

PG DEPARTMENT OF COMMERCE(CA)

SYLLABUS 2017 – 2019 BATCH

(Outcome-Based Education)

BOARD OF STUDIES 2017

I, II, III & IV SEMESTER



**NALLAMUTHU GOUNDER MAHALINGAM COLLEGE
(AUTONOMOUS)**

Re-Accredited with 'A' Grade by NAAC
An ISO 9001:2008 Certified Institution

POLLACHI - 642 001

NGM College

Vision

Our dream is to make the college an institution of excellence at the national level by imparting quality education of global standards to make students academically superior, socially committed, ethically strong, spiritually evolved and culturally rich citizens to contribute to the holistic development of the self and society.

Mission

Training students to become role models in academic arena by strengthening infrastructure, upgrading curriculum, developing faculty, augmenting extension services and imparting quality education through an enlightened management and committed faculty who ensure knowledge transfer, instill research aptitude and infuse ethical and cultural values to transform students into disciplined citizens in order to improve quality of life.

Department of Commerce (Computer Applications)

Vision

To provide quality education in Commerce with immense Computer background and to make the Students face the ever growing corporate challenges with moral values.

Mission

To empower the students by instilling the latest knowledge and skills in their study area and thereby make them not only employable but also socially, culturally and ethically a rich citizen.

**Scheme of Examination
(With effect from 2017-2019 Batch)**

Subject Code	Subjects	Ins. Hours Per Week	Examinations				Credits
			Dur. Hrs.	CIA	ESE	Total	
Semester I							
17PCC101	Core I: Higher Corporate Accounting	8	3	25	75	100	4
17PCC102	Core II: Managerial Economics	6	3	25	75	100	4
17PCC103	Core III: Business Environment	6	3	25	75	100	4
17PCC104	Core IV: Relational Database Management System and Oracle	6	3	25	75	100	4
17PCC105	Core V: Programming Laboratory – I : Oracle	4	3	40	60	100	4
Total		30	-	140	360	500	20
Semester II							
17PCC206	Core VI: Financial Management	7	3	25	75	100	4
17PCC207	Core VII: Operations Research	6	3	25	75	100	4
17PCC208	Core VIII: Digital Marketing	6	3	25	75	100	4
17PCC209	Core IX: VB.Net	6	3	25	75	100	4
17PCC210	Core X: Programming Laboratory – II :VB.Net	4	3	40	60	100	4
17PCC2N1 /17PCC2N2	NME: Commerce and Computer Application Practicals / Financial Services*	1	3	-	100	100	2
Total		30	-	140	460	600	22

Subject Code	Subjects	Ins. Hours Per Week	Examinations				Credits
			Dur. Hrs.	CIA	ESE	Total	
Semester III							
17PCC311	Core XI: Applied Cost Accounting	6	3	25	75	100	4
17PCC3E1	Major Elective -I: Research Methodology	6	3	25	75	100	5
17PCC312	Core XII: Security Analysis and Portfolio Management	5	3	25	75	100	4
17PCC313	Core XIII: Direct Taxes	6	3	25	75	100	5
17PCC3E2	Major Elective-II: International Business	5	3	25	75	100	5
17PCC416	Core XVI : Programming Laboratory – III :Tally, SPSS & DTP	2	-	-	-	-	-
Total		30	-	125	375	500	23
Semester IV							
17PCC414	Core XIV: Accounting for Decision Making	7	3	25	75	100	4
17PCC415	Core XV: Human Resource Management	6	3	25	75	100	4
17PCC4E3	Major Elective-III: E-Commerce and Cyber Security	6	3	25	75	100	5
17PCC416	Core XVI : Programming Laboratory – III : Tally, SPSS & DTP	5**	3	40	60	100	4
17PCC4P1	Core-XVII: Project Work and Viva-Voce (Project – 160 & Viva – 40)	6	-	40	160	200	8
Total		30	-	155	445	600	25
GRAND TOTAL		120	-	560	1640	2200	90

Note:-

* Self-study Paper

** Theory 1 hour & Lab 4 hours

Bloom's Taxonomy Based Assessment Pattern

K1-Remember; K2- Understanding; K3- Apply; K4-Analyze; K5- Evaluate

1. Theory: 75 Marks

(i) TEST- I & II and ESE

Knowledge Level		Section	Marks	Description	Total
K1	1- 5	A(Answer all the questions)	10x1=10	MCQ	75
	6 -10			Define	
K2	11 - 15	B (Either or pattern)	5x5=25	Short Answers	
K3 & K4	16 - 21	C (Answer 4 out of 6 and Question No.16 is compulsory)	4x10=40	Descriptive/ Detailed	

2. Theory: 100 Marks (NME)

Knowledge Level		Section	Marks	Description	Total
K1	1 - 5	A (Answer all the questions)	10x2=20	MCQ	100
	6 - 10			Define	
K2, K3 & K4	11 -18	B (Answer 5 out of 8 and Question No. 11 is compulsory)	5 x 16=80	Descriptive/ Detailed	

3. Practical Examinations:

Knowledge Level	Section	Marks	Total
K3	Practicals & Record work	60	100
K4			
K5		40	

4. Project Work and Viva-Voce:

Knowledge Level	Section	Marks	Total
K3	Project work	160	200
K4			
K5	Viva-Voce	40	

Components of Continuous Assessment

Components		Calculation	CIA Total
Test 1	75	(75+75+25)/7	25
Test 2	75		
Assignment/Seminar	25		

Programme Outcomes

- P01** To enrich the students' knowledge and skills that are necessary to meet the challenges in academic, career and social environment
- P02** To train them to be successful in a rapidly changing world

Programme Specific Outcomes

- PS01** To enhance the students' knowledge in general business principles and required accounting standards
- PS02** To develop their knowledge and skills in the computer arena
- PS03** To train them to utilise various accounting and statistical packages in their career
- PS04** To develop their ability on computer based solutions to real corporate and business problems
- PS05** To make them capable in decision making at personal and professional level

Programme Code:	MCCA	Programme Title :	Master of Commerce with Computer Applications	
Course Code:	17PCC101	Course Title	Batch :	2017-'19
		Core-I : Higher Corporate Accounting	Semester :	I
Hrs/Week:	8		Credits:	4

Course Objective

To impart the knowledge in the area of corporate accounting and its applications in banking, insurance and holding company

Course Outcomes (CO)

K1	CO1	To keep in mind the concepts of company accounts and accounting standards
K2	CO2	To understand the treatment of accounting in case of amalgamation, absorption, reconstruction and holding of company or companies
K3	CO3	To deploy the knowledge in preparing banking company accounts
K4	CO4	To analyze the treatment of insurance company accounts and inflation accounting in real business situations

Syllabus

Unit	Content	Hours
Unit – 1	Preparation of Company Final Accounts (Revised New Format) – Divisible Profit: Declaration of Dividend and Transfer of Reserve Rules 1975 - Bonus Shares. Indian Accounting Standards: Disclosure of Accounting Policies (AS1) – Valuation of Inventories (AS2) – Cash Flow Statements (AS3) – <i>Depreciation Accounting (AS6)</i> – Accounting for Amalgamation (AS14).	22
Unit – 2	Amalgamation and Absorption of Companies (AS14) - Reconstruction of Companies (External and Internal).	20
Unit – 3	Holding Company Accounts: Calculation of Capital Profit – Revenue Profit – Cost of Control – Minority Interest – Revaluation of Assets – Issue of Bonus Shares – Treatment of Dividend - Preparation of Consolidated Balance Sheet (Excluding Inter-Company and Multiple-holdings). (Revised Format)	22
Unit – 4	Banking Company Accounts: Treatment of Rebate on Bills Discounted – Provisions Required for Various Types of Assets – Performing and Non-Performing Assets (NPA): Meaning – Treatment - Preparation of Profit and Loss Account and Balance Sheet.	20

Unit – 5	Insurance Company Accounts: Life Insurance – Computation of Correct Life Assurance Fund - General Insurance (Fire and Marine Insurance only). <i>Inflation Accounting – Meaning - Methods</i> (Theoretical Aspects only)	20
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Note:

The question paper shall cover 20% theory and 80% problems

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case study
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Book for Study

1. Reddy, T.S. (2015), *Corporate Accounting*, 6th Edition (Reprint), Chennai: Margham Publications.

Books for Reference

1. Jain, S.P. and K.L. Narang (2013), *Advanced Accountancy (Volume-II Corporate Accounting)*, 3rd Edition, New Delhi: Kalyani Publishers.
2. Verma, K.K. (2010), *Corporate Accounting*, 1st Edition, New Delhi: Anuraj Jain for Excel Books.
3. Maheswari, S.N. and S.K. Maheswari (2009), *Corporate Accounting*, 5th Edition, Noida: Vikas Publishing House Private Limited.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	L	L	M	H
CO2	H	M	M	M	H
CO3	S	M	M	H	H
CO4	S	M	M	H	H

S - Strong; H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by
Ms. P. Archanaa	Dr. M. Chithirai Selvan	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	MCCA	Programme Title :	Master of Commerce with Computer Applications	
Course Code:	17PCC102	Course Title	Batch :	2017-'19
		Core II : Managerial Economics	Semester :	I
Hrs/Week:	6		Credits:	4

Course Objective

To impart the knowledge on application of economic principles in key management decisions within the firm

Course Outcomes (CO)

K1	CO1	To review the fundamental concepts of managerial economics and recollect the concept of national income
K2	CO2	To understand the concepts of demand and its application in forecasting.
K3	CO3	To implement the production function and to analyse the concept of cost in the growth of national economy
K4	CO4	To estimate the output and price considering the various market situations

Syllabus

Unit	Content	Hours
Unit – 1	Managerial Economics – Introduction – Meaning - Nature and Scope of Managerial Economics – Role and Responsibilities of Managerial Economist - Relationship between Managerial Economics and Other Subjects – <i>Uses of Managerial Economics.</i>	15
Unit – 2	Demand Analysis - Demand Determinants - Demand Distinctions. Elasticity of Demand – Types – Methods – Applications - Factors Influencing Elasticity of Demand. <i>Demand Forecasting: Classification – Purpose – Methods.</i>	16
Unit – 3	Production Function - Law of Diminishing Returns and Law of Variable Proportions -Economies of Scale. Cost Theory - Cost Concept - Cost and Output Relationship - Break Even Analysis.	15
Unit - 4	Pricing and Output Decisions in Different Market Situations - Pricing under Perfect Competition – Monopoly - Monopolistic Competition - Duopoly and Oligopoly.	16

Unit - 5	National Income – Elements of National Income – National Income Concepts - Measurement of National Income – Difficulty of Measurement – Significance of National Income.	16
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Teaching Methods

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case study
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Book for Study

1. Varshney, R.L. and K.L. Maheshwari (2014), *Managerial Economics*, 22nd Revised Edition, New Delhi: Sultan Chand and Sons.

Books for Reference

1. P.N. Reddy and H.R. Appanniah (2014), “Principles of Business Economics”, 7th Revised Edition, New Delhi: S. Chand and Company Limited.
2. Mehta, P.L. (2014), *Managerial Economics*, 19th Edition, New Delhi: Sultan Chand and Sons.
2. Gupta, G.S. (2011), *Managerial Economics*, 2nd Edition, New Delhi: McGraw Hill Education.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	L	L	L	S
CO2	H	M	M	M	S
CO3	H	M	M	L	H
CO4	H	M	M	L	H

S - Strong; H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by
Ms. P. Gomathidevi	Dr. M. Chithirai Selvan	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	MCCA	Programme Title :	Master of Commerce with Computer Applications	
Course Code:	17PCC103	Course Title	Batch :	2017-'19
Hrs/Week:	6	Core-III : Business Environment	Semester :	I
			Credits:	4

Course Objective

To expose the students to the environmental aspects of business

Course Outcomes (CO)

K1	CO1	To understand the elements that shapes the business and economic structure of India
K2	CO2	To comprehend the concept of LPG in business environment
K3	CO3	To analyze the environment of a business from political, technological and social perspectives
K4	CO4	To figure out the information relating to business environment in the present scenario

Syllabus

Unit	Content	Hours
Unit - 1	Introduction to Business Environment – Objectives – Importance – Characteristics - Types of Environment – Nature and Scope – Relationship between Economic and Non-Economic Environment – Elements of Business Environment.	16
Unit - 2	Economic Environment: Industrial Policy 1991 – Liberalization – Privatization: Merits and Demerits – Forms of Privatization - Privatization in India – <i>Globalization: Pros and Cons of Globalization – Globalization in India.</i>	15
Unit - 3	Political Environment: Government and Business Relationship – Different Roles of Government in Indian Economy – State Intervention: Meaning - Objectives – Expansion. Indian Constitution – The Preamble Fundamental Rights.	16
Unit - 4	Technological Environment: Features – Impact of Technology on Society and Economy – Restraints on Technological Growth – Technology Policy.	15
Unit - 5	Social Environment: Social Responsibilities of Business – Business and Society - Women and Business Opportunities – Financial Support for Women Entrepreneur - Child Labour – Corporate Governance.	16

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Teaching Methods

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case study
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Book for Study

1. Francis Cherunilum (2014), *Business Environment: Text and Cases*, 22nd Revised Edition, Mumbai: Himalaya Publishing House.

Books for Reference

1. Ashwathappa, K. (2014), *Essentials of Business Environment*, 8th Revised Edition, Mumbai: Himalaya Publishing House.
2. Sankaran, S. (2013), *Business Environment*, 3rd Revised Edition, Chennai: Margham Publications.
3. Premavathy, N. (2008), *Business Environment*, 3rd Revised Edition, Chennai: Sri Vishnu Publications.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	L	L	M	H
CO2	H	M	M	M	H
CO3	S	M	M	M	S
CO4	H	M	M	M	S

S - Strong; H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by
Ms. P. Jayanthi	Dr. M. Chithirai Selvan	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	MCCA	Programme Title :	Master of Commerce with Computer Applications	
Course Code:	17PCC104	Course Title	Batch :	2017-'19
		Core-IV : Relational Database Management System & Oracle	Semester :	I
Hrs/Week:	6		Credits:	4

Course Objective

To facilitate the students to be familiar with the concepts of database design

Course Outcomes (CO)

K1	CO1	To keep in mind the concepts of database systems
K2	CO2	To understand the RDBMS queries, object modelling and database design
K3	CO3	To implement the fundamentals of Oracle database
K4	CO4	To explore the concepts of error handling and creating simple forms and reports

Syllabus

Unit	Content	Hours
Unit - 1	DBMS: Introduction – Database Concepts - Purpose of Database – Disadvantages of file-based Management Systems – Advantages of Database – Benefits of DBMS – Components of DBMS. Data Dictionary – Benefits – Types. <i>Data Abstraction – Data Independence – Physical and Logical Database Independence – Database Relationship and Associations – One-to-One Relationship – One-to-Many Relationship and Many-to-Many Relationship – Data Types.</i>	16
Unit - 2	Data Models: Introduction - Conceptual, Physical and Logical Database Models – The Network Database Model – The Relational Model – Object Oriented Model – E-R Model – Components: Entities, Attributes and Relationships. Normalization – First Normal Form – 2NF – 3NF – BCNF – Comparison – 4NF – MVD – 5NF.	15
Unit - 3	Introduction to Oracle – Tools of Oracle – Introduction to SQL – Oracle Internal Data Types – Divisions of SQL – Keys – Data Constraints - SQL * Plus Functions – SQL Operators - Set Operators – Relating Data through Join Concept - Usage of Sub-queries.	16

Unit - 4	Database Objects: Table - View – Synonym – Sequences – Index - Concept of Locking – Types of Locks – SQL * Plus Formatting Commands.	14
Unit - 5	PL/SQL – Introduction - Advantages of PL/SQL – Architecture of PL/SQL Block – Introduction to PL/SQL Block – Attributes – Control Structures – Concept of Error Handling – Functions – Procedures. Components of an Oracle Form – Simple Form Construction – Creating Reports.	17

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Teaching Methods

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case study
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Book for Study

1. Mathu Krithigha Venkatesh, L. (2012), *Database Management Systems*, 1st Edition, Chennai, Margham Publications.
2. Ivan Bayross (2010), *SQL, PL/SQL – The Programming Language of Oracle*, 4th Revised Edition, New Delhi: BPB Publication.

Books for Reference

1. Rajshekhar Sundarraman (2009), *Oracle 10g: First Impression*, 2nd Edition, New Delhi: Pearson Education Inc.
2. Kevin Loney & George Koch (2010), *Oracle Database 10g: The Complete Reference*, 9th Reprint, New Delhi: Tata Mc Graw Hill Publishing Company Limited.
3. Abraham Silber Schatz, Henry F. Korth and S. Sudharasan (2009), *Database System Concepts*, 6th Edition, New Delhi: McGraw Hill Publication.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	H	M	M	M
CO2	M	S	H	H	H
CO3	M	H	M	M	S
CO4	L	H	H	M	S

S - Strong; H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by
Ms. T. Vijaya Chithra	Dr. M. Chithirai Selvan	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	MCCA	Programme Title :	Master of Commerce with Computer Applications	
Course Code:	17PCC105	Course Title	Batch :	2017-'19
		Core-V : Programming Laboratory – I : Oracle	Semester :	I
Hrs/Week:	4		Credits:	4

Course Objective

To design and implement a database schema

Course Outcomes (CO)

K1	CO1	To keep in mind the various queries in SQL
K2	CO2	To understand the divisions of SQL
K3	CO3	To apply PL/SQL blocks in real business solution
K4	CO4	To design a simple form and generate a report

Practicals	Programs	Hours
SQL	<ol style="list-style-type: none"> 1. Generate a table for employee salary details and make use of DDL Commands 2. Build a table for employee salary details and make use of Select statement under DML commands 3. <i>Build a table for employee salary details and make use of DCL & TCL Commands</i> 4. Create a table for student details and verify the following data constraints: (a) Primary Key (b) Reference Key (c) Default Key 5. <i>Create a table for employee details and verify the following data constraints:</i> (a) Not Null (b) Unique Key (c) Check 6. Generate a program to demonstrate group and single row functions 	26

	<ol style="list-style-type: none"> 7. Create a table for item details and sales details and combine the results of two queries using the set operators 8. Write a program to implement join view concept 9. Build a program to implement partition view concept 10. Create a table for item details and make use of SQL * Plus formatting commands. 	
PL/SQL	<ol style="list-style-type: none"> 1. Write a PL/SQL block to find whether the given number is armstrong or not 2. <i>Generate a PL/SQL block to check whether the given string is palindrome or not</i> 3. Write a PL/SQL block and retrieve the records stored in the employee table 4. Write a PL/SQL block to do display the students mark details by using percentage attributes 5. Write a PL/SQL block to compute the bonus for the given salary 6. Build a PL/SQL block to determine the eligibility for voting. 7. Write a PL/SQL block to implement exception handling 8. Design a simple form and report for employee details 9. Create a simple form and generate the report showing student personal details. 10. Generate a report showing sales details of a product in a month. 	26

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Teaching Methods

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case study
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Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	S	H	M	H
CO2	L	S	S	H	S
CO3	H	H	H	S	S
CO4	M	H	S	H	H

S - Strong; H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by
Ms. T. Vijaya Chithra	Dr. M. Chithirai Selvan	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	MCCA	Programme Title :	Master of Commerce with Computer Applications	
Course Code:	17PCC206	Course Title	Batch :	2017-'19
Hrs/Week:		7	Semester :	II
		Core-VI : Financial Management	Credits:	4

Course Objective

To enhance the students' knowledge on various concepts in financial management and tools of investment analysis to take right financial decision in a business or firm

Course Outcomes (CO)

K1	CO1	To recollect the basic concepts in finance and financial management
K2	CO2	To comprehend the various avenues to raise capital to the business and its structure
K3	CO3	To apply the various techniques of capital budgeting in making the right investment decision
K4	CO4	To analyse the various sources to raise funds and its optimal utilization

Syllabus

Unit	Content	Hours
Unit - 1	Financial Management: Definition – Scope of Financial Management – Financial Decisions - Functional areas of Financial Management – Role of Financial Manager – Goals of Financial Management – Functions of Controller and Treasurers in India.	16
Unit - 2	Cost of Capital: Definition - Significance – Concepts of Cost of Capital – Cost of Debt Capital, Preference Capital, Equity Capital and Retained Earnings - Weighted Average Cost of Capital.	17
Unit - 3	Capital Structure: Definition - Concept – Capital Structure Theories: Net Income Theory, Net Operating Income Theory – MM's Proposition on Capital Structure – Determinants of Optimal Capital Structure. Leverage: Definition - Financial, Operating and Combined Leverage. Dividend: Meaning – Dividend Policy – Determinants of Dividend Policy – Dividend Theories: Walter's Model – Gordon's Model – MM's Hypothesis.	20

Unit - 4	Capital Budgeting: Definition - Need and Importance - Investment Evaluation Criteria – Techniques of Capital Budgeting: Payback Method – ARR Method – NPV Method – IRR – Profitability Index. Risk Analysis in Capital Budgeting – Nature and Risk – <i>Conventional and Statistical Techniques to handle Risk</i> (Theory only).	20
Unit - 5	Management of Working Capital: Types of Working Capital – Sources of Working Capital - <i>Determinants of Working Capital</i> . Receivables Management – Inventory Management – Cash Management.	18

Note: The question paper shall cover 60% theory and 40% problems

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Teaching Methods

Power point Presentations, Group discussions, Seminar, Quiz, Assignment, Experience Discussion, Brain storming, Activity, Case study
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Book for Study

1. Shashi K. Gupta and R.K. Sharma (2014), *Financial Management – Theory and Practice*, 7th Revised and Enlarged Edition, New Delhi: Kalyani Publishers.

Books for Reference

1. Pandey, I.M. (2014), *Financial Management*, 11th Edition, Noida: Vikas Publishing House Pvt. Ltd.
2. Khan M.Y. and P.K. Jain (2014), *Financial Management-Text, Problems and Cases*, 7th Edition, New Delhi: McGraw Education (India) Private Limited.
3. Prasanna Chandra (2011), *Financial Management – Theory and Practices*, 8th Revised Edition, New Delhi: Tata McGraw – Hill Publishing Company Limited.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	L	L	M	H
CO2	S	M	M	L	S
CO3	S	M	M	M	S
CO4	S	M	M	L	S

S - Strong; H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by
Dr. A. Karuppusamy	Dr. M. Chithirai Selvan	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	MCCA	Programme Title :	Master of Commerce with Computer Applications	
Course Code:	17PCC207	Course Title	Batch :	2017-'19
		Core-VII : Operations Research	Semester :	II
Hrs/Week:	6		Credits:	4

Course Objective

To develop the knowledge of students in the application of mathematical tools in decision making

Course Outcomes (CO)

K1	CO1	To keep in mind the transportation and assignment problems in making business decisions
K2	CO2	To understand the usage of quantitative methods and techniques for effective decision making
K3	CO3	To apply inventory controls and replacement methods to solve business problems
K4	CO4	To figure out networking techniques and queuing theory to improve decision making and develop critical thinking

Syllabus

Unit	Content	Hours
Unit - 1	Operations Research: Introduction – Definition - LPP - Graphical Solution Method – General Linear Programming Problem (Definition alone) – Simplex Method: Basic Solutions and Degenerate Solutions to Linear Equation – Simplex Method (Simple Problems)	15
Unit - 2	Assignment Problem: Definition – Assignment Algorithm – Hungarian Assignment – Unbalanced Assignment Method – Restricted Assignment. Sequencing Problems: Introduction – Problem with ‘n’ Jobs and 2 Machines – Problems with ‘n’ Jobs & ‘3’ Machines - Problems with ‘n’ Jobs & ‘k’ Machines (Simple Problems only). Transportation Problem: Row Minimum – Column Minimum – NWC – LCM – VAM. Test of Optimality: MODI Method (Simple Problems only).	16

Unit - 3	<p>Queuing Theory: Introduction - Queuing System – <i>Characteristics of Queuing System</i> – Symbols and Notations – Classification of Queues- Single Server Model (Finite Queue)</p> <p>Replacement Model: Introduction</p> <p>Model 1: Replacement of an Item whose maintenance cost increases with time and money value is not changed</p> <p>Model 2: Replacement of an item when maintenance cost increases with time and money value changes with time</p>	16
Unit - 4	<p>Inventory Control: Introduction – <i>Types of Inventory</i> – Economic Order Quantity:</p> <p>Case 1: EOQ with No Shortage</p> <p>Case 2: EOQ with Shortage</p> <p>EOQ with Price Breaks:</p> <p>Case 1: EOQ with 1 Price Break</p> <p>Case 2: EOQ with 2 Price Break (Simple Problems only)</p>	15
Unit - 5	<p>Network Scheduling: Introduction – Network and Basic Components – Rules of Network Constructions – Time.</p> <p>Calculations in Networks – Critical Path Method (CPM) - Program Evaluation and Review Technique (PERT) & PERT Calculations- Difference between CPM & PERT (Simple Problems only).</p>	16

Note:

The question paper shall cover 20% theory and 80% problems

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Assignment and Brain Storming
--

Book for Study

1. Vittal, P.R. (2012), V. Malini, *Operations Research*, 1st Edition, Chennai: Margham Publications.

Books for Reference

1. Kanti Swarup, P.K. Gupta & Manmohan (2013), *Problems in Operations Research*, 12th Edition, New Delhi: S. Chand & Sons.
2. Panneerselvam, R. (2011), *Operations Research*, 2nd Edition, New Delhi: Prentice Hall of India Pvt. Ltd.
3. Premkumar Gupta, D.S. Hira (2014), *Operations Research*, 7th Edition, New Delhi: S. Chand & Sons.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	L	L	M	S
CO2	S	M	M	M	S
CO3	H	M	M	H	S
CO4	S	M	M	M	S

S- Strong; H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by
Ms. S. Poongodi	Dr. M. Chithirai Selvan	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	MCCA	Programme Title :	Master of Commerce with Computer Applications	
Course Code:	17PCC208	Course Title	Batch :	2017-'19
		Core-VIII : Digital Marketing	Semester :	II
Hrs/Week:	6			Credits:

Course Objective

To endow the students with the basic knowledge of marketing and its digitalization

Course Outcomes (CO)

K1	CO1	To recollect the basic concepts of marketing and digital marketing
K2	CO2	To get the idea about agricultural marketing in India
K3	CO3	To implement the digital marketing through various channels or media
K4	CO4	To analyze viable digital marketing in modern era and knowledge exchange effects

Syllabus

Unit	Content	Hours
Unit - 1	Marketing: Introduction – Definition – Meaning – Evolution of Marketing – Objectives – Importance – <i>Functions</i> . Market Segmentation: Meaning - Criteria – Bases - Benefits.	16
Unit - 2	Marketing Mix: Definition – Elements of Marketing Mix – Problems. Agricultural marketing: Introduction - Meaning – Characteristics of agricultural goods – Classification of agricultural goods- <i>Problems in the marketing of agricultural goods</i> .	16
Unit - 3	Digital Marketing: Introduction – Meaning – Definition – Characteristics – Importance – Advantages and Disadvantages – Strategies in Digital Marketing.	15
Unit - 4	Channels of Digital Marketing: Facebook – Online – Display Advertising – E-Mail Marketing – Social Media Marketing – Mobile Marketing – Search Engine Marketing (SEM).	15
Unit - 5	New rules of Marketing in a Digital Age - Online Selling Formats – Pricing Issues in Digital Marketing – Online Consumers Perspective. Knowledge Exchange: Goals of Knowledge Exchange – Effects of Knowledge Exchange in Digital Marketing.	16

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar, Assignment, Activity and Case study
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Book for Study

1. Pillai, R.S.N and V. Bagavathi (2014), *Modern Marketing Principles and Practices*, 4th Edition, New Delhi: S. Chand & Company Private Limited.
2. Jerry Wind and Vijay Maharajan (2011), *Digital Marketing*, Revised Edition, Published by John Willey & Sons.

Books for Reference

1. Philip Kotler (2013), *Principles of Marketing*, 14th Edition, New Delhi: Prentice Hall of India.
2. Sanjith R. Nair and N. Rajan Nair (2014), *Marketing Management*, 7th Edition, New Delhi: Sultan Chand & Sons.
3. Sontakki, C.N. (2014), *Principles of Marketing*, 1st Edition, New Delhi: Kalyani Publishers.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	M	H	M	H
CO2	H	L	L	M	H
CO3	H	H	H	M	H
CO4	H	M	L	M	H

S- Strong; H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by
Dr. K.S. Kavitha	Dr. M. Chithirai Selvan	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	MCCA	Programme Title :	Master of Commerce with Computer Applications	
Course Code:	17PCC209	Course Title	Batch :	2017-'19
		Core-IX : VB.Net	Semester :	II
Hrs/Week:	6		Credits:	4

Course Objective

To enlarge the students' knowledge in developing VB.Net application

Course Outcomes (CO)

K1	CO1	To recollect the overall concepts of .Net and to make remember the fundamentals of .Net framework
K2	CO2	To comprehend the usage of variables, constants, arrays and working with forms in VB.Net framework
K3	CO3	To apply the windows controls in developing a VB.Net program application
K4	CO4	To analyse the database concepts and the binding controls in storing of data given in through VB.Net framework

Syllabus

Unit	Content	Hours
Unit - 1	Introduction to .Net Framework – Origin of .Net – Common Language Runtime (CLR) – Integrated Development Environment (IDE) – Benefits of .Net Framework - .Net Security.	15
Unit - 2	Variables – Constants – Arrays – Variables as Objects – Flow Control Statements – Type Conversion – Boolean Operators – String Handling: Types and Usage of Strings.	15
Unit - 3	Working with Forms – Appearance of Forms – Designing Menus – Multiple Document Interface. Basic Windows Controls: <i>Text Box</i> – <i>List Box</i> – <i>Scroll Bar</i> – <i>Track Bar</i> – <i>Timers</i> . Common Dialogue Controls: <i>Rich Text Box</i> – <i>Tree View</i> – <i>List View</i> .	16
Unit - 4	Classes: Meaning – Types - Modeling – Modularity – Inheritance – Interfaces: Implicit Interfaces – Explicit Interfaces – Explicit – Implementation – Exception Handling.	16
Unit - 5	Databases – Working with ADO.Net – Creating and Populating the Data Set – Data Binding: Simple Binding – Complex Binding. Data Binding with Databases – Data Form Wizard – Binding Data to Controls: Binding Text Boxes, Binding Check Boxes, Binding Combo Boxes and List Boxes.	16

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Seminar and Brain Storming

Book for Study

1. Jeffrey R. Shapirpo (2009), *Visual Basic.Net: The Complete Reference*, 2nd Edition, New Delhi, Tata McGraw Hill.

Books for References

1. Balagurusamy, E. (2013), *Object Oriented Programming with C++*, 6th Edition, New Delhi: McGraw Hill Education (India) Private Limited.
2. Mathew MacDonald (2002), *ASP.Net: The Complete Reference*, 1st Edition, New Delhi: Tata McGraw Hill.
3. Evangelos Petroustos (2010), *Mastering Microsoft Visual Basic*, 1st Edition, Mumbai: Sybex Inc.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	H	S	M	H
CO2	M	H	H	M	H
CO3	L	S	S	S	S
CO4	M	S	S	S	S

S- Strong; H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by
Ms. T. Vijaya Chithra	Dr. M. Chithirai Selvan	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	MCCA	Programme Title :	Master of Commerce with Computer Applications	
Course Code:	17PCC210	Course Title	Batch :	2017-'19
Hrs/Week:		4	Semester :	II
		Core-X : Programming Laboratory-II: VB.Net	Credits:	4

Course Objective

To have practical exposure in application oriented programming

Course Outcomes (CO)

K1	CO1	To recollect the application concepts of VB.Net framework
K2	CO2	To picture out the application of concepts such as loops, string, array and nesting of functions in developing an application
K3	CO3	To deploy the various form controls in developing a program in VB.Net
K4	CO4	To sort out the functioning of database using ADO.Net and to interpret the binding of data concepts in successful application development and data storage

Syllabus

Programs	Hours
<ol style="list-style-type: none"> 1. Write a program to perform basic arithmetic operations. 2. Write a program to calculate the electricity charges using flow control statements in VB.Net. 3. Create a program to sort the given names using string concept. 4. Design a form to enter the personal and mark details of a student. 5. Write a menu driven program to perform form operations. 6. Write a program to save the contents of the rich text book control to a file 7. Write a program to create a tic-tac game. 8. Write a database connectivity program to store the values of a form into a database. 9. Create an application for unit conversion (Gram to Kilogram, Litre to Millilitres, Metre to Kilometre) 10. Design a program to calculate the interest amount for a loan. 11. Develop an application to produce a merit list of students for admission. 	52

12. Generate an application for students' attendance details. 13. Create an application to design the employee pay roll. 14. Design an application for maintaining student proctorial system. 15. Generate a program for electricity billing. 16. Generate a program to calculate the tax amount on annual income. 17. Create an application for library management system. 18. Create an application to check the users' attitude. 19. Design a program to check a given string is palindrome or not. 20. Create a program to find out the numerology of a person using if else statement.	
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* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Brain Storming and Activity

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	H	S	M	H
CO2	M	H	H	M	H
CO3	L	S	S	S	S
CO4	M	S	S	S	S

S- Strong; H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by
Ms. T. Vijaya Chithra	Dr. M. Chithirai Selvan	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	MCCA	Programme Title :	Master of Commerce with Computer Applications	
Course Code:	17PCC2N1	Course Title	Batch :	2017-'19
Hrs/Week:		1	Semester :	II
		Non-Major Elective : Commerce and Computer Application Practicals	Credits:	2

Course Objective

To enrich the students' knowledge in basic form filling and to develop their skills in utilizing various online applications

Course Outcomes (CO)

K1	CO1	To recollect the filling of various forms in business
K2	CO2	To understand the new concepts used in Commerce and Computer arena
K3	CO3	To apply the knowledge of computer in various online business applications
K4	CO4	To evaluate the students' knowledge on real business operations

Syllabus

Commerce Practicals	Hours
1. Preparation of application form for PAN Card 2. Pay roll 3. Pay slip 4. Fixing brand name 5. Office Layout 6. Pay-in-Slip 7. Withdrawal Slip and Cheque 8. RTGS and NEFT 9. DD Chalan 10. Filling of Post Office RD Form 11. Share Application Form 12. Demat Account Opening Form	5

Computer Application Practicals	
<ol style="list-style-type: none"> 1. Preparation of resume with and without using resume wizard 2. Invite board members for annual meeting using mail merge concept 3. Create students mark list with necessary information using access 4. <i>Creation of website using external link and frames</i> 5. Create and send an official e-mail with document attachment 6. Online purchase and settlement 7. Online insurance premium payment 8. Online employment registration and renewal 	8

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Brain Storming and Activity

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	L	L	M	H
CO2	M	H	S	M	H
CO3	M	S	S	S	S
CO4	S	H	H	H	S

S- Strong; H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by
Dr. M. Chithirai Selvan	Dr. M. Chithirai Selvan	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	MCCA	Programme Title :	Master of Commerce with Computer Applications	
Course Code:	17PCC2N2	Course Title	Batch :	2017-'19
		Non-Major Elective: Financial Services	Semester :	II
Hrs/Week:	1			Credits:

Course Objective

To expose the students on the functioning of various financial intermediaries

Course Outcomes (CO)

K1	CO1	To remember the existence of various financial intermediaries
K2	CO2	To understand the functions of capital and money market
K3	CO3	To deploy the knowledge of various non-banking financial intermediaries
K4	CO4	To review the functions of merchant banking and role of SEBI

Syllabus

Unit	Content	Hours
Unit - 1	Financial Services: Meaning – Components – Activities in Financial Markets – Fund Based and Non-Fund Based Activities. Players in Financial Markets.	3
Unit - 2	Capital Market: Meaning – Classifications, Components and Functions Primary and Secondary Markets - Recent Trends in Capital Market Operations.	3
Unit - 3	Money Market: Meaning – Instruments – Borrowers – Lenders – <i>Difference between Capital Market and Money Market.</i>	2
Unit - 4	Non-Banking Financial Intermediaries: Definition – Chit Funds – NIDHIS – Benefit Societies. <i>Leasing: Meaning, Advantages, Types, Leasing Vs Hire Purchase.</i>	3
Unit - 5	Merchant Banking: Meaning and Functions – Regulatory Role of SEBI Credit Rating: Meaning – Functions – Advantages.	2

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Seminar, Assignment and Group discussions
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Book for Study

1. Khan .M.Y. (2013), *Financial Services*, 7th Edition, New Delhi: Tata McGraw-Hill Education Private Limited.

Books for Reference

1. Nalini Prava Tripathy (2007), *Financial Services*, 1st Edition, Prentice-hall of India Private Limited.
2. Gurusamy, S. (2009), *Financial Services and Systems*, 2nd Edition, New Delhi: Tata McGraw-Hill Education Private Limited.
3. Viswanathan, R. (2010), *Industrial Finance*, 1st Reprint, New Delhi: MacMillan India Limited.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	L	M	H
CO2	H	M	M	M	H
CO3	S	M	M	M	S
CO4	H	M	M	M	H

S- Strong; H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by
Dr. P. Anitha	Dr. M. Chithirai Selvan	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	MCCA	Programme Title :	Master of Commerce with Computer Applications	
Course Code:	17PCC311	Course Title	Batch :	2017-'19
Hrs/Week:	6	Core-XI : Applied Cost Accounting	Semester :	III
			Credits:	4

Course Objective

To expose the students with the basic concepts and techniques used in cost accounting

Course Outcomes (CO)

K1	CO1	To keep in mind the various concepts of cost accounting
K2	CO2	To understand the different methods of inventory and labour cost control
K3	CO3	To interpret the impact of different costing methods and its application
K4	CO4	To analyze the methods of overhead and its absorption

Syllabus

Unit	Content	Hours
Unit - 1	Cost Accounting: Meaning - Objectives - Importance – Limitations – Difference between Cost Accounting and Financial Accounting - Cost Accounting and Management Accounting. Methods of Costing – Elements of Cost – Preparation of Cost Sheet – Tender – Quotations.	15
Unit - 2	Material Control: Meaning – Objectives – Levels of Inventory – EOQ – Methods of Material Control - Methods of Valuing Material Issues – FIFO, LIFO and Weighted Average. Labour: Labour Cost Control – Importance – Systems of Wage Payment. <i>Methods of Payment by Result - Idle Time: Meaning – Normal and Abnormal Idle Time – Treatment – Control over Idle Time.</i> <i>Labour Turnover: Meaning – Methods and Computation.</i>	15
Unit - 3	Overheads: Meaning – Types of Overheads – Allocation – Apportionment: Preparation of Primary Overhead Distribution Summary – Reapportionment: Secondary Overhead Distribution Summary. Absorption of Overheads: Meaning - Methods and Computation.	16
Unit - 4	Job Costing: Meaning – Features – Pre-Requisites for Job Order Costing – Procedure for Job Order Cost System. Contract Costing: Meaning – Comparison between Job and Contract Costing – Types of Contracts – Computation of Contract Costing.	16

Unit - 5	Applications of Costing: Process Costing – Meaning - Features – General Principles - Process Losses: Normal Loss and Abnormal Loss – Abnormal Gain and their Treatments – Joint Product and By Product (Simple Problems only). Reconciliation of Cost and Financial Accounting.	16
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Note:

The question paper shall cover 20% theory and 80% problems

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Seminar and Assignment

Book for Study

1. Jain .S.P. and K.L. Narang (2012), *Cost Accounting*, 23rd Edition, New Delhi: Kalyani Publishers.

Books for Reference

1. Pillai .R.S.N and Bagavathi (2014), *Cost Accounting*, 18th Edition, New Delhi: S. Chand and Company.
2. Maheswari, S.N. (2013), *Advanced Problems and Solutions in Cost Accounting*, 18th Revised Edition, New Delhi, Sultan Chand & Sons Pvt. Ltd.
3. Sharma, .R.K and Shashi K. Gupta (2009), *Cost and Management Accounting*, 11th Revised Edition, New Delhi: Kalyani Publishers.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	L	L	M	H
CO2	S	M	M	M	H
CO3	S	M	M	M	S
CO4	H	M	M	M	H

S- Strong; H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by
Ms. P. Jayanthi	Dr. M. Chithirai Selvan	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	MCCA	Programme Title :	Master of Commerce with Computer Applications	
Course Code:	17PCC3E1	Course Title	Batch :	2017-'19
		Major Elective-I: Research Methodology	Semester :	III
Hrs/Week:	6		Credits:	5

Course Objective

To give exposure to the students on the basic research skills

Course Outcomes (CO)

K1	CO1	To keep in mind the significance of doing a research
K2	CO2	To get the idea on various steps in research process
K3	CO3	To apply the various statistical tools to analyse the real business situations
K4	CO4	To analyse the various methodology to carry out the research work successfully

Syllabus

Unit	Content	Hours
Unit - 1	Introduction to Research: Meaning - Definition – Functions – Components – Purpose – Types of Research - Significance – Qualities of a good research and researcher – Steps in Research. Research Problem: Meaning - Identification, Selection and Formulation of Research Problem. Research Design: Components of Research Design – Methods of Research Design.	16
Unit - 2	Sampling Design: Census and Sample Survey – Characteristics of a Good Sample Plan – Steps in Sampling – Types of Sampling – Advantages and Limitations of Sampling.	14
Unit - 3	Pre-testing and Pilot Study. Data Collection: Primary Data - Meaning – Significance. Methods of Collecting Data: Observation – Interview Schedule – Questionnaire. Secondary Data - <i>Sources of Secondary Data – Precautions while using Secondary Data.</i>	16
Unit - 4	Hypothesis: Characteristics of a good Hypothesis – Formulation of Hypothesis – Procedure for Testing of Hypothesis – T test, F test and Chi Square Test (Problems only) Scaling Techniques: Meaning of Scale–Measurement of Scale – Important Scaling Techniques.	16

Unit - 5	Analysis and Interpretation of Data: Meaning – Need for Interpretation – Techniques of Interpretation. Report Writing: Types of Report – Layout of the Report – Steps in Writing the Report – Evaluation of Report.	16
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Note:

The question paper shall cover 80% theory and 20% problems

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar, Assignment, Experience Discussion, Brain storming and Activity

Book for Study

1. Kothari, C.R. (2009), *Research Methodology – Methods and Techniques*, 2nd Edition, New Delhi: New Age International (P) Limited Publishers.

Books for Reference

1. Mittal, P.C. and Sushil Mehra (2010), *Business Research Methods and Techniques 1st Editon*, New Delhi: Vayu Education of India.
2. Krishnaswami, O.R. and M. Ranganatham (2011), *Methodology of Research in Social Sciences*, Mumbai: Himalaya Publishing House Pvt. Ltd.
3. Gupta, S.P. (2014), *Statistical Methods*, 44th Edition, New Delhi: Sultan Chand and Sons.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	L	L	L	H
CO2	H	L	M	M	H
CO3	S	H	H	S	S
CO4	H	L	M	M	H

S- Strong; H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by
Dr. M. Chithirai Selvan	Dr. M. Chithirai Selvan	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	MCCA	Programme Title :	Master of Commerce with Computer Applications	
Course Code:	17PCC312	Course Title	Batch :	2017-'19
		Core-XII : Security Analysis and Portfolio Management	Semester :	III
Hrs/Week:	5		Credits:	4

Course Objective

To enlighten the students on the fundamentals of security analysis and portfolio management

Course Outcomes (CO)

K1	CO1	To keep in mind the basic concepts of security analysis and portfolio management
K2	CO2	To deduce the types of analysis made on a security selection
K3	CO3	To implement the analysis of various securities in construction of an effective portfolio
K4	CO4	To analyse the various portfolio models in deciding the investment patterns in securities

Syllabus

Unit	Content	Hours
Unit – 1	Investment: Meaning and Definition - Nature & Scope – <i>Speculation Vs Investment – Gambling Vs Investment</i> – Features of an Investment Programme – Risks of Investment – Types of Risks.	12
Unit – 2	Security Analysis: Fundamental Security Analysis - Industry Analysis: Concept of Industry – Growth Cycle of Industry – Investment Classification of Industries - Company Analysis – Methods.	13
Unit – 3	Technical Analysis: Basic Technical Assumptions – Technical Vs Fundamental Analysis - Dow Theory – Elliot Wave Principle – Charting as a Technical Tool – Types of Charts – Limitations – Technical Indicators - Forms of Efficient Market Hypothesis.	14
Unit - 4	Portfolio Management: Meaning and Definition – Objectives - Nature and Scope of Portfolio Management – Basic Principles of Portfolio Management - Portfolio Construction – Kinds of Portfolio Analysis – Forms of Diversification of Investments – Portfolio Investment Process.	13
Unit - 5	Portfolio Models: Markowitz Model - Sharpe's Single Index Model – Capital Asset Pricing Model – Factor Model: Single and Multiple Factor Model.	13

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar, Quiz and Assignment
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Book for Study

1. Bhalla, V.K. (2013), *Investment Management*, 19th Edition, New Delhi: S. Chand & Company Private Limited.

Books for Reference

1. Preeti Singh (2013), *Investment Management*, 17th Edition, New Delhi: Himalaya Publishing House Pvt. Ltd.
2. Prasanna Chandra (2011), *Investment Analysis and Portfolio Management*, 7th Reprint, New Delhi: Tata McGraw Hill Education Private Limited.
3. Goplal Krishnan, C. (2004), *Investment Management*, 1st Edition, New Delhi: Kalyani Publishers.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	L	M	H
CO2	H	M	M	L	H
CO3	M	M	M	M	H
CO4	H	M	M	L	S

S- Strong; H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by
Ms. T. Vijaya Chithra	Dr. M. Chithirai Selvan	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	MCCA	Programme Title :	Master of Commerce with Computer Applications	
Course Code:	17PCC313	Course Title	Batch :	2017-'19
Hrs/Week:	6	Core-XIII : Direct Taxes	Semester :	III
			Credits:	5

Course Objective

To facilitate the students to expand their knowledge on direct taxes

Course Outcomes (CO)

K1	CO1	To keep in mind the basic terms and concepts used in direct tax
K2	CO2	To understand the elements relating to income from salary and house property
K3	CO3	To deploy skills in computation of income business or profession, capital gains and other sources
K4	CO4	To figure out expertise knowledge in assessment of individual income and to file returns

Syllabus

Unit	Content	Hours
Unit - 1	Income Tax System in India – Definitions Under Income Tax Act 1962 – Agricultural Income – Person – Assessee – Income – Gross Total Income – Total Income – Income that do not form part of Total Income – Assessment Year – Previous Year – Residential Status – Scope of Total Income.	16
Unit - 2	Computation of Income from Salary – Computation of Income from House Property.	16
Unit - 3	Computation of Profits and Gains of Business or Profession – Computation of Capital Gains – <i>Exemption</i> .	15
Unit - 4	Income from other Sources – Aggregation of Income - Set Off and Carry Forward of Losses.	16
Unit - 5	<i>Deduction from Gross Total Income</i> – Tax Return Filing.	15

Note:

Problems - 80% Theory - 20%

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar and Assignment
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Book for Study

1. Gaur, V.P., Narang, D.B., Puja Gaur, Rajeev Puri (2016), *Income Tax Law and Practice*, 43rd Edition, New Delhi: Kalyani Publishers.

Books for Reference

1. Mehrotra, H.C. and S.P. Goyal (2016), *Income Tax, Law and Accounts*, 56th Edition, Agra: Sahitya Bhawan Publications.
2. Pagre Dinkar (2016), *Income Tax Law and Practice*, 27th Edition, New Delhi: Sultan Chand & Sons Company Limited.
3. Reddy, T.S. and Y. Hari Prasad Reddy (2016), *Income Tax Theory, Law and Practice*, 13th Edition, Chennai: Margham Publications.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	L	L	M	H
CO2	S	M	M	M	H
CO3	S	M	M	H	S
CO4	S	M	M	H	S

S- Strong; H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by
Dr. P. Anitha	Dr. M. Chithirai Selvan	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	MCCA	Programme Title :	Master of Commerce with Computer Applications	
Course Code:	17PCC3E2	Course Title	Batch :	2017-'19
		Major Elective - II: International Business	Semester :	III
Hrs/Week:	5		Credits:	5

Course Objective

To provide global knowledge to students in managing a business

Course Outcomes (CO)

K1	CO1	To keep in mind the importance of doing business abroad and its trade policy
K2	CO2	To understand the recent trends in exports and imports
K3	CO3	To figure out the various exports and import procedures
K4	CO4	To analyse the various international financial institutions and exchange rates

Syllabus

Unit	Content	Hours
Unit - 1	International Business – Meaning - Nature and Scope - Role of Foreign Trade in the Economic Development in India – Highlights of Foreign Trade Policy (2015 to 2020) - International Business Environment. <i>Balance of Trade and Balance of Payment – Adverse of Balance of Payment – Correction of Adverse of Balance of Trade.</i>	13
Unit - 2	Export: Meaning – Nature – Type – Registration Procedure for Export – Basic Documents - Procedure for Export - Current Export Trend of India - Future Exporting Opportunities – Project Export.	13
Unit - 3	Import – Meaning - Scope, Uses and Forms - Import Duty - Quota - Quantitative Restrictions – Anti-Dumping Duty - Documents involved in Import (Regulatory Documents, Basic Documents and Executory Documents) - Importing Benefits - Process involved in Import - Canalized Imports - <i>Current Scenario of Import.</i>	14
Unit - 4	Foreign Exchange: Meaning – Rate Determination – Factors Influencing Fluctuations in Foreign Exchange. Exchange Rates – Meaning – Types – Exchange Control in India.	12
Unit - 5	Foreign Investment: Foreign Direct Investment (FDI) – Portfolio Investment – FDI in Retail Sectors – Merits and Demerits. International Financial Institutions: WTO – World Bank Group – IMF – Exim Bank.	13

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar, Quiz and Assignment
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Book for Study

1. Subba Rao, P. (2013), *International Business, 3rd Edition*, New Delhi: Himalaya Publishing House.

Books for Reference

1. Bhalla, V.K. (2013), *International Business*, 1st Edition, New Delhi: Sultan Chand & Company Private Limited.
2. Neelamegam, V. (2010), *International Trade*, 1st Edition, New Delhi: Vrinda Publication (P) Ltd.
3. Francis Cherunilam (2103), *International Business: Text and Cases*, 5th Edition, New Delhi: PHI Learning Private Limited.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	L	M	H
CO2	H	M	M	L	S
CO3	H	M	M	L	S
CO4	H	M	M	M	H

S- Strong; H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by
Mr. A. Prakalathan	Dr. M. Chithirai Selvan	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	MCCA	Programme Title :	Master of Commerce with Computer Applications	
Course Code:	17PCC414	Course Title	Batch :	2017-'19
		Core-XIV: Accounting for Decision Making	Semester :	IV
Hrs/Week:	7		Credits:	4

Course Objective

To enlighten the students in making decisions in the area of managerial accounting

Course Outcomes (CO)

K1	CO1	To keep in mind the conceptual knowledge of the fundamentals of management accounting
K2	CO2	To get the idea about various ratios and its applications
K3	CO3	To apply fund flow, cash flow and marginal costing techniques in business
K4	CO4	To analyse the significance of budget preparation in business

Syllabus

Unit	Content	Hours
Unit - 1	Management Accounting – Nature – Scope – Objectives – Importance – Limitations - <i>Role of Management Accountant</i> - <i>Distinction between Management Accounting, Financial Accounting and Cost Accounting</i> - Analysis and Interpretation of Financial Statements – Methods: Comparative and Common Size Statements and Trend Analysis.	20
Unit - 2	Ratio Analysis: Meaning – Definition - Advantages and Disadvantages – Classification –Computation of Various Ratios - Preparation and Presentation of Financial Statements using Ratios.	18
Unit - 3	Fund Flow Analysis: Meaning - Uses – Preparation of Fund Flow Statement. Cash Flow Analysis - Meaning - Significance - Difference between Fund Flow and Cash Flow Statement - Preparation of Cash Flow Statement with AS3 (Revised Format).	17
Unit - 4	Marginal Costing: Meaning – Importance – Uses of Marginal Costing - Cost Volume Profit Analysis (CVP) - Break-Even-Analysis - Applications of Marginal Costing.	20

Unit - 5	Budget and Budgetary Control – Definition - Importance - Difference between Budget and Forecast - Classification of Budget: Fixed, Flexible, Production, Purchase, Material and Labour, Sales and Cash Budget – Master Budget - Zero Based Budgeting.	16
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Note:

The question paper shall cover 20% theory and 80% problems

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Seminar and Assignment

Book for Study

1. Sharma, R.K. and Shashi. K. Gupta (2014), *Management Accounting*, 12th Edition, New Delhi: Kalyani Publishers.

Books for Reference

1. Pillai, R.S.N & Bagavathi (2012), *Management Accounting*, Revised Edition, New Delhi: S. Chand & Company.
2. Khan, M.Y. and P.K. Jain (2013), *Management Accounting*, 6th Edition, Mumbai: Tata MC Graw Hill Publishing Company Limited.
3. Pandey, I.M. (2013), *Management Accounting*, 3rd Revised Edition, New Delhi: Dorling Kindersley (India) Private Limited.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	L	L	M	H
CO2	S	M	M	M	S
CO3	S	M	M	M	S
CO4	S	M	M	M	S

S- Strong; H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by
Ms. P. Jayanthi	Dr. M. Chithirai Selvan	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	MCCA	Programme Title :	Master of Commerce with Computer Applications	
Course Code:	17PCC415	Course Title	Batch :	2017-'19
		Core-XV: Human Resource Management	Semester :	IV
Hrs/Week:	6		Credits:	4

Course Objective

To enable the students to learn the principles and practices of developing human resources

Course Outcomes (CO)

K1	CO1	To keep in mind the importance of human resource and their effective management
K2	CO2	To point out the different tools used in forecasting, planning and recruiting human resource
K3	CO3	To apply the training strategies and specifications for the delivery of training programmes
K4	CO4	To analyse the performance of employees and the promotion strategies

Syllabus

Unit	Content	Hours
Unit - 1	Human Resource Management: Meaning – Definition – Importance – Scope of Human Resource Development – Objectives - Functions – Activities – Managerial Skill and Roles – HRD Organisation and Responsibilities – Evolution and Environment.	16
Unit - 2	Human Resource Planning: Nature and Scope of HR Plan – Human Resource Forecast – Job Analysis – Job Description – Job Specification – Job Evaluation. Recruitment: <i>Sources of Recruitment – Recruitment Methods</i> . Selection: Procedure for Selection. Placement, Induction and Socialization.	15
Unit - 3	Employees Training: Training Process – Identification of Training Needs – Planning of Training Programme – Preparation of Trainees – Implementation of Training – Performance Evaluation of Training – Follow-up Training.	15
Unit - 4	Executive Development – Objectives – Process. Career Development: Concepts – Stages – Career Development Programme. Promotion, Transfers and Separations: Promotions – Promotion Policy – Promotion Plans – Promotion Programme – Problems in Promotion – Transfers – Demotion – Separations.	16

Unit - 5	Performance Appraisal and Merit Rating: Meaning - Concepts – Performance Standard - Appraisal Methods – Appraisal Errors - Method of Improving Performance Appraisal – Merit Rating. HRM Audit and Research: Importance – Scope – Conduct of HR Audit – HR Research.	16
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Note:

The question paper shall cover 20% theory and 80% problems

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar and Assignment

Book for Study

1. Nair, N.G. and Latha Nair (2011), *Personnel Management and Industrial Relations*, 6th Edition, Chennai: S. Chand & Company Limited.

Books for Reference

1. Aswathappa, K. (2013), *Human Resource Management – Text and Cases*, 7th Edition, New Delhi: Tata McGraw Hill Education Private Limited.
2. Subba Rao, P. (2014), *Essentials of HRM and Industrial Relations Text, Cases and Games*, 5th Edition, Mumbai: Himalaya Publishing House.
3. Prasad, L.M. (2014), *Human Resource Management*, 3rd Edition, New Delhi: Sultan Chand & Sons.

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	L	L	M	H
CO2	S	M	M	H	S
CO3	S	M	M	M	S
CO4	S	M	M	M	S

S- Strong; H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by
Dr. P. Anitha	Dr. M. Chithirai Selvan	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	MCCA	Programme Title :	Master of Commerce with Computer Applications	
Course Code:	17PCC4E3	Course Title	Batch :	2017-'19
		Major Elective-III : E-Commerce and Cyber Security	Semester :	IV
Hrs/Week:	6		Credits:	5

Course Objective

To provide knowledge on fundamentals of e-commerce and importance of cyber security

Course Outcomes (CO)

K1	CO1	To keep in mind the framework of E-Commerce
K2	CO2	To apprehend electronic payment systems and electronic data interchange
K3	CO3	To implement the impact of E-Commerce on business models and strategy
K4	CO4	To analyze the various threats in cyber security

Syllabus

Unit	Content	Hours
Unit - 1	Meaning and Definition of E-Commerce – Perspectives of E-Commerce – Scope – Drivers of E-Commerce – Myths of E-Commerce – Advantages and Limitations. E-Commerce Framework – Applications. <i>Integrating E-Commerce: B2C – B2B – Supply Chain Management – Business within Business.</i>	16
Unit - 2	Electronic Payment System (EPS): Introduction – Types. Electronic Fund Transfer (EFT) – Digital Token – E-Cash: Merits and Demerits – Essential Requirements of E-Payment Media – Issues and Implications of EPS. Electronic Data Interchange (EDI): Introduction – Definition – Benefits – Internet based EDI.	16
Unit - 3	M-Commerce – Definition – Benefits – Limitations – Difference between M-Commerce and E-Commerce – History – Generations – Emerging M-Commerce Scenario Services – Mobile Computing Networks – Infrastructure.	15
Unit - 4	Overview of Cyber Security: Confidentiality, Integrity and Availability. Threats: Malicious Software (Viruses, Trojans, Root kits, Worms, Botnets), Memory exploits (Buffer Overflow, Heap Overflow, Integer Overflow, Format String). Cryptography – Authentication, Password System – Windows Security.	16

Unit - 5	<p>Network Security – Network Intrusion, Deduction and Prevention Systems, Firewalls.</p> <p>Software Security: Vulnerability Auditing, Penetration Testing, Sandboxing, Control Flow Integrity.</p> <p>Web Security: User Authentication.</p> <p>Legal and Ethical Issues: Cybercrime, Intellectual Property Rights, Copyright, Patent, Trade Secret, Hacking and Intrusion, Privacy, Identity Theft.</p>	15
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Note: For Cyber Security, the Study Material will be available in our College Journal Website: www.ngmc.org.in in the form a e-book)

* *Italicized* texts are for self-study.

Teaching Methods

Power point Presentations, Group discussions, Seminar and Assignment
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Book for Study

1. Pandey, U.S., Rahul Srivastava and Sairabh Shukla (2007), *E-Commerce and its Applications*, 1st Edition, New Delhi: S. Chand and Company Limited.

Books for Reference

1. Kamallesh N. Agarwala, Amitlal Beeksha Agarwala (2005), *Business on the Net - An introduction to the 'What's' and 'Hows' of E-Commerce*, New Delhi: Macmillan India Limited.
2. Jibitesh Mishra (2011), *E-Commerce*, 1st Edition, New Delhi: Macmillan Publishers India Limited
3. Kamlesh K. Bajaj, Debjani Nan (2011), *E-Commerce – The Cutting Edge of Business*, 2nd Edition – 10th Reprint, New Delhi: Tata McGraw Hill Education Private Limited.
4. Chwan-Hwa (John) Wu, J. David Irwin (2016), *Computer Networks & Cyber Security*, CRC Press

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	M	M	M
CO2	M	H	S	H	H
CO3	M	S	S	S	H
CO4	M	S	H	S	S

S- Strong; H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by
Ms. P. Archanaa	Dr. M. Chithirai Selvan	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	MCCA	Programme Title :	Master of Commerce with Computer Applications	
Course Code:	17PCC416	Course Title	Batch :	2017-'19
		Core-XVI : Programming Laboratory – III: Tally, SPSS & DTP	Semester :	IV
Hrs/Week:	5*		Credits:	4

Course Objective

To provide knowledge on fundamentals of e-commerce and importance of cyber security

Course Outcomes (CO)

K1	CO1	To recollect the application of accounting knowledge in Computer
K2	CO2	To understand the various statistical tools applied in research
K3	CO3	To implement the creativity in designing skills
K4	CO4	To analyse the accounting reports, research data and designing techniques

List of Practicals	Hours
1. Create a Company and display ledgers 2. Make the following Voucher entries: a) Purchase Voucher b) Sales Voucher c) Payment Voucher d) Receipt Voucher e) Contra Voucher f) Journal Voucher 3. Design Cost Centres and Cost Categories. 4. Prepare the following subsidiary books: a) Purchase b) Sales c) Purchase Return d) Sales Return 5. Display Cash Book 6. Display Bank Reconciliation Statement 7. Prepare Bill-wise details 8. Calculate Interest 9. Prepare Stock summary 10. Display Godown summary 11. Show the Final Accounts 12. Display Ratio Analysis 13. Prepare Cash Flow and Funds Flow Statement 14. Display Budget 15. Calculate Value Added Tax (VAT)	35

16. Application of 't' Test 17. Application of One-way-ANOVA (Analysis of Variance) 18. Application of Chi-square Test 19. <i>Application of Weighted Average Ranking</i> 20. Application of Friedman Rank Test	15
Create a Design for: 21. Invitation 22. Visiting Card 23. <i>Flex</i> 24. Brochure 25. Wrapper 26. ID Card	28

Note: * It includes Theory Class – 1 Hour (Total Theory Hours: 13)

Power point Presentations, Experience Discussion and Activity

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	H	S	S	S	H
CO2	H	S	S	S	S
CO3	L	S	S	S	S
CO4	S	S	S	S	S

S- Strong; H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by
Dr. M. Chithirai Selvan	Dr. M. Chithirai Selvan	Dr. M. Durairaju (Coordinator)	COE

Programme Code:	MCCA	Programme Title :	Master of Commerce with Computer Applications	
Course Code:	17PCC4P1	Course Title	Batch :	2017-'19
		Core-XVII: Project Work and Viva-Voce	Semester :	IV
Hrs/Week:	6		Credits:	8

Course Objective

To enrich the students' knowledge in computer arena with commerce background

Course Outcomes (CO)

K1	CO1	To keep in mind the recent trends in computer field
K2	CO2	To understand various techniques in doing research
K3	CO3	To apply appropriate tools to collect, analyse and interpret data
K4	CO4	To figure out the solutions to the problem chosen

Instructions

- Individual Project
- Project topic can be related to applications of computer in business
- Student Evaluation: Internal and External Examiner
- Distribution of Marks (ESE):

Project	– 160
Viva-voce Examination	– 40

Method of Doing Research

Power point Presentations, Experience Discussion, Brain storming, Activity, Case study

Mapping

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	H	H	S
CO2	H	H	M	M	S
CO3	S	H	S	S	S
CO4	H	M	M	H	S

S- Strong; H-High; M-Medium; L-Low.

Course Designed by	Verified by HOD	Checked by	Approved by
All Faculty Members	Dr. M. Chithirai Selvan	Dr. M. Durairaju (Coordinator)	COE