

PG DEPARTMENT OF COMMERCE (CA)

M.Com (CA)

SYLLABUS 2025 – 2027 BATCH
(Outcome-Based Education)

BOARD OF STUDIES 2025

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:

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

Program Outcomes:

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

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

Program Specific Outcomes:

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

MAPPING

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

L-Low M- Medium H-High

N.G.M College - Curriculum Development Cell Scheme of Examination For 2025 - 2027 Choice Based Credit System & OBES									
For M.Com(CA)									
SEMESTER – I									
Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
		L	P	T		Internal	External		
25PCC101	Core - I: Higher Corporate Accounting	6		4	3	25	75	100	5
25PCC102	Core - II: Managerial Economics	6			3	25	75	100	4
25PCC103	Core - III: Digital Marketing	6			3	25	75	100	4
25PCC1E1/ 25PCC1E2/ 25PCC1E3	Core Elective I: Business Environment/ Core Elective I: Enterprise Resource Planning / Core Elective I: Setting up of Business Entities	6			3	25	75	100	5
25PCC104	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		
25PCC205	Core - IV: Financial Management	6		4	3	25	75	100	5
25PCC206	Core - V: Operations Research	5			3	25	75	100	4
25PCC207	Core – VI: Management Information System	5			3	25	75	100	4
25PCC2E4/ 25PCC2E5/ 25PCC2E6	Core Elective II: International Business/ Core Elective II: Industry 4.0 and Industrial Internet of Things / Core Elective II: Big Data Analytics	6			3	25	75	100	5
25PCC208	Core Lab -II: VB.Net	2	4		3	40	60	100	3
25PCC2N1/ 25PCC2N2	Non-Major Elective I: Commerce and Computer Application Practicals / Non-Major Elective 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		
25PCC309	Core - VII: Applied Cost Accounting	6	-	4	3	25	75	100	5
25PCC310	Core VIII: Taxation	6	-	-	3	25	75	100	4
25PCC311	Core - IX: Business Research Methods	6	-	-	3	25	75	100	4
25PCC3E7/ 25PCC3E8/ 25PCC3E9/	Core Elective - III: E-Commerce and Cyber Security / Core Elective - III: Data Mining and Data Warehousing / Core Elective - III: Corporate Social Responsibility	6	-	-	3	25	75	100	5
25PCC312	Core Lab -III: Accounting Package	2	4	-	3	20	30	50	2
25PCC313	Core - X: Institutional Training	-	-	-	-	25	75	100	3
Total		26	4	4		165	385	550	23

SEMESTER – IV									
Part Subject Code	Title of the Paper	Hrs / Week		Hrs / Sem.	Exam Hrs.	Maximum Marks		Total Marks	Credits
		L	P	T		Internal	External		
25PCC414	Core - XI: Accounting for Decision Making	6	-	4	3	25	75	100	5
25PCC415	Core - XII: Human Resource Management	6	-	-	3	25	75	100	5
25PCC416	Core – XIII: Security Analysis and Portfolio Management	6	-	-	3	25	75	100	5
25PCC417	Core Lab -IV: Statistical Package	2	4	-	3	20	30	50	2
25PCC4P1	Core – XIV Research Report Writing	6	-	-	3	50	150	200	6
Total		26	4	4	-	200	350	550	23
Grand Total		104	16	16	-	645	1555	2200	90

CO – SCHOLASTIC COURSES

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

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

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

Question Paper Pattern

(Based on Bloom's Taxonomy)

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

1. Theory Examinations: 75 Marks (Part I, II, & III)

(i) Test- I & II, ESE:

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

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

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

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

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

4. Practical Examinations:

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

5. Project:

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

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

Components of Continuous Internal Assessment (CIA)

THEORY

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

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

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

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

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

PROJECT

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

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

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

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

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

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

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

Continuous Internal Assessment for Project

For Commerce, Management & Social Work Programme

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

- ❖ The period of study is for 4 weeks.
- ❖ Project / Internship work has to be done in an industrial organization (or) work on any industrial problem outside the organization is allowed.
- ❖ Students are divided into groups and each group is guided by a Mentor.
- ❖ The group should not exceed four students, also interested student can undergo individually.
- ❖ A problem is chosen, objectives are framed, and data is collected, analyzed and documented in the form of a report / Project.
- ❖ Viva – Voce is conducted at the end of this semester, by an External Examiner and concerned Mentor (Internal Examiner).
- ❖ Project work constitutes 100 marks, out of which 25 is CIA and 75 is CEE Marks.

Mark Split UP

CIA	CEE	Total
25	75	100

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

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

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

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

Continuous Internal Assessment for Project

For Science Stream

The Final year Science students should undergo a project work during (V/VI) semester

- ❖ The period of study is for 4 weeks.
- ❖ Project / Internship work has to be done in an industrial organization (or) work on any industrial problem outside the organization is allowed.
- ❖ Students are divided into groups and each group is guided by a Mentor.
- ❖ The group should not exceed four students, also interested student can undergo individually.
- ❖ A problem is chosen, objectives are framed, and data is collected, analyzed and documented in the form of a report / Project.
- ❖ Viva – Voce is conducted at the end of this semester, by an External Examiner and concerned Mentor (Internal Examiner).
- ❖ Project work constitutes 200 marks, out of which 50 is CIA and 150 is CEE Marks.

Mark Split UP

CIA	CEE	Total
50	150	200

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

* **Review I:** - Problem Analysis

* **Review II:** - Data collection & Design

* **Review III:** - Data Analysis

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

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

Continuous Internal Assessment for Project

For Computer Science Cluster

Maximum Marks: 100 Marks

Components for CIA: 25 Marks

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

Components for CEE: 75 Marks

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

COMPUTER SCIENCE PROJECT and VIVA VOCE

Guidelines

Introduction

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

Area of Work

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

Methodology

Arrangement of Contents:

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

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

Format of Table of Contents

TABLE OF CONTENTS

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

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

Size of the Project

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

STUDENT SEMINAR EVALUATION RUBRIC

Grading Scale:

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

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

WRITTEN ASSIGNMENT RUBRIC

Grading Scale:

A	B	C	D	F
13-15	10-12	7-9	4-6	0-3

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

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	25PCC101			Course Title	Batch :	2025 -'27
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	Core-I – Higher Corporate Accounting	Semester:	I
					Credits:	5

Course Objective

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

Course Outcomes (CO)

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

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

Mapping

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

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

Unit – 2	Amalgamation and Absorption of Companies (AS14) - Reconstruction of Companies (External and Internal).	18
Unit – 3	Holding Company Accounts: Calculation of Capital Profit – Revenue Profit – Cost of Control – Minority Interest – Revaluation of Assets – Issue of Bonus Shares – Treatment of Dividend - Preparation of Consolidated Balance Sheet (Excluding Inter-Company and Multiple-holdings).	18
Unit – 4	Banking Company Accounts: Treatment of Rebate on Bills Discounted – Provisions Required for Various Types of Assets – Performing and Non-Performing Assets (NPA): Meaning – Treatment - Preparation of Profit and Loss Account and Balance Sheet.	18
Unit – 5	Insurance Company Accounts: Life Insurance – Computation of Correct Life Assurance Fund - General Insurance (Fire and Marine Insurance only). Inflation Accounting – Meaning - Methods (Theoretical Aspects only)	18

Note:

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

Pedagogy and Assessment Methods:

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

Text Book

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

Reference Books

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

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

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	25PCC102			Course Title	Batch:	2025 - '27
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem	-	Core-II – Managerial Economics	Semester:	I
					Credits:	4

Course Objective

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

Course Outcomes (CO)

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

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

Mapping

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

Unit	Content	Hours
Unit – 1	Managerial Economics: Meaning - Nature and Scope – Role and Responsibilities of Managerial Economist - Relationship between Managerial Economics and Other Subjects – Uses of Managerial Economics.	18
Unit – 2	Demand and Supply Analysis: Demand Determinants - Elasticity of Demand – Types – Methods - Factors Influencing Elasticity of Demand.	18

	Demand Forecasting: Classification – Purpose – Methods Supply Analysis: Meaning, Law of Supply, Elasticity of Supply, factors Influencing Supply.	
Unit – 3	Production & Cost: Law of Diminishing Returns and Law of Variable Proportions –Producers Equilibrium - Economies of Scale. Cost Analysis: Cost Theory - Cost Concept - Cost and Output Relationship - Break Even Analysis.	18
Unit - 4	Pricing Decision: Pricing and Output Decisions in Different Market Situations - Pricing under Perfect Competition – Monopoly - Monopolistic Competition - Duopoly and Oligopoly.	18
Unit - 5	National Income: Elements of National Income – National Income Concepts - Measurement of National Income – Difficulty of Measurement – Significance of National Income.	18

* *Italicized* texts are for self-study.

Pedagogy and Assessment Methods:

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

Text Book

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

Reference Books

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

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

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	25PCC103			Course Title	Batch:	2025-'27
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem		Core-III – Digital Marketing	Semester:	I
					Credits:	4

Course Objective

To endow the students with the basic knowledge of digital marketing

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Recollect the basic concepts of digital marketing.	K1
CO2	Get the idea about digital marketing strategies in India.	K2
CO3	Implement the digital marketing through various channels or media.	K3
CO4	Analyse online consumer behavior.	K4
CO5	Evaluate game based marketing through social media.	K5

Mapping

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

Unit	Content	Hours
Unit - 1	Marketing: Introduction – Definition – Meaning – Evolution of Marketing – Objectives – Importance – Functions. Market Segmentation: Meaning - Criteria – Bases - Benefits. Marketing Mix: Definition – Elements of Marketing Mix – Problems.	18
Unit - 2	Digital Marketing: Introduction – Meaning – Definition – Evolution - Characteristics – Importance – Factors Impacting the shift from Traditional to Modern marketing – Comparison of Modern Marketing scoring over Traditional Marketing - Advantages and Disadvantages – Strategies in Digital Marketing.	18

Unit - 3	Channels of Digital Marketing: Search Engine Marketing (SEM) – Search Engine Strategies - Search Engine Optimization (SEO): Basics of On-Page and Off-Page Optimization. Facebook – Display Advertising – E-Mail Marketing — Mobile Marketing.	18
Unit - 4	Social Media Marketing (SMM): Introduction – Meaning – Functionalities of Social Media – Classification of Social Media - Social Media for Consumers - Social Media for Marketers - Social Media Marketing - Social Media Marketing Strategy.	18
Unit - 5	Website Designing and Development: Content Writing- Blog Creation- Ad words and Keyword Selection- Navigating Ad Words. Recent Trends: Niche Marketing - Viral Marketing – Geo Marketing – You tube Marketing – Chain link Relationship Marketing. Recent trends in Digital Marketing.	18

Pedagogy and Assessment Methods:

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

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Moutusy Maity	Digital Marketing	2 nd Edition, Oxford University Press, New Delhi	2022
2	Puneet Singh Bhatia,	Fundamentals of Digital Marketing	2 nd 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	3 rd Edition, McGraw Hill Publications Noida.	2022
2	Vandana Ahuja,	Digital Marketing	9 th impression, Oxford University Press. London.	2021
3	Kailash Chandra Upadhyay,	Digital Marketing: Complete Digital Marketing Tutorial	Notion Press, Chennai	2021

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

Programme Code:	MCCA			Programme Title		Master of Commerce with Computer Applications
Course Code:	25PCC1E1			Course Title	Batch:	2025-'27
				Core Elective-I – Business Environment	Semester:	I
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.			Credits:	5

Course Objective

To expose the students to the environmental aspects of business

Course Outcomes (CO)

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

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

Mapping

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

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

Unit - 3	Political Environment: Government and Business Relationship – Different Roles of Government in Indian Economy – State Intervention: Meaning - Objectives – Expansion. Indian Constitution – The Preamble-Fundamental Rights.	18
Unit - 4	Technological Environment: Features – Status of Technology in India - Impact of Technology on Society and Economy – Restraints on Technological Growth – Technology Policy.	18
Unit - 5	Social Environment: Social Responsibilities of Business – Business and Society – Business Ethics - Women and Business Opportunities – Financial Support for Women Entrepreneur - Child Labour – Corporate Governance.	18

Pedagogy and Assessment Methods:

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

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Francis Cherunilum	Business Environment: Text and Cases,	31 st 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	17 th Revised Edition, Mumbai: Himalaya Publishing House	2025
2	Simerjit Kaur	Business Environment	First Edition, Global Academic Publishers	2024
3	C.B.Gupta	Business Environment	12 th Revised Edition, Sultan Chand & Sons,	2022

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

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications
Course Code:	25PCC1E2			Course Title	Batch: 2025 - '27
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.		Core Elective- I – Enterprise Resource Planning	Semester: I
					Credits: 5

Course Objective

To endow the students with the basic knowledge of ERP

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the concept of ERP	K1
CO2	Understand the risks involved while using ERP	K2
CO3	Implement the ERP technologies in real world.	K3
CO4	Analyze the ERP market place dynamics	K4
CO5	Review the ERP solutions or packages	K5

Mapping

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

Unit	Content	Hours
Unit 1	Business Functions and Business Processes - Integrated Management Information - Business Modelling - Integrated Data Model. Business Processes: Major Business Processes. Introduction to ERP: Common ERP Myths - A Brief History of ERP - Reasons for the Growth of ERP Market - Advantages of ERP.	18
Unit 2	People Issues - Process Risks - Technological Risks - Implementation Issues-Operation and Maintenance Issues - Unique Risks of ERP Projects - Managing Risks on ERP Projects. Benefits of ERP: Information	18

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

Pedagogy and Assessment Methods:

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

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Alexis Leon	Enterprise Resource Planning	4 th 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	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr. S. Poongodi	Dr. P. Anitha	Prof. K. Srinivasan	Prof. K. Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	25PCC1E3			Course Title	Batch:	2025-'27
				Core Elective-I – Setting up of Business Entities	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 setting up of business entities

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the various aspects of Start-up landscape and its financing	K1
CO2	Understand the formation and registration of Section 8 company	K2
CO3	Apply the concept of LLP and business collaboration	K3
CO4	Analyze the procedure for obtaining registration and license	K4
CO5	Review the compliance of regulatory framework	K5

Mapping

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

Unit	Content	Hours
Unit 1	Start-up's in India: Types of business organisations – Factors governing selection of an organisation - Start-up's – Evolution – Definition of a Start-up – Start-up landscape in India – Start-up India policy – Funding support and incentives – Indian states with Start-up policies – Exemptions for start-up's – Life cycle of a Start-up – Important points for Start-up's – Financing options available for Start-up's – Equity financing – Debt financing – IPO – Crowd funding – Incubators - Mudra banks – Successful Start-ups' in India.	18

Unit 2	Not-for-Profit Organisations: Formation and registration of NGOs – Section 8 Company – Definition – Features – Exemptions – Requirements of Section 8 Company – Application for incorporation – Trust: Objectives of a trust – Persons who can create a trust – Differences between a public and private trust – Exemptions available to trusts – Formation of a trust – Trust deed – Society – Advantages – Disadvantages – Formation of a society – Tax exemption to NGOs.	18
Unit 3	Limited Liability Partnership and Joint Venture: Limited Liability Partnership: Definition – Nature and characteristics – Advantages and disadvantages – Procedure for incorporation – LLP agreement – Annual compliances of LLP - Business collaboration: Definition – Types – Joint venture: Advantages and disadvantages – Types – Joint venture agreement - Successful joint ventures in India – Special Purpose Vehicle – Meaning – Benefits – Formation.	18
Unit 4	Registration and Licenses: Registration and Licenses: Introduction – Business entity registration – Mandatory registration – PAN – Significance – Application and registration of PAN – Linking of PAN with Aadhar – TAN – Persons liable to apply for TAN – Relevance of TAN – Procedure to apply for TAN – GST: Procedure for registration – Registration under Shops and Establishment Act – MSME registration – Clearance from Pollution Control Board – FSSAI registration and license – Trade mark, Patent and Design registration.	18
Unit 5	Environmental Legislations in India: Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure.	18

Pedagogy and Assessment Methods:

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

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	CS.Amit Vohra & CS.Rachit Dhingra	Setting up of Business Entities and Closure	7 th Edition, Bharath Law House, New Delhi	2023

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Pratap Simha Netaji & Kalpana	Setting up of Business Entities: A Ready Reckoner	1 st Edition, Notion Press, Chennai	2024
2	Zad N.S and Divya Bajpai,	Setting up of Business Entities and Closure	8 th Edition, Taxmann publications Private Ltd, Chennai	2024
3	CS. Anoop Jain	Setting up of Business Entities and Closure	9 th Revised Commercial Law Publishers (India) Pt.Ltd, New Delhi	2022

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

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	25PCC104			Course Title	Batch:	2025-'27
				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	Knowledge Level
CO1	Keep in mind the concepts of classes and objects	K1
CO2	Understand C++ Programs using class and operators	K2
CO3	Apply problem solving skills	K3
CO4	Analyze programs using more advanced OOPs concepts such as Operator overloading, Inheritance, and Polymorphism	K4
CO5	Assess the relevance of OOP principles for designing structured and reusable code.	K5

Mapping

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

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.	30

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.	
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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	<i>Object Oriented Programming with C++</i>	Tata McGraw-Hill Publishing Company Limited, New Delhi, 8 th Edition	2020
2	Herbert Schildt	<i>Object Oriented Programming with C++</i> ,	Tata Mc Graw Hill Publishing Company Limited , New Delhi, , 4 th Edition	2017
3	Bjarne Stroustrup	The C++ Programming Language	Pearson Education Inc , New Delhi, 4 th Edition	2022

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

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	25PCC205			Course Title	Batch:	2025-'27
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	Core IV – Financial Management	Semester:	II
					Credits:	5

Course Objective

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

Course Outcomes (CO)

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

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

Mapping

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

Unit	Content	Hours
Unit - 1	Financial Management: Definition – Scope of Financial Management – Financial Decisions - Functional areas of Financial Management – Role of Financial Manager – 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	20

	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	
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

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

Pedagogy and Assessment Methods:

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

Text Book

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

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Shashi K. Gupta and R.K. Sharma	Financial Management – Theory and Practice,	8 th Revised and Enlarged Edition, New Delhi: Kalyani Publishers	2020

2	Khan M.Y. and P.K. Jain	Financial Management-Text, Problems and Cases	8 th Edition, New Delhi: McGraw Education (India) Private Limited.	2019
3	Prasanna Chandra	Financial Management – Theory and Practices	10 th Revised Edition, New Delhi: Tata McGraw – Hill Publishing Company Limited.	2019

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

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	25PCC206			Course Title	Batch:	2025-'27
				Core V – Operations Research	Semester:	II
Lecture Hrs./ Week Or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-		Credits:	4

Course Objective

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

Course Outcomes (CO)

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

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

Mapping

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

Unit	Content	Hours
Unit - 1	Operations Research: Introduction – Definition - LPP - Graphical Solution Method – General Linear Programming Problem (Definition alone) – Simplex Method: Basic Solutions and Degenerate Solutions to Linear Equation – Simplex Method (Simple Problems)	14
Unit - 2	Assignment Problem: Definition – Assignment Algorithm – Hungarian Assignment – Unbalanced Assignment Method.	15

	Sequencing Problems: Introduction – Problem with ‘n’ Jobs and 2 Machines – Problems with ‘n’ Jobs & ‘3’ Machines - Problems with ‘n’ Jobs & ‘k’ Machines (Simple Problems only). Transportation Problem: Row Minimum – Column Minimum – NWC – LCM – VAM. Test of Optimality: MODI Method (Simple Problems only).	
Unit - 3	Queuing Theory: Introduction - Queuing System – Characteristics of Queuing System – Symbols and Notations – Classification of Queues-Single Server Model (Finite Queue) Replacement Model: Introduction Model 1: Replacement of an Item whose maintenance cost increases with time and money value is not changed Model 2: Replacement of an item when maintenance cost increases with time and money value changes with time	15
Unit - 4	Inventory Control: Introduction – Types of Inventory – Economic Order Quantity: Case 1: EOQ with No Shortage Case 2: EOQ with Shortage EOQ with Price Breaks: Case 1: EOQ with 1 Price Break Case 2: EOQ with 2 Price Break (Simple Problems only)	15
Unit - 5	Network Scheduling: Introduction – Network and Basic Components – Rules of Network Constructions – Time Calculations in Networks – Critical Path Method (CPM) - Program Evaluation and Review Technique (PERT) & PERT Calculations- Difference between CPM & PERT (Simple Problems only).	16

Note:

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

Pedagogy and Assessment Methods:

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

Text Book

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

Reference Books

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

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

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	25PCC207			Course Title	Batch:	2025-'27
Lecture Hrs./ Week Or Practical Hrs./Week	5	Tutorial Hrs./Sem.	-	Core VI – Management Information System	Semester:	II
					Credits:	4

Course Objective

To offer students with the knowledge of automated management system

Course Outcomes (CO)

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

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

Mapping

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

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

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

Pedagogy and Assessment Methods:

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

Text Book

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

Reference Books

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

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

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	25PCC2E4			Course Title	Batch:	2025-'27
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Core Elective II – International Business	Semester:	II
					Credits:	5

Course Objective

To provide global knowledge to students in managing a business

Course Outcomes (CO)

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

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

Mapping

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

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

Unit - 2	Export: Meaning – Nature – Type – Registration Procedure for Export – Basic Documents - Procedure for Export - Current Export Trend of India - Future Exporting Opportunities – Project Export.	18
Unit - 3	Import – Meaning - Scope, Uses and Forms - Import Duty - Quota - Quantitative Restrictions – Anti-Dumping Duty - Documents involved in Import (Regulatory Documents, Basic Documents and Executory Documents) - Importing Benefits - Process involved in Import - Current Scenario of Import.	19
Unit - 4	Foreign Exchange: Meaning – FEMA (Foreign Exchange Management Act) 1999 – Features – SWIFT/BIC. Rate Determination. Foreign Exchange – Factors Influencing Fluctuations in Foreign Exchange. Exchange Rates – Meaning – Types – Exchange Control in India.	18
Unit - 5	Foreign Investment: BRICS and its purpose – UNCTAD - Foreign Direct Investment (FDI) – Portfolio Investment – FDI in Retail Sectors – Merits and Demerits. International Financial Institutions: WTO – World Bank Group – IMF – Exim Bank.	17

Pedagogy and Assessment Methods:

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

Text Book

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

Reference Books

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

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

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	25PCC2E5			Course Title	Batch :	2025-'27
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Core Elective II – Industry 4.0 and Industrial Internet of Things	Semester:	II
					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	Knowledge Level
CO1	Identify the revolution of Industry 1.0 to Industry 4.0	K1
CO2	Understand core technologies driving Industry 4.0	K2
CO3	Demonstrate how businesses can integrate advanced technologies into their daily operations to improve efficiency, productivity, and profitability.	K3
CO4	Identify and suggest innovative approaches to product and service development using Industry 4.0 technologies	K4
CO5	Anticipate and adapt to future trends in technology	K5

Mapping

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

Unit	Content	Hours
Unit-1	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,	17

	and integration in manufacturing and services.	
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

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

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	25PCC2E6			Course Title	Batch :	2025 - '27
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-	Core Elective II – Big Data Analytics	Semester:	II
					Credits:	5

Course Objective

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

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the various aspects of data science	K1
CO2	Understand the characteristics of 5 V's	K2
CO3	Apply big data for industrial growth and development.	K3
CO4	Analyze the big data problems.	K4
CO5	Review the Hadoop Technology	K5

Mapping

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

Unit	Content	Hours
Unit 1	Introduction to data science – Case Studies – Data Science in Biomedicine and Healthcare – Sequence Processing – Medical Image Analysis – Natural Language Processing – Network Modeling and Probabilistic Modeling.	18
Unit 2	Big data: Meaning – Importance of Big Data – Example of Big Data – Source of Big Data - Machine -Generated Data - Advantages – Big Data generated by people – Organization of Generated Data - Integrating the data.	18

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

Pedagogy and Assessment Methods:

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

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Raj Kamal, Preeti Saxena	Big Data Analytics: Introduction to Hadoop , Spark, and Machine-Learning	Mc Graw Hill Education, First Edition	2019

Reference Books

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

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

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	25PCC208			Course Title	Batch:	2025 - '27
				Core Lab II – VB.Net	Semester:	II
Lecture Hrs./ Week Or Practical Hrs./Week	2/4	Tutorial Hrs./Sem.	-		Credits:	3

Course Objective

To have practical exposure in application oriented programming

Course Outcomes (CO)

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

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

Mapping

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

Programs		Hours
1.	Generate a program to perform the simple interest calculation for the given data	
2.	Develop an application to find out funds from operation of a firm	
3.	Create a program to calculate the maximum and minimum re-order level using VB.Net application	
4.	Develop an application to find out the labour turnover in an organization through additional methods	
5.	Write a program to save the contents of the rich text book control to a file	

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

Pedagogy and Assessment Methods:

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

Reference Books

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

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

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	25PCC2N1			Course Title	Batch:	2025 - '27
				Non-Major Elective I – Commerce and Computer Application Practicals	Semester:	II
Lecture Hrs./ Week Or Practical Hrs./Week	2	Tutorial Hrs./Sem.	-		Credits:	2

Course Objective

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

Course Outcomes (CO)

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

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

Mapping

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

Commerce Practical	Hours
1. Pay-in-slip 2. Withdrawal Slip 3. Cheque 4. RTGS and NEFT 5. Demand Draft	10

Computer Application Practical	
1. Preparation of Resume using with different Templates. 2. Computation of Simple Interest and Compound Interest with calculation of EMI using Spreadsheet. 3. Create a product advertisement using MS Power Point. 4. Draft an Invitation using online Portals. 5. Online Passport Application. 6. Digi Locker 7. Various Online Payments <ul style="list-style-type: none"> a) LIC/ Insurance b) Electricity Bill c) LPG Booking d) Fast Tag Recharge e) Payment of Public Utility Bills f) E- Gold and SIP 	20

Pedagogy and Assessment Methods:

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

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

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	25PCC2N2			Course Title	Batch:	2025 - '27
				Non-Major Elective 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	Knowledge Level
CO1	Identify the basic operations of stock market	K1
CO2	Comprehend the overview of stock exchange frame work	K2
CO3	Deploy the steps in listing and trading of securities	K3
CO4	Analyse the procedure of listing various issues in stock market	K4
CO5	Criticise the practicality of stock market operations	K5

Mapping

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

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 Regulatory framework for stock exchanges in India – secondary market intermediaries -stock brokers, advisors - Dematerialisation.	6
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 Contact Hrs	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	Head of the Department	Curriculum Development Cell	Controller of the Examination
Name and Signature	Name and Signature	Name and Signature	Name and Signature
Dr. P. Anitha	Dr. P. Anitha	Prof. K.Srinivasan	Prof. K. Srinivasan
Signature:	Signature:	Signature:	Signature:

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	25PCC309			Course Title	Batch:	2025 - '27
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	Core VII – Applied Cost Accounting	Semester:	III
					Credits:	5

Course Objective

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

Course Outcomes (CO)

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

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

Mapping

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

Unit	Content	Hours
Unit – 1	Cost Accounting: Meaning – Objectives – Importance – Limitations – Difference between Cost Accounting and Financial Accounting – Cost Accounting and Management Accounting. Methods of Costing – Elements of Cost – Preparation of Cost Sheet – Tender – Quotations.	18

Unit – 2	Material Control: Meaning – Objectives – Levels of Inventory – EOQ – Methods of Material Control – Methods of Valuing Material Issues – FIFO, LIFO and Weighted Average. Labour: Labour Cost Control – Importance – Systems of Wage Payment. Methods of Payment by Result – Idle Time: Meaning – Normal and Abnormal Idle Time – Treatment – Control over Idle Time. Labour Turnover: Meaning – Methods and Computation.	18
Unit – 3	Overheads: Meaning – Types of Overheads – Allocation – Apportionment: Preparation of Primary Overhead Distribution Summary – Reapportionment: Secondary Overhead Distribution Summary. Absorption of Overheads: Meaning – Methods and Computation.	18
Unit – 4	Standard Costing: Meaning – Preliminary to the establishment of standard cost. Variance Analysis – Meaning – Elements of cost: Material Variance – Labor Variance – Overhead Variance – Sales Variance(Simple problems only)	18
Unit – 5	Job Costing: Meaning –Features- Objectives- Job costing procedure – Calculation of profit/loss from the Job. Contract Costing: Meaning – Comparison between Job and Contract Costing – Types of Contracts – Computation of Contract Costing.	18

Note:

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

Pedagogy and Assessment Methods:

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

Text Book

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

Reference Books

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

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

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

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	25PCC310			Course Title	Batch:	2025 - '27
				Core VIII – Taxation	Semester:	III
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-		Credits:	4

Course Objective

To facilitate the students to expand their knowledge on direct taxes

Course Outcomes (CO)

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

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

Mapping

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

Unit	Content	Hours
Unit - 1	Income Tax System in India – Definitions Under Income Tax Act 1961 – Person – Assessee – Income – Gross Total Income – Total Income – Income that do not form part of Total Income – Assessment Year – Previous Year (Theory Only) Computation of Income from Salary	20

Unit - 2	Computation of Income from House Property - Computation of Profits and Gains of Business or Profession.	20
Unit - 3	Computation of Capital Gains – Income from other Sources Set Off and Carry Forward of Losses - Deduction from Gross Total Income (Theory Only)	20
Unit - 4	Basic Concepts: Concept and Features of Indirect Taxes – Genesis of GST in India- Structure of GST –GST Rates- Need for GST in India – Benefit of GST – GST Council – Levy of GST on Intra-State Supply (CGST/SGST/UTGST) and 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 and Services exempt from GST-Zero based GST	15

Note:

Problems - 60% Theory - 40%

Pedagogy and Assessment Methods:

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

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	V.P.Gaur, D.B. Narang, Puja Gaur and Rajeev Puri	Income Tax Law and Practice	52 nd Edition, New Delhi, Kalyani Publishers.	2024
2	R. Parameswaran and CA. P. Viswanathan	Indirect Taxes, GST & customs Laws	1 st Edition, Coimbatore: Kavin Publishers	Recent Edition

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	H,C, Mehrotra and S.P. Goyal	Income-tax Law and Account	65 th Edition, New Delhi, Sahithya Bhavan Publisher	2024
2	Dinkar Pagre	Income Tax Law and Practice,	29 th Edition, New Delhi: Sultan Chand & Sons Company Limited	Recent Edition
3	Bhagawathi Prasad	Law & Practice of Income Tax in India	New Delhi, Current Edition, Navman Prakashan Aligarh.	Recent Edition

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

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	25PCC311			Course Title	Batch :	2025 - '27
				Core IX – Business Research Methods	Semester:	III
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-		Credits:	4

Course Objective

To give exposure to the students on the basic research skills

Course Outcomes (CO)

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

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

Mapping

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

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

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.	18
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	18
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	18
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	18

Pedagogy and Assessment Methods:

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

Text Book

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

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Mittal, P.C. and Sushil Mehra	Business Research Methods and Techniques	1 st Editon, New Delhi: Vayu Education of India.	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	43 rd Edition, New Delhi: Sultan Chand and Sons	2014

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

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	25PCC3E7			Course Title	Batch :	2025 - '27
				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	Knowledge Level
CO1	Keep in mind the framework of E-Commerce	K1
CO2	Comprehend electronic payment systems and electronic data interchange	K2
CO3	Implement the impact of E-Commerce on business models and strategy	K3
CO4	Analyze the importance of M-Commerce in modern society.	K4
CO5	Review the various threats in cyber security	K5

Mapping

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

Unit	Content	Hours
Unit - 1	Meaning and Definition of E-Commerce – Perspectives of E-Commerce – Scope – Drivers of E-Commerce – Myths of E-Commerce – Advantages and Limitations. E-Commerce Framework – Applications. Integrating E-Commerce: B2C – B2B – Supply Chain Management – Business within Business.	18
Unit - 2	Electronic Payment System (EPS): Introduction – Types. Electronic Fund Transfer (EFT) – Digital Token – E-Cash: Merits and Demerits – Essential Requirements of E-Payment Media – Issues and Implications of EPS.	18

	Electronic Data Interchange (EDI): Introduction – Definition – Benefits – Internet based EDI.	
Unit - 3	M-Commerce – Definition – Benefits – Limitations – Difference between M-Commerce and E-Commerce – History – Generations – Emerging M-Commerce Scenario Services – Mobile Computing Networks – Infrastructure.	18
Unit - 4	Overview of Cyber Security: Confidentiality, Integrity and Availability. Threats: Malicious Software (Viruses, Trojans, Root kits, Worms, Botnets), Memory exploits (Buffer Overflow, Heap Overflow, Integer Overflow, Format String). Cryptography – Authentication, Password System – Windows Security.	18
Unit - 5	Network Security – Network Intrusion, Deduction and Prevention Systems, Firewalls. Software Security: Vulnerability Auditing, Penetration Testing, Sandboxing, Control Flow Integrity. Web Security: User Authentication. Legal and Ethical Issues: Cybercrime, Intellectual Property Rights, Copyright, Patent, Trade Secret, Hacking and Intrusion, Privacy, Identity Theft.	18

Note: For Cyber Security, the Study Material will be available in our College Journal Website: www.ngmc.org.in in the form a e-book)

Pedagogy and Assessment Methods:

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

Text Book

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

Reference Books

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

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

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

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	25PCC3E8			Course Title	Batch:	2025 - '27
				Core Elective III – Data Mining and Data Warehousing	Semester:	III
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

To enable the students to learn the applications of data mining and data warehousing

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the basic concepts, principles and need of data warehousing	K1
CO2	Understand the data warehouse architecture, modeling and its implementation.	K2
CO3	Apply the steps in implementing data mart and its various dimensions	K3
CO4	Analyze the features, types and challenges of data mining	K4
CO5	Review the various data mining tools and techniques	K5

Mapping

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

Unit	Content	Hours
Unit 1	Data Warehouse: Definition - history of data warehouse - features of data warehouses - characteristics of data warehouse - goals of data warehousing- principles of data warehousing - need for data warehouse - benefits of data warehouse - need for separate data warehouse - difference between database and data warehouse - applications of data warehouses - components of data warehouse- data staging component.	18
Unit 2	Data Warehouse Architecture: Data warehouse architecture - properties of data warehouse architectures - types of data warehouse architectures-	18

	three-tier data warehouse architecture - ETL (extract, transform, and load) process - selecting an ELT tool- Difference between ETL and ELT types of data warehouses - data warehouse modelling - data modelling life cycle - types of data warehouse models- data warehouse design - data warehouse implementation- implementation guidelines - meta data - necessary of metadata in data warehouses - types of metadata- metadata repository - benefits of metadata repository.	
Unit 3	Data Mart: Data Mart- Reasons for creating a data mart- Types of Data Marts- Steps in Implementing a Data Mart- Difference between Data Warehouse and Data Mart. - Dimensional Modeling-Objectives of Dimensional Modeling- Advantages of Dimensional Modeling - Elements of Dimensional Modeling - Dimension Table- Multidimensional Data Model-Data Cube.	18
Unit 4	Data Mining: Definition - History of Data Mining- Features of Data Mining - Types of Data Mining - Data Mining Vs Data Warehousing- Advantages and Disadvantages of Data Mining - Data Mining Applications - Challenges of Implementation in Data mining - Steps involved in Data Mining - Classification of Data Mining Systems.	18
Unit 5	Data Mining Tools & Techniques: Data Mining Implementation Process - Data Mining Architecture - Clustering in Data Mining - Different types of Clustering - Text Data Mining - Bitcoin Data Mining - Data Mining Vs Big Data - Data Mining Models - Trends in Data Mining.	18

Pedagogy and Assessment Methods:

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

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Deepali Kamthania	Data Warehousing & Data Mining	1 st Edition, IK International Pvt. Ltd, New Delhi	2022

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
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1	Deepika Kongara	Data Warehousing & Data Mining	1 st Edition, Lambert Academic Publishing	2022
2	Saroj Kumar & Dileep Singh	Data Warehousing & Data Mining	1 st Edition, Thakur Publication Pvt. Ltd, Bengaluru	2023
3	Ikvinderpal Singh	Data Mining and Warehousing (Concepts and Techniques)	2 nd Edition, Khanna Publishing House, New Delhi	2024

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

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	25PCC3E9			Course Title	Batch:	2025 - '27
				Core Elective III – Corporate Social Responsibility	Semester:	III
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-		Credits:	5

Course Objective

To enhance the understanding of the corporate social responsibility of business

Course Outcomes (CO)

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

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

Mapping

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

Unit	Content	Hours
Unit-1	Corporate Social Responsibility – Meaning – Definition – scope of CSR– A rational argument of CSR – Economic argument for CSR – strategies of CSR – challenges and implementation of CSR in India – Relation between CSR and Corporate Governance – major code of CSR initiative in India – barriers to social responsibility – social responsibility of business.	17
Unit-2	Designing a CSR policy – factors influencing CSR policy – managing	18

	CSR in an organization role of the human resource professional in CSR – global reorganization of CSR – ISO 14000 – SA8000 – AA1000 – codes – formulated by an Global compact.	
Unit-3	CSR reporting trend in developing countries – timing and mode of release of CSR reports – CSR policy of a multi-product, multi-location Indian MNC's – constitutions of corporate social responsibility – dimensions of CSR – benefits of CSR to the company.	19
Unit-4	Corporate governance – concept, structure, process, origin – scope and present scenario – role of institutional investors in corporate governance – structure and development or board – role of capital marketing governance.	19
Unit-5	Corporate governance board and its power – responsibility – disqualification, board committee and their functions – remuneration committee – nomination committee, compliance committee – share holder grievance committee – investor relation committee – investment committee.	17

Pedagogy and Assessment Methods:

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

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Reddy S and Stefan S	Corporate Social Responsibility: Sustainable Supply Chains.	Hyderabad: ICFAI University Press.	2004
2	S.A.Sherlekar	Ethics in Management	Himalaya Publishing House	2009

Reference Books

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

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

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	25PCC312			Course Title	Batch:	2025 - '27
Lecture Hrs./ Week and Practical Hrs./Week	2/4	Tutorial Hrs./Sem.	-	Core Lab III – Accounting Package	Semester:	III
					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	Knowledge Level
CO1	Recollect the application of accounting in computer software	K1
CO2	Understand the steps in preparing various accounting vouchers	K2
CO3	Apply the knowledge in generating sales bill with GST	K3
CO4	Analyse the preparation of bill wise statement	K4
CO5	Evaluate the knowledge in preparing final accounts	K5

Mapping

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

List of Practicals	Hours
1. Create a Company and display ledgers 2. Make the following Voucher entries: a) Purchase Voucher b) Sales Voucher c) Payment Voucher d) Receipt Voucher e) Contra Voucher f) Journal Voucher 3. Design Cost Centres and Cost Categories. 4. Prepare the following subsidiary books:	60

a) Purchase b) Sales c) Purchase Return d) Sales Return 5. Display Cash Book 6. Display Bank Reconciliation Statement 7. Prepare Bill-wise details 8. Computation of Interest 9. Prepare Stock summary 10. Display Godown summary 11. Show the Final Accounts 12. Display Ratio Analysis 13. Prepare Sales Bill with GST 14. Display Budget 15. Cheque Printing.	
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Note: * It includes Theory Class – 2 Hours

Pedagogy and Assessment Methods:

Power point Presentations, Assignment, Experience Discussion

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Rajesh Chheda	Learn Tally ERP9 with GST & E Way Bill	Ane Books Publications	2018

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

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	25PCC313			Course Title	Batch:	2025 - '27
Lecture Hrs./ Week Or Practical Hrs./Week	-	Tutorial Hrs./Sem	-	Core X – Institutional Training	Semester:	III
					Credits:	3

Course Objective

To train the students in real business situations

Course Outcomes (CO)

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

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

Mapping

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

Instructions

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

Pedagogy and Assessment Methods:

Experience Discussion and Activity

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

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	25PCC414			Course Title	Batch:	2025 - '27
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	4	Core XI – Accounting for Decision Making	Semester:	IV
					Credits:	5

Course Objective

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

Course Outcomes (CO)

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

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

Mapping

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

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

	Financial Statements using Ratios.	
Unit - 3	Fund Flow Analysis: Meaning - Uses – Preparation of Fund Flow Statement. Cash Flow Analysis - Meaning - Significance - Difference between Fund Flow and Cash Flow Statement - Preparation of Cash Flow Statement with AS3 (Revised Format).	18
Unit - 4	Marginal Costing: Meaning – Importance – Uses of Marginal Costing - Cost Volume Profit Analysis (CVP) - Break-Even-Analysis - Applications of Marginal Costing.	18
Unit - 5	Budget and Budgetary Control – Definition - Importance - Difference between Budget and Forecast - Classification of Budget: Fixed, Flexible, Production, Purchase, Material and Labour, Sales and Cash Budget – Master Budget - Zero Based Budgeting.	18

Note:

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

Pedagogy and Assessment Methods:

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

Text Book

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Shashi K Gupta, R.K Sharma, Neeti Gupta	Management Accounting	15 th 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	7 th Edition, Mumbai: Tata MC Graw Hill Publishing Company Limited	2017
3	Dr. S N.Maheshwari, CA Sharad K Maheshwari & Dr Suneel K Maheshwari,	Accounting for Management	4 th Edition, New Delhi, Vikas Publishing House	2018

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

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	25PCC415			Course Title	Batch :	2025 - '27
				Core XII – Human Resource Management	Semester:	IV
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem	-		Credits:	5

Course Objective

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

Course Outcomes (CO)

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

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

Mapping

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

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

	Selection: Procedure for Selection. Placement, Induction and Socialization.	
Unit - 3	Employees Training: Training Process – Identification of Training Needs – Planning of Training Programme – Preparation of Trainees –Implementation of Training – Performance Evaluation of Training – Follow-up Training.	18
Unit - 4	Career Development: Concepts – Stages – Career Development Programme. Promotion, Transfers and Separations: Promotions – Promotion Policy – Promotion Plans – Promotion Programme – Problems in Promotion – Transfers – Demotion – Separations.	18
Unit - 5	Performance Appraisal and Merit Rating: Meaning - Concepts – Performance Standard - Appraisal Methods – Appraisal Errors - Method of Improving Performance Appraisal – Merit Rating – 360 Method of Appraising. HRM Audit and Research: Importance – Scope – Conduct of HR Audit – HR Research.	18

Pedagogy and Assessment Methods:

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

Text Book

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

Reference Books

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

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

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	25PCC416			Course Title	Batch :	2025 - '27
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	Knowledge Level
CO1	Remember the basic concept of investment and it's risk	K1
CO2	Understand the security analysis, types and industrial life cycle to get essential information for investment.	K2
CO3	Implement the analysis of various securities in construction of an effective portfolio	K3
CO4	Analyse the various portfolio models in deciding the investment patterns in securities.	K4
CO5	Review the types of analysis made on a security selection.	K5

Mapping

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

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

Unit – 3	Technical Analysis: Basic Technical Assumptions – Technical Vs Fundamental Analysis - Dow Theory – Elliot Wave Principle – Charting as a Technical Tool – Types of Charts – Limitations – Technical Indicators - Forms of Efficient Market Hypothesis.	18
Unit - 4	Portfolio Management: Meaning and Definition – Objectives - Nature and Scope of Portfolio Management – Basic Principles of Portfolio Management - Portfolio Construction – Kinds of Portfolio Analysis – Forms of Diversification of Investments – Portfolio Investment Process.	18
Unit - 5	Portfolio Models: Markowitz Model - Sharpe's Single Index Model – Capital Asset Pricing Model – Factor Model: Single and Multiple Factor Model.	18

Pedagogy and Assessment Methods:

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

Text Book

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

Reference Books

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

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

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	25PCC417			Course Title	Batch :	2025 - '27
Lecture Hrs./ Week and Practical Hrs./Week	2/4	Tutorial Hrs./Sem.	-	Core Lab IV – Statistical Package	Semester:	IV
					Credits:	2

Course Objective

To provide knowledge on application of statistical tools

Course Outcomes (CO)

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

CO Number	CO Statement	Knowledge Level
CO1	Keep in mind the significance of data collection	K1
CO2	Understand the test of validity and reliability of data collection	K2
CO3	Implement reports using parametric and non-parametric tests	K3
CO4	Analyse the methods of sampling and data collection	K4
CO5	Evaluate the data using various statistical tools	K5

Mapping

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

List of Practicals	Hours
1. Levels of measurement of scales a. Nominal level b. Ordinal level c. Scale level 2. Entering variables and data and validating data a. Entering variables and assigning attributes b. Entering data for each variables c. Validating data	60

3. Working with data and variables <ul style="list-style-type: none"> 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 <ul style="list-style-type: none"> 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	
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Note: * It includes Theory Class – 2 Hours

Pedagogy and Assessment Methods:

Power point Presentations, Assignment, Experience Discussion

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Matthew J Zagumny Ph.D.	The SPSS Book: A Student Guide to the Statistical Package for the Social Sciences	Lulu.com	2012

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

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	25PCC4P1			Course Title	Batch :	2025 - '27
				Core XIV – Research Report Writing	Semester:	IV
Lecture Hrs./ Week Or Practical Hrs./Week	6	Tutorial Hrs./Sem.	-		Credits:	6

Course Objective

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

Course Outcomes (CO)

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

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

Mapping

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

Instructions	
<ul style="list-style-type: none"> Individual Project Project topic can be related to applications of computer in business Student Evaluation: Internal and External Examiner 	

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

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	25PCC3VA			Course Title	Batch :	2025 - '27
				Value Added Course I – Practical Marketing	Semester:	III
Lecture Hrs./ Sem. Or Practical Hrs./Sem.	30	Tutorial Hrs./Sem.	-		Credits:	Grade

Course Objective

To enable the students to enhance the marketing scenario

Course Outcomes (CO)

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

CO	Course Statement	Knowledge Level
CO1	Recollect the fundamentals of Marketing	K1
CO2	Understand about Marketing Segmentation	K2
CO3	Analyze about proper Distribution channels	K3
CO4	Review the media of Advertisement	K4
CO5	Determine the marketing mix strategy to be adopted in marketing services.	K5

Mapping

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

Practical Marketing	Hours
1. Prepare and Present the Development of Market Segmentation for any FMCG products 2. Give a presentation of the selection and distribution channel for Coconut Products 3. Present about the media of Advertisement for Organic Food products 4. How to develop online marketing for Organic Food Products? Present and Defend 5. Give a Brief Account on Social Marketing 6. Give a Presentation on the following	30

a. Green Marketing b. Rural Marketing c. Service Marketing 7. Design a presentation on Consumer Exploitation – Food Products	
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Pedagogy and Assessment Methods:

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

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Rajan Nair, N. and C.B. Gupta	Marketing Management – Text and Cases	19 th Edition, New Delhi: Sultan Chand & Sons	2018

Reference Books

S.NO	AUTHOR	TITLE OF THE BOOK	PUBLISHERS \ EDITION	YEAR OF PUBLICATION
1	Philip Kotler and Kevin Lane Keller	Marketing Management	14 th Global Edition, New Delhi: Prentice Hall of India.	2012
2	Ravilochanan.P	Principles of Marketing	1.2 nd Reprint, New Delhi: Vrinda Publications (P) Limited.	2010

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

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	-			Course Title	Batch :	2025 - '27
Lecture Hrs./ Sem. Or Practical Hrs./Sem				Certificate Course – Advanced Excel (Optional)	Semester:	Any Semester
	30	Tutorial Hrs./Sem.	-		Credits:	Grade

Course Objective

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

Course Outcomes (CO)

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

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

Mapping

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

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

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

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

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

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

Programme Code:	MCCA			Programme Title	Master of Commerce with Computer Applications	
Course Code:	-			Course Title	Batch :	2025 - '27
				Advanced Learner Course – Goods and Services Tax	Semester:	Any Semester
Lecture Hrs./ Sem. Or Practical Hrs./Sem	SS	Tutorial Hrs./Sem.	-		Credits:	Grade

Course Objective

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

Course Outcomes (CO)

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

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

Mapping

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

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

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

Power point Presentations, Seminar and Assignment

Text Book

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

Reference Books

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

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