PG DEPARTMENT OF COMMERCE (CA)

M.Com (CA)

SYLLABUS 2026 – 2028 BATCH

(Outcome-Based Education)

BOARD OF STUDIES 2026

I to IV SEMESTER

NALLAMUTHU GOUNDER MAHALINGAM COLLEGE
(AUTONOMOUS)
Re-Accredited with A++ 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:

The Program Educational Objectives (PEOs) describe the expected professional accomplishments and societal contributions of Physics graduates about three to four years after completing the undergraduate program. The PEOs are as follows:

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	With multidisciplinary knowledge, hands on training and project experience graduates will be able to meet industrial needs.

Program Outcomes:

Program Outcomes (POs) are the graduate attributes acquired by students at the time of completing their undergraduate program. These outcomes are aligned with the Graduate Attributes (GAs) prescribed by the UGC under the LOCF framework and are common to all disciplines of study.

The attainment of POs is assessed at the time of graduation for every outgoing batch. The POs are addressed and achieved through the Course Outcomes (COs) of the various courses in the curriculum, and collectively contribute to the attainment of the Program Educational Objectives (PEOs).

PO1	**Disciplinary knowledge:** Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate programme of study.
PO2	**Communication Skills:** Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.

PO3	**Critical thinking:** Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.
PO4	**Problem solving:** Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.
PO5	**Analytical reasoning:** Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesise data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.
PO6	**Research-related skills:** A sense of inquiry and capability for asking relevant/ appropriate questions, problematising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation.
PO7	**Cooperation/Team work:** Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team.
PO8	**Scientific reasoning:** Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.
PO9	**Reflective thinking:** Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.
PO10	**Information/digital literacy:** Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.
PO11	**Self-directed learning:** Ability to work independently, identifies appropriate resources required for a project, and manages a project through to completion.
PO12	**Multicultural competence:** Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.
PO13	**Moral and ethical awareness/reasoning:** Ability to embrace moral/ethical values in conducting one's life, formulates a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behavior such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.

PO14	**Leadership readiness/qualities:** Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.
PO15	**Lifelong learning: Ability** to acquire knowledge and skills, including 'learning how to learn', that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development / reskilling.

Program Specific Outcomes:

The **Program Specific Outcomes (PSOs)** are defined by the stakeholders of the program and describe the discipline-specific skills that a M.Com(CA) graduate is expected to acquire at the time of graduation. Unlike the general Program Outcomes (POs) prescribed by UGC-LOCF, PSOs are exclusive to the discipline (Commerce with Computer Applications) and are achieved through the teaching–learning process of the courses in the curriculum.

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

Course Outcomes (COs) specify the measurable learning achievements that students are expected to attain upon successful completion of course.

MAPPING

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15	PSO 1	PSO 2
CO1																	
CO2																	
CO3																	
CO4																	
CO5																	

3 Point Scale – 1, 2, 3

1) A **Credit** is a unit by which the coursework is measured. It determines the number of hours of instruction required per week over the duration of a semester (Minimum 15 weeks).
   a) 1 Credit of class room theory = 15 hours of engagement in a semester.

b) 1 Credit of Practical/Internship/workshop-based activity/theory under ODL = 30 hours of engagement in a semester.
c) 1 Credit of field visit/industry visit/Assignments = 40-45 hours of engagement in a semester
d) Research Project/Dissertation: Either entire semester/Equivalent to one paper

2. **Choice Based Credit System (CBCS)** provides an opportunity for the students to choose courses from the prescribed courses basket comparing Major/Core, Minor/Elective of Skills Based (Vocational) courses.
3. **Learning Hours:** Total outcome-based learning hours for credits shall include:

- Classroom Teaching/Tutorials
- Lab work/Practical/Projects/Assignments/Seminars
- Sports/Games/Physical Activities/ Yoga
- Social/Community work (Including NCC/NSS participation)
- Internship/Apprenticeship/On the Job Training (OJT), field visit, Projects

2. Distribution of Credit and selection of courses across Three (UG) / Two Years (PG) Degree Programmes:

2.1. Major Discipline Course

Major discipline is the main focus (Core) subjects and the degree will be awarded in that discipline.

Students must secure a prescribed minimum number of credits (About 50% of total credits) in the major discipline. Major courses shall be available to choose in every semester. The weightage of the credits of a course may differ (4-6 credits) based on level of the courses. The number of courses in Major may vary from semester to semester.

2.2. Minor Discipline Course

Minor discipline is the broader understanding of the course beyond the major discipline course.

2.3. Interdisciplinary/ Multidisciplinary/Allied Course

This is constituent discipline of the major courses and helps learners to acquire core competence in relevant or any other independent courses. This course may be major specific or other discipline specific. Minimum of 9 credits may be allocated to Interdisciplinary/ Multidisciplinary/Allied courses.

S.No	Category	Abbreviation	Description
1	Core Course	CC	Mandatory courses that provide fundamental and advanced knowledge in the primary discipline, ensuring academic depth and programme uniformity.
2	Allied Course	AC	Supportive courses related to the core discipline that enhance conceptual understanding and interdisciplinary knowledge.
3	Allied Optional	AO	Elective allied courses that allow students to choose additional subjects related to or supportive of the major discipline.

S.No	Category	Abbreviation	Description
4	Foundation Course	FC	Courses designed to bridge the gap between school education and higher education by strengthening basic academic skills and knowledge.
5	Ability Enhancement Compulsory Course	AECC	Mandatory courses aimed at enhancing essential skills such as communication and environmental awareness for all students.
6	AE–1: Communicative English	AE–1	A compulsory course offered in Semester II to develop communication and language skills, conducted beyond regular class hours.
7	AE–2: Environmental Science	AE–2	A compulsory course offered in Semester I focusing on environmental awareness, sustainability, and responsible citizenship.
8	Value Education	VE	Courses that promote moral, ethical, and social values to ensure holistic personality development and responsible citizenship.
9	Skill Enhancement Course	SEC	Application-oriented courses designed to develop practical, technical, and employability skills related to the programme.
10	Non-Major Elective/Extra Departmental Course	NME/EDC	Interdisciplinary courses offered by other departments to provide basic knowledge outside the student's major, promoting multidisciplinary learning.
11	Discipline Specific Elective	DSE	Advanced and specialized elective courses within the discipline offered in Semesters V and VI, allowing students to choose areas of interest.
12	Discipline Specific Skill Enhancement Course	DSSEC	
13	Self Study	SS	A course designed for independent learning, completed outside regular class hours to promote learner autonomy.
14	Internship	IS	Practical training undertaken after Semester IV during summer, followed by report submission and viva-voce in Semester V.
15	Outreach Programme	OR	A compulsory activity to promote social responsibility and community engagement through service-oriented initiatives.
16	Extra Credit Courses	EC	Additional credits earned through approved online courses such as MOOCs offered via platforms like SWAYAM and NPTEL or through institutional certificate courses.

2.4. Summer Internship / Field visits / Projects/ Apprenticeship / Community Engagement and Service corresponding to Major Subject, Co-Curricular Courses and Research Project.

- Internship/ Apprenticeship corresponding to Major subjects are suggested in fifth or sixth semester.
- Field visits/ Projects / Community Engagement and services corresponding to Major subject to be offered in third years.

2.5. Research Project/Dissertation:

The research project / dissertation will be in major discipline with social relevance leading to product development / problem solving / prototypes.

M.Com(CA)

(FOR THE CANDIDATES ADMITTED FROM THE ACADEMIC YEAR 2026 - 2027 ONWARDS)

I to IV SEMESTERS

SCHEME OF EXAMINATIONS

SEMESTER – I									
Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
		L	P	T		Internal	External		
26PCC101	Core - I: Higher Corporate Accounting	6		4	3	25	75	100	5
26PCC102	Core - II: Managerial Economics	6			3	25	75	100	4
26PCC103	Core - III: Digital Marketing	6			3	25	75	100	4
26PCC1E1/ 26PCC1E2/	Core Elective I: Business Environment Core Elective I: Enterprise Resource Planning	6			3	25	75	100	5
26PCC104	Core Lab -I: C++	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		
26PCC205	Core - IV: Financial Management	6		4	3	25	75	100	5
26PCC206	Core - V: Indirect Taxation	5			3	25	75	100	4
26PCC207	Core – VI: Management Information System	5			3	25	75	100	4
26PCC2E3/ 26PCC2E4	Core Elective II: International Business/ Core Elective II: Industry 4.0 and Industrial Internet of Things	6			3	25	75	100	5
26PCC208	Core Lab -II: VB.Net	2	4		3	40	60	100	3
26PCC2N1/ 26PCC2N2	Extra Departmental Course I: Commerce and Computer Application Practical / Extra Departmental Course I: Stock Market Operations	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**		
26PCC309	Core - VII: Applied Cost Accounting	6	-	4	3	25	75	100	5
26PCC310	Core VIII: Case Analysis	4	-	-	3	25	75	100	3
26PCC311	Core - IX: Business Research Methods	5	-	-	3	25	75	100	4
26PCC312	Skill Enhancement Course: Advanced Spreadsheet Techniques using Excel	-	4	-	3	20	30	50	2
26PCC3E5/ 26PCC3E6/	Core Elective - III: E-Commerce and Cyber Security / Core Elective - III: Corporate Social Responsibility	6	-	-	3	25	75	100	5
26PCC313	Core Lab -III: Accounting Package	1	4	-	3	20	30	50	2
26PCC314	Core - X: Institutional Training	-	-	-	-	25	75	100	3
Total		**22**	**8**	**4**		**165**	**435**	**600**	**24**

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**		
26PCC415	Core - XI: Accounting for Decision Making	6	-	4	3	25	75	100	5
26PCC416	Core - XII: Human Resource Management	6	-	-	3	25	75	100	5
26PCC417	Core – XIII: Security Analysis and Portfolio Management	6	-	-	3	25	75	100	5
26PCC418	Core Lab -IV: Statistical Package	2	4	-	3	40	60	100	3
26PCC4P1	Core – XIV Research Report Writing	6	-	-	-	25	75	100	4
Total		**26**	**4**	**4**	**-**	**140**	**360**	**500**	**22**
Grand Total		**100**	**20**	**16**	**-**	**585**	**1615**	**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	Financial Markets (Compulsory)
3	Any Semester	Certificate Course	Managerial Communication (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

26PCC101

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	26PCC101			**Course Title**	**Batch:**	2026-'28
				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**	
CO1	Keep in mind the concepts of company accounts and accounting standards	PO1(3), PO12(2), PO15(1)
CO2	Understand the treatment of accounting in case of amalgamation, absorption, reconstruction and holding of company or companies	PO1(3), PO2(2)
CO3	Deploy the knowledge in preparing banking company accounts	PO3(2), PO4(3)
CO4	Analyze the accounting treatment in preparing banking company accounts.	PO3(3), PO5(3), PO8(2), PO10(2)
CO5	Assess the steps of insurance company accounts and inflation accounting in real business situations.	PO1(3), PO5(3), PO6(2), PO8(3), PO13(2), PO15(2)

Mapping

POs / COs	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PO 9**	**PO 10**	**PO 11**	**PO 12**	**PO 13**	**PO 14**	**PO 15**
CO1	3											2			1
CO2	3	2													
CO3			2	3											
CO4			3		3			2		2					
CO5	3				3	2		3					2		2

3 Point Scale – 1, 2, 3

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
	Total	**90**

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	**Mr. S. Rajagopalan**		
Verified by HoD	**Dr. P. Anitha**		
Approved by Chairman Academic Council	**Dr. R. Manickachezian**		

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	26PCC102			**Course Title**	**Batch:**	2026-‘28
				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**	
CO1	Recall the fundamental concepts of managerial economics and recollect the concept of national income	PO1(3), PO15(1)
CO2	Understand the concepts of demand and its application in forecasting.	PO3(2), PO4(2)
CO3	Implement the production function and the concept of cost in the growth of national economy	PO4(3), PO5(2), PO8(2), PO15(2)
CO4	Analyze the output and price considering the various market situations	PO1(3), PO2(2), PO5(3), PO6(2), PO8(3)
CO5	Evaluate the concept, measurement and significance of national income	PO1(3), PO2(2), PO10(2), PO13(2)

Mapping

POs / COs	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PO 9**	**PO 10**	**PO 11**	**PO 12**	**PO 13**	**PO 14**	**PO 15**
CO1	3														1
CO2			2	2											
CO3				3	2			2							2
CO4	3	2			3	2		3							
CO5	3	2								2			2		

3 Point Scale – 1, 2, 3

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. Demand Forecasting: Classification – Purpose – Methods Supply Analysis: Meaning, Law of Supply, Elasticity of Supply, factors Influencing Supply.	18
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
	Total	**90**

* *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	**Dr. P. Anitha**		
Verified by HoD	**Dr. P. Anitha**		
Approved by Chairman Academic Council	**Dr. R. Manickachezian**		

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	26PCC103			**Course Title**	**Batch:**	2026 -'28
				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**	
CO1	Recollect the basic concepts of digital marketing.	PO1(3), PO10(2), PO15(1)
CO2	Get the idea about digital marketing strategies in India.	PO3(2), PO12(2)
CO3	Implement the digital marketing through various channels or media.	PO4(3), PO7(2), PO1192)
CO4	Analyse online consumer behavior.	PO3(3), PO5(3), PO8(3), PO9(2), PO13(2)
CO5	Evaluate game based marketing through social media.	PO1(3), PO11(3), PO14(2), PO15(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3									2					1
CO2			2									2			
CO3				3			2				2				
CO4			3		3			3	2				2		
CO5	3										3			2	3

3 Point Scale – 1, 2, 3

Unit	**Content**	**Hours**
Unit - 1	Marketing: Introduction – Definition – Meaning – Evolution of Marketing – Objectives – Importance – Functions.	18

	Market Segmentation: Meaning - Criteria – Bases - Benefits. Marketing Mix: Definition – Elements of Marketing Mix – Problems.	
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
`	**Total**	**90**

Pedagogy and Assessment Methods:

PowerPoint Presentation, Group Discussion, Seminar, Assignment, 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	**Dr. S. Poongodi**		
Verified by HoD	**Dr. P. Anitha**		
Approved by Chairman Academic Council	**Dr. R. Manickachezian**		

26PCC1E1

Programme Code:	MCCA			**Programme Title**		Master of Commerce with Computer Applications
Course Code:	26PCC1E1			**Course Title**	**Batch:**	2026-’28
				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**	
CO1	Recall the elements that shapes the business and economic structure of India	PO1(3), PO12(2)
CO2	Comprehend the concept of LPG in business environment	PO3(2), PO13(2)
CO3	Implement the political and technological perspectives in business	PO3(2), PO4(3), PO5(2), PO10(2), PO15(2)
CO4	Analyze the social responsibility of an organization using selected strategic tools.	PO2(2), PO8(2), PO9(2), PO13(3)
CO5	Assess the information relating to business environment in the present scenario.	PO1(3), PO11(2), PO14(2)

Mapping

POs / COs	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PO 9**	**PO 10**	**PO 11**	**PO 12**	**PO 13**	**PO 14**	**PO 15**
CO1	3											2			
CO2			2										2		
CO3			2	3	2					2					2
CO4		2						2	2				3		
CO5	3										2			2	

3 Point Scale – 1, 2, 3

Unit	Content	Hours
Unit - 1	Business Environment: Objectives – Importance – Characteristics - Types of Environments – 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
	Total	**90**

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,	31st Revised Edition, Mumbai: Himalaya Publishing House	2024

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Ashwathappa, K, Lalitha Raman	Essentials of Business Environment	17th Revised Edition, Mumbai: Himalaya Publishing House	2025
2	Simerjit Kaur	Business Environment	First Edition, Global Academic Publishers	2024

3	C.B.Gupta	Business Environment	12th Revised Edition, Sultan Chand &Sons,	2022

Course Designed by	**Dr. P. Jayanthi**		
Verified by HoD	**Dr. P. Anitha**		
Approved by Chairman Academic Council	**Dr. R. Manickachezian**		

Programme Code:	MCCA			**Programme Title**		Master of Commerce with Computer Applications
Course Code:	26PCC1E2			**Course Title**	**Batch:**	2026-'28
				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**	
CO1	Keep in mind the concept of ERP	PO1(3), PO15(1)
CO2	Understand the risks involved while using ERP	PO1(3), PO3(2)
CO3	Implement the ERP technologies in real world**.**	PO3(2), PO4(3), PO5(2), PO8(2)
CO4	Analyze the ERP market place dynamics	PO3(3), PO4(3), PO5(3), PO8(3)
CO5	Review the ERP solutions or packages	PO8(3), PO15(1)

Mapping

POs / COs	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PO 9**	**PO 10**	**PO 11**	**PO 12**	**PO 13**	**PO 14**	**PO 15**
CO1	3														1
CO2	3		2												
CO3			2	3	2			2							
CO4			3	3	3			3							
CO5								3							3

3 Point Scale – 1, 2, 3

Unit	Content	Hours
Unit 1	Business Functions and Business Processes - Integrated Management Information - Business Modeling - 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 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.	18
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
	Total	9**0**

26PCC1E2

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

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	**Dr. S. Poongodi**		
Verified by HoD	**Dr. P. Anitha**		
Approved by Chairman Academic Council	**Dr. R. Manickachezian**		

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	26PCC104			**Course Title**	**Batch:**	2026-'28
				Core Lab I – C++	**Semester:**	I
Lecture Hrs./ Week and Practical Hrs./Week	2/4	**Tutorial Hrs./Sem.**	-		**Credits:**	3

Course Objective

To promote the knowledge of OOPs Concepts through C++

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Keep in mind the concepts of classes and objects	PO1(3), PO13(2), PO15(1)
CO2	Understand C++ Programs using class and operators	PO3(2), PO13(2), PO15(2)
CO3	Apply problem solving skills	PO8(2)
CO4	Analyze programs using more advanced OOPs concepts such as Operator overloading, Inheritance, and Polymorphism	PO1(3), PO3(3), PO8(3)
CO5	Assess the relevance of OOP principles for designing structured and reusable code.	PO2(2), PO4(3), PO6(2), PO10(2), PO11(2)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3												2		1
CO2			2										2		2
CO3								2							
CO4	3		3					3							
CO5		2		3		2				2	2				

3 Point Scale – 1, 2, 3

Programs	Hours
1. Write a simple C++ program to perform simple arithmetic operations. 2. Develop a C++ program to print the students' mark statement. 3. Build a simple C++ program to count the number of vowels in a given string. 4. Design a simple C++ program to swap two numbers using reference operators. 5. Create a simple C++ program to check if the given number is Armstrong or not. 6. Construct a simple C++ program to print the employees' pay slip. 7. Create a simple C++ program by using default arguments. 8. Generate a simple C++ program for reverse functions. 9. Develop a simple C++ program to calculate the number of class objects. 10. Write a C++ program using array of objects. 11. Construct a simple C++ program using inline function. 12. Build a simple C++ program by using the concept 'functions overloading'. 13. Create a C++ program by using the concept 'operator overloading'. 14. Design a C++ program by using single inheritance. 15. Construct a C++ program by using multiple inheritances.	**60**

Pedagogy and Assessment Methods:

Power point Presentations, Assignment.

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Balagurusamy, E	*Object Oriented Programming with C++*	Tata McGraw-Hill Publishing Company Limited, New Delhi, 8th Edition	2020
2	Herbert Schildt	*Object Oriented Programming with C++*,	Tata Mc Graw Hill Publishing Company Limited, New Delhi, 4th Edition	2017
3	Bjarne Stroustrup	The C++ Programming Language	Pearson Education Inc, New Delhi, 4th Edition	2022

Course Designed by	**Dr. P. Jayanthi**		
Verified by HoD	**Dr. P. Anitha**		
Approved by Chairman Academic Council	**Dr. R. Manickachezian**		

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	26PCC205			**Course Title**	**Batch:**	2026 -'28
				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**	
CO1	Recollect the basic concepts in finance and financial management	PO1(3)
CO2	Comprehend the various avenues to raise capital to the business and its structure.	PO2(2), PO5(2), PO15(2),
CO3	Apply the leverage and divided theories associated with the financial data in the corporate.	PO3(3), PO8(2)
CO4	Analyze the various techniques of capital budgeting in making the right investment decision.	PO1(3), PO6(2), PO10(2)
CO5	Determine the various sources to raise funds and its optimal utilization	PO1(3), PO4(3), PO13(2)

Mapping

POs / COs	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PO 9**	**PO 10**	**PO 11**	**PO 12**	**PO 13**	**PO 14**	**PO 15**
CO1	3														
CO2		2			2										2
CO3			3					2							
CO4	3					2				2					
CO5	3			3									2		

3 Point Scale – 1, 2, 3

Unit	Content	Hours
Unit - 1	Financial Management: Definition – Scope of Financial Management – Financial Decisions - Functional areas of Financial Management – Role of Financial Manager – Significance of Financial management - Functions of Controller and Treasurers in India – The Changing Scenario of Financial Management in India.	17
Unit - 2	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. (Simple Problems only) Leverage: Definition - Financial, Operating and Combined Leverage. Dividend: Meaning – Dividend Policy – Determinants of Dividend Policy – Dividend Theories: Walter's Model – Gordon's Model – MM's Hypothesis	20
Unit - 3	Cost of Capital: Definition - Significance – Concepts of Cost of Capital – Cost of Debt Capital, Preference Capital, Equity Capital and Retained Earnings - Weighted Average Cost of Capital Time Value of Money: Reasons for time preference of money.	17
Unit - 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 Types of 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
	Total	**90**

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	**Dr. P. Anitha**		
Verified by HoD	**Dr. P. Anitha**		
Approved by Chairman Academic Council	**Dr. R. Manickachezian**		

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	26PCC206			**Course Title**	**Batch:**	2026-'28
				Core V – Indirect Taxation	**Semester:**	II
Lecture Hrs./ Week Or Practical Hrs./Week	5	**Tutorial Hrs./Sem.**	-		**Credits:**	4

Course Objective

To facilitate the students to expand their knowledge on indirect taxes

Course Outcomes (CO)

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

CO Number	CO Statement	
CO1	Remember the basic concepts of indirect taxation	PO1(3), PO15(1)
CO2	Understand the procedural aspects under different applicable statutes related to indirect taxation	PO4(2), PO5(2)
CO3	Apply the procedure for registration, payment and refund of GST	PO4(3), PO10(3), PO11(3), PO13(2)
CO4	Analyze the method of tax credit, tax imposition, tax exemption, periodic tax returns and its impact on GST	PO3(3), PO5(3), PO8(3), PO10(3)
CO5	Assess the changes in the taxation for practical exposure in business	PO1(3), PO2(2), PO9(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3														1
CO2				2	2										
CO3				3						3	3		2		
CO4			3		3			3		3					
CO5	3	2							3						

3 Point Scale – 1, 2, 3

Unit	Content	Hours
Unit - 1	Indirect Taxes - Meaning and Nature- Special features of Indirect Taxes - Types -Objectives- Direct Taxes Vs. Indirect Taxes -Contribution to Government Revenues- Taxation under the Constitution- Merits and Demerits of Indirect Taxes.	15
Unit - 2	Introduction and Scope of Customs Law in India - The Customs Act 1962- Types-Levy and Collection from Customs duty- Exemption from Customs duty- Classification and Valuation of goods under Customs Law - Abatement of duty in Damaged or Deteriorated Goods- Remission on Duty on Lost, Destroyed or Abandoned Goods- Customs Duty Draw Back.	15
Unit - 3	Goods and Service Tax - Introduction-Meaning - Need for GST - Features of GST- Advantages and Disadvantages of GST- Structure of GST in India- Dual Concepts-SGST-CGST-IGST-UTGST-Types of rates under GST- Taxes subsumed under State Goods and Services Tax Act 2017-Taxes subsumed under Central Goods and Services Tax Act 2017.	15
Unit - 4	Levy and Collection under SGST/CGST Acts - Meaning of Important Terms - Goods, Services, Supplier, Business, Manufacture, Casual Taxable person, Aggregate Turnover. Input Tax and Output Tax. Concept of Supply- Composite and Mixed Supplies- Composition Levy- Time of Supply of Goods and Services-Value of Taxable Supply- Input Tax Credit- Eligibility and Conditions for taking Input Credit- Registration procedure under GST- Filing of Returns.	15
Unit - 5	Levy and Collection under the Integrated Goods and Service Tax Act 2017 - Meaning of Important Terms - Integrated Tax, Intermediary, Location of the Recipient and Supplier of Services, Output Tax. Levy and Collection of Tax- Determination of Nature of supply- Inter- State Supply and Intra-State Supply- Place of Supply of Goods or Services-Zero-Rated Supply.	15
	Total	**75**

Note:

The question paper covers 100% theory.

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. Y, Hari Prasad Reddy. T. S (2022)	Indirect Taxes.	Margham Publications, Chennai	2022

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Kamal Garg & Neeraj Kumar Sehrawat. CA	Beginner's guide to Goods & Services Tax	Bharat Law House Pvt. Ltd., New Delhi	2020
2	Balachandran, V.	Indirect Taxation	Sultan Chand and Sons, New Delhi	2020
3	Radha Krishnan, R.	Indirect Taxation	Kalyani Publishers, New Delhi	2020

Course Designed by	**Dr. S. Poongodi**		
Verified by HoD	**Dr. P. Anitha**		
Approved by Chairman Academic Council	**Dr. R. Manickachezian**		

26PCC207

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	26PCC207			**Course Title**	**Batch:**	2026-’28
				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**	
CO1	Keep in mind the concept of Management Information System.	PO1(2)
CO2	Understand the various functions of MIS application in organization.	PO2(2), PO5(2), PO15(2)
CO3	Apply the different kinds of techniques in Management Information System.	PO3(3), PO4(3), PO8(2)
CO4	Analyze the various classifications of computers.	PO6(2), PO8(3), PO10(2)
CO5	Review the concepts of emerging trends in MIS and network trends in telecommunication	PO1(3), PO5(3), PO11(2), PO14(2)

Mapping

POs / COs	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PO 9**	**PO 10**	**PO 11**	**PO 12**	**PO 13**	**PO 14**	**PO 15**
CO1	2														
CO2		2			2										2
CO3			3	3				2							
CO4						2		3		2					
CO5	3				3						2			2	

3 Point Scale – 1, 2, 3

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 - Production System - Accounting System - Inventory control system - Product Development and Market Development	15
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
	Total	**75**

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	**Dr. P. Jayanthi**		
Verified by HoD	**Dr. P. Anitha**		
Approved by Chairman Academic Council	**Dr. R. Manickachezian**		

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	26PCC2E3			**Course Title**	**Batch:**	2026-’28
				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**	
CO1	Keep in mind the importance of doing business abroad and its trade policy.	PO1(3)
CO2	Understand the recent trends in exports and imports.	PO5(2), PO10(2)
CO3	Implement various procedures of exports and imports.	PO2(2), PO4(3), PO7(2), PO13(2)
CO4	Analyze the various international financial institutions and exchange rates.	PO3(3), PO5(3), PO8(3), PO15(2)
CO5	Review the foreign direct investment in global scenario.	PO6(2), PO8(2), PO12(3)

Mapping

POs / COs	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PO 9**	**PO 10**	**PO 11**	**PO 12**	**PO 13**	**PO 14**	**PO 15**
CO1	3														
CO2					2					2					
CO3		2		3			2						2		
CO4			3		3			3							2
CO5						2		2				3			

3 Point Scale – 1, 2, 3

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 –	18

	Adverse and favor of Balance of Payment. Highlights of Foreign Trade Policy (2015 to 2020).	
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
	Total	**90**

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

Course Designed by	**Dr. S. Rajagopalan**		
Verified by HoD	**Dr. P. Anitha**		
Approved by Chairman Academic Council	**Dr. R. Manickachezian**		

26PCC2E4

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	26PCC2E4			**Course Title**	**Batch:**	2026-'28
				Core Elective II – Industry 4.0 and Industrial Internet of Things	**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 Industry 4.0

Course Outcomes (CO)

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

CO Number	**CO Statement**	
CO1	Identify the revolution of Industry 1.0 to Industry 4.0	PO10(2)
CO2	Understand core technologies driving Industry 4.0	PO5(2), PO15(2)
CO3	Demonstrate how businesses can integrate advanced technologies into their daily operations to improve efficiency,	PO1(3), PO4(3), PO5(3), PO14(2)
CO4	Identify and suggest innovative approaches to product and service development using Industry 4.0 technologies	PO2(2), PO10(3), PO13(2), PO14(3)
CO5	Anticipate and adapt to future trends in technology	PO3(3), PO692), PO9(3)

Mapping

POs / COs	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PO 9**	**PO 10**	**PO 11**	**PO 12**	**PO 13**	**PO 14**	**PO 15**
CO1										2					
CO2					2										2
CO3	3			3	3									2	
CO4		2								3			2	3	
CO5			3			2			3						

3 Point Scale – 1, 2, 3

Unit	Content	Hours
Unit-1	Introduction to Industry 4.0: Meaning and Definition - The evolution of industrial revolutions (from Industry 1.0 to Industry 4.0). - Internet of Things (IoT), Artificial Intelligence (AI), Robotics, Big Data, Cloud Computing, and Cyber-Physical Systems. - Industry 4.0 technologies and their applications in business. - Changing business models, automation, and integration in manufacturing and services.	17
Unit-2	Technologies in Industry 4.0: Definition, applications, and its impact on business operations. - Basics of AI and ML, use cases in business and manufacturing. - Overview of big data, analytics tools, and decision-making processes in businesses Cyber-Physical Systems (CPS): Integration of physical processes with digital systems and their implications. - Role of cloud in Industry 4.0, cloud storage, and computing services.	18
Unit-3	Automation and Robotics in Industry 4.0: Types of robots, automation technologies, and their role in industries. - Characteristics of smart factories, automation in production lines. - Human-robot collaboration in workplaces. - Industrial Internet of Things (IIoT).	19
Unit-4	Business Transformation: Transition from traditional to digital business models. - Leveraging technologies for efficient and flexible production. - Impact of Industry 4.0 on supply chain management, logistics, and inventory management. Innovation in Products and Services - The role of Industry 4.0 in achieving sustainable business practices.	19
Unit-5	Challenges and Opportunities in Industry 4.0: Workforce and Skill Requirements - Challenges related to cyber security and privacy in a hyper-connected world. - Legal and ethical considerations in the adoption of new technologies. - Emerging trends, the future of work, and industries likely to benefit from these technologies.	17
	Total	**90**

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	Alasdair Gilchrist	Industry 4.0: The Industrial Internet of Things	Wiley India Pvt. Ltd	2019

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Johan R. N. A. J. Oosterhuis,	Industry 4.0: The Future of Productivity and Growth in Manufacturing Industries	Springer India	2018
2	Thomas M. Siebel.	Digital Transformation: Survive and Thrive in an Era of Mass Extinction	Penguin Random House India..	2019
3	Bernard Marr	Artificial Intelligence in Practice	Wiley India Pvt. Ltd	2019

Course Designed by	**Mr. S. Rajagopalan**		
Verified by HoD	**Dr. P. Anitha**		
Approved by Chairman Academic Council	**Dr. R. Manickachezian**		

26PCC208

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	26PCC208			**Course Title**	**Batch:**	2026-'28
				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**	
CO1	Recollect the application concepts of VB.Net framework.	PO10(2)
CO2	Comprehend the application of concepts such as loops, string, array and nesting of functions in developing an application	PO1(3), PO3(2), PO5(2), PO8(2)
CO3	Deploy the various form and controls in developing a program in VB.Net	PO4(3), PO11(2)
CO4	Analyze the functioning of database using ADO.Net and to interpret the binding of data concepts in successful application development and data storage	PO3(3), PO8(3), PO11(2), PO13(2), PO15(3)
CO5	Develop menu based program for text manipulation.	PO2(2), PO6(2), PO11(3), PO14(2)

Mapping

POs / COs	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PO 9**	**PO 10**	**PO 11**	**PO 12**	**PO 13**	**PO 14**	**PO 15**
CO1										2					
CO2	3		2		2			2							
CO3				3							2				
CO4			3					3			2		2		3
CO5		2				2					3			2	

3 Point Scale – 1, 2, 3

	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.	
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)	60
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	**Dr. S. Poongodi**		
Verified by HoD	**Dr. P. Anitha**		
Approved by Chairman Academic Council	**Dr. R. Manickachezian**		

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	26PCC2N1			**Course Title**	**Batch:**	2026-'28
				Extra Departmental Course 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**	
CO1	Recollect the filling of various forms in business	PO10(2)
CO2	Understand the new concepts used in Commerce and Computer arena	PO3(2),
CO3	Apply practical experience in business transactions	PO1(3), PO4(3), PO11(2)
CO4	Analyse the knowledge of computer in various online business applications	PO5(3), PO8(3), PO13(2)
CO5	Assess the students' knowledge on real business operations	PO5(3), PO6(2), PO14(2)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1										2					
CO2			2												
CO3	3			3							2				
CO4					3			3					2		
CO5					3	2								2	

3 Point Scale – 1, 2, 3

Commerce Practical	**Hours**
1. Account opening form 2. KYC form 3. Pay-in-slip 4. Withdrawal slip 5. Cheque: Crossed cheque and Uncrossed cheque 6. Demand draft application 7. Change of nominee of bank account form 8. Aadhar correction form 9. PAN application form 10. Bank service request form 11. Postal life insurance form 12. SBI mutual fund application form	10
Computer Application Practical	
1. Prepare a Resume using templates in MS-Word. 2. Prepare Mail merge for sending invitation to multiple recipients in MS-Word. 3. Calculate Simple interest and Compound interest in MS-Excel. 4. Calculate EMI in MS-Excel. 5. Show decision making using IF, SUMIF,COUNTIF etc., using MS-Excel 6. Demonstrate visualization of data analysis using charts in MS-Excel. 7. Prepare of Mark List of students using MS-Access. 8. Create Customers database having information in MS-Access. 9. Preparation of Product Advertisement in MS-PowerPoint. 10. Preparation of Invitation for a programme MS-PowerPoint. 11. Purchase and Sales of Shares online using simulators. 12. Creation of Google form for data collection.	20

Pedagogy and Assessment Methods:

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

26PCC2N1

Course Designed by	**Mr. S. Rajagopalan**		
Verified by HoD	**Dr. P. Anitha**		
Approved by Chairman Academic Council	**Dr. R. Manickachezian**		

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	26PCC2N2			**Course Title**	**Batch:**	2026-'28
				Extra Departmental Course I – Stock Market Operations	**Semester:**	II
Lecture Hrs./ Week Or Practical Hrs./Week	2	**Tutorial Hrs./Sem.**	-		**Credits:**	2

Course Objective

To inculcate the proficiency in building career opportunities in stock market

Course Outcomes (CO)

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

CO Number	**CO Statement**	
CO1	Identify the basic operations of stock market	PO1(3)
CO2	Comprehend the overview of stock exchange frame work	PO5(2), PO10(2), PO12(2)
CO3	Deploy the steps in listing and trading of securities	PO2(2), PO4(3)
CO4	Analyse the procedure of listing various issues in stock market	PO1(3), PO6(2), PO8(3), PO13(2)
CO5	Criticise the practicality of stock market operations	PO8(3), PO9(3)

Mapping

POs / COs	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PO 9**	**PO 10**	**PO 11**	**PO 12**	**PO 13**	**PO 14**	**PO 15**
CO1	3														
CO2					2					2		2			
CO3		2		3											
CO4	3					2		3					2		
CO5								3	3						

3 Point Scale – 1, 2, 3

Unit	**Content**	**Hours**
Unit – 1	Indian Securities Market - Meaning, Functions, Intermediaries - Role of Primary Market –New Issues Market – IPO's – Investor protection in primary market – SEBI measures for primary market.	6
Unit – 2	Secondary Market - Meaning, Nature, Functions – Organisation and	6

	Regulatory framework for stock exchanges in India – secondary market intermediaries -stock brokers, advisors - Dematerialisation.	
Unit – 3	Listing of Securities – Meaning, Merits and Demerits – Listing requirements, procedure, fee –	6
Unit – 4	Listing of rights issue, bonus issue, further issue – Listing conditions of BSE and NSE – Delisting	6
Unit – 5	BSE, NSE & MCX – Different trading systems – Different types of settlements - Pay-in and Pay-out – Bad Delivery – Short delivery	6
	Total	**30**

Pedagogy and Assessment Methods:

Group discussions, Seminar and Assignment.

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Prasanna Chandra	Security Analysis and Portfolio Management	New Delhi, Tata McGraw Hill Publishing Company Limited	2017

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Avadhani	Investment and Securities Market in India	Himalaya Publishing House	2017
2	Dr. Vinod Kumar, Manmeet Kaur & Atul Gupta	Financial Markets, Institutions and Services	Taxmann's Publications	2021
3	Sanjeev Agarwal	A Guide to Indian Capital Market	Bharat Publishers	2020

Course Designed by	**Dr. P. Anitha**		
Verified by HoD	**Dr. P. Anitha**		
Approved by Chairman Academic Council	**Dr. R. Manickachezian**		

26PCC309

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	26PCC309			**Course Title**	**Batch:**	2026-'28
				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**	
CO1	Keep in mind the various concepts of cost accounting.	PO1(3), PO15(1)
CO2	Understand the different methods of inventory and labour cost control.	PO4(3), PO5(2)
CO3	Apply the methods of overhead and its absorption.	PO4(3), PO8(2)
CO4	Analyze the impact of different costing methods and its application	PO1(3), PO3(3), PO6(2), PO8(3), PO10(2)
CO5	Evaluate the principles used in contract and job costing	PO2(2), PO13(2), PO14(2)

Mapping

POs / COs	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PO 9**	**PO 10**	**PO 11**	**PO 12**	**PO 13**	**PO 14**	**PO 15**
CO1	3														1
CO2				3	2										
CO3				3				2							
CO4	3		3			2		3		2					
CO5		2											2	2	

3 Point Scale – 1, 2, 3

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
	Total	**90**

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	**Dr. P. Anitha**		
Verified by HoD	**Dr. P. Anitha**		
Approved by Chairman Academic Council	**Dr. R. Manickachezian**		

26PCC310

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	26PCC310			**Course Title**	**Batch:**	2026-’28
				Core VIII – Case Analysis	**Semester:**	III
Lecture Hrs./ Week Or Practical Hrs./Week	4	**Tutorial Hrs./Sem.**	-		**Credits:**	3

Course Objective

To facilitate students' critical thinking, analytical reasoning, and strategic decision-making capabilities

Course Outcomes

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

CO Number	**CO Statement**	
CO1	Remember a deep conceptual knowledge of the subject.	PO1(3), PO15(1)
CO2	Understand alternative paths and generate innovative solutions through group discussion.	PO2(3), PO3(3), PO14(2)
CO3	Assess critically the current case studies	PO3(3), PO5(3), PO6(2), PO9(3), PO12(2)
CO4	Analyze strategic approaches to frame objectives in complex case studies	PO4(3), PO5(3), PO8(3)
CO5	Evaluate the complexities and pitfalls of computational modeling through practical case studies	PO8(3), PO10(2), PO11(3), PO13(2)

Mapping

POs / COs	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PO 9**	**PO 10**	**PO 11**	**PO 12**	**PO 13**	**PO 14**	**PO 15**
CO1	3														1
CO2		3	3											2	
CO3			3		3	2			3			2			
CO4				3	3			3							
CO5								3		2	3		2		

3 Point Scale – 1, 2, 3

Unit	Content	Hours
Unit - 1	Introduction: Case study- Meaning- Need – Preparation of cases- Types – Role of Case Analysis	10
Unit - 2	Case Studies in Digital Marketing: Concept of Digital Marketing-Product Development-Market Segmentation-Digital & Social Media Marketing	12
Unit - 3	Case Studies in Banking: Banker-Customer Relationships- E-Banking & Mobile Banking- Retail and Corporate Lending Management	13
Unit - 4	Case Studies in Human Resources Management: Recruitment and Selection-Training and Development- Performance Appraisals- Employee Relations, Welfare, and Safety	13
Unit - 5	Case Studies in Decision Making Accounting: Marginal Costing-Break-Even Points- "Make or Buy" Decisions- Accepting Special Orders- Dropping a Product line-Sales Mix	12
	Total	**60**

Pedagogy and Assessment Methods:

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

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Sherlakar	Case studies in Marketing	1st Edition, Himalaya Publishing House	2016

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Nair and Latha Nair.	Personnel Management and Industrial Relations.	S.Chand and Company Pvt. Ltd.	2004
2	Sherlekar	Case Studies in Strategic Marketing Management	ICFAI University (Corp.)	2006
3	Sanjeev Bansal, Jaya Yadav and Hargovind Kakkar	Case Studies in Human Resource Management	I K International Publishing House	2015

Scheme of Evaluation for Case Analysis:

Criteria	Marks
End Semester Examination	75
Internal Assessment	25
Total	**100**

Internal Assessment:

S. no.	Criteria	Marks
1	Application of concept	5
2	Identification of alternative ideas/Solution	5
3	Writing Mechanism /Presentation skill	5
4	Depth and Quality of Analytical Knowledge	5
5	Clarity and organization of the report	5
	Total	**25**

Question paper pattern ESE:

1. Duration of examination 3 hours
2. Pattern of Questions

Part A -1*10 =10

Part B - 5*10 = 50

Record = 15

End of semester Examination Max Marks = 75

Course Designed by	**Dr. P. Jayanthi**		
Verified by HoD	**Dr. P. Anitha**		
Approved by Chairman Academic Council	**Dr. R. Manickachezian**		

26PCC311

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	26PCC311			**Course Title**	**Batch:**	2026-'28
				Core IX – Business Research Methods	**Semester:**	III
Lecture Hrs./ Week Or Practical Hrs./Week	5	**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**	
CO1	Keep in mind the significance of doing a research.	PO1(3). PO6(2)
CO2	Get the idea about Sampling and its classifications.	PO5(2), PO8(2)
CO3	Apply knowledge in the field of data collection.	PO3(2), PO4(3), PO10(2), PO11(20
CO4	Analyse the application of various statistical tools	PO3(3), PO5(3), PO8(3), PO10(3)
CO5	Review the steps followed in writing the research report	PO2(3), PO9(2), PO11(3), PO13(3)

Mapping

POs / COs	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PO 9**	**PO 10**	**PO 11**	**PO 12**	**PO 13**	**PO 14**	**PO 15**
CO1	3					2									
CO2					2			2							
CO3			2	3						2	2				
CO4			3		3			3		3					
CO5		3							2		3		3		

3 Point Scale – 1, 2, 3

Unit	Content	Hours
Unit - 1	Introduction to Research: Meaning - Objectives – Components – Significance - Types of Research – 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 – Steps in Research Design	15
Unit - 2	Sampling Design: Census and Sample Survey – Steps in Sample Design - Characteristics of a Good Sample Design –Types of Sampling – Sampling and Non-Sampling Error - Advantages and Limitations of Sampling.	15
Unit - 3	Data Collection: Primary Data and Secondary Data - Methods of Collecting Primary Data: Interview Method – Questionnaire Method – Observation; Secondary Data - Sources of Secondary Data – Precautions while using Secondary Data. Pre-testing and Pilot Study	15
Unit - 4	Measurement and Scaling: Different Measurement Scales – Sources of Error in Measurement – Test of Sound Measurement- Scaling – Important Scaling Techniques Hypothesis: Characteristics of a good Hypothesis – Formulation of Hypothesis – Procedure for Testing of Hypothesis	15
Unit - 5	Data Processing – Data Analysis - Interpretation of Data – 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	15
	Total	**75**

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

Course Designed by	**Dr. P. Anitha**		
Verified by HoD	**Dr. P. Anitha**		
Approved by Chairman Academic Council	**Dr. R. Manickachezian**		

26PCC312

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	26PCC312			**Course Title**	**Batch:**	2026-'28
				Skill Enhancement Course – Advanced Spreadsheet Techniques Using Excel	**Semester:**	Ⅲ
Lecture Hrs./ Sem. Or Practical Hrs./Sem	0/4	**Tutorial Hrs./Sem.**	-		**Credits:**	2

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**	
CO1	Keep in mind the various mathematical and logical functions	PO10(3)
CO2	Understand to manipulate data using Pivot Table	PO3(3), PO5(3), PO8(3), PO15(3)
CO3	Apply knowledge in data comparison using VLookup	PO1(3), PO4(3)
CO4	Construct program using various graphs	PO2(2), PO8(3), PO11(2)
CO5	Identify skill on using hyperlinks	PO1(3), PO10(3), PO13(2)

Mapping

POs / COs	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PO 9**	**PO 10**	**PO 11**	**PO 12**	**PO 13**	**PO 14**	**PO 15**
CO1										3					
CO2			3		3			3							2
CO3	3			3											
CO4		2						3			2				
CO5	3									3			2		

3 Point Scale – 1, 2, 3

Programs	Hours
1. Compute total and average of semester marks using auto sum. 2. Calculate Mean, Median, Mode, Standard Deviation and Correlation 3. Format student mark statement using various edit options 4. Develop a sample program using Graphs - Product Life Cycle using chart 5. Prepare employee details and view the records by using Advance Filter with Multi Criteria 6. Create a Pivot Table to analyses sales report 7. Design a program for Students detail to sort data: Reverse list, Randomized list and Sort by color 8. Design Pay Roll of a company as Financial Model. 9. Design a program using VLOOKUP to determine Age Segments 10. Develop a sample program using Hyperlink	60

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	**Dr. S. Poongodi**		
Verified by HoD	**Dr. P. Anitha**		
Approved by Chairman Academic Council	**Dr. R. Manickachezian**		

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	26PCC3E5			**Course Title**	**Batch :**	2026-’28
				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**	
CO1	Keep in mind the framework of E-Commerce	PO1(3), PO10(2), PO15(1)
CO2	Comprehend electronic payment systems and electronic data interchange	PO1(3), PO5(2), PO12(2) PO15(2)
CO3	Implement the impact of E-Commerce on business models and strategy	PO3(3), PO4(3), PO14(2)
CO4	Analyze the importance of M-Commerce in modern society.	PO2(2), PO6(2), PO9(2), PO12(3)
CO5	Review the various threats in cyber security	PO1(3), PO11(2). PO13(3)

Mapping

POs / COs	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PO 9**	**PO 10**	**PO 11**	**PO 12**	**PO 13**	**PO 14**	**PO 15**
CO1	3									2					1
CO2	3				2							2			2
CO3			3	3										2	
CO4		2				2			2			3			
CO5	3										2		3		

3 Point Scale – 1, 2, 3

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. Electronic Data Interchange (EDI): Introduction – Definition – Benefits – Internet based EDI.	18
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
	Total	**90**

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

26PCC3E5

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	**Mr. S. Rajagopalan**		
Verified by HoD	**Dr. P. Anitha**		
Approved by Chairman Academic Council	**Dr. R. Manickachezian**		

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	26PCC3E6			**Course Title**	**Batch:**	2026-’28
				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**	
CO1	Acquire the knowledge corporate social responsibility of business	PO9(2), PO13(3)
CO2	Identify the factors influencing CSR policy and global organisation CSR	PO3(2), PO12(3)
CO3	Understand the benefits of CSR to the company	PO1(3), PO2(2), PO5(3), PO9(2), PO14(2)
CO4	Know the institutional investors in corporate governance	[PO3(3), PO5(3), PO8(2)
CO5	Review about corporate governance board and its power.	PO3(3), PO5(3), PO6(2),

Mapping

POs / COs	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PO 9**	**PO 10**	**PO 11**	**PO 12**	**PO 13**	**PO 14**	**PO 15**
CO1									2				3		
CO2			2									3			
CO3	3	2			3				2					2	
CO4			3		3			2							
CO5			3		3	2					2				

3 Point Scale – 1, 2, 3

26PCC3E6

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 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.	18
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
	Total	**90**

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

Course Designed by	**Dr. P. Anitha**		
Verified by HoD	**Dr. P. Anitha**		
Approved by Chairman Academic Council	**Dr. R. Manickachezian**		

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	26PCC313			**Course Title**	**Batch:**	2026-’28
				Core Lab III – Accounting Package	**Semester:**	III
Lecture Hrs./ Week and Practical Hrs./Week	1/4	**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**	
CO1	Recollect the application of accounting in computer software	PO10(3)
CO2	Understand the steps in preparing various accounting vouchers	PO4(2), PO10(3)
CO3	Apply the knowledge in generating sales bill with GST	PO2(2), PO4(3), PO10(3), PO13(2)
CO4	Analyse the preparation of bill wise statement	PO1(3), PO3(3), PO5(3), PO8(2), PO10(3)
CO5	Evaluate the knowledge in preparing final accounts	PO1(3), PO11(3), PO13(2), PO13(3)

Mapping

POs / COs	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PO 9**	**PO 10**	**PO 11**	**PO 12**	**PO 13**	**PO 14**	**PO 15**
CO1										3					
CO2				2						3					
CO3		2		3						3			2		
CO4	3		3		3			2		3					
CO5	3										3		2		3

3 Point Scale – 1, 2, 3

26PCC313

List of Practicals	Hours
1. Create a Company and display ledgers 2. Make the following Voucher entries: a) Purchase Voucher b) Sales Voucher c) Payment Voucher d) Receipt Voucher e) Contra Voucher f) Journal Voucher 3. Design Cost Centres and Cost Categories. 4. Prepare the following subsidiary books: a) Purchase b) Sales c) Purchase Return d) Sales Return 5. Display Cash Book 6. Display Bank Reconciliation Statement 7. Prepare Bill-wise details 8. 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.	60

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	**Mr. S. Rajagopalan**		
Verified by HoD	**Dr. P. Anitha**		
Approved by Chairman Academic Council	**Dr. R. Manickachezian**		

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	26PCC314			**Course Title**	**Batch:**	2026-'28
				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**	
CO1	Recollect the practical knowledge in real business applications	PO1(3), PO2(2)
CO2	Understand the real applications in business	PO4(2), PO5(2), PO10(2), PO15(2)
CO3	Apply the theoretical knowledge in practical business	PO2(3), PO4(3), PO7(3), PO9(2)
CO4	Analyse the practical knowledge in business	PO3(3), PO6(2), PO8(3), PO10(2)
CO5	Evaluate the outside business exposure	PO1(3), PO2(2), PO11(3), PO12(3)

Mapping

POs / COs	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PO 9**	**PO 10**	**PO 11**	**PO 12**	**PO 13**	**PO 14**	**PO 15**
CO1	3	2													
CO2				2	2					2					2
CO3		3		3			3		2						
CO4			3			2		3		2					
CO5	3	2									3	3			

3 Point Scale – 1, 2, 3

26PCC314

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

Course Designed by	**All Staff Memebrs**		
Verified by HoD	**Dr. P. Anitha**		
Approved by Chairman Academic Council	**Dr. R. Manickachezian**		

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	26PCC415			**Course Title**	**Batch:**	2026-'28
				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**	
CO1	Remember the concepts and importance of management accounting in decision making	PO1(3), PO15(1)
CO2	Understand and analyze the financial statements to help managerial decision making	PO3(3), PO5(3). PO8(2), PO14(2)
CO3	Apply skills in computation of ratios	PO4(3), PO5(3), PO8(3), PO10(2)
CO4	Analyse the statements like cash flow and funds flow in business	PO2(2)
CO5	Review the marginal costing techniques and budgetary control for decision making	PO1(3). PO4(3), PO11(2), PO13(2)

Mapping

POs / COs	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PO 9**	**PO 10**	**PO 11**	**PO 12**	**PO 13**	**PO 14**	**PO 15**
CO1	3														1
CO2			3		3			2						2	
CO3				3	3			3		2					
CO4		2													
CO5	3			3							2		2		

3 Point Scale – 1, 2, 3

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.	16
Unit - 2	Ratio Analysis: Meaning – Definition - Advantages and Disadvantages – Classification –Computation of Key Ratios - Preparation and Presentation of Financial Statements using Ratios.	20
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
	Total	**90**

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	15th Edition, New Delhi: Kalyani Publishers	2021

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	**Dr. S. Poongodi**		
Verified by HoD	**Dr. P. Anitha**		
Approved by Chairman Academic Council	**Dr. R. Manickachezian**		

rogramme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	26PCC416			Course Title	Batch:	2026-’28
				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	
CO1	Keep in mind the importance of human resource and their effective management	PO1(3), PO13(2)
CO2	Understand the different tools used in forecasting, planning and recruiting human resource	PO1(2), PO4(3), PO5(3), PO10(2), PO14(2)
CO3	Apply the training strategies and specifications for the delivery of training programmes	PO2(3), PO7(2), PO12(2), PO14(3)
CO4	Analyze the concepts and procedures of career development	PO5(3), PO6(2), PO9(3)
CO5	Assess the performance of employees and the promotion strategies	PO7(3), PO8(3), PO11(2), PO15(1)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3												2		
CO2	3			3	3					2				2	
CO3		3					2					2		3	
CO4					3	2			3						
CO5							3	3			2				1

3 Point Scale – 1, 2, 3

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. Selection: Procedure for Selection. Placement, Induction and Socialization.	18
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
	Total	**90**

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

Course Designed by	**Dr. P. Jaaynthi**		
Verified by HoD	**Dr. P. Anitha**		
Approved by Chairman Academic Council	**Dr. R. Manickachezian**		

26PCC417

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	26PCC417			**Course Title**	**Batch:**	2026-'28
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**	
CO1	Remember the basic concept of investment and it's risk	PO1(3), PO15(1)
CO2	Understand the security analysis, types and industrial life cycle to get essential information for investment.	PO5(2), PO12(2)
CO3	Implement the analysis of various securities in construction of an effective portfolio	PO1(3), PO3(2), PO4(3), PO8(2), PO10(2)
CO4	Analyse the various portfolio models in deciding the investment patterns in securities.	PO3(3), PO5(3)
CO5	Review the types of analysis made on a security selection.	PO2(2), PO5(3), PO8(3)

Mapping

POs / COs	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PO 9**	**PO 10**	**PO 11**	**PO 12**	**PO 13**	**PO 14**	**PO 15**
CO1	3														1
CO2					2							2			
CO3	3		2	3				2		2					
CO4			3		3										
CO5		2			3			3							

3 Point Scale – 1, 2, 3

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
	Total	**90**

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

Course Designed by	**Dr. P. Jayanthi**		
Verified by HoD	**Dr. P. Anitha**		
Approved by Chairman Academic Council	**Dr. R. Manickachezian**		

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	26PCC418			**Course Title**	**Batch:**	2026-'28
				Core Lab IV – Statistical Package	**Semester:**	IV
Lecture Hrs./ Week and Practical Hrs./Week	2/4	**Tutorial Hrs./Sem.**	-		**Credits:**	3

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	
CO1	Keep in mind the significance of data collection	PO6(2), PO10(3)
CO2	Understand the test of validity and reliability of data collection	PO1(3), PO3(3), PO15(2)
CO3	Implement reports using parametric and non-parametric tests	PO2(3), PO4(3), PO5(3), PO11(2)
CO4	Analyse the methods of sampling and data collection	PO5(3), PO6(3)
CO5	Evaluate the data using various statistical tools	PO1(3), PO6(3), PO8(3), PO13(3), PO15(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1						2				3					
CO2	3		3												2
CO3		3		3	3						2				
CO4					3	3									
CO5	3					3		3					3		3

3 Point Scale – 1, 2, 3

List of Practicals	Hours
1. Levels of measurement of scales a. Nominal level b. Ordinal level	60

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 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	**Dr. P. Anitha**		
Verified by HoD	**Dr. P. Anitha**		
Approved by Chairman Academic Council	**Dr. R. Manickachezian**		

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	26PCC4P1			**Course Title**	**Batch:**	2026-'28
				Core XIV – Research Report Writing	**Semester:**	IV
Lecture Hrs./ Week Or Practical Hrs./Week	6	**Tutorial Hrs./Sem.**	-		**Credits:**	4

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**	
CO1	Remember the fundamentals of research problem	PO1(3), PO9(2)
CO2	Understand the research process and design of the research	PO3(2), PO5(2)
CO3	Apply appropriate tools to collect the data	PO1(3), PO4(3), PO8(2), PO10(2), PO15(2)
CO4	Analyze and interpret the collected data	PO3(3), PO5(3), PO10(3)
CO5	Review the solutions to the problem chosen and report writing mechanics	PO1(3), PO2(2), PO9(3), PO11(2), PO15(3)

Mapping

POs / COs	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PO 9**	**PO 10**	**PO 11**	**PO 12**	**PO 13**	**PO 14**	**PO 15**
CO1	3								2						
CO2			2		2										
CO3	3			3				2		2					2
CO4			3		3					3					
CO5	3	2							3		2				3

3 Point Scale – 1, 2, 3

Unit	Content	Hours
Unit – 1	Identification of Real-time Research Problem: Research Problem in Real-time – Selection of a real-time problem - Review of Literature – Identification of Research Gap – Refining the Research Problem - Statement of the Problem – Objectives of the Study – Hypothesis of the Study – Research Methodology: Sample Designing and Sampling Methods – Variables used for the study	18
Unit – 2	Empirical Data Collection: Identification of Research Area of the study – Estimation of Population –Drawing Sample – Data Collection	18
Unit – 3	Data verification and validation – Techniques of Analysis – Tabulation – Chart – Uses of Computer in Research: MS-Excel and SPSS – Relationship between dependent and independent variables – Ranking of factors	18
Unit - 4	Major Findings – Suggestions – Conclusion – Scope for Future Research – Alignment of Report – Indexing – References – Styles – Bibliography – Appendix	18
Unit - 5	Plagiarism - Presentation of Reports – Publication of Research Report in Journals and Conference Proceeding	18
	Total	**90**

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

Scheme of Evaluation

Criteria	Marks
End Semester Examination (Viva-Voce)	75
Internal Assessment	25
Total	**100**

Internal Assessment:

S. No.	Criteria	Marks
1	Review I	5
2	Review II	5
3	Review III	5
4	Report	10
	Total	**25**

End of Semester (Viva-Voce):

S. No.	Criteria	Marks
1	Report	50
2	Viva	25
	Total	**75**

Course Designed by	**Dr. P. Anitha**		
Verified by HoD	**Dr. P. Anitha**		
Approved by Chairman Academic Council	**Dr. R. Manickachezian**		

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	26PCC3VA			**Course Title**	**Batch:**	2026-'28
				Value Added Course I – Financial Markets	**Semester:**	III
Lecture Hrs./ Sem. Or Practical Hrs./Sem.	30	**Tutorial Hrs./Sem.**	-		**Credits:**	Grade

Course Objective

To expose the students on the functioning of various financial intermediaries

Course Outcomes (CO)

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

CO	**Course Statement**	
CO1	Remember the existence of various financial intermediaries	PO1(3)
CO2	Understand the principle of capital market	PO5(2), PO12(2), PO15(2)
CO3	Apply the concepts of financial services in real situation	PO2(2), PO4(3), PO7(2), PO10(2), PO13(2), PO15(2)
CO4	Analyze the money market affairs.	PO1(3), PO3(3), PO6(2), PO10(3)
CO5	Review the functions of capital and money market.	PO4(3), PO8(3), PO11(2), PO13(3)

Mapping

POs / COs	**PO 1**	**PO 2**	**PO 3**	**PO 4**	**PO 5**	**PO 6**	**PO 7**	**PO 8**	**PO 9**	**PO 10**	**PO 11**	**PO 12**	**PO 13**	**PO 14**	**PO 15**
CO1	3														
CO2					2							2			2
CO3		2		3			2			2			2		2
CO4	3		3			2				3					
CO5				3				3			2		3		

3 Point Scale – 1, 2, 3

Unit	Content	Hours
Unit - 1	Financial Markets: Meaning – Components – Activities in Financial Markets – Fund Based and Non-Fund Based Activities. Players in Financial Markets.	10
Unit - 2	Capital Market: Meaning – Classifications, Components and Functions Primary and Secondary Markets - Recent Trends in Capital Market Operations	10
Unit - 3	Money Market: Meaning – Instruments – Borrowers – Lenders – Difference between Capital Market and Money Market.	10
	Total	**30**

Pedagogy and Assessment Methods:

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

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	E.Gordon and E. K.Natarajan	Financial Markets and Institutions	Himalaya Publishing House Private Limited. Mumbai	2021

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Anthony Saunders, Marcia Million Cornett, Anshul Jain	Financial Markets and Institutions	7thEdition, McGraw Hill Education(India) Private Ltd, Nodia	2021
2	Dr.Vinod Kumar, Prof Atual Gupta and Manmeet Kaur	Financial Markets & Institutions	Taxmann's Publications Private Limted, New Delhi	2021
3	Bimal Jaiswal, Bhuvana Venkatraman and Richa Banerjee	Financial Markets, Institutions and Financial Services	Sathiya Bhawan Publications, Agra	2019

Course Designed by	**Dr. P. Anitha**		
Verified by HoD	**Dr. P. Anitha**		
Approved by Chairman Academic Council	**Dr. R. Manickachezian**		

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	-			**Course Title**	**Batch:**	2026-'28
				Certificate Course – Managerial Communication (Optional)	**Semester:**	Any Semester
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	
CO1	Recognize and learn the sub-skills of listening and speaking and be able to deliver effectively in the real time contexts	PO1(3), PO7(3), PO15(2)
CO2	Understand the scope of communication and learn its importance	PO7(2), PO9(2)
CO3	Imbibe the mechanics of writing and construct effective paragraphs which befit in a longer composition	PO1(3)
CO4	Analyze different forms of written communication techniques to make effective internal and external business correspondence	PO3(3), PO5(3), PO10(3), PO13(3)
CO5	Assess different types of reports with appropriate format, organization and language	PO2(3), PO3(3), PO5(3), PO6(2)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3						3								2
CO2							2		2						
CO3	3														
CO4			3		3					2			3		
CO5		3	3		3	2									

3 Point Scale – 1, 2, 3

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
	Total	**30**

Pedagogy and Assessment Methods:

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

Text Books

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	**Dr. S. Poongodi**		
Verified by HoD	**Dr. P. Anitha**		
Approved by Chairman Academic Council	**Dr. R. Manickachezian**		

Programme Code:	MCCA			**Programme Title**	Master of Commerce with Computer Applications	
Course Code:	-			**Course Title**	**Batch :**	2026-'28
				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	
CO1	Identify various new compliance requirements under the new GST regime.	PO1(3), PO15(1)
CO2	Understand the impact of industry, trade & services.	PO1(3), PO4(3), PO5(2), PO12(2), PO15(2)
CO3	Implement the knowledge of GSTN framework.	PO3(3), PO4(3), PO10(3)
CO4	Attain knowledge in GST Registration	PO10(3)
CO5	Explain the procedure for filing Returns	PO1(3), PO2(2), PO4(3), PO8(3)

Mapping

POs / COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3														1
CO2	3			3	2							2			2
CO3			3	3						3					
CO4										3					
CO5	3	2		3				3							

3 Point Scale – 1, 2, 3

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	**Dr. P. Anitha**		
Verified by HoD	**Dr. P. Anitha**		
Approved by Chairman Academic Council	**Dr. R. Manickachezian**		