Sri Kaliswari College (Autonomous), Sivakasi

(Affiliated to Madurai Kamaraj University

Re-Accredited with 'A' grade (CGPA 3.30) by NAAC)

Programme Scheme, Scheme of Examination and Syllabi

(For those who join from June 2018 and afterwards)

PG Department of Commerce

PG Programme – M.Com (CA)

Curriculum Design and Development Cell

Annexure P

Sri Kaliswari College (Autonomous), Sivakasi

(Affiliated to Madurai Kamaraj University

Re-Accredited with 'A' grade (CGPA 3.30) by NAAC)

Programme Scheme, Scheme of Examination and Syllabi

(For those who join from June 2018 and afterwards)

Curriculum Design and Development Cell

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PG Programme – M.Com (CA)

</div>

HOD	Dean of	Dean of	Principal
	Business Science	Academic Affairs	

Sri Kaliswari College (Autonomous), Sivakasi

PG Department of Commerce
Members of Board of Studies (2018-2020)

S.No.	Board Members	Name and Designation
1.	Chairman of the Board	**Dr.S.Amutha Rani** Head, PG Department of Commerce Sri Kaliswari College (Autonomous), Sivakasi.
2.	University Nominee	**Dr.V.Chinnaiah,** Professor and Head of Commerce Madurai Kamaraj University, Madurai.
3.	Academic Expert 1	**Dr.S.Valli Devesena** Assistant Professor of Commerce Mother Teresa University, Research & Extension Centre, Madurai – 625019 Mobile No: 7373151106 Email Id: devasena69@gmail.com
4.	Academic Expert 2	**Dr.R.Malini,** Assistant Professor PG Department of Commerce and Research Centre Sri Parasakthi College for Women, Courtallam - 627802 Mobile No: 9486798083 Email Id: maliniramu@yahoo.co.in
5.	Tax Subject Specialist	**CA P.Arunkumar** Charted Accountant (Reg.No:230715), No.383, Maniam Velappar Street, KK Pudur 6th Street, Saibaba Colony, Coimbatore - 641038 Mobile No: 8870252553 Email Id: auditor.arun85@gmail.com
6.	Industrial Expert	**Mr.P.Vijay Ananth**, Entrepreneur,Shiv Traders, Sivakasi. Mobile No: 9442554535 Email Id: tssvijay@gmail.com
7.	Alumnus	**Mr.C.Ram Sankar** Mobile No: 9486720676 Email Id: ramsankar1994@gmail.com
Members		
8.	Dr.K.Sadeeshkumar	Associate professor in PG Commerce
9.	Dr.S.Saraswathi	Assistant professor in PG Commerce
10.	Dr.M.Lakshmanakumar	Assistant professor in PG Commerce
11.	Mr.A.Balaji	Assistant professor in PG Commerce

Programme Objectives:

- To extend the quality and effective commerce education.
- To promote innovative skills for upgrading the business.
- To enable the students to apply their thoughts, decisions and plans more efficiently.
- To meet challenges and competition in the business.
- To cater the need of entrepreneur in the world wide area.

Programme Outcomes:

Knowledge
> PO 1 : Acquisition of advanced knowledge for higher studies and research.
> PO 2: Synthesis of knowledge and critical thinking

Skills
> PO 1: Acquisition of cognitive skills
> PO 2: Acquisition of Life Skills for Employment.

Attitude
> PO 1: Holistic Personality Development through Self-directed and lifelong learning.
> PO 2: Eco Sensitivity, inclusive culture, moral up rightless and social commitment.

Programmers Specific Outcomes:

- Developed students ability to apply knowledge acquired in problem solving
- Equipped to get employment in functional areas like Accounting, Taxation, Banking, Insurance and Corporate Law
- Able to pursue their career in teaching and research
- Exhibit inclination towards pursuing professional courses such as CA/ CS/ CMA/CFA etc
- Able to handle computer based software in areas of Accounting, Taxation, and Banking
- Ability to work in teams with enhanced communication and inter-personal skills
- Ability to start entrepreneurial activities
- An inclination towards lifelong learning and acquiring contemporary knowledge
- Ability to use current techniques, skills, and tools necessary for managerial practice
- Ability to function effectively on multi-disciplinary teams
- Entrepreneurial skill developed to start a new business

Regulations:

Duration of the programme **:** Two years (equivalent to Four semesters)

Eligibility:

   Candidate should have passed in B.Com, B.Com (CA), B.Com (E-Com), B.Com (CS), BBA, BBM, BBA/BBM (CA), BA (Corporate Secretary ship) and   BA (Corporate Secretary ship with CA)

Medium of Instruction   : English

Age Limit   **:** No Age Limit

Transitory Permission: Students joined from 2018 - 2020 may be permitted to write their examinations in this pattern up to April 2023.

Scheme of Examination / Question Paper Pattern

Theory Examination

The Internal and External marks should be allotted in the ratio 25:75.

Internal Marks :

   i.   Test(3 tests)   : 15 Marks (Average of the best two tests)

  ii.   Assignment   : 5 Marks (Average of two)

 iii.   Seminar / Group Discussion/
       Peer Teaching   : 5 Marks

            Total   **: 25 Marks**

External Question Paper Pattern:

The question paper for external exam will have three parts.

Time: 3 Hours   Max.Marks: 75

Part – A   (10 X 1 =10)

Question No.1 To 10 – All are Multiple Choices – 2 Questions from Each Unit.

Part – B   (5 X 7 =35)

(Choosing Either (a) or (b) Pattern – One Question from each Unit.)

Question No.   11. (a) or 11. (b)   - From Unit I
               12. (a) or 12. (b)   - From Unit II
               13. (a) or 13. (b)   - From Unit III
               14. (a) or 14. (b)   - From Unit IV
               15. (a) or 15. (b)   - From Unit V

Part – C   (3 X 10 =30)

Answer any Three out of Five Questions (One Question from Each Unit)

Question No. 16 – 20.

        16   - From Unit I
        17   - From Unit II
        18   - From Unit III
        19   - From Unit IV
        20   - From Unit V

Blue Print for Question Paper Setting

Component / unit	Knowledge PART A	Knowledge PART B	Knowledge PART C	Understanding PART A	Understanding PART B	Understanding PART C	Higher objective PART A	Higher objective PART B	Higher objective PART C	Total Marks
UNIT I	**1** (1) **2** (1)				**11a** (7)	**16** (10)		**11b** (7)		26
UNIT II	**3** (1) **4** (1)	**12a** (7)				**17** (10)		**12b** (7)		26
UNIT III	**6** (1)	**13a** (7)			**13b** (7)		**5** (1)		**18** (10)	26
UNIT IV	**8** (1)		**19** (10)		**14a** (7) **14b** (7)		**7** (1)			26
UNIT V	**9** (1) **10** (1)	**15a** (7)			**15b** (7)	**20** (10)				26
Total	8	21	10		35	30	2	14	10	130

- Knowledge based   -   30%
- Understanding   -   50%
- Higher Objective   -   20%

*Practical Examination (Computer)

Internal Marks :

i.	Average of two tests	: 30 Marks
ii.	Record Work	: 5 Marks
iii.	Lab Performance	: 5 Marks
	Total	**: 40 Marks**

External Marks :

i.	Aim, Procedure / Algorithm and Program	: 15 Marks
ii.	Coding and Compilation	: 10 Marks
iii.	Debugging	: 15 Marks
iv.	Results	: 10 Marks
v.	Viva	: 10 Marks
	Total	**: 60 Marks**

Project

Internal	- 40 Marks
External	- 40 Marks
Viva-Voce	- 20 Marks
Total	**- 100 Marks**

Sri Kaliswari College, Sivakasi
Post Graduate Department of Commerce
Choice Based Credit System – Curriculum Pattern
PG Programme – M .Com. (CA), 2018-2020

	Course Code	Title	Hours	Credits
SEM I	18PCPC11	Core Course - I: Advanced Financial Accounting	6	5
	18PCPC12	Core Course - II: Global Business Environment	6	5
	18PCPC13	Core Course – III: Statistics for Research	6	5
	18PCPC1P	Core Course – IV: Multimedia Lab	6	3
	18PCPO11 18PCPO1P	Elective course: 1. Human Resource Development 2. Computerized Accounting with Goods and Service Tax Lab	6	4
		Total	30	22
SEM II	18PCPC21	Core Course – V: Corporate Accounting	6	5
	18PCPC22	Core Course – VI: Micro, Small and Medium Enterprises	6	5
	18PCPC23	Core Course – VII: Object Oriented Programming with C++	6	5
	18PCPC2P	Core Course – VIII: Object Oriented Programming with C++ Lab	6	3
	18PCPN21	Non Major Elective: Entrepreneurial Development	6	4
		Total	30	22
SEM III	18PCPC31	Core Course – IX: Income Tax Law and Practice	6	5
	18PCPC32	Core Course – X: Research Methodology	6	5
	18PCPC33	Core Course – XI: Visual Programming	6	5
	18PCPC3P	Core Course – XII: Visual Programming Lab	6	3
	18PCPO31 18PCPO32 18PCPO33	Elective Courses: 3.International Marketing 4. Financial Markets and Services 5. Operations Research	6	4
		Total	30	22
SEM IV	18PCPC41	Core Course – XIII: Goods and Services Tax and Customs Act	6	5
	18PCPC42	Core Course – XIV: Advanced Cost Accounting	6	5
	18PCPC43	Core Course -XV : Management Accounting	6	5
	18PCPC4P	Core Course – XVI: Web Designing lab	6	3
	18PCPJ41	Core Course – XVII: Commerce Oriented Project & Viva Voce	6	6
		Total	30	24
		Grand Total	120	90

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI

PG Department of Commerce

Choice Based Credit System-Curriculum Structure

PG Programme

2018-2020(Revised)

Subject	Sem I	Sem II	Sem III	Sem IV	Credits
Core Courses	24(18)	24(18)	24(18)	24(18)	72
Elective Courses	6(4)	-	6(4)	-	8
Non Major Elective	-	6(4)	-	-	4
Project	-	-	-	6(6)	6
Total hrs(per Week)/credit	30 (22)	30 (22)	30 (22)	30 (24)	90

HOD   **Dean of**   **Dean of**   **Principal**

Business Science   **Academic Affairs**

Sri Kaliswari College (Autonomous), Sivakasi
PG Department of Commerce
PG Programme - M.Com (CA)
Semester - I
(2018 - 2020)
Core Course - I: Advanced Financial Accounting (18PCPC11)
(For those who join from June 2018 and afterwards)

Credit : 5	Int.Mark : 25
Hours/Week : 6	Ext.Mark : 75
Duration : 90 Hours	Max.Mark : 100

Course Objectives:
- To lay a theoretical foundation of Accounting Standards.
- To make the students to acquaint with the Advanced Financial Accounting concepts.

Course Outcomes:
1. The contribution and inherent limitations of financial statements in meeting stakeholders' needs for financial information.
2. Demonstrate the ability to assess a situation, identify issues and alternatives, and provide a recommendation using advanced accounting knowledge and ethical professional judgment.
3. Students could understand history, procedures and guidelines of accounting standards.
4. Understand the need of convergence of Indian Accounting Standards.
5. Students could get acquainted with vital accounting standards and make them familiar with the accounting procedures for different types of business.
6. Analyze and evaluate the accounting position of hire purchase, Branch and Departmental accounting.
7. Students have been able to calculate various accounting ratios and analyse the position of a business pertaining to sanctioning of financial facilities.
8. Students could obtain a thorough knowledge on partnership accounting.

UNIT I (18 hrs)

   Accounting standards: Meaning – Objectives – Need – Significance - Benefits – Limitations – Accounting Standards in India – Propagation – Scope – Procedure - Indian Accounting Standards 1 to 10 (Theory only). Final Accounts with Adjustments.

UNIT II (18 hrs)

   Branch Accounts: Meaning – Objectives – Types – Features – Dependent Branch - Debtors System – Stock and Debtors system – Final Account System – Wholesale Branch System. **Departmental Accounts:** Meaning – Need – Advantages – Departments Vs Branches – Allocation of Expenses – Inter-Departmental Transfer.

UNIT III   **(18 hrs)**

Hire Purchase System: Meaning – Features – Calculation of Interest – Calculation of Cash Price – Accounting Treatment – Default and Repossession. **Installment Purchase System:** Hire Purchase System Vs Installment Purchase System.

UNIT IV   **(18 hrs)**

Partnership: Definition – Partnership Deed – Interest on Capital – Interest on Drawings – Capital Accounts of Partners – Fixed Capital Method – Fluctuating Capital Method. **Admission of Partner** – Calculation of ratios – Methods of Valuation of Goodwill – Treatment of Goodwill – Revaluation of Assets and liabilities. Retirement of Partner – Death of a Partner.

UNIT V   **(18 hrs)**

Dissolution of a Firm: Meaning – Modes of Dissolution – Settlements of Accounts – Accounting Treatment. **Amalgamation of Firms:** Meaning – Objectives – Forms – Accounting Treatment. **Sale to a company:** Meaning – Advantages – Accounting Treatment.

Note: Question paper shall cover 20 % Theory and 80% Problem.

<u>**Text Books:**</u>
1. Reddy, T.S and Murthy, A. "Financial Accounting", Margham Publications, Chennai, 2011.
2. Reddy, T.S and Murthy, A.: "Corporate Accounting", Margham Publications, Chennai, 2007.

Unit	Text Book	Chapter	Section	Page No
I	1	5,	-	5.1 – 5.83
	2	18		18.1-18.89
II	1	16, 17	-	T1-16.1 -17.35
III	1	18	-	T1-18.1 – 18.56
IV	1	21, 22, 23,	-	T1-21.1 – 21.35, 22.1 – 23.101
V	1	24	A, B & C	T1-24.1 - 24.240

<u>**Reference Books:**</u>
1. Gupta, R.L. and <u>Radhaswamy, M.</u> "Advanced Accountancy", Volume I, Sultan Chand & Sons Publication, Thirteenth Edition (Reprint), New Delhi, 2014.
2. <u>Jain,</u> <u>S.P and Narang</u>, K.L.: "Advanced Accountancy Principles of Accounting", Kalyani Publishers, 2016.
3. <u>Shukla</u>, M.C. <u>Grewal</u>, T.S. and <u>Gupta</u>, S. C. "Advanced Accounts", Sultan Chand & Sons Publication, New Delhi, 2016.

Sri Kaliswari College (Autonomous), Sivakasi
Department of PG Commerce
PG Programme - M.Com (CA)
Semester - I
(2018-2020)
Core Course – II : Global Business Environment (18PCPC12)
(For those who join from June 2018 and afterwards)

Credit :5		**Int.Mark** : 25
Hours/Week : 6		**Ext.Mark** :75
Duration :90 hrs		**Max.Mark** :100

Course Objectives:
- To enable the students to foresee the impact of the socio economic changes at the national and international level in the changing environment of business.
- To gain the knowledge about the Changing environment of the business world.
- To make the students to understand that how the business is able to adjust to the prevailing conditions and thus influence the environment in order to make it congenial to the business.

   Course Outcomes:
1. It facilitates the students to understand the conceptual framework of business environment and generate interest both in Domestic and International Business.
2. To know how an entity operates in a business environment.
3. Understand how businesses are organized to achieve their purposes.
4. Students could know the impact of the economic, political, legal and social factors impact on businesses.
5. Students could have a broad understanding of international trade theory and trade policy instruments and implications for international business.
6. He can gain knowledge on the industrial polices of the country at various times. Further he could understand the rational for industrial sickness and measures to redress it.

UNIT I   **(18 hrs)**
   Business Environment: Meaning - Definition – Types of Environment – Internal and External Environment – Micro and Macro Environment – External Factors affecting business Polices, Economic, Political, Legal, Social and Competitive, Ecological and Technological Factors, Social Responsibilities of Business.

UNIT II (18hrs)

Industrial Policies: Recent changes in Industrial Licensing Systems – IDR Act, 1951-Liberalisation of Economic Policies, Privatization of Public Sector Undertakings and Incentives to Small Scale Sector – Institutions Promoting Small Scale Industries.

UNIT III (18 hrs)

Industrial Sickness: Definition – Causes – Procedure for Rehabilitation of Sick Companies under the Insolvency and Bank ruptcy Code , 2016 – NCLT & CNLAT

UNIT IV (18 hrs)

SEBI: Meaning – Features - Functions – SEBI's Guidelines relating to New Issues – Right issue - Bonus Shares - Debentures. **Consumerism** and Consumer Protection Act, 1986 - three tier structure of Grievances Redressal Machinery.

UNIT V (18 hrs)

Global Environment: Globalisation – Meaning and Dimensions – Stages – Drivers and effects of Globalisation – Players in Global Business – Benefits and problems of MNCs – Challenges of global Business – WTO and India – Foreign Direct Investment.

Text Books:
1. K.Chidambaram and V.Alagappan "Business Environment and policy", Vikas Publishing House Pvt. Ltd., New Delhi New Delhi, 2010.
2. Francis Cherunilam,"Business Environment Text and Cases", Himalaya Publishing House, New Delhi, 2011.

Unit	Text Books	Chapter	Section	Page No
I	1	1,10	-	1-15&151-161
II	1	2,3,4,9	-	17-39,40-52,55- 63&141-150
III	1	8	-	121-128
IV	1	7,11	-	101-119 &163-183
V	1	5,6	-	83-94, 95-100 677-702
V	2	41	7	677-702

Reference Books:

1. Aswathappa K, "Essentials of Business Environment", Himalaya Publishing House, New Delhi, 2017.
2. Justin Paul, "Business Environment-Text and Cases", Tata McGraw Hill Publishing Co.Ltd, New Delhi, 2017.

Sri Kaliswari College (Autonomous), Sivakasi
PG Department of Commerce
PG Programme- M.Com (CA)
Semester I
(2018-2020)
Core Course - III : Statistics for Research (18PCPC13)
(For those who join from June 2018 and afterwards)

Credit : 5	**Int.Marks** : 25
Hours/Week : 6	**Ext.Marks** : 75
Duration : 90 hrs	**Max.Marks** : 100

Course Objectives:
- To teach the importance of facts and figures in day to day life.
- To correlate the relationship between two values and variables.
- To educate the parametric and non parametric statistical tool.

Course Outcomes:
1. Highlighted the importance of facts and figures in day to day life.
2. Equipped the students to understand the relationship between the variables in research.
3. Enhanced the capabilities of students to select apt tool for the research work.
4. Facilitated in calculating the dependent variable from independent variable.
5. Helped to learn the value of the unknown variable by estimation or prediction calculation.
6. Enhances the study of formulating hypotheses and testing them.
7. Aided to choose the correct Parametric and non parametric statistical tool to test the hypothesis.

UNIT I (18 hrs)

   Correlation : Meaning- Definition-Types-Methods of Studying Correlation-Karl pearson's Coefficient of Correlation-Probable Error-Spearman's Rank Correlation-Con-current Deviation. Partial Coefficient of Correlation - Co-efficient of Multiple Correlation. SPSS commands for Correlation

UNIT II (18 hrs)

   Regression: Meaning –Definition-Uses of Regression Analysis-Difference between Correlation and Regression Analysis-Regression Line-Regression Equation-Standard Error-Multiple Regression-Limitations of Regression Analysis. SPSS commands for Regression.

UNIT III   (18 hrs)

Testing of Hypotheses and Small Sample Test : Meaning and Definition of Hypothesis -Procedure of Testing Hypothesis. Testing Significance for Small Sample- Students t-distribution-Properties –Application. SPSS commands for t Test.

UNIT IV   (18 hrs)

Parametric Test: F-test-Application of F test. Analysis of Variance- One-way ANOVA-Two-way ANOVA. SPSS commands for One-way ANOVA and Two-way ANOVA.

UNIT V   (18 hrs)

Non-Parametric test : Meaning- Advantages of Non-Parametric Test- Chi-Square test-Meaning-Definition-Degree of Freedom- Yate's Correction-Uses-Limitation. Paired Sample Sign Test-Mann-Whitney U Test-One Runs test-The Kruskal Wallis or H-Test. SPSS commands for Chi-Square test, One Runs test, Mann-Whitney U Test, Kruskal Wallis.

Note: Question paper shall cover 20% Theory and 80% Problems.

Text Books:

1. Dr. S.P. Gupta, "Statistical Methods", Sultan Chand &Sons, New Delhi, Reprint Edition 2013.
2. Deepak Chawla and Neena Sondhi, "Research Methodology Concepts and Cases", Vikas Publication House Pvt Ltd, New Delhi, Edition 2011.

Unit	Text Books	Chapters	Sections	Page .No
I	1 2	V.I 10 15	-	389-450 & 1110-1117 487
II	1 2	V.I 11 15	-	452-494 & 1117-1123 487
III	1 2	V.II 3 12	-	882-888 & 910-951 359-360
IV	1 2	V.II 4,5 13	-	1006-1038 392-393
V	1 2	V.II 7 14	-	954-1003,1160-1170 448-449

Reference Books :

1. Sanchetti and Kapoor, "Advanced Statistical Methods", Sultan Chand, New Delhi.
2. Croxton, Cowden & Klein, "Applied General Statistics", Prentice Hall, New Delhi.

18PCPC06

Sri Kaliswari College (Autonomous), Sivakasi

PG Department of Commerce

PG Program – M.Com (CA)

Semester I

(2018-2020)

Core Course – IV: Multimedia Lab (18PCPC1P)

(For those who join from June 2018 and afterwards)

Credits : 3	**Int. Mark: 40**
Hours / Week: 6	**Ext. Mark: 60**
Duration : 90 Hours	**Max. Mark: 100**

Course Objectives:

- To know how to design using Corel draw
- To create animation using Flash Programs
- To develop the skill in designing of Photoshop
- Enhance the designing creativity skill using various graphics tools

Course Outcomes:

1. Design various shapes and advertisement

2. Design to know Flow Charts

3. Enhance the skill to create and style in Visiting card and ID card creation

4. Demonstrate the Masking and Morphing techniques in Flash

5. Design calculation and login forms

6. Understand the various Animation techniques, Paddle Mask effect and frame by frame

7. Creates Animation using various techniques in Photoshop

Corel Draw

1. Draw a Circle.
2. Draw a rectangle using nodes.
3. Design any Pattern.
4. Design college name using Fit Text To Path
5. Draw a Flow chart designs

18PCPC07

6. Design your Personal Visiting Card
7. Draw Our College Logo

Flash Lab Programs:

1. Using Text Masking.
2. Using Text Morphing.
3. Using Image Masking.
4. Using Shape Morphing.
5. To design a Paddle Mask effect.
6. To design Twinkling star.
7. To animate Spot light effect.
8. To implement animation using Guide layer.

Photoshop

1. Create your Visiting card

2. Create Cover page for any text book

3. Create a Paper ad for advertisement.

4. Design a Passport photo

5. Create a Pamphlet for any program to be conducted by an organization

6. Create Broacher for your college

7. Custom shapes creation

8. Convert color photo to black and white photo

9. Background change

Sri Kaliswari College (Autonomous), Sivakasi
Department of PG Commerce
PG Programme- M.Com (CA)
Semester I
(2018-2020)
Elective Course: Human Resource Development (18PCPO11)
(For those who join from June 2018 and afterwards)

Credit : 4		**Int.Marks** : 25
Hours/Week : 6		**Ext.Marks** : 75
Duration : 90 hrs		**Max.Marks** : 100

Course Objectives:
- To learn about the job analysis and human resource accounting.
- To impart the knowledge about the employees recruitment process in an industries.
- To know the various compensation practices for employees in organization**.**

Course Outcomes:
1. Highlight the objectives and functions of HRM.
2. Familiarize with the concept of job analysis and human resource accounting.
3. Exposure on employees' recruitment process in industries.
4. Elucidate the various compensation practices for employees in an organization**.**
5. Familiarize with the techniques of performance appraisal.
6. Highlight the importance of workers participation in management.

UNIT I (18 hrs)
   Introduction to HRM : Meaning- Definition-Scope and Objectives of HRM- Importance and Functions of HRM. Job Analysis-Job Description and Job Specification. Concept of Human Resource Accounting- Merits and Demerits.

UNIT II (18 hrs)
   Staffing and Recruitment Process : Human Resource Planning – Source of Recruitment and Evaluation of Source. Selection Procedure - Employee Testing and Selection, Interviewing Candidates – Difference between Selection and Recruitment. Training Process **:** Need for Training - Training Methods - General and Specific Training-Training Evaluation.

UNIT III (18 hrs)
   Compensation Practices : Establishing Pay Plan-Basics of Compensation- Factors Determining Pay Rate- Wages and Salary Administration**-** Compensation Structure - Job

Evaluation- Incentives and Fringe Benefits- Statutory and Non Statutory Benefits-Moral and Productivity-Retirement Benefits and Other Welfare Measures.

UNIT IV   **(18 hrs)**
   Performance Appraisal : Definition-Objective-Needs-Methods of Performance Appraisal- Performance Appraisal Process. Transfer -Kinds-Policy and Procedure of Transfer, Promotion- Significant and Advantages. Grievance Procedure-Disciplinary procedure-Employees counseling and Mentoring.

UNIT V   **(18 hrs)**
   Industrial relation: Importance and Objectives –Causes of Industrial Dispute-Strike, Lockout- Lay off and Retrenchment-Health –Safety- Welfare and Social Security. Workers Participation in Management-Need-Participate Forum of WPM.

Text Book :
1. Subba Rao, "Personal and Resource Management Text& Cased", Himalaya Publishing House, Mumbai 2013.

Unit	Chapter	Section	Page No
I	1,3 &32	-	1-15, 48-58 &419-429
II	5,6&9	-	81-94, 95-113 &152-169
III	16	-	222-243
IV	8,12&26	-	131-151,186-194& 358-373
V	28,22,&29	-	380-388, 314-326& 389-402

Reference Books :
1. K.Aswathappa, "Human Resource Management text and cases", Mc Graw Hill Education (India) Private Limited, New Delhi, Seventh Edition.
2. P.Murali Krishna, "Human Resource Development", Tarun Offset Printers, Delhi1998.
3. C.S.Nagpal and A.C.Mittal, " Human Resource Development" Anmol Publications PVT. Ltd, New Delhi, 2003

Elective Course : Computerized Accounting with Goods and Service Tax Lab (18PCPO1P)
(For those who join from June 2018 and afterwards)

Credits : 3	**Int. Marks** : 40
Hours / Week : 6	**Ext. Marks** : 60
Duration : 90 hrs	**Max. Marks** : 100

Course Objectives:

- To offer an opportunity for accounting professionals to become successful consultants
- To offer practical exposure on computerized accounting
- To give knowledge towards computerized accounting for career opportunities.

Course Outcomes:

1. Students could understand the business accounts maintenance.
2. Able to get employment opportunities at anywhere.
3. Understand GST rates for purchase and sale of each product.
4. Aware about various types of accounts maintained by the business concern.
5. Came to know input tax credit and set off procedure .
6. Enhance students to prepare and file GST returns on behalf of the assesses.

Program List

1. Prepare Trial balance, Profit and loss A/c and Balance sheet.

2. Foreign Currency Transaction.

3. Budget Preparation.

4. Outstanding Bill Wise Details Report.

5. Interest Calculation for Credit Purchase And Sales Voucher.

6. Godown Transfer.

7. Preparation of an invoice under GST Act.

8. Preparation of an invoice under customs Act

9. Prepare Price List for Different Items.

10. Purchase and Sales Order Processing.

11. Tracking Number Transactions.

12. Cost Sheet Preparation.   **18PCPC11**

13. Input Tax Credit Set Off

14. GST Payment

15. Purchase from Registered and Unregistered Dealers

16. Prepare Reconciliation Statement.

17. Payroll Preparation Based on Attendance.

18. Payroll Preparation Based on Production.

18PCPC12

PG Department of Commerce

PG Programme- M.Com (CA)

Semester - II

(2018-2020)

Core Course – V : Corporate Accounting (18PCPC21)

(For those who join from June 2018 and afterwards)

Credit : 5	**Int.Mark** :25
Hours/Week :6	**Ext.Mark** :75
Duration : 90 hrs	**Max.Mark** :100

Course objectives:

- To lay a theoretical foundation of Corporate Accounting and Accounting Standards.
- To gain ability to solve problems relating to company Accounts, Valuations and Special types of situations.

  Course Outcomes:

1. Be familiar with the regulatory environment in which the companies are formed and operate.
2. Become trained reporting requirements of the Corporations Act and accounting standards.
3. Understand the advanced issues in accounting for assets, liabilities and owner's equity.
4. Be aware of the accounting requirements for a corporate group and familiarity with the theory underlying the methods used to account for inter-company investments.
5. Identify the nuances involved in mergers and acquisition process and the techniques required to handle post merger.
6. Able to prepare accounts in books of insurance companies and also to calculate amount of claim.
7. Capable of preparing of final accounts of banking companies and consolidated balance sheet.

UNIT I (18 hrs)

Company: Meaning – Types. **Amalgamation, Absorption and External Reconstruction** – Meaning – Calculation of Purchase Consideration - Inter Company Owings – Inter-Company Unrealized Profit – Inter-Company Holdings.

UNIT II (18 hrs)

Bank Accounts: Business of Banking Companies – Regulations – Capital and Reserves Accounts and Books – Profit and Loss Accounts – Balance sheet.

18PCPC13

UNIT III (18 hrs)

  Insurance Company Accounts – Life insurance – General Insurance – Statutory and subsidiary Books Revenue Account – Balance Sheet (New Format).

UNIT IV (18 hrs)

  Holding Companies – Definition – Minority Interest – Cost of control – Inter-company Holdings – Consolidation of Profit and Loss Account- Preparation of Consolidated Balance Sheet.

UNIT V (18 hrs)

  Double Account System – Nature – Features of Double Account System – Receipts and Expenditure on Capital Accounts – General Balance Sheet. **Inflation Accounting** (Simple Problems)**. Human Resource Accounting** (Theory only).

  Note: Question paper shall cover 20 % Theory and 80% Problem.

Text Books:
1. Reddy T.S& Murthy.A, "Corporate Accounting",Margham Publications, Chennai,2016.
2. Arulanandam & Raman "Advanced Accountancy", Himalaya Publishing House, Bombay,2015.

Unit	Text Books	Chapter	Section	Page No
I	1	1,10	-	1.1-1.6,10.1-10.121
II	1	12	-	12.1-12.92
III	1	13	-	13.1-13.165
IV	1	14	-	14.1-14.74
V	1	16	-	16.1-16.68,1.15-15.44.
	2	15		674-679

Reference Books:
1. Jain & Narag ," Advanced Accountancy", Kalyani Publishers, Ludiana, 2015.
2. R.L.Gupta, "Advanced Accounting", Sultan and Sons, New Delhi, 2015.

Sri Kaliswari College (Autonomous), Sivakasi
PG Department of Commerce
PG Programme- M.Com (CA)
Semester II
(2018-2020)
Core Course - VI : Micro, Small and Medium Enterprises (18PCPC22)
(For those who join from June 2018 and afterwards)

Credit	: 5	Int.Marks	: 25
Hours/Week	: 6	Ext.Marks	: 75
Duration	: 90 hrs	Max.Marks	: 100

Course Objectives:
- To know the meaning for Entrepreneur and Entrepreneurship and MSMEs.
- To identify the source of Venture Capital.
- To be familiar with the Procedure to start the New Business.

Course Outcomes :

1. Apply the knowledge of Entrepreneurship to Future Career Development.
2. Gain knowledge of to Manage Human, Financial and Informational Resources in Small Organization
3. Categorize the Functional Areas of a Micro and Small business.
4. Recognize the importance of Calculated risk Management and Perseverance.
5. Understand the Actions taken to acquire and Retain Customers, Goods and Services and measure/track financial performance.
6. Identify the Growth prospect to Micro and Small businesses.

UNIT I   (18 hrs)
Entrepreneur: Meaning - Definition-Characteristics and Functions of an Entrepreneur- Types- Women Entrepreneur- Opportunity for Women Entrepreneur-Problems and Remedial Measures of Women Entrepreneur. Entrepreneur and Economic development.

UNIT II   (18 hrs)
MSMEs : Concepts and Definitions – Importance of MSMEs- MSME Development Act 2006- Forms of Business Organization- Sole Proprietor Concerns-Partnership- Limited Liability Partnership - Private Limited and Public Limited Company.

UNIT III   (18 hrs)
Setting up of MSMEs : Business Idea- Preparation of Project – Selection of Location- Procurement of Raw Material- Land/Shed-Machinery- Power Connection-Insurance- Government Clearance-Registration Procedure.

UNIT IV   **(18 hrs)**

      Finance and Institutional Support to MSMEs : Financial requirement - Working Capital -Fixed Capital – Institutional Support- SIDO, SIDBI, NSIC, KVIC, SFCs, DIC,TIIC,MUDRA Bank and Commercial Banks. Incentives and Subsidies for MSMEs

UNIT V   **(18 hrs)**

      Sickness and Revival of MSMEs : Definition of Sickness of MSMEs- Signals and Symptoms of Sickness-Causes of Sickness in MSMEs - Measures to Prevent Sickness- Policy Initiatives and Corresponding Measures to Deal with Sickness.

Test Books :
1. E.Gordon and K.Natarajan, "Entrepreneurship Development", Himalaya Publishing House,Mumbai-4,   Sixth edition, 2017.
2. Micro, Small and Medium Enterprises in India , Indian Institute of Banking and Finance, Taxmann Publication (P)Ltd 2017.

Unit	Text Book No	Chapters	Sections	Page. No
I	1	1,5	-	1-20, 57-67
II	1 2	-	1.1 to1.16	1-27, 68-79
III	1	7	-	81-90
IV	1	14,15	-	190-208
V	1 R1	19 31	31.1 to 31.6	226-234 322-355

Reference Book :
1. Dr.S.S.Khanka, "Entrepreneurial Development", S.Chand & Company Ltd, Fourth edition 2011.

Sri Kaliswari College (Autonomous), Sivakasi
PG Department of Commerce
PG Program – M.Com (CA)
Semester - II
(2018-2020)
Core Course -VII: Object-Oriented Programming with C++ (18PCPC23)
(For those who join from June 2018 and afterwards)

Credits : 5	**Int. Mark : 25**
Hours / Week : 6	**Ext. Mark : 75**
Duration : 90 Hours	**Max. Mark : 100**

Course Objectives:
- To help the students to learn the object oriented programming Language concepts
- To enhance the basic concepts of C++ Language and principles
- To familiar with using C++ functions, Inheritance and pointer concepts.

Course Outcomes:
1. Pupil can gain the basic knowledge on Object Oriented concepts.
2. Students can develop applications using Object Oriented Programming Concepts.
3. They will be enhanced to explain programming fundamentals, including statement and control flow and recursion.
4. Students could develop his ability to implement features of object oriented programming to solve real world problems.
5. Students could analyze, write, debug, and test basic C++ codes using the approaches introduced in the course.
6. Students could familiar with using C++ functions and the concepts related to good modular design.

UNIT I   **(18 hrs)**
 Introduction : Software Crisis – S/w Evolution – Basic concepts of OOPs- Benefits of OOPs- Object Oriented Languages- Applications of OOP- Tokens – Keywords - Identifiers-Constants-Basic Data types   -User Defined data types- derived type- symbolic Constants- Type Compatibility- Declaration of Variables- Dynamic initialization of variable- Reference variable-Operators in C++- Manipulators- Type cast operator- Expression and their types-Special Assignment Expression-Implicit conversion- Operator overloading- Control structures- The main function- Function Prototyping- Inline function- function Overloading- friend & Virtual function.

UNIT II   **(18 hrs)**
        Classes and Objects : Specifying a Class- Defining a member function- Making an outside function inline- Nesting of member function- Private function- Arrays within a class- Memory allocation for object- Static data members- Static member functions- Array of object-

constructors – Parameterized Constructor, Multiple Constructor in a class – Constructors with default arguments – dynamic initialization of objects – copy constructor – constructing two-dimensional array – const objects- Destructors.

UNIT III   **(18 hrs)**

      Operator Overloading and Inheritance : Defining Operator Overloading – Overloading unary operator – Overloaded Binary Operators – Rules for Overloading Operators – Type Conversions – Defining derived classes- Single Inheritance – Making a private member Inheritable – Multilevel Inheritance – Multiple inheritance – Hierarchical inheritance - Hybrid inheritance

UNIT IV   **(18 hrs)**

      Pointers and Polymorphism : Pointer to Objects – this pointer – pointers to derived classes – virtual functions – pure virtual functions –C++ Stream classes Unformatted I/O operations – Formatted Console I/O Operations- Managing Output with manipulators.

UNIT V   **(18 hrs)**

      I/O Operations : Classes of file stream operations – Opening and Closing a file – Detecting end of file – more about open() : File modes -file pointers and their manipulations – Sequential input and output operations – Updating a file : Random access – Error handling during file operations – command line arguments-Basic of Exception Handling-Exception handling Mechanism- Throwing Mechanism-Catching Mechanism-Rethrowing an Exception - Specifying Exceptions.

Text Book:

1. E.Balgurusamy, "Object Oriented Programming with C++"-Tata McGraw – Hill Publishing Company Limited , 2002

Unit	Text Book	Chapters	Section	Page No
I	1	1,3,4	1.1,1.2,1.5 to 1.8 3.2 to 3.13,3.18 to 3.22,3.23 4.2,4.3,4.6,4.9,4.10	1 to 14,32 to 46,53 to 64,71 to 73,75 to 77,80 to 82
II	1	5,6	5.3,5.4,5.6 to 5.13,5.15 6.2 to 6.11	88 to 94,96 to 111,114 to 119,128 to 147
III	1	7,8	7.2 to 7.4,7.7,7.8 8.2 to 8.8	151-157,164-173,177-203
IV	1	9,10	9.2 to 9.6,10.3 to 10.6	224-240,246-270
V	1	11,13	11.2 to 11.10,13.2 to 13.7	277 to 303, 327 to 343

Reference Book:

1. Herbert Schildt, "C++ The Complete reference"- Tata McGraw-Hill Publishing Company Limited,1998.

18PCPC18

Core Course –VIII : Object-Oriented Programming with C++ Lab (18PCPC2P)
(For those who join from June 2018 and afterwards)

Credits : 3	**Int. Mark** : 40
Hours / Week: 6	**Ext. Mark** : 60
Duration : 90 Hours	**Max. Mark: 100**

Course Objectives:
1. To know how to write basic C++ programming
2. Enhance the student programming skill in C++ class ,objects and function
3. To develop solution for different problems using C++ skill in Overloading, Inheritance concepts

Course Outcomes:
1. Develop program using Object Oriented Programming concepts
2. Implement the features of Class and Object to solve complex real world problems
3. Enhance the skill to create, error correction (debug) and run C++ codes
4. Demonstrate the implementation of functions, Array, Constructors operator overloading
5. Understanding the programmatic structure of Inheritance and its types

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1. Program for Interest Calculation
2. Arithmetic Operations using switch
3. Sum of the digits
4. Biggest among the three numbers
5. Implement class and objects
6. Implement nested member function
7. Program using inline function
8. Matrix multiplication
9. Area calculation using function overloading
10. Implement operator overloading
11. Swapping using friend function
12. Fibonacci series using default constructor
13. Reverse the string using copy constructor
14. Employee pay bill using single inheritance
15. Shopping details using multiple inheritance
16. Train Ticket fare enquiry using virtual function

18PCPC19

Non Major Elective Course : Entrepreneurial Development (18PCPN21)
(For those who join from June 2018 and afterwards)

Credit : 4	Int.Mark :25
Hours/Week : 6	Ext.Mark :75
Duration : 90 Hours	Max.Mark :100

Course Objectives:
- To motivate the students to start a venture by setting up an enterprise
- Trace out the evolution and development of entrepreneurship in India

Course Outcomes:
1. Students gain knowledge and skills needed to run a business.
2. Recognize a business opportunity that fits the individual student.
3. Students understand the techniques of how to launch the individual's entrepreneurial career.
4. Apply an ethical understanding and perspective to business situations.
5. Analyze the internal/external factors affecting a business/organization to evaluate business opportunities.
6. Apply knowledge of leadership concepts in an integrated manner.

UNIT I (18 hrs)

Entrepreneurship: Meaning, Definition and Importance – Role of Entrepreneurship in the Process of Economic Development – Entrepreneur Vs Manager. **Factors Affecting Entrepreneurship Growth:** Economic, Social, Cultural, Personality, Psychological and Sociological Factors. Maslow's Need Hierarchy Theory, Herbage's Theory, McCleland's Achievement Motivation Theory – Motivational Factors of Entrepreneurship.

UNIT II (18 hrs)

Entrepreneurship Competencies: Competence – Meaning, Components: Knowledge, Skill, Traits and Motives – Qualities of Entrepreneurs –Types of Entrepreneurs – Functions of Entrepreneurs – Entrepreneurship Culture.

UNIT III (18 hrs)

Enterprise Building : (Starting of a new enterprise) Agencies that Help Beginners in Enterprise Building – Steps in Enterprise Building : Finding out New Business Idea –
18PCPC20

Identifying a Suitable Business Opportunity – Preliminary Evaluation – Project Formulation – Preparation of Project Report – Project Appraisal – Financial Analysis – Profitability Analysis - Social Cost Benefit Analysis – Implementation of Enterprise Building.

UNIT IV   (18 hrs)

Entrepreneurship Development Institutions in India: EDII , NAYE , ITCOT , SIPCOT , TIDCO, SISI, NPC , DIC – Procedure for Setting up of SSI Units: Determination of the Project – Deciding upon the Form of Organization – Registration of SSI unit . Government Assistance: Concession and Subsides – Seed Capital – Interest Free Loans Concessional Financial Assistance by IFC, IDBI, ICICI, TIIC and Commercial Banks.

UNIT V   (18 hrs)

Women Entrepreneurs: Concept of Women Entrepreneurship – Function and Role of Women Entrepreneurs – Growth of Entrepreneurship in India – Recent Trends in Development of Women Entrepreneurs – TREAD (Trade Related Entrepreneurship Assistance and Development for Women): Product Groups and State Identified for the Programme – Financial Assistance and Grant Assistance Available under the Programme.

Text Book:
1. Dr.S.S. Khanka "Entrepreneurial Development", Sultan Chand & Sons, New Delhi, 2011.

Unit	Text Book	Chapter	Section	Page No.
I	I	2,5,6	I	8 – 17, 33 – 39, 40 - 47
II	I	7	I	48 - 54
III	I	10,11,12,13,14,15	II	71 - 140
IV	I	16,17,18	III	143 - 170
V	I	3	I	18 - 23

Reference Books:
1. Dr.C.B.Gupta & Dr.N.P. Srinivasan "Entrepreneurial Development", Sultan Chand & Sons, New Delhi, 2015.
2. Vasanth Desai "Entrepreneurship Development", Himalaya Publication, New Delhi.

18PCPC21

Sri Kaliswari College (Autonomous), Sivakasi
PG Department of Commerce
PG Programme- M.Com (CA) &(Finance)
Semester - III
(2018-2020)
Core Course – IX: Income Tax Law and Practice (18PCPC31)&(18PCFC31)
(For those who join from June 2018 and afterwards)

Credit : 5	Int.Marks : 25
Hours/Week : 6	Ext.Marks : 75
Duration : 90 hrs	Max.Marks: 100

Course Objectives:
- To gain the knowledge of the provisions of Income-tax.
- To develop the ability to calculate taxable Income of Individual, Hindu Undivided Family, Partnership firm and Company.

Course Outcomes:
1. Gain knowledge on major source of Income under Income Tax.
2. Understand the status of an assessee for calculating the Source of Income.
3. Gain a knowledge on the building exempted from Income from house property and the systematic way to calculate Income from house property.
4. Students gain knowledge to calculate tax amount of all kinds of assessee.
5. Familiar with the hierarchy of the Income Tax officials and their powers with the help them to apply for the same post.
6. Gain knowledge on the procedural format of tax return and assessment of Income Tax.
7. Aware of the concept TDS, TCS and Advance payment of tax.

UNIT I (18 hrs)

Introduction and Salary: Income Tax Act 1961- Definitions-Residential Status-Capital and Revenue Receipts-Exempted Income-Computation of Taxable Income from Salary.

UNIT II (18 hrs)

Sources of Income: Computation of taxable income from House property- Profits and gains of business or Professions- Capital Gains- Other Sourced income.

18PCPC22

UNIT III   **(18 hrs)**
   Deductions: Clubbing of income- Aggregation of Income- Set off and Carry Forward of Losses- Deductions from Gross Total income-Filling of returns- Types of Return.

UNITIV   **(18 hrs)**
   Assessment: Procedure for Assessment- Types of Assessment- Assessment of Individual- Hindu Undivided Family, Partnership Firm- Company.

UNITV   **(18 hrs)**
   TDS and TCS : Deduction and Collection of Tax at Source- Advance Payment of Tax- Appeal- Authorities of Income tax- Offences and Penalty.

Note: 60% Problems and 40% Theory.

Text Book:
   1. Harihara. H, "Income Tax Law and Practice", Tata McGraw-Hill Publishing Company Limited, New Delhi.

Refernce Books:
1. Income Tax Law and Practice- Dr.H.C.Mehrotra, Dr.S.P.Goyal, Sahitya Bhawan Publication, Agra.
2. Income Tax- V.P.Gaur and D.B.Narang, Kalyani Publishers, New Delhi.

18PCPC23

Sri Kaliswari College (Autonomous), Sivakasi
PG Department of Commerce
PG Programme - M.Com (CA)
Semester – III
(2018 - 2020)
Core Course – X : Research Methodology (18PCPC32)
(For those who join from June 2018 and afterwards)

Credit : 5	**Int.Mark** :25
Hours/Week : 6	**Ext.Mark** :75
Duration : 90 Hours	**Max.Mark** :100

Course Objectives:
- To enhance the abilities of learners to understand research in Business and Social perspectives.
- To make the students to equip with the basic knowledge in making research.
- To build the learners familiar with the basic statistical tools and techniques applicable for research.

Course Outcomes:
1. Students could understand the objectives of research and the steps involved in research process.
2. They can use different data collection methods and sampling design techniques in their own research.
3. Analyze the collected and processed data with the help of statistical tools.
4. Interpret the data and prepare a research report.
5. Students can have understanding of the various approaches and tools required for special decision situations.
6. They can understand the challenges while implementing successful projects and also the project review process.

UNIT I (18 hrs)

Research: Meaning – Objectives – Importance of Social Science Research.
Types of Research: Pure – Applied – Historical – Case Study – Experimental – Analytical – Descriptive – Comparative – Ex post facto. **Research Planning:** Selection and Formulation of Research Problem – Preparation of Research Design.

UNIT II (**18 Hrs**)

Methods of collection of data: Meaning – Importance – Sources of data – Methods of Collecting Primary Data – Drafting Schedule and Questionnaire – Check list – Pre-test – Pilot study – Interview and Observation Techniques. Secondary data – Sources of Secondary Data.

UNIT III (**18 Hrs**)

Sampling: Meaning – Importance – Census Methods and Sampling Methods – Types of Sampling – Factors affecting the Size of the Sample – Sampling and Non-Sampling Errors – Biased and Unbiased errors.

UNIT IV (**18 Hrs**)

Processing of data: Classification – Editing – Coding – Tabulation – **Interpretation:** Need – Techniques of Interpretation – Precautions in Interpretation. Diagrammatic and Graphical Representation – Rules for constructing a Diagram – Types of Diagrams. Importance of Computer in Data Processing.

UNIT V (**18 Hrs**)

Reports: Introduction – Types of Reports - Steps in Writing a Research Report – Layout of a Research Report — Precautions for Writing a Research Report. Foot Note, Reference and Bibliography.

Text Books:
1. Krishnaswami, O.R "Methodology of Research in Social Sciences", Himalaya Publishing House, New Delhi, 2007.

Unit	Text Books	Chapter	Section	Page No.
I	1	1,2,3,5	-	1 – 62, 72 – 117
II	1	7,8,9	-	163 – 270
III	1	6	-	118 – 162
IV	1	10	-	271 – 294
V	1	12	-	386 – 433

Reference Books:
1. Research Methods in Commerce, Amarchand, D., Emerald Publications, Chennai, 2005.
2. Kothari, C.R. "Research Methodology", Wiley Eastern Ltd., New Delhi, 2006.
3. Methods for Social Survey and Research, Bajpai, S.R, Kitab Ghar, Kanpur, 2005.
4. Anderson, J., Durson, B.H., and Poole, M., 2005, Thesis and Assignment Writing, Wiley Eastern Ltd., New Delhi.

Sri Kaliswari College (Autonomous), Sivakasi
PG Department of Commerce
PG Program – M.Com (CA)
Semester - III
(2018 - 2020)
Core Course – XI: Visual Programming (18PCPC33)
(For those who join from June 2018 and afterwards)

Credits : 5	**Int. Mark : 25**
Hours / Week : 6	**Ext. Mark : 75**
Duration : 90 Hours	**Max. Mark: 100**

Course Objectives:
- To enable the students to learn the Knowledge on Visual Programming Language concepts
- To develop simple programs using the basic concepts of Visual Basic
- To develop projects in Visual Basic.

Course Outcomes:
1. Students can gain the basic knowledge on Visual programming concepts.
2. They can have the ability to develop applications using Window Environment Concepts using Forms.
3. Students can explain programming fundamentals, including statement, control flow and recursion.
4. Ability to implement Functions and Sub Procedures to solve real world problems.
5. Analyze, write, debug, and test Visual Basic codes using the approaches introduced in the course.
6. Students can get rudimentary knowledge in using VB Flex grid, Menus, MDI forms and the concepts related to good Interactive design.
7. They can have the basic knowledge to implement Graphics and File mechanism in program design.

UNIT I   **(18 hrs)**

    Introduction of Visual Programming: Starting a new project-The properties of window-Common form properties-Scale properties-Color properties-Typos-Creating Stand-alone windows programs- The Toolbox-Creating controls-The name property-Properties of command buttons- Simple event procedures for command buttons-access keys-Image controls-Text boxes-labels-Message boxes-The grid controls.

UNIT II   **(18 hrs)**

    Branching and Looping statements : Statements in Visual Basic-Variables-Data types-working with variables-More on string-More on numbers-Constants-Input boxes-Displaying information on a form-The format function-Picture boxes-Rich text Boxes- Determination Loops-In Determination Loops-Making Decisions-Select Case-Nested If-The Go to.

UNIT III   **(18 Hrs)**

　　Function and Arrays: Function procedure-Sub procedure-Advanced uses of Procedures and Function- One dimensional array-array with more than one Dimension-Using lists and array with functions and procedures-The new array based string-Records (User-Defined Types)-With statements-Enums

UNIT IV   **(18 Hrs)**

　　Rich Controls and Menus : Control arrays-List and combo boxes-The Flex grid control-Global procedure- The do Events Function and Sub main Accessing windows function-Error Trapping-Common Dialog Boxes-Menus-MDI Forms.

UNIT V   **(18 Hrs)**

　　Fundamental of Graphics: Screen scales-The line and shape controls-Graphics via code-Lines and boxes-Circles, Ellipse and pie charts. The mouse event procedure-Dragging and dropping operations-File commands –Sequential files-Random Access files-Binary files-Sharing files.

Text Book:

1. Gray Cornell," VISUAL BASIC 6 from the GROUND UP**"** **-** Tata McGraw Hill Publication Company limited, 2007.

Unit	Chapters	Section	Page No
I	3,4	-	64-82,90-95,99-129
II	5,6,7	-	148-191,194-214,219-254
III	9,10	-	301-332,338-364,374-380
IV	11,12,14	-	384-419,435-451,542-556
V	16,17,18	-	592-635,648-658,676-715

Reference Book:

1. Mohamed Azam, "PROGRAMMING WITH VISUAL BASIC 6.0", - Vikas Publication,2008
2. Steven Holzner,"Visual Basic 6 Programming", - Dreamtech press,2000.

18PCPC27

Sri Kaliswari College (Autonomous), Sivakasi
PG Department of Commerce
PG Program – M.Com (CA)
Semester - III
(2018 - 2020)
Core Course – XII: Visual Programming Lab (18PCPC3P)
(For those who join from June 2018 and afterwards)

Credits : 3	**Int. Mark: 25**
Hours / Week: 6	**Ext. Mark: 75**
Duration : 90 Hours	**Max. Mark: 100**

Course Objectives:
- To know how to Design Visual Basic programming.
- Enhance the student programming skill in VB Forms Function and sub procedure.
- To Design software using VB DAO, ADODC controls and Graphics tools.

Course Outcomes:
1. Students could learn the basic Knowledge on VB concepts.
2. He can develop simple programs using the basic Form design of Visual Basic.
3. He can analyse the window programming and create interactive programs.
4. He can develop skill in using dialogue box , list box, Rich Text Box, Message box etc.
5. Students will be enhanced to create interactive design within Forms and Modules and develop projects using DAO, ADODC.

Programme List
1) Simple Arithmetic Operations (+,-,/,*) using text command boxes.
2) Program to Perform Sorting of N numbers
3) Design a Screen Saver.
4) VB program using Color Pallet
5) Manipulations of String and date functions.
6) Designing of a calculator.
7) Program to Perform Temperature Conversion
8) Use file, Directory, Drive List boxes, to load a text file into a Rich text Box.
9) Design a text editor using Rich Text Box.
10) Functions of Common dialogue box (Open,Save,Color,Font,Printer and Help).
11) Program to Perform Numeric function
12) Animation of Picture.
13) Use list box, combo box to change the font, font size of the given text.
14) Program to Perform MS Flex Grid function
15) Display a pop-up menu in the form when you click the right mouse button.
16) Program to design Student Details using DAO control
17) Program to design EB bill using DAO control with report

18PCPC28

Sri Kaliswari College (Autonomous), Sivakasi
PG Department of Commerce
PG Programme - M.Com (CA)
Semester - III
(2018 - 2020)
Elective Course : International Marketing (18PCPO31)
(For those who join from June 2018 and afterwards)

Credit :4	**Int.Mark** :25
Hours/Week :6	**Ext.Mark** :75
Duration :90 hrs	**Max.Mark**:100

Course Objectives:

- To understand the concept and techniques of International Marketing and train Students to develop and implement plans for entering into International Markets.
- To acquire the basic knowledge, concepts, tools, and international terminology necessary to understand international problems and issues.
- To understand how companies adjust their international strategies based on the global environmental changes.

Course Outcomes:

1. They can understand the basic international marketing theories and concepts to understand the environment.
2. Students can follow business analysis in order to develop appropriate international marketing objectives and strategies.
3. Pupil could analyse and evaluate data, information, and evidence related to international business opportunities and threats relevant in the current world.
4. Students could Communicate, clarify, and present to peer audiences in a professional setting and work in a team reflected in assessment activities.
5. Students themselves can produce a report considering the marketing of a business to consumers or business customers in different cultural contexts with consideration of ethical conduct.
6. They can acquire an in-depth knowledge and understanding of international business strategy processes of all types of firms and be able to outline the current challenges in international marketing and possess skills to propose solutions to them.

UNIT I (18 hrs)

International Marketing and Environment: Meaning – Scope and Future of International Marketing. **Factors Influencing International Marketing:** Internal Environment – External Environment – International Trading Environment- Commodity Agreements-State Trading- Trading Blocs and Growing Inter-Regional Trade-European Union-Indo-EU Trade.

UNIT II (18 hrs)

International Market and Product Planning - Screening and Selection of Markets - International Market Entry Strategies - Export Licensing - Major Product Decisions- Product - Product Mix - Product Life Cycle - New Product Development - Branding - Packaging and Labeling, Product Communication Strategies - Merits and Limitations.

UNIT III (18 hrs)

International Product Pricing and Distribution -Pricing for International Markets - Pricing Objectives- Factors affecting International Price Determination - International Pricing Process and Policies - Delivery terms and Currency for Export Price Quotations - Transfer Pricing - Distribution channel strategy -International Distribution channels – types of foreign Intermediaries- Factors Influencing Selection of Channels.

UNIT IV (18 hrs)

International Promotion Strategies- Marketing Environment and Promotion Strategies- Communication Mix-Role of Export Promotion Organization- Trade Fairs and Exhibitions - Personal Selling in International Marketing – Management of Personal selling – Management of Sales force- Personal selling Process- Problems in International Marketing Communication.

UNIT V (18 hrs)

International Marketing Trends: Internet – E-Marketing – Components of the Global Electronic Supply Chain – Trade Policy and Regulation of India - Export Promotion – Export Procedures and Documents.

Text Book :
  1. Francis Cherunilam "International Marketing", Himalaya Publishing House, New Delhi - 2015.

Unit	Text Books	Chapter	Section	Page No
I	1	1,2	-	1-29& 30-63
II	1	5,6,9	-	137-143,144-146&173-194
III	1	10,11	-	199-225&226-235
IV	1	12	-	236-249
V	1	17,19,20,22	-	284-288,296-307,309-324&342-355

Reference Books:
  1. R.L Varshney . Bhattacharya - International Marketing Management- Sultan and sons, New Delhi,2017
  2. Rathor,Jani, Rathor -International Marketing - Himalaya Publishing House, New Delhi - 2015.

Sri Kaliswari College (Autonomous), Sivakasi
PG Department of Commerce
PG Programme - M.Com (CA)
Semester – III
(2018 - 2020)
Elective Course - Financial Markets and Services (18PCPO32)
(For those who join from June 2018 and afterwards)

Credit : 4	**Int.Mark** :25
Hours/Week : 6	**Ext.Mark** :75
Duration : 90 Hours	**Max.Mark** :100

Course Objectives:
- To develop the students in the field of finance.
- To acquire knowledge about financial instruments.

Course Outcomes:
1. Students could gain an awareness of the current structure and regulation of the Indian financial services sector.
2. They will be facilitated to evaluate and create strategies to promote financial products and services.
3. Further they could get knowledge on merchant banking activities and Figure out the role and types of mutual funds.
4. To have a perusal over the role, scope and growing contribution of financial services in the service sector of the economy.
5. To comprehend the role of depository system, dematerialization and re-materialization of the securities.
6. To have commensurate knowledge in Primary and Secondary markets.

UNIT I (18 hrs)
Financial System: Nature and Role of Financial System – Functions of the Financial System – Development of Financial System in India – Financial System and Economic Development – Weakness of Indian Financial System **- Financial Concepts:** Financial Assets – Financial Intermediaries – Financial Rates of Return – Financial Instruments **– Financial Markets:** Capital Market – Money Market.

UNIT II (18 hrs)
Stock Exchange: Primary Market – Secondary Market. Procedures Regarding New Issues – Characteristics – Functions – Advantages – Disadvantages – Investors – Speculators –

18PCPC31

Investors Vs Speculators – Kinds of Speculators –**SEBI:** Functions – Powers - Listing of Securities – Methods of Trading - Online Trading. **Depository System:** Meaning – Objectives – Process – Benefits – Depository Process in India.

UNIT III   (18 hrs)
Financial Services: Meaning – Features – Importance – Scope - Causes of Financial Innovation – Financial Services and Promotion of Industries – New Financial Products and Services – Innovative Financial Instruments – Challenges Facing the Financial Service Sector – Present Scenario.

UNIT IV   (18 hrs)
Merchant Banking: Meaning – Merchant Banking in India – Services of Merchant Banks – Qualities – Guidelines – Scope for Merchant Banking in India – SEBI Guidelines. **Venture Capital:** Meaning – Features – Scope – Importance – Indian Scenario – Suggestions for the Growth of Venture Capital Funds. **Mutual Funds:** Meaning – Scope – Types – Importance – Risk – Mutual Funds in India – Future.

UNIT V   (18 hrs)
Hire Purchase: Meaning – Features – Hire Purchase Vs Leasing – Bank Credit for Hire Purchase Business. **Leasing:** Meaning – Types – Advantages – Disadvantages – Structure – Problems. **Factoring:** Meaning – Functions – Types – Benefits – Factoring in India. **Forfaiting:** Benefits – Drawbacks – Forfaiting in India – Factoring Vs Forfaiting. **Discounting**: Meaning – Factoring Vs Discounting.

Text Book:
1. Gordon, E. and Natarajan, K. "Financial Markets and Services", Himalaya Publishing House Private Limited, Mumbai, 2016.

Unit	Chapter	Section	Page No
I	1	A	3 – 31
II	3, 4, 8	A, B	74 – 105, 336 – 371, 227 – 242
III	9	B	245 – 269
IV	10, 13, 14	B	270 – 288, 316 - 371
V	11, 12, 15	B	289 – 315, 372 - 400

Reference Books:
1. Gordon, E. and Natarajan, K. "Financial Markets and Institutions", Himalaya Publishing House Private Limited, Mumbai, Third Edition, 2015.
2. Bhole, L.M. and Jitendra Mahakud "Financial Institutions and Markets : Structure, Growth & Innovations", McGraw Hill Education, Sixth Edition, 2017.

18PCPC32

Sri Kaliswari College (Autonomous), Sivakasi
PG Department of Commerce
PG Program – M.Com (CA)
Semester - III
(2018-2020)
Elective Course: Operations Research (18PCP033)
(For those who join from June 2018 and afterwards)

Credits : 4		**Int. Mark** : 25
Hours / Week : 6		**Ext. Mark** : 75
Duration : 90 hrs		**Max. Mark** : 100

Course Objectives:
- To formulate the business strategies to maximize the profit.
- To reduce cost of production by assigning right job to the person / Machine.
- To know the method of optimum utilization of resource.

Course Outcomes:
1. Able to take right business decision by knowing optimal utilization of minimum resource.
2. Able to formulate business strategy.
3. Students learn to minimize the transportation cost by transporting different quantities from one origin to another destination.
4. Students can analyse the storage problems by trial and error method.
5. He could have a perusal on the application of queuing theory in practical situation.
6. Take correct decision in business problems by applying decision theory.
7. Students can design the Schedule for the projects by drafting diagrams.

UNIT I (18 hrs)

Operation Research: Meaning – Models – Characteristics of an Ideal Model, Advantages and Disadvantages of a Model – Significance – Techniques – Applications – Limitations. **Linear programming:** Characteristics – Importance – Formulation of LPP.

UNIT II (18 hrs)

Linear Programming: Graphical Method – Simplex Method: Maximization – Mixed Type Constraints (Exempt Big M) – Duality.

UNIT III (18 hrs)

Transportation Problem: Definition–North West Corner Rule - Least Cost Method-Vogel's Approximation Method– Degeneracy – Unbalanced –Maximizing of Profits –Optimality

Test (MODI method). **Assignment Problem:** Definition– Hungarian Method – Unbalanced – Maximization – Traveling Sales Problem. Difference between Transportation and Assignment Problem.

UNIT IV (18 hrs)

Game Theory: Characteristics – Pure Strategies – Saddle Point – Value of the Game – Mixed strategies – Two persons Game – Graphical solutions of 2 x M and M x 2 game (Excluding LPP) – Dominance Property. **Decision Theory:** Decision Making Environment– Decision Under Uncertainty– Decision Tree Analysis – Advantages and Limitations – Bayesian Decision Rule .

UNIT V (18 hrs)

Queuing Theory: Meaning – Assumption – Elements of Queuing System - Single Channel Model Only –Uses of Queuing Theory in Costing. **Network Analysis:** Objectives – Rules of Network Construction – Numbering the Events- Time Analysis – CPM – PERT- Cost Consideration in PERT/CPM.

Note: Question paper shall cover 20% Theory and 80% Problems.

Text Books:
1. S.Kalavathy, "Operations Research", Vikas Publishing House PVT Ltd, Noida, 2013
2. N.P. Agarwal, "Operations Research", Ramesh Book Depot, New Delhi,2004

Unit	Text Book No.	Chapter	Section	Page No.
I	2	1	-	1.1-1.22
II	2	2,3	-	2.1-2.23,3.1-3.21,3.47-3.80
III	1	8,9	-	102-143,147-166
IV	1	19,21	-	428-446,456-471
	2	13	-	13.30- 13.32
V	1	15	-	287-333
	2	6	-	6.1- 6.29

Reference Books:
1. K.S. Ramaswami, "Principles of Operations Research", Prentice Hall of India Ltd, New Delhi
2. S.D. Sharma, "Operations Research", Kedarnath Ram Nath &Co, Meerut.

Core Course XIII : Goods and Services Tax and Customs Act (18 PCPC41)
(For those who join from June 2018 and afterwards)

Credit : 5	**Int.Marks** : 25
Hours/Week : 6	**Ext.Marks** : 75
Duration : 90 hrs	**Max.Marks** : 100

Course Objectives:
- To teach the History and development of Indirect taxes in India.
- To learn the different types of GST and the Rates of levy.
- Drat out the registration procedure under GST and Customs.
- To gain knowledge of restrictions on certain goods for Import and Export.
- To gain working knowledge on the Supply concepts and its ingredient of input tax credit with reversal charges.

Course Outcomes:
1. Gained knowledge about the various duties levied on goods.
2. Understand the differences between direct and indirect taxes.
3. Highlighted the reason for restrictions on certain goods for import and export.
4. Procedural checkup of goods in customs like warehousing, Baggage rule drawback of duties are clearly understood.
5. Familiarize with the concept of different types of GST and the Rates of levy.
6. To understand the registration procedure under various Indirect tax systems.
7. Gained knowledge about the offences and penalties in various Indirect taxes.

UNIT I   **(18 hrs)**
        Introduction to Indirect taxes : Tax-Meaning-Objectives- Characteristics-Types of Taxes- Canons of Taxation -Types of Taxation- Difference between Direct and Indirect Taxes- Shifting and Incidence of Taxes-Taxable Capacity of Indirect taxes- Merits and Demerits of Indirect Taxes.

UNIT II   **(18 hrs)**
        Introduction to GST: Meaning- Objectives -Scope - Salient features of GST- Basic Scheme of GST- Subsuming of Taxes- Rate Structure of GST-Types of GST-CGST-SGST-IGST-UGST-Merits and Demerits of GST. GST Council – Functions – Powers.

UNIT III   **(18 hrs)**

        Input Tax Credit: Levy of GST - Scope of Supply – Composite Supply- Mixed Supply – Exempt Supply –Value of Taxable Supply- Computation of Taxable Value and Tax Liability under GST. Input Tax Credit- Eligibility- Apportionment- Reverse Charge- Cross utilization of ITC between CGST and SGST.

UNIT IV   **(18 hrs)**

        Registration Procedure : Procedure for Registration- Persons Liable for Registration- Persons not liable for Registration – Compulsory Registration- Deemed Registration- Cancellation of Registration- Circumstances for Cancellation – Special Provisions for Casual Taxable Persons and Non-resident Taxable Persons. Exempted Goods and Services - Various Forms under GST registration - Filling of Returns -   Assessment –Types.

UNIT V   **(18 hrs)**

        The Customs Act 1962 : Customs Duty- Historical Background- Levy and Collection of Customs duty- Restrictions on Imports and Exports – Types of Customs Duties – Valuation of Goods and Clearance of Imported Goods – Warehousing – Drawback of Customs Duties – Baggage Rules – Powers of Customs Officers – Appeals – Offences and Penalties.

Text Books : -
1. Balachandran. V, "Indirect Taxes", Sultan Chand & Sons, 2010.
2. Ghousia Khatoon, Naveen Kumar C.M., Venkatesh S.N , "Goods and Service Taxes".- Himalaya Publishing House, 2017.

Unit	Text Book No	Chapter	Section	Page. No
I	1	1	A	A1-A25
II	2	1	-	1-72
III	2	3	-	164-202
IV	2	3,4	-	141-163 &203-220
V	1	1to 15	C	C1-C192

Reference Books:-
1. V S Datey, GST Ready Reckoner, Taxmann's Publications, NewDelhi,2017.
2. Keshav Garg, GST Ready Reckoner, Bharat Law House, Delhi.2017
3. Raman Singla and Pallavi Singla, "Simplified Approach to GST – A ReadyReferencer", Young Global Publications, Delhi.
4. S Gupta,GST–Law and Practice, TAxmann's Publications, NewDelhi, 2017.

Sri Kaliswari College (Autonomous), Sivakasi
PG Department of Commerce
PG Programme - M.Com (CA)
Semester – IV
(2018 - 2020)
Core Course – XIV: Advanced Cost Accounting (18PCPC42)
(For those who join from June 2018 and afterwards)

Credit : 5	**Int.Mark :25**
Hours/Week : 6	**Ext.Mark :75**
Duration : 90 Hours	**Max.Mark :100**

Course Objectives:
- To provide adequate knowledge on cost accounting practices.
- To enhance the abilities of learners to develop the concept of cost and its significance in the business.
- To make them to solve the problem on costing in the business enterprises.

Course Outcomes:

1. Students can evaluate the costs and benefits of different conventional and contemporary costing systems.
2. They could understand methods of calculating stock consumption.
3. They will be facilitated to identify the specifics of different costing methods.
4. Students can describe the cost concepts, cost behaviors, and cost accounting techniques that are applied to manufacturing and service businesses.

UNIT I **(18 hrs)**
    Cost Sheet. **Material Cost:** Material Purchase procedure – Procurement Procedures and Documentation: Methods of Purchasing – Procedure of Purchases – Stores and Issue of Material – Stock Verification. **Methods of Pricing of Material:** FIFO, LIFO, Simple Average, Weighted Average. **Inventory Management:** Techniques of fixing of Minimum - Maximum and Reorder Levels – Economic Order Quantity – ABC Analysis – VED Analysis.

UNIT II **(18 hrs)**
    Labour Cost: Meaning – Methods of Remuneration – Factors Affecting Selection of Method – Time Rate Method – Piece Rate Method. **Incentive Plans:** Meaning – Different Incentive Plans: Halsey Incentive Plan – Halsey-weir Incentive Plan – Rowan Incentive Plan – Taylor's Differential Piece Rate System – Emerson's Incentive Plan.

UNIT III   **(18 hrs)**

      Overheads: Meaning and Definition – Classification of Overheads – Allocation of Overheads – Distribution of Overheads: Primary Distribution – Secondary Distribution. Apportionment of Overheads – Absorption of Overheads.

UNIT IV   **(18 hrs)**

      Methods of Costing: Job Costing – Batch costing – Unit Costing – Contract Costing – Process Costing – Operating costing.

UNIT V   **(18 hrs)**

      Activity Based Costing: Meaning – Importance – Characteristics – Comparison of Traditional Costing and ABC – Features – Merits and Demerits – Implementation of ABC – Value Chain System (Theory Only).

      Responsibility Accounting and Reporting: Definition – Meaning – Principles – Controllable and Non-controllable Costs – Centers of Control – Cost Centers – Revenue Centre – Responsibility Centre – Profit Centre – Performance Measurement. Reporting to Different Levels of Management.

Note: Question paper shall cover 20 % Theory and 80% Problem.

Text Books:
1. Jain, S.P. and Narang, K.L. "Cost Accounting Principles and Practice", Kalyani Publishers, New Delhi, 2002.
2. Jawahar Lal "Cost Accounting", Tata McGraw Hill Publishing Company Limited, New Delhi, 2001.

Unit	Text Books	Chapter	Section	Page No.
I	1	1,2	Part – I	I.3 – I.48.
		1,2,3	Part – II	II.3 – II.90.
II	1	5,6	Part – II	II.106 – II.192.
III	1	7,8	Part – II	II.193 – II.279.
IV	1	1,2,3,4,5	Part – IV	IV.3 – IV.221.
V	1	11	Part – V	V.401 – 403,
	2	22		1081 - 1096

Reference Books:
1. Maheshwari, S.N. "Cost Accounting Theory and Problems", Mittal Shree Mahvir Book Department, New Delhi.
2. Shukla, M.C, Grewal, T.S. and Gupta, M.P. "Cost Accounting – Text and Problems", Sultan Chand and Company Limited, New Delhi, 2000.

Sri Kaliswari College (Autonomous), Sivakasi
Department of PG Commerce
PG Programme - M.Com (CA)
Semester - IV
(2018-2020)
Core Course -XV : Management Accounting (18PCPC43)
(For those who join from June 2018 and afterwards)

Credit :5	**Int.Mark : 25**
Hours/Week : 6	**Ext.Mark :75**
Duration :90 hrs	**Max.Mark :100**

Course Objectives:
- To acquire sound knowledge of concepts, methods and techniques of management accounting
- To make the students develop competence with their usage in managerial decision making and control.

Course Outcomes:
1. Possess a managerial outlook at accounts.
2. Various cost accounting principles
3. Solve problems related to cost of production
4. Critically analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques
5. Demonstrate the need for a balance between financial and non-financial information in decision making, control and performance evaluation applications of management accounting
6. Evaluate complex ideas and tolerate ambiguity in managerial and organisational problem-solving
7. They could enhance their skill in decision making with the help of information and costing sides.

UNIT I   **(18 hrs)**

Management Accounting – Meaning and Definition , Characteristics, Objectives, Scope and Functions of Management Accounting- Financial Accounting , Cost Accounting and Management Accounting-– Tools and Techniques of Management Accounting- Advantages and Limitations of Management Accounting –Installation of Management Accounting System-: Functions Management Accountant.

UNIT II (18 hrs)

Financial Statement Introduction-Objectives of Analysis of Financial Statement-Tools of Financial Statement Analysis-Multi –Step Income Statement, Horizontal analysis, Common sized analysis, Trend analysis, Analytical Balance Sheet. **Ratio Analysis**-Meaning - Advantages and Limitations-Types of Ratios Liquidity Ratios, Solvency Ratios, Profitability Ratios, Efficiency Ratios, Integrated Ratios.

UNIT III (18 hrs)

Standard Costing-Meaning – Definition – Advantages – Limitations - Estimated Cost, Budgetary Control and Standard Costing- Setting Standard-Variance Analysis-Direct Material Cost-Direct Labour Cost-Overheads Cost and Sales Variances.

UNIT IV (18 hrs)

Fund Flow Statement- Meaning -Uses of Fund Flow Statement, Funds Flow Statement and Income Statement- Preparation of Funds Flow Statement**. Cash Flow Statement**- Meaning Difference between Cash Flow Analysis and Funds Flow Analysis-Utility and Limitations of Cash Flow Analysis - Preparation of Cash Flow Statement.

UNIT V (18 hrs)

Marginal Costing- Meaning-Definition- Advantages-Limitations- Cost – Volume – Profit – Analysis – Marginal Costing and Break Even Analysis – Differential Costing – Application of Marginal Costing for Managerial Decision.

Note: Question paper shall cover 20 % Theory and 80% Problem.

Text Books:

3. Pillai R.S.N, and Bagavathi" Management Accounting", Sultan Chand & Publications, New Delhi, 2015.
4. Ramachandran.R and Srinivasan "Management Accounting", Sriram Publications, Tirchy, 2015.

Unit	Text Books	Chapter	Section	Page No
I	1	1	-	1-25
II	1	2&3	-	26-48 & 49-142
III	1	8 & 9	-	444 - 425 & 549-575
IV	2	2 & 3	-	2.1- 2.115 & 3.1-3.102
V	1	7	-	353-424

Reference Books:

1. S. N. Maheshwari," Principles of Management Accounting"Sultan Chand & Publications, New Delhi,2015.
2. Khan.M.Y and Jain K.P."Management Accounting" Tata McGraw Hill Publishing House, New Delhi, 2015.

18PCPC40

Sri Kaliswari College (Autonomous), Sivakasi
PG Department of Commerce
PG Program – M.Com (CA)
Semester - II
(2018-2020)
Core Course – XVI: Web Designing Lab (18PCPC4P)
(For those who join from June 2018 and afterwards)

Credits : 3	**Int. Mark : 40**
Hours / Week: 6	**Ext. Mark : 60**
Duration : 90 Hours	**Max. Mark : 100**

Course Objectives:
- To know to Design Basic html Web Page.
- Enhance the student Designing skill in Web Page development.
- To develop solution for design problems by Creating Interactive Web design using Java Script.

Course Outcomes:
1. Students can develop basic Web designing using html tags.
2. He will learn to use the features Frame, Hyperlinks to connect more web pages.
3. He could develop Web page design using html table, image marquee tags.
4. He can learn to implement java scripting for interactive web page design.
5. He can learn the program construction using java script.

Program list
HTML
1. To Design Sample Web Page
2. To design Image Gallery
3. To Create Image Map
4. To Create Time table using Frames
5. To Design Web Page using Frames
6. To Design Interactive Application Form

CSS
7. To design own tag using CSS

JAVA SCRIPT
8. To Perform Arithmetic Operation
9. To Find Students Mark list
10. To Create String Manipulation

18PCPC41

11. To Create Banner Advertisement
12. To Create Sorting string element
13. To Find Maximum Three numbers
14. To Create Slide Show using Buttons
15. To Count the Vowels
16. To Create Read and Write Cookies
17. To Open Multiple Windows
18. Frames (Palindrome, Factorial, Fibonacci, Prime Number)

Sri Kaliswari College (Autonomous), Sivakasi
PG Department of Commerce
PG Programme – M.Com (CA)
Semester – IV
(2018 – 2020)
Core – XVII: Commerce Oriented Project & Viva Voce (18PCPJ41)
(For those who join from June 2018 and afterwards)

Credit : 6	**Int.Mark : 40**
Hours/Week : 6	**Ext.Mark : 60**
Duration : 90 Hours	**Max.Mark :100**

Course objectives:

- To inculcate research knowledge among the students.
- To analyse the problem with appropriate data collection both primary and secondary.
- To identify the problems in different areas in business concern and commerce oriented field and give suggestions to solve the problems.

Course Outcomes:

1. Rudimentary research knowledge is developed among the students.
2. Learned to frame hypothesis and its testing procedure.
3. Sharpen Students mind through research skill.
4. Able to give suggestion for the problems faced by the business concern.
5. Able to understand the environment through his/her research skill.
6. Understand the different statistical tools which are used to test the hypothesis.
7. Able to convey his/her research outcomes through articles in the reputed journals.
8. Can do higher studies with learned research knowledge.
9. Students are well versed with the techniques of writing a good research report.

Project Work is compulsory which carries 100 marks. A student should select a topic for project work in the third semester itself and project report should be submitted at the end of fourth semester. The project report shall be valued by an external examination for 60 marks and internal examination for 40 marks.

18PCPC43