

PG DEPARTMENT OF COMMERCE (CA)

M.Com (CA)

SYLLABUS 2022 – 2024 BATCH
(Outcome-Based Education)

BOARD OF STUDIES 2022

I to IV SEMESTER



NALLAMUTHU GOUNDER MAHALINGAM COLLEGE
(AUTONOMOUS)

Re-Accredited by NAAC
An ISO 9001:2015 Certified Institution

POLLACHI - 642 001

PG Department of Commerce with Computer Applications

M.Com(CA)

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.

Program Educational Objectives:

PEO1	With the practical knowledge graduates will be able to work in the field of share market, tax filing and other finance related services.
PEO2	Graduates will adapt to recent changes in marketing, human resource, business environment and investment of securities.
PEO3	Graduates will involve in lifelong learning to adapt the technological advancement in the emerging areas of computer applications.
PEO4	Graduates will be able to pursue advance degree/ higher studies
PEO5	With multidisciplinary knowledge, hands on training and project experience graduates will be able to meet industrial needs.

Program Outcomes:

PO1	Disciplinary Knowledge: To enhance the students' knowledge in general business principles and required accounting standards
PO2	Information and Digital Literacy: To develop their knowledge and skills in the computer arena
PO3	Employability Options: To train them to utilise various accounting and statistical packages in their career
PO4	Problem Solving: To develop their ability on computer based solutions to real corporate and business problems
PO5	Decision Making Skills: To make them capable in decision making at personal and professional level
PO6	Self-Directed Learning: To make students to crack CSIR-NET/ SET and other competitive examinations.
PO7	Application Skills: To enhance the computer literacy and its applicability in business through latest version on tally and e-commerce principles.
PO8	Experiential Learning: To attain the acquaintance in marketing and apply the marketing skill after building the products

PO9	Research Related Skills: To develop the skills of research, analyzing, evaluating problems and taking business decisions.
PO10	Team Work: : To train the students in team work, lifelong learning and continuous professional development

Program Specific Outcomes:

PSO - 01	Decision Making Skills: To enrich the students' knowledge and skills that are necessary to meet the challenges in academic, career and social environment
PSO - 02	Lifelong Learning: To train them to be successful in a rapidly changing world

MAPPING

PEOs POs \ PSOs	PEO1	PEO2	PEO3	PEO4	PEO5
PO1	H	H	M	H	H
PO2	H	H	H	H	H
PO3	H	H	H	H	H
PO4	H	H	M	H	H
PO5	M	H	H	M	H
PO6	H	M	H	H	M
PO7	H	H	H	M	H
PO8	H	M	H	H	H
PO9	M	H	H	M	H
PO10	H	H	M	H	M
PSO1	H	H	H	H	H
PSO2	H	H	H	H	H

L-Low M- Medium H-High

N.G.M College - Curriculum Development Cell
Scheme of Examination For 2022 - 2023
Choice Based Credit System & OBES

For M.Com(CA)

SEMESTER – I

Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
		L	P	T		Internal	External		
22PCC101	Core - I :Higher Corporate Accounting	6		4	3	50	50	100	5
22PCC102	Core - II :Managerial Economics	6			3	50	50	100	4
22PCC103	Core - III :Digital Marketing	6			3	50	50	100	4
22PCC1E1/ 22PCC1E2/ 22PCC1E3	Core Elective I: Business Environment/ Core Elective I: Strategic Management/ Core Elective I: Advertising and Sales Promotion	6			3	50	50	100	5
22PCC104	Core Lab -I : Oracle	2	4		3	50	50	100	3
Total		26	4	4		250	250	500	21

SEMESTER – II									
Part Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
		L	P	T		Internal	External		
22PCC205	Core - IV : Financial Management	6		4	3	50	50	100	5
22PCC206	Core - V : Operations Research	5			3	50	50	100	4
22PCC207	Core – VI : Management Information System	5			3	50	50	100	4
22PCC2E4/ 22PCC2E5/ 22PCC2E6	Core Elective II: International Business/ Core Elective II: Entrepreneurship and Project Management / Core Elective II: Brand Management	6			3	50	50	100	5
22PCC208	Core Lab -II : VB.Net	2	4		3	50	50	100	3
22PCC2N1/ 22PCC2N2	Non Major Elective I: Basics of Income Tax / Non Major Elective I: Financial Services /	2			3	50	50	100	2
Total		26	4	4		300	300	600	23

SEMESTER – III									
Part Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
		L	P	T		Internal	External		
22PCC309	Core - VII: Applied Cost Accounting	6	-	4	3	50	50	100	5
22PCC310	Core VIII: Taxation	6	-	-	3	50	50	100	4
22PCC311	Core - IX : Research Methodology	6	-	-	3	50	50	100	4
22PCC3E7/ 22PCC3E8/ 22PCC3E9/	Core Elective - III : E-Commerce and Cyber Security / Core Elective - III : Logistics Management / Core Elective - III : Customer Relationship Management	6	-	-	3	50	50	100	5
22PCC312	Core – X: Security Analysis and Portfolio Management	6	-	-	3	50	50	100	4
22PCC313	Core - XI : Institutional Training	-	-	-	-	50	50	100	3
Total		30		4		300	300	600	25

SEMESTER – IV									
Part Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
		L	P	T		Internal	External		
22PCC414	Core - XII : Accounting for Decision Making	6	-	4	3	50	50	100	5
22PCC415	Core - XIII : Human Resource Management	6	-	-	3	50	50	100	5
22PCC416	Core Lab -III : Accounting and Statistical Package	2	4	-	3	50	50	100	3
22PCC4P1	Core – XIV (Project Work) – Viva Voce	12	-	-	3	100	100	200	8
Total		26	4	4	-	250	250	500	21
Grand Total		108	12	16	-	1100	1100	2200	90

CO – SCHOLASTIC COURSES

Course	Teaching Hours	CIA	ESE	Total	Credits
ONLINE COURSE					
Online Course (MOOC / NPTEL / SWAYAM)	-	-	-	-	Grade
VALUE ADDED COURSE					
Value Added Course	30	-	50	50	Grade
CERTIFICATE COURSE					
Certificate Course	30	-	-	-	Grade
ADVANCED LEARNER COURSE					
Advanced Learner Course	SS	-	-	-	Grade

S.No.	Semester	Courses	
1	Semester I	Online Course - (MOOC / NPTEL / SWAYAM)	Any Online Course (Compulsory)
2	Semester III	Value Added Course	Desk Top Publishing (Compulsory)
3	Any Semester	Certificate Course	Advanced Excel (Optional)
4	Any Semester	Advanced Learner Course	Goods and Services Tax (Optional)

The Scholastic courses are only counted for the final grading and ranking. However for the award of the degree, the completion of co-scholastic one online course is mandatory. All other co-scholastic courses are optional only.

Question Paper Pattern

(Based on Bloom's Taxonomy)

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

1. Theory Examinations: 50 Marks (Part I, II, & III)

(i) Test- I & II, ESE:

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q 1 -10)	A (Q 1 – 5 MCQ) (Q 6–10 Define/Short Answer)	10 x 1 = 10	MCQ Define	50
K3 (Q 11-15)	B (Either or pattern)	5 x 3 = 15	Short Answers	
K4 & K5 (Q 16 – 20)	C (Either or pattern)	5 x 5 = 25	Descriptive/ Detailed	

2. Theory Examinations: 50 Marks (Part IV except Self - study)

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q 1 -10)	A (Q 1 – 5 MCQ) (Q 6–10 Define / Short Answer)	10 x 1 = 10	MCQ Define	50
K3, K4 & K5 (Q 11-15)	B (Either Or Pattern)	5 x 8 = 40	Short Answers	

3. Practical Examinations: 100/50 Marks

Knowledge Level	Criterion	External/Internal Marks	Total
K3	Record work & Practical	50/50	100
K4			
K5		25/25	50

Components of Continuous Assessment

THEORY

Maximum Marks: 100; CIA Mark: 50

Components		Calculation	CIA Total
Test 1	$(50 / 3.33) = 15$	15+15+10+05+05	50
Test 2 / Model	$(50 / 3.33) = 15$		
Assignment / Digital Assignment	10		
Seminar / Socratic Seminar	05		
Group Task : GD, Role Play, APS	05		

Maximum Marks: 50; CIA Mark: 25

Components		Calculation	CIA Total
Test / Model	10	10+5+5+5	25
Assignment / Digital Assignment	5		
Seminar / Socratic Seminar	5		
Group Task : GD, Role Play, APS	5		

PRACTICAL

Maximum Marks: 50; CIA Mark: 25

Components		Calculation	CIA Total
Test / Model	15	15+5+5	25
Observation Note	5		
Record	5		

Maximum Marks: 100; CIA Mark: 50

Components		Calculation	CIA Total
Test / Model	30	30+5+15	50
Observation Note	5		
Record	15		

Maximum Marks: 200; CIA Mark: 100

Components		Calculation	CIA Total
Test / Model	60	60+10+30	100
Observation Note	10		
Record	30		

PROJECT

Maximum Marks: 100; CIA Mark: 50

Components		Calculation	CIA Total
Review I	10	10+10+10+20	50
Review II	10		
Review III	10		
Report Submission	20		

Maximum Marks: 200; CIA Mark: 100

Components		Calculation	CIA Total
Review I	20	20+20+20+40	100
Review II	20		
Review III	20		
Report Submission	40		

** Components for 'Review' may include the following:*

Originality of Idea, Relevance to Current Trend, Candidate Involvement and Presentation of Report for Commerce, Management & Social Work.

Synopsis, System Planning, Design, Coding, Input form, Output format, Preparation of Report & Submission for Computer Science cluster.

STUDENT SEMINAR EVALUATION RUBRIC

Grading Scale:

A	B	C	D
5	4	2 - 3	0 - 1

CRITERIA	A - Excellent	B - Good	C - Average	D - Inadequate
Organization of presentation	Information presented as interesting story in logical, easy to follow sequence	Information presented in logical sequence; easy to follow	Most of information presented in sequence	Hard to follow; sequence of information jumpy
Knowledge of subject & References	Demonstrated full knowledge; answered all questions with elaboration & Material sufficient for clear understanding AND exceptionally presented	At ease; answered all questions but failed to elaborate & Material sufficient for clear understanding AND effectively presented	At ease with information; answered most questions & Material sufficient for clear understanding but not clearly presented	Does not have grasp of information; answered only rudimentary Questions & Material not clearly related to topic OR background dominated seminar
Presentation Skills using ICT Tools	Uses graphics that explain and reinforce text and presentation	Uses graphics that explain text and presentation	Uses graphics that relate to text and presentation	Uses graphics that rarely support text and presentation
Eye Contact	Refers to slides to make points; engaged with audience	Refers to slides to make points; eye contact majority of time	Refers to slides to make points; occasional eye contact	Reads most slides; no or just occasional eye contact
Elocution – (Ability to speak English language)	Correct, precise pronunciation of all terms Voice is clear and steady; audience can hear well at all times	Incorrectly pronounces few terms Voice is clear with few fluctuations; audience can hear well most of the time	Incorrectly pronounces some terms Voice fluctuates from low to clear; difficult to hear at times	Mumbles and/or Incorrectly pronounces some terms Voice is low; difficult to hear

WRITTEN ASSIGNMENT RUBRIC

Grading Scale:

A	B	C	D	F
09 - 10	07- 08	05 - 06	03 - 04	01 - 02

CRITERION	A - Excellent	B - Good	C - Average	D - Below Average	F - inadequate
Content & Focus	Hits on almost all content exceptionally clear	Hits on most key points and writing is interesting	Hits in basic content and writing is understandable	Hits on a portion of content and/or digressions and errors	Completely off track or did not submit
Sentence Structure & Style	<ul style="list-style-type: none"> * Word choice is rich and varies * Writing style is consistently strong * Students own formal language 	<ul style="list-style-type: none"> * Word choice is clear and reasonably precise * Writing language is appropriate to topic * Words convey intended message 	<ul style="list-style-type: none"> * Word choice is basic * Most writing language is appropriate to topic * Informal language 	<ul style="list-style-type: none"> * Word choice is vague * Writing language is not appropriate to topic * Message is unclear 	* Not adequate
Sources	Sources are cited and are used critically	Sources are cited and some are used critically	Some sources are missing	Sources are not cited	Sources are not at all cited
Neatness	Typed; Clean; Neatly bound in a report cover; illustrations provided	Legible writing, well-formed characters; Clean and neatly bound in a report cover	Legible writing, some ill-formed letters, print too small or too large; papers stapled together	Illegible writing; loose pages	Same as below standard
Timeliness	Report on time	Report one class period late	Report two class periods late	Report more than one week late	Report more than 10 days late

Continuous Internal Assessment for Project / Internship

For Commerce, Management & Social Work Programme

The Final year Commerce, Management & Social Work students should undergo a project work during (V/VI) semester

- ❖ The period of study is for 4 weeks.
- ❖ Project / Internship work has to be done in an industrial organization (or) work on any industrial problem outside the organization is allowed.
- ❖ Students are divided into groups and each group is guided by a Mentor.
- ❖ The group should not exceed four students, also interested student can undergo individually.
- ❖ A problem is chosen, objectives are framed, and data is collected, analyzed and documented in the form of a report / Project.
- ❖ Viva – Voce is conducted at the end of this semester, by an External Examiner and concerned Mentor (Internal Examiner).
- ❖ Project work constitutes 100 marks, out of which 50 is Internal and 50 is External Marks.

Mark Split UP

Internal	External	Total
50	50	100

S. No	Internal Components	Marks
1	Review - I	10
2	Review - II	10
3	Review - III	10
4	Rough Draft Submission	20
Total		50

S. No	External Components	Marks
1	Originality of Idea	05
2	Relevance to Current Trend	05
3	Candidate Involvement	05
4	Thesis Style / Language	05
5	Presentation of Report	10
6	Viva-Voce	20
Total		50

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	22PCC101			Course Title	Batch :	2022 -'24
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	Core-I – Higher Corporate Accounting	Semester:	I
					Credits:	5

Course Objective

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

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the concepts of company accounts and accounting standards	K1
CO2	Understand the treatment of accounting in case of amalgamation, absorption, reconstruction and holding of company or companies	K2
CO3	Deploy the knowledge in preparing banking company accounts	K3
CO4	Analyze the accounting treatment in preparing banking company accounts.	K4
CO5	Assess the steps of insurance company accounts and inflation accounting in real business situations.	K5

Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO												
CO1	H	L	L	M	H	H	H	M	M	H	H	H
CO2	M	M	M	M	M	H	M	L	H	H	H	H
CO3	H	M	M	H	H	H	H	L	M	M	H	M
CO4	H	M	M	H	H	H	M	L	M	M	H	H
CO5	H	L	M	M	H	H	M	L	M	H	H	H

Unit	Content	Hours
Unit – 1	Preparation of Company Final Accounts– Divisible Profit: Declaration of Dividend and Transfer of Reserve Rules 1975 - Managerial Remuneration - Bonus Shares. Indian Accounting Standards: An Overview - Disclosure of Accounting Policies (AS1) – Valuation of Inventories (AS2) – Cash Flow Statements (AS3) – Depreciation Accounting (AS6) – Accounting for Amalgamation (AS14).	18

Unit – 2	Amalgamation and Absorption of Companies (AS14) - Reconstruction of Companies (External and Internal).	17
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).	17
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.	17
Unit – 5	Insurance Company Accounts: Life Insurance – Computation of Correct Life Assurance Fund - General Insurance (Fire and Marine Insurance only). Inflation Accounting – Meaning - Methods (Theoretical Aspects only)	17

Note:

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

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion,

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Reddy. T.S	Corporate Accounting	Chennai: Margham Publications 7 th Edition (Reprint),	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jain, S.P. and K.L. Narang	Advanced Accountancy (Volume-II Corporate Accounting),	New Delhi: Kalyani Publishers, 22 nd Edition	2019
2	Gupta, R.L. and M. Radhaswamy	Advanced Accountancy: Theory, Method and Application-Vol.-1,	13 th Edition, New Delhi: Sultan Chand & Sons.	2022
3	Maheshwari.S.N., Suneel K.Maheshwari and Sharad K.Maheshwari	Corporate Accounting	Noida: Vikas Publishing House Private Limited. 6 th Edition	2018

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr. P. Archanaa	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Manicka Chezian
Signature:	Signature:	Signature:	Signature:

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	22PCC102			Course Title	Batch :	2021-'23
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem	-	Core-II – Managerial Economics	Semester:	I
					Credits:	4

Course Objective

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

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Recall the fundamental concepts of managerial economics and recollect the concept of national income	K1
CO2	Understand the concepts of demand and its application in forecasting.	K2
CO3	Implement the production function and the concept of cost in the growth of national economy	K3
CO4	Analyze the output and price considering the various market situations	K4
CO5	Evaluate the concept, measurement and significance of national income	K5

Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO												
CO1	H	L	L	L	H	H	L	L	M	M	H	H
CO2	M	M	M	M	H	H	L	M	M	H	H	H
CO3	M	M	L	L	M	H	L	L	M	M	H	M
CO4	M	M	M	L	M	H	M	M	H	H	H	H
CO5	M	H	M	L	M	H	M	L	H	H	H	H

Unit	Content	Hours
Unit – 1	Managerial Economics: Meaning - Nature and Scope – Role and Responsibilities of Managerial Economist - Relationship between Managerial Economics and Other Subjects – Uses of Managerial Economics.	15

Unit – 2	Demand and Supply Analysis: Demand Determinants - Elasticity of Demand – Types – Methods - Factors Influencing Elasticity of Demand. Supply Analysis: Meaning, Law of Supply, Elasticity of Supply, factors Influencing Supply. Demand Forecasting: Classification – Purpose – Methods.	15
Unit – 3	Production & Cost: Law of Diminishing Returns and Law of Variable Proportions –Producers Equilibrium - Economies of Scale. Cost Analysis: Cost Theory - Cost Concept - Cost and Output Relationship - Break Even Analysis.	15
Unit - 4	Pricing Decision: Pricing and Output Decisions in Different Market Situations - Pricing under Perfect Competition – Monopoly - Monopolistic Competition - Duopoly and Oligopoly.	15
Unit - 5	National Income: Elements of National Income – National Income Concepts - Measurement of National Income – Difficulty of Measurement – Significance of National Income.	15

* *Italicized* texts are for self-study.

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	R.L Varshney & K.L Maheshwari	Managerial Economics	19 th edition, Sultan Chand Sons, New Delhi	2018
2	Dr. S. Sankaran	Managerial Economics	2 nd Edition, Margham Publications, New Delhi	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Mithani D.M	Principles of Economics	1 st Edition,Himalaya publishing house	2018
2	Mehta, P.L	Managerial Economics,	19 th Edition, New Delhi: Sultan Chand and Sons	2014
3	Gupta, G.S	Managerial Economics	3 rd Edition, New Delhi: McGraw Hill Education	2017

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr .R. Ramya	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

Programme Code:	MCCA		Programme Title	Master of Commerce with Computer Applications	
Course Code:	22PCC103		Course Title	Batch :	2022-'24
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem	Core-III – Digital Marketing	Semester:	I
				Credits:	4

Course Objective

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

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the basic concepts of marketing and digital marketing.	K1
CO2	Get the idea about digital marketing strategies in India.	K2
CO3	Implement the digital marketing through various channels or media.	K3
CO4	Analyse viable digital marketing in modern era and knowledge of exchange effects.	K4
CO5	Assess the emerging trends in digital marketing through relevant marketing theories.	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	M	M	H	M	H	H	H	H	M	M	H	H
CO2	H	L	L	M	H	H	M	M	H	M	M	M
CO3	H	H	H	M	M	M	H	H	M	H	M	M
CO4	H	M	L	M	H	H	M	H	M	H	H	H
CO5	M	M	L	H	H	H	H	H	H	H	H	H

Unit	Content	Hours
Unit - 1	Marketing: Introduction – Definition – Meaning – Evolution of Marketing – Objectives – Importance – Functions. Market Segmentation: Meaning - Criteria – Bases - Benefits. Marketing Mix: Definition – Elements of Marketing Mix – Problems.	18
Unit - 2	Digital Marketing: Introduction – Meaning – Definition – Characteristics – Importance – Advantages and Disadvantages – Strategies in Digital Marketing.	18

Unit - 3	Channels of Digital Marketing: Facebook – Online – Display Advertising – E-Mail Marketing – Social Media Marketing – Mobile Marketing – Search Engine Marketing (SEM). Search Engine Optimisation: Strategy- SEO Reporting- SEO Technical Tools.	18
Unit - 4	Website Designing and Development: Content Writing- Blog Creation- Ad words and Keyword Selection- Navigating Ad Words. Recent Trends: Niche Marketing - Viral Marketing – Geo Marketing – You tube Marketing – Chain link Relationship Marketing.	18
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.	18

Pedagogy and Assessment Methods:

PowerPoint Presentation, Group Discussion, Seminar, Assignmnet, Activity and Case Study

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Pillai. R.S.N and V. Bagavathi	Modern Marketing Principles and Practices,	4 th Edition, New Delhi: S. Chand & Company Private Limited.	2017
2	Ragaventra. K and Sarathi Prabhakaran	Digital Marketing	1 st Edition, Himalaya Publishing house	2016

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Nirin Kamat, Chinmay Nitin Kamat,	Digital Marketing	1 st Edition, Himalaya Publishing House	2019
2	Sanjith R. Nair and N. Rajan Nair	Marketing Management	7 th Edition, New Delhi: Sultan Chand & Sons	2014
3	Sontakki, C.N.	Principles of Marketing	1 st Edition, New Delhi: Kalyani Publishers	2014

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr. S. Poongodi	Dr. P. Anitha	Prof. K.Srinivasan	Dr. R. Manicka Chezian
Signature:	Signature:	Signature:	Signature:

Programme Code:	MCCA		Programme Title		Master of Commerce with Computer Applications
Course Code:	22PCC1E1		Course Title	Batch :	2022-'24
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	Core Elective-I – Business Environment	Semester:	I
				Credits:	5

Course Objective

To expose the students to the environmental aspects of business

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Recall the elements that shapes the business and economic structure of India	K1
CO2	Comprehend the concept of LPG in business environment	K2
CO3	Implement the political and technological perspectives in business	K3
CO4	Analyze the social responsibility of an organization using selected strategic tools.	K4
CO5	Assess the information relating to business environment in the present scenario.	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
	CO1	M	L	L	M	M	H	L	M	L	M	H
CO2	M	M	M	M	M	M	M	H	L	H	M	H
CO3	H	M	M	M	H	H	M	H	M	M	H	H
CO4	H	M	M	M	H	H	L	M	M	H	M	M
CO5	M	M	L	H	M	M	M	M	M	H	H	H

Unit	Content	Hours
Unit - 1	Business Environment: Objectives – Importance – Characteristics - Types of Environment – Nature and Scope – Relationship between Economic and Non-Economic Environment – Elements of Business Environment.	18
Unit - 2	Economic Environment: Industrial Policy 1991 – Liberalization – Privatization: Merits and Demerits – Forms of Privatization - Privatization in India – Globalization: Pros and Cons of Globalization – Globalization in India.	18

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.	18
Unit - 4	Technological Environment: Features – Status of Technology in India - Impact of Technology on Society and Economy – Restraints on Technological Growth – Technology Policy.	18
Unit - 5	Social Environment: Social Responsibilities of Business – Business and Society – Business Ethics - Women and Business Opportunities – Financial Support for Women Entrepreneur - Child Labour – Corporate Governance.	18

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Francis Cherunilum	Business Environment: Text and Cases,	27 th Revised Edition, Mumbai: Himalaya Publishing House	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ashwathappa, K	Essentials of Business Environment	15 th Revised Edition, Mumbai: Himalaya Publishing House	2021
2	Sankaran, S	Business Environment	3 rd Revised Edition, Chennai: Margham Publications	2013
3	Premavathy, N	Business Environment	Revised Edition, Chennai: Sri Vishnu Publications.	2010

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr. P. Jayanthi	Dr. P. Anitha	Prof. K. Srinivasan	:Dr. R. Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

Programme Code:	MCCA		Programme Title	Master of Commerce with Computer Applications
Course Code:	22PCC1E2		Course Title	Batch : 2022-'24
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	Core Elective-I – Strategic Management	Semester: I
				Credits: 5

Course Objective

To enrich the students in the process of implementing and managing strategies in real time

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the fundamentals involved in strategic management.	K1
CO2	Understand about SWOT in the formulation of strategies.	K2
CO3	Demonstrate the knowledge and abilities in choice of strategy and strategic plans.	K3
CO4	Analyze the criteria to be followed in real time strategic management.	K4
CO5	Assess the role of top management in strategic implementation.	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
	CO1	H	H	M	M	M	H	L	M	L	H	H
CO2	M	M	L	H	H	H	M	M	M	H	M	H
CO3	M	H	L	M	M	H	M	M	H	M	H	H
CO4	L	H	M	M	M	M	M	M	M	H	H	M
CO5	M	M	M	M	H	M	L	M	M	M	M	M

Unit	Content	Hours
Unit-1	Strategic Management: Concepts – Difference between Strategy and Tactics – Three Levels of Strategy, Strategic Management Process – Benefits, TQM and Strategic Management Process, Social Responsibility, Social Audit	18
Unit-2	Strategic Formulation: Corporate Mission: Need – Formulation, Objectives: Classification – Guidelines, Goals: Features – Types, Environmental Scanning – Need – Approaches – SWOT Analysis – ETOP – Value Chain Analysis.	18

Unit-3	Choice of Strategy: BCG Matrix – The GE Nine Cell Planning Grid – Corporate Level Generic Strategies: Stability, Expansion, Retrenchment, Combination Strategies.	18
Unit-4	Strategic Implementation: Role of Top Management – Process – Approaches, Resource Allocation – Factors – Approaches, Mckinsey’s 7’s Framework, Strategic Positioning – Four Routes to Competitive Advantage.	18
Unit-5	Strategic Evaluation: Importance – Criteria – Quantitative and Qualitative Factors, Strategic Control, Process – Criteria – Types, Essential Features of Effective Evaluation and Control Systems.	18

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar, Quiz and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	John A Pearce, Richard B Robinson and Amita Mital	Strategic Management	McGraw Hill Education, 14 th Edition	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Azhar Kazmi and Adela Kazmi	Strategic Management	McGraw Hill Publishers	2020
2	Jacob Thomas	Strategic Management – Text and Cases	Pearson Education India	2015
3	N. Chandrasekaran and P.S. Ananthanarayanan	Strategic Management	Oxford University Press	2011

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr. P. Gomathi Devi	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. ManickaChezhian
Signature:	Signature:	Signature:	Signature:

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	22PCC1E3			Course Title	Batch :	2022-'24
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Core Elective-I – Advertising and Sales Promotion	Semester:	I
					Credits:	5

Course Objective

To expose the students in the field of advertising and sales promotion activities

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the various forms of advertising modes.	K1
CO2	Understand the process of advertisement creation.	K2
CO3	Deploy the promotional strategies and process of personal selling in real time.	K3
CO4	Analyze the advertisement layout and plan for Campaign.	K4
CO5	Determine the selection and training methods in sales force.	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	M	M	L	M	M	M	M	M	L	H	M	M
CO2	M	H	M	H	H	H	M	H	M	H	H	M
CO3	M	H	M	H	H	H	M	H	H	M	H	H
CO4	L	H	M	M	M	M	L	M	M	H	H	M
CO5	M	H	M	H	H	M	L	M	M	M	M	H

Unit	Content	Hours
Unit 1	Advertising: Meaning – Importance – Objectives – Media – Forms of Media – Press, Newspaper, Trade Journal, Magazines – Outdoor Advertising – Poster – Banners – Neon Signs, Publicity Literature Booklets, Folders, House Organs – Direct Mail Advertising – Cinema and Theatre programme – Radio and Television Advertising – Exhibition – Trade Fair – Transportation Advertising	18

Unit 2	Advertising Agencies – Advertising Budget – Advertising Appeals – Advertising Organisation – Social Effects of Advertising – Advertising copy – Objectives – Essentials – Types – Elements of Copy writing: Headlines, Body copy, Illustration – Catch Phrases and Slogans – Identification Marks	18
Unit 3	Advertising Layout – Functions – Design of Layout – Typography Printing Process – Lithography – Printing Plates and Reproduction and Cloth – Size of Advertising – Repeat Advertising – Advertising Campaign – Steps in Campaign Planning.	18
Unit 4	Sales Force Management – Importance – Sales Force Decision – Sales Force Size – Recruitment and Selection – Training – Methods – Motivating Salesman. Controlling – Compensation and Incentives – Fixing Sales Territories – Quota – Evaluation.	18
Unit 5	Sales Promotion: Meaning – Methods – Promotional Strategy – Marketing Communication and Persuasion – Promotional Instruments: Advertising – Techniques of Sales Promotion – Consumer and Salesmanship – Process of Personal Selling – Types of Salesman.	18

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion and Case study

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Dr. Saibal Roy	Advertisement and Sales Promotion	Sankalp Publication, 1 st Edition	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Sanjay & Sahithya Bhawan	Advertising and SalesPromotion	SBPD Publishing House, 1 st Edition	2022
2	Ranjeev Batra, John G. Myers & David A. Aaker	Advertising Management	Pearson Education	2018
3	George E. Belch, Michael A. Belch & Keyoor Purani	Advertising and Promotion	McGraw Hill Education, 11 th Edition	2018

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr. T. Vijaya Chithra	Dr. P. Anitha	Prof. K.Srinivasan	Dr. R. Manicka Chezian
Signature:	Signature:	Signature:	Signature:

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	22PCC104			Course Title	Batch :	2022-'24
Lecture Hrs./ Week and Practical Hrs./Week	2/4	Tutorial Hrs./Sem.	-	Core Lab I - Oracle	Semester:	I
					Credits:	3

Course Objective

To design and implement a database schema

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Identify various queries in SQL	K1
CO2	Understand the divisions of SQL	K2
CO3	Apply PL/SQL blocks in real business solution	K3
CO4	Analyse the functions and application of various keys and data constraints in SQL	K4
CO5	Design a simple form and generate a report	K5

Mapping

CO \ PO / PSO	PO										PSO	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	H	M	M	M	M	M	L	L	M	M	H	M
CO2	M	H	H	H	M	M	L	L	M	M	M	M
CO3	M	M	M	M	H	H	M	M	M	H	M	H
CO4	L	H	H	M	H	H	L	L	M	H	H	M
CO5	M	H	M	H	M	M	M	L	M	H	H	H

Practicals	Programs	Hours
SQL	1. Generate a table for employee salary details and make use of DDL Commands	30
	2. Create a table for student details and make use of Select statement under DML commands	
	3. Build a table for employee salary details and make use of DCL & TCL Commands	
	4. Create a table for student details and verify the following data	

	<p>constraints: (a) Primary Key (b) Reference Key (c) Default Key</p> <p>5. Create a table for employee details and verify the following data constraints: (a) Not Null (b) Unique Key (c) Check</p> <p>6. Generate a program to demonstrate group and single row functions</p> <p>7. Create a table for item details and sales details and combine the results of two queries using the set operators</p> <p>8. Write a program to implement join view concept</p> <p>9. Build a program to implement partition view concept</p> <p>10. Create a table for item details and make use of SQL * Plus formatting commands.</p>	
<p>PL/SQL</p>	<p>1. Write a PL/SQL block to find whether the given number is armstrong or not</p> <p>2. Generate a PL/SQL block to check whether the given string is palindrome or not</p> <p>3. Write a PL/SQL block and retrieve the records stored in the employee table</p> <p>4. Write a PL/SQL block to do display the students mark details by using percentage attributes</p> <p>5. Write a PL/SQL block to compute the bonus for the given salary</p> <p>6. Build a PL/SQL block to determine the eligibility for voting.</p> <p>7. Write a PL/SQL block to implement exception handling</p> <p>8. Design a simple form and report for employee details</p> <p>9. Create a simple form and generate the report showing student personal details.</p> <p>10. Generate a report showing sales details of a product in a month.</p>	<p>30</p>

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Quiz, Assignment.

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Kim Berg Hansen	Practical Oracle SQL	A Press / 1 st Edition	2020
2	Kevin Loney & George Koch	Oracle Database 10g: The Complete Reference	Tata Mc Graw Hill Publishing Company Limited , New Delhi, 9 th Reprint	2010
3	Rajshekhhar Sundarraman	Oracle 10g: First Impression	Pearson Education Inc , New Delhi, 2 nd Edition	2009

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr. P. Archanaa	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Manicka Cezhian
Signature:	Signature:	Signature:	Signature:

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	22PCC205			Course Title	Batch :	2022-'24
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	Core IV – Financial Management	Semester:	II
					Credits:	5

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)

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the basic concepts in finance and financial management.	K1
CO2	Comprehend the various avenues to raise capital to the business and its structure.	K2
CO3	Apply the leverage and divided theories associated with the financial data in the corporate.	K3
CO4	Analyze the various techniques of capital budgeting in making the right investment decision.	K4
CO5	Determine the various sources to raise funds and its optimal utilization	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	M	L	L	M	M	H	L	L	L	L	H	M
CO2	M	M	M	L	H	H	M	M	M	M	M	M
CO3	M	M	M	M	H	M	L	L	H	M	M	M
CO4	H	M	M	L	M	H	M	M	H	H	H	M
CO5	H	M	M	M	H	H	M	M	H	H	H	H

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 – Significance of Financial management - Functions of Controller and Treasurers in India – The Changing Scenario of Financial Management in India.	17

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, Time Value of Money: Reasons for time preference of money.	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.	18
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 – Conventional and Statistical Techniques to handle Risk (Theory only).	18
Unit - 5	Management of Working Capital: Types of Working Capital – Sources of Working Capital - Determinants of Working Capital. Receivables Management – Inventory Management – Cash Management.	16

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

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar, Quiz, Assignment, Experience Discussion,

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Pandey. I.M	Financial Management	12 th Edition, Noida: Vikas Publishing House Pvt. Ltd	2021

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Shashi K. Gupta and R.K. Sharma	Financial Management – Theory and Practice,	8 th Revised and Enlarged Edition, New Delhi: Kalyani Publishers	2020
2	Khan M.Y. and P.K. Jain	Financial Management-Text, Problems and Cases	8 th Edition, New Delhi: McGraw Education (India) Private Limited.	2019
3	Prasanna Chandra	Financial Management – Theory and Practices	10 th Revised Edition, New Delhi: Tata McGraw – Hill Publishing Company Limited.	2019

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr. M. Deepa	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Manicka Chezian
Signature:	Signature:	Signature:	Signature:

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	22PCC206			Course Title	Batch :	2022-'24
Lecture Hrs./ Week Or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Core V – Operations Research	Semester:	II
					Credits:	4

Course Objective

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

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Identify the usage of quantitative methods and techniques for effective decision making.	K1
CO2	Understand and Apply transportation and assignment problems in making business decisions	K2
CO3	Demonstrate important performance measures and model a dynamic system as a queuing model.	K3
CO4	Analyze inventory controls and replacement methods to solve business problems.	K4
CO5	Figure out networking techniques and queuing theory to improve decision making and develop critical thinking	K5

Mapping

CO \ PO / PSO	PO										PSO	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	H	L	L	M	M	L	L	L	L	H	M	M
CO2	H	M	M	M	H	M	M	M	M	M	M	M
CO3	M	M	M	H	M	M	L	L	L	M	M	H
CO4	H	M	M	M	H	H	M	M	L	H	H	H
CO5	H	M	M	M	M	H	L	L	M	H	H	H

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)	14
Unit - 2	Assignment Problem: Definition – Assignment Algorithm – Hungarian Assignment – Unbalanced Assignment Method.	15

	<p>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).</p> <p>Transportation Problem: Row Minimum – Column Minimum – NWC – LCM – VAM. Test of Optimality: MODI Method (Simple Problems only).</p>	
Unit - 3	<p>Queuing Theory: Introduction - Queuing System – Characteristics of Queuing System – 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>	15
Unit - 4	<p>Inventory Control: Introduction – Types of Inventory – 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 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

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Vittal, P.R. & V. Malini,	Operations Research	1 st Edition, Chennai: Margham Publications.	2012

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Kanti Swarup, P.K. Gupta & Manmohan	Problems in Operations Research	12 th Edition, New Delhi: S. Chand & Sons	2019
2	Panneerselvam, R	Operations Research	2 nd Edition, New Delhi: Prentice Hall of India Pvt. Ltd	2016
3	Premkumar Gupta, D.S. Hira	Operations Research	7 th Edition, New Delhi: S. Chand & Sons.	2015

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr. S. Poongodi	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Manicka Chezian
Signature:	Signature:	Signature:	Signature:

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications		
Course Code:	22PCC207			Course Title	Batch :	2022-'24	
Lecture Hrs./ Week Or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Core VI – Management Information System	Semester:	II	
					Credits:	4	

Course Objective

To offer students with the knowledge of automated management system

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the concept of Management Information System.	K1
CO2	Understand the various functions of MIS application in organization.	K2
CO3	Apply the different kinds of techniques in Management Information System.	K3
CO4	Analyze the various classifications of computers.	K4
CO5	Review the concepts of emerging trends in MIS and network trends in telecommunication	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	M	H	L	H	M	M	L	L	L	L	M	M
CO2	M	M	L	H	H	H	M	M	L	M	M	M
CO3	H	M	M	H	M	M	M	M	M	M	H	M
CO4	M	H	M	H	M	M	M	M	M	M	H	M
CO5	M	H	H	H	H	H	M	M	M	H	H	H

Unit	Content	Hours
Unit - 1	Management Information System : Meaning - Definition - Characteristics - Functions - Components - Requisites of an effective MIS - MIS Model - Structure of MIS - Subsystems of MIS - Role and Importance - Approaches to MIS development - Computerized MIS - Limitation of MIS.	14
Unit - 2	Functional Information systems: MIS support for planning - Organizing - Controlling. Functional Information system for Research - Marketing - Finance -	15

	Production System - Accounting System - Inventory control system - Product Development and Market Development	
Unit - 3	Strategic Information System: Managing Information System and Information Resources Management (IRM) - Types of Information System - Office Automation - Decision Support System (DSS) - Expert system - Executive Information System - Artificial Intelligence (AI) - Information Systems Security	16
Unit - 4	Computer Hardware and Software: Description of Electronic Computers - CPU Operations - Input devices - Output devices - Classification of computers - Types of software -Data Representation in computers - Introduction to Client/Server	15
Unit - 5	Emerging Trends in MIS: Data mining - Cloud computing -, Mobile Computing - Big Data Analytics. Networks Trends in Telecommunication - Telecommunication Network Model - Types of Telecommunication Networks - Telecommunication Media - Processors - Network Topologies.	15

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	James O.Brien	Management Information Systems	Tata McGraw Hill Education (India) Pvt Ltd,New Delhi	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Kenneth Laudon & Jan Laudon	Management Information Systems, Contemporary Perspective.,	Pearson Prentice Hall of India. New Delhi	2017
2	P.Mohan	Management Information System	2nd Edition, Himalaya Publishing House, New Delhi	2013
3	Laudon Kenneth C Laudon Jane P	Management Information System	2nd Edition, Pearson Publishers, New Delhi	2017

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr. P. Gomathi Devi	Dr. P. Anitha	Prof. K.Srinivasan	Dr. R. Manicka Chezian
Signature:	Signature:	Signature:	Signature:

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	22PCC2E4			Course Title	Batch :	2022-'24
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Core Elective II – International Business	Semester:	II
					Credits:	5

Course Objective

To provide global knowledge to students in managing a business

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the importance of doing business abroad and its trade policy.	K1
CO2	Understand the recent trends in exports and imports.	K2
CO3	Implement various procedures of exports and imports.	K3
CO4	Analyze the various international financial institutions and exchange rates.	K4
CO5	Review the foreign direct investment in global scenario.	K5

Mapping

CO \ PO / PSO	PO										PSO	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	M	L	L	M	M	H	M	L	M	L	M	M
CO2	M	M	M	L	H	H	H	L	M	M	M	M
CO3	M	M	M	L	H	M	H	M	L	L	M	M
CO4	H	M	M	M	M	M	M	M	M	M	M	M
CO5	M	M	M	M	M	M	M	M	M	M	M	M

Unit	Content	Hours
Unit - 1	International Business – Meaning – Reasons for International Trade - Nature and Scope - Role of Foreign Trade in the Economic Development in India – International Business Environment. Balance of Trade and Balance of Payment – Adverse and favor of Balance of Payment. Highlights of Foreign Trade Policy (2015 to 2020).	18

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.	18
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 - Current Scenario of Import.	19
Unit - 4	Foreign Exchange: Meaning – FEMA (Foreign Exchange Management Act) 1999 – Features – SWIFT/BIC. Rate Determination. Foreign Exchange – Factors Influencing Fluctuations in Foreign Exchange. Exchange Rates – Meaning – Types – Exchange Control in India.	18
Unit - 5	Foreign Investment: BRICS and its purpose – UNCTAD - Foreign Direct Investment (FDI) – Portfolio Investment – FDI in Retail Sectors – Merits and Demerits. International Financial Institutions: WTO – World Bank Group – IMF – Exim Bank.	17

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Subba Rao, P	International Business	5 th Edition, New Delhi: Himalaya Publishing House.	2016

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Neelamegam, V.	International Trade	2 nd Edition, New Delhi: Vrinda Publication (P) Ltd.	2019
2	Francis Cherunilam	International Business: Text and Cases	5 th Edition, New Delhi: PHI Learning Private Limited	2013
3	Sumati Varma	Fundamentals of International Business	1St Edition 2019 PEARSON INDIA	2019

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature Mr. A. Prahalathan	Name and Signature Dr. P. Anitha	Name and Signature Prof. K.Srinivasan	Name and Signature Dr. R. ManickaChezhian
Signature:	Signature:	Signature:	Signature:

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	22PCC2E5			Course Title	Batch :	2022-'24
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Core Elective II - Entrepreneurship and Project Management	Semester:	II
					Credits:	5

Course Objective

To train the students in the field of entrepreneurship and in developing a real time projects

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the nature and functions of an entrepreneur.	K1
CO2	Understand the entrepreneur development assistance given by various institutions.	K2
CO3	Demonstrate the role of project manager.	K3
CO4	Analyze the guidelines in developing a project report.	K4
CO5	Determine the source and methods of finance for a project.	K5

Mapping

CO \ PO / PSO	PO										PSO	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	M	L	L	L	H	M	M	M	M	M	M	H
CO2	M	L	L	M	M	M	M	M	M	M	M	M
CO3	H	M	M	H	M	L	M	H	M	H	H	M
CO4	M	L	M	L	H	M	L	M	M	H	M	M
CO5	M	M	L	M	M	M	L	M	M	M	H	H

Unit	Content	Hours
Unit-1	Meaning of Entrepreneurship – Characteristics, Functions and Types of Entrepreneurship – Role of Entrepreneurship in Economic Development.	17
Unit-2	Factors Affecting Entrepreneur Growth – Economic and Non-Economic. Entrepreneurship Development Programmes – Need – Objectives – Course Contents – Phases – Evaluation – Institutional Support to Entrepreneurs –	18

	DIC – TIIC – SIDCO – Start Up's	
Unit-3	Project Management: Meaning of Project – Concepts – Categories – Project Life Cycle Phases – Characteristics of a Project – Project Manager – Role and Responsibilities of Project Manager.	19
Unit-4	Project Identification - Selection – Project Formulation – Contents of a Project Report – Planning Commission Guidelines for Formulating a Project – Specimen of a Project Report.	19
Unit-5	Source of Finance for a Project – Institutional Finance supporting Projects – Project Evaluation – Objectives – Types – Methods.	17

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Abha Mathur	Entrepreneurship	Taxmann's Publishing Pvt. Ltd,	2021
2	K.Nagarajan	Project Management,	New Age International Pvt.Ltd,	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Neeta Baporikar	Entrepreneur Development and Project Management	Himalaya Publishing House	2013
2	P.N.Harikumar, Manoj Narayanan K.S ,Susha D	Entrepreneur Development and Project Management	1st edition,Himalaya Publishing House.	2019
3	M.M Abraham	Entrepreneur Development and Project Management	Prakash publication	2018

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr. P. Archanaa	Dr. P. Anitha	Prof. K.Srinivasan	Dr. R. Manicka Chezian
Signature:	Signature:	Signature:	Signature:

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications		
Course Code:	22PCC2E6			Course Title	Batch :	2022-'24	
				Core Elective II – Brand Management	Semester:	II	
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-		Credits:	5	

Course Objective

To enhance the skill set in identifying and positioning brand and building brand loyalty in product marketing

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Recall the basic concepts of branding and its functions.	K1
CO2	Understand the branding strategies applicable in competing foreign brands.	K2
CO3	Apply the various possible methods in promoting a brand.	K3
CO4	Analyze the brand types in re-branding and re-launching of a product brand.	K4
CO5	Determine the challenges and opportunities in competing global brand strategies.	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	H	L	L	M	L	M	H	M	L	L	M	M
CO2	M	M	L	M	M	M	M	M	M	L	M	M
CO3	H	M	M	M	H	H	M	H	H	M	M	M
CO4	M	M	M	H	H	H	M	H	H	M	M	H
CO5	M	M	M	M	M	M	M	H	H	M	M	M

Unit	Content	Hours
Unit-1	Basic understanding of brands: Definition of Brand - Branding Concepts: Brand Name, Brand Attributes, Brand Identity, Sources of Brand Identity, Brand Personality, Brand Awareness, Brand Association, Brand Preference, Customer Equity, Brand Extension - Functions of brand – Significance of Brands – Co-branding – Store brands.	18
Unit-2	Strategic Brand Management Process – Building a Strong Brand – Brand Positioning – Establishing Brand Values – Brand Vision – Brand Elements	18

	– Branding for Global Markets – Competing with Foreign Brands.	
Unit-3	Brand Image – Building Brand Loyalty Programmes – Brand Promotion Methods – Role of Brand Ambassadors – Celebrities in Brand Promotions.	18
Unit-4	Brand Adoption Practices - Different types of brands – Factors influencing Decision for Extension – Re-Branding – Re-Launching.	18
Unit-5	Measuring Brand Performance – Brand Equity Management – Global Branding Strategies – Brand Audit – Brand Equity Measurement – Brand Leverage – Role of Brand Managers – Branding Challenges and Opportunities.	18

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS/ EDITION	YEAR OF PUBLICATION
1	Alexander Chernev	Strategic Brand Management	Cerebellum Press, USA; 3 rd Edition	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS/ EDITION	YEAR OF PUBLICATION
1	Kirti Dutta	Brand Mangement- Principles and Practices	Oxford University Press – 2 nd Edition	2022
2	Kevin Lane Keller, Vanitha Swaminathan	Strategic Brand Management: Building, Measuring and Managing Brand Equity	Pearson Publication / 3 rd Edition	2019
3	Richard Rosenbaum-Elliott, Larry Percy & Simon Pervan	Strategic Brand Management	Oxford University Press – Bell & Bain Ltd, Glasgow; 3 rd Edition	2015

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr. T. Vijaya Chithra	Dr. P. Anitha	Prof. K.Srinivasan	Dr. R. Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	22PCC208			Course Title	Batch :	2022-'24
Lecture Hrs./ Week Or Practical Hrs./Week	2/4	Tutorial Hrs./Sem.	-	Core Lab II – VB.Net	Semester:	II
					Credits:	3

Course Objective

To have practical exposure in application oriented programming

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the application concepts of VB.Net framework.	K1
CO2	Comprehend the application of concepts such as loops, string, array and nesting of functions in developing an application	K2
CO3	Deploy the various form and controls in developing a program in VB.Net	K3
CO4	Analyze the functioning of database using ADO.Net and to interpret the binding of data concepts in successful application development and data	K4
CO5	Develop menu based program for text manipulation.	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	L	M	H	M	M	M	L	L	M	L	M	M
CO2	M	M	M	M	M	H	M	L	M	M	M	M
CO3	L	H	H	H	H	M	L	M	H	M	M	M
CO4	M	H	H	H	H	M	L	L	H	M	H	M
CO5	M	H	M	H	M	M	M	L	H	H	H	M

Programs	Hours
1. Create a program to calculate the maximum and minimum re-order level using VB.Net application	
2. Write a program to calculate the electricity charges using flow control statements in VB.Net.	
3. .Develop an application to find out the labour turnover in an organization through additional methods	
4. Design a form to enter the personal and mark details of a student.	

5. Write a menu driven program to perform form operations.	60
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 Milliliters, Metre to Kilometre)	
10. Design a program to calculate the interest amount for a loan.	
11. Generate a program to perform the simple interest calculation for the given data	
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 to calculate the tax amount on annual income.	
16. Create an application for library management system.	
17. Create an application to check the users' attitude.	
18. Design a program to check a given string is palindrome or not.	
19. Create a program to find out the numerology of a person using if else statement.	

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion
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Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jefrey R. Shapirpo	Visual Basic.Net: The Complete Reference	12th Edition, New Delhi, Tata McGraw Hill	2017
2	Balagurusamy, E	Object Oriented Programming with C++,	8 th Edition, New Delhi: McGraw Hill Education (India) Private Limited	2020
3	Mathew MacDonald	ASP.Net: The Complete Reference	6 th Edition, New Delhi: Tata McGraw Hill	2017
4	Evangelos Petroustos	Mastering Microsoft Visual Basic	1 st Edition, Mumbai: Sybex Inc	2010

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Ms. M. Nirmala	Dr. P. Anitha	Prof. K.Srinivasan	Dr. R. Manicka Chezian
Signature:	Signature:	Signature:	Signature:

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	22PCC2N1			Course Title	Batch :	2022-'24
				Non-Major Elective I – Basics of Income Tax	Semester:	II
Lecture Hrs./ Week Or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To enrich the students' knowledge in basics of income tax

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the fundamental concepts used in Income Tax	K1
CO2	Get an idea of calculation of residential status of individual.	K2
CO3	Analyze the Various heads of Income in tax.	K3
CO4	Measure the skills in Set-off and carry forward of losses.	K4
CO5	Analyse tax liability of an individual	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	M	L	L	M	M	M	M	L	L	M	M	M
CO2	H	M	M	M	H	H	M	M	L	M	H	M
CO3	H	M	M	M	H	H	L	L	M	M	H	H
CO4	H	M	M	M	M	H	M	L	M	M	H	H
CO5	M	M	M	M	M	H	M	M	M	M	H	H

Unit	Content	Hours
Unit - 1	Income Tax–Definitions under Income Tax Act – Person – Assesses – Income – Gross Total Income – Total Income –Agricultural Income-Assessment Year – Previous Year – Exception to General Rule – Scope of Total Income	7
Unit - 2	Residential Status of Individual (Problem Only)	5
Unit - 3	Various heads of Income (Theory Only)	5
Unit - 4	Set-off and carry forward of losses(simple Problem Only)	6
Unit - 5	Assessment of Individual(Theory Only)	7

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	V.P.Gaur, D.B.Narang, Puja Ga and Rajeev Puri	Income Tax Law and Practice	48 th Edition, New Delhi, Kalyani Publishers.	Recent Edition

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	H.C, Mehrotra and S.P. Goyal	Income-tax Law and Account	60 th Edition, New Delhi, SahithyaBhavanPublisher	Recent Edition
2	Bhagawathi Prasad	Law & Practice of Income Tax in India	New Delhi, Current Edition, NavmanPrakashan Aligarh.	Recent Edition

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature Ms. P. Divya Bharathi	Name and Signature Dr. P. Anitha	Name and Signature Prof. K.Srinivasan	Name and Signature Dr. R. Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	22PCC2N2			Course Title	Batch :	2022-'24
Lecture Hrs./ Week Or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-	Non-Major Elective I – Financial Services	Semester:	II
					Credits:	2

Course Objective

To expose the students on the functioning of various financial intermediaries

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the existence of various financial intermediaries	K1
CO2	Understand the functions of capital market	K2
CO3	Deploy the knowledge of various non-banking financial intermediaries.	K3
CO4	Analyze the money market affairs.	K4
CO5	Review the functions of merchant banking and role of SEBI.	K5

Mapping

CO \ PO/PSO	PO										PSO	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	M	L	L	M	M	M	L	M	M	M	H	M
CO2	M	M	M	H	M	H	L	M	L	M	H	M
CO3	H	M	M	H	H	H	M	M	M	M	H	M
CO4	H	M	M	M	H	M	L	M	L	M	H	M
CO5	H	M	M	M	M	H	M	M	M	M	H	M

Unit	Content	Hours
Unit – 1	Financial Services: Meaning – Components – Activities in Financial Markets – Fund Based and Non-Fund Based Activities. Players in Financial Markets.	6
Unit – 2	Capital Market: Meaning – Classifications, Components and Functions Primary and Secondary Markets – Recent Trends in Capital Market Operations	7
Unit – 3	Money Market: Meaning – Instruments – Borrowers – Lenders – Difference between Capital Market and Money Market.	6

Unit – 4	Non-Banking Financial Intermediaries: Definition – Chit Funds – NIDHIS – Benefit Societies. Leasing: Meaning, Advantages, Types, Leasing Vs Hire Purchase.	6
Unit – 5	Merchant Banking: Meaning and Functions – Regulatory Role of SEBI Credit Rating: Meaning – Functions – Advantages.	5

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Khan .M.Y.	Financial Services	10 th Edition, New Delhi: Tata McGraw-Hill Education Private Limited	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Nalini Prava Tripathy	Financial Services	1 st Edition, Prentice-hall of India Private Limited	2007
2	Gurusamy, S.	Financial Services and Systems	2 nd Edition, New Delhi: Tata McGraw-Hill Education Private Limited.	2009
3	Viswanathan, R	Industrial Finance	Lakshmi Publications Pvt. Ltd	2016

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr. P. Jayanthi	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications		
Course Code:	22PCC309			Course Title	Batch :	2022-'24	
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	Core VII – Applied Cost Accounting	Semester:	III	
					Credits:	5	

Course Objective

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

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the various concepts of cost accounting.	K1
CO2	Understand the different methods of inventory and labour cost control.	K2
CO3	Apply the methods of overhead and its absorption.	K3
CO4	Analyze the impact of different costing methods and its application	K4
CO5	Evaluate the principles used in contract and job costing	K5

Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO												
CO1	H	L	M	M	M	M	M	L	L	L	M	M
CO2	H	M	H	M	M	M	M	M	M	M	H	M
CO3	H	M	H	M	M	M	M	M	M	L	H	H
CO4	H	M	H	M	H	M	M	M	M	M	H	H
CO5	H	L	M	M	M	M	M	L	M	M	M	M

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.	17

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. Methods of Payment by Result – Idle Time: Meaning – Normal and Abnormal Idle Time – Treatment – Control over Idle Time. Labour Turnover: Meaning – Methods and Computation.	17
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.	18
Unit – 4	Standard Costing: Meaning – Preliminary to the establishment of standard cost. Variance Analysis – Meaning – Elements of cost: Material Variance – Labor Variance – Overhead Variance – Sales Variance(Simple problems only)	17
Unit – 5	Job Costing: Meaning –Features- Objectives- Job costing procedure – Calculation of profit/loss from the Job. Contract Costing: Meaning – Comparison between Job and Contract Costing – Types of Contracts – Computation of Contract Costing.	17

Note:

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

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Jain, S.P. and K.L. Narang	Cost Accounting Principles and Practice	23 rd Edition, New Delhi, Kalyani Publishers.	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Pillai, R.S.N. and V. Bagavathi	Management Accounting	5 th Revised Edition, New Delhi: S. Chand & Company Limited.	2015

2	T.S. Reddy, Y.hari Prasad Reddy	Cost Accounting	4 th Edition (Re-print), Margham Publications	2020
3	Dr.B.K. Mehta	Cost and Management Accounting	Revised Editon , SBPD Publications,	2018

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr. P. Gomathi Devi	Dr. P. Anitha	Prof. K.Srinivasan	Dr. R. Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	22PCC310			Course Title	Batch :	2022-'24
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Core VIII – Taxation	Semester:	III
					Credits:	4

Course Objective

To facilitate the students to expand their knowledge on direct taxes

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the basic concepts and computation of income from salary.	K1
CO2	Understand the elements relating to income from house property.	K2
CO3	Deploy skills in computation of income business or profession, capital gains and other sources	K3
CO4	Analyze the concepts and elements related to Goods and Service Tax	K4
CO5	Review the provisions and procedure related to GST registration and exemption under goods and service tax	K5

Mapping

CO \ PO/PSO	PO										PSO	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	H	M	L	M	M	H	H	L	M	M	H	H
CO2	H	M	M	M	H	H	M	L	L	M	H	M
CO3	H	M	M	H	H	H	H	M	M	H	H	H
CO4	H	H	M	H	H	H	H	M	M	H	H	H
CO5	H	H	L	H	H	H	H	M	M	H	H	H

Unit	Content	Hours
Unit - 1	Income Tax System in India – Definitions Under Income Tax Act 1962 – Person – Assessee – Income – Gross Total Income – Total Income – Income that do not form part of Total Income – Assessment Year – Previous Year (Theory Only) Computation of Income from Salary	20

Unit - 2	Computation of Income from House Property - Computation of Profits and Gains of Business or Profession.	20
Unit - 3	Computation of Capital Gains – Income from other Sources Set Off and Carry Forward of Losses - Deduction from Gross Total Income (Theory Only)	20
Unit - 4	Basic Concepts: Concept and Features of Indirect Taxes – Genesis of GST in India – Need for GST in India – Benefit of GST – GST Council Changes of GST – Levy of GST on Intra-State Supply (CGST/SGST/UTGST) – Levy of GST on Inter-State Supply (IGST)	15
Unit - 5	Registration: Introduction – Person liable for Registration - Person not liable for Registration – Procedure for Registration – Effective date of Registration Exemption: Goods Exempt from GST – List of Services Exempt from Tax	15

Note:

Problems - 60% Theory - 40%

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	V.P.Gaur, D.B. Narang, Puja Gaur and Rajeev Puri	Income Tax Law and Practice	48 th Edition, New Delhi, Kalyani Publishers.	Recent Edition
2	R. Parameswaran and CA. P. Viswanathan	Indirect Taxes, GST & customs Laws	1 st Edition, Coimbatore: Kavay Publishers	Recent Editio

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	H,C, Mehrotra and S.P. Goyal	Income-tax Law and Account	60 th Edition, New Delhi, Sahitya Bhavan Publisher	Recent Edition
2	Dinkar Pagre	Income Tax Law and Practice,	29 th Edition, New Delhi: Sultan Chand & Sons Company Limited	Recent Edition
3	Bhagawathi Prasad	Law & Practice of Income Tax in India	New Delhi, Current Edition, Navman Prakashan Aligarh.	Recent Edition

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr. T. Vijaya Chithra	Dr. P. Anitha	Prof.K. Srinivasan	Dr. R. Manicka Chezian
Signature:	Signature:	Signature:	Signature:

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	22PCC311			Course Title	Batch :	2022-'24
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Core IX – Research Methodology	Semester:	III
					Credits:	4

Course Objective

To give exposure to the students on the basic research skills

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the significance of doing a research.	K1
CO2	Get the idea about Sampling and its classifications.	K2
CO3	Apply knowledge in the field of data collection.	K3
CO4	Analyse the application of various statistical tools	K4
CO5	Review the steps followed in writing the research report	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	M	M	L	M	H	H	L	M	H	M	M	M
CO2	H	M	M	M	H	H	L	M	H	H	M	M
CO3	H	H	H	H	H	H	M	M	H	H	H	H
CO4	H	M	M	M	H	M	M	M	H	H	H	H
CO5	M	H	H	M	M	H	M	M	H	M	M	M

Unit	Content	Hours
Unit - 1	<p>Introduction to Research: Meaning - Definition – Functions – Components – Purpose – Types of Research - Significance – Qualities of a good research and researcher – Steps in Research.</p> <p>Research Problem: Meaning - Identification, Selection and Formulation of Research Problem.</p> <p>Research Design: Components of Research Design – Methods of Research Design.</p>	18

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.	18
Unit - 3	Pre-testing and Pilot Study. Data Collection: Primary Data - Meaning – Significance. Methods of Collecting Data: Observation – Interview Schedule – Questionnaire. Secondary Data - Sources of Secondary Data – Precautions while using Secondary Data.	18
Unit - 4	Hypothesis: Characteristics of a good Hypothesis – Formulation of Hypothesis – Procedure for Testing of Hypothesis – T test, F test and Chi Square Test, Karl Pearson Correlation, Spearman Rank Correlation, Regression	18
Unit - 5	Analysis and Interpretation of Data: Meaning – Need for Interpretation – Techniques of Interpretation. (Editing, Coding, Tabulation) Report Writing: Types of Report – Layout of the Report – Steps in Writing the Report – Evaluation of Report-Research Ethics.	18

Note:

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

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Kothari, C.R.	Research Methodology – Methods and Techniques	New Delhi: New Age International (P) Limited Publishers	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Mittal, P.C. and Sushil Mehra	Business Research Methods and Techniques	1 st Editon, New Delhi: Vayu Education of India.	2010
2	Krishnaswami, O.R. and M. Ranganatham	Methodology of Research in Social Sciences	Mumbai: Himalaya Publishing House Pvt. Ltd.	2011
3	Gupta. S.P	Statistical Methods	43 rd Edition, New Delhi: Sultan Chand and Sons	2014

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr. P. Anitha	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Manicka Chezian
Signature:	Signature:	Signature:	Signature:

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	22PCC3E7			Course Title	Batch :	2022-'24
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Core Elective III – E-Commerce and Cyber Security	Semester:	III
					Credits:	5

Course Objective

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

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the framework of E-Commerce	K1
CO2	Comprehend electronic payment systems and electronic data interchange	K2
CO3	Implement the impact of E-Commerce on business models and strategy	K3
CO4	Analyze the importance of M-Commerce in modern society.	K4
CO5	Review the various threats in cyber security	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	M	H	M	M	M	H	H	M	L	M	M	M
CO2	M	H	M	H	M	H	H	M	M	M	H	H
CO3	M	H	M	H	H	M	H	H	M	H	H	H
CO4	M	H	M	H	H	H	H	H	M	M	H	H
CO5	M	H	M	H	M	H	H	M	M	H	M	H

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. Integrating E-Commerce: B2C – B2B – Supply Chain Management – Business within Business.	18
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.	18

	Electronic Data Interchange (EDI): Introduction – Definition – Benefits – Internet based EDI.	
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.	18
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.	18
Unit - 5	Network Security – Network Intrusion, Deduction and Prevention Systems, Firewalls. Software Security: Vulnerability Auditing, Penetration Testing, Sandboxing, Control Flow Integrity. Web Security: User Authentication. Legal and Ethical Issues: Cybercrime, Intellectual Property Rights, Copyright, Patent, Trade Secret, Hacking and Intrusion, Privacy, Identity Theft.	18

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)

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Pandey, U.S., Rahul Srivastava and Sairabh Shukla	E-Commerce and its Applications,	1 st Edition, New Delhi: S. Chand and Company Limited.	2007

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Kamalesh N. Agarwala, Amitlal Beeksha Agarwala	Business on the Net - An introduction to the 'What's' and 'Hows' of E- Commerce	New Delhi: Macmillan India Limited.	2005

2	Jibitesh Mishra	E-Commerce,	11 st Edition, New Delhi: Macmillan Publishers India Limited	2011
3	Kamlesh K. Bajaj, Debjani Nan	E-Commerce – The Cutting Edge of Business	2 nd Edition – 10 th Reprint, New Delhi: Tata McGraw Hill Education Private Limited.	2011

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Mr. A. Prahalathan	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	22PCC3E8			Course Title	Batch :	2022-'24
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Core Elective III – Logistics Management	Semester:	III
					Credits:	5

Course Objectives:

To provide the students an opportunity to learn the about Logistic Management and to relate the concepts to real life business.

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the knowledge of logistics and freight	K1
CO2	Understand the techniques followed in logistics management	K2
CO3	Implement the fundamentals of logistics in real business.	K3
CO4	Analyze the operations of global business.	K4
CO5	Assess the importance of operational elements in business.	K5

Mapping

CO \ PO / PSO	PO										PSO	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	M	M	L	M	M	H	L	H	L	M	H	H
CO2	L	M	M	M	H	M	M	H	L	M	H	M
CO3	M	H	M	H	H	M	H	M	M	H	H	M
CO4	L	H	M	H	H	M	M	M	M	M	H	H
CO5	M	M	M	M	M	M	M	H	M	M	M	M

Unit	Content	Hours
Unit - 1	Logistics: Introduction – Definition - History and Evolution- Objectives – Elements- Activities Importance - logistics mission – growing importance of logistic management – logistics performance cycle – global logistics - Freight – meaning – definition and importance –types –Freight networks	18
Unit - 2	Logistics Management: Logistics Elements - Information – integrated information technology – logistic information system LIS - operating principles- Logistical packaging: Protective packaging – forms of protective	18

	packaging – protective packaging problems– Packaging terminologies used for both sea and air - warehousing – Types of warehousing.	
Unit - 3	Indian Shipping Industry: Flags of convenience – conference system – chartering – shipping routes – freight rates – ports in India – stevedores – shipping agents – freight brokers and forwarders – Third party logistics provider-Fourth party Logistics providers (4 pl) - Stages-Role of logistics providers.	18
Unit - 4	Transportations: Air transport – importance – advantages – constraints – air cargo – tariff structure for air cargo – IATA – roadways- railways - ICDs – combined transport documents – multimodal transportation of goods Act 1993 - transportation of hazardous & dangerous goods-International logistics.	18
Unit - 5	Logistics Strategy: Strategic role of logistics – Definition - role of logistics managers in strategic decisions - Strategy options, Lean Strategy, Agile Strategies & Other strategies - Designing & Implementing logistical strategy.	18

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	G.K. Agarwall	Logistics & Supply Chain Management	Trinity Press	2016

. Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Douglas Lambert, James R Stock, Lisa M. Ellram,	. Fundamentals of Logistics Management	Mcgraw-Hill, First Edition,	2006
2	Dr. L. Natarajan	Logistics and Supply Chain Management	MarghamPublication, Chennai	2019
3	Sudalaimuthu & S. Anthony Raj,	Management for International Business: Text and Cases,	Phi Learning, First Edition	2009
4	Ram Singh	International Trade Logistics	Seventh Edition, Oxford University Press	2015

:

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr. P. Anitha	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Manicka Chezian
Signature:	Signature:	Signature:	Signature:

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	22PCC3E9			Course Title	Batch :	2022-'24
				Core Elective III – Customer Relationship Management	Semester :	III
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

To enrich the students with the conceptual framework of customer relationship management

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the basis of building the customer relationship	K1
CO2	Understand the CRM strategy and retention techniques in CRM.	K2
CO3	Apply the benchmarks and metrics in building and managing customer relationship.	K3
CO4	Analyze the strategies and the framework of CRM in India	K4
CO5	Determine the best practices and technologies in building customer relationship	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	M	M	L	L	M	M	L	H	L	M	M	M
CO2	M	M	M	M	H	M	M	H	L	M	H	M
CO3	M	H	M	M	H	M	M	M	M	H	H	M
CO4	M	H	M	H	H	M	M	M	M	M	H	H
CO5	M	M	M	M	M	M	M	H	M	M	M	M

Unit	Content	Hours
Unit 1	Overview of Relationship Marketing – Basis of Building Relationship – Types of Relationship Marketing – Customer Life Cycle.	18
Unit 2	CRM – Overview and Evaluation of the Concept – CRM and Relationship Marketing – CRM Strategy – Importance of Customer Divisibility in CRM.	18
Unit 3	Sales Force Automation – Contact Management – Concept – Enterprise Marketing Management – Core Beliefs – CRM in India.	18
Unit 4	Value Chain – Concept – Integration Business Management – Benchmarks and Metrics – Culture Change – Alignment with Customer Eco System –	18

	Vendor Selection.	
Unit 5	Database Marketing – Prospect Database – Data Warehouse and Data Mining – Analysis of Customer Relationship Technologies – Best Practices in Marketing Technology – Indian Scenario.	18

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Francis Buttle & Skan Muklan	Customer Relationship Management- Concepts & Technologies	Routledge, Taylor and Francis Group	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	N.H.Mullick	Customer Relationship Management	Oxford University Press,	2016
2	William G.Zikmund, Raymond McLeod, JR, Faye W.Gilbert	Customer Relationship Management	Wiley Publishing Ltd	2010
3	H.Peeru Mahamed and A. Sagadevan	Customer Relationship Management – A Step by Step Approach	Vikas Publication House Pvt Lt	2003

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr. M.Deepa	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	22PCC312			Course Title	Batch :	2022-'24
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Core X – Security Analysis and Portfolio Management	Semester:	III
					Credits:	4

Course Objective

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

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the basic concept of investment and it's risk	K1
CO2	Understand the security analysis, types and industrial life cycle to get essential information for investment.	K2
CO3	Implement the analysis of various securities in construction of an effective portfolio	K3
CO4	Analyse the various portfolio models in deciding the investment patterns in securities.	K4
CO5	Review the types of analysis made on a security selection.	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	H	L	L	M	H	H	L	M	M	M	M	M
CO2	H	M	M	L	H	M	M	L	M	M	H	M
CO3	M	M	M	M	M	H	M	L	M	M	H	H
CO4	H	M	M	L	H	H	M	M	H	M	H	H
CO5	M	M	M	M	H	M	M	L	M	M	M	M

Unit	Content	Hours
Unit – 1	Investment: Meaning and Definition - Nature & Scope – Speculation Vs Investment – Gambling Vs Investment – Features of an Investment Programme – Risks of Investment – Types of Risks.	18
Unit – 2	Security Analysis: Fundamental Analysis - Industry Analysis: Concept of Industry – Growth Cycle of Industry – Investment Classification of Industries - Company Analysis – Methods.	18

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.	18
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.	18
Unit - 5	Portfolio Models: Markowitz Model - Sharpe’s Single Index Model – Capital Asset Pricing Model – Factor Model: Single and Multiple Factor Model.	18

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Bhalla, V.K.	Investment Management	19 th Edition, New Delhi: S. Chand & Company Private Limited.	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Preeti Singh	Investment Management	20 ^h Edition, New Delhi: Himalaya Publishing House Pvt. Ltd	2018
2	Prasanna Chandra	Investment Analysis and Portfolio Management	7 th Edition Reprint, New Delhi: Tata McGraw Hill Education Private Limited.	2021
3	Benjamin Graham, David Dodd	Security Analysis	McGraw Hill Education Publications.	2017

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Ms. M. Nirjala	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Manicka Chezian
Signature:	Signature:	Signature:	Signature:

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications		
Course Code:	22PCC313			Course Title	Batch :	2022-'24	
Lecture Hrs./ Week Or Practical Hrs./Week	-	Tutorial Hrs./Sem	-	Core XI – Institutional Training	Semester:	III	
					Credits:	3	

Course Objective

To train the students in real business situations

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the practical knowledge in real business applications	K1
CO2	Understand the real applications in business	K2
CO3	Apply the theoretical knowledge in practical business	K3
CO4	Analyse the practical knowledge in business	K4
CO5	Evaluate the outside business exposure	K5

Mapping

CO \ PO / PSO												
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	M	M	M	M	M	M	M	L	M	H	H	H
CO2	M	H	L	H	H	M	H	M	H	H	H	H
CO3	M	H	M	H	M	L	H	M	M	H	H	H
CO4	M	M	M	H	H	L	H	M	H	H	H	M
CO5	M	M	M	H	H	L	H	M	H	H	H	M

Instructions

- The student has to undergo training in financial institutions / companies for a period of 30 days in the third semester vacation
- Work Diary should be maintained with Attendance Certificate
- Maximum of two students are permitted to undergo training in the same institution.
- Student Evaluation: Internal and External Examiner

Pedagogy and Assessment Methods:

Experience Discussion and Activity

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
All staff Members	Dr. P. Anitha	Prof. K.Srinivasan	Dr. R. Manicka Chezian
Signature:	Signature:	Signature:	Signature:

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	22PCC414			Course Title	Batch :	2022-'24
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	Core XII – Accounting for Decision Making	Semester:	IV
					Credits:	5

Course Objective

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

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Remember the concepts and importance of management accounting in decision making	K1
CO2	Understand and analyze the financial statements to help managerial decision making	K2
CO3	Apply skills in computation of ratios	K3
CO4	Analyse the statements like cash flow and funds flow in business	K4
CO5	Review the marginal costing techniques and budgetary control for decision making	K5

Mapping

PO / PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO												
CO1	H	M	M	M	H	M	L	L	M	M	M	M
CO2	H	M	H	M	H	M	M	M	M	M	M	H
CO3	H	M	M	M	H	H	M	M	H	M	H	M
CO4	H	M	M	M	H	H	L	L	M	M	M	M
CO5	H	M	H	M	H	H	M	M	H	H	H	H

Unit	Content	Hours
Unit - 1	Management Accounting – Nature – Scope – Objectives – Importance – Limitations - Role of Management Accountant - Distinction between Management Accounting, Financial Accounting and Cost Accounting - Analysis and Interpretation of Financial Statements – Methods: Comparative and Common Size Statements and Trend Analysis.	17
Unit - 2	Ratio Analysis: Meaning – Definition - Advantages and Disadvantages – Classification –Computation of Key Ratios - Preparation and Presentation of	18

	Financial Statements using Ratios.	
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.	17
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.	17

Note:

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

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Shashi K Gupta, R.K Sharma, Neeti Gupta	Management Accounting	14 th Edition, New Delhi: Kalyani Publishers	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Pillai, R.S.N & Bagavathi	Management Accounting	Revised Edition, New Delhi: S. Chand & Company.	2015
2	Khan, M.Y. and P.K. Jain	Management Accounting	7 th Edition, Mumbai: Tata MC Graw Hill Publishing Company Limited	2017
3	Dr. S N.Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari,	Accounting for Management	4 th Edition, New Delhi, Vikas Publishing House	2018

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr. S. Poongodi	Dr. P. Anitha	Prof. K.Srinivasan	Dr. R. Manicka Chezian
Signature:	Signature:	Signature:	Signature:

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications		
Course Code:	22PCC415			Course Title	Batch :	2022-'24	
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem	-	Core XIII – Human Resource Management	Semester:	IV	
					Credits:	5	

Course Objective

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

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the importance of human resource and their effective management	K1
CO2	Understand the different tools used in forecasting, planning and recruiting human resource	K2
CO3	Apply the training strategies and specifications for the delivery of training programmes	K3
CO4	Analyze the concepts and procedures of career development	K4
CO5	Assess the performance of employees and the promotion strategies	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	M	L	L	M	H	H	L	M	M	M	H	H
CO2	M	M	M	H	H	H	M	M	H	H	M	M
CO3	M	M	M	H	M	H	L	M	H	H	M	H
CO4	M	M	M	H	H	H	M	M	M	H	H	M
CO5	M	M	L	H	H	H	M	M	H	H	H	H

Unit	Content	Hours
Unit - 1	Human Resource Management: Meaning – Definition – Importance – Scope – Objectives - Functions –Activities – Managerial Skill and Roles – HRD Organisation and Responsibilities –Evolution and Environment.	18
Unit - 2	Human Resource Planning: Nature and Scope of HR Plan – Human Resource Forecast –Job Analysis – Job Description – Job Specification – Job Evaluation. Recruitment: Sources of Recruitment – Recruitment Methods. Selection:	18

	Procedure for Selection. Placement, Induction and Socialization.	
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.	18
Unit - 4	Career Development: Concepts – Stages – Career Development Programme. Promotion, Transfers and Separations: Promotions – Promotion Policy – Promotion Plans – Promotion Programme – Problems in Promotion – Transfers – Demotion – Separations.	18
Unit - 5	Performance Appraisal and Merit Rating: Meaning - Concepts – Performance Standard - Appraisal Methods – Appraisal Errors - Method of Improving Performance Appraisal – Merit Rating – 360 Method of Appraising. HRM Audit and Research: Importance – Scope – Conduct of HR Audit – HR Research.	18

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Subba Rao, P	Essentials of Human Resource Management and Industrial Relations Text, Cases and Games	5 th Edition, Mumbai: Himalaya Publishing House.	2020

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Aswathappa, K	Human Resource Management – Text and Cases	8 th Edition, New Delhi: Tata McGraw Hill Education Private Limited	2017
2	Nair, N.G. and Latha Nair	Personnel Management and Industrial Relations	6 th Edition, Chennai: Sultan Chand & Company Limited.	2014
3	Prasad, L.M.	Human Resource Management	4 th Edition, New Delhi: Sultan Chand & Sons.	2018

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr. P. Jayanthi	Dr. P. Anitha	Prof. K.Srinivasan	Dr. R. Manicka Chezhan
Signature:	Signature:	Signature:	Signature:

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	22PCC416			Course Title	Batch :	2022-'24
Lecture Hrs./ Week and Practical Hrs./Week	2/4	Tutorial Hrs./Sem.	-	Core Lab III – Accounting & Statistical Package	Semester:	IV
					Credits:	3

Course Objective

To provide knowledge on application of computerized accounting and statistical tools

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the application of accounting in computer software	K1
CO2	Understand the steps in preparing various accounting vouchers	K2
CO3	Apply the knowledge in generating sales bill with GST	K3
CO4	Analyse the methods of sampling and data collection	K4
CO5	Evaluate the data using various statistical tools	K5

Mapping

PO / PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	H	H	H	M	M	M	M	L	H	M	H	H
CO2	H	H	H	H	M	M	H	L	H	H	H	H
CO3	H	H	H	H	M	H	H	M	H	H	H	H
CO4	M	M	H	M	M	M	H	M	H	H	M	H
CO5	H	H	H	H	M	H	H	M	H	H	H	H

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:	35

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. Computation of Interest 9. Prepare Stock summary 10. Display Godown summary 11. Show the Final Accounts 12. Display Ratio Analysis 13. Prepare Sales Bill with GST 14. Display Budget 15. Cheque Printing.	
16. Application of independent 't' Test 17. Application of One-way-ANOVA (Analysis of Variance) 18. Application of Chi-square Test 19. Application of Garrett Ranking 20. Application of Factor Analysis	25

Note: * It includes Theory Class – 1 Hour

Pedagogy and Assessment Methods:

Power point Presentations, Assignment, Experience Discussion

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Rajesh Chheda	Learn Tally ERP9 with GST & E Way Bill	Ane Books Publications	2018
2	Matthew J Zagumny Ph.D.	The SPSS Book: A Student Guide to the Statistical Package for the Social Sciences	Lulu.com	2012

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr. P. Anitha & Dr. R. Ramya	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Manicka Chezian
Signature:	Signature:	Signature:	Signature:

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	22PCC4P1			Course Title	Batch :	2022-'24
Lecture Hrs./ Week Or Practical Hrs./Week	12	Tutorial Hrs./Sem.	-	Core XIV – Project Work and Viva- Voce	Semester:	IV
					Credits:	8

Course Objective

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

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the recent trends in computer field	K1
CO2	Understand various techniques in doing research	K2
CO3	Apply appropriate tools to collect the data	K3
CO4	Analyse and interpret the collected data	K4
CO5	Review the solutions to the problem chosen	K5

Mapping

PO /PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO												
CO1	M	H	H	H	M	M	M	L	H	M	H	H
CO2	M	H	H	H	M	H	M	M	H	H	H	H
CO3	H	H	H	H	H	H	M	M	H	H	H	H
CO4	H	H	H	H	H	H	M	M	H	H	H	H
CO5	H	H	H	H	H	H	M	M	H	M	H	H

Instructions

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

Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
All Staff Members	Dr. P. Anitha	Prof. K. Srinivasan	Dr. R. Manicka Chezian
Signature:	Signature:	Signature:	Signature:

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	-			Course Title	Batch :	2022-'24
				Value Added Course I – Desktop Publishing	Semester:	III
Lecture Hrs./ Sem. Or Practical Hrs./Sem.	30	Tutorial Hrs./Sem.	-		Credits:	Grade

Course Objective

To promote the students' designing skills through Photoshop and PageMaker

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the application of Desktop Publishing	K1
CO2	Point out the effects of picturaization on Photoshop	K2
CO3	Implement the effects of Page Maker in designing layouts	K3
CO4	Analyse the tools in Photoshop	K4
CO5	Create all application with graphical representation practically	K5

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	H	M	M	M	M	M	L	L	M	M	H	M
CO2	M	H	H	H	M	M	L	L	M	M	M	M
CO3	M	M	M	M	H	H	M	M	M	H	M	H
CO4	L	H	H	M	H	H	L	L	M	H	H	M
CO5	M	H	M	H	M	M	M	L	M	H	H	H

Practicals	Programs	Hours
	PhotoShop <ol style="list-style-type: none"> To create a design for Visiting Card To create a design for Invitation Card To edit a Photo using Photoshop To create a design for Identity Card and to generate 'n' number of 	

	candidates 5. To create a design for Logo using Photoshop 6. To creation a cover page design 7. To creation a Advertisement Flex PageMaker 8. To make a page like book using PageMaker 9. To use any template using Microsoft Publisher 10. To use template and edit anything quickly in CorelDraw 11. To create a brochure 12. To create a Poster	30
	Total Hrs.	30

Pedagogy and Assessment Methods

Power point Presentations, Assignment

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Lisa Lambert (Author)	Adobe Photoshop: A Beginners Guide to Adobe Photoshop	CreateSpace Independent Publishing	2016
2	Adobe Creative Team	Adobe® PageMaker® 7.0	Adobe Press	2010

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature Dr. T. Vijaya Chitra	Name and Signature Dr. P. Anitha	Name and Signature Prof. K. Srinivasan	Name and Signature Dr. R. ManickaChezhian
Signature:	Signature:	Signature:	Signature:

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	-			Course Title	Batch :	2022-'24
				Certificate Course – Advanced Excel (Optional)	Semester:	Any Semester
Lecture Hrs./ Sem. Or Practical Hrs./Sem	30	Tutorial Hrs./Sem.	-		Credits:	Grade

Course Objective

To enrich students' practical knowledge in Advanced Excel and prepare them for job market

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the various mathematical and logical functions	K1
CO2	Understand to manipulate data using Pivot Table	K2
CO3	Apply knowledge in data comparison using VLookup	K3
CO4	Construct program using various graphs	K3
CO5	Identify skill on using hyperlinks	

Mapping

PO /PSO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	H	H	H	H	M	H	M	M	M	M	H	H
CO2	H	H	M	H	M	M	M	L	L	M	H	H
CO3	H	H	M	H	M	M	M	M	M	M	H	H

Programs	Hours
1. Create a program to calculate simple and compound interest for bank customers using mathematical and logical functions. 2. Develop a sample program using different graphs: Column Chart, Line Chart, Pie Chart, Bar Chart, Area Chart and Scatter Chart. 3. Create student mark list using conditional formatting- Compare two lists, New Rule, Data Bars, Color Scales, Find Duplicates and Shade Alternate Rows. 4. Prepare employee details and view the records by using Number and Text Filters, AutoFilter, Date Filters, Remove Duplicates, Outlining Data.	30

<p>5. Develop a program expressing the performance of company for one year with Pivot Tables: Frequency Distribution, Pivot Chart, Group Pivot Table Items, and Multi-Level Pivot Table.</p> <p>6. Design a program for Students detail to sort data: Reverse list, Randomized list and Sort by color</p> <p>7. Design Pay Roll of a company as Financial Model.</p> <p>8. Create a program to show the Product Life Cycle using chart.</p> <p>9. Design a program using VLOOKUP to determine Age Segments</p> <p>10. Develop a sample program using Hyperlink</p>	
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Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Seminar ,Quiz, Assignment, Experience Discussion
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Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	John Walkenbach	Microsoft Excel 2019 Bible	Wiley	2019
2	Microsoft Excel 2019 Pivot Table Data Crunching	Bill Jelen and Michael Alexander	Pearson Education	2019

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature Dr. S. Poongodi	Name and Signature Dr. P. Anitha	Name and Signature Prof. K. Srinivasan	Name and Signature Dr. R. Manicka Chezian
Signature:	Signature:	Signature:	Signature:

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	-			Course Title	Batch :	2022-'24
				Advanced Learner Course – Goods and Services Tax	Semester:	Any Semester
Lecture Hrs./ Sem. Or Practical Hrs./Sem	SS	Tutorial Hrs./Sem.	-		Credits:	Grade

Course Objective

To provide basic knowledge to the students on GST and to make them as a GST Practitioner

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge
CO1	Identify various new compliance requirements under the new GST regime.	K1
CO2	Understand the impact of industry, trade & services.	K2
CO3	Implement the knowledge of GSTN framework.	K3
CO4	Attain knowledge in GST Registration	K3
CO5	Explain the procedure for filing Returns	K4

Mapping

PO /PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO												
CO1	H	H	H	H	H	H	H	L	M	H	H	H
CO2	H	M	H	H	M	H	M	M	M	M	H	H
CO3	H	H	H	H	H	H	H	M	M	M	H	H

Unit	Content	Hours
Unit – 1	GST an overview - Definition – Basic concepts of GST – Benefits of GST – GST Working Mechanism - Framework of GST- Model of GST Law- GST rate and Taxes on GST.	
Unit – 2	Tax structure in India – Outside GST – GST Council (Article 279A of the Constitution) – Threshold limits – GST Council decisions - Goods and Service Tax Network – Role of CBEC – Chargeability for GST – Composition scheme.	

Unit – 3	Registration Under GST – Return Filling – Rules – Refund Provision in GST – E-commerce operators – TDS/TCS – Small scale exemption.	
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Pedagogy and Assessment Methods:

Power point Presentations, Seminar and Assignment

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Arpit Haldia & Mohd. Salim	GST Law & Practice	Taxman Publications	2021

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Datey.V.S	Simplified Approach to GST	Taxmann Publications Private Limited.	2017
2	Mittal, J.K	Law Practice and Procedures of service tax	Jain Book Agency , New Delhi	2014

Course Designed by	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr. M. Deepa	Dr. P. Anitha	Prof. K.Srinivasan	Dr. R. Manicka Chezhan
Signature:	Signature:	Signature:	Signature: