MANNAR THIRUMALAI NAICKER COLLEGE

PASUMALAI, MADURAI– 625 004

(An Autonomous Institution Affiliated to Madurai Kamaraj University)

(Re-accredited with 'A' Grade by NAAC)

M.Com., (CA)

SYLLABUS AND REGULATIONS

UNDER
CHOICE BASED CREDIT SYSTEM (CBCS)
(For those who joined during 2018-2019 and after)

Eligibility

Admission for M.Com (CA) Program is open to the candidates having Bachelor Degree in B.Com (CA), B.Com, Management, Corporate Secretarial ship and other related program of any recognized university.

Duration Of The Course

The duration of the course shall be two academic year comprising four semesters with two semesters in each academic year.

Subjects of Study

1. Core Subjects
2. Electives
3. Non Major Electives

The scheme of Examination

The components for continuous internal assessment are:

Two tests and their average	--15 marks
Seminar /Group discussion	--5 marks
Assignment	--5 marks
Total	--25 marks

Pattern of the questions paper for the continuous Internal Assessment

The components for continuous internal assessment are:
Part –A
Six multiple choice questions (answer all)   6 x01= 06 Marks
Part –B
Two questions ('either …. or 'type)   2 x 07=14 Marks
Part –C
One question out of two   1 x 10 =10 Marks

                    Total   30 Marks

Pattern of the question paper for the Summative Examinations:

Note: Duration- 3 hours

Part –A

Ten multiple choice questions   10 x01   = 10 Marks

No Unit shall be omitted: not more than two questions from each unit.)

Part –B

Five Paragraph questions ('either …. or 'type)   5 x 07   = 35 Marks

(One question from each Unit)

Part –C

Three Essay questions out of five   3 x 10   =30 Marks

(One question from each Unit)

                        Total   75 Marks

Minimum Marks for a Pass

50% of the aggregate (Internal +Summative Examinations).

No separate pass minimum for the Internal Examinations.

34 marks out of 75 is the pass minimum for the Summative Examinations.

PROGRAMME SPECIFIC OUTCOMES

PSO1: To enable the students to get ready for employment in functional areas like Accounting. Taxation, Banking, Insurance and problem solving skills.

PSO2: To enhance the students to having a better knowledge on the concepts and practices of Computerized Accounting and Office Automation.

PSO3: To Help the students to analyze the importance of E-Commerce in Business and to gain excellence in Direct and Indirect Taxes

PSO4: On successful completion of the course, the students will have an in-depth knowledge in both Commerce and Computer Application

MANNAR THIRUMALAI NAICKER COLLEGE (Autonomous)
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(For those who joined in 2018-2019 and after)

COURSE PATTERN

Study Component	Sem I	Sem II	Sem III	Sem IV	Total hours	Total Credits	No of Papers	Total Marks
Core Subject	6(4) 6(4) 6(4) 6(4) 6(4)	6(4) 6(4) 6(6) 6(4) 6(4)	6(4) 6(4)	6(4) 6(4) 6(6)	90	62	15	1500
Elective	-	-	6(4) 6(6)	6(6) 6(6)	24	22	4	400
NME	-		6(4)	-	6	6	1	100
Total	30 (20)	30 (22)	30 (22)	30 (26)	120	90	20	2000

		III SEMESTER					
Course	Subject Code	Name of the Subject	Hour/ Week	Credit	Max Marks (Int)	Max Marks (Ext)	Total 100
Core	18PCCC31	Special Accounting	6	4	25	75	100
Core	18PCCC32	Direct Taxes	6	4	25	75	100
Elective	18PCCE31 18PCCE32 18PCCE33	1. Advanced Tally and Software Project Management 2. Java Programming 3. Computer Graphics	6	4	25	75	100
Elective	18PCCEP1 18PCCEP2 18PCCEP3	1. CASE TOOLS - Lab 2. Java Programming- Lab 3. Computer Graphics- Lab	6	6	40	60	100
NME	18PCCN31	Banking and Insurance	6	4	25	75	100
		TOTAL	30	22	140	360	500

IV SEMESTER

Course	Subject Code	Name of the Subject	Hour/ Week	Credit	Max Marks (Internal)	Max Marks (External)	Total 100
Core	18PCCC41	Goods and Services Tax Act and Customs Duty	6	4	25	75	100
Core	18PCCC42	Research Methods in Commerce	6	4	25	75	100
Core	18PCCPR1	Project & Viva-Voce	6	6	40	60	100
Elective	18PCCE41 18PCCE42 18PCCE43	1.Quantitative Techniques for Management 2. Project Management 3. International Marketing Management	6	6	25	75	100
Elective	18PCCE44 18PCCE45 18PCCE46	1. Entrepreneurship 2. Corporate Social Responsibility 3. Corporate Governance and Business Ethics	6	6	25	75	100
		TOTAL	**30**	**26**	**140**	**360**	**500**

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Programme : PG	**Part III : Core**
Semester : III	**Hours : 6**
Sub Code : 18PCCC31	**Credit : 4**

SPECIAL ACCOUNTING

Course Outcomes
On successful completion of this course, the students will be able to
CO1: Acquire knowledge on the preparation of Holding Company Accounts.
CO2: Know about the procedure for accounting for Price Level Changes in Public Utility Concerns.
CO3: Develop the skill in the preparation of Banking and Insurance Company Accounts.
CO4: Develops Employability Skill

Unit – I   Holding Company Accounts
Meaning - Goodwill or cost of control – Pre and post acquisition profits and Losses – Minority interest – Treatment of unrealized profit – Revaluation of assets - Elemention of common taxation - Payment of Dividend – Issue of bonus shares.

Unit-II   Banking Company Accounts
Preparation of Profit and Loss accounts – Balance sheet (as per new format)

Unit-III   Insurance Company Accounts
Accounts of Life Insurance Business – Revenue account and Balance sheet – Determination of liability – Ascertainment of Profit or Loss Accounts of General Insurance Business – Accounting treatment – Revenue account – Profit and Loss account and Balance Sheet (as per new format)

Unit-IV   Double Account System
Features of double account system – Advantages – Disadvantages – Double account system Vs single Account System – Electricity companies– Replacement of an asset.

Unit-V   Accounting for price level changes
Meaning -General purchasing power and current cost accounting.

Human Resources Accounting – Objectives – Methods – Advantages and Objections to human resource accounting.

80% of marks must be allotted to problem solving questions.
20% of marks must be allotted to Theory questions.

Text Book:

1. Jain, S.P. and Narang K.L.., **Advanced Accounting**, Kalyani Publishers, 2018. VOL-II, New Delhi.

Reference Books:

1. Gupta R.L and Radhaswamy.M, **Advanced Accountancy**, Sultan Chand and Sons, 2012, NewDelhi.
2. Arulanandam,M.A., and Raman.V, **Advanced Accountancy,** Himalaya Publishing Company, 2014, Mumbai.
3. Reddy. T.S and Murthy. A **Advanced Accountancy,** Margham Publication, 2014, Chennai.

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Programme : PG	Part III : Core
Semester : III	Hours : 6
Sub code : 18PCCC32	Credit : 4

DIRECT TAXES

Course Outcomes
On successful completion of this course, the students will be able to
CO1: Enable the learners to be thorough with the concepts related to income tax.
CO2: Make the learners determine the residential status of assesses.
CO3: Make the learners to be familiar with the provisions of computation of taxable
income under various heads.
CO4: Develops Employability Skill

Unit-I   Introduction
Direct taxes – Meaning – History of Income Tax Act in India – Definitions of important terms - Assessment, Assesses, Person, Income, Assessment year, Previous year capital and revenue receipts capital and revenue expenditure –   Residential status – Incidence of taxation – Exempted incomes.

Unit-II   Income from salary and House Property
Computation of Taxable income from Salaries –   Allowance – Perquisites – Deductions from salary – House property – Computation of income form house property – Deduction from house property income

Unit-III   Income from Business or profession

Computation of income from business or profession – Deduction under section 30 to 37 – Computation of capital gain – Exempted capital gain

Unit-IV   Income from other sources
Dividends – Interest on securities – Types of securities – Casual income – Deductions to be made from income from other sources – Computation of gross total income – Deductions form Gross total income – Set off and Carry Forward Losses

Unit-V   Assessments procedure

 Individual – HUF – Firms and company.

 80% of marks must be allotted to problem solving questions.
 20% of marks must be allotted to Theory questions.

Text Book:

1. Gaur, V.P and Narang, D.B, **Income Tax Law and Practice**, Kalyani publishers, 2016, New Delhi.

Reference books:

1. VinodSinghania.K, **Direct Taxes Law and Practice**, Taxmann Publication Private Ltd, 2016, New Delhi.

2. Lal.B.B,**Direct Taxes Practice and Planning**, Darling Kinderasley Private Ltd, 2016, New Delhi.

3. Harihara. N, **Income Tax Law and Practice,** Tata MeGraw-Hill Publishing Company Ltd., New Delhi.

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Programme : PG	Part III : Elective
Semester : III	Hours : 06
Sub code : 18PCCE31	Credits : 04

ADVANCED TALLY AND SOFTWARE PROJECT MANAGEMENT

Course Outcomes
On successful completion of this course, the students will be able
CO1: To understand the Concepts of Tally and Company creation
CO2: To Learn the basic principles of Software Project Methodologies
CO3: To acquire the skills of Software Quality Measures
CO4: To compare and contrast various project techniques

Unit I
Introduction:
    Creation of company-Groups and Ledgers-Introduction to cost and budgets-Generations and printing reports in detail and condensed format

Unit II
 Introduction To Software Project Management:
        Introduction-Software projects versus other types of project-Activities covered by software project management-Plans, Methods and Methodologies-Categorizing Software Projects-Setting Objectives-Stakeholders-The Business Case-Requirement Specification-Management Control.

Unit III
Project Planning And Project Evaluation:
        Stepwise project planning –Creating a programme -Benefits management-Evaluation of individual projects-Cost benefit analysis-Cash Flow Forecasting-Cost Benefit Evaluation Techniques-Risk Evaluation.

Unit IV
Project Approach:
        The Waterfall model- The V-Process model-The Spiral model-Software Prototyping-Selecting the most appropriate process model
    Monitoring and Control: Creating the framework-Collecting the data –Visualizing Progress-Cost Monitoring-Prioritizing Monitoring-Getting the project back to target

Unit V
Software Quality:
        The place of software quality in project planning-The importance of software quality-Defining software quality-Practical software quality measures-Techniques to help enhances software quality-Quality plans.

Text Books:

1. Rizwan Ahmed. P, **Computer Applications In Business With Tally ERP 9**, Margham Publications, Chennai- First Edition, 2017.

2. Bob Hughes And Mike Cotterell**, Software Project Management,** Tata Mcgraw Hill Publishing Company Limited, New Delhi, Fourth Edition, 2008.

Reference Books:

1. Nadhani, **Tally ERP 9 Training Guide,** BPB Publications, 2009, New Delhi.

2. Murali Chemuturi, Thomas M.Cagley, JR, **Mastering Software Project Management Best Practices Tools and Techniques**, J.Ross Publishing Pvt.Ltd, 2010.

3. Kelkar. S.A, **Software Project Management A Concise Study,** PHI Learning Pvt.Ltd, Third Edition, 2013, NewDelhi.

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Programme : PG	**Part III : Elective**
Semester : III	**Hours : 6**
Sub. Code : 18PCCE32	**Credits : 4**

JAVA PROGRAMMING

Course Outcomes:
On successful completion of this course, the students will be able
CO1: To understand the concept of object oriented programming.
CO2: To understand the concept of multi threading, package and exception.
CO3: To acquire programming knowledge in Java
CO4: To Read and make elementary modifications to Java programs that solve real-world problems.

UNIT - I Java Evolution: Java Features – Java Differs from C and C++ - Java and Internet. Java and World Wide Web - Web browsers – Hardware and Software Requirements – Java Support Systems – Java Environment. **Overview of Java Language:** Simple Java Program – Java Program Structure – Java Tokens – Java Statements – Implementing a Java Program – Java Virtual Machine – Command Line Arguments. **Constants, variables and data types:** Constants - Variables – Giving Values to Variables – Scope of Variables – Symbolic Constants – Type Casting.

UNIT - II Operators and Expressions: Arithmetic Operators – Relational Operators – Logical Operators – Assignment Operators – Increment and Decrement Operators – Conditional Operators – Bitwise Operators – Special Operators – Arithmetic Expressions - Evaluation of Expressions – Precedence of Arithmetic Operators – Type Conversions in Expressions - Mathematical Functions.

Decision Making and Branching: Decision Making with If Statement – Simple if Statement – The If-Else Statement – Nesting of If-Else Statements – The Else If Ladder – The Switch Statement - The ?: Operator. **Decision Making and Looping:** The While Statement – The Do Statement – For Statement – Jumps in Loops.

UNIT- III Classes, Objects and Methods: Defining a Class – Fields Declaration – Methods Declaration – Creating Objects – Accessing Class Members -Static Members – Nesting of Methods **Inheritance:** Extending a Class – Overriding Methods.
Arrays, Strings and Vectors: One Dimensional Array – Creating an Array - Two Dimensional Arrays – Strings – Vectors – Wrapper Classes – Enumerated Types. **Interfaces:** Multiple Inheritance - Defining Interfaces -Extending Interfaces -Implementing Interfaces – Accessing Interface Variables.

UNIT - IV Packages: Putting classes together - Java API Packages - Using System Packages – Naming Conventions – Creating Packages – Accessing a Package – Using a Package – Adding a Class to a Package **Multithreaded Programming:** Creating Threads– Stopping and Blocking a

Thread – Life Cycle of a Thread – Using Thread Methods – Thread Exceptions – Thread Priority – Implementing the 'Runnable' Interface.

UNIT - V Managing Errors and Exceptions: Types of Errors – Exceptions – Syntax of Exception Handling Code – Multiple Catch Statements - Using Finally Statement – Throwing Our Own Exceptions – Using Exceptions for Debugging. **Applet Programming:** How Applet Differ from Applications – Preparing to Write Applet – Building Applet Code – Applet Life Cycle – Creating an Executable Applet – Designing a Web Page – Applet Tag – Adding Applet to HTML File – Running The Applet.

Text Book:

1. Balagurusamy. E**, Programming With Java**, Tata McGraw Hill Private Limited, Fourth Edition, 2013, New Delhi.

Reference Books:

1. Radha Krishna. P, **Object Oriented Programming With Java**, University Press India Private Limited, 3rd Edition, 2008, Hyderabad.

2. Debasish Jana, **Java Object Oriented Programming Paradigm**, Prentice Hall of India Private Limited, 3rd Edition, 2008, New Delhi.

3. Rajiv Sharma and Vivek Sharma, **JAVA Programming by Example,** Cambridge University Press, 3rd Edition, USA

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Programme : PG	Part III : Elective
Semester : III	Hours : 6
Sub. Code : 18PCCE33	Credits : 4

COMPUTER GRAPHICS

Course Outcomes:
On successful completion of this course, the students will be able
CO1: To describe the general software architecture of programs that use 2D computer graphics.
CO2: To know about the basic geometric transformation.
CO3: To under the algorithms which are used in computer graphics.
CO4: To make the techniques of clipping, three dimensional graphics and
        three dimensional transformations.

UNIT –I Overview of Graphics System: Video Display Devices-Raster Scan Systems Random Scan Systems-Graphics Monitors and Workstations -Input Devices-Hard Copy Devices-Graphics Software.

UNIT- II Output Primitives: Line Drawing Algorithms -Circle Generating Algorithms- Ellipse Generating Algorithms – Filled Area Primitives - Character Generation.

UNIT –III Attributes of Output Primitives: Line Attributes, Curve Attributes, Area-Fill Attributes, Character Attributes, Bundled Attributes- Inquiry Functions.

UNIT-IV Two-Dimensional Geometric Transformation: Basic Transformation-Matrix Representation and Homogenous Co-ordinates-Composite Transformations-Other Transformations.

UNIT-V Two-Dimensional Viewing: The Viewing Pipeline-Viewing Coordinates Reference Frame-Window-to-Viewport Coordinates Transformation-Two Dimensional Viewing Function-Clipping Operations- Point Clipping- Line Clipping-Polygon Clipping Curve Clipping-Text Clipping.

Text Book:

1. Donald Hearn and M.Pauline Baker, **Computer Graphics**, Second Edition, Prentice Hall of India Private Limited, New Delhi, 2007.

Reference Books:

1. Roy A Plostock, Zhigang Xiang., **Schaum's Outline of Computer Graphics,** Tata McGraw Hill, 2001, New Delhi.

2. Instructional Software Research and Development Group, **Computer Graphics**, Tata McGraw Hill, 2008, New Delhi.

3. Newman William H, **Principles of Interactive Computer Graphics**, Tata McGraw Hill, Second Edition, 2013, New Delhi.

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Programme : PG	Part III : Elective
Semester : III	Hours : 06
Sub code : 18PCCEP1	Credits : 06

CASE TOOLS LAB

Course Outcomes

CO1: To Design and implement projects using OO concepts.
CO2: To Use the UML analysis and design diagrams.
CO3: To Apply appropriate design patterns.
CO4: To Create code from design.

LIST OF EXPERIMNENTS:

To develop a mini-project by following the 9 exercises listed below.

1. To develop a problem statement.
2. Identify Use Cases and develop the Use Case model.
3. Identify the conceptual classes and develop a domain model with UML Class diagram.
4. Using the identified scenarios, find the interaction between objects and represent them using UML Sequence diagrams.
5. Draw relevant state charts and activity diagrams.
6. Identify the User Interface, Domain objects, and Technical services. Draw the partial layered, logical architecture diagram with UML package diagram notation.
7. Develop and test the Technical services layer.
8. Develop and test the Domain objects layer.
9. Develop and test the User interface layer.

SUGGESTED DOMAINS FOR MINI-PROJECT:

1. Passport automation system.
2. Book bank
3. Exam Registration
4. Stock maintenance system.
5. Online course reservation system
6. E-ticketing
7. Software personnel management system
8. Credit card processing
9. e-book management system
10. Recruitment system
11. Foreign trading system
12. Conference Management System
13. BPO Management System
14. Library Management System
15. Student Information System

Suggested Software Tools: Rational Suite (or) Argo UML (or) equivalent, Eclipse IDE and Junit

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Programme : **PG**	Part III : **Elective**
Semester : **III**	Hours : **6**
Sub. Code : **18PCCEP2**	Credits : **6**

JAVA PROGRAMMING LAB

Course Outcomes:
CO1: To build software development skills using java programming for real world applications.
CO2: To implement frontend and backend of an application
CO3: To implement classical problems using java programming.
CO4: To use an integrated development environment to write, compile, run, and test simple object-oriented Java programs.

List Of Programs:
1. List out odd and even numbers
2. Vote programming
3. Find the Weeks, days
4. Print n values
5. To check the biggest among three numbers
6. To prepare the Student mark list
7. To find the Factorial value
8. To check Armstrong number
9. To check Adam number
10. To generate the prime numbers
11. To check Palindrome
12. To generate Fibonacci series
13. To find surface area and volume of sphere
14. To find out sum of array elements
15. To display the minimum & maximum number.
16. Matrix multiplication
17. Student details using multilevel inheritance
18. Exception handling
19. Key events
20. Displaying shapes using applet
21. Applet program using parameter tag
22. To count the number of characters ,words & lines in a file

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(For those who joined in 2018-2019 and after)

Programme : PG	**Part III : Elective**
Semester : III	**Hours : 6**
Sub. Code : 18PCCEP3	**Credits : 6**

COMPUTER GRAPHICS LAB

Course Outcomes

On successful completion of this course, the students will be able
CO1: To implement various graphics drawing algorithms, 2D-3D transformations and clipping techniques.
CO2: To create operate and store various geometric objects.
CO3: To implement animation of objects.
CO4: To design, development and testing of modeling, rendering, shading and animation

List of Programs:

1. DDA line drawing algorithm

2. Bresenham line drawing algorithm

3. Bresenham circle drawing algorithm

4. Bresenham Ellipse drawing algorithm

5. Flood fill algorithm

6. Boundary fill algorithm

7. Animations using delay

8. Basic transformation of line segment

9. Basic transformation of polygon.

10. Basic transformation of circle.

11. Basic transformation of scaling.

12. Basic transformation of rotation.

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Programme : PG	**Part III : NME**
Semester : III	**Hours : 6**
Sub. Code : 18PCCN31	**Credits : 6**

BANKING AND INSURANCE

Course Outcomes
   On successful completion of this course, the students will be able to
CO1: Familiarize students with the functions of commercial banks and RBI
CO2: Enable students to know the fundamental principles of insurance.
CO3: Gain an insight on the nature of life, fire and marine insurance.
CO4: Develops Employability Skill

Unit-I   I   Introduction

Definition of banking – kinds of banks – Role of commercial banks for the economic development of a nation – Functions of commercial banks – Functions of Reserve Bank of India.

Unit-II   Banker and Customer

Definition – General and Special relationship – Types of deposit accounts with the banker – Current accounts – Savings bank account – Fixed deposit accounts – Precautions to be taken before opening an account in the name of a new customer – Procedure for closing of an account.

Unit-III   Negotiable instrument

Definition – Distinguishing features of a cheque, Bill and Promissory Note – Letter of Credit – Crossing and Endorsement of Cheque Modern Services – ATM / Debit and Credit Cards – Internet banking – Mobile Banking.

Unit-IV   Introduction to Insurance

 Meaning and nature – Purpose and need – Principles of Insurance – Types of Insurance – Terminology – New Insurance Product – Present State of Insurance Industry in India.

Unit-V   Insurance Contracts

Nature of insurance contracts – Life, Fire and Marine – Innovative products, impact of privatization – Insurance Regulatory and Development Authority (IRDA) : Objectives – Function.

Text Books:

1. Gordon. E and Natarajan. K, Banking Theory, Law and Practice, Himalaya Publishing House, 2015, New Delhi.

Reference Books:

1. Sundharam K.P.M and Varshney P.N, Banking Theory, Law & Practice, Sultan Chand and Sons, 2014, New Delhi.
2. Gurusamy. S, Banking Theory, Law & Practice, Vijay NicleIn presents Ltd, 2013, Chennai.
3. Murthy. A, Elements of Insurance, Margham Publications, 2015, Chennai.

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Programme : PG	Part III : Core
Semester : IV	Hours : 6
Sub Code : 18PCCC41	Credits : 4

GOODS AND SERVICES TAX ACT AND CUSTOMS DUTY

Course Outcomes
   On successful completion of this course, the students will be able to
CO1: Equip the students with the provisions of GST Law & Practice.
CO2: Impart knowledge of Levy, Input Tax Credit, Registration and Tax Invoice.
CO3: Familiarize students to Returns, Payment of Tax and Accounts and Records.
CO4: Develops Employability Skill

Unit-I   Customs Act, 1962
   Levy and Collection of Customs Duty - Types of Customs Duties – Restrictions on import and export under the Act – Classification of goods – Valuation of goods – Transportation and Warehousing – Duty drawbacks – Baggage Rules – Powers of Customs Officers

Unit-II   GST
   Definitions – Meaning – Structure of GST – Highlights of GST – Administration – Classes of officers – Powers of officers - Levy of an Exemption from Tax – Tax Rate Structure - Levy and Collection of Central & State Goods and Service Tax – Composition Levy – Taxable person – Power to grant exemption from tax – Time, Value and Place of Supply.

Unit-III   Input Tax Credit
   Eligibility and conditions for taking input tax credit – Recovery of Input Tax Credit and Interest thereon – Registration – Registration Forms and Process.

Unit-IV   Tax Invoice, Credit and Debit Notes
   Tax invoice – Returns – Furnishing details of outward supplies – Furnishing details of inward supplies – Returns First Return – Annual Return – Final Return – Notice to return defaulters – Levy of late fee – Tax Return Preparers.

Unit-V   Payments of Tax
   Interest, Penalty and other amounts – Interest on delayed payment of Tax – Tax deduction at source – Transfer of input tax credit – Refund of Tax – Accounts and Records.

   100% of marks must be allotted to Theory questions.

Text Book:

1. Gupta. S.S and Datey. V.S, "**GUIDE TO NEW MODEL GST LAW**", Taxmann Publication

Pvt, New Delhi.

Reference Books:

1. Gupta. S.S**, "GST Law & Practice",** Taxmann Publication Pvt, New Delhi.

2. Datey. V.S, **"All about GST",** Taxmann Publication Pvt, New Delhi

3. Gaur. V.P and Narang. D.B**, "GST Law & Practice",** Kalyani Publishers, NewDelhi

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(For those who joined in 2018-2019 and after)

Programme : PG	**Part III : Core**
Semester : IV	**Hours : 6**
Sub Code : 18PCCC42	**Credits : 4**

RESEARCH METHODS IN COMMERCE

Course Outcomes
   On successful completion of this course, the students will be able to
CO1: Enable the learners to know about the research methods.
CO2: Make the learners to be familiar with source of data.
CO3: Prepare the learners for the effective presentation of the project report.
CO4: Develops Employability Skill

Unit-I   Introduction

Research – Meaning – Objectives – Importance – Types of Research – Planning of Research – Research Design

Unit-II   Data Collection

Collection of Data – Primary Data – Methods of Collection – Tools for Collection – Questionnaire – Interview Schedule – Observation- Secondary Data – sources.

Unit-III   Sampling

Meaning Definition - Advantages of Sampling – Limitations of Sampling – Methods in Sampling – Probability Sampling – Non-Probability Sampling – Sampling Error – Non-Sampling Error.

Unit-IV   Hypothesis

Sources of Hypothesis – Characteristics of Hypothesis – Estimation and Testing of Hypothesis – Hypothesis Testing Tools & Procedure – An Illustration.

Unit-V   Processing of Data

Editing – Coding – Tabulation – Report writing – Contents of a Report – Qualities of a Good Report

20% of marks must be allotted to problem solving questions.
80% of marks must be allotted to Theory questions.

Text Book:

1. Thanulingom. N, **Research Methodology**., Himalaya Publishing House, 2014, New Delhi.

Reference Books:

1. Kothari, C.R., **Research Methodology**, WeshwaPrakashan, 2012, New Delhi.

2. Krishnaswami O.R., **Methodology of Research in Social Sciences**, Himalaya Publishing

   House, 2012, Mumbai.

3. Rejeswari. K, Jeyalakshmi. M and Palneeswari. T, **Research Methodology for Researchers**

   in Commerce and Management, Himalaya Publishing, 2013, Mumbai.

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(For those who joined in 2018-2019 and after)

Programme : PG	Part III : Core
Semester : IV	Hours : 06
Sub code : 18PCCPR1	Credits : 06

PROJECT & VIVA - VOCE

Course Outcomes
On successful completion of this course, the students will be able to
The project lab is one that involves practical work for understanding and solving problems in the field of computing.

CO1: Students will select individually Commercial or Technical Project based on application development technologies.
CO2: With the known technologies they can develop the software.
CO3: Develop the ability of the students to prepare a project.
CO4: Skill Development Course

Regulations for the Project Report:

❖ The topic of the project may be based on research articles from commerce journals or any topic not covered in the M.Com (CA) syllabus.
❖ Internal examinations are the respective supervisors.
❖ Viva Voce examination to be evaluated by the external examiner.
❖ The report of the project must be in the prescribed form. It should be typed neatly in MS Word. The font size of the letter should be 12 point with double space.
❖ The format of the project report should have the following components.
   ▪ First page should contain:

      • Title of the project report
      • Name of the candidate.
      • Register number
      • Name of the Supervisor.
      • Address of the institution.
      • Month & Year of submission.

   ▪ Contents.
   ▪ Declaration by Candidate.
   ▪ Certificate by Supervisor
   ▪ Acknowledgement
   ▪ List of tables
   ▪ List of figures
   ▪ Chapters (not exceeding five)

❖ The number of pages in the project may be 50 to 80.
Two copies of the project report with binding should be submitted.

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DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS
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Programme : PG	**Part III : Elective**
Semester : IV	**Hours : 6**
Sub Code : 18PCCE41	**Credits : 6**

QUANTITATIVE TECHNIQUES FOR MANAGEMENT

Course Outcomes
   On successful completion of this course, the students will be able to
CO1: Impact knowledge about the basic characteristics of Operation Research.
CO2: Make the learners to be familiar with linear Programming, Game theory and Queuing
      theory.
CO3: Enable the learners to solve PERT/ CPM and Simulation problems.
CO4: Develops Employability Skill

Unit- I   Introduction and Linear Programming

Operation Research-Quantitative Approach to Decision Making - Nature and Significance of OR in Decision Making-Models in Operations Research- Application Areas of Operation Research- Linear Programming-General Concepts -Definitions - Assumptions in Linear Programming - Limitations in Linear Programming - Applications of Linear Programming - Formulation of LP Problems - Solution Methods - Graphical method (maximization and minimization)- Simplex method (maximization and minimization(Big M Method)).

Unit – II Transportation

Concepts- Formulation of Transportation Problem- Balanced and Unbalanced Problems- Minimization and Maximization Problems – Finding IBFS - Northwest Corner Rule(NWCR) , Least Cost Rule (LCR) and Vogel's Approximation Method(VAM) - Optimality Tests - Modified Distribution Method (MODI)

Unit- III   Assignment Problems

Concepts - Mathematical Formulation of an Assignment Problem - The Assignment Algorithm (Hungarian Assignment method) - Balanced and Unbalanced Assignment Problems- Minimization and Maximization Problems-Restricted and Reserved routes / choice - Travelling Salesman Problem as an Assignment Problem.

Unit- IV Project Management and Queuing Models

Introduction- Types of Networks - CPM : Critical Path Method and   PERT: Programme Evaluation Review Technique – Basic differences between CPM and PERT - Drawing a network - Obtaining of Critical Path- Time estimates for activities-Probability of completion of project-Determination of floats (total, free, independent)-Queuing Models- Introduction, Concepts, Terminology - General structure of queuing system - Operating Characteristics of Queuing system - Poisson-exponential single server model(finite population).

Unit- V   Decision Theory and Simulation

Decision Theory– Decision making under risk - Decision making under uncertainty – Simulation - Montocarlo method of simulation.

80% of the Questions must be Problems
20% of the Questions must be Theory.

Text Book:

1. Gupta. P.K and Man Mohan, **Problems in Operations Research,** Sultan Chand and Sons, 2006, New Delhi.

Reference Book:

1. Sharma. S.D, **Operations Research**, KedarNath Ram Nath and Co, Meerut, 2001, New Delhi.

2. Dr. S. Irulappan and Mr. Selvaraj, **Resource Management Techniques (Operations Research),** Kalyani Publication, 2018, New Delhi.

3. Dr.T.Ramasamy., **"Techniques of Management"**, Gold Books Publishing House, 2013, Srivilliputtur.

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Programme : PG	**Part III** : **Elective**
Semester : IV	**Hours** : 6
Sub Code : 18PCCE42	**Credits** : 6

PROJECT MANAGEMENT

Course Outcomes

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

CO1: Know the Identification of the project

CO2: Know the Analysis of the project

CO3: Know the Implementation of the project

CO4: Develops Employability Skill

Unit I   Introduction

   Project – Concept – Characteristics of Project – Classification Based on Location – Based on Activity – Based on Project Completion time – Based on Ownership – Based on Size – Based on Purposes – Life Cycle – Management – Organization.

Unit – II   Project Identification

   Meaning – Generation of Ideas – Benefits of Project Definition Rating Index

Unit – III   Market and demand Analysis

   Meaning – Collection of data – Primary sources – Secondary Sources – Market Survey – Market Planning – Market Environment – Project Risk Analysis – General Economic Conditions – Kinds of Project Risk – Demand Forecasting – Technic and methods.

Unit – IV   Technical Analysis

   Meaning – Selection of Technology – Material Inputs and Utilities – Plant Capacity – Location and Site – Machinery and Equipment – Structure and Civil Work – Environment aspect - Project Lay out – Financial Estimation – Project Cost – Sources of Finance

Unit – V Project Implementation

   Meaning – Schedules – Project Planning – Project Control – Human Aspects of Project Management – Team Building – High Performance Team

Text Book:

Natarajan. K**, Project Management,** New age international Publications, 2016

Reference Books:

1**.** Chaturveli. S.K**, Project Management**, Himalaiya Publications, 2015

2. Choudhury. S, **Project Management,** Mc Gram Hill, 2017

3. Dennis Lock, **Project Management,** Gower Publication, 2012, England.

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Programme	**: PG**	**Part III**	**: Elective**
Semester	**: IV**	**Hours**	**: 6**
Sub Code	**: 18PCCE43**	**Credits**	**: 6**

INTERNATIONAL MARKETING MANAGEMENT

Course Outcomes

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

CO1: Gain the conceptual clarity of International Marketing.

CO2: Know the business implications of International Marketing

CO3: Understand the documentation for exporting and exchange risk management

CO4: Develops Employability Skill

Unit - I   Introduction

International Marketing – Definition – Objectives – Problems – Decisions Involved – International Marketing Vs Domestic Marketing – International Marketing Environment – Political, Legal, Economic, Social and Cultural Environment

Unit – II   Market Selection

Need for Market Selection, Market Selection Process – Determinants of Market Selection – Market Entry – Direct Exporting – Forms of Organization in Direct Exporting – Indirect Exporting – Advantages and Limitations – Middlemen in Indirect Exporting

Unit – III International Marketing Channels

Main Channels of Distribution – Linking the Domestic and Overseas Channel – Factors Affecting Selection of Channels

Unit – IV   Export Procedure and Documentation

Significance and Types – Export Procedure

Unit – V   Export Finance

Payment terms – Pre Shipment Finance – Post Shipment credit – Letter of Credit – EXIM Bank – ECGC

Text Book:

Francis Cherunilam, **International Marketing,** Himalaya Publishing House, 2013, New Delhi.

Reference Book:

1. VArshney R.L. &Bahattacharya.B., **International Marketing Management – An Indian Perspective,** Sultan Chand & Sons, 2012, New Delhi.

2. SubbaRao. P, **International Business,** Himalaya Publications House 2012, New Delhi.

3. Bala Gopal. T.A.S, **International Marketing an Export management,** Himalaya Publishing House, 2006, Mumbai.

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Programme : PG	**Part III : Elective**
Semester : IV	**Hours : 06**
Sub code : 18PCCE44	**Credits : 06**

ENTREPRENEURSHIP

Course Outcomes:
On successful completion of this course, the students will be able to
CO1: Know the various institutions assisting entrepreneurship.
CO2: Understand the procedure to start the new venture
CO3: Develop the skill of job creators
CO4: Facilitates to identify new ideas and ventures

Unit-I   Introduction
Entrepreneur – Meaning – Importance – Qualities – Functions of entrepreneurs – Types – Role of entrepreneurs in economic development – WOMEN Entrepreneurs – Growth – Problems.

Unit-II   Entrepreneurship
Definition – Characteristics - Factors Affecting and Stimulating Entrepreneurship – Factors affecting Entrepreneurship Growth - Entrepreneurship Development Programs (EDP) – phases of EDPs- Institutions for Entrepreneurship Development.

Unit-III   Institutional support to entrepreneurs
DIC – SISI – SIDCO – SIPCOT – NAYE – NIESBUD – EDI - Institutional Finance to Entrepreneurs – IFCI – IDBI – SFC – TIIC.

Unit-IV   Starting of Micro, Small and Medium Enterprises
Steps in enterprise building: finding out new business idea – Identifying a suitable business opportunity – Preliminary evaluation.

Unit-V Project
Meaning – project identification – Steps – project formulation – stages of project formulation, project report – contents – preparation of a project report.

Text Book:

1. Gordon. E and Natarajan. K, **Entrepreneurship Development**, Himalaya Publishing House, 2014, New Delhi.

Reference Books:

1. Gupta. C.B and Srinivasan, N.P., **Entrepreneurial Development**, Sultan Chand and Sons, 2013, New Delhi.

2. Khanka S.S, **Entrepreneurial Development**, S.Chand and Company Ltd., 2012, New Delhi.

3. Renu Arora& S.K. Sood, **Fundamentals of Entrepreneurship and small Business,** Kalyani Publishers

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Programme : PG	**Part III : Elective**
Semester : IV	**Hours : 06**
Sub code : 18PCCE45	**Credits : 06**

CORPORATE SOCIAL RESPONSIBILITY

Course Outcomes:
On successful completion of this course, the students will be able to
CO1: Know about the Business goals
CO2: Know about the Economic system
CO3: Understand a role of MNC in Corporate social responsibility
CO4: Helps to know new paradigm shift of corporate

Unit 1 Business Objectives
Business - Changing Concept - Objectives: Economic and Social - Relationship between business and society.

Unit 2 Economic System
Meaning of capitalism - Salient features. Meaning of Socialism - salient features. Mixed economy - Advantages and disadvantages

Unit 3 Welfare State
Meaning - Role of Government - Directive Principles – Functions - State control of the Economy

Unit 4 Corporate Social Responsibility (CSR)
Social responsibility of a business firm - Social responsibility of business stakeholders (owners, employees, consumers and community) - Cultural and moral responsibility - response of Indian firms towards CSR

Unit 5 Role Of MNC In Corporate Social Responsibility
Meaning – Definition - Emerging areas in CSR and sustainability – Relevant Case studies

Text Book:

1. Baxi C.V. and Prasad Ajit, **Corporate Social Responsibility**, Excel Books, 2010.

Reference Books:

1. Baxi .C.V., RupamanjariSinha Ray, **Corporate Social Responsibility**, Vikas Publication House, 2012.

2. ChatterjiMadhumita, **Corporate Social Responsibility**, Oxford University Press, 2011.

3. Kapoor. N.D, corporate social responsibility, Sultan chand& sons, 2010, New Delhi.

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Programme	: PG	Part III	: Elective
Semester	: IV	Hours	: 06
Sub code	: 18PCCE46	Credits	: 06

CORPORATE GOVERNANCE AND BUSINESS ETHICS

Course Outcomes:
On successful completion of this course, the students will be able to
CO1: Explain the importance of corporate governance.
CO2: Apply the ethical principles of business in the competitive environment.
CO3: Know about Corporate Governance Forums
CO4: Know about role of various committees

UNIT- I   **Corporate Governance :** Corporate Governance – Evolution, Concept and Principles - Need for and importance of Corporate Governance – Benefits of good governance - Theories underlying Corporate Governance- Stakeholder's theory – Stewardship theory – Agency theory – Separation of ownership and control.

UNIT- II   **Board Committees:** Board committee, their composition, role and responsibilities - Audit Committee –Remuneration Committee – Nomination Committee - Shareholders Grievance Committee - Corporate governance Committee- Corporate Compliance committee. **Corporate Governance in India** - Legislative framework of Corporate Governance in India - Listing agreement – Kumaramangalam Birla committee - Corporate Governance norms prescribed by SEBI– Companies Act - Corporate Governance in PSUs, Banks, Insurance Companies.

UNIT- III   **Risk Management and Internal Control:** Meaning of Risk – classification of Risk – Risk evaluation –Management of Risk and oversight – Enterprise risk management - Evaluation of key financial decisions - Internal control – Evaluation of effectiveness of internal control – Director's responsibility Statement.

UNIT- IV   **Corporate Governance Forums:** The Institute of Company Secretaries of India (ICSI) – National Foundation for Corporate Governance – Organisation for Economic Co-operation and Development – Global Corporate Governance Forum – Commonwealth Association of Corporate Governance – International Corporate Governance Network.

UNIT- V   **Ethics in Business:** Meaning of business ethics – Nature, scope, and objectives of business ethics – Factors influencing business ethics - Characteristics of business ethics – Ethical and social Implications of business policy and decision - Importance and need for business ethics in Indian context – Corporate social responsibility of business.

Text Book

1. A.C.Fernando , **Corporate Governance**, 8th Edition 2014, Pearson Education , New Delhi

Reference Books:

1. Subhash Chandra Das**, Corporate Governance**, Third edition, PHI Learning Pvt. Ltd., New Delhi.

2. Vasuda Joshi, **Corporate Governance** –The Indian Scenario, New Edition 2014, Foundation Books Pvt. Ltd. New Delhi.

3. A.C.Fernando**, Business Ethics and Corporate Governance**, Revised Edition 2014, Dorling Kindersley (India) Pvt.Ltd., Noida.