

# 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:

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

### Program Outcomes:

|             |                                                                                                                               |
|-------------|-------------------------------------------------------------------------------------------------------------------------------|
| <b>PO1</b>  | To enhance the students' knowledge in general business principles and required accounting standards                           |
| <b>PO2</b>  | To develop their knowledge and skills in the computer arena                                                                   |
| <b>PO3</b>  | To train them to utilise various accounting and statistical packages in their career                                          |
| <b>PO4</b>  | To develop their ability on computer based solutions to real corporate and business problems                                  |
| <b>PO5</b>  | To make them capable in decision making at personal and professional level                                                    |
| <b>PO6</b>  | To make students to crack CSIR-NET/ SET and other competitive examinations.                                                   |
| <b>PO7</b>  | To enhance the computer literacy and its applicability in business through latest version on tally and e-commerce principles. |
| <b>PO8</b>  | To attain the acquaintance in marketing and apply the marketing skill after building the products                             |
| <b>PO9</b>  | To develop the skills of research, analyzing, evaluating problems and taking business decisions.                              |
| <b>PO10</b> | To train the students in team work, lifelong learning and continuous professional development                                 |

**Program Specific Outcomes:**

|                 |                                                                                                                                   |
|-----------------|-----------------------------------------------------------------------------------------------------------------------------------|
| <b>PSO - 01</b> | To enrich the students' knowledge and skills that are necessary to meet the challenges in academic, career and social environment |
| <b>PSO - 02</b> | To train them to be successful in a rapidly changing world                                                                        |

**N.G.M College - Curriculum Development Cell**  
**Scheme of Examination For 2021 - 2022**  
**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   |             |           |
| 21PCC101                          | Core - I :Higher Corporate Accounting                                                                                                | 6          |          | 4          | 3         | 50            | 50         | 100         | 5         |
| 21PCC102                          | Core - II :Managerial Economics                                                                                                      | 6          |          |            | 3         | 50            | 50         | 100         | 4         |
| 21PCC103                          | Core - III :Digital Marketing                                                                                                        | 6          |          |            | 3         | 50            | 50         | 100         | 4         |
| 21PCC1E1<br>21PCC1E2/<br>21PCC1E3 | Core Elective I: Business Environment/<br>Core Elective I: Strategic Management/<br>Core Elective I: Advertising and Sales Promotion | 6          |          |            | 3         | 50            | 50         | 100         | 5         |
| 21PCC104                          | Core Lab -I : Oracle                                                                                                                 | 2          | 4        |            | 3         | 50            | 50         | 100         | 3         |
| <b>Total</b>                      |                                                                                                                                      | <b>26</b>  | <b>4</b> | <b>4</b>   |           | <b>250</b>    | <b>250</b> | <b>500</b>  | <b>21</b> |

| SEMESTER - II                      |                                                                                                                                                            |               |          |               |              |                  |            |             |           |
|------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|----------|---------------|--------------|------------------|------------|-------------|-----------|
| Part<br>Subject<br>Code            | Title of the Paper                                                                                                                                         | Hrs /<br>Week |          | Hrs /<br>Sem. | Exam<br>Hrs. | Maximum<br>Marks |            | Total Marks | Credits   |
|                                    |                                                                                                                                                            | L             | P        | T             |              | Internal         | External   |             |           |
| 21PCC205                           | Core - IV : Financial Management                                                                                                                           | 6             |          | 4             | 3            | 50               | 50         | 100         | 5         |
| 21PCC206                           | Core - V : Operations Research                                                                                                                             | 5             |          |               | 3            | 50               | 50         | 100         | 4         |
| 21PCC207                           | Core – VI : Management<br>Information System                                                                                                               | 5             |          |               | 3            | 50               | 50         | 100         | 4         |
| 21PCC2E1/<br>21PCC2E2/<br>21PCC2E3 | Core Elective II: International<br>Business/<br>Core Elective II:<br>Entrepreneurship and<br>Project Management /<br>Core Elective II: Brand<br>Management | 6             |          |               | 3            | 50               | 50         | 100         | 5         |
| 21PCC208                           | Core Lab -II : VB.Net                                                                                                                                      | 2             | 4        |               | 3            | 50               | 50         | 100         | 3         |
| 21PCC2N1/<br>21PCC2N2              | Non Major Elective I: Basics<br>of Income Tax /<br>Non Major Elective I:<br>Financial Services /                                                           | 2             |          |               | 3            | 50               | 50         | 100         | 2         |
| <b>Total</b>                       |                                                                                                                                                            | <b>26</b>     | <b>4</b> | <b>4</b>      |              | <b>300</b>       | <b>300</b> | <b>600</b>  | <b>23</b> |

| SEMESTER – III                      |                                                                                                                                                                             |               |   |               |              |                  |            |             |           |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|---|---------------|--------------|------------------|------------|-------------|-----------|
| Part<br>Subject<br>Code             | Title of the Paper                                                                                                                                                          | Hrs /<br>Week |   | Hrs /<br>Sem. | Exam<br>Hrs. | Maximum<br>Marks |            | Total Marks | Credits   |
|                                     |                                                                                                                                                                             | L             | P | T             |              | Internal         | External   |             |           |
| 21PCC309                            | Core - VII: Applied Cost Accounting                                                                                                                                         | 6             | - | 4             | 3            | 50               | 50         | 100         | 5         |
| 21PCC310                            | Core VIII: Taxation                                                                                                                                                         | 6             | - | -             | 3            | 50               | 50         | 100         | 4         |
| 21PCC311                            | Core - IX : Research Methodology                                                                                                                                            | 6             | - | -             | 3            | 50               | 50         | 100         | 4         |
| 21PCC3E1/<br>21PCC3E2/<br>21PCC3E3/ | Core Elective - III :<br>E-Commerce and Cyber<br>Security /<br>Core Elective - III : Logistics<br>Management /<br>Core Elective - III : Customer<br>Relationship Management | 6             | - | -             | 3            | 50               | 50         | 100         | 5         |
| 21PCC312                            | Core – X: Security Analysis and<br>Portfolio Management                                                                                                                     | 6             | - | -             | 3            | 50               | 50         | 100         | 4         |
| 21PCC313                            | Core - XI : Institutional Training                                                                                                                                          | -             | - | -             | -            | 50               | 50         | 100         | 3         |
| <b>Total</b>                        |                                                                                                                                                                             | <b>30</b>     |   | <b>4</b>      |              | <b>300</b>       | <b>300</b> | <b>600</b>  | <b>25</b> |

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

### CO – SCHOLASTIC COURSES

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

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

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

## Question Paper Pattern

(Based on Bloom's Taxonomy)

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

### 1. Theory Examinations: 70 Marks (Part I, II, & III)

(i) Test- I & II, ESE:

| Knowledge Level        | Section                                                | Marks       | Description              | Total                              |
|------------------------|--------------------------------------------------------|-------------|--------------------------|------------------------------------|
| K1 & K2<br>(Q 1 -10)   | A (Q 1 – 5 MCQ)<br>(Q 6–10 Define/Short Answer)        | 10 x 1 = 10 | MCQ Define               | 70<br>( Reduced to<br>50 for ESE ) |
| K3 (Q 11-15)           | B (Either or pattern)                                  | 5 x 4 = 20  | Short Answers            |                                    |
| K4 & K5<br>(Q 16 – 21) | C ( Q -16 is Compulsory and<br>Q 17 – 21 answer any 3) | 4 x 10 = 40 | Descriptive/<br>Detailed |                                    |

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

| Knowledge Level          | Section                                           | Marks       | Description   | Total                              |
|--------------------------|---------------------------------------------------|-------------|---------------|------------------------------------|
| K1 & K2<br>(Q 1 -10)     | A (Q 1 – 5 MCQ)<br>(Q 6–10 Define / Short Answer) | 10 x 1 = 10 | MCQ Define    | 50<br>( Reduced to<br>25 for ESE ) |
| K3, K4 & K5<br>(Q 11-18) | B (Answer 5 out of 8)                             | 5 x 8 = 40  | Short Answers |                                    |

### 3. Practical Examinations: 100/50 Marks

| Knowledge Level | Criterion                  | External/Internal Marks | Total |
|-----------------|----------------------------|-------------------------|-------|
| K3              | Record work &<br>Practical | 50/50                   | 100   |
| K4              |                            |                         |       |
| K5              |                            | 25/25                   | 50    |

\* In Theory ESE, Students will write Examination Maximum Marks as 70 and it will be reduced to 50 for Total Mark calculation.

## **Components of Continuous Assessment**

### **THEORY**

**Maximum Marks: 100;    CIA Mark: 50**

| Components                      |                    | Calculation    | CIA Total |
|---------------------------------|--------------------|----------------|-----------|
| Test 1                          | $(70 / 4.67) = 15$ | 15+15+10+05+05 | 50        |
| Test 2 / Model                  | $(70 / 4.67) = 15$ |                |           |
| Assignment / Digital Assignment | 10                 |                |           |
| Seminar / Socratic Seminar      | 05                 |                |           |
| Group Task : GD, Role Play, APS | 05                 |                |           |

**Maximum Marks: 50;    CIA Mark: 25**

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

### **PRACTICAL**

**Maximum Marks: 50;    CIA Mark: 25**

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

**Maximum Marks: 100;    CIA Mark: 50**

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

**Maximum Marks: 200; CIA Mark: 100**

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

**PROJECT****Maximum Marks: 100; CIA Mark: 50**

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

**Maximum Marks: 200; CIA Mark: 100**

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

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

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

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

# STUDENT SEMINAR EVALUATION RUBRIC

Grading Scale:

|          |          |              |              |
|----------|----------|--------------|--------------|
| <b>A</b> | <b>B</b> | <b>C</b>     | <b>D</b>     |
| <b>5</b> | <b>4</b> | <b>2 - 3</b> | <b>0 - 1</b> |

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

## WRITTEN ASSIGNMENT RUBRIC

Grading Scale:

| <b>A</b>       | <b>B</b>      | <b>C</b>       | <b>D</b>       | <b>F</b>       |
|----------------|---------------|----------------|----------------|----------------|
| <b>09 - 10</b> | <b>07- 08</b> | <b>05 - 06</b> | <b>03 - 04</b> | <b>01 - 02</b> |

| <b>CRITERION</b>                      | <b>A - Excellent</b>                                                                                                                                                       | <b>B - Good</b>                                                                                                                                                                              | <b>C - Average</b>                                                                                                                                             | <b>D - Below Average</b>                                                                                                                                       | <b>F - inadequate</b>                  |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|
| <b>Content &amp; Focus</b>            | Hits on almost all content exceptionally clear                                                                                                                             | Hits on most key points and writing is interesting                                                                                                                                           | Hits in basic content and writing is understandable                                                                                                            | Hits on a portion of content and/or digressions and errors                                                                                                     | Completely off track or did not submit |
| <b>Sentence Structure &amp; Style</b> | <ul style="list-style-type: none"> <li>* Word choice is rich and varies</li> <li>* Writing style is consistently strong</li> <li>* Students own formal language</li> </ul> | <ul style="list-style-type: none"> <li>* Word choice is clear and reasonably precise</li> <li>* Writing language is appropriate to topic</li> <li>* Words convey intended message</li> </ul> | <ul style="list-style-type: none"> <li>* Word choice is basic</li> <li>* Most writing language is appropriate to topic</li> <li>* Informal language</li> </ul> | <ul style="list-style-type: none"> <li>* Word choice is vague</li> <li>* Writing language is not appropriate to topic</li> <li>* Message is unclear</li> </ul> | * Not adequate                         |
| <b>Sources</b>                        | 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           |
| <b>Neatness</b>                       | 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                 |
| <b>Timeliness</b>                     | Report on time                                                                                                                                                             | Report one class period late                                                                                                                                                                 | Report two class periods late                                                                                                                                  | Report more than one week late                                                                                                                                 | Report more than 10 days late          |

# **Continuous Internal Assessment for Project / Internship**

## **For Commerce, Management & Social Work Programme**

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

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

### **Mark Split UP**

| <b>Internal</b> | <b>External</b> | <b>Total</b> |
|-----------------|-----------------|--------------|
| 50              | 50              | 100          |

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

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

|                                                          |          |                               |   |                                                     |                                               |           |
|----------------------------------------------------------|----------|-------------------------------|---|-----------------------------------------------------|-----------------------------------------------|-----------|
| <b>Programme Code:</b>                                   | MCCA     |                               |   | <b>Programme Title</b>                              | Master of Commerce with Computer Applications |           |
| <b>Course Code:</b>                                      | 21PCC101 |                               |   | <b>Course Title</b>                                 | <b>Batch :</b>                                | 2021 -'23 |
| <b>Lecture Hrs./ Week<br/>Or<br/>Practical Hrs./Week</b> | 6        | <b>Tutorial<br/>Hrs./Sem.</b> | 4 | <b>Core-I –<br/>Higher Corporate<br/>Accounting</b> | <b>Semester:</b>                              | I         |
|                                                          |          |                               |   |                                                     | <b>Credits:</b>                               | 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 |
|------------|--------------------------------------------------------------------------------------------------------------------------------|-----------------|
| <b>CO1</b> | Keep in mind the concepts of company accounts and accounting standards                                                         | <b>K1</b>       |
| <b>CO2</b> | Understand the treatment of accounting in case of amalgamation, absorption, reconstruction and holding of company or companies | <b>K2</b>       |
| <b>CO3</b> | Deploy the knowledge in preparing banking company accounts                                                                     | <b>K3</b>       |
| <b>CO4</b> | Analyze the accounting treatment in preparing banking company accounts.                                                        | <b>K4</b>       |
| <b>CO5</b> | Assess the steps of insurance company accounts and inflation accounting in real business situations.                           | <b>K5</b>       |

### Mapping

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

| Unit            | Content                                                                                                                                                                                                                                                                                                                                                                                 | Hours |
|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| <b>Unit – 1</b> | Preparation of Company Final Accounts– Divisible Profit: Declaration of Dividend and Transfer of Reserve Rules 1975 - Managerial Remuneration - Bonus Shares.<br>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    |

|                 |                                                                                                                                                                                                                                                                                     |    |
|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| <b>Unit – 2</b> | Amalgamation and Absorption of Companies (AS14) - Reconstruction of Companies (External and Internal).                                                                                                                                                                              | 17 |
| <b>Unit – 3</b> | Holding Company Accounts: Calculation of Capital Profit – Revenue Profit – Cost of Control – Minority Interest – Revaluation of Assets – Issue of Bonus Shares – Treatment of Dividend - Preparation of Consolidated Balance Sheet (Excluding Inter-Company and Multiple-holdings). | 17 |
| <b>Unit – 4</b> | Banking Company Accounts: Treatment of Rebate on Bills Discounted – Provisions Required for Various Types of Assets – Performing and Non-Performing Assets (NPA): Meaning – Treatment - Preparation of Profit and Loss Account and Balance Sheet.                                   | 17 |
| <b>Unit – 5</b> | Insurance Company Accounts: Life Insurance – Computation of Correct Life Assurance Fund - General Insurance (Fire and Marine Insurance only).<br>Inflation Accounting – Meaning - Methods (Theoretical Aspects only)                                                                | 17 |

**Note:**

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

**Pedagogy and Assessment Methods:**

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

**Text Book**

| S.NO | AUTHOR     | TITLE OF THE BOOK    | PUBLISHERS \ EDITION                                                | YEAR OF PUBLICATION |
|------|------------|----------------------|---------------------------------------------------------------------|---------------------|
| 1    | Reddy, T.S | Corporate Accounting | Chennai: Margham Publications<br>7 <sup>th</sup> Edition (Reprint), | 2015                |

**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, 12 <sup>th</sup> Edition                   | 2017                |
| 2    | Gupta, R.L. and M. Radhaswamy                                | Advanced Accountancy: Theory, Method and Application-Vol.-1, | 1 <sup>st</sup> Edition, New Delhi: Sultan Chand & Sons.                  | 2015                |
| 3    | Maheshwari.S.N., Suneel K.Maheshwari and Sharad K.Maheshwari | Corporate Accounting                                         | Noida: Vikas Publishing House Private Limited.<br>6 <sup>th</sup> Edition | 2018                |

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

|                                                          |          |                              |   |                                               |                                               |          |
|----------------------------------------------------------|----------|------------------------------|---|-----------------------------------------------|-----------------------------------------------|----------|
| <b>Programme Code:</b>                                   | MCCA     |                              |   | <b>Programme Title</b>                        | Master of Commerce with Computer Applications |          |
| <b>Course Code:</b>                                      | 21PCC102 |                              |   | <b>Course Title</b>                           | <b>Batch :</b>                                | 2021-'23 |
| <b>Lecture Hrs./ Week<br/>Or<br/>Practical Hrs./Week</b> | 6        | <b>Tutorial<br/>Hrs./Sem</b> | - | <b>Core-II –<br/>Managerial<br/>Economics</b> | <b>Semester:</b>                              | I        |
|                                                          |          |                              |   |                                               | <b>Credits:</b>                               | 4        |

### Course Objective

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

### Course Outcomes (CO)

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

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

### Mapping

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

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

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

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

### **Pedagogy and Assessment Methods:**

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

### **Text Book**

| S.NO | AUTHOR                                 | TITLE OF THE BOOK    | PUBLISHERS \ EDITION                                   | YEAR OF PUBLICATION |
|------|----------------------------------------|----------------------|--------------------------------------------------------|---------------------|
| 1    | R.L Varshney & K.L Maheshwari          | Managerial Economics | 19 <sup>th</sup> edition, Sultan Chand Sons, New Delhi | 2018                |
|      | H.R Appanniah, S.Santhi and H.R.Ramath | Managerial Economics | 1 <sup>st</sup> Edition, Himalaya publishing house     | 2016                |

### **Reference Books**

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

| <b>Course Designed by</b> | <b>Head of the Department</b> | <b>Curriculum Development Cell</b> | <b>Controller of the Examination</b> |
|---------------------------|-------------------------------|------------------------------------|--------------------------------------|
| <b>Name and Signature</b> | <b>Name and Signature</b>     | <b>Name and Signature</b>          | <b>Name and Signature</b>            |
| Ms.R.Ramya                | Dr. P. Anitha                 | Prof. K. Srinivasan                | Dr. R. Manicka Chezian               |
| Signature:                | Signature:                    | Signature:                         | Signature:                           |

|                                                          |          |                              |  |                                         |                                               |          |
|----------------------------------------------------------|----------|------------------------------|--|-----------------------------------------|-----------------------------------------------|----------|
| <b>Programme Code:</b>                                   | MCCA     |                              |  | <b>Programme Title</b>                  | Master of Commerce with Computer Applications |          |
| <b>Course Code:</b>                                      | 21PCC103 |                              |  | <b>Course Title</b>                     | <b>Batch :</b>                                | 2021-'23 |
| <b>Lecture Hrs./ Week<br/>Or<br/>Practical Hrs./Week</b> | 6        | <b>Tutorial<br/>Hrs./Sem</b> |  | <b>Core-III – Digital<br/>Marketing</b> | <b>Semester:</b>                              | I        |
|                                                          |          |                              |  |                                         | <b>Credits:</b>                               | 4        |

### Course Objective

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

### Course Outcomes (CO)

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

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

### Mapping

| PO / PSO<br>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 |
|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| <b>Unit - 1</b> | Marketing: Introduction – Definition – Meaning – Evolution of Marketing – Objectives – Importance – Functions.<br>Market Segmentation: Meaning - Criteria – Bases - Benefits. Marketing Mix: Definition – Elements of Marketing Mix – Problems. | 15    |
| <b>Unit - 2</b> | Digital Marketing: Introduction – Meaning – Definition – Characteristics – Importance – Advantages and Disadvantages – Strategies in Digital Marketing.                                                                                         | 15    |

|                 |                                                                                                                                                                                                                                                    |    |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| <b>Unit - 3</b> | Channels of Digital Marketing: Facebook – Online – Display Advertising – E-Mail Marketing – Social Media Marketing – Mobile Marketing – Search Engine Marketing (SEM). Search Engine Optimisation: Strategy- SEO Reporting- SEO Technical Tools.   | 15 |
| <b>Unit - 4</b> | 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. | 15 |
| <b>Unit - 5</b> | New rules of Marketing in a Digital Age - Online Selling Formats – Pricing Issues in Digital Marketing – Online Consumers Perspective.<br>Knowledge Exchange: Goals of Knowledge Exchange – Effects of Knowledge Exchange in Digital Marketing.    | 15 |

### **Pedagogy and Assessment Methods:**

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

### **Text Book**

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

### **Reference Books**

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

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

|                                                          |          |                               |  |                                                           |                                               |
|----------------------------------------------------------|----------|-------------------------------|--|-----------------------------------------------------------|-----------------------------------------------|
| <b>Programme Code:</b>                                   | MCCA     |                               |  | <b>Programme Title</b>                                    | Master of Commerce with Computer Applications |
| <b>Course Code:</b>                                      | 21PCC1E1 |                               |  | <b>Course Title</b>                                       | <b>Batch :</b> 2021-'23                       |
| <b>Lecture Hrs./ Week<br/>Or<br/>Practical Hrs./Week</b> | 6        | <b>Tutorial<br/>Hrs./Sem.</b> |  | <b>Core<br/>Elective-I –<br/>Business<br/>Environment</b> | <b>Semester:</b> I                            |
|                                                          |          |                               |  | <b>Credits:</b>                                           | 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 |
|------------|--------------------------------------------------------------------------------------|-----------------|
| <b>CO1</b> | Recall the elements that shapes the business and economic structure of India         | <b>K1</b>       |
| <b>CO2</b> | Comprehend the concept of LPG in business environment                                | <b>K2</b>       |
| <b>CO3</b> | Implement the political and technological perspectives in business                   | <b>K3</b>       |
| <b>CO4</b> | Analyze the social responsibility of an organization using selected strategic tools. | <b>K4</b>       |
| <b>CO5</b> | Assess the information relating to business environment in the present scenario.     | <b>K5</b>       |

### Mapping

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

| Unit            | Content                                                                                                                                                                                                                        | Hours |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| <b>Unit - 1</b> | Business Environment: Objectives – Importance – Characteristics - Types of Environment – Nature and Scope – Relationship between Economic and Non-Economic Environment – Elements of Business Environment.                     | 18    |
| <b>Unit - 2</b> | 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    |

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

### Pedagogy and Assessment Methods:

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

### Text Book

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

### Reference Books

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

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

|                                                          |          |                               |  |                                                        |                                               |
|----------------------------------------------------------|----------|-------------------------------|--|--------------------------------------------------------|-----------------------------------------------|
| <b>Programme Code:</b>                                   | MCCA     |                               |  | <b>Programme Title</b>                                 | Master of Commerce with Computer Applications |
| <b>Course Code:</b>                                      | 21PCC1E2 |                               |  | <b>Course Title</b>                                    | <b>Batch :</b> 2021-'23                       |
| <b>Lecture Hrs./ Week<br/>Or<br/>Practical Hrs./Week</b> | 6        | <b>Tutorial<br/>Hrs./Sem.</b> |  | <b>Core Elective-<br/>I – Strategic<br/>Management</b> | <b>Semester:</b> I                            |
|                                                          |          |                               |  |                                                        | <b>Credits:</b> 5                             |

### Course Objective

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

### Course Outcomes (CO)

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

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

### Mapping

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

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

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

### Pedagogy and Assessment Methods:

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

### Text Book

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

### Reference Books

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

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

|                                                          |          |                               |   |                                                                    |                                               |          |
|----------------------------------------------------------|----------|-------------------------------|---|--------------------------------------------------------------------|-----------------------------------------------|----------|
| <b>Programme Code:</b>                                   | MCCA     |                               |   | <b>Programme Title</b>                                             | Master of Commerce with Computer Applications |          |
| <b>Course Code:</b>                                      | 21PCC1E3 |                               |   | <b>Course Title</b>                                                | <b>Batch :</b>                                | 2021-'23 |
| <b>Lecture Hrs./ Week<br/>Or<br/>Practical Hrs./Week</b> | 6        | <b>Tutorial<br/>Hrs./Sem.</b> | - | <b>Core Elective-I –<br/>Advertisement and<br/>Sales Promotion</b> | <b>Semester:</b>                              | I        |
|                                                          |          |                               |   |                                                                    | <b>Credits:</b>                               | 5        |

### Course Objective

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

### Course Outcomes (CO)

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

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

### Mapping

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

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

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

### Pedagogy and Assessment Methods:

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

### Text Book

| S.NO | AUTHOR       | TITLE OF THE BOOK               | PUBLISHERS \ EDITION  | YEAR OF PUBLICATION |
|------|--------------|---------------------------------|-----------------------|---------------------|
| 1    | Sanjay Gupta | Advertising and Sales Promotion | SBPD Publishing House | 2015                |

### Reference Books

| S.NO | AUTHOR                                            | TITLE OF THE BOOK                 | PUBLISHERS \ EDITION                            | YEAR OF PUBLICATION |
|------|---------------------------------------------------|-----------------------------------|-------------------------------------------------|---------------------|
| 1    | Ranjeev Batra, John G. Myers & David A. Aaker     | Advertising Management            | Pearson Education                               | 2018                |
| 2    | George E. Belch, Michael A. Belch & Keyoor Purani | Advertising and Promotion         | McGraw Hill Education, 11 <sup>th</sup> Edition | 2018                |
| 3    | Dr. Saibal Roy                                    | Advertisement and Sales Promotion | Sankalp Publication, 1 <sup>st</sup> Edition    | 2020                |

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

|                                                   |          |                           |   |                            |                                               |          |
|---------------------------------------------------|----------|---------------------------|---|----------------------------|-----------------------------------------------|----------|
| <b>Programme Code:</b>                            | MCCA     |                           |   | <b>Programme Title</b>     | Master of Commerce with Computer Applications |          |
| <b>Course Code:</b>                               | 21PCC104 |                           |   | <b>Course Title</b>        | <b>Batch :</b>                                | 2021-'23 |
|                                                   |          |                           |   | <b>Core Lab I - Oracle</b> | <b>Semester:</b>                              | I        |
| <b>Lecture Hrs./ Week and Practical Hrs./Week</b> | 2/4      | <b>Tutorial Hrs./Sem.</b> | - |                            | <b>Credits:</b>                               | 3        |

### Course Objective

To design and implement a database schema

### Course Outcomes (CO)

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

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

### Mapping

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

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

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

### Pedagogy and Assessment Methods:

Power point Presentations, Group discussions, Quiz, Assignment.

**Reference Books**

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

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

|                                                          |          |                               |   |                                           |                                               |          |
|----------------------------------------------------------|----------|-------------------------------|---|-------------------------------------------|-----------------------------------------------|----------|
| <b>Programme Code:</b>                                   | MCCA     |                               |   | <b>Programme Title</b>                    | Master of Commerce with Computer Applications |          |
| <b>Course Code:</b>                                      | 21PCC205 |                               |   | <b>Course Title</b>                       | <b>Batch :</b>                                | 2021-'23 |
| <b>Lecture Hrs./ Week<br/>Or<br/>Practical Hrs./Week</b> | 6        | <b>Tutorial<br/>Hrs./Sem.</b> | 4 | <b>Core IV – Financial<br/>Management</b> | <b>Semester:</b>                              | II       |
|                                                          |          |                               |   |                                           | <b>Credits:</b>                               | 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<br>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 |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| <b>Unit - 1</b> | Financial Management: Definition – Scope of Financial Management – Financial Decisions - Functional areas of Financial Management – Role of Financial Manager – Goals of Financial Management – Significance of Financial management - Functions of Controller and Treasurers in India – The Changing Scenario of Financial Management in India. | 17    |

|                 |                                                                                                                                                                                                                                                                                                                                                                                                                                  |    |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| <b>Unit - 2</b> | 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 |
| <b>Unit - 3</b> | Capital Structure: Definition - Concept – Capital Structure Theories: Net Income Theory, Net Operating Income Theory – MM's Proposition on Capital Structure – Determinants of Optimal Capital Structure.<br>Leverage: Definition - Financial, Operating and Combined Leverage.<br>Dividend: Meaning – Dividend Policy – Determinants of Dividend Policy – Dividend Theories: Walter's Model – Gordon's Model – MM's Hypothesis. | 18 |
| <b>Unit - 4</b> | Capital Budgeting: Definition - Need and Importance - Investment Evaluation Criteria – Techniques of Capital Budgeting: Payback Method – ARR Method – NPV Method – IRR – Profitability Index.<br>Risk Analysis in Capital Budgeting – Nature and Risk – Conventional and Statistical Techniques to handle Risk (Theory only).                                                                                                    | 18 |
| <b>Unit - 5</b> | Management of Working Capital: Types of Working Capital – Sources of Working Capital - Determinants of Working Capital. Receivables Management – Inventory Management – Cash Management.                                                                                                                                                                                                                                         | 16 |

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

### **Pedagogy and Assessment Methods:**

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

### **Text Book**

| S.NO | AUTHOR      | TITLE OF THE BOOK    | PUBLISHERS \ EDITION                                             | YEAR OF PUBLICATION |
|------|-------------|----------------------|------------------------------------------------------------------|---------------------|
| 1    | Pandey, I.M | Financial Management | 12 <sup>th</sup> 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 <sup>th</sup> Revised and Enlarged Edition, New Delhi: Kalyani Publishers                 | 2020                |
| 2    | Khan M.Y. and P.K. Jain         | Financial Management-Text, Problems and Cases | 7 <sup>th</sup> Edition, New Delhi: McGraw Education (India) Private Limited.               | 2014                |
| 3    | Prasanna Chandra                | Financial Management – Theory and Practices   | 10 <sup>th</sup> Revised Edition, New Delhi: Tata McGraw – Hill Publishing Company Limited. | 2019                |

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

|                                                  |          |                           |   |                                     |                                               |          |
|--------------------------------------------------|----------|---------------------------|---|-------------------------------------|-----------------------------------------------|----------|
| <b>Programme Code:</b>                           | MCCA     |                           |   | <b>Programme Title</b>              | Master of Commerce with Computer Applications |          |
| <b>Course Code:</b>                              | 21PCC206 |                           |   | <b>Course Title</b>                 | <b>Batch :</b>                                | 2021-'23 |
|                                                  |          |                           |   | <b>Core V – Operations Research</b> | <b>Semester:</b>                              | II       |
| <b>Lecture Hrs./ Week Or Practical Hrs./Week</b> | 5        | <b>Tutorial Hrs./Sem.</b> | - |                                     | <b>Credits:</b>                               | 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<br>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 |
|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| <b>Unit - 1</b> | 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    |
| <b>Unit - 2</b> | 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).<br>Transportation Problem: Row Minimum – Column Minimum – NWC – LCM – VAM. Test of Optimality: MODI Method (Simple Problems only).                                                                                                                    |    |
| <b>Unit - 3</b> | Queuing Theory: Introduction - Queuing System – Characteristics of Queuing System – Symbols and Notations – Classification of Queues-Single Server Model (Finite Queue)<br>Replacement Model: Introduction<br>Model 1: Replacement of an Item whose maintenance cost increases with time and money value is not changed<br>Model 2: Replacement of an item when maintenance cost increases with time and money value changes with time | 15 |
| <b>Unit - 4</b> | Inventory Control: Introduction – Types of Inventory – Economic Order Quantity:<br>Case 1: EOQ with No Shortage<br>Case 2: EOQ with Shortage<br>EOQ with Price Breaks:<br>Case 1: EOQ with 1 Price Break<br>Case 2: EOQ with 2 Price Break (Simple Problems only)                                                                                                                                                                      | 15 |
| <b>Unit - 5</b> | 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 <sup>st</sup> 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 <sup>th</sup> Edition, New Delhi: S. Chand & Sons                | 2019                |
| 2    | Panneerselvam, R                    | Operations Research             | 2 <sup>nd</sup> Edition, New Delhi: Prentice Hall of India Pvt. Ltd | 2016                |
| 3    | Premkumar Gupta, D.S. Hira          | Operations Research             | 7 <sup>th</sup> 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. P. Archanaa    | Dr. P. Anitha          | Prof. K. Srinivasan         | Dr. R. Manicka Chezian        |
| Signature:         | Signature:             | Signature:                  | Signature:                    |

|                                                          |          |                               |   |                                                        |                                               |          |
|----------------------------------------------------------|----------|-------------------------------|---|--------------------------------------------------------|-----------------------------------------------|----------|
| <b>Programme Code:</b>                                   | MCCA     |                               |   | <b>Programme Title</b>                                 | Master of Commerce with Computer Applications |          |
| <b>Course Code:</b>                                      | 21PCC207 |                               |   | <b>Course Title</b>                                    | <b>Batch :</b>                                | 2021-'23 |
| <b>Lecture Hrs./ Week<br/>Or<br/>Practical Hrs./Week</b> | 5        | <b>Tutorial<br/>Hrs./Sem.</b> | - | <b>Core VI –<br/>Management<br/>Information System</b> | <b>Semester:</b>                              | II       |
|                                                          |          |                               |   |                                                        | <b>Credits:</b>                               | 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<br>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 |
|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| <b>Unit - 1</b> | 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    |
| <b>Unit - 2</b> | 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                                                                                                                                                                                       |    |
| <b>Unit - 3</b> | 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 |
| <b>Unit - 4</b> | 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 |
| <b>Unit - 5</b> | 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<br>Laudon Jane P | Management Information System                              | 2nd Edition, Pearson Publishers, New Delhi        | 2017                |

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

|                                                  |          |                           |   |                                                  |                                               |          |
|--------------------------------------------------|----------|---------------------------|---|--------------------------------------------------|-----------------------------------------------|----------|
| <b>Programme Code:</b>                           | MCCA     |                           |   | <b>Programme Title</b>                           | Master of Commerce with Computer Applications |          |
| <b>Course Code:</b>                              | 21PCC2E1 |                           |   | <b>Course Title</b>                              | <b>Batch :</b>                                | 2021-'23 |
|                                                  |          |                           |   | <b>Core Elective II – International Business</b> | <b>Semester:</b>                              | II       |
| <b>Lecture Hrs./ Week Or Practical Hrs./Week</b> | 6        | <b>Tutorial Hrs./Sem.</b> | - |                                                  | <b>Credits:</b>                               | 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<br>CO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PSO1 | PSO2 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1            | M   | L   | L   | M   | M   | H   | M   | L   | M   | L    | M    | M    |
| CO2            | M   | M   | M   | L   | H   | H   | H   | L   | M   | M    | M    | M    |
| CO3            | M   | M   | M   | L   | H   | M   | H   | M   | L   | L    | M    | M    |
| CO4            | H   | M   | M   | M   | M   | M   | M   | M   | M   | M    | M    | M    |
| CO5            | M   | M   | M   | M   | M   | M   | M   | M   | M   | M    | M    | M    |

| Unit            | Content                                                                                                                                                                                                                                                                                              | Hours |
|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| <b>Unit - 1</b> | International Business – Meaning - Nature and Scope - Role of Foreign Trade in the Economic Development in India – Highlights of Foreign Trade Policy (2015 to 2020) - International Business Environment.<br><br>Balance of Trade and Balance of Payment – Adverse and Favor of Balance of Payment. | 18    |

|                 |                                                                                                                                                                                                                                                                                                                   |    |
|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| <b>Unit - 2</b> | Export: Meaning – Nature – Type – Registration Procedure for Export – Basic Documents - Procedure for Export - Current Export Trend of India - Future Exporting Opportunities – Project Export.                                                                                                                   | 18 |
| <b>Unit - 3</b> | Import – Meaning - Scope, Uses and Forms - Import Duty - Quota - Quantitative Restrictions – Anti-Dumping Duty - Documents involved in Import (Regulatory Documents, Basic Documents and Executory Documents) - Importing Benefits - Process involved in Import - Canalized Imports - Current Scenario of Import. | 19 |
| <b>Unit - 4</b> | Foreign Exchange: Meaning – Rate Determination – Factors Influencing Fluctuations in Foreign Exchange.<br>Exchange Rates – Meaning – Types – Exchange Control in India.                                                                                                                                           | 18 |
| <b>Unit - 5</b> | Foreign Investment: Foreign Direct Investment (FDI) – Portfolio Investment – FDI in Retail Sectors – Merits and Demerits.<br>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, | 4 <sup>th</sup> Edition, New Delhi: Himalaya Publishing House. | 2014                |

### . Reference Books

| S.NO | AUTHOR             | TITLE OF THE BOOK                      | PUBLISHERS \ EDITION                                                        | YEAR OF PUBLICATION |
|------|--------------------|----------------------------------------|-----------------------------------------------------------------------------|---------------------|
| 1    | Bhalla, V.K        | International Business,                | 13 <sup>th</sup> Edition, New Delhi: Sultan Chand & Company Private Limited | 2013                |
| 2    | Neelamegam, V.     | International Trade                    | 2 <sup>nd</sup> Edition, New Delhi: Vrinda Publication (P) Ltd.             | 2019                |
| 3    | Francis Cherunilam | International Business: Text and Cases | 5 <sup>th</sup> Edition, New Delhi: PHI Learning Private Limited            | 2013                |

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

|                                                          |          |                               |   |                                                                               |                                               |          |
|----------------------------------------------------------|----------|-------------------------------|---|-------------------------------------------------------------------------------|-----------------------------------------------|----------|
| <b>Programme Code:</b>                                   | MCCA     |                               |   | <b>Programme Title</b>                                                        | Master of Commerce with Computer Applications |          |
| <b>Course Code:</b>                                      | 21PCC2E2 |                               |   | <b>Course Title</b>                                                           | <b>Batch :</b>                                | 2021-'23 |
| <b>Lecture Hrs./ Week<br/>Or<br/>Practical Hrs./Week</b> | 6        | <b>Tutorial<br/>Hrs./Sem.</b> | - | <b>Core Elective II -<br/>Entrepreneurship<br/>and Project<br/>Management</b> | <b>Semester:</b>                              | II       |
|                                                          |          |                               |   |                                                                               | <b>Credits:</b>                               | 5        |

### Course Objective

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

### Course Outcomes (CO)

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

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

### Mapping

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

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

|               |                                                                                                                                                                                             |    |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| <b>Unit-3</b> | Project Management: Meaning of Project – Concepts – Categories – Project Life Cycle Phases – Characteristics of a Project – Project Manager – Role and Responsibilities of Project Manager. | 19 |
| <b>Unit-4</b> | Project Identification - Selection – Project Formulation – Contents of a Project Report – Planning Commission Guidelines for Formulating a Project – Specimen of a Project Report.          | 19 |
| <b>Unit-5</b> | Source of Finance for a Project – Institutional Finance supporting Projects – Project Evaluation – Objectives – Types – Methods.                                                            | 17 |

### Pedagogy and Assessment Methods:

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

### Text Book

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

### Reference Books

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

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

|                                                          |          |                           |   |                                            |                                               |          |
|----------------------------------------------------------|----------|---------------------------|---|--------------------------------------------|-----------------------------------------------|----------|
| <b>Programme Code:</b>                                   | MCCA     |                           |   | <b>Programme Title</b>                     | Master of Commerce with Computer Applications |          |
| <b>Course Code:</b>                                      | 21PCC2E3 |                           |   | <b>Course Title</b>                        | <b>Batch :</b>                                | 2021-'23 |
|                                                          |          |                           |   | <b>Core Elective II – Brand Management</b> | <b>Semester:</b>                              | II       |
| <b>Lecture Hrs./ Week<br/>Or<br/>Practical Hrs./Week</b> | 6        | <b>Tutorial Hrs./Sem.</b> | - |                                            | <b>Credits:</b>                               | 5        |

### Course Objective

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

### Course Outcomes (CO)

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

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

### Mapping

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

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

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

### Pedagogy and Assessment Methods:

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

### Text Book

| S.NO | AUTHOR                                 | TITLE OF THE BOOK                                                         | PUBLISHERS/ EDITION                           | YEAR OF PUBLICATION |
|------|----------------------------------------|---------------------------------------------------------------------------|-----------------------------------------------|---------------------|
| 1    | Kevin Lane Keller, Vanitha Swaminathan | Strategic Brand Management: Building, Measuring and Managing Brand Equity | Pearson Publication / 3 <sup>rd</sup> Edition | 2019                |

### Reference Books

| S.NO | AUTHOR                                                | TITLE OF THE BOOK                          | PUBLISHERS/ EDITION                                                         | YEAR OF PUBLICATION |
|------|-------------------------------------------------------|--------------------------------------------|-----------------------------------------------------------------------------|---------------------|
| 1    | Richard Rosenbaum-Elliott, Larry Percy & Simon Pervan | Strategic Brand Management                 | Oxford University Press – Bell & Bain Ltd, Glasgow; 3 <sup>rd</sup> Edition | 2015                |
| 2    | Alexander Chernev                                     | Strategic Brand Management                 | Cerebellum Press, USA; 3 <sup>rd</sup> Edition                              | 2020                |
| 3    | Sharad Sarin                                          | Strategic Brand Management for B2B Markets | SAGE Publications India Pvt Ltd, New Delhi; 1 <sup>st</sup> Edition         | 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. T. Vijaya Chithra | Dr. P. Anitha          | Prof. K.Srinivasan          | Dr. R. Manicka Chezian        |
| Signature:            | Signature:             | Signature:                  | Signature:                    |

|                                                  |          |                           |   |                             |                                               |          |
|--------------------------------------------------|----------|---------------------------|---|-----------------------------|-----------------------------------------------|----------|
| <b>Programme Code:</b>                           | MCCA     |                           |   | <b>Programme Title</b>      | Master of Commerce with Computer Applications |          |
| <b>Course Code:</b>                              | 21PCC208 |                           |   | <b>Course Title</b>         | <b>Batch :</b>                                | 2021-'23 |
|                                                  |          |                           |   | <b>Core Lab II – VB.Net</b> | <b>Semester:</b>                              | II       |
| <b>Lecture Hrs./ Week Or Practical Hrs./Week</b> | 2/4      | <b>Tutorial Hrs./Sem.</b> | - |                             | <b>Credits:</b>                               | 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<br>CO | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 | PSO1 | PSO2 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1            | L   | M   | H   | M   | M   | M   | L   | L   | M   | L    | M    | M    |
| CO2            | M   | M   | M   | M   | M   | H   | M   | L   | M   | M    | M    | M    |
| CO3            | L   | H   | H   | H   | H   | M   | L   | M   | H   | M    | M    | M    |
| CO4            | M   | H   | H   | H   | H   | M   | L   | L   | H   | M    | H    | M    |
| CO5            | M   | H   | M   | H   | M   | M   | M   | L   | H   | H    | H    | M    |

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

|                                                                                                           |    |
|-----------------------------------------------------------------------------------------------------------|----|
| 5. Write a menu driven program to perform form operations.                                                | 60 |
| 6. Write a program to save the contents of the rich text book control to a file                           |    |
| 7. Write a program to create a tic-tac game.                                                              |    |
| 8. Write a database connectivity program to store the values of a form into a database.                   |    |
| 9. Create an application for unit conversion (Gram to Kilogram, Litre to Milliliters, Metre to Kilometre) |    |
| 10. Design a program to calculate the interest amount for a loan.                                         |    |
| 11. Generate a program to perform the simple interest calculation for the given data                      |    |
| 12. Generate an application for students' attendance details.                                             |    |
| 13. Create an application to design the employee pay roll.                                                |    |
| 14. Design an application for maintaining student proctorial system.                                      |    |
| 15. Generate a program for electricity billing.                                                           |    |
| 16. Generate a program to calculate the tax amount on annual income.                                      |    |
| 17. Create an application for library management system.                                                  |    |
| 18. Create an application to check the users' attitude.                                                   |    |
| 19. Design a program to check a given string is palindrome or not.                                        |    |
| 20. Create a program to find out the numerology of a person using if else statement.                      |    |

### Pedagogy and Assessment Methods:

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

### Reference Books

| S.NO | AUTHOR               | TITLE OF THE BOOK                        | PUBLISHERS \ EDITION                                                              | YEAR OF PUBLICATION |
|------|----------------------|------------------------------------------|-----------------------------------------------------------------------------------|---------------------|
| 1    | Jefrey R. Shapirpo   | Visual Basic.Net: The Complete Reference | 12th Edition, New Delhi, Tata McGraw Hill                                         | 2017                |
| 2    | Balagurusamy, E      | Object Oriented Programming with C++,    | 7 <sup>th</sup> Edition, New Delhi: McGraw Hill Education (India) Private Limited | 2017                |
| 3    | Mathew MacDonald     | ASP.Net: The Complete Reference          | 6 <sup>th</sup> Edition, New Delhi: Tata McGraw Hill                              | 2017                |
| 4    | Evangelos Petroustos | Mastering Microsoft Visual Basic         | 1 <sup>st</sup> Edition, Mumbai: Sybex Inc                                        | 2010                |

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

|                                                          |          |                               |   |                                                        |                                               |          |
|----------------------------------------------------------|----------|-------------------------------|---|--------------------------------------------------------|-----------------------------------------------|----------|
| <b>Programme Code:</b>                                   | MCCA     |                               |   | <b>Programme Title</b>                                 | Master of Commerce with Computer Applications |          |
| <b>Course Code:</b>                                      | 21PCC2N1 |                               |   | <b>Course Title</b>                                    | <b>Batch :</b>                                | 2021-'23 |
|                                                          |          |                               |   | <b>Non-Major Elective I<br/>– Basics of Income Tax</b> | <b>Semester:</b>                              | II       |
| <b>Lecture Hrs./ Week<br/>Or<br/>Practical Hrs./Week</b> | 2        | <b>Tutorial<br/>Hrs./Sem.</b> | - |                                                        | <b>Credits:</b>                               | 2        |

### Course Objective

To enrich the students' knowledge in basics of income tax

### Course Outcomes (CO)

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

| CO Number | CO Statement                                                                  | Knowledge Level |
|-----------|-------------------------------------------------------------------------------|-----------------|
| CO1       | Remember the basic terms and concepts of income tax.                          | K1              |
| CO2       | Understand income tax rules for identifying residential status of individual. | K2              |
| CO3       | Deploy the various sources of income tax.                                     | K3              |
| CO4       | Analyze the regulations of income tax in tax calculation.                     | K4              |
| CO5       | Assess knowledge on computation of individual tax                             | K5              |

### Mapping

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

| Unit            | Content                                                                                                                               | Hours |
|-----------------|---------------------------------------------------------------------------------------------------------------------------------------|-------|
| <b>Unit - 1</b> | Income Tax – Definition; Agricultural Income - Person- Assessee – Assessment Year – Previous Year – Gross total Income – Total Income | 7     |
| <b>Unit - 2</b> | Residential Status of Individual (Problem Only)                                                                                       | 5     |
| <b>Unit - 3</b> | Various heads of Income (Theory Only)                                                                                                 | 5     |
| <b>Unit - 4</b> | Set-off and carry forward of losses                                                                                                   | 6     |
| <b>Unit - 5</b> | Assessment of Individual                                                                                                              | 7     |

**Pedagogy and Assessment Methods:**

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

**Text Book**

| S.NO | AUTHOR                                                    | TITLE OF THE BOOK              | PUBLISHERS \ EDITION                                           | YEAR OF PUBLICATION |
|------|-----------------------------------------------------------|--------------------------------|----------------------------------------------------------------|---------------------|
| 1    | V.P.Gaur,<br>D.B. Narang, Puja<br>Gaur and Rajeev<br>Puri | Income Tax Law<br>and Practice | 48 <sup>th</sup> Edition, New<br>Delhi, Kalyani<br>Publishers. | 2020 - 21           |

**Reference Books**

| S.NO | AUTHOR                          | TITLE OF THE BOOK                           | PUBLISHERS \ EDITION                                                 | YEAR OF PUBLICATION |
|------|---------------------------------|---------------------------------------------|----------------------------------------------------------------------|---------------------|
| 1    | H,C, Mehrotra and<br>S.P. Goyal | Income-tax Law<br>and Account               | 60 <sup>th</sup> Edition, New Delhi,<br>Sahithya Bhavan<br>Publisher | 2020 - 21           |
| 2    | Bhagawathi Prasad               | Law & Practice of<br>Income Tax in<br>India | New Delhi, Current<br>Edition, Navman<br>Prakashan Aligarh.          | 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            |
| Ms. P. Divya Bharathi | Dr. P. Anitha          | Prof. K.Srinivasan          | Dr. R. Manicka Chezian        |
| Signature:            | Signature:             | Signature:                  | Signature:                    |

|                                                          |          |                               |   |                                                          |                                               |          |
|----------------------------------------------------------|----------|-------------------------------|---|----------------------------------------------------------|-----------------------------------------------|----------|
| <b>Programme Code:</b>                                   | MCCA     |                               |   | <b>Programme Title</b>                                   | Master of Commerce with Computer Applications |          |
| <b>Course Code:</b>                                      | 21PCC2N2 |                               |   | <b>Course Title</b>                                      | <b>Batch :</b>                                | 2021-'23 |
| <b>Lecture Hrs./ Week<br/>Or<br/>Practical Hrs./Week</b> | 2        | <b>Tutorial<br/>Hrs./Sem.</b> | - | <b>Non-Major Elective<br/>I – Financial<br/>Services</b> | <b>Semester:</b>                              | II       |
|                                                          |          |                               |   |                                                          | <b>Credits:</b>                               | 2        |

### Course Objective

To expose the students on the functioning of various financial intermediaries

### Course Outcomes (CO)

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

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

### Mapping

| PO / PSO<br>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    |

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

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

### Pedagogy and Assessment Methods:

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

### Text Book

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

### Reference Books

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

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

|                                                          |          |                               |   |                                               |                                               |          |
|----------------------------------------------------------|----------|-------------------------------|---|-----------------------------------------------|-----------------------------------------------|----------|
| <b>Programme Code:</b>                                   | MCCA     |                               |   | <b>Programme Title</b>                        | Master of Commerce with Computer Applications |          |
| <b>Course Code:</b>                                      | 21PCC309 |                               |   | <b>Course Title</b>                           | <b>Batch :</b>                                | 2021-'23 |
| <b>Lecture Hrs./ Week<br/>Or<br/>Practical Hrs./Week</b> | 6        | <b>Tutorial<br/>Hrs./Sem.</b> | 4 | <b>Core VII – Applied<br/>Cost Accounting</b> | <b>Semester:</b>                              | III      |
|                                                          |          |                               |   |                                               | <b>Credits:</b>                               | 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 |
|------------|------------------------------------------------------------------------|-----------|
| <b>CO1</b> | Keep in mind the various concepts of cost accounting.                  | <b>K1</b> |
| <b>CO2</b> | Understand the different methods of inventory and labour cost control. | <b>K2</b> |
| <b>CO3</b> | Apply the methods of overhead and its absorption.                      | <b>K3</b> |
| <b>CO4</b> | Analyze the impact of different costing methods and its application    | <b>K4</b> |
| <b>CO5</b> | Evaluate the principles used in contract and job costing               | <b>K5</b> |

### Mapping

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

| Unit            | Content                                                                                                                                                                                                                                                                 | Hours |
|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| <b>Unit - 1</b> | Cost Accounting: Meaning - Objectives - Importance – Limitations – Difference between Cost Accounting and Financial Accounting - Cost Accounting and Management Accounting.<br>Methods of Costing – Elements of Cost – Preparation of Cost Sheet – Tender – Quotations. | 17    |

|                 |                                                                                                                                                                                                                                                                                                                                                                                                                                   |    |
|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| <b>Unit - 2</b> | Material Control: Meaning – Objectives – Levels of Inventory – EOQ – Methods of Material Control - Methods of Valuing Material Issues – FIFO, LIFO and Weighted Average.<br>Labour: Labour Cost Control – Importance – Systems of Wage Payment.<br>Methods of Payment by Result - Idle Time: Meaning – Normal and Abnormal Idle Time – Treatment – Control over Idle Time.<br>Labour Turnover: Meaning – Methods and Computation. | 17 |
| <b>Unit - 3</b> | Overheads: Meaning – Types of Overheads – Allocation – Apportionment: Preparation of Primary Overhead Distribution Summary – Reapportionment: Secondary Overhead Distribution Summary.<br>Absorption of Overheads: Meaning - Methods and Computation.                                                                                                                                                                             | 18 |
| <b>Unit - 4</b> | Standard Costing: Meaning – Preliminary to the establishment of standard cost<br>Variance Analysis – Meaning – Elements of cost: Material Variance – Labor Variance – Overhead Variance – Sales Variance                                                                                                                                                                                                                          | 17 |
| <b>Unit - 5</b> | Contract Costing: Meaning – Comparison between Job and Contract Costing –<br>Types of Contracts – Computation of Contract Costing<br>Reconciliation of Cost and Financial Accounting                                                                                                                                                                                                                                              | 17 |

**Note:**

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

**Pedagogy and Assessment Methods:**

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

**Text Book**

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

**Reference Books**

| S.NO | AUTHOR                          | TITLE OF THE BOOK                                  | PUBLISHERS \ EDITION                                                      | YEAR OF PUBLICATION |
|------|---------------------------------|----------------------------------------------------|---------------------------------------------------------------------------|---------------------|
| 1    | Pillai, R.S.N. and V. Bagavathi | Management Accounting                              | 5 <sup>th</sup> Revised Edition, New Delhi: S. Chand & Company Limited.   | 2015                |
| 2    | Maheswari, S.N                  | Advanced Problems and Solutions in Cost Accounting | 20 <sup>th</sup> Revised Edition, New Delhi, Sultan Chand & Sons Pvt. Ltd | 2015                |

|   |               |                                |                                     |      |
|---|---------------|--------------------------------|-------------------------------------|------|
| 3 | Dr.B.K. Mehta | Cost and Management Accounting | Revised Editon , SBPD Publications, | 2018 |
|---|---------------|--------------------------------|-------------------------------------|------|

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

|                                                          |          |                           |   |                             |                                               |          |
|----------------------------------------------------------|----------|---------------------------|---|-----------------------------|-----------------------------------------------|----------|
| <b>Programme Code:</b>                                   | MCCA     |                           |   | <b>Programme Title</b>      | Master of Commerce with Computer Applications |          |
| <b>Course Code:</b>                                      | 21PCC310 |                           |   | <b>Course Title</b>         | <b>Batch :</b>                                | 2021-'23 |
| <b>Lecture Hrs./ Week<br/>Or<br/>Practical Hrs./Week</b> | 6        | <b>Tutorial Hrs./Sem.</b> | - | <b>Core VIII – Taxation</b> | <b>Semester:</b>                              | III      |
|                                                          |          |                           |   |                             | <b>Credits:</b>                               | 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 |
|------------|-----------------------------------------------------------------------------------------------------------|-----------------|
| <b>CO1</b> | Keep in mind the basic concepts and computation of income from salary.                                    | <b>K1</b>       |
| <b>CO2</b> | Understand the elements relating to income from house property.                                           | <b>K2</b>       |
| <b>CO3</b> | Deploy skills in computation of income business or profession, capital gains and other sources            | <b>K3</b>       |
| <b>CO4</b> | Analyze the concepts and elements related to Goods and Service Tax                                        | <b>K4</b>       |
| <b>CO5</b> | Review the provisions and procedure related to GST registration and exemption under goods and service tax | <b>K5</b>       |

### Mapping

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

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

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

**Note:**

Problems - 60% Theory - 40%

**Pedagogy and Assessment Methods:**

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

**Text Book**

| S.NO | AUTHOR                                              | TITLE OF THE BOOK                  | PUBLISHERS \ EDITION                                     | YEAR OF PUBLICATION |
|------|-----------------------------------------------------|------------------------------------|----------------------------------------------------------|---------------------|
| 1    | V.P.Gaur,<br>D.B. Narang, Puja Gaur and Rajeev Puri | Income Tax Law and Practice        | 48 <sup>th</sup> Edition, New Delhi, Kalyani Publishers. | 2020 - 21           |
| 2    | R. Parameswaran and CA. P. Viswanathan              | Indirect Taxes, GST & customs Laws | 1 <sup>st</sup> Edition, Coimbatore: Kavin Publishers    | 2018                |

**Reference Books**

| S.NO | AUTHOR                       | TITLE OF THE BOOK                     | PUBLISHERS \ EDITION                                                     | YEAR OF PUBLICATION |
|------|------------------------------|---------------------------------------|--------------------------------------------------------------------------|---------------------|
| 1    | H,C, Mehrotra and S.P. Goyal | Income-tax Law and Account            | 60 <sup>th</sup> Edition, New Delhi, Sahithya Bhavan Publisher           | 2020 - 21           |
| 2    | Dinkar Pagre                 | Income Tax Law and Practice,          | 29 <sup>th</sup> Edition, New Delhi: Sultan Chand & Sons Company Limited | 2018                |
| 3    | Bhagawathi Prasad            | Law & Practice of Income Tax in India | New Delhi, Current Edition, Navman Prakashan Aligarh.                    | 2020                |

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

|                                                  |          |                           |   |                                       |                                               |          |
|--------------------------------------------------|----------|---------------------------|---|---------------------------------------|-----------------------------------------------|----------|
| <b>Programme Code:</b>                           | MCCA     |                           |   | <b>Programme Title</b>                | Master of Commerce with Computer Applications |          |
| <b>Course Code:</b>                              | 21PCC311 |                           |   | <b>Course Title</b>                   | <b>Batch :</b>                                | 2021-'23 |
|                                                  |          |                           |   | <b>Core IX – Research Methodology</b> | <b>Semester:</b>                              | III      |
| <b>Lecture Hrs./ Week Or Practical Hrs./Week</b> | 6        | <b>Tutorial Hrs./Sem.</b> | - |                                       | <b>Credits:</b>                               | 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 on various steps in research process.                           | K2              |
| CO3       | Apply the various statistical tools to analyze the real business situations. | K3              |
| CO4       | Analyze the various methodology to carry out the research work successfully. | K4              |
| CO5       | Assess the sampling techniques and different types of scaling techniques.    | K5              |

### Mapping

| PO / PSO<br>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 |
|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| <b>Unit - 1</b> | Introduction to Research: Meaning - Definition – Functions – Components – Purpose – Types of Research - Significance – 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.                                                                                                            |       |

|                 |                                                                                                                                                                                                                                                         |    |
|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| <b>Unit - 2</b> | Sampling Design: Census and Sample Survey – Characteristics of a Good Sample Plan – Steps in Sampling – Types of Sampling – Advantages and Limitations of Sampling.                                                                                     | 18 |
| <b>Unit - 3</b> | Pre-testing and Pilot Study. Data Collection: Primary Data - Meaning – Significance. Methods of Collecting Data: Observation – Interview Schedule – Questionnaire. Secondary Data - Sources of Secondary Data – Precautions while using Secondary Data. | 18 |
| <b>Unit - 4</b> | Hypothesis: Characteristics of a good Hypothesis – Formulation of Hypothesis – Procedure for Testing of Hypothesis – T test, F test and Chi Square Test, Karl Pearson Correlation, Spearman Rank Correlation, Regression                                | 18 |
| <b>Unit - 5</b> | Analysis and Interpretation of Data: Meaning – Need for Interpretation – Techniques of Interpretation.<br>Report Writing: Types of Report – Layout of the Report – Steps in Writing the Report – Evaluation of Report-Research Ethics.                  | 18 |

**Note:**

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

**Pedagogy and Assessment Methods:**

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

**Text Book**

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

**Reference Books**

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

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

|                                                          |          |                               |   |                                                                  |                                               |          |
|----------------------------------------------------------|----------|-------------------------------|---|------------------------------------------------------------------|-----------------------------------------------|----------|
| <b>Programme Code:</b>                                   | MCCA     |                               |   | <b>Programme Title</b>                                           | Master of Commerce with Computer Applications |          |
| <b>Course Code:</b>                                      | 21PCC3E1 |                               |   | <b>Course Title</b>                                              | <b>Batch :</b>                                | 2021-'23 |
| <b>Lecture Hrs./ Week<br/>Or<br/>Practical Hrs./Week</b> | 6        | <b>Tutorial<br/>Hrs./Sem.</b> | - | <b>Core Elective III –<br/>E-Commerce and<br/>Cyber Security</b> | <b>Semester:</b>                              | III      |
|                                                          |          |                               |   |                                                                  | <b>Credits:</b>                               | 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<br>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 |
|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| <b>Unit - 1</b> | Meaning and Definition of E-Commerce – Perspectives of E-Commerce – Scope – Drivers of E-Commerce – Myths of E-Commerce – Advantages and Limitations.<br>E-Commerce Framework – Applications. Integrating E-Commerce: B2C – B2B – Supply Chain Management – Business within Business. | 18    |
| <b>Unit - 2</b> | Electronic Payment System (EPS): Introduction – Types. Electronic Fund Transfer (EFT) – Digital Token – E-Cash: Merits and Demerits – Essential                                                                                                                                       | 18    |

|                 |                                                                                                                                                                                                                                                                                                                                                                                         |    |
|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
|                 | Requirements of E-Payment Media – Issues and Implications of EPS.<br>Electronic Data Interchange (EDI): Introduction – Definition – Benefits – Internet based EDI.                                                                                                                                                                                                                      |    |
| <b>Unit - 3</b> | M-Commerce – Definition – Benefits – Limitations – Difference between M-Commerce and E-Commerce – History – Generations – Emerging M-Commerce Scenario Services – Mobile Computing Networks – Infrastructure.                                                                                                                                                                           | 18 |
| <b>Unit - 4</b> | Overview of Cyber Security: Confidentiality, Integrity and Availability.<br>Threats: Malicious Software (Viruses, Trojans, Root kits, Worms, Botnets), Memory exploits (Buffer Overflow, Heap Overflow, Integer Overflow, Format String).<br>Cryptography – Authentication, Password System – Windows Security.                                                                         | 18 |
| <b>Unit - 5</b> | Network Security – Network Intrusion, Deduction and Prevention Systems, Firewalls.<br>Software Security: Vulnerability Auditing, Penetration Testing, Sandboxing, Control Flow Integrity.<br>Web Security: User Authentication.<br>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](http://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.,<br>Rahul Srivastava<br>and Sairabh Shukla | E-Commerce and its Applications, | 1 <sup>st</sup> Edition, New Delhi:<br>S. Chand and Company Limited. | 2007                |

### Reference Books

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

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

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

|                                                          |          |                               |   |                                                         |                                               |          |
|----------------------------------------------------------|----------|-------------------------------|---|---------------------------------------------------------|-----------------------------------------------|----------|
| <b>Programme Code:</b>                                   | MCCA     |                               |   | <b>Programme Title</b>                                  | Master of Commerce with Computer Applications |          |
| <b>Course Code:</b>                                      | 21PCC3E2 |                               |   | <b>Course Title</b>                                     | <b>Batch :</b>                                | 2021-'23 |
| <b>Lecture Hrs./ Week<br/>Or<br/>Practical Hrs./Week</b> | 6        | <b>Tutorial<br/>Hrs./Sem.</b> | - | <b>Core Elective III –<br/>Logistics<br/>Management</b> | <b>Semester:</b>                              | III      |
|                                                          |          |                               |   |                                                         | <b>Credits:</b>                               | 5        |

### Course Objectives:

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

### Course Outcomes (CO)

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

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

### Mapping

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

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

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

### **Pedagogy and Assessment Methods:**

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

### **Text Book**

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

### **. Reference Books**

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

:

| <b>Course Designed by</b> | <b>Head of the Department</b> | <b>Curriculum Development Cell</b> | <b>Controller of the Examination</b> |
|---------------------------|-------------------------------|------------------------------------|--------------------------------------|
| <b>Name and Signature</b> | <b>Name and Signature</b>     | <b>Name and Signature</b>          | <b>Name and Signature</b>            |
| Mr. A. Prahalathan        | Dr. P. Anitha                 | Prof. K. Srinivasan                | Dr. R. Manicka Chezian               |
| Signature:                | Signature:                    | Signature:                         | Signature:                           |

|                                                  |          |                           |   |                                                             |                                               |          |
|--------------------------------------------------|----------|---------------------------|---|-------------------------------------------------------------|-----------------------------------------------|----------|
| <b>Programme Code:</b>                           | MCCA     |                           |   | <b>Programme Title</b>                                      | Master of Commerce with Computer Applications |          |
| <b>Course Code:</b>                              | 21PCC3E3 |                           |   | <b>Course Title</b>                                         | <b>Batch :</b>                                | 2021-'23 |
|                                                  |          |                           |   | <b>Core Elective III – Customer Relationship Management</b> | <b>Semester :</b>                             | III      |
| <b>Lecture Hrs./ Week Or Practical Hrs./Week</b> | 6        | <b>Tutorial Hrs./Sem.</b> | - |                                                             | <b>Credits:</b>                               | 5        |

### Course Objective

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

### Course Outcomes (CO)

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

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

### Mapping

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

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

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

### Pedagogy and Assessment Methods:

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

### Text Book

| S.NO | AUTHOR                           | TITLE OF THE BOOK                                          | PUBLISHERS \ EDITION           | YEAR OF PUBLICATION |
|------|----------------------------------|------------------------------------------------------------|--------------------------------|---------------------|
| 1    | H.Peeru Mahamed and A. Sagadevan | Customer Relationship Management – A Step by Step Approach | Vikas Publication House Pvt Lt | 2003                |

### Reference Books

| S.NO | AUTHOR                                                | TITLE OF THE BOOK                                         | PUBLISHERS \ EDITION                | YEAR OF PUBLICATION |
|------|-------------------------------------------------------|-----------------------------------------------------------|-------------------------------------|---------------------|
| 1    | N.H.Mullick                                           | Customer Relationship Management                          | Oxford University Press,            | 2016                |
| 2    | William G.Zikmund, Raymond McLeod, JR, Faye W.Gilbert | Customer Relationship Management                          | Wiley Publishing Ltd                | 2010                |
| 3    | Francis Buttle & Skan Muklan                          | Customer Relationship Management- Concepts & Technologies | Routledge, Taylor and Francis Group | 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            |
| Ms.R.Ramya         | Dr. P. Anitha          | Prof. K. Srinivasan         | Dr. R. Manicka Chezian        |
| Signature:         | Signature:             | Signature:                  | Signature:                    |

|                                                          |          |                               |   |                                                                        |                                               |          |
|----------------------------------------------------------|----------|-------------------------------|---|------------------------------------------------------------------------|-----------------------------------------------|----------|
| <b>Programme Code:</b>                                   | MCCA     |                               |   | <b>Programme Title</b>                                                 | Master of Commerce with Computer Applications |          |
| <b>Course Code:</b>                                      | 21PCC312 |                               |   | <b>Course Title</b>                                                    | <b>Batch :</b>                                | 2021-'23 |
| <b>Lecture Hrs./ Week<br/>Or<br/>Practical Hrs./Week</b> | 6        | <b>Tutorial<br/>Hrs./Sem.</b> | - | <b>Core X – Security<br/>Analysis and<br/>Portfolio<br/>Management</b> | <b>Semester:</b>                              | III      |
|                                                          |          |                               |   |                                                                        | <b>Credits:</b>                               | 3        |

### 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<br>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 |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| <b>Unit – 1</b> | Investment: Meaning and Definition - Nature & Scope – Speculation Vs Investment – Gambling Vs Investment – Features of an Investment Programme – Risks of Investment – Types of Risks. | 15    |
| <b>Unit – 2</b> | Security Analysis: Fundamental Analysis - Industry Analysis: Concept of Industry – Growth Cycle of Industry – Investment Classification of Industries - Company Analysis – Methods.    | 15    |

|                 |                                                                                                                                                                                                                                                                                  |    |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| <b>Unit – 3</b> | 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.                           | 15 |
| <b>Unit - 4</b> | 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. | 15 |
| <b>Unit - 5</b> | Portfolio Models: Markowitz Model - Sharpe's Single Index Model – Capital Asset Pricing Model – Factor Model: Single and Multiple Factor Model.                                                                                                                                  | 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    | Bhalla, V.K. | Investment Management | 19 <sup>th</sup> 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 <sup>th</sup> Edition, New Delhi: Himalaya Publishing House Pvt. Ltd         | 2018                |
| 2    | Prasanna Chandra            | Investment Analysis and Portfolio Management | 7 <sup>th</sup> Reprint, New Delhi: Tata McGraw Hill Education Private Limited. | 2011                |
| 3    | Benjamin Graham, David Dodd | Security Analysis                            | McGraw Hill Education Publications.                                             | 2017                |

| <b>Course Designed by</b> | <b>Head of the Department</b> | <b>Curriculum Development Cell</b> | <b>Controller of the Examination</b> |
|---------------------------|-------------------------------|------------------------------------|--------------------------------------|
| <b>Name and Signature</b> | <b>Name and Signature</b>     | <b>Name and Signature</b>          | <b>Name and Signature</b>            |
| Ms.P. Dhivya Bharathi     | Dr. P. Anitha                 | Prof. K.Srinivasan                 | Dr. R. Manicka Chezian               |
| Signature:                | Signature:                    | Signature:                         | Signature:                           |

|                                                          |          |                          |   |                                         |                                               |          |
|----------------------------------------------------------|----------|--------------------------|---|-----------------------------------------|-----------------------------------------------|----------|
| <b>Programme Code:</b>                                   | MCCA     |                          |   | <b>Programme Title</b>                  | Master of Commerce with Computer Applications |          |
| <b>Course Code:</b>                                      | 21PCC313 |                          |   | <b>Course Title</b>                     | <b>Batch :</b>                                | 2021-'23 |
|                                                          |          |                          |   | <b>Core XI – Institutional Training</b> | <b>Semester:</b>                              | III      |
| <b>Lecture Hrs./ Week<br/>Or<br/>Practical Hrs./Week</b> | -        | <b>Tutorial Hrs./Sem</b> | - |                                         | <b>Credits:</b>                               | 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 |
|-----------|-----------------------------------------------------------------|-----------|
| 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<br>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 fourth 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

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

|                                                          |          |                               |   |                                                          |                                               |          |
|----------------------------------------------------------|----------|-------------------------------|---|----------------------------------------------------------|-----------------------------------------------|----------|
| <b>Programme Code:</b>                                   | MCCA     |                               |   | <b>Programme Title</b>                                   | Master of Commerce with Computer Applications |          |
| <b>Course Code:</b>                                      | 21PCC414 |                               |   | <b>Course Title</b>                                      | <b>Batch :</b>                                | 2021-'23 |
| <b>Lecture Hrs./ Week<br/>Or<br/>Practical Hrs./Week</b> | 6        | <b>Tutorial<br/>Hrs./Sem.</b> | 4 | <b>Core XII –<br/>Accounting for<br/>Decision Making</b> | <b>Semester:</b>                              | IV       |
|                                                          |          |                               |   |                                                          | <b>Credits:</b>                               | 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<br>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 |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| <b>Unit - 1</b> | Management Accounting – Nature – Scope – Objectives – Importance – Limitations - Role of Management Accountant - Distinction between Management Accounting, Financial Accounting and Cost Accounting - Analysis and Interpretation of Financial Statements – Methods: Comparative and Common Size Statements and Trend Analysis. | 17    |
| <b>Unit - 2</b> | Ratio Analysis: Meaning – Definition - Advantages and Disadvantages – Classification –Computation of Key Ratios - Preparation and Presentation of                                                                                                                                                                                | 18    |

|                 |                                                                                                                                                                                                                                                       |    |
|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
|                 | Financial Statements using Ratios.                                                                                                                                                                                                                    |    |
| <b>Unit - 3</b> | Fund Flow Analysis: Meaning - Uses – Preparation of Fund Flow Statement.<br>Cash Flow Analysis - Meaning - Significance - Difference between Fund Flow and Cash Flow Statement - Preparation of Cash Flow Statement with AS3 (Revised Format).        | 17 |
| <b>Unit - 4</b> | Marginal Costing: Meaning – Importance – Uses of Marginal Costing - Cost Volume Profit Analysis (CVP) - Break-Even-Analysis - Applications of Marginal Costing.                                                                                       | 17 |
| <b>Unit - 5</b> | Budget and Budgetary Control – Definition - Importance - Difference between Budget and Forecast - Classification of Budget: Fixed, Flexible, Production, Purchase, Material and Labour, Sales and Cash Budget – Master Budget - Zero Based Budgeting. | 17 |

**Note:**

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

**Pedagogy and Assessment Methods:**

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

**Text Book**

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

**Reference Books**

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

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

|                                                          |          |                              |   |                                                      |                                               |          |
|----------------------------------------------------------|----------|------------------------------|---|------------------------------------------------------|-----------------------------------------------|----------|
| <b>Programme Code:</b>                                   | MCCA     |                              |   | <b>Programme Title</b>                               | Master of Commerce with Computer Applications |          |
| <b>Course Code:</b>                                      | 21PCC415 |                              |   | <b>Course Title</b>                                  | <b>Batch :</b>                                | 2021-'23 |
| <b>Lecture Hrs./ Week<br/>Or<br/>Practical Hrs./Week</b> | 6        | <b>Tutorial<br/>Hrs./Sem</b> | - | <b>Core XIII –<br/>Human Resource<br/>Management</b> | <b>Semester:</b>                              | IV       |
|                                                          |          |                              |   |                                                      | <b>Credits:</b>                               | 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<br>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 |
|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| <b>Unit - 1</b> | Human Resource Management: Meaning – Definition – Importance – Scope – Objectives - Functions –Activities – Managerial Skill and Roles – HRD Organisation and Responsibilities –Evolution and Environment.                 | 18    |
| <b>Unit - 2</b> | Human Resource Planning: Nature and Scope of HR Plan – Human Resource Forecast –Job Analysis – Job Description – Job Specification – Job Evaluation. Recruitment: Sources of Recruitment – Recruitment Methods. Selection: | 18    |

|                 |                                                                                                                                                                                                                                                                                                 |    |
|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
|                 | Procedure for Selection. Placement, Induction and Socialization.                                                                                                                                                                                                                                |    |
| <b>Unit - 3</b> | 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 |
| <b>Unit - 4</b> | 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 |
| <b>Unit - 5</b> | 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 <sup>th</sup> 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 <sup>th</sup> Edition, New Delhi: Tata McGraw Hill Education Private Limited | 2017                |
| 2    | Nair, N.G. and Latha Nair | Personnel Management and Industrial Relations | 6 <sup>th</sup> Edition, Chennai: Sultan Chand & Company Limited.              | 2014                |
| 3    | Prasad, L.M.              | Human Resource Management                     | 4th Edition, New Delhi: Sultan Chand & Sons.                                   | 2018                |

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

|                                                   |          |                           |   |                                                            |                                               |          |
|---------------------------------------------------|----------|---------------------------|---|------------------------------------------------------------|-----------------------------------------------|----------|
| <b>Programme Code:</b>                            | MCCA     |                           |   | <b>Programme Title</b>                                     | Master of Commerce with Computer Applications |          |
| <b>Course Code:</b>                               | 21PCC416 |                           |   | <b>Course Title</b>                                        | <b>Batch :</b>                                | 2021-'23 |
| <b>Lecture Hrs./ Week and Practical Hrs./Week</b> | 2/4      | <b>Tutorial Hrs./Sem.</b> | - | <b>Core Lab III – Accounting &amp; Statistical Package</b> | <b>Semester:</b>                              | IV       |
|                                                   |          |                           |   |                                                            | <b>Credits:</b>                               | 3        |

### Course Objective

To provide knowledge on application of computerized accounting and statistical tools

### Course Outcomes (CO)

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

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

### Mapping

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

| List of Practicals                                                                                                                                                                                                                                                                                           | Hours |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| 1. Create a Company and display ledgers<br>2. Make the following Voucher entries:<br>a) Purchase Voucher   b) Sales Voucher   c) Payment Voucher<br>d) Receipt Voucher   e) Contra Voucher   f) Journal Voucher<br>3. Design Cost Centres and Cost Categories.<br>4. Prepare the following subsidiary books: | 35    |

|                                                                                                                                                                                                                                                                                                                                                                                                                  |    |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| a) Purchase      b) Sales      c) Purchase Return      d) Sales Return<br>5. Display Cash Book<br>6. Display Bank Reconciliation Statement<br>7. Prepare Bill-wise details<br>8. Computation of Interest<br>9. Prepare Stock summary<br>10. Display Godown summary<br>11. Show the Final Accounts<br>12. Display Ratio Analysis<br>13. Prepare Sales Bill with GST<br>14. Display Budget<br>15. Cheque Printing. |    |
| 16. Application of independent 't' Test<br>17. Application of One-way-ANOVA (Analysis of Variance)<br>18. Application of Chi-square Test<br>19. Application of Garrett Ranking<br>20. Application of Factor Analysis                                                                                                                                                                                             | 25 |

**Note:** \* It includes Theory Class – 1 Hour

### **Pedagogy and Assessment Methods:**

Power point Presentations, Assignment, Experience Discussion

### **Reference Books**

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

| <b>Course Designed by</b>       | <b>Head of the Department</b> | <b>Curriculum Development Cell</b> | <b>Controller of the Examination</b> |
|---------------------------------|-------------------------------|------------------------------------|--------------------------------------|
| <b>Name and Signature</b>       | <b>Name and Signature</b>     | <b>Name and Signature</b>          | <b>Name and Signature</b>            |
| Ms. R. Ramya<br>& Dr. P. Anitha | Dr. P. Anitha                 | Prof. K. Srinivasan                | Dr. R. Manicka Chezian               |
| Signature:                      | Signature:                    | Signature:                         | Signature:                           |

|                                                  |          |                           |   |                                              |                                               |          |
|--------------------------------------------------|----------|---------------------------|---|----------------------------------------------|-----------------------------------------------|----------|
| <b>Programme Code:</b>                           | MCCA     |                           |   | <b>Programme Title</b>                       | Master of Commerce with Computer Applications |          |
| <b>Course Code:</b>                              | 21PCC4P1 |                           |   | <b>Course Title</b>                          | <b>Batch :</b>                                | 2021-'23 |
|                                                  |          |                           |   | <b>Core XIV – Project Work and Viva-Voce</b> | <b>Semester:</b>                              | IV       |
| <b>Lecture Hrs./ Week Or Practical Hrs./Week</b> | 12       | <b>Tutorial Hrs./Sem.</b> | - |                                              | <b>Credits:</b>                               | 8        |

### Course Objective

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

### Course Outcomes (CO)

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

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

### Mapping

| PO / PSO<br>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"> <li>Individual Project</li> <li>Project topic can be related to applications of computer in business</li> <li>Student Evaluation: Internal and External Examiner</li> </ul> |

### Pedagogy and Assessment Methods:

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

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

|                                                          |      |                               |   |                                   |                                               |          |
|----------------------------------------------------------|------|-------------------------------|---|-----------------------------------|-----------------------------------------------|----------|
| <b>Programme Code:</b>                                   | MCCA |                               |   | <b>Programme Title</b>            | Master of Commerce with Computer Applications |          |
| <b>Course Code:</b>                                      | -    |                               |   | <b>Course Title</b>               | <b>Batch :</b>                                | 2021-'23 |
|                                                          |      |                               |   | <b>Value Added Course</b>         | <b>Semester:</b>                              | III      |
| <b>Lecture Hrs./ Sem.<br/>Or<br/>Practical Hrs./Sem.</b> | 30   | <b>Tutorial<br/>Hrs./Sem.</b> | - | <b>I – Desktop<br/>Publishing</b> | <b>Credits:</b>                               | Grade    |

### Course Objective

To promote the students' designing skills through Photoshop and PageMaker

### Course Outcomes (CO)

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

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

### Mapping

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

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

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

### Pedagogy and Assessment Methods

Power point Presentations, Assignment

### Reference Books

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

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

|                                                         |      |                           |   |                                                       |                                               |              |
|---------------------------------------------------------|------|---------------------------|---|-------------------------------------------------------|-----------------------------------------------|--------------|
| <b>Programme Code:</b>                                  | MCCA |                           |   | <b>Programme Title</b>                                | Master of Commerce with Computer Applications |              |
| <b>Course Code:</b>                                     | -    |                           |   | <b>Course Title</b>                                   | <b>Batch :</b>                                | 2021-'23     |
| <b>Lecture Hrs./ Sem.<br/>Or<br/>Practical Hrs./Sem</b> | 30   | <b>Tutorial Hrs./Sem.</b> | - | <b>Certificate Course – Advanced Excel (Optional)</b> | <b>Semester:</b>                              | Any Semester |
|                                                         |      |                           |   |                                                       | <b>Credits:</b>                               | 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

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

### Mapping

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

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

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| AutoFilter, Date Filters, Remove Duplicates, Outlining Data.<br>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.<br>6. Design a program for Students detail to sort data: Reverse list, Randomized list and Sort by color<br>7. Design Pay Roll of a company as Financial Model.<br>8. Create a program to show the Product Life Cycle using chart.<br>9. Design a program using VLOOKUP to determine Age Segments<br>10. Develop a sample program using Hyperlink |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|

### **Pedagogy and Assessment Methods:**

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

### **Reference Books**

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

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

|                                                         |      |                               |   |                                                                 |                                               |              |
|---------------------------------------------------------|------|-------------------------------|---|-----------------------------------------------------------------|-----------------------------------------------|--------------|
| <b>Programme Code:</b>                                  | MCCA |                               |   | <b>Programme Title</b>                                          | Master of Commerce with Computer Applications |              |
| <b>Course Code:</b>                                     | -    |                               |   | <b>Course Title</b>                                             | <b>Batch :</b>                                | 2021-'23     |
| <b>Lecture Hrs./ Sem.<br/>Or<br/>Practical Hrs./Sem</b> | SS   | <b>Tutorial<br/>Hrs./Sem.</b> | - | <b>Advanced Learner<br/>Course – Goods<br/>and Services Tax</b> | <b>Semester:</b>                              | Any Semester |
|                                                         |      |                               |   |                                                                 | <b>Credits:</b>                               | 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

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

### Mapping

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

| <b>Unit</b>     | <b>Content</b>                                                                                                                                                                                                                | <b>Hours</b> |
|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| <b>Unit – 1</b> | 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.                                                               |              |
| <b>Unit – 2</b> | 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. |              |

|                 |                                                                                                                                     |  |
|-----------------|-------------------------------------------------------------------------------------------------------------------------------------|--|
| <b>Unit – 3</b> | Registration Under GST – Return Filling – Rules – Refund Provision in GST – E-commerce operators – TDS/TCS – Small scale exemption. |  |
|-----------------|-------------------------------------------------------------------------------------------------------------------------------------|--|

### **Pedagogy and Assessment Methods:**

|                                                   |
|---------------------------------------------------|
| Power point Presentations, Seminar and Assignment |
|---------------------------------------------------|

### **Text Book**

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

### **Reference Books**

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

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