PG DEPARTMENT OF COMMERCE (CA)

M.Com (CA)

SYLLABUS 2024 – 2026 BATCH

(Outcome-Based Education)

BOARD OF STUDIES 2024

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 2024 - 2025
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		
24PCC101	Core - I: Higher Corporate Accounting	6		4	3	25	75	100	5
24PCC102	Core - II: Managerial Economics	6			3	25	75	100	4
24PCC103	Core - III: Digital Marketing	6			3	25	75	100	4
24PCC1E1/ 24PCC1E2/ 24PCC1E3	Core Elective I: Business Environment/ Core Elective I: Enterprise Resource Planning / Core Elective I: Advertising and Sales Promotion	6			3	25	75	100	5
24PCC104	Core Lab -I: Oracle	2	4		3	40	60	100	3
Total		**26**	**4**	**4**		**140**	**360**	**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**		
24PCC205	Core - IV: Financial Management	6		4	3	25	75	100	5
24PCC206	Core - V: Operations Research	5			3	25	75	100	4
24PCC207	Core – VI: Management Information System	5			3	25	75	100	4
24PCC2E4/ 24PCC2E5/ 24PCC2E6	Core Elective II: International Business/ Core Elective II: Entrepreneurship and Project Management / Core Elective II: Big Data Analytics	6			3	25	75	100	5
24PCC208	Core Lab -II: VB.Net	2	4		3	40	60	100	3
24PCC2N1/ 24PCC2N2	Non-Major Elective I: Basics of Income Tax / Non-Major Elective I: Commerce and Computer Application Practical	2			3	-	100	100	2
Total		**26**	**4**	**4**		**140**	**460**	**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**		
24PCC309	Core - VII: Applied Cost Accounting	6	-	4	3	25	75	100	5
24PCC310	Core VIII: Taxation	6	-	-	3	25	75	100	4
24PCC311	Core - IX: Research Methodology	6	-	-	3	25	75	100	4
24PCC3E7/ 24PCC3E8/ 24PCC3E9/	Core Elective - III: E-Commerce and Cyber Security / Core Elective - III: Logistics Management / Core Elective - III: Corporate Social Responsibility	6	-	-	3	25	75	100	5
24PCC312	Core Lab -III: Accounting Package	2	4	-	3	20	30	50	2
24PCC313	Core - X: Institutional Training	-	-	-	-	25	75	100	3
Total		**26**	**4**	**4**		**165**	**385**	**550**	**23**

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**		
24PCC414	Core - XI: Accounting for Decision Making	6	-	4	3	25	75	100	5
24PCC415	Core - XII: Human Resource Management	6	-	-	3	25	75	100	5
24PCC416	Core – XIII: Security Analysis and Portfolio Management	6	-	-	3	25	75	100	5
24PCC417	Core Lab -IV: Statistical Package	2	4	-	3	20	30	50	2
24PCC4P1	Core – XIV Research Techniques	6	-	-	3	50	150	200	6
Total		**26**	**4**	**4**	**-**	**200**	**350**	**550**	**23**
Grand Total		**104**	**16**	**16**	**-**	**645**	**1555**	**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	Managerial Communication (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: 75 Marks (Part I, II, & III)

(i) Test- I & II, ESE:

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q1 - 10)	A (Q1 – 5 MCQ) (Q6 – 10 Define / Short Answer / MCQ)	10 * 1 = 10	MCQ / Define	**75**
K3 (Q11-15)	B (Either or pattern)	5 * 5 = 25	Short Answers	
K4 & K5 (Q16 – 20)	C (Either or pattern)	5 * 8 = 40	Descriptive/ Detailed	

2. Theory Examinations: 38 Marks (3 Hours Examination) (Part III: If applicable)

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q1 - 10)	A (Q 1 – 10 MCQ)	10 * 1 = 10	MCQ	**50 (Reduced to 38)**
K3 (Q11 – 15)	B (Either or pattern)	5 * 3 = 15	Short Answers	
K4 & K5 (Q16-20)	C (Either or pattern)	5 * 5 = 25	Descriptive/ Detailed	

3. Theory Examinations: 38 Marks (2 Hours Examination) (Part IV: If applicable)

Knowledge Level	Section	Marks	Description	Total
K1 & K2 (Q1-10)	A (Q1 – 5 MCQ) (Q6–10 Define / Short Answer)	10 * 1 = 10	MCQ / Define	**50 (Reduced to 38)**
K3, K4 & K5 (Q11-15)	B (Either or pattern)	5 * 8 = 40	Descriptive/ Detailed	

4. Practical Examinations:

Paper	Maximum Marks	Marks for		Components for CIA		
		CIA	CEE	Tests	Observation Note	Record Note
Practical (Core / Elective)	50	20	30	10	05	05
Practical (Core / Elective)	75	30	45	20	05	05
Practical (Core / Elective)	100	40	60	30	05	05

5. Project:

Paper	Maximum Marks	Marks for		
		CIA	CEE	
			Evaluation	Viva-voce
Project	100	25	50	25
Project	150	40	75	35
Project	200	50	100	50

***** CIA – Continuous Internal Assessment & CEE – Comprehensive External Examinations

Components of Continuous Internal Assessment (CIA)

THEORY

Maximum Marks: 100; CIA Mark: 25; CEE Mark: 75;

Components		Calculation	CIA Total
Test 1	75	(75+75+15+10)/7	25
Test 2 / Model	75		
Assignment / Digital Assignment	15		
Others*	10		

*Others may include the following: Seminar / Socratic Seminars, Group Discussion, Role Play, APS, Class participation, Case Studies Presentation, Field Work, Field Survey, Term Paper, Workshop / Conference Participation, Presentation of Papers in Conferences, Quiz, Report / Content Writing, etc.

Maximum Marks: 50; CIA Mark: 12; CEE Mark: 38; (Part III: If applicable)

Components		Calculation	CIA Total
Test 1	50	(50+50+10+10)/10	12
Test 2 / Model	50		
Assignment / Digital Assignment	10		
Seminar	10		

PROJECT

Maximum Marks: 100; CIA Mark: 25; CEE Mark: 75;

Components		Calculation	CIA Total
Review I	5	5+5+5+10	25
Review II	5		
Review III	5		
Report Submission	10		

Maximum Marks: 200; CIA Mark: 50; CEE Mark: 150;

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

** 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.

Continuous Internal Assessment for Project

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 25 is CIA and 75 is CEE Marks.

Mark Split UP

CIA	CEE	Total
25	75	100

S. No	Components for CIA	Marks
1	Review – I *	5
2	Review – II *	5
3	Review – III *	5
4	Rough Draft Submission	10
Total		**25**

* Review includes Objectives and Scope, Research Methodology, Literature Review, Data Analysis and Results, Discussion and Interpretation, Recommendations and Implications, Presentation and Format, Creativity and Originality, and Overall Impact and Contribution.

S. No	Components for CEE	Marks
1	Evaluation*	50
2	Viva-Voce	25
Total		**75**

* Evaluation includes Originality of Idea, Relevance to Current Trend, Candidate Involvement, Thesis Style / Language, and Presentation of Report.

Continuous Internal Assessment for Project

For Science Stream

The Final year Science 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 200 marks, out of which 50 is CIA and 150 is CEE Marks.

Mark Split UP

CIA	CEE	Total
50	150	200

S. No	Components for CIA	Marks
1	Review – I *	10
2	Review – II *	10
3	Review – III *	10
4	Rough Draft Submission / Report Submission	20
Total		**50**

*** Review I: -** Problem Analysis
*** Review II: -** Data collection & Design
*** Review III: -** Data Analysis

S. No	Components for CEE	Marks
1	Evaluation *	100
2	Viva-Voce	50
Total		**150**

* Evaluation includes Problem and Hypothesis, Experimental Design / Materials / Procedure, Variables / Controls / Sample Size, and Data Collection / Analysis.

Continuous Internal Assessment for Project

For Computer Science Cluster

Maximum Marks: 100 Marks

Components for CIA: 25 Marks

Criterion	Mode of Evaluation	Marks	Total
I	Synopsis, Company Profile, System Specification, Existing System, Proposed System OR (For Android Developments) Planning Stage	05	25
II	Supporting Diagrams like system flowchart, ER, DFD, Usecase and Table Design OR UI and UX Design Application Architect and Prototyping	05	
III	Coding, Input forms, Output format, Testing OR Development, Testing	05	
IV	Preparation of Report & Submission	10	

Components for CEE: 75 Marks

Components for CEE	Marks	Total	Grand Total
Evaluation			75
Title Relevance of the Industry/Institute	10	50	
Technology	10		
Design and Development Publishing	10		
Testing, Report	20		
Viva Voce			
Project Presentation	10	25	
Q&A Performance	15		

COMPUTER SCIENCE PROJECT and VIVA VOCE

Guidelines

Introduction

The title of the project work and the organization will be finalized at the end of the fifth Semester. Each student will be assigned with a Faculty for guidance. The Project work and coding will be carried by using the facility of the computer science lab as well as in the organization. The periodical review will be conducted to monitor the progress of the project work. The project report will be prepared and submitted at the end of the semester. An external examiner appointed by the Controller of Examination will conduct the viva voce examination along with a respective guide.

Area of Work

- Web Based Development
- Mobile app development
- Website development
- IoT Projects
- Big Data and Data Mining Projects
- Cloud Computing Projects
- Networking Projects
- Artificial Intelligence and Machine learning Projects
- Data Analytics Projects using Python, R, Tableau etc.
- System Software
- Web Security Projects
- Image Processing

Methodology

Arrangement of Contents:

The sequence in which the project report material should be arranged and bound is as follows:

1. Cover Page & Title Page
2. Bonafide Certificates
3. Declaration
4. Acknowledgement
5. Synopsis
6. Table of Contents
7. Chapters
8. Appendix
9. References

Format of Table of Contents

TABLE OF CONTENTS

Chapter No.	Title	Page No.
i	**Certificates**	
ii	**Declaration**	
iii	**Acknowledgement**	
iv	**Synopsis**	
1.	**Introduction**	
	1.1 Introduction	
	1.2 Objective of the Project	
	1.3 Company Profile	
	1.4 System Specification	
	1.4.1 Hardware Specification	
	1.4.2 Software Specification	
2	**System Study**	
	2.1 Existing System	
	2.1.2 Drawbacks	
	2.2 Proposed System	
	2.3 Planning and Scheduling	
3	**System Design**	
	3.1 Overview of the Project	
	3.2 Modules of the Project	
	3.3 Input Design Format	
	3.4 Output Design	
	3.5 Table Design	
	3.6 Supporting Diagrams (ER/DFD/Use Case)	
4	**Implementation and Testing**	
	4.1 Coding Methods	
	4.2 Testing Approach	
	4.3 Implementation and Maintenance	

5 **Project Evaluation**
5.1 Project Outcome
5.2 Limitations of the Project
5.3 Further Scope of the Project
6 **Conclusion**
7 **Appendix**
7.1 Source Code
7.2 Screenshots and Reports
8 **References**

Size of the Project

The Project Report contents should be a maximum of not exceeding 70 pages.

STUDENT SEMINAR EVALUATION RUBRIC

Grading Scale:

A	B	C	D
8-10	**5-7**	**3-4**	**0-2**

CRITERIA	A - Excellent	B - Good	C - Average	D - Inadequate
Organization of presentation	Information presented as an interesting story in a logical, easy-to-follow sequence	Information presented in logical sequence; easy to follow	Most of the information is presented in sequence	Hard to follow; sequence of information jumpy
Knowledge of the 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 a grasp of information; answered only rudimentary Questions **&** Material not clearly related to the topic **OR** background dominated seminar
Presentation Skills using ICT Tools	Uses graphics that explain and reinforce text and presentation	Uses graphics that explain the 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 the audience	Refers to slides to make points; eye contact the majority of the 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 The voice is clear and steady; the audience can hear well at all times	Incorrectly pronounces a few terms Voice is clear with few fluctuations; the 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
13-15	10-12	7-9	4-6	0-3

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 the writing is interesting	Hits in basic content and writing are understandable	Hits on a portion of content and/or digressions and errors	Completely off track or did not submit
Sentence Structure & Style	* Word choice is rich and varies * Writing style is consistently strong * Students own formal language	* Word choice is clear and reasonably precise * Writing language is appropriate to the topic * Words convey intended message	* Word choice is basic * Most writing language is appropriate to the topic * Informal language	* Word choice is vague * Writing language is not appropriate to the 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

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	24PCC101			**Course Title**	**Batch :**	2024 -'26
				Core-I – Higher Corporate Accounting	**Semester:**	I
Lecture Hrs./ Week Or Practical Hrs./Week	6	**Tutorial Hrs./Sem.**	4		**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 / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
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).	18
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).	18
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.	18
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)	18

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 7th 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, 22nd Edition	2019
2	Gupta, R.L. and M. Radhaswamy	Advanced Accountancy: Theory, Method and Application-Vol.-1,	13th 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. 6th 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**
Mr. A. Prahalathan Signature:	Dr. P. Anitha Signature:	Prof. K. Srinivasan Signature:	Prof. K. Srinivasan Signature:

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	24PCC102			**Course Title**	**Batch:**	2024 - ‘26
				Core-II – Managerial Economics	**Semester:**	I
Lecture Hrs./ Week Or Practical Hrs./Week	6	**Tutorial Hrs./Sem**	-		**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 / CO	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**	**PO6**	**PO7**	**PO8**	**PO9**	**PO10**	**PSO1**	**PSO2**
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.	18
Unit – 2	Demand and Supply Analysis: Demand Determinants - Elasticity of Demand – Types – Methods - Factors Influencing Elasticity of Demand.	18

	Demand Forecasting: Classification – Purpose – Methods Supply Analysis: Meaning, Law of Supply, Elasticity of Supply, factors Influencing Supply.	
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.	18
Unit - 4	Pricing Decision: Pricing and Output Decisions in Different Market Situations - Pricing under Perfect Competition – Monopoly - Monopolistic Competition - Duopoly and Oligopoly.	18
Unit - 5	National Income: Elements of National Income – National Income Concepts - Measurement of National Income – Difficulty of Measurement – Significance of National Income.	18

* *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	19th edition, Sultan Chand Sons, New Delhi	2018
2	Dr. S. Sankaran	Managerial Economics	2nd 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	1st Edition,Himalaya publishing house	2018
2	Mehta, P.L	Managerial Economics,	19th Edition, New Delhi: Sultan Chand and Sons	2014
3	Gupta, G.S	Managerial Economics	3nd 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 .P. Anitha Signature:	Dr. P. Anitha Signature:	Prof. K. Srinivasan Signature:	Prof. K. Srinivasan Signature:

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	24PCC103			Course Title	Batch:	2024-'26
				Core-III – Digital Marketing	Semester:	I
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem			Credits:	4

Course Objective

To endow the students with the basic knowledge of digital marketing

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 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 online consumer behavior.	K4
CO5	Evaluate game based marketing through social media.	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 – Evolution - Characteristics – Importance – Factors Impacting the shift from Traditional to Modern marketing – Comparison of Modern Marketing scoring over Traditional Marketing - Advantages and Disadvantages – Strategies in Digital Marketing.	18

Unit - 3	Channels of Digital Marketing: Search Engine Marketing (SEM) – Search Engine Strategies - Search Engine Optimization (SEO): Basics of On-Page and Off-Page Optimization. Facebook – Display Advertising – E-Mail Marketing — Mobile Marketing.	18
Unit - 4	Social Media Marketing (SMM): Introduction – Meaning – Functionalities of Social Media – Classification of Social Media - Social Media for Consumers - Social Media for Marketers - Social Media Marketing - Social Media Marketing Strategy.	18
Unit - 5	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. Recent trends 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	Moutusy Maity	Digital Marketing	2nd Edition, Oxford University Press, New Delhi	2022
2	Puneet Singh Bhatia,	Fundamentals of Digital Marketing	2nd Edition, Pearson Education Pvt Ltd, Noida.	2023

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Seema Gupta,	Digital Marketing	3rd Edition, McGraw Hill Publications Noida.	2022
2	Vandana Ahuja,	Digital Marketing	9th impression, Oxford University Press. London.	2021
3	Kailash Chandra Upadhyay,	Digital Marketing: Complete Digital Marketing Tutorial	Notion Press, Chennai	2021

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 Signature:	Dr. P. Anitha Signature:	Prof. K.Srinivasan Signature:	Prof. K. Srinivasan Signature:

Programme Code:	MCCA			**Programme Title**		Master of Commerce with Computer Applications
Course Code:	24PCC1E1			**Course Title**	**Batch:**	2024-'26
				Core Elective-I – Business Environment	**Semester:**	I
Lecture Hrs./ Week Or Practical Hrs./Week	6	**Tutorial Hrs./Sem.**			**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	M
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,	27th 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	15th Revised Edition, Mumbai: Himalaya Publishing House	2021
2	Sankaran, S	Business Environment	3rd 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 Signature:	Dr. P. Anitha Signature:	Prof. K. Srinivasan Signature:	:Prof. K. Srinivasan Signature:

Programme Code:	MCCA			Programme Title		Master of Commerce with Computer Applications
Course Code:	24PCC1E2			Course Title	Batch:	2024 - '26
				Core Elective-I – Enterprise Resource Planning	Semester:	I
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.			Credits:	5

Course Objective

To endow the students with the basic knowledge of ERP

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 ERP	K1
CO2	Understand the risks involved while using ERP	K2
CO3	Implement the ERP technologies in real world**.**	K3
CO4	Analyze the ERP market place dynamics	K4
CO5	Review the ERP solutions or packages	K5

Mapping

PO /PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	M	M	M	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	M	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	Business Functions and Business Processes - Integrated Management Information - Business Modelling - Integrated Data Model. Business Processes: Major Business Processes. Introduction to ERP: Common ERP Myths - A Brief History of ERP - Reasons for the Growth of ERP Market - Advantages of ERP.	18
Unit 2	People Issues - Process Risks - Technological Risks - Implementation Issues-Operation and Maintenance Issues - Unique Risks of ERP Projects - Managing Risks on ERP Projects. Benefits of ERP: Information	18

	Integration - Reduction of Lead Time - On-Time Shipment - Reduction in Cycle Time - Improved Resource Utilization - Better Customer Satisfaction - Improved Supplier Performance - Increased Flexibility - Reduced Quality Costs - Better Analysis and Planning Capabilities - Improved Information Accuracy and Decision Making Capability - Use of Latest Technology.	
Unit 3	Business Process Reengineering (BPR) - Business Intelligence (BI) - Business Analytics (BA) - Data Warehousing- Data Mining - On - Line Analytical Processing (OLAP) - Product Life Cycle Management (PLM) - Supply Chain Management (SCM) - Customer Relationship Management (CRM) - Geographic Information Systems (GIS) - Intranets and Extranets. Advanced Technology and ERP Security: Technological Advancements - Computer Crimes - ERP and Security - Computer Security - Crime and Security.	18
Unit 4	Market Overview - ERP Market Tiers. Market Place Dynamics - Industry - Wise ERP Market Share - ERP: The Indian Scenario. Business Modules of an ERP Package: Functional Modules of ERP Software: Integration of ERP, Supply Chain, and Customer Relationship Applications.	18
Unit 5	Benefits of Implementing ERP - Implementation Challenges. ERP Implementation Life Cycle: Objectives of ERP Implementation - Different Phases of ERP Implementation- Reasons for ERP Implementation Failure. ERP Package Selection: ERP Package Evaluation and Selection - The Selection Process - ERP Packages: Make or Buy.	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	Alexis Leon	Enterprise Resource Planning	4th edition, McGraw-Hill, Noida	2019

24PCC1E2

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Gerardus Blokdyk	ERP System A Complete Guide	5Star Cooks, 2020 Edition, Kindle Edition	2020
2	Jagan Nathan Vaman	ERP in Practice	Tata McGraw-Hill, Noida	2008
3	Mahadeo Jaiswal and Ganesh Vanapalli	ERP	Macmillan India, Noida	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. S. Poongodi Signature:	Dr. P. Anitha Signature:	Prof. K. Srinivasan Signature:	Prof. K. Srinivasan Signature:

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	24PCC1E3			**Course Title**	**Batch:**	2024-'26
				Core Elective-I – Advertising and Sales Promotion	**Semester:**	I
Lecture Hrs./ Week Or Practical Hrs./Week	6	**Tutorial Hrs./Sem.**	-		**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, 1st 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, 11th Edition	2018

24PCC1E3

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 Signature:	Dr. P. Anitha Signature:	Prof. K.Srinivasan Signature:	Prof. K. Srinivasan Signature:

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	24PCC104			**Course Title**	**Batch:**	2024-'26
				Core Lab I - Oracle	**Semester:**	I
Lecture Hrs./ Week and Practical Hrs./Week	2/4	**Tutorial Hrs./Sem.**	-		**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

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
SQL	1. Generate a table for employee salary details and make use of DDL Commands 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	30

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

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 / 1st Edition	2020
2	Kevin Loney & George Koch	Oracle Database 10g: The Complete Reference	Tata Mc Graw Hill Publishing Company Limited , New Delhi, 9th Reprint	2010
3	Rajshekhar Sundarraman	Oracle 10g: First Impression	Pearson Education Inc , New Delhi, 2nd Edition	2009

24PCC104

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 Signature:	Dr. P. Anitha Signature:	Prof. K. Srinivasan Signature:	Prof. K. Srinivasan Signature:

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	24PCC205			**Course Title**	**Batch:**	2024-'26
				Core IV – Financial Management	**Semester:**	II
Lecture Hrs./ Week Or Practical Hrs./Week	6	**Tutorial Hrs./Sem.**	**4**		**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.	18

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.	18
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.	18

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	12th 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,	8th Revised and Enlarged Edition, New Delhi: Kalyani Publishers	2020

2	Khan M.Y. and P.K. Jain	Financial Management-Text, Problems and Cases	8th Edition, New Delhi: McGraw Education (India) Private Limited.	2019
3	Prasanna Chandra	Financial Management – Theory and Practices	10th 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. S. Poongodi Signature:	Dr. P. Anitha Signature:	Prof. K. Srinivasan Signature:	Prof. K. Srinivasan Signature:

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	24PCC206			**Course Title**	**Batch:**	2024-'26
				Core V – Operations Research	**Semester:**	II
Lecture Hrs./ Week Or Practical Hrs./Week	5	**Tutorial Hrs./Sem.**	-		**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

PO /PSO / CO	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

	Sequencing Problems: Introduction – Problem with 'n' Jobs and 2 Machines – Problems with 'n' Jobs & '3' Machines - Problems with 'n' Jobs & 'k' Machines (Simple Problems only). Transportation Problem: Row Minimum – Column Minimum – NWC – LCM – VAM. Test of Optimality: MODI Method (Simple Problems only).	
Unit - 3	Queuing Theory: Introduction - Queuing System – Characteristics of Queuing System – Symbols and Notations – Classification of Queues-Single Server Model (Finite Queue) Replacement Model: Introduction Model 1: Replacement of an Item whose maintenance cost increases with time and money value is not changed Model 2: Replacement of an item when maintenance cost increases with time and money value changes with time	15
Unit - 4	Inventory Control: Introduction – Types of Inventory – Economic Order Quantity: Case 1: EOQ with No Shortage Case 2: EOQ with Shortage EOQ with Price Breaks: Case 1: EOQ with 1 Price Break Case 2: EOQ with 2 Price Break (Simple Problems only)	15
Unit - 5	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).	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	1st 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	12th Edition, New Delhi: S. Chand & Sons	2019
2	Panneerselvam, R	Operations Research	2nd Edition, New Delhi: Prentice Hall of India Pvt. Ltd	2016
3	Premkumar Gupta, D.S. Hira	Operations Research	7th 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 Signature:	Dr. P. Anitha Signature:	Prof. K. Srinivasan Signature:	Prof. K. Srinivasan Signature:

24PCC207

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	24PCC207			**Course Title**	**Batch:**	2024-’26
				Core VI – Management Information System	**Semester:**	II
Lecture Hrs./ Week Or Practical Hrs./Week	5	**Tutorial Hrs./Sem.**	-		**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 McGrew 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. Anitha Signature:	Dr. P. Anitha Signature:	Prof. K.Srinivasan Signature:	Prof. K. Srinivasan Signature:

24PCC2E4

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	24PCC2E4			Course Title	Batch:	2024-’26
				Core Elective II – International Business	Semester:	II
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-		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

PO /PSO / CO	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	5th 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	2nd Edition, New Delhi: Vrinda Publication (P) Ltd.	2019
2	Francis Cherunilam	International Business: Text and Cases	5th Edition, New Delhi: PHI Learning Private Limited	2013
3	Sumati Varma	Fundamentals of International Business	1St Edition 2019 PEARSON INDIA	2019

24PCC2E4

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 Signature:	Dr. P. Anitha Signature:	Prof. K.Srinivasan Signature:	Prof. K.Srinivasan Signature:

24PCC2E5

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	24PCC2E5			**Course Title**	**Batch :**	2024-'26
				Core Elective II - Entrepreneurship and Project Management	**Semester:**	II
Lecture Hrs./ Week Or Practical Hrs./Week	6	**Tutorial Hrs./Sem.**	-		**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

PO /PSO / CO	**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. Anitha Signature:	Dr. P. Anitha Signature:	Prof. K.Srinivasan Signature:	Prof. K. Srinivasan Signature:

24PCC2E6

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	24PCC2E6			Course Title	Batch :	2024 - '26
				Core Elective II – Big Data Analytics	Semester:	II
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

To enable the students to learn the applications of big data for industrial growth and development

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 aspects of data science	K1
CO2	Understand the characteristics of 5 V's	K2
CO3	Apply big data for industrial growth and development.	K3
CO4	Analyze the big data problems.	K4
CO5	Review the Hadoop Technology	K5

Mapping

PO /PSO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
CO1	M	M	M	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	M	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	Introduction to data science – Case Studies – Data Science in Biomedicine and Healthcare – Sequence Processing – Medical Image Analysis – Natural Language Processing – Network Modeling and Probabilistic Modeling.	18
Unit 2	Big data: Meaning – Importance of Big Data – Example of Big Data – Source of Big Data - Machine -Generated Data - Advantages – Big Data generated by people – Organization of Generated Data - Integrating the data.	18

Unit 3	Characteristics of big data volume – Variety –Velocity – Characteristics of Big Data – Veracity – Valence and Value – Getting value out of Big Data using 5-step process to structure your analysis.	18
Unit 4	Building a Big Data Strategy – Happening of Big Data science – Five Components of Data Science. Steps in Data Science: Acquiring Data, Preprocessing and Exploring Data – Analysing Data – Communicating results – Turning insights into action.	18
Unit 5	Meaning of Distributed File System – Scalable Computing over the Internet – Programming Models for Big Data – Introduction to Hadoop systems – The Hadoop Distributed File System: A Storage System for Big Data – YARN: A Resource Manager for Hadoop – Map Reduce: Simple Programming for Big Results – When to Reconsider Hadoop? – Cloud Computing: An important Big Data enabler.	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	Raj Kamal, Preeti Saxena	Big Data Analytics: Introduction to Hadoop , Spark, and Machine-Learning	Mc Graw Hill Education, First Edition	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Peter Guerra and Kirk Borne	Ten Signs of Data Science Maturity	O'Reily Media Pvt Ltd, USA	2016
2	Seema Acharya J, Subhashini Chellappan,	Big Data and Analytics	Wiley, USA Second Edition	2019
3	Tom White	Hadoop: The Definitive Guide	O'Reily Media, USA Third Edition	2012

24PCC2E6

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 Signature:	Dr. P. Anitha Signature:	Prof. K.Srinivasan Signature:	Prof. K. Srinivasan Signature:

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	24PCC208			**Course Title**	**Batch:**	2024 - '26
				Core Lab II – VB.Net	**Semester:**	II
Lecture Hrs./ Week Or Practical Hrs./Week	2/4	**Tutorial Hrs./Sem.**	-		**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. Generate a program to perform the simple interest calculation for the given data 2. Develop an application to find out funds from operation of a firm 3. Create a program to calculate the maximum and minimum re-order level using VB.Net application 4. Develop an application to find out the labour turnover in an organization through additional methods 5. Write a program to save the contents of the rich text book control to a file	

6.	Write a program to calculate the electricity charges using flow control statements in VB.Net.	60
7.	Design a program to calculate the interest amount for a loan	
8.	Design a form to enter the personal and mark details of a student.	
9.	Write a menu driven program to perform form operations.	
10.	Design a simple calculator.	
11.	Generate a program to calculate the tax amount on annual income.	
12.	Create an application for unit conversion (Gram to Kilogram, Litre to Milliliters, Metre to Kilometre)	
13.	Generate an application for students' attendance details.	
14.	Create an application to design the employee pay roll.	
15.	Write a database connectivity program to store the values of a form into a database	

Pedagogy and Assessment Methods:

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

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++,	8th Edition, New Delhi: McGraw Hill Education (India) Private Limited	2020
3	Mathew MacDonald	ASP.Net: The Complete Reference	6th Edition, New Delhi: Tata McGraw Hill	2017
4	Evangelos Petroutsos	Mastering Microsoft Visual Basic	1st Edition, Mumbai: Sybex Inc	2020

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 Signature:	Dr. P. Anitha Signature:	Prof. K.Srinivasan Signature:	Prof. K. Srinivasan Signature:

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	24PCC2N1			**Course Title**	**Batch:**	2024 - '26
				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 Gaur and Rajeev Puri	Income Tax Law and Practice	48th 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	60th 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	Name and Signature	Name and Signature	Name and Signature
Dr. P. Anitha Signature:	Dr. P. Anitha Signature:	Prof. K.Srinivasan Signature:	Prof. K. Srinivasan Signature:

24PCC2N2

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	24PCC2N2			**Course Title**	**Batch:**	2024 - '26
				Non-Major Elective I – Commerce and Computer Application Practicals	**Semester:**	II
Lecture Hrs./ Week Or Practical Hrs./Week	2	**Tutorial Hrs./Sem.**	-		**Credits:**	2

Course Objective

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

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the filling of various forms in business	**K1**
CO2	Understand the new concepts used in Commerce and Computer arena	**K2**
CO3	Apply practical experience in business transactions	**K3**
CO4	Analyse the knowledge of computer in various online business applications	**K4**
CO5	Assess the students' knowledge on real business operations	**K5**

Mapping

PO /PSO / CO	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

Commerce Practical	**Hours**
1. Preparation of application form for PAN Card 2. Pay roll & Pay slip *3. Fixing brand name* 4. Pay-in-Slip 5. Withdrawal Slip and Cheque	10

6. RTGS and NEFT 7. DD Chalan 8. Filling of Post Office RD Form 9. Share Application Form 10. Demat Account Opening Form 11. GST Registration	
Computer Application Practical	
1. Preparation of Resume with and without using resume wizard 2. Invite board members for annual meeting using mail merge concept 3. Create students mark list with necessary information using access 4. Online insurance premium payment 5. Online employment registration and renewal	20

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**
Mr. A. Prahalathan Signature:	Dr. P. Anitha Signature:	Prof. K. Srinivasan Signature:	Prof. K. Srinivasan Signature:

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	24PCC309			**Course Title**	**Batch:**	2024 - '26
				Core VII – Applied Cost Accounting	**Semester:**	III
Lecture Hrs./ Week Or Practical Hrs./Week	6	**Tutorial Hrs./Sem.**	**4**		**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	Knowlede 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 / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
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.	18

Unit – 2	Material Control: Meaning – Objectives – Levels of Inventory – EOQ – Methods of Material Control – Methods of Valuing Material Issues – FIF0, 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.	18
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)	18
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.	18

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	23rd 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	Cost Accounting	5th Revised Edition, New Delhi: S. Chand & Company Limited.	2015

2	T.S. Reddy, Y.hari Prasad Reddy	Cost Accounting	4th 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. Anitha Signature:	Dr. P. Anitha Signature:	Prof. K.Srinivasan Signature:	Prof. K. Srinivasan Signature:

24PCC310

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	24PCC310			**Course Title**	**Batch:**	2024 - '26
				Core VIII – Taxation	**Semester:**	III
Lecture Hrs./ Week Or Practical Hrs./Week	6	**Tutorial Hrs./Sem.**	-		**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	Knowlede 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

PO /PSO / CO	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	48th Edition, New Delhi, Kalyani Publishers.	**Recent Edition**
2	R. Parameswaran and CA. P. Viswanathan	Indirect Taxes, GST & customs Laws	1st Edition, Coimbatore: Kavin 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	60th Edition, New Delhi, Sahithya Bhavan Publisher	**Recent Edition**
2	Dinkar Pagre	Income Tax Law and Practice,	29th 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**

24PCC310

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 Signature:	Dr. P. Anitha Signature:	Prof.K. Srinivasan Signature:	Prof. K. Srinivasan Signature:

24PCC311

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	24PCC311			Course Title	Batch :	2024 - '26
				Core IX – Research Methodology	Semester:	III
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-		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	Introduction to Research: Meaning - Definition – Functions – Components – Purpose – Types of Research - Significance – Qualities of a good research and researcher – Steps in Research. Research Problem: Meaning - Identification, Selection and Formulation of Research Problem. Research Design: Components of Research Design – Methods of Research Design.	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	1st Editon, New Delhi: Vayu Education of India.	2012
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	43rd Edition, New Delhi: Sultan Chand and Sons	2014

24PCC311

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 Signature:	Dr. P. Anitha Signature:	Prof. K. Srinivasan Signature:	Prof. K. Srinivasan Signature:

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	24PCC3E7			**Course Title**	**Batch :**	2024 - ‘26
				Core Elective III – E-Commerce and Cyber Security	**Semester:**	III
Lecture Hrs./ Week Or Practical Hrs./Week	6	**Tutorial Hrs./Sem.**	-		**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	Knowlede 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,	1st 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,	11st Edition, New Delhi: Macmillan Publishers India Limited	2011
3	Kamlesh K. Bajaj, Debjani Nan	E-Commerce – The Cutting Edge of Business	2nd Edition – 10th 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 Signature:	Dr. P. Anitha Signature:	Prof. K. Srinivasan Signature:	Prof. K. Srinivasan Signature:

24PCC3E8

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	24PCC3E8			**Course Title**	**Batch:**	2024 - '26
				Core Elective III – Logistics Management	**Semester:**	III
Lecture Hrs./ Week Or Practical Hrs./Week	6	**Tutorial Hrs./Sem.**	-		**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

PO /PSO / CO	**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

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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 Signature:	Dr. P. Anitha Signature:	Prof. K. Srinivasan Signature:	Prof. K. Srinivasan Signature:

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	24PCC3E9			**Course Title**	**Batch:**	2024 - '26
				Core Elective III – Corporate Social Responsibility	**Semester:**	III
Lecture Hrs./ Week Or Practical Hrs./Week	6	**Tutorial Hrs./Sem.**	-		**Credits:**	5

Course Objective

To enhance the understanding of the corporate social responsibility of business

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge corporate social responsibility of business	**K1**
CO2	Identify the factors influencing CSR policy and global organisation CSR	**K2**
CO3	Understand the benefits of CSR to the company	**K3**
CO4	Know the institutional investors in corporate governance	**K4**
CO5	Review about corporate governance board and its power.	**K5**

Mapping

PO /PSO CO	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	Corporate Social Responsibility – Meaning – Definition – scope of CSR– A rational argument of CSR – Economic argument for CSR – strategies of CSR – challenges and implementation of CSR in India – Relation between CSR and Corporate Governance – major code of CSR initiative in India – barriers to social responsibility – social responsibility of business.	17
Unit-2	Designing a CSR policy – factors influencing CSR policy – managing	18

	CSR in an organization role of the human resource professional in CSR– global reorganization of CSR – ISO 14000 – SA8000 – AA1000 – codes – formulated by an Global compact.	
Unit-3	CSR reporting trend in developing countries – timing and mode of release of CSR reports – CSR policy of a multi-product, multi-location Indian MNC's – constitutions of corporate social responsibility – dimensions of CSR – benefits of CSR to the company.	19
Unit-4	Corporate governance – concept, structure, process, origin – scope and present scenario – role of institutional investors in corporate governance – structure and development or board – role of capital marketing governance.	19
Unit-5	Corporate governance board and its power – responsibility – disqualification, board committee and their functions – remuneration committee – nomination committee, compliance committee – share holder grievance committee – investor relation committee – investment committee.	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	Reddy S and Stefan S	Corporate Social Responsibility: Sustainable Supply Chains.	Hyderabad: ICFAI University Press.	2004
2	S.A.Sherlekar	Ethics in Management	Himalaya Publishing House	2009

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Sanjay K.Agarwal	Corporate Social Responsibility In India	Sage Publication Ltd – UK	2008
2	. William B.Werther and David Chandler	Strategic Corporate Social Responsibility	Sage Publication In	2001
3	Benn & Bolton	Key concepts in corporate social responsibility.	Australia: Sage Publications Ltd.	2011

24PCC3E9

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.Prakalathan A Signature:	Dr. P. Anitha Signature:	Prof. K.Srinivasan Signature:	Prof. K.Srinivasan Signature:

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	24PCC312			**Course Title**	**Batch:**	2024 - '26
				Core Lab III – Accounting Package	**Semester:**	III
Lecture Hrs./ Week and Practical Hrs./Week	2/4	**Tutorial Hrs./Sem.**	-		**Credits:**	2

Course Objective

To provide knowledge on application of computerized accounting

Course Outcomes (CO)

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

CO Number	CO Statement	Knowlede 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 preparation of bill wise statement	**K4**
CO5	Evaluate the knowledge in preparing final accounts	**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:	60

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.	

Note: * It includes Theory Class – 2 Hours

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

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 Signature:	Dr. P. Anitha Signature:	Prof. K. Srinivasan Signature:	Prof. K. Srinivasan Signature:

24PCC313

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	24PCC313			**Course Title**	**Batch:**	2024 - '26
				Core X – Institutional Training	**Semester:**	III
Lecture Hrs./ Week Or Practical Hrs./Week	-	**Tutorial Hrs./Sem**	-		**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

PO /PSO / CO	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

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

Pedagogy and Assessment Methods:

Experience Discussion and Activity

24PCC313

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 Signature:	Dr. P. Anitha Signature:	Prof. K.Srinivasan Signature:	Prof. K. Srinivasan Signature:

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	24PCC414			Course Title	Batch:	2024 - '26
				Core XI – Accounting for Decision Making	Semester:	IV
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4		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	Knowlede 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 / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
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.	18
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).	18
Unit - 4	Marginal Costing: Meaning – Importance – Uses of Marginal Costing - Cost Volume Profit Analysis (CVP) - Break-Even-Analysis - Applications of Marginal Costing.	18
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.	18

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	14th 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	7th 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	4th 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 Signature:	Dr. P. Anitha Signature:	Prof. K.Srinivasan Signature:	Prof. K. Srinivasan Signature:

24PCC415

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	24PCC415			Course Title	Batch :	2024 - '26
				Core XII – Human Resource Management	Semester:	IV
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem	-		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: Lifecycle - Sources of Recruitment – Recruitment Methods.	18

	Selection: 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	5th 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	8th Edition, New Delhi: Tata McGraw Hill Education Private Limited	2017
2	Nair, N.G. and Latha Nair	Personnel Management and Industrial Relations	6th Edition, Chennai: Sultan Chand & Company Limited.	2014
3	Prasad, L.M.	Human Resource Management	4th Edition, New Delhi: Sultan Chand & Sons.	2018

24PCC415

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 Signature:	Dr. P. Anitha Signature:	Prof. K.Srinivasan Signature:	Prof. K. Srinivasan Signature:

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	24PCC416			Course Title	Batch :	2024 - '26
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Core XIII – Security Analysis and Portfolio Management	Semester:	IV
					Credits:	5

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	Knowlede 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	19th 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	20h Edition, New Delhi: Himalaya Publishing House Pvt. Ltd	2018
2	Prasanna Chandra	Investment Analysis and Portfolio Management	7th Edition Reprint, New Delhi: Tata McGraw Hill Education Private Limited.	2021
3	Benjamin Graham, David Dodd	Security Analysis	McGraw Hill Education Publications.	2017

24PCC416

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 Signature:	Dr. P. Anitha Signature:	Prof. K.Srinivasan Signature:	Prof. K. Srinivasan Signature:

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	24PCC417			Course Title	Batch :	2024 - '26
				Core Lab IV – Statistical Package	Semester:	IV
Lecture Hrs./ Week and Practical Hrs./Week	2/4	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

To provide knowledge on application of statistical tools

Course Outcomes (CO)

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

CO Number	CO Statement	Knowlede Level
CO1	Keep in mind the significance of data collection	K1
CO2	Understand the test of validity and reliability of data collection	K2
CO3	Implement reports using parametric and non-parametric tests	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. Levels of measurement of scales a. Nominal level b. Ordinal level c. Scale level 2. Entering variables and data and validating data a. Entering variables and assigning attributes b. Entering data for each variables c. Validating data	60

3. Working with data and variables a. Computing new variables b. Recoding scale data into string variables c. Inserting new variables and cases into existing database 4. Creating basic graphs and charts 5. Missing values and Reliability analysis 6. Basic descriptive statistics and multiple response a. Measures of central tendency (Mean, Median and Mode) b. Measures of Dispersion (Mean, sum, Std. Deviation, Minimum, Maximum, Variance, Range, S.E mean) c. Multiple response 7. Chi-square 8. t-test 9. ANOVA 10. Friedman Rank Test 11. Correlation Analysis 12. Regression analysis 13. Factor Analysis 14. Weighted Average Ranking 15. Garrett Ranking	

Note: * It includes Theory Class – 2 Hours

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	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 Signature:	Dr. P. Anitha Signature:	Prof. K. Srinivasan Signature:	Prof. K. Srinivasan Signature:

24PCC4P1

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	24PCC4P1			**Course Title**	**Batch :**	2024 - '26
				Core XIV – Research Techniques	**Semester:**	IV
Lecture Hrs./ Week Or Practical Hrs./Week	6	**Tutorial Hrs./Sem.**	-		**Credits:**	6

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 / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
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

24PCC4P1

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 Signature:	Dr. P. Anitha Signature:	Prof. K. Srinivasan Signature:	Prof. K. Srinivasan Signature:

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	24PCC3VA			**Course Title**	**Batch :**	2024 - '26
				Value Added Course I – Managerial Communication	**Semester:**	III
Lecture Hrs./ Sem. Or Practical Hrs./Sem.	30	**Tutorial Hrs./Sem.**	-		**Credits:**	Grade

Course Objective

To develop the communication skills of students in relation to management correspondence

Course Outcomes (CO)

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

CO Number	**CO Statement**	**Knowledge Level**
CO1	Recognize and learn the sub-skills of listening and speaking and be able to deliver effectively in the real time contexts	**K1**
CO2	Understand the scope of communication and learn its importance	**K2**
CO3	Imbibe the mechanics of writing and construct effective paragraphs which befit in a longer composition	**K3**
CO4	Analyze different forms of written communication techniques to make effective internal and external business correspondence	**K4**
CO5	**Assess** different types of reports with appropriate format, organization and language	**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	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	Introduction to Managerial Communication – Meaning – Features of Communication – Communication Process – Channels of Communication – Formal Communication Network – Informal Communication Network – Importance of Communication – Barriers to Communication - Techniques of Effective Communication.	10
Unit-2	Non-Verbal Communication: Personal Appearance – Posture – Gestures – Facial Expression – Eye Contact – Space Distancing. Communication in Organizations: Pattern of Communication – Management of Information.	10

Unit-3	Meetings – Purpose – Procedure – Chairmanship – Participation – Physical Arrangements. Seminars and Conferences : Types of Discussion Groups – Regulating Speech - Conducting Seminars – Organizing Conferences – Evaluating Oral Presentation.	10

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	Krishna Mohan and Meera Banerji	Developing Communication Skills	Macmillan India Limited, New Delhi, 14th Edition	2021

.Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Alex, K	Soft Skills – Know Yourself & Know the World	S. Chand & Company Ltd, New Delhi, 4th Edition	2020
2	Rev. Francis Soundararaj	Speaking and Writing for Effective Business Communication	Macmillan India Limited, New Delhi, 4th Edition	2018
3	Rajendra Pal and J.S. Korlahalli	Essentials of Business Communication All Courses	Sultan Chand & Sons, New Delhi, 13th Thoroughly Revised and Enlarged Edition	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 Signature:	Dr. P. Anitha Signature:	Prof. K. Srinivasan Signature:	Prof. K. Srinivasan Signature:

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	-			Course Title	Batch :	2024 - '26
				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	Knowlede 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

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. 6. Design a program for Students detail to sort data: Reverse list, Randomized list and Sort by color 7. Design Pay Roll of a company as Financial Model. 8. Create a program to show the Product Life Cycle using chart. 9. Design a program using VLOOKUP to determine Age Segments 10. Develop a sample program using Hyperlink	

Pedagogy and Assessment Methods:

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

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	Name and Signature	Name and Signature	Name and Signature
Dr. S. Poongodi Signature:	Dr. P. Anitha Signature:	Prof. K. Srinivasan Signature:	Prof. K. Srinivasan Signature:

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	-			**Course Title**	**Batch :**	2024 - '26
				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 / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2
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.	

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. P. Anitha Signature:	Dr. P. Anitha Signature:	Prof. K.Srinivasan Signature:	Prof. K. Srinivasan Signature: