

## **NGM College**

### **Vision**

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

### **Mission**

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

## **Department of Commerce (Computer Applications)**

### **Vision**

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

### **Mission**

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

**Scheme of Examination**  
**(With effect from 2019-2021 Batch)**

Subject Code	Subjects	Ins. Hours Per Week	Examinations				Credits
			Dur. Hrs.	CIA	ESE	Total	
<b>Semester I</b>							
19PCC101	Core I: Advanced Corporate Accounting	8	3	25	75	100	4
19PCC102	Core II: Managerial Economics	6	3	25	75	100	4
19PCC103	Core III: Business Environment	6	3	25	75	100	4
19PCC104	Core IV: Relational Database Management System and Oracle	6	3	25	75	100	4
19PCC105	Core V: Programming Laboratory – I : Oracle	4	3	40	60	100	4
<b>Total</b>		<b>30</b>	<b>-</b>	<b>140</b>	<b>360</b>	<b>500</b>	<b>20</b>
<b>Semester II</b>							
19PCC206	Core VI: Financial Management	7	3	25	75	100	4
19PCC207	Core VII: Operations Research	6	3	25	75	100	4
19PCC208	Core VIII: Digital Marketing	6	3	25	75	100	4
19PCC209	Core IX: VB.Net	6	3	25	75	100	4
19PCC210	Core X: Programming Laboratory – II : VB.Net	4	3	40	60	100	4
19PCC2N1/ 19PCC2N2	NME: Commerce and Computer Application Practicals / Financial Services *	1	3	-	100	100	2

Subject Code	Subjects	Ins. Hours Per Week	Examinations			Credits	
			Dur. Hrs.	CIA	ESE		Total
<b>Total</b>		<b>30</b>	<b>-</b>	<b>140</b>	<b>460</b>	<b>600</b>	<b>22</b>
<b>Semester III</b>							
19PCC311	Core XI: Applied Cost Accounting	6	3	25	75	100	4
19PCC3E1/ E2	Major Elective -I: Research Methodology / Entrepreneurship and Project Management	6	3	25	75	100	5
19PCC312	Core XII: Security Analysis and Portfolio Management	6	3	25	75	100	4
19PCC313	Core XIII: Taxation	7	3	25	75	100	5
19PCC3E3/ E4	Major Elective-II: International Business/ Strategic Management	5	3	25	75	100	5
<b>Total</b>		<b>30</b>	<b>-</b>	<b>125</b>	<b>375</b>	<b>500</b>	<b>23</b>
<b>Semester IV</b>							
19PCC414	Core XIV: Accounting for Decision Making	7	3	25	75	100	4
19PCC415	Core XV: Human Resource Management	6	3	25	75	100	4
19PCC4E5/ E6	Major Elective-III E-Commerce and Cyber Security / Customer Relationship Management	5	3	25	75	100	5
19PCC416	Core XVI : Programming Laboratory – III : Accounting & Statistical Package	6**	3	40	60	100	4
19PCC4P1	Core-XVII: Project Work and Viva-Voce (Project – 160 & Viva – 40)	6	-	40	160	200	8
<b>Total</b>		<b>30</b>	<b>-</b>	<b>155</b>	<b>445</b>	<b>600</b>	<b>25</b>
<b>GRAND TOTAL</b>		<b>120</b>	<b>-</b>	<b>560</b>	<b>1640</b>	<b>2200</b>	<b>90</b>

**Note:-**

\* Self-study Paper;    \*\* Theory 2 hours & Lab 4 hours

### Bloom's Taxonomy Based Assessment Pattern

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

#### 1. Theory: 75 Marks

##### (i) TEST- I & II and ESE

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

#### 2. Theory: 100 Marks (NME)

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

#### 3. Practical Examinations:

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

#### 4. Project Work and Viva-Voce:

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

#### Components of Continuous Assessment

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

## **Programme Outcomes**

**PO1:** To enrich the students' knowledge and skills that are necessary to meet the challenges in academic, career and social environment

**PO2:** To train them to be successful in a rapidly changing world

## **Programme Specific Outcomes**

**PSO1:** To enhance the students' knowledge in general business principles and required accounting standards

**PSO2:** To develop their knowledge and skills in the computer arena

**PSO3:** To train them to utilise various accounting and statistical packages in their career

**PSO4:** To develop their ability on computer based solutions to real corporate and business problems

**PSO5:** To make them capable in decision making at personal and professional level

<b>Programme Code:</b>	MCCA	<b>Programme Title :</b>	Master of Commerce with Computer Applications	
<b>Course Code:</b>	19PCC101	<b>Course Title</b>	<b>Batch :</b>	2019-'21
		Core-I : Advanced Corporate Accounting	<b>Semester :</b>	I
<b>Hrs/Week:</b>	8		<b>Credits:</b>	4

### Course Objective

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

### Course Outcomes (CO)

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

### Syllabus

<b>Unit</b>	<b>Content</b>	<b>Hours</b>
Unit – 1	Indian Accounting Standards: An Overview - Disclosure of Accounting Policies (AS1) – Valuation of Inventories (AS2) – Cash Flow Statements (AS3) – <i>Depreciation Accounting (AS6)</i> – Accounting for Amalgamation (AS14). Advanced problems in Amalgamation (AS14) of companies, Absorption and Reconstruction of Companies including adjustment regarding elimination of Unrealized Profit, Inter- Company Owings and Inter-Company Holdings.	22
Unit – 2	Preparation of financial statement of company– Treatment and Provision for Income Tax – Divisible Profit – Bonus Shares – Calculation of Managerial Remuneration.	20
Unit – 3	Holding Company Accounts: Calculation of Capital Profit – Revenue Profit – Cost of Control – Minority Interest – Revaluation of Assets – Issue of Bonus Shares – Treatment of Dividend - Preparation of Consolidated Balance Sheet (Excluding Inter-Company and Multiple-holdings).	22

Unit – 4	Banking Company Accounts: Treatment of Rebate on Bills Discounted Classification of Advances: Meaning – Treatment - Preparation of Profit and Loss Account and Balance Sheet.	20
Unit – 5	Insurance Company Accounts: Life Insurance – Computation of Correct Life Assurance Fund – Revenue Account – Profit and Loss Account and Balance Sheet. General Insurance– Revenue Account – Profit and Loss Account and Balance Sheet (Fire and Marine Insurance only). <i>Inflation Accounting – Meaning - Methods (Theoretical Aspects only)</i>	20

**Note:**

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

\* *Italicized* texts are for self-study.

**Teaching Methods**

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

**Book for Study**

1. Jain, S.P. and K.L. Narang (2014), *Advanced Accountancy (Volume-II Corporate Accounting)*, 12<sup>th</sup> Edition, New Delhi: Kalyani Publishers.




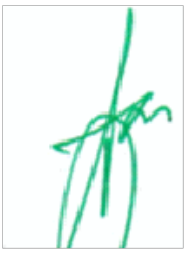
**Books for Reference**

1. Reddy, T.S. (2015), *Corporate Accounting*, 6<sup>th</sup> Edition (Reprint), Chennai: Margham Publications.
2. Verma, K.K. (2010), *Corporate Accounting*, 1<sup>st</sup> Edition, New Delhi: Anuraj Jain for Excel Books.
3. Maheswari, S.N. and S.K. Maheswari (2009), *Corporate Accounting*, 5<sup>th</sup> Edition, Noida: Vikas Publishing House Private Limited.

**Mapping**

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

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

<b>Course Designed by</b>	<b>Verified by HoD</b>	<b>Checked by CDC</b>	<b>Approved by COE</b>
Dr. P. Archanaa	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumaran
			



**19PCC102**

<b>Programme Code:</b>	MCCA	<b>Programme Title :</b>	Master of Commerce with Computer Applications	
<b>Course Code:</b>	19PCC102	<b>Course Title</b>	<b>Batch :</b>	2019-'21
		Core II : Managerial Economics	<b>Semester :</b>	I
<b>Hrs/Week:</b>	6		<b>Credits:</b>	4

**Course Objective**

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

**Course Outcomes (CO)**

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

**Syllabus**

<b>Unit</b>	<b>Content</b>	<b>Hours</b>
Unit – 1	<b>Managerial Economics:</b> Meaning - Nature and Scope – Role and Responsibilities of Managerial Economist - Relationship between Managerial Economics and Other Subjects – <i>Uses of Managerial Economics.</i>	15
Unit – 2	<b>Demand Analysis:</b> Demand Determinants - Demand Distinctions. Elasticity of Demand – Types – Methods – Applications - Factors Influencing Elasticity of Demand – Consumer Equilibrium <i>Demand Forecasting: Classification – Purpose – Methods.</i>	16
Unit – 3	<b>Production &amp; Cost:</b> Law of Diminishing Returns and Law of Variable Proportions –Producers Equilibrium - Economies of Scale. Cost Theory - Cost Concept - Cost and Output Relationship - Break Even Analysis.	15

Unit - 4	<b>Pricing Decision:</b> Pricing and Output Decisions in Different Market Situations - Pricing under Perfect Competition – Monopoly - Monopolistic Competition - Duopoly and Oligopoly.	16
Unit - 5	<b>National Income:</b> Elements of National Income – National Income Concepts - Measurement of National Income – Difficulty of Measurement – Significance of National Income.	16

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### Teaching Methods

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

### Book for Study

1. H.R Appanniah,S.Santhi and H.R.Ramath (2017), “Managerial Economics”, 1<sup>st</sup> Edition, Himalaya publishing house. D.M Mithani,(2018).


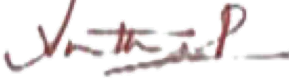

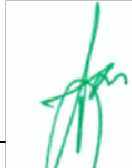
### Books for Reference

1. Mithani D.M (2018),”Principles of Economics” 1<sup>st</sup> Edition,Himalaya publishing house.
2. Mehta, P.L. (2014), *Managerial Economics*, 19<sup>th</sup> Edition, New Delhi: Sultan Chand and Sons.
3. Gupta, G.S. (2017), *Managerial Economics*, 3<sup>rd</sup> Edition, New Delhi: McGraw Hill Education.

### Mapping

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

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. P. Gomathidevi	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumaran
			

<b>Programme Code:</b>	MCCA	<b>Programme Title :</b>	Master of Commerce with Computer Applications	
<b>Course Code:</b>	19PCC103	<b>Course Title</b>	<b>Batch :</b>	2019-'21
		Core-III : Business Environment	<b>Semester :</b>	I
<b>Hrs/Week:</b>	6		<b>Credits:</b>	4

### Course Objective

To expose the students to the environmental aspects of business

### Course Outcomes (CO)

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

### Syllabus

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

\* *Italicized* texts are for self-study.

### Teaching Methods

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

### Book for Study

1. Francis Cherunilum (2017), *Business Environment: Text and Cases*, 25<sup>th</sup> Revised Edition, Mumbai: Himalaya Publishing House.

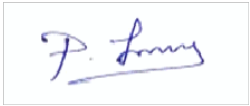
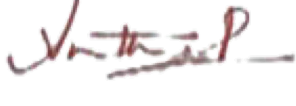


### Books for Reference

1. Ashwathappa, K. (2017), *Essentials of Business Environment*, 14<sup>th</sup> Revised Edition, Mumbai: Himalaya Publishing House.
2. Sankaran, S. (2013), *Business Environment*, 3<sup>rd</sup> Revised Edition, Chennai: Margham Publications.
3. Premavathy, N. (2008), *Business Environment*, 3<sup>rd</sup> Revised Edition, Chennai: Sri Vishnu Publications.

### Mapping

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

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Ms. P. Jayanthi	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumaran
			

<b>Programme Code:</b>	MCCA	<b>Programme Title :</b>	Master of Commerce with Computer Applications	
<b>Course Code:</b>	19PCC104	<b>Course Title</b>	<b>Batch :</b>	2019-'21
		Core-IV : Relational Database Management System & Oracle	<b>Semester :</b>	I
<b>Hrs/Week:</b>	6		<b>Credits:</b>	4

### Course Objective

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

### Course Outcomes (CO)

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

### Syllabus

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

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

\* *Italicized* texts are for self-study.

### Teaching Methods

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

### Book for Study

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

### Books for Reference


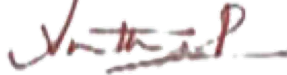

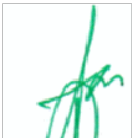
1. Rajshekhar Sundarraman (2009), *Oracle 10g: First Impression*, 2<sup>nd</sup> Edition, New Delhi: Pearson Education Inc.
2. Kevin Loney & George Koch (2010), *Oracle Database 10g: The Complete Reference*, 9<sup>th</sup> Reprint, New Delhi: Tata Mc Graw Hill Publishing Company Limited.
3. Abraham Silber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

### Mapping

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

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

19PCC104

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. T. Vijaya Chithra	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumaran
			

<b>Programme Code:</b>	MCCA	<b>Programme Title :</b>	Master of Commerce with Computer Applications	
<b>Course Code:</b>	19PCC105	<b>Course Title</b>	<b>Batch :</b>	2019-'21
		Core-V : Programming Laboratory – I : Oracle	<b>Semester :</b>	I
<b>Hrs/Week:</b>	4		<b>Credits:</b>	4

### Course Objective

To design and implement a database schema

### Course Outcomes (CO)

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

<b>Practicals</b>	<b>Programs</b>	<b>Hours</b>
SQL	<ol style="list-style-type: none"> <li>1. Generate a table for employee salary details and make use of DDL Commands</li> <li>2. Build a table for employee salary details and make use of Select statement under DML commands</li> <li>3. <i>Build a table for employee salary details and make use of DCL &amp; TCL Commands</i></li> <li>4. Create a table for student details and verify the following data constraints: (a) Primary Key (b) Reference Key (c) Default Key</li> <li>5. <i>Create a table for employee details and verify the following data constraints:</i> (a) Not Null (b) Unique Key (c) Check</li> <li>6. Generate a program to demonstrate group and single row functions</li> <li>7. Create a table for item details and sales details and combine</li> </ol>	26



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

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### Teaching Methods

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

### Books for Reference




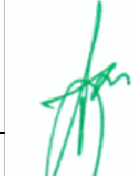
1. Rajshekhar Sundarraman (2009), *Oracle 10g: First Impression*, 2<sup>nd</sup> Edition, New Delhi: Pearson Education Inc.
2. Kevin Loney & George Koch (2010), *Oracle Database 10g: The Complete Reference*, 9<sup>th</sup> Reprint, New Delhi: Tata Mc Graw Hill Publishing Company Limited.
3. Abraham Silber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

**Mapping**

**19PCC105**

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

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

<b>Course Designed by</b>	<b>Verified by HoD</b>	<b>Checked by CDC</b>	<b>Approved by COE</b>
Dr. T. Vijaya Chithra	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumaran
			

<b>Programme Code:</b>	MCCA	<b>Programme Title :</b>	Master of Commerce with Computer Applications	
<b>Course Code:</b>	19PCC206	<b>Course Title</b>	<b>Batch :</b>	2019-'21
<b>Hrs/Week:</b>		7	<b>Semester :</b>	II
		Core-VI : Financial Management	<b>Credits:</b>	4

### Course Objective

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

### Course Outcomes (CO)

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

### Syllabus

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

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

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

\* *Italicized* texts are for self-study.

### Teaching Methods

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

### Book for Study

1. Pandey, I.M. (2014), *Financial Management*, 11<sup>th</sup> Edition, Noida: Vikas Publishing House Pvt. Ltd

### Books for Reference




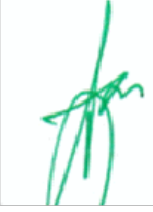
1. Shashi K. Gupta and R.K. Sharma (2014), *Financial Management – Theory and Practice*, 7<sup>th</sup> Revised and Enlarged Edition, New Delhi: Kalyani Publishers.
2. Khan M.Y. and P.K. Jain (2014), *Financial Management-Text, Problems and Cases*, 7<sup>th</sup> Edition, New Delhi: McGraw Education (India) Private Limited.
3. Prasanna Chandra (2011), *Financial Management – Theory and Practices*, 8<sup>th</sup> Revised Edition, New Delhi: Tata McGraw – Hill Publishing Company Limited.

### Mapping

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

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

19PCC106

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. A. Karuppusamy	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumaran
			

<b>Programme Code:</b>	MCCA	<b>Programme Title :</b>	Master of Commerce with Computer Applications	
<b>Course Code:</b>	19PCC207	<b>Course Title</b>	<b>Batch :</b>	2019-'21
		Core-VII : Operations Research	<b>Semester :</b>	II
<b>Hrs/Week:</b>	6		<b>Credits:</b>	4

### Course Objective

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

### Course Outcomes (CO)

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

### Syllabus

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

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

**Note:**

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

\* *Italicized* texts are for self-study.

**Teaching Methods**

Power point Presentations, Assignment and Brain Storming

**Book for Study**

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

**Books for Reference**


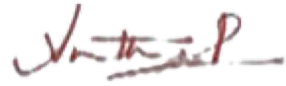

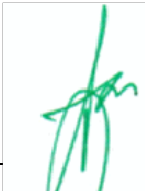
1. Kanti Swarup, P.K. Gupta & Manmohan (2013), *Problems in Operations Research*, 12<sup>th</sup> Edition, New Delhi: S. Chand & Sons.
2. Panneerselvam, R. (2011), *Operations Research*, 2<sup>nd</sup> Edition, New Delhi: Prentice Hall of India Pvt. Ltd.
3. Premkumar Gupta, D.S. Hira (2014), *Operations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

### Mapping

<b>19PCC207</b>
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CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	L	L	M	S
CO2	S	M	M	M	S
CO3	H	M	M	H	S
CO4	S	M	M	M	S

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Ms. S. Poongodi	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumaran
			



<b>Programme Code:</b>	MCCA	<b>Programme Title :</b>	Master of Commerce with Computer Applications	
<b>Course Code:</b>	19PCC208	<b>Course Title</b>	<b>Batch :</b>	2019-'21
		Core-VIII : Digital Marketing	<b>Semester :</b>	II
<b>Hrs/Week:</b>	6		<b>Credits:</b>	4

### Course Objective

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

### Course Outcomes (CO)

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

### Syllabus

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

\* *Italicized* texts are for self-study.

### Teaching Methods

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

### Book for Study

1. Pillai, R.S.N and V. Bagavathi (2014), *Modern Marketing Principles and Practices*, 4<sup>th</sup> Edition, New Delhi: S. Chand & Company Private Limited.
2. Ragaventra.k, Sarathi prabhakaran, (2016), *Digital Marketing*, 1<sup>st</sup> Edition, Himalaya Publishing house.


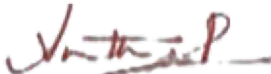

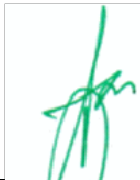
### Books for Reference

1. Nirin Kamat, Chinmay Nitin Kamat, (2017), *Digital Marketing*, 1<sup>st</sup> Edition, Himalaya Publishing House.
2. Sanjith R. Nair and N. Rajan Nair (2014), *Marketing Management*, 7<sup>th</sup> Edition, New Delhi: Sultan Chand & Sons.
3. Sontakki, C.N. (2014), *Principles of Marketing*, 1<sup>st</sup> Edition, New Delhi: Kalyani Publishers.

### Mapping

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

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. K.S. Kavitha	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumaran
			

<b>Programme Code:</b>	MCCA	<b>Programme Title :</b>	Master of Commerce with Computer Applications	
<b>Course Code:</b>	19PCC209	<b>Course Title</b>	<b>Batch :</b>	2019-'21
		Core-IX : VB.Net	<b>Semester :</b>	II
<b>Hrs/Week:</b>	6		<b>Credits:</b>	4

### Course Objective

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

### Course Outcomes (CO)

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

### Syllabus

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

\* *Italicized* texts are for self-study.

### Teaching Methods

Power point Presentations, Seminar and Brain Storming

### Book for Study

1. Jeffrey R. Shapirpo (2015), *Visual Basic.Net: The Complete Reference*, 12<sup>th</sup> Edition, New Delhi, Tata McGraw Hill.


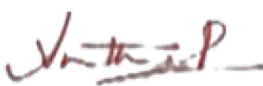

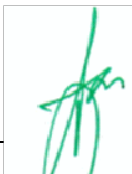
### Books for References

1. Balagurusamy, E. (2013), *Object Oriented Programming with C++*, 6<sup>th</sup> Edition, New Delhi: McGraw Hill Education (India) Private Limited.
2. Mathew MacDonald (2017), *ASP.Net: The Complete Reference*, 6<sup>th</sup> Edition, New Delhi: Tata McGraw Hill.
3. Evangelos Petroustos (2010), *Mastering Microsoft Visual Basic*, 1<sup>st</sup> Edition, Mumbai: Sybex Inc.

### Mapping

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

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. T. Vijaya Chithra	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumaran
			

<b>Programme Code:</b>	MCCA	<b>Programme Title :</b>	Master of Commerce with Computer Applications	
<b>Course Code:</b>	19PCC210	<b>Course Title</b>	<b>Batch :</b>	2019-'21
<b>Hrs/Week:</b>	4	Core-X : Programming Laboratory-II: VB.Net	<b>Semester :</b>	II
			<b>Credits:</b>	4

### Course Objective

To have practical exposure in application oriented programming

### Course Outcomes (CO)

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

### Syllabus

<b>Programs</b>	<b>Hours</b>
<ol style="list-style-type: none"> <li>1. Create a program to calculate the maximum and minimum re-order level using VB.Net application</li> <li>2. Write a program to calculate the electricity charges using flow control statements in VB.Net.</li> <li>3. Develop an application to find out the labour turnover in an organization through additional methods</li> <li>4. Design a form to enter the personal and mark details of a student.</li> <li>5. Write a menu driven program to perform form operations.</li> <li>6. Write a program to save the contents of the rich text box control to a file</li> <li>7. Write a program to create a tic-tac game.</li> <li>8. Write a database connectivity program to store the values of a form into a database.</li> <li>9. Create an application for unit conversion (Gram to Kilogram, Litre to Millilitres, Metre to Kilometre)</li> </ol>	52

<p>10. Design a program to calculate the interest amount for a loan.</p> <p>11. Generate a program to perform the simple interest calculation for the given data</p> <p>12. Generate an application for students' attendance details.</p> <p>13. Create an application to design the employee pay roll.</p> <p>14. Design an application for maintaining student proctorial system.</p> <p>15. Generate a program for electricity billing.</p> <p>16. Generate a program to calculate the tax amount on annual income.</p> <p>17. Create an application for library management system.</p> <p>18. Create an application to check the users' attitude.</p> <p>19. Design a program to check a given string is palindrome or not.</p> <p>20. Create a program to find out the numerology of a person using if else statement.</p>	
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\* *Italicized* texts are for self-study.

### Teaching Methods

Power point Presentations, Brain Storming and Activity

### Books for References


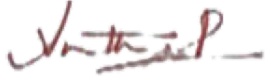


1. Balagurusamy, E. (2013), *Object Oriented Programming with C++*, 6<sup>th</sup> Edition, New Delhi: McGraw Hill Education (India) Private Limited.
2. Mathew MacDonald (2017), *ASP.Net: The Complete Reference*, 6<sup>th</sup> Edition, New Delhi: Tata McGraw Hill.
3. Evangelos Petroustos (2010), *Mastering Microsoft Visual Basic*, 1<sup>st</sup> Edition, Mumbai: Sybex Inc.

### Mapping

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

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

19PCC210

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. T. Vijaya Chithra	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumaran
			

<b>Programme Code:</b>	MCCA	<b>Programme Title :</b>	Master of Commerce with Computer Applications	
<b>Course Code:</b>	19PCC2N1	<b>Course Title</b>	<b>Batch :</b>	2019-'21
		Non-Major Elective : Commerce and Computer Application Practicals	<b>Semester :</b>	II
<b>Hrs/Week:</b>	1		<b>Credits:</b>	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)

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

### Syllabus

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



<b>Computer Application Practical</b>	
1. Preparation of Resume with and without using resume wizard 2. Invite board members for annual meeting using mail merge concept 3. Create students mark list with necessary information using access 4. Online insurance premium payment 5. Online employment registration and renewal	8

\* *Italicized* texts are for self-study.

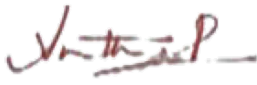
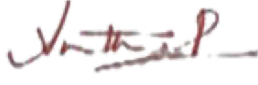


### Teaching Methods

Power point Presentations, Brain Storming and Activity

### Mapping

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

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

<b>Course Designed by</b>	<b>Verified by HoD</b>	<b>Checked by CDC</b>	<b>Approved by COE</b>
Dr. P. Anitha	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumar
			

<b>Programme Code:</b>	MCCA	<b>Programme Title :</b>	Master of Commerce with Computer Applications	
<b>Course Code:</b>	19PCC2N2	<b>Course Title</b>	<b>Batch :</b>	2019-'21
		Non-Major Elective: Financial Services	<b>Semester :</b>	II
<b>Hrs/Week:</b>	1		<b>Credits:</b>	2

### Course Objective

To expose the students on the functioning of various financial intermediaries

### Course Outcomes (CO)

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

### Syllabus

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

\* *Italicized* texts are for self-study.

### Teaching Methods

Power point Presentations, Seminar, Assignment and Group discussions

**Book for Study****19PCC2N2**

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


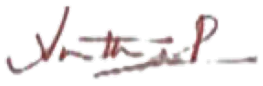

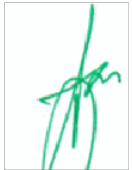
**Books for Reference**

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

**Mapping**

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

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Ms. S. Poongodi	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumaran
			

<b>Programme Code:</b>	MCCA	<b>Programme Title :</b>	Master of Commerce with Computer Applications	
<b>Course Code:</b>	19PCC311	<b>Course Title</b>	<b>Batch :</b>	2019-'21
		Core-XI : Applied Cost Accounting	<b>Semester :</b>	III
<b>Hrs/Week:</b>	6		<b>Credits:</b>	4

### Course Objective

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

### Course Outcomes (CO)

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

### Syllabus

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

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

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

\* *Italicized* texts are for self-study.

**Teaching Methods**

Power point Presentations, Seminar and Assignment

**Book for Study**

1. Jain .S.P. and K.L. Narang (2013), *Cost Accounting*, 23<sup>rd</sup> Edition, New Delhi: Kalyani Publishers.

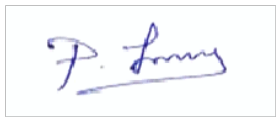
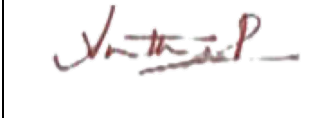


**Books for Reference**

1. Pillai .R.S.N and Bagavathi (2014), *Cost Accounting*, 18<sup>th</sup> Edition, New Delhi: S. Chand and Company.
2. Maheswari, S.N. (2015), *Advanced Problems and Solutions in Cost Accounting*, 20<sup>th</sup> Revised Edition, New Delhi, Sultan Chand & Sons Pvt. Ltd.
3. Sharma, .R.K and Shashi K. Gupta (2009), *Cost and Management Accounting*, 11<sup>th</sup> Revised Edition, New Delhi: Kalyani Publishers.

**Mapping**

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

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Ms. P. Jayanthi	Dr. P. Anitha	Dr. M. Durairaju	Dr. R.Muthukumar
			

<b>Programme Code:</b>	MCCA	<b>Programme Title :</b>	Master of Commerce with Computer Applications	
<b>Course Code:</b>	19PCC3E1	<b>Course Title</b>	<b>Batch :</b>	2019-'21
		Major Elective I: Research Methodology	<b>Semester :</b>	III
<b>Hrs/Week:</b>	6		<b>Credits:</b>	5

### Course Objective

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

### Course Outcomes (CO)

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

### Syllabus

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

	Chi Square Test, Karl Pearson Correlation, Spearman Rank Correlation, Regression	
Unit - 5	Analysis and Interpretation of Data: Meaning – Need for Interpretation – Techniques of Interpretation. Report Writing: Types of Report – Layout of the Report – Steps in Writing the Report – Evaluation of Report.	16

**Note:**

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

\* *Italicized* texts are for self-study.

**Teaching Methods**

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

**Book for Study**

1. Kothari, C.R. (2018), *Research Methodology – Methods and Techniques*, New Delhi: New Age International (P) Limited Publishers.

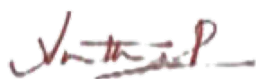
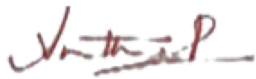


**Books for Reference**

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

**Mapping**

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

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. P. Anitha	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumaran
			

<b>Programme Code:</b>	MCCA	<b>Programme Title :</b>	Master of Commerce with Computer Applications	
<b>Course Code:</b>	19PCC3E2	<b>Course Title</b>	<b>Batch :</b>	2019-'21
		Major Elective I: Entrepreneurship and Project Management	<b>Semester :</b>	III
<b>Hrs/Week:</b>	6		<b>Credits:</b>	5

### Course Objective

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

### Course Outcomes (CO)

<b>K1</b>	<b>CO1</b>	To recollect the nature and functions of an entrepreneur
<b>K2</b>	<b>CO2</b>	To understand the entrepreneur development assistance given by various institutions
<b>K3</b>	<b>CO3</b>	To evaluate the roles as a project manager
<b>K4</b>	<b>CO4</b>	To implement the guidance in developing a project report

<b>Unit</b>	<b>Content</b>	<b>Hours</b>
Unit 1	Meaning of Entrepreneurship – Characteristics, Functions and Types of Entrepreneurship – Roll of Entrepreneurship in Economic Development.	16
Unit 2	Factors Affecting Entrepreneur Growth – Economic and Non-Economic. Entrepreneurship Development Programmes – Need – Objectives – Course Contents – Phases – Evaluation – Institutional Support to Entrepreneurs.	16
Unit 3	Project Management: Meaning of Project – Concepts – Categories – <i>Project Life Cycle Phases</i> – <i>Characteristics of a Project</i> – Project Manager – Role and Responsibilities of Project Manager.	16
Unit 4	Project Identification - Selection – Project Formulation – Contents of a Project Report – Planning Commission Guidelines for Formulating a Project – Specimen of a Project Report.	15



Unit 5	Source of Finance for a Project – Institutional Finance supporting Projects – Project Evaluation – Objectives – Types – Methods.	15
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\* *Italicized* texts are for self-study.

### Teaching Methods

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

### Book for Study

1. Abha Mathur (2019), *Entrepreneurship*, Taxmann's Publishing Pvt. Ltd,
2. K.Nagarajan (2017), *Project Management*, New Age International Pvt.Ltd,

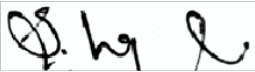
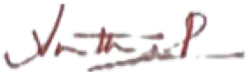


### Books for Reference

1. Neeta Baporikar (2013), *Entrepreneur Development and Project Management*, Himalaya Publishing House,

### Mapping

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

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. S. Loganayaki	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumaran
			

<b>Programme Code:</b>	MCCA	<b>Programme Title :</b>	Master of Commerce with Computer Applications	
<b>Course Code:</b>	19PCC312	<b>Course Title</b>	<b>Batch :</b>	2019-'21
		Core-XII : Security Analysis and Portfolio Management	<b>Semester :</b>	III
<b>Hrs/Week:</b>	5		<b>Credits:</b>	4

### Course Objective

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

### Course Outcomes (CO)

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

### Syllabus

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

\* *Italicized* texts are for self-study.

19PCC312

**Teaching Methods**

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

**Book for Study**

1. Bhalla, V.K. (2018), *Investment Management*, 19<sup>th</sup> Edition, New Delhi: S. Chand & Company Private Limited.


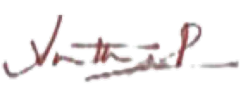

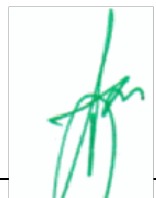
**Books for Reference**

1. Preeti Singh (2018), *Investment Management*, 20<sup>th</sup> Edition, New Delhi: Himalaya Publishing House Pvt. Ltd.
2. Prasanna Chandra (2011), *Investment Analysis and Portfolio Management*, 7<sup>th</sup> Reprint, New Delhi: Tata McGraw Hill Education Private Limited.
3. Goplal Krishnan, C. (2004), *Investment Management*, 1<sup>st</sup> Edition, New Delhi: Kalyani Publishers.

**Mapping**

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

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Ms. M. Thilagavathi	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumaran
			

<b>Programme Code:</b>	MCCA	<b>Programme Title :</b>	Master of Commerce with Computer Applications	
<b>Course Code:</b>	19PCC313	<b>Course Title</b>	<b>Batch :</b>	2019-'21
		Core-XIII : Taxation	<b>Semester :</b>	III
<b>Hrs/Week:</b>	7		<b>Credits:</b>	5

### Course Objective

To facilitate the students to expand their knowledge on direct taxes

### Course Outcomes (CO)

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

### Syllabus

Unit	Content	Hours
Unit - 1	Income Tax System in India – Definitions Under Income Tax Act 1962 – Person – Assessee – Income – Gross Total Income – Total Income – Income that do not form part of Total Income – Assessment Year – Previous Year (Theory Only) Computation of Income from Salary	24
Unit - 2	Computation of Income from House Property - Computation of Profits and Gains of Business or Profession.	20
Unit - 3	Computation of Capital Gains – Income from other Sources Set Off and Carry Forward of Losses - <i>Deduction from Gross Total Income</i> (Theory Only)	18
Unit - 4	Basic Concepts: Concept and Features of Indirect Taxes – Genesis of GST in India – Need for GST in India – Benefit of GST – <i>GST Council</i> Changes of GST – Levy of GST on Intra-State Supply (CGST/SGST/UTGST) – Levy of GST on Inter-State Supply (IGST)	15
Unit - 5	Registration: Introduction – Person liable for Registration - Person not liable for Registration – Procedure for Registration – Effective date of Registration Exemption: Goods Exempt from GST – <i>List of Services Exempt from Tax</i>	14

**Note:**

19PCC313

Problems - 60% Theory - 40%

\* *Italicized* texts are for self-study.**Teaching Methods**

Power point Presentations, Group discussions, Seminar and Assignment

**Book for Study**

1. Gaur, V.P., Narang, D.B., Puja Gaur, Rajeev Puri (2018), *Income Tax Law and Practice*, 45<sup>th</sup> Edition, New Delhi: Kalyani Publishers.
2. R. Parameswaran and CA. P. Viswanathan (2018), *Indirect Taxes, GST & customs Laws*, 1<sup>st</sup> Edition, Coimbatore: Kavin Publishers


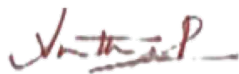


**Books for Reference**

1. Mehrotra, H.C. and S.P. Goyal (2018), *Income Tax, Law and Accounts*, 58<sup>th</sup> Edition, Agra: Sahitya Bhawan Publications.
2. Pagne Dinkar (2018), *Income Tax Law and Practice*, 29<sup>th</sup> Edition, New Delhi: Sultan Chand & Sons Company Limited
3. Board of Studies (2017), *Taxation (Indirect Taxes) Module – 1 and 2*, New Delhi: The Institution of Chartered Accountants of India

**Mapping**

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

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Ms. S. Poongodi	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumaran
			

<b>Programme Code:</b>	MCCA	<b>Programme Title :</b>	Master of Commerce with Computer Applications	
<b>Course Code:</b>	19PCC3E3	<b>Course Title</b>	<b>Batch :</b>	2019-'21
		Major Elective - II: International Business	<b>Semester :</b>	III
<b>Hrs/Week:</b>	5		<b>Credits:</b>	5

### Course Objective

To provide global knowledge to students in managing a business

### Course Outcomes (CO)

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

### Syllabus

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

\* *Italicized* texts are for self-study.

### Teaching Methods

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

### Book for Study

1. Subba Rao, P. (2014), *International Business, 4<sup>th</sup> Edition*, New Delhi: Himalaya Publishing House.


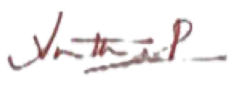


### Books for Reference

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

### Mapping

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

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Mr. A. Prakalathan	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumar
			

<b>Programme Code:</b>	MCCA	<b>Programme Title :</b>	Master of Commerce with Computer Applications	
<b>Course Code:</b>	19PCC3E4	<b>Course Title</b>	<b>Batch :</b>	2019-'21
		Major Elective - II: Strategic Management	<b>Semester :</b>	III
<b>Hrs/Week:</b>	5		<b>Credits:</b>	5

### Course Objective

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

### Course Outcomes (CO)

<b>K1</b>	<b>CO1</b>	To remember the fundamentals involved in strategic management
<b>K2</b>	<b>CO2</b>	To understand about SWOT in the formulation of strategies
<b>K3</b>	<b>CO3</b>	To evaluate the role of top management in strategic implementation
<b>K4</b>	<b>CO4</b>	To apply the criteria to be followed in real time strategic management

<b>Unit</b>	<b>Content</b>	<b>Hours</b>
Unit 1	Strategic Management: Concepts – Difference between Strategy and Tactics – Three Levels of Strategy, Strategic Management Process – Benefits, TQM and Strategic Management Process, Social Responsibility, Social Audit	13
Unit 2	Strategic Formulation: Corporate Mission: Need – Formulation, Objectives: Classification – Guidelines, Goals: Features – Types, Environmental Scanning – Need – Approaches – SWOT Analysis – ETOP – Value Chain Analysis.	13
Unit 3	Choice of Strategy: BCG Matrix – The GE Nine Cell Planning Grid – Corporate Level Generic Strategies: Stability, Expansion, Retrenchment, Combination Strategies.	13
Unit 4	Strategic Implementation: Role of Top Management – Process – Approaches, Resource Allocation – Factors – Approaches, Mckinsey's 7's Framework, Strategic Positioning – Four Routes to Competitive Advantage.	13
Unit 5	Strategic Evaluation: Importance – Criteria – Quantitative and Qualitative Factors, Strategic Control, Process – Criteria – Types, Essential Features of Effective Evaluation and Control Systems.	13



\* *Italicized* texts are for self-study.

### Teaching Methods

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

### Book for Study

1. John A Pearce, Richard B Robinson and Amita Mital (2017), *Strategic Management*, McGraw Hill Education





### Books for Reference

1. . Adela Kazmi and Azhar Kazmi (2015), *Strategic Management*, McGraw Hill Publishers
2. Jacob Thomas (2015), *Strategic Management – Text and Cases*, Pearson Education India

### Mapping

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

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. P. Archanaa	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumaran
			

**19PCC414**

<b>Programme Code:</b>	MCCA	<b>Programme Title :</b>	Master of Commerce with Computer Applications	
<b>Course Code:</b>	19PCC414	<b>Course Title</b>	<b>Batch :</b>	2019-'21
		Core-XIV: Accounting for Decision Making	<b>Semester :</b>	IV
<b>Hrs/Week:</b>	7		<b>Credits:</b>	4

**Course Objective**

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

**Course Outcomes (CO)**

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

**Syllabus**

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

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

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

\* *Italicized* texts are for self-study.

**Teaching Methods**

Power point Presentations, Seminar and Assignment

**Book for Study**

1. Sharma, R.K. and Shashi. K. Gupta (2017), *Management Accounting*, 13<sup>th</sup> Edition, New Delhi: Kalyani Publishers.

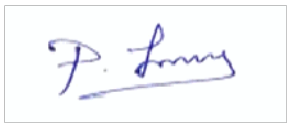


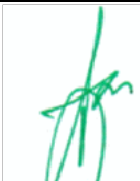
**Books for Reference**

1. Pillai, R.S.N & Bagavathi (2015), *Management Accounting*, Revised Edition, New Delhi: S. Chand & Company.
2. Khan, M.Y. and P.K. Jain (2017), *Management Accounting*, 7<sup>bus</sup><sup>th</sup> Edition, Mumbai: Tata MC Graw Hill Publishing Company Limited.
3. Pandey, I.M. (2013), *Management Accounting*, 3<sup>rd</sup> Revised Edition, New Delhi: Dorling Kindersley (India) Private Limited.

**Mapping**

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

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Ms. P. Jayanthi	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumar
			

<b>Programme Code:</b>	MCCA	<b>Programme Title :</b>	Master of Commerce with Computer Applications	
<b>Course Code:</b>	19PCC415	<b>Course Title</b>	<b>Batch :</b>	2019-'21
		Core-XV: Human Resource Management	<b>Semester :</b>	IV
<b>Hrs/Week:</b>	6		<b>Credits:</b>	4

### Course Objective

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

### Course Outcomes (CO)

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

### Syllabus

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

Unit - 5	Performance Appraisal and Merit Rating: Meaning - Concepts – Performance Standard - Appraisal Methods – Appraisal Errors - Method of Improving Performance Appraisal – Merit Rating – 360 Method of Appraising. HRM Audit and Research: Importance – Scope – Conduct of HR Audit – HR Research.	16
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**Note:**

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

\* *Italicized* texts are for self-study.

**Teaching Methods**

Power point Presentations, Group discussions, Seminar and Assignment

**Book for Study**

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

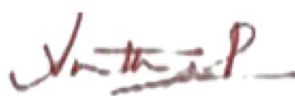
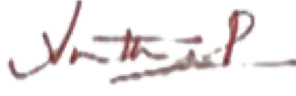

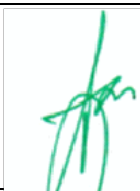
**Books for Reference**

1. Aswathappa, K. (2017), *Human Resource Management – Text and Cases*, 8<sup>th</sup> Edition, New Delhi: Tata McGraw Hill Education Private Limited.
2. Subba Rao, P. (2014), *Essentials of HRM and Industrial Relations Text, Cases and Games*, 5<sup>th</sup> Edition, Mumbai: Himalaya Publishing House.
3. Prasad, L.M. (2014), *Human Resource Management*, 3<sup>rd</sup> Edition, New Delhi: Sultan Chand & Sons.

**Mapping**

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

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. P. Anitha	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumar
			

<b>Programme Code:</b>	MCCA	<b>Programme Title :</b>	Master of Commerce with Computer Applications	
<b>Course Code:</b>	19PCC4E5	<b>Course Title</b>	<b>Batch :</b>	2019-'21
		Major Elective-III : E-Commerce and Cyber Security	<b>Semester :</b>	IV
<b>Hrs/Week:</b>	5		<b>Credits:</b>	5

### Course Objective

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

### Course Outcomes (CO)

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

### Syllabus

Unit	Content	Hours
Unit - 1	Meaning and Definition of E-Commerce – Perspectives of E-Commerce – Scope – Drivers of E-Commerce – Myths of E-Commerce – Advantages and Limitations. E-Commerce Framework – Applications. <i>Integrating E-Commerce: B2C – B2B</i> – Supply Chain Management – <i>Business within Business</i> .	14
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.	13
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.	13
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.	13

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.	12
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**Note:** For Cyber Security, the Study Material will be available in our College Journal Website: [www.ngmc.org.in](http://www.ngmc.org.in) in the form a e-book)

\* *Italicized* texts are for self-study.

### Teaching Methods

Power point Presentations, Group discussions, Seminar and Assignment

### Book for Study

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

### Books for Reference


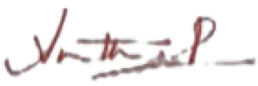

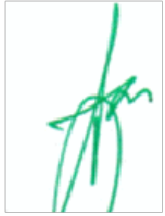
1. Kamallesh N. Agarwala, Amitlal Beeksha Agarwala (2005), *Business on the Net - An introduction to the 'What's' and 'Hows' of E-Commerce*, New Delhi: Macmillan India Limited.
2. Jibitesh Mishra (2011), *E-Commerce*, 1<sup>st</sup> Edition, New Delhi: Macmillan Publishers India Limited
3. Kamlesh K.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

### Mapping

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

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
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Ms. P. Archanaa	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumaran
			



<b>Programme Code:</b>	MCCA	<b>Programme Title :</b>	Master of Commerce with Computer Applications	
<b>Course Code:</b>	19PCC4E6	<b>Course Title</b>	<b>Batch :</b>	2019-'21
		Major Elective-III : Customer Relationship Management	<b>Semester :</b>	IV
<b>Hrs/Week:</b>	5		<b>Credits:</b>	5

### Course Objective

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

### Course Outcomes (CO)

<b>K1</b>	<b>CO1</b>	To keep in mind the basis of building the customer relationship
<b>K2</b>	<b>CO2</b>	To apprehend the strategies and the framework of CRM in India
<b>K3</b>	<b>CO3</b>	To apply the benchmarks and metrics in building and managing customer relationship
<b>K4</b>	<b>CO4</b>	To evaluate the best practices and technologies in building customer relationship

<b>Unit</b>	<b>Content</b>	<b>Hours</b>
Unit 1	Overview of Relationship Marketing – Basis of Building Relationship – Types of Relationship Marketing – Customer Life Cycle.	13
Unit 2	CRM – Overview and Evaluation of the Concept – CRM and Relationship Marketing – CRM Strategy – Importance of Customer Divisibility in CRM.	13
Unit 3	Sales Force Automation – Contact Management – Concept – Enterprise Marketing Management – Core Beliefs – CRM in India.	13
Unit 4	Value Chain – Concept – Integration Business Management – Benchmarks and Metrics – Culture Change – Alignment with Customer Eco System – Vendor Selection.	13
Unit 5	Database Marketing – Prospect Database – Data Warehouse and Data Mining – Analysis of Customer Relationship Technologies – Best Practices in Marketing Technology – Indian Scenario.	13

\* *Italicized* texts are for self-study.

**Teaching Methods**

Power point Presentations, Group discussions, Seminar and Assignment

**Book for Study**

1. H.Peeru Mahamed and A. Sagadevan (2003), *Customer Relationship Management – A Step by Step Approach*, Vikas Publication House Pvt Ltd


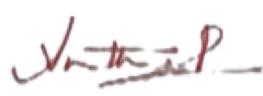


**Books for Reference**

1. N.H.Mullick (2016), *Customer Relationship Management*, Oxford University Press,
2. William G.Zikmund, Raymond McLeod, JR, Faye W.Gilbert (2010), *Customer Relationship Management*, Wiley Publishing Ltd

**Mapping**

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

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. K. S. Kavitha	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumar
			

<b>Programme Code:</b>	MCCA	<b>Programme Title :</b>	Master of Commerce with Computer Applications	
<b>Course Code:</b>	19PCC416	<b>Course Title</b>	<b>Batch :</b>	2019-'21
		Core-XVI : Programming Laboratory – III: Accounting & Statistical Package	<b>Semester :</b>	IV
<b>Hrs/Week:</b>	6*		<b>Credits:</b>	4

### Course Objective

To provide knowledge on application of computerized accounting and statistical tools

### Course Outcomes (CO)

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

<b>List of Practicals</b>	<b>Hours</b>
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 Cash Flow and Funds Flow Statement 14. Display Budget	48

15. Application of 't' Test 16. Application of One-way-ANOVA (Analysis of Variance) 17. Application of Chi-square Test 18. <i>Application of Garrett Ranking</i> 19. Application of Friedman Rank Test	30
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**Note:** \* It includes Theory Class – 1 Hour (Total Theory Hours: 13)

Power point Presentations, Experience Discussion and Activity

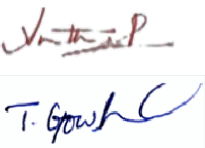
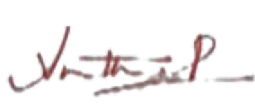


### Books for Reference:

1. Rajesh Chheda (2018), Learn Tally ERP9 with GST & E Way Bill, Ane Books publications .

### Mapping

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

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
Dr. P. Anitha & Ms. T. Gowthami	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumaran
			

<b>Programme Code:</b>	MCCA	<b>Programme Title :</b>	Master of Commerce with Computer Applications	
<b>Course Code:</b>	19PCC4P1	<b>Course Title</b>	<b>Batch :</b>	2019-'21
		Core-XVII: Project Work and Viva-Voce	<b>Semester :</b>	IV
<b>Hrs/Week:</b>	6		<b>Credits:</b>	8

### Course Objective

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

### Course Outcomes (CO)

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

### Instructions

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

Project	– 160
Viva-voce Examination	– 40

### Method of Doing Research

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

### Mapping

<b>CO \ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
CO1	M	H	H	H	S
CO2	H	H	M	M	S
CO3	S	H	S	S	S
CO4	H	M	M	H	S

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

Course Designed by	Verified by HoD	Checked by CDC	Approved by COE
All Faculty Members	Dr. P. Anitha	Dr. M. Durairaju	Dr. R. Muthukumaran
