOURS]

Deductions to be made in computing total income –Computation of tax liability– Assessment of Individuals.

SELF STUDY: Principles governing admissibility of deductions under sections 30 to 44D

Text Book

- Income Tax Law and Accounts- Dr. H. C. Mehrotra & D.S. P. , Goyal, 54th edition, Sahitya Bhawan Publications.

Reference

- Income Tax Law and Practice - T.S. Reddy and Hari Prasad Reddy
- Student Guide to Income Tax - Dr. Vinod K. Singhani

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO 1	To Acquire the complete knowledge of basic concepts, provisions & exempted Income.
CO 2	To Compute the Total income under the head” Income from Salary”
CO 3	To assess the House property income.
CO 4	To ascertain the income earned under the head “Income from Business or Profession
CO 5	To assess the profit or loss earned on the sale of capital assets and other sources
CO 6	To acquire the knowledge regarding the provision of set off and carry forward of losses.
CO 7	To compute the Net Income and tax liability of Individual

II M.Com CA
SEMESTER -III

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
PSCC	PG3CA11	WEB PROGRAMMING IN PHP	Theory	6	5

COURSE DESCRIPTION

Web Programming in PHP provides the knowledge necessary to design and develop dynamic, database-driven Web pages.

COURSE OBJECTIVE/S

This paper enables the students to develop programming skills in Web programming IN advanced level.

UNIT I: PHP

(15 Hours)

Getting started – Running PHP script – Basics of PHP: Data types – Variables – Constants – Here documents - Operators – Arrays – Conditional statements – Iterations.

UNIT II: FUNCTIONS

(20 Hours)

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

(20 Hours)

Introducing HTML form tags and elements - <form> tag – Form elements – Adding elements to a form – Uploading files to the web server using PHP.

UNIT IV: MYSQL BASICS

(15 Hours)

History and overview of SQL – MySQL Data types: Numeric – String – Data and time – Complex type – Data type selection – MySQL functions: Math – Aggregate – String – Date and time.

UNIT V: WORKING WITH DATABASE AND TABLES

(20 Hours)

Creating, selecting deleting database – 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.

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, Vikram Vaswani, TMH

REFERENCE BOOKS:

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO 1	Identify the basic features of PHP, such as data types, arrays and conditional statements.
CO 2	Demonstrate user defined and built-in functions.
CO 3	Creating PHP scripts which retrieve information from HTML forms and dynamically create Web pages.
CO 4	Identify the basic features of MYSQL & functions.
CO 5	Solve Database problems using MySQL commands to Create, Insert, Update, and Retrieve a simple database.
CO 6	Explain and show the ability to join tables through the SELECT statement.

II M.Com CA
SEMESTER -III

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
PSCC	PG3CA12	Lab III PHP		6	3

COURSE DESCRIPTION

PHP is a server-side scripting language, which is extensively designed for website development. PHP is an easy program language with logical syntax and well-described command functions.

COURSE OBJECTIVE/S

This paper enables the students to develop web programming skills using PHP.

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 If statement.
5. Create a PHP program using cookie and session.
6. Create a simple discussion forum.
7. Create a shopping cart mechanism.
8. Create a program for online quiz.
9. Create a program using MySQL aggregate functions.
10. Create a program to display student information using database.
11. Create a program to display records using sorting.
12. Create a program to display records using groupby.
13. Create a program for Insert and update information in database.
14. Create a program to display records using joins.
15. Create a program for online voting using PHP and MySQL

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO 1	Identify the basic features of PHP, such as data types, arrays and conditional statements.
CO 2	Demonstrate user defined and built-in functions.
CO 3	Creating PHP scripts which retrieve information from HTML forms and dynamically create Web pages.
CO 4	Identify the basic features of MySQL & MySQL functions.
CO 5	Solve Database problems using MySQL commands to Create, Insert, Update, and Retrieve a simple database.
CO 6	Explain and show the ability to join tables through the SELECT statement.

II M.Com CA
SEMESTER -IV

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
PSCC	PG4CA13	HUMAN RELATIONS 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 OBJECTIVE/S

This paper helps the students to have an understanding of various aspects of Human relations and its related issues.

UNIT-I: INTRODUCTION (20 HRS)

Human Resource Management – Objectives - Importance - Functions- History and Evolution of Human Resource Management.

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. 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.

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

Meaning- Objective- Importance- Forms of Workers Participation in India- Reason for failure of workers-Measures.

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

Text Book:

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 OUTCOMES

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

NO.	COURSE OUTCOMES
CO 1	Identify each of the major Human Resource management function and its importance.
CO 2	Demonstrate the employer and employee relationship in the organization.
CO 3	Discuss the importance of collective bargaining.
CO 4	Comprehend the components of workers participation in the organization.
CO 5	Identify the factors influencing morale and evaluate the measures for building high morale.

II M.Com CA
SEMESTER -IV

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
PSCC	PG4CA14	JAVA PROGRAMMING	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 OBJECTIVE/S

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: (20 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.

Constants, Variables and Data types: Constants – Variables – Data types – Declaration of variables – Giving values to variables – Scope of variables – Symbolic constants – Type casting – Getting values of variables – Standard default values.

Operators and expressions: Arithmetic Operators – Relational Operators – Logical Operators – Assignment Operators – Increment and Decrement Operators - Conditional Operators – Bitwise Operators – Special Operators – Arithmetic Expressions – Evaluation of Expressions – Precedence and Associativity – Mathematical Functions.

UNIT II: DECISION MAKING AND BRANCHING (20 HRS)

Decision making with simple if statements – the If... Else statement – Nesting of If ...Else statements – The else if Ladder – The switch statement – The?: Operator

Decision Making and Looping: The while statement – The do statement – The for statement – Jumps in loops – Labeled loops.

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

UNIT III: ARRAYS, INTERFACE & PACKAGES (20 HRS)

Arrays, Strings and Vectors – Arrays – One dim array – Creating an array – Two dim array – Strings – Vectors – Wrapper Classes.

Interface – Multiple Inheritance: Defining Interfaces – Extending Interfaces – Implementing Interfaces – Accessing Interface Variables.

Packages: Java API Packages – Using a Package – Adding a Class to a Package – Hiding Classes.

UNIT IV: MULTITHREADED PROGRAMMING (15 HRS)

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

Managing Errors and Exceptions: Types of Errors – Exceptions – Syntax of Exception handling code – Multiple catch statements – Using finally statement – Throwing our own Exceptions – Using Exceptions for Debugging.

UNIT – V: APPLETS (15 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 – Displaying Numerical values – Getting input from the user.

TEXT BOOK:

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

REFERENCE BOOKS:

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

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO 1	Recognize the structure and model of the Java programming language
CO 2	Implement Java programs comprising more than one class to address a particular software problem.
CO 3	Gain knowledge about arrays, interfaces and packages.
CO 4	Understand the concept of multithreading and managing errors and exceptions.
CO 5	Create applet programming.

II M.Com CA
SEMESTER -IV

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
PSCC	PG4CA15	LAB IV - JAVA	Practical	6	3

COURSE DESCRIPTION

JAVA programming with object-orientation emphasis on the fundamental syntax and semantics of JAVA for applications and web applets.

COURSE OBJECTIVE/S

This paper enables the students to understand the basic concepts, principles of inheritance, interface and packages and applet programming.

1. Simple Java Program.
2. Program using recursive function.
3. Program using if statement.
4. Program using switch statement.
5. Program using two dimensional arrays.
6. Program using Class
7. Program using Method overloading.
8. Program using Method overriding.
9. Program using Abstract class.
10. Program using Single inheritance.
11. Program using Multi level inheritance.
12. Program using Interface.
13. Program using packages.
14. Program using Exceptions.
15. Applet Program

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO 1	Implement Object Oriented programming concept using basic syntaxes of control structures and function for developing skills of logic building activity.
CO 2	Identify classes, objects, members of a class and the relationships among them needed for a finding the solution to specific problem
CO 3	Demonstrates how to achieve reusability using inheritance, interfaces and packages and describes faster application development can be achieved.
CO 4	Demonstrate understanding and use of different exception handling mechanisms.
CO 5	Identify and describe common abstract user interface components to design GUI in Java using Applet.

**MAJOR ELECTIVE / EXTRA DEPARTMENTAL COURSE / INTERNSHIP/
PROJECT**

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

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
PSCC	PG3CAE1	PERSONAL INVESTMENT	Theory	6	5

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 OBJECTIVE/S

This paper helps the students to gain in-depth knowledge in the field of Investment.

UNIT I: INVESTMENT MANAGEMENT – AN INTRODUCTION(15 Hours)

Meaning of Investment – Investment Vs Speculation – Investment and Gambling- Importance - Factors affecting selection of investment – Features – Stages – Process.

UNIT II: SECURITY VALUATION (20 Hours)

Security Valuation – Risk and Return – Approaches to Investment – Fundamental analysis approaches – Technical approach. –Simple problems in equity-debenture (share valuation, bond and market price of the share)

UNIT III: RISK & RETURN (20 Hours)

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

UNIT IV: INVESTMENT ALTERNATIVES (20 Hours)

Investment alternatives – Investor Classification – Bonds –Preference Shares – Equity shares – Derivatives –Options – Types – Meaning – Features – Forward - SWAPS.

UNIT V: ALTERNATIVE FORMS OF INVESTMENT (15 Hours)

Govt. Securities – Insurance Policies - Mutual Funds _ Post Office Saving Schemes – Public Provident Fund –Life Insurance – National Saving Schemes – Fixed Deposit Schemes in Companies – New Instruments – Commercial Bank –Land and House property – Gold –Silver.

TEXT BOOK

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

REFERENCE BOOK:

1. **Investment Management security Analysis And Portfolio management** ,V.K.Bhalla S.Chand & Company Ltd, 19th edition 2013.
- 2.**Security Analysis & Portfolio Management**, Punithavathy Pandian, Vikas Publishers, New Delhi, 2003.

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO 1	Demonstrate the concept of investment and its process.
CO 2	Explain the approach towards investment.
CO 3	Understand the measurement of risk and return on investment
CO 4	Describe alternative Avenue of investment.
CO 5	Identify various form of investment

II M.Com CA
SEMESTER –III

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
PSCC	PG3CAE2	SOFTWARE ENGINEERING	Theory	6	5

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 OBJECTIVE/S

This paper helps the students to gain in-depth knowledge in software engineering concepts.

UNIT I: SOFTWARE (15 Hours)

Evolving role of software – software myths – software engineering – a layered technology – Product and process – process models – prototyping – RAD – evolutionary software models – formal methods model.

UNIT II: PROJECT MANAGEMENT (20 Hours)

Management spectrum – people – problem – process – project – software project planning – software scope – software project estimation – decomposition techniques – empirical estimation models – make-buy decision.

UNIT III: REQUIREMENT ANALYSIS (15 Hours)

Analysis Modeling Approaches – Data modeling concepts – Object oriented analysis – Scenario-based modeling – Flow-oriented modeling – Class-based modeling – Creating a behavioral model.

UNIT IV: DESIGN CONCEPTS AND PRINCIPLES, DESIGN METHODS (20 Hours)

Design Process and Design quality – Design concepts – Design model - Data design – Architectural design – Transform mapping – Transaction mapping – Cohesion – Coupling – Interface design steps.

UNIT V: SOFTWARE TESTING TECHNIQUES, TESTING STRATEGIES (20 Hours)

Testing fundamentals – White-Box testing – Basis path testing – Control structure testing – Black-Box testing - Testing strategies – Strategic issues – Test strategies for conventional software – Validation testing – System testing

TEXT BOOK

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

REFERENCE BOOK

1. **Software Engineering Concepts, 2012**
Richard E. Fairley

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO 1	Demonstrate an understanding of and apply current theories, models, and techniques that provide a basis for the software lifecycle
CO 2	Understanding of the role of project management including planning, scheduling, risk management, estimation.
CO 3	Describe data models, object models, context models and behavioral models.
CO 4	Understanding of different software architectural styles. Understanding on quality control and how to ensure good quality software
CO 5	Understanding of software testing approaches such as unit testing and integration testing.

II M.Com CA
SEMESTER -IV

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
PSCC	PG4CAE3	RETAIL MARKETING MANAGEMENT	Theory	6	5

COURSE DESCRIPTION

An understanding of consumer motivations, shopping behaviors, and decision processes for evaluating retail offering and purchasing merchandise and services.

COURSE OBJECTIVE/S

This paper enables the students to understand the retail business operations in India.

UNIT-I: INTRODUCTION: (20 Hours)

Retail- Functions of a Retailer- Rise of the retailer- Global Retail Market- Retail as a Career- Evolution of Retail in India- FDI in Retail- Challenges to Retail development in India.

UNIT-II: RETAIL FORMATS: (15 Hours)

Evolution of Retail formats- Classification of Retail formats- Classification on the basis of Ownership – Classification on the basis of Merchandise offered – Other retail models – Airport retailing – Service retail.

UNIT-III: RETAIL STORE MANAGEMENT: (20 Hours)

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

UNIT-IV: RETAIL CUSTOMER: (15 Hours)

Need for studying Consumer Behavior – Factors influencing the Retailer's shopper – Customer Decision making process – Customer Service – Importance of Customer service – Steps in Customer Service.

UNIT-V: SUPPLY CHAIN AND LOGISTICS IN RETAIL: (20 Hours)

Supply Chain Management- Concept – Need – Evolution – Supply Chain Integration – Innovations in supply Chain Management – Retail Logistics – Emerging concepts in Logistics.

TEXT BOOK:

1. **Retailing Management: Text & Cases** -Swapna Pradhan, New Delhi, Tata Mcgraw Hill publishing Company, 2013.

REFERENCE BOOKS:

2. **Retail Marketing**, Suja Nair, Himalaya publication house, 3rd edition, 2008.
3. **Supply Chain Management** - Sarika Kulkarni & Ashok Sharma, New Delhi, Tata Mcgraw Hill publishing Company, 2010.
4. **Retailing Management** - Michael Levy & Barton A.Weity, New Delhi, Tata Mcgraw Hill publishing Company, 2013..

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO 1	Analysis the retail development market.
CO 2	Identify various retail format.
CO 3	Describe various store design.
CO 4	Understand consumer behavior and influence factors on purchase decision.
CO 5	Describe supply chain management and emerging concepts in logistics

II M.Com CA
SEMESTER -IV

PROGRAMME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/WEEK	CREDITS
PSCC	PG4CAE4	NETWORK SECURITY & CRYPTOGRAPHY	Theory	6	5

COURSE DESCRIPTION

- Identify some of the factors driving the need for network security
- Identify and classify particular examples of attacks
- Compare and contrast symmetric and asymmetric encryption systems and their vulnerability to attack, and explain the characteristics of hybrid systems.

COURSE OBJECTIVE/S

This paper enables the student to get knowledge regarding cryptography and network security.

UNIT - I: ATTACK ON COMPUTERS AND COMPUTER SECURITY (15 HRS)

Introduction – Need for Security – Security Approaches – Principles of Security – Types of Attacks. Cryptography: Concepts and Techniques – Introduction – Plain text and Cipher Text – Substitution Techniques – Transposition Techniques.

UNIT-II: CRYPTOGRAPHY (20 HRS)

Encryption and Decryption – Symmetric and Asymmetric Key Cryptography – Stenography – Key range and key size – Possible types of attacks. Symmetric key algorithm and AES: Algorithm types and modes – An overview of symmetric key cryptography – Data encryption standard.

UNIT-III: INTERNATIONAL DATA ENCRYPTION ALGORITHM (20 HRS)

IDEA – RC4 – RC5 – Blowfish – Advanced Encryption Standard. Asymmetric key algorithm: History and overview of asymmetric key cryptography – RSA algorithm – Symmetric and asymmetric key cryptography. Digital signature – Message digest – MD5.

UNIT-IV: DIGITAL SIGNATURE**(20 HRS)**

Secure Hash Algorithm – Message Authentication code – Hash-based Message Authentication code - Digital signature techniques – Knapsack algorithm – Problem with the public key exchange – Digital certificate - Private key management.

UNIT-V: INTERNET SECURITY PROTOCOLS**(15 HRS)**

Secure Socket Layer(SSL) – Time Stamping Protocol (TSP) – Secure Electronic Transaction (SET) – Email security.

TEXTBOOK:

1. **Cryptography and Network Security** - Atul Kahate, TMH, 2nd Edition.

REFERENCE BOOKS:

1. **Cryptography and Network Security Principles and Practices** - William Stallings, PHI Education Asia, 6th Edition.
2. **Cryptography and Network Security** - Behrouz A.forouzan, TMH.

COURSE OUTCOMES

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

NO.	COURSE OUTCOMES
CO 1	Identify and classify attacks on Computer Security.
CO 2	Analyze the fundamentals of Cryptography.
CO 3	Discuss standard algorithms in symmetric key cryptography.
CO 4	Compare and contrast symmetric and asymmetric key cryptography.
CO 5	Compile the various key distribution and management schemes.
CO 6	Prepare how to deploy encryption techniques to secure data in transit across data networks