SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY, MADURAI
RE-ACCREDITED 'A' GRADE (THIRD CYCLE) BY NAAC WITH CGPA 3.11)

Programme Scheme, Scheme of Examination and Syllabi

(From 2021-2022 Batch onwards)

PG Department of Commerce

PG Programme- M.Com (CA)

Approved in the Academic Council – XIII held on 11/08/2021

Curriculum Design and Development Cell
Annexure Q

SRI KALISWARI COLLEGE (AUTONOMOUS),SIVAKASI
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Curriculum Design and Development Cell

HOD	Dean of Business Science	Dean of Academic Affairs	Principal

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
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SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com. (Computer Application)
MEMBERS OF BOARD OF STUDIES

S.No.	Board Members	Name and Designation
1.	Chairman of the Board	**Dr.S.Amutharani** Head, PG Department of Commerce Sri Kaliswari College (Autonomous), Sivakasi.
2.	University Nominee	**Dr.P.Amarjothi** Assistant Professor Department of Commerce School of Business Studies Madurai Kamaraj University Madurai.
3.	Academic Expert 1.	**Dr.S.Valli Devesena** Assistant Professor of Commerce Mother Teresa University, Kodaikanal
4.	Academic Expert 2.	**Dr.P.Ramalakshmi,** Assistant Professor of Commerce Government Arts and Science College, Sivakasi.
5.	Industrialist	**Mr.P.Vijay Ananth** Entrepreneur, Shiv Traders,Sivakasi
6.	Alumnus	**G.Arunkarthick** Clerk, TMB Bank Antheri East Branch , Mumbai
Members		
7.	Dr.K.Sadeeshkumar	Associate professor of PG Commerce
8.	Dr.S.Saraswathi	Assistant professor of PG Commerce
9.	Dr.M.Lakshmanakumar	Assistant professor of PG Commerce
10.	Ms.S.Thanga Pandeeswari	Assistant professor of PG Commerce

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
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PG DEPARTMENT OF COMMERCE
### PG Programme - M.Com. (Computer Application)
GUIDELINES FOR OUTCOME-BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM
(From 2021-2022 Batch onwards)

INTRODUCTION

Sri Kaliswari College in its pursuit of imparting quality education has marked a remarkable growth in terms of academic excellence, infrastructure, student strength, ICT facilities, library and placement records since its establishment in 2000-2001.This institution constitutes an academic community that is committed to encourage the student community to experience and share knowledge, identify their potential, enhance the employability skills and enable them to pursue their goals. After the conferment of autonomous status in the year 2012, the college has so far gone for revision of the syllabi three times and is continually updating the syllabi to meet the needs and demands of the student community.

The institution in its success journey of imparting quality education has been Re-Accredited with A grade (CGPA 3.11) in its third cycle of Accreditation by NAAC. As an added feather to its cap, the institution has taken a giant leap to embrace the   Outcome-Based Education system to enable the student community to develop their knowledge, skill and attitude simultaneously through a focused learning and help the graduates to compete with their global counterparts and prepare them for life.

I. OUTCOME BASED EDUCATION (OBE) FRAMEWORK
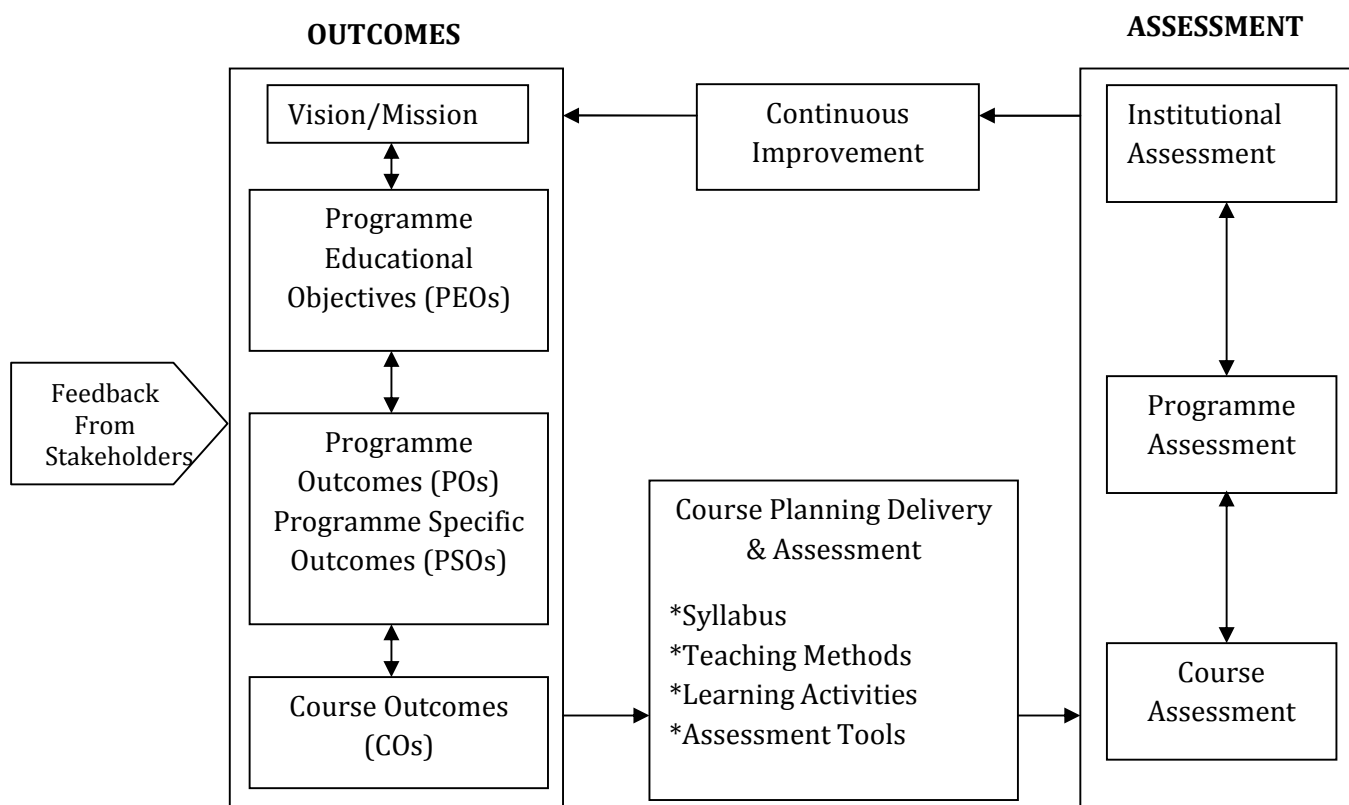
II. VISION OF THE INSTITUTION

- To impart quality higher education to produce highly talented youth capable of developing the nation

III. MISSION OF THE INSTITUTION

- Ensuring quality in all aspects of the activities
- Developing the latent skills of the rural youth
- Providing value - based education to instill courage and confidence
- Nurturing the entrepreneurial skills of the rural youth
- Creating competency to meet global challenges
- Imbibing social awareness and social responsibilities

IV .VISION OF THE DEPARTMENT

- To produce socially responsible competent professionals in commerce with managerial skills, entrepreneurial skills and employability skills.

V. MISSION OF THE DEPARTMENT

- To conduct various educational innovative programmes to groom students for global competency resulting in career readiness.

- To provide opportunities to develop interpersonal and intrapersonal skills through training and research.

- To develop a conducive environment for quality commerce education, training and research.

VI. PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

The Graduate will,

PEO1: demonstrate comprehensive knowledge and understanding in Accounting, Banking, Insurance, software and Computer Programs and apply their learning in real-life scenarios.

PEO2: apply quantitative, qualitative, cognitive and analytical skills to identify, analyse issues to carry out research, to create business opportunities and to become successful entrepreneurs and Software Developers

PEO3: obtain ability to work constructively, cooperatively and effectively as part of a team with good communication skills sharing their views on Accounting, Banking, Insurance, Software Companies, Academics and other business.

PEO4: excel in latest trends in the industry, move forward with research and keep pace with the ever changing tides of the service sectors through developing inclination towards lifelong learning.

PEO5: possess knowledge of ethical and professional values with global perspective to move in Academics and Industry and acquire knowledge and aptitude skills to face the competitive exams

VII. PROGRAMME OUTCOMES (POs)

PO1: Disciplinary knowledge

Acquire comprehensive knowledge related to their academic disciplines that form a part of a postgraduate programme of study.

PO2: Critical thinking, Problem solving and Analytical reasoning

Develop students' ability of critical observation, capacity to apply their competencies and skills to identify, evaluate, analyse and solve problems in order to draw valid conclusions.

PO3: Scientific reasoning and Research related skills

Ability to gather, analyze, draw conclusions by using both qualitative and quantitative data to evaluate the critical ideas furthermore acquire necessary research skills to carry out survey and investigation.

PO4: Communication skills and Digital literacy

Communicate effectively both in oral and written form and apply these skills in banking & business fields to write effective reports, design documents and make effective presentations integrating modern technology.

PO5: Ethics, Values and Multicultural Competence

Embrace ethical principles in all their activities, commit to professional ethics and familiarize with multiple cultures and gain social, functional and monetary values

PO6: Team Work, Leadership and Employability skills

Develop the ability to function as an individual & as a group to collaborate effectively with others, and acquire entrepreneurial skill.

PO7: Self-directed and Life-long learning

Acquire knowledge & business skills through recognising the need of self-directed and lifelong learning.

VIII.PROGRAMME SPECIFIC OUTCOMES (PSOs) – M.COM (COMPUTER APPLICATION)

On successful completion of M.Com (Computer Application), the students will

PSO1: acquire comprehensive knowledge in fields of Accounting, Banking, Computer and Software.

PSO2: develop critical observation, capacity to apply their competencies and skills to identify and solve issues in Academics ,Industries and Software companies.

PSO3: demonstrate a broad knowledge to analyse business issues and draw conclusions from qualitative and quantitative data and critically evaluate ideas and also acquire research skills to carry out an investigation.

PSO4: communicate effectively the concepts and participate in healthy arguments, portray skill in oral communication and in writing and apply digital knowledge efficiently.

PSO5: exhibit moral and ethical values in the workplace and community and develop a sense of social responsibility.

PSO6: develop the ability to work collaboratively, respectfully as part of a team and acquire qualities associated with leadership to excel in Academics ,Industry and Software Companies.

PSO7: demonstrate the ability to acquire knowledge and business skills and adapt to the technological changes through self-directed and lifelong learning.

IX. PO-PSO Mapping Matrix – M.COM (COMPUTER APPLICATION)

PO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
PO1	✓						
PO2		✓					
PO3			✓				
PO4				✓			
PO5					✓		
PO6						✓	
PO7							✓

X. PO-PEO Mapping Matrix-– M.Com (COMPUTER APPLICATION)

PO \ PEO	PEO1	PEO2	PEO3	PEO4	PEO5
PO1	✓		✓		✓
PO2		✓			✓
PO3		✓	✓	✓	
PO4		✓	✓	✓	
PO5					✓
PO6		✓	✓		✓
PO7			✓	✓	✓

REGULATIONS

Duration of the Programme   **:** Two years (equivalent to four semesters)

Eligibility
Candidate should have passed B.Com., B.Com(CA)., B.Com (E-Com)., B.Com(CS).,BBA., BBM., BBA/BBM(CA)., BA(Corporate Secretaryship)., BA(Corporate Secretaryship with CA)

Medium of Instruction   : English

Age Limit
    Maximum age limit   : No Age limit

Transitory Permission
    Students joined from 2021 - 2023 may be permitted to write their examinations in this pattern up to April 2026.

For PG Programmes, the Internal and External marks are distributed as follows:

For all Theory Courses   : Internal Marks: 40; External Marks: 60

For all Practical Courses and Project   : Internal Marks: 50; External Marks: 50

Internal Mark Distribution for Theory Courses

Assessment Type	Marks	Scheme of Assessment
Internal Test	15 marks	Two Internal Tests and 1 Model Exam will be conducted and average of the best two will be considered
Written Assignment/ E-Assignment/ Case Studies/ Reviews/ Field Assignments/ Poster Presentations/ Portfolios	5 marks	Any one of the Assignments will be given
Quiz	5 marks	One Quiz Test will be conducted
Viva/ Oral Exam/ Group discussion/ Role Play	10 marks	Test will be conducted in any one of the Oral Mode
Seminar	5 marks	One Seminar for each course

Internal Mark Distribution for Practical Courses

Assessment Type	Marks	Scheme of Assessment
Lab work/Program Execution	40 marks	Two Internal Tests will be conducted and the average of the two will be considered
Observation/Record Notebook	5 marks	Assessment will be done during every practical class
Viva –Voce / Lab Quiz	5 marks	Two Lab Quiz Tests/viva-voce will be conducted and the average of the two will be considered

External Mark Distribution for Practical Courses

Assessment Type	Marks	Scheme of Assessment
Lab work/Program Execution	40 marks	End result of the Practical
Viva –Voce	10 marks	Oral Mode Test

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com. (Computer Application)
QUESTION PAPER PATTERN

Internal Test – 40 Marks - 1 hr 45 mins Duration

S.No	Type of Questions	Marks
1.	Objective type Questions Multiple Choice – 4 questions Answer in a Word/Sentence – 4 questions	 04 04
2.	Short Answer –3 questions – either or type	3x4=12
3.	Long Answer–2 questions – either or type	2x10=20

Summative Examinations – 60 Marks -3 hrs Duration

S.No	Type of Questions	Marks
1.	Objective type Questions: Multiple Choice – 5 questions Answer in a Word/Sentence – 5 questions	 05 05
2.	Short Answer 5 questions – either or type	5x4=20
3.	Long Answer 3 questions – either or type	3x10=30

Attainment of Course outcomes

Attainment of Course outcomes is computed using Direct and Indirect assessment methods. Direct Method of Assessment is based on performance of the students in the Continuous Internal Assessment Tests, Summative Examinations and supporting activities such as Seminar, Assignment, Case study, Group Discussion, Quiz, etc and Indirect Method of Assessment is based on periodical feedback from the students at the end of each course.

Weightage of Direct and Indirect Assessment in computation of attainment of each course is 70% for Direct Assessment and 30% for Indirect Assessment.

Direct Assessment of Course outcome attainment

i) **Rubrics**:
Internal Assessment contributes 60% and Summative Examinations Assessment contributes 40% to the Direct Assessment of a course outcome for Theory Courses. For the Practical Courses, Internal Assessment contributes 70% and Summative Examinations Assessment contributes 30% to the Direct Assessment of a course outcome.

ii) **Setting of Target:**
50% of the maximum mark is set as target of Internal Assessment tools and the average mark of the class is set as target of Summative Examinations Assessment.

Formula for calculating percentage attainment of each course outcome

Based on the result of Summative Examinations and Internal Assessment tools, the number of students scoring more than the target is found out.

For each Internal Assessment Tools,

$$\text{Percentage attainment of each course outcome} = \frac{\text{No. of. Students who scored more than the target in the concerned course outcome}}{\text{Total Number of Students}} \times 100$$

Percentage attainment of each Course outcome for Internal Assessment tools	=	Average of percentage attainment of all Internal Assessment tools

For Summative Examinations,

$$\text{Percentage attainment of each Course outcome} = \frac{\text{No. of. Students who scored more than the target in the concerned CO}}{\text{Total Number of Students}} \times 100$$

Formula for calculating Attainment Percentage of Course outcome of a course

Percentage Attainment of Course outcome for Internal Assessment tools	=	Average of percentage attainment of all COs

Percentage Attainment of Course outcome for Summative Examinations	=	Average of percentage attainment of all COs

Final Direct Assessment of Course outcome Attainment

For Theory Courses

Percentage Attainment of Course outcome through Direct Assessment	=	(0.6 x percentage attainment of CO for internal assessment tool) + (0.4 x percentage attainment of CO for summative examinations)

For Practical Courses

Percentage Attainment of Course outcome through Direct Assessment	=	0.7 x percentage attainment of CO for Internal Assessment tools + 0.3 x percentage attainment of CO for Summative Examinations

Indirect Assessment of CO Attainment

The course outcome feedback is conducted at the end of every semester by distributing structured feedback questionnaire to the students. The analysis of this feedback questionnaire is done on the following score. The feedback forms will be sorted with various scores and feedbacks with a score more than 5.5 are considered as satisfactory level for calculations for indirect attainment.

A : 10-8.5   **B :** 8.4-7.0   **C :** 6.9-5.5   **D :** 5.4-4.0   **E :** 3.9-0

$$\text{Percentage attainment for each CO} = \frac{\text{Satisfaction Number}}{\text{Response Received}} \times 100$$

Percentage Attainment of CO of a course = Average of percentage attainment of all COs

Final Assessment of CO attainment

Average course attainment = 0.7 x Direct assessment of CO attainment +
0.3 x Indirect assessment of CO attainment

Expected Level of Attainment for each of the Course Outcomes

CO	Level of Attainment
Above 70%	Excellent
60 -70 %	Very good
50-60 %	Good
40 – 50 %	Satisfactory
Below 40%	Not Satisfactory

Assessment of PO Attainment

At the end of the each programme, the Direct PO Assessment is done from the CO Attainment of all courses. The Direct PO Attainment for a particular course is determined from the attainment values obtained for each course outcome related to that PO and the CO-PO mapping values.

$$\text{Weighted contribution of the course in attainment of each PO} = \frac{\text{Weighted Percentage of contribution of the course in attainment of each PO}}{\text{average course attainment}} \times 100$$

Expected Level of Attainment for each of the Programme Outcomes

PO	Level of Attainment
Above 70%	Excellent
60 -70 %	Very good
50-60 %	Good
40 – 50 %	Satisfactory
Below 40%	Not Satisfactory

Attainment of Programme Educational Objectives (PEO)

PEOs are assessed after 3 to 4 years of graduation. Attainment is measured based on the Feedback from Stakeholders

1. Alumni
2. Parents
3. Employer

The analysis of this feedback questionnaire is done on the following score. The feedback forms will be sorted with various scores and feedbacks with a score more than 5.5 are considered as satisfactory level for calculations for Indirect Attainment.

A : 10-8.5   **B :** 8.4-7.0   **C :** 6.9-5.5   **D :** 5.4-4.0   **E :** 3.9-0

$$\text{Percentage attainment of PEOs} = \frac{\text{Satisfaction number}}{\text{Response Received}} \times 100$$

Expected Level of Attainment for each of the Programme Educational Objectives

PEO	Level of Attainment
Above 70%	Excellent
60 -70 %	Very good
50-60 %	Good
40 – 50 %	Satisfactory
Below 40%	Not Satisfactory

SRI KALISWARI COLLEGE (AUTONOMOUS), Sivakasi
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com. (Computer Application)
CURRICULUM STRUCTURE
OUTCOME-BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM
(From 2021-2022 Batch onwards)

Subject	Sem I	Sem II	Sem III	Sem IV	Credits
Core Courses	6 (4) 6 (4) 6 (4) 6P (4)	6 (5) 6 (5) 6 (4) 6P (4)	6 (5) 6 (4) 6 (4) 6P (4)	6 (5) 6 (5) 6P (4) 6P (4)	69
Elective Courses	6(4)		6(4)		8
Non Major Elective		6(4)			4
Self Based Learning (Swayam Course)			(3)		3
Project				6(6)	6
Total hrs(per Week)	30 (20)	30 (22)	30 (24)	30 (24)	120 / 90

SRI KALISWARI COLLEGE (AUTONOMOUS), Sivakasi
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com. (Computer Application)
CURRICULUM PATTERN
OUTCOME-BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM
(From 2021-2022 Batch onwards)
PROGRAMME CODE – PCP

Semester	Course Code	Course Name	Hours	Credits
I	21PCPC11	**Core Course- I:** Financial Management	6	4
	21PCPC12	**Core Course – II:** International Business	6	4
	21PCPC13	**Core Course -III :** E-Commerce	6	4
	21PCPC1P	**Core Course –IV:** Practical : Multimedia	6	4
	21PCPO11 21PCPO12 21PCPO13	**Elective Course - I :** 1. Human Resource Management 2. Company Law 3. Organizational Behaviour	6	4
		Total	**30**	**20**
II	21PCPC21	**Core Course – V:** Advanced Corporate Accounting	6	5
	21PCPC22	**Core Course- VI:** Accounting for Management	6	5
	21PCPC23	**Core Course - VII:** Dot Net Framework	6	4
	21PCPC2P	**Core Course -VIII:** Practical : Dot Net Programming	6	4
	21PCPN21	**Non Major Elective Course:** Principles of Modern Banking	6	4
		Total	**30**	**22**
III	21PCPC31	**Core Course - IX :** Income Tax Law and Practice and Tax Planning	6	5
	21PCPC32	**Core Course - X:** Business Research Methods	6	4
	21PCPC33	**Core Course -XI :** R Programming	6	4
	21PCPC3P	**Core Course - XII:** Practical : R Programming	6	4
	21PCP031 21PCP032 21PCP033	**Elective Course – II :** 1. Security Analysis and portfolio management 2. Customer Relationship Management 3. Corporate Social Responsibility	6	4

		Self-paced Learning – (Swayam Course)		3
	21PCPM31	1. Business Ethics		
	21PCPM32	2. Principles of Management		
	21PCPM33	3. Leadership for India Inc: Practical Concepts and Constructs		
		Total	**30**	**24**
IV	21PCPC41	**Core Course – XIII:** Applied Costing	6	5
	21PCPC42	**Core Course –XIV:** Indirect Taxation	6	5
	21PCPC4P	**Core Course -XV:** Practical: Mobile Application Development	6	4
	21PCPC4Q	**Core Course - XVI:** Practical: Computerized Accounting	6	4
	21PCPJ41	**Core Course - XVII:** Project	6	6
		Total	**30**	**24**

PROGRAMME ARTICULATION MATRIX (PAM)

Semester	Course Code	Course Name	PO1	PO2	PO3	PO4	PO5	PO6	PO7
I	21PCPC11	**Core Course- I:** Financial Management	13	12	10	6	2	5	3
	21PCPC12	**Core Course – II:** International Business	13	10	9	6	2	4	2
	21PCPC13	**Core Course -III :** E-Commerce	13	8	8	10	2	6	3
	21PCPC1P	**Core Course –IV:** Practical : Multimedia	13	12	10	10	2	5	3
	21PCPO11 21PCPO12 21PCPO13	**Elective Course - I :** 1.Human Resource Management 2.Company Law 3. Organizational Behaviour	13	11	8	6	2	5	3
II	21PCPC21	**Core Course – V:** Advanced Corporate Accounting	13	10	9	7	2	5	3
	21PCPC22	**Core Course- VI:** Accounting for Management	14	14	10	7	2	5	3
	21PCPC23	**Core Course - VII:** Dot Net Framework	13	8	7	10	1	5	3
	21PCPC2P	**Core Course -VIII:** Practical : Dot Net Programming	13	10	6	13	2	6	3
	21PCPN21	**Non Major Elective Course:** Principles of Modern Banking	12	8	2	10	0	7	5
III	21PCPC31	**Core Course - IX :** Income Tax Law and Practice and Tax Planning	13	14	10	6	2	5	3
	21PCPC32	**Core Course - X:** Business Research Methods	13	10	12	7	3	5	3
	21PCPC33	**Core Course -XI :** R Programming	13	8	6	10	1	5	3
	21PCPC3P	**Core Course - XII:** Practical : R Programming	13	9	6	10	1	5	3
	21PCP031 21PCP032 21PCP033	**Elective Course – II :** 1. Security Analysis and portfolio management 2. Customer Relationship Management 3. Corporate Social Responsibility	13	10	9	6	2	5	3
		Self-paced Learning – (Swayam	13	10	10	9	3	2	8

	21PCPM31	Course)							
	21PCPM32	1. Business Ethics							
	21PCPM33	2. Principles of Management							
		3. Leadership for India Inc:							
		Practical Concepts and Constructs							
IV	21PCPC41	**Core Course – XIII:** Applied Costing	13	12	8	3	2	4	2
	21PCPC42	**Core Courses –XIV:** Indirect Taxation	13	12	9	5	2	5	2
	21PCPC4P	**Core Course -XV:** Practical: Mobile Application Development	13	10	8	10	2	5	3
	21PCPC4Q	**Core Course - XVI:** Practical: Computerized Accounting	13	12	10	10	2	7	3
	21PCPJ41	**Core Course - XVII:** Project	15	13	13	8	3	5	3
Total Weightage of all Courses Contributing to PO			275	223	180	169	40	106	67

PROGRAMME ARTICULATION MATRIX – WEIGHTED PERCENTAGE

Semester	Course Code	Course Name	PO1	PO2	PO3	PO4	PO5	PO6	PO7
I	21PCPC11	**Core Course- I:** Financial Management	4.73	5.38	5.56	3.55	5	4.72	4.48
	21PCPC12	**Core Course – II:** International Business	4.73	4.48	5	3.55	5	3.77	2.99
	21PCPC13	**Core Course -III :** E-Commerce	4.73	3.59	4.44	5.92	5	5.66	4.48
	21PCPC1P	**Core Course –IV:** Practical : Multimedia	4.73	5.38	5.56	5.92	5	4.72	4.48
	21PCPO11 21PCPO12 21PCPO13	**Elective Course - I :** 1.Human Resource Management 2.Company Law 3. Organizational Behaviour	4.73	4.93	4.44	3.55	5	4.72	4.48
II	21PCPC21	**Core Course – V:** Advanced Corporate Accounting	4.73	4.48	5	4.14	5	4.72	4.48
	21PCPC22	**Core Course- VI:** Accounting for Management	5.09	6.28	5.56	4.14	5	4.72	4.48
	21PCPC23	**Core Course - VII:** Dot Net Framework	4.73	3.59	3.89	5.92	2.5	4.72	4.48
	21PCPC2P	**Core Course -VIII:** Practical : Dot Net Programming	4.73	4.48	3.33	7.69	5	5.66	4.48
	21PCPN21	**Non Major Elective Course:** Principles of Modern Banking	4.36	3.59	1.11	5.92	0	6.6	7.46
III	21PCPC31	**Core Course - IX :** Income Tax Law and Practice and Tax Planning	4.73	6.28	5.56	3.55	5	4.72	4.48
	21PCPC32	**Core Course - X:** Business Research Methods	4.73	4.48	6.67	4.14	7.5	4.72	4.48
	21PCPC33	**Core Course -XI : R Programming	4.73	3.59	3.33	5.92	2.5	4.72	4.48
	21PCPC3P	**Core Course - XII:** Practical : R Programming	4.73	4.04	3.33	5.92	2.5	4.72	4.48
	21PCPO31 21PCPO32 21PCPO33	**Elective Course – II :** 1. Security Analysis and portfolio management 2. Customer Relationship Management 3. Corporate Social Responsibility	4.73	4.48	5	3.55	5	4.72	4.48

	21PCPM31 21PCPM32 21PCPM33	**Self-paced Learning –** (Swayam Course) 1. Business Ethics 2. Principles of Management 3. Leadership for India Inc: Practical Concepts and Constructs	4.73	4.48	5.56	5.33	7.5	1.89	11.94
IV	21PCPC41	**Core Course – XIII:** Applied Costing	4.73	5.38	4.44	1.78	5	3.77	2.99
	21PCPC42	**Core Course –XIV:** Indirect Taxation	4.73	5.38	5	2.96	5	4.72	2.99
	21PCPC4P	**Core Course -XV:** Practical: Mobile Application Development	4.73	4.48	4.44	5.92	5	4.72	4.48
	21PCPC4Q	**Core Course - XVI:** Practical: Computerized Accounting	4.73	5.38	5.56	5.92	5	6.6	4.48
	21PCPJ41	**Core Course - XVII:** Project	5.45	5.83	7.22	4.73	7.5	4.72	4.48
Total Weighted Percentage of Course Contribution to Pos			**100**	**100**	**100**	**100**	**100**	**100**	**100**

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com. (Computer Application)
SEMESTER - I
CORE COURSE - I: FINANCIAL MANAGEMENT (21PCPC11)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6		**INT.MARKS : 40**
CREDITS : 4		**EXT.MARKS : 60**
DURATION : 90 hrs		**MAX.MARKS : 100**

Preamble

This course introduces the learners to financial management concepts and enables them to make investment decisions.

Course Outcomes (CO)
On successful completion of the course, the learners will be able to
CO1[K1]: identify the fundamental financial management concepts
CO2[K2]: explain the various sources of finance available to the business concern and the relationship between risk and return
CO3[K3]: calculate EPS and cost of capital and identify Inventory Management Techniques and Credit policies
CO4[K4]: analyze theories of capital structure and examine different types of leverage
CO5[K5]: assess the Investment Evaluation Criteria in capital budgeting and prove relevant and irrelevant theories in dividend distribution

CO-PO Mapping Table (Course Articulation Matrix)

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	3	2	2	-	1	-
CO2[K2]	3	2	2	1	1	1	1
CO3[K3]	3	2	2	1	-	1	1
CO4[K4]	2	2	2	1	1	1	-
CO5[K5]	2	3	2	1	-	1	1
Weightage of the course	13	12	10	6	2	5	3
Weighted percentage of Course contribution to POs	4.73	5.38	5.56	3.55	5	4.72	4.48

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I   **(18 hrs)**

   Financial Management: Meaning - Objectives - Scope - Role of Financial Manager- Liquidity Vs Profitability. **Time Value of Money:** Net Present Value - Concept of Value and Return. **Risk and Return:** Return on a Single Asset - Risk of Rates of Return - Expected Return and Risk.

UNIT II   **(18 hrs)**

   Source of Finance: Classification - Security Financing - Buy Back Own Securities- Convertible Debentures - Internal Financing - Loan Financing -Lease Financing - Hire Purchase Financing. **Capital Structure:** Meaning - Optimum Capital Structure - Capital Structure Theories - Determinants. **Working Capital Management:** Concepts - Need - Types - Source -Management of Working Capital.

UNIT III   **(18 hrs)**

   Receivables Management: Objectives - Costs - Benefits - Credit policies - Credit Terms - Credit Analysis. **Inventory management:** Objectives of Inventory Management - Inventory Management Techniques.

UNIT IV   **(18 hrs)**

   Cost of Capital : Meaning - Significance- Opportunities - Determining Components - Cost of Debt - Cost of Preference Capital - Cost of Equity Capital - Weighted Average Cost of Capital. **Capital Budgeting:** Nature - Types - Investment Evaluation Criteria – NPV - IRR - Profitability Index - Payback - ARR.

UNIT V   **(18 hrs)**

   Leverage: Meaning- Operating Leverage - Financial Leverage - Composite Leverage - EBIT - EPS Analysis. **Dividend Theory and Practices:** Issues in Dividend Policy - Dividend Relevance - Walter's Model - Gordon's Model - Dividend Irrelevance - MM Hypothesis - Objectives of Dividend Policy - Stability of Dividend and Forms of Dividend.

Note: Question paper shall cover 40% Theory and 60% Problems.

TEXTBOOKS

1. Dr Maheswari S.N. *Financial Management Principles and practices*. New Delhi: Sultan Chand and Sons, 2010. **(UNIT II,IV,V)**
2. Pandey I. M. *Essentials of Financial Management*. New Delhi: Vikas Publications House, 2015. **(UNIT1,III)**

REFERENCES
Books
1. Khan M. Y and Jain P. K. *Financial Management Text Problems and Cases.* New Delhi: Tata   McGraw Hill, 2014.
2. Murthy A. *Financial Management.* Chennai: *Margam Publications*, 2016.
3. Periyasamy. *Financial Management.* Chennai: Vijay Nicole Imprints, 2015.
4. Prasanna Chandra. *Financial Management.* New Delhi: Tata McGraw Hill, 2014.
5. Tulsian P.C. *Financial Management.* New Delhi: Sultan Chand and Sons and Company, 2016.

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1. https://nptel.ac.in/courses/110/107/110107144/
2. https://icmai.in/upload/Students/Syllabus-012/Study_Material_New/Inter-Paper8-Revised.pdf
3. https://onlinecourses.nptel.ac.in/noc20_mg31/preview

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com. (Computer Application)
SEMESTER – I
CORE COURSE – II: INTERNATIONAL BUSINESS (21PCPC12)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6	**INT. MARKS : 40**
CREDITS : 4	**EXT. MARKS : 60**
DURATION : 90 hrs	**MAX. MARKS : 100**

Preamble
This course introduces the learners to the basics of international trading environment and recent developments in international business.

Course Outcomes (CO)
On successful completion of the course, the learners will be able to
CO1[K1]: identify the factors affecting international business
CO2[K2]: specify the different international trading environment
CO3[K3]: develop suitable international business strategies
CO4[K4]: analyse the impact of government polices and procedure on multinational enterprise
CO5[K5]: evaluate the role and monetary system of international financial management

CO-PO Mapping Table (Course Articulation Matrix)

PO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	2	1	-	1	1
CO2[K2]	3	2	2	1	-	1	-
CO3[K3]	3	2	2	2	-	1	-
CO4[K4]	2	2	2	1	1	1	1
CO5[K5]	2	2	1	1	1	-	-
Weightage of the course	13	10	9	6	2	4	2
Weighted percentage of Course contribution to POs	4.73	4.48	5	3.55	5	3.77	2.99

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I   (18 hrs)

Introduction to International Business: Meaning - Features - Factors - International Operations Management - International Business Environment - Means of Engaging in International Business - External Influences of International Business - Human and Cultural Environments on Business - Political Influence on International Business.

UNIT II   (18 hrs)

International Trading Environment: WTO- TRIM - TRIP - IPR - Country Evaluation and Selection - Scanning for Alternative Influential Variable - Return on Investment on Country - International Economic Organisations.

UNIT III   (18 hrs)

Multinational Enterprises: Meaning - Features - Evaluating the Impact of the MNE - Economic Impact of the MNE - Operational and Political Impact of International Business - International Goods, Services and Financial Flows and Balance of Payments.

UNIT IV   (18 hrs)

International Financial Management: Meaning - Role - International Monetary System. **Foreign Exchange Rates:** Basics, Transaction and Economic Exposure - Foreign Direct Investment. **Strategies:** Export and Import Strategies, Collaborative Strategies, Sourcing and Production Strategies.

UNIT V   (18 hrs)

Recent developments in International Business: E-business - International Business Intelligence - International Product Decisions - Global Supply Chain Management - International Logistics and Distribution - Designing Organisations for International Environment.

TEXTBOOK
1. Francis Cherunilam. *International Business Text and Cases.* New Delhi: Eastern Economy Edition, 2015.

REFERENCES
Books
1. Anant K, Sundaram J and Steward Black. *The International Business Environment- Text and Cases.* New Delhi: Prentice Hall of India Private Limited, 2010.
2. Apte P.G. *International Financial Management.* New Delhi: Tata McGraw Hill, 2014.
3. John D, Daniels and Radebough. *International Business.* New Delhi: Wesley Publishing Company, 2009.

4. Roger Bennett. *International Business.* New Delhi: Pearson Education,2011.

Web Sources
1. https://open.umn.edu/opentextbooks/textbooks/72
2. https://examstime.in/international-business-study-materials/
3. https://www.ncertbooks.guru/international-business-notes/

PG Programme - M.Com. (Computer Application)
SEMESTER – I
CORE COURSE – III: E-COMMERCE (21PCPC13)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6	**INT.MARKS : 40**
CREDITS : 4	**EXT.MARKS : 60**
DURATION : 90 hrs	**MAX.MARKS : 100**

Preamble
 The course equips the learners with skills for effective and contemporary applications of E-commerce.

Course Outcomes (CO)
On successful completion of the course, the learners will be able to
CO1[K1]: identify the E-Commerce systems and architecture
CO2[K2]: illustrate the challenging needs of the society in the field of E-commerce
CO3[K3]: categorise various activities and operations in the context of online transactions
CO4[K4]: analyse security issues in E-commerce and determine various Commerce Law
CO5[K5]: choose various e-payment systems

CO-PO Mapping Table (Course Articulation Matrix)

PO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	2	2	-	1	1
CO2[K2]	3	-	2	2	1	1	-
CO3[K3]	3	2	2	2	-	1	1
CO4[K4]	2	2	-	2	1	2	-
CO5[K5]	2	2	2	2	-	-	1
Weightage of the Course	13	8	8	10	2	6	3
Weighted percentage of Course contribution to POs	4.73	3.59	4.44	5.92	5	5.66	4.48

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I   **(18 hrs)**

Electronic Commerce : Technology and Prospects : Introduction - Defining Electronic Commerce - Economic Potential of Electronic Commerce - Incentives for Engaging in Electronic Commerce - Mechanics of Electronic Commerce. **Internet Commerce Architecture**: Introduction - Eco System - A Frame work of Frameworks-Services – Getting Frameworks to Talk-Future Developments.

UNIT II   **(18 hrs)**

Internet Based E – Commerce : Introduction - Electronic Commerce and the Internet - Benefits of the Internet for Electronic Commerce - Impediments and Issues - Suggestions to Organisations. **E-Commerce : EDI Way :** Introduction - Development of EDI - The Technology of EDI - EDI is a Business Decision - EDI is a Re-engineering Tool - EDI Implementation.

Unit III   **(18 hrs)**

Intranets : Introduction - The Trends in Intranet Uses- Experience with the Intranets - Extended Intranets - Growth of Intranets- Benefits of Intranets- Improving Internal Communications of the Organisation - Specific Applications of Intranet - Private Intranet - Business Needs - Implementation. **E-Commerce Standards** : Introduction - Types of Standards - Electronic Messaging X4.00/X4.35- Document Translation Standards.

Unit IV   **(18 hrs)**

Value Added Services : Introduction – Service Industry's Characteristics -Internet Commercialisation - Commercialisation of Internet Service Providers - Logistics of Being an Internet Service Provider - Value Added Networks - Internal Controls in Third Party Networks - Liability of Third Party Network Vendors. **Electronic Payment System :** Introduction - Meaning- Banking Network in On-line Commerce – Digital Economy – Electronic Cheques and Funds Transfer – Swift

Unit V   **(18 hrs)**

E-Commerce Law : Introduction - Electronic Commerce Transaction - Creating a Binding Document - Validity and Enforceability of Agreements -Other Legal Issues - Electronic Funds Transfer Act and Regulations E-Forms of Agreements - Business Models - Legal Issues Indian Scenario. **Security Implications :** Introduction –Security Policy – EDI Security Concepts – Internet Security.

TEXTBOOK

1. Parag Diwan and Sunil Sharma. *Electronic Commerce A Managers Guide to E-Business*. New Delhi: Excel Books, 2005.

REFERENCES

 Books

1. Chhabra T.N, Jain H.C and Jai A. *An Introduction to HTML*. New Delhi: Dhanpat Rai and Co, 2000.
2. Dietel H. M, Dietel P. J and Steinkuehler K. *E- Business and E- commerce for Managers*. New Jersey: Prentice Hall, 2001.
3. Diwan P and Sharma S. *Electronic commerce- A Manager's Guide to E-Business*. New Delhi: Vanity Books International, 2002.

Web Sources

1. https://www.youtube.com/watch?v=xKJjyn8DaAw
2. https://www.digimat.in/nptel/courses/video/110105083/L01.html
3. https://www.digimat.in/nptel/courses/video/110105039/L01.htm

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com. (Computer Application)
SEMESTER – I
CORE COURSE – IV: PRACTICAL: MULTIMEDIA (21PCPC1P)
(From 2021-2022 Batch onwards)

HOURS / WEEK	: 6	**INT.MARKS**	: 50
CREDITS	: 4	**EXT.MARKS**	: 50
DURATION	: 90 hrs	**MAX.MARKS**	: 100

Preamble
This course introduces the learners to the basics of multimedia and use multimedia functions to create businesses applications.

Course Outcomes (CO)
On successful completion of the course, the learners should be able to
CO1[K2]: explain the flow charts
CO2[K3]: apply the Skills to create visiting cards and function cards
CO3[K4]: analyse various shapes in Corel draw
CO4[K5]: justify the various animation techniques paddle mask effect and frame by frame
CO5[K6]: design and create animation using various techniques in photo shop

CO-PO Mapping Table (Course Articulation Matrix)

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K2]	3	3	3	2	1	1	1
CO2[K3]	3	2	3	1	1	1	-
CO3[K4]	3	2	3	3	-	1	1
CO4[K5]	2	2	-	2	-	1	-
CO5[K6]	2	3	1	2	-	1	1
Weightage of the Course	13	12	10	10	2	5	3
Weighted percentage of Course contribution to POs	4.73	5.38	5.56	5.92	5	4.72	4.48

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

CorelDraw

1. Draw any 4 Shapes.
2. Draw one shape by using nodes.
3. Design any Pattern.
4. Design advertisement using Fit Text To Path.
5. Draw a Flow chart.
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 implement Arithmetic calculation.
6. To implement Login form.
7. To design a Paddle Mask effect.
8. To design Twinkling star.
9. To animate Spot light effect.
10. To implement animation using Guide layer.
11. To implement Frame by Frame Animation.
12. To implement moon Animation.

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
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com. (Computer Application)
SEMESTER I
ELECTIVE COURSE - I: HUMAN RESOURCE MANAGEMENT (21PCPO11)
(From 2021-2022 Batch onwards)

HOURS / WEEK : 6		**INT. MARKS : 40**
CREDITS : 4		**EXT. MARKS : 60**
DURATION : 90 hrs		**MAX.MARKS : 100**

Preamble
       This course familiarizes the learners with the job analysis and human resource accounting, recruitment process and the various compensation practices in organizations.

Course Outcomes (CO)
On Successful completion of the course, the learners will be able to
CO1[K1]: describe the functions and important key aspects in Human Resource Management
CO2[K2]: explain the Staffing and Recruitment Process
CO3[K3]: determine importance of Industrial Relation and WPM
CO4[K4]: analyse the compensation practices
CO5[K5]: appraise the performance evaluation and training methods

CO-PO Mapping Table (Course Articulation Matrix)

PO ＼ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	3	2	2		1	-
CO2[K2]	3	2	2	1	1	1	1
CO3[K3]	3	2	2	1	-	1	1
CO4[K4]	2	2	2	1	1	1	-
CO5[K5]	2	2	-	1	-	1	1
Weightage of the course	13	11	8	6	2	5	3
Weighted percentage of Course contribution to POs	4.73	4.93	4.44	3.55	5	4.72	4.48

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

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: Human Resource Planning - Source of Recruitment and Evaluation of Source. **Selection Procedure**: Psychological and Physiological Testing and Selection, Interviewing Candidates - Selection vs 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. **Demotion**: Objectives and Causes of Demotion.

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.

TEXTBOOK
1. Subba Rao. *Personal and Human Resource Management.* Bengaluru: Himalaya Publishing House, 2020.

REFERENCES
Books
1. Aswathappa K. *Human Resource Management text and cases.* New Delhi: Mc Graw Hill Education (India) Private Limited, 2007.
2. Murali Krishna P. *Human Resource Developmen*t. New Delhi: Tarun Offset Printers, 1998.
3. Nagpal C.S and Mittal A.C. *Human Resource Development.* New Delhi*:* Anmol Publications PVT. Ltd, 2003.

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1. https://nptel.ac.in/courses/122/105/122105020/
2. https://www.digimat.in/nptel/courses/video/110105069/L01.html
3. https://www.digimat.in/nptel/courses/video/110105039/L01.html

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com. (Computer Application)
SEMESTER - I
ELECTIVE COURSE - I: COMPANY LAW (21PCPO12)
(From 2021-2022 Batch onwards)

HOURS / WEEK : 6	**INT. MARKS : 40**
CREDITS : 4	**EXT. MARKS : 60**
DURATION : 90 hrs	**MAX.MARKS : 100**

Preamble
        This course introduces the learners to administrative machinery, formation, documentation and administration of a company.

Course Outcomes (CO)
On Successful completion of the course, the learners will be able to
CO1[K1]: describe the companies act and its administrative machinery
CO2[K2]: express the procedure for Formation of a Company
CO3[K3]: articulate the documentation procedure of a proposed company
CO4[K4]: examine the rights and duties of administrative members of company
CO5[K5]: critique the role of Liquidators on winding up of a company

CO-PO Mapping Table (Course Articulation Matrix)

PO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	3	2	2	-	1	-
CO2[K2]	3	2	2	1	1	1	1
CO3[K3]	3	2	2	1	-	1	1
CO4[K4]	2	2	2	1	1	1	-
CO5[K5]	2	2	-	1	-	1	1
Weightage of the course	13	11	8	6	2	5	3
Weighted percentage of Course contribution to POs	4.73	4.93	4.44	3.55	5	4.72	4.48

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I   (18 hrs)

Company and its Administrative Machinery: Definition - Characteristics - Kinds of Companies - Companies Act, 1956 and Companies Act, 2013 - Registrars of Companies - Advisory Committee - Company Law Board - Powers and Functions.

UNIT II   (18hrs)

Formation of a Company: Promoter - Pre incorporation or Preliminary Contracts - Provisional Contract - Electronic Filing of Forms - Incorporation of Company - Certificate of Incorporation - Commencement of Business - Effect of Registration.

UNIT III   (18 hrs)

Memorandum of Association: Clause in content of Memorandum - Alteration of Memorandum - Doctrine of Ultra Vires. **Articles of Association:** Contents of Articles - Alteration of Articles - Relation and Distinction between Articles and Memorandum of Association - Doctrine of Indoor management. **Prospectus:** Disclosures in Prospectus - Misstatements in Prospectus and its Consequences.

UNIT IV   (18 hrs)

Management and Administration: Directors : Qualification and Disqualification - Appointment - Nomination - Election of Directors - Duties and Liabilities - Removal of Directors. **Company Secretary:** Definition- Types- Appointment – Duties - Rights and Liabilities - Removal. **Members:** Shareholders - Members of a Company - Rights and Duties of Members.

UNIT V   (18 hrs)

Company Meeting: Importance - Classification of Meeting - Quorum - Adjournment - Agenda - Proxy - Motion - Resolution - Types of resolution. **Winding Up of the Company:** Types of Winding Up of the Company - Voluntary Winding Up by Members and Creditor- Winding Up by National Company Law Tribunal - Liquidators - Types - Powers and Duties of Liquidators.

TEXTBOOKS
1. Sreenivasan M.R. *Company Law and Secretarial Practice.* Chennai: Margham Publication, 2015.**(UNIT I,IV,V)**
2. Kapoor N.D. *Company Law and Secretarial Practice.* New Delhi: Sultan Chand and Sons Publications, 2016. **(UNIT II,III,V)**

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1. Srirenganayagi P. *Company Law and Secretarial Practice.* Chennai: Charulatha Publication, 2018.
2. Charles Wild, Stuart Weinstein Smith and Keenan. *Company Law.* Chennai: Pearson Longman Publication, 2009.
3. The Institute of Cost Accountants of India (ICAI). *Corporate Laws and Compliance.* Mumbai: Repro India Limited, 2016.

Web Sources

1. https://icmai.in/studentswebsite/studymat.php
2. https://onlinecourses.swayam2.ac.in/cec20_hs23/preview
3. https://icmai.in/studentswebsite/studymat.php

PG Programme - M.Com. (Computer Application)
SEMESTER - I
ELECTIVE COURSE - I: ORGANIZATIONAL BEHAVIOUR (**21PCPO13**)
(From 2021-2022 Batch onwards)

HOURS / WEEK: 6	**INT. MARKS : 40**
CREDITS : 4	**EXT. MARKS : 60**
DURATION : 90 hrs	**MAX.MARKS :100**

Preamble
        This course introduces the learners to Organizational Behaviour and Leadership approaches.

Course Outcomes (CO)
On Successful completion of the course, the learners will be able to
CO1[K1]: identify the important concepts in organizational behaviour
CO2[K2]: interpret the attitude and approaches of the organizational behaviour
CO3[K3]: apply personality and motivation theories in the organization
CO4[K4]: examine the plan for implementing changes in organizational structure
CO5[K5]: select the significance of contemporary leadership and communication in organization

CO-PO Mapping Table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	3	-	2	-	1	-
CO2[K2]	3	2	2	1	-	-	-
CO3[K3]	3	2	2	1	1	1	1
CO4[K4]	2	2	2	1	-	1	1
CO5[K5]	2	2	2	1	1	2	1
Weightage of the course	13	11	8	6	2	5	3
Weighted percentage of Course contribution to POs	4.73	4.93	4.44	3.55	5	4.72	4.48

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (18 hrs)

Introduction: Definition - Nature and Importance of Organizational Behaviour – Challenges - Process - Types of Organisational Models - Organisational Behaviour in Historical Perspective - Classical Approach - Neoclassical Approach - Modern Approach

UNIT II (18 hrs)

Perception: Importance and Factors Influencing Perception - Interpersonal Perception. **Learning**: Meaning - Determinants - Learning Theories and Principles. **Attitudes**: Concepts - Formation - Types - Measurement.

UNIT III (18 hrs)

Personality: Theories - Development - Determinants - Personality Traits Affecting Behaviour - Personality Traits of Indian Managers. **Motivation**: Definition - Concept of Motivation - Theories of Motivation.

UNIT IV (18 hrs)

Organizational Structure: Components Need for Formal Organization Structure - Features of Good Organization Structure - Forms of Organization Structure - Impact of Technology on Organization. **Organizational Change:** Nature - Factors in Organizational Change - Organizational Growth and Changes.

UNIT V (18 hrs)

Leadership: Concepts - Theories - Styles - leadership Syles in Indian Organizations - Contemporary Issues in Leadership. **Communication**: Function - Process - Barriers forms. **Stress Management**: Stress in Work Place - Individual Differences an Experiencing Stress - Managing Workplace Stress.

TEXTBOOKS
1. Prasad L.M. *Organizational Behaviour.* New Delhi: Sultam Chand and Sons, 2016
2. Khanka S.S. *Organizational Behaviour*. New Delhi: Sultam Chand and Sons, 2006.

REFERENCES
Books
1. Prasad. *Organizational Behaviour.* New Delhi: Sultan Chand and Sons, 2015.
2. Robbins and Stephen. *Organizational Behaviour*. New Delhi: Pearson Publication, 2012.
3. Uma Sekaran. *Organizational Behaviour*. New Delhi: Tata McGraw Hill,2008.

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1. https://nptel.ac.in/courses/110/106/110106145/
2. https://nptel.ac.in/courses/110/105/110105033/
3. https://nptel.ac.in/noc/courses/noc20/SEM2/noc20-mg51/

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com. (Computer Application)
SEMESTER – II
CORE COURSE – V: ADVANCED CORPORATE ACCOUNTING (21PCPC21)
(From 2021-2022 Batch onwards)

HOURS / WEEK : 6		**INT. MARKS : 40**	
CREDITS : 5		**EXT. MARKS : 60**	
DURATION : 90 hrs		**MAX. MARKS :100**	

Preamble

This course introduces the learners to corporate accounting methods with accounting standards and preparation of accounts of banking, Insurance and Electricity companies.

Course Outcomes (CO)

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

CO1[K1]: describe the Accounting Standards and Social Responsibility Accounting.

CO2[K2]: classify the schedules in Banking Companies Accounts

CO3[K3]: draw the consolidated balance sheet of Holding Companies' Accounts

CO4[K3]: apply the Double Accounting System in Electricity Companies

CO5[K5]: assess the methods of preparing revenue account and balance sheet of Insurance Companies

CO-PO Mapping Table (Course Articulation Matrix)

PO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	2	-	1	1	-
CO2[K2]	3	2	2	2	-	1	1
CO3[K3]	3	2	2	2	1	1	-
CO4[K3]	2	2	2	2	-	1	1
CO5[K5]	2	2	1	1	-	1	1
Weightage of the Course	13	10	9	7	2	5	3
Weighted percentage of Course contribution to POs	4.73	4.48	5	4.14	5	4.72	4.48

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I   (18 hrs)

Holding Companies' Accounts: Introduction – Advantages – Disadvantages - Wholly - Owned Subsidiary Companies - Partly - Owned Subsidiary Companies - Presentation of Accounts - Principles of Consolidation - Elimination of Investment in Shares - Minority Interest - Cost of Control - Capital and Revenue Profit - Revaluation of Assets and Liabilities - Elimination of Common Transactions - Contingency Liabilities - Unrealized Profit - Current Accounts - Bonus Shares - Treatment of Dividend - Debentures of Subsidiary Company - Preference Shares in Subsidiary Company - Share Premium - Preliminary Expenses - Sales of Shares - Consolidated Profit and Loss Account - Consolidated Balance Sheet (Except Inter-Company Holdings and Chain Holding).

UNIT II   (18 hrs)

Accounts of Banking Companies: Introduction - Legal Provisions - Disposal of Non-Banking Assets-Restrictions on Loans - Restrictions on Commission - Restriction on Payment of Dividend - Management of Minimum Capital - Statutory Reserve - CRR and SLR-Accounts and Audit - Profit and Loss Account - Balance Sheet - Money at Call and Short Notice – Advances - Acceptance Endorsements - Bills for Collection - Bills Payable - Bills Purchased and Discounted - Rebate on Bills Discounted - Inter Office Adjustments - Slip System.

UNIT III   (18 hrs)

Accounts of Insurance Companies: Types of Insurance - Annual Accounts - Life Insurance - Consideration for Annuities Granted - Balance Sheet - Determination of Profit - Accounts of General Insurance - Reserve for Unexpired Risk - Revenue Account and Balance Sheet of Insurance Companies.

UNIT IV   (18 hrs)

Double Accounting System: Introduction - Double Entry System and Double Account System - Double Account System - Features of Double Account System - Advantages and Disadvantages - Accounts of Electricity Companies – Depreciation - Contingencies Reserves - Development Reserve - General Reserve - Tariff and Dividend Control Reserve - Remuneration - Reasonable Return - Capital Base - Clear Profit - Disposal of Surplus - Replacement of Assets - Receipts and Expenditure on Capital Accounts - General Balance Sheet - Revenue Account - Net Revenue Account - Accounts of Electricity Companies and Railways - Replacement and Renewals.

UNIT V **(18 hrs)**

   Accounting Standards: Accounting Standards - Indian and International Accounting Standards - Accounting Standards 1,3,6,10,14,21 and 29 - Application - Scope - Formulation - Advantages - Disadvantages – Challenges. **Inflation Accounting** (Theory only). **Social Responsibility Accounting** (Theory only).

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

TEXTBOOK
1. Reddy T.S and Murthy A. *Corporate Accounting.* Chennai: Margham Publications, 2018.

REFERENCES
Books
1. Jain and Narag. *Advanced Accountancy.* Ludiana: Kalyani Publishers, 2015.
2. Gupta R.L. *Advanced Accounting.* New Delhi: Sultan and Sons, 2015.
3. Arulanandam and Raman. *Advanced Accountancy.* New Delhi: Himalaya Publishing House, 2015.

Web Sources
1. https://edurev.in/courses/10649 Advanced-Corporate-Accounting-Notes-for-Bcom
2. https://www.gceducity.com/corporate-accounting-study-material/
3. https://www.youtube.com/watch?v=ezeF-IdZIco

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com. (Computer Application)
SEMESTER - II
CORE COURSE - VI: ACCOUNTING FOR MANAGEMENT (21PCPC22)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6		**INT. MARKS : 40**
CREDITS : 5		**EXT. MARKS : 60**
DURATION : 90 hrs		**MAX. MARKS: 100**

Preamble
This course introduces the learners to analyse, interpret and take decision on financial statements by using management accounting tools.

Course Outcomes (CO)
On successful completion of the course, the learners will be able to
CO1[K1] : describe the usages of management accounting tools
CO2[K2]: differentiate the cash flow and funds flow statements
CO3[K4]: analyse the various types of budgets
CO4[K4]: compare actual with standard material, labour and over head cost through variance analysis
CO5[K5]: evaluate the applicability of financial statements for decision making

CO-PO Mapping Table (Course Articulation Matrix)

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	3	2	1	-	1	-
CO2[K2]	3	3	2	2	1	1	1
CO3[K4]	3	3	2	1	-	1	-
CO4[K4]	3	3	3	2	-	1	1
CO5[K5]	2	2	1	1	1	1	1
Weightage of the Course	14	14	10	7	2	5	3
Weighted percentage of Course contribution to POs	5.09	6.28	5.56	4.14	5	4.72	4.48

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (18 hrs)

Introduction: Introduction to Financial, Cost and Management Accounting - Accounting Principles, Conventions and Concepts - Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustment Entries - Management Accounting Vs. Financial Accounting - Management Accounting Vs. Cost Accounting - Utility of Accounting for Management.

UNIT II (18 hrs)

Analysis of Financial Statements: Concepts of Financial Statements - Nature - Analysis and Interpretations of Financial Statements - Tools - Comparative Financial Statements - Common Size Statements - Trend Analysis - **Ratio Analysis** - Short Term Financial Ratios - Long Term Financial Ratios - Solvency Ratios - Profitability Ratios- Proprietary and Yield Ratios - Turnover Ratios - Financial Reporting and Analysis

UNIT III (18 hrs)

Funds Flow Statement: Funds Flow Analysis - Funds From Operation - Sources and Uses of Funds - Preparation of Schedule of Changes in Working Capital - Construction of Funds Flow Statement - Marginal Uses of Fund Flow Analysis and its Limitations. **Cash Flow Analysis:** Cash from Operation - Preparation of Cash Flow Statement - Uses and Limitations - Distinction between Funds Flow and Cash Flow Statement.

UNIT IV (18 hrs)

Standard Costing: Meaning - Defenition - Advantage and Limitations of Standard Costing - Standard Hour - Standard Cost Card. **Variance Analysis**: Relevance of Standard Cost for Variance Analysis - Significance of Variance Analysis - Computation of Material Variances - Labour Variances - Overhead Variances - Sales Variances - Accumulation and Disposal of Variances.

UNIT V (18 hrs)

Budget and Budgetary Control: Concept of Budget and Budgetary Control - Nature and Objectives of Budgetary Control - Establishing a System of Budgetary Control - Advantages and Limitations -Types of Budgets. **Preparation of Budget:** Sales Budget - Selling and Distribution Cost Budget - Production Budget - Purchases Budget - Cash Budget - Fixed and Flexible Budgets - Master Budget - Zero Base Budgeting.

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

TEXTBOOKS
1. Pillai R.S.N. and Bagavathi. *Management Accounting*. New Delhi: Sultan Chand and Publications, 2015.
2. Ramachandran R. and Srinivasan. *ManagementAccounting*. Tirchy: Sriram Publications, 2015.

REFERENCES
 Books
1. Maheshwari S.N. *Principles of Management Accounting*. New Delhi: Sultan Chand and Publications, 2015.
2. Khan M.Y and Jain K.P. *Management Accounting*. New Delhi: Tata McGraw Hill Publishing House, 2015.
3. Arora M. N. *Management Accounting.* New Delhi: Himalaya Publishing House Pvt. Ltd, 2014.

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1. https://www.accountingformanagement.org/
2. https://www.toppr.com/guides/fundamentals-of-accounting/fundamentals-of-cost-
3. https://www.investopedia.com/terms/m/managerialaccounting.asp

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com. (Computer Application)
SEMESTER – II
CORE COURSE – VII : DOT NET FRAMEWORK (21PCPC23)
(From 2021-2022 Batch onwards)

HOURS / WEEK : 6	**INT. MARKS : 40**
CREDITS : 4	**EXT. MARKS : 60**
DURATION : 90 hrs	**MAX. MARKS : 100**

Preamble

This course introduces the learners to dot net framework to use server side web applications and controls in the programming knowledge and enables them to apply it in business applications.

Course Outcomes (CO)
On successful completion of the course, the learners will be able to
CO1[K1]: define a master web pages and themes
CO2[K2]: demonstrate the server side application in ASP.NET
CO3[K3]: apply the skills in working with standard controls
CO4[K4]: analyze the techniques in validation control types and its usage
CO5[K5]: predict to implement login control various menu controls for the website

CO-PO Mapping Table (Course Articulation Matrix)

PO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	1	2	-	1	1
CO2[K2]	3	-	2	2	1	1	-
CO3[K3]	3	2	2	2	-	1	1
CO4[K4]	2	2	-	2	-	1	-
CO5[K5]	2	2	2	2	-	1	1
Weightage of the Course	13	8	7	10	1	5	3
Weighted percentage of Course contribution to POs	4.73	3.59	3.89	5.92	2.5	4.72	4.48

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (18 hrs)

.Net Framework and VB.NET : Introduction - Evolution of the .NET Framework - Overview of the .NET Framework - DLL, COM, COM+, DCOM and Assemblies - VB.NET Language - Development of a simple VB.NET Program. **Feature in VS.NET :** Introduction- Start Page - IDE Main window - Class Vie window -object Browser- Code window – Intelligence - Compiling Code- Code Debugging - Simple VB.NET Console Application Through Visual Studio IDE- Simple VB.NET Project Through Visual Studio IDE. **Variables, Constants and Expressions :** Introduction - Value Types and Reference Types - Variable Declaration and Initialization - Value Data Types - Reference Data Types - Boxing and Unboxing - Arithmetic Operators - Textbox Control - Label Control - Button Control.

UNITII (18 hrs)

Control Statements : Introduction - If Statement - Radio Button Control – Check Box Control - Group Box Control - List Box Control – Checked List Box Control – Combo Box Control – Select Case Control - While Statement - Do Statement - For Statement. **Methods and Arrays :** Introduction - Types of Methods - Arrays One - dimensional Array - Multidimensional Arrays - Jagged Arrays.

UNIT III (18 hrs)

Classes, Properties and Indexers : Introduction - Definition and Usage of a Class - Constructor Overloading - Copy Constructor - Instance and Shared Class Members - Shared Constructors - Properties - Indexers.**Additional windows Controls :** Introduction - Docking Controls - Timer Control - Progress Bar Control - Link Label Control - Track Bar Control - Panel Control - Tree View Control - Splitter Window - Menu Control - SDI and MDI - Dialog Boxes - Tool Bar Control - Status Bar Control.

UNIT IV (18 hrs)

Standard Controls : Introduction - Textbox control - Button Control- Label control - literal control- Image control - Image button control - Image Map control - Drop down list control- Checkbox control - Check box List control- Radio Button control - Radio Button List control - Table control - Panel control- e AdRotator control - Calendar control - Hyperlink control - File upload control - Hidden Field control - Wizard control. **Navigation controls:** Site Map Path Controls- Tree View Control - Menu controls. **Validation Controls:** Base Validator Class- Required Field Validator Control - Range Validator Control - Regular Expression Validator Control - Compare Validator Control - Custom Validator Control - Validation Summary Control –Validation Group Property.

UNIT V **(18 hrs)**

     Login Controls : User Accounts - Login Controls - Login Name Control- Login Status - Login View Control - Password Recovery control - Change Password Control - Create User Control. **Database Controls :** Connected Data Access- ADO.net - SQL Data Source controls - Object Data Source controls - XML Data Source controls - Link Data Source controls - Access Data Source controls- Introduction to Data-Bound controls : Data List Control - Form View Control. **Master Pages and Themes:** Describing Master Pages - Exploring Themes- Describing Cascading Style Sheet.

TEXTBOOKS

1. Muthu C. *Visual Basic.Net.* New Delhi : McGraw-Hill Education Private Ltd, 2008.
2. Kogent learning solutions inc. *ASP.NET 4.5 IN SIMPLE STEPS.* New Delhi*:* Dream tech Press Publications, 2013.

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1. Daniel Cazzulino , Victor Garcia Aprea , James Greenwood and Chris Har. *Beginning Visual Web Programming in VB.NET.* New Delhi : Novice to Professional, 2005.
2. Andrew Troelsen. *Pro VB 2008 and the .NET 3.5 Platform (Windows.Net).* New Delhi : Apress, 2008.
3. Greg Buczek. *ASP.NET Developers Guide.* New Delhi: McGraw-Hill Education Private Ltd, 2008.

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1. https://www.studytonight.com/operating-system/types-of-os
2. https://www.techcuriosity.com/resources/linux/
3. https://www.osdever.net/documents/persistent_microkernel.pdf

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com. (Computer Application)
SEMESTER – II
CORE COURSE – VIII: PRACTICAL: DOT NET PROGRAMMING(21PCPC2P)
(From 2021-2022 Batch onwards)

HOURS / WEEK : 6	**INT. MARKS : 50**
CREDITS : 4	**EXT. MARKS : 50**
DURATION : 90 hrs	**MAX. MARKS : 100**

Preamble

　　　　This paper introduces the student learning dot net programming to use web controls asp.net pages validation and data link controls cookies and session object and ability to apply it will continue to expand as web applications.

Course Outcomes (CO)
On successful completion of the course, the learners should be able to
CO1[K2]: demonstrate application programs using ASP.NET
CO2[K3]: apply the a form validation with validation controls
CO3[K4]: analyze the knowledge to read insert and update data in a data base
CO4[K5]: decide to make the web pages using classes events and methods
CO5[K6]: design a web applications and web pages in ASP.NET

CO-PO Mapping Table (Course Articulation Matrix)

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K2]	3	3	2	3	-	1	1
CO2[K3]	3	3	1	2	1	1	-
CO3[K4]	3	-	2	3	1	2	-
CO4[K5]	2	2	-	3	-	1	1
CO5[K6]	2	2	1	2	-	1	1
Weightage of the Course	13	10	6	13	2	6	3
Weighted percentage of Course contribution to POs	4.73	4.48	3.33	7.69	5	5.66	4.48

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

VB.NET EXERCISES

1. To perform Date and Time Operations using Built-In-Functions.
2. To perform Area and Volume Calculation for the Shapes using Function Overloading.
3. To display Employee details using Inheritance.
4. To create Login Application using Progress Bar & Tab Control.
5. To create Simple Notepad Editor Application includes the Cut, Copy and Paste Operations using Menu Strip.
6. To perform Mouse Events & Keyboard in VB.NET application.
7. To create Student Bio-Data using Database.

ASP .NET EXERCISES

1. To develop a Web Page for Registration Form using Form Validation Control.
2. To develop a Web Page using File Upload Control.
3. To develop a Web Page using Ad Rotator Control.
4. To develop Web Page to store the student details in the Database.
5. To develop a Web Page to display text using Data grid Control.
6. To develop a Web Page to using Cookies and Session Object

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com. (Computer Application)
SEMESTER – II
NON MAJOR ELECTIVE COURSE: PRINCIPLES OF MODERN BANKING
(21PCPN21)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6		**INT. MARKS : 40**
CREDITS : 4		**EXT. MARKS : 60**
DURATION : 90 hrs		**MAX.MARKS : 100**

Preamble

This course familiarizes the learners with the commercial, Central banks and e-banking services.

Course Outcomes (CO)
On Successful completion of the course, the learners will be able to
CO1[K1]: identify the basic concepts of banking.
CO2[K2]: explain the modern technologies prevailing in the Banking Sector
CO3[K3]: present the functions of commercial banks and RBI
CO4[K4]: examine the e-banking services
CO5[K4]: differentiate the various types of bank account and bank customers

CO-PO Mapping Table (Course Articulation Matrix)

PO⟋CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	1	2	-	2	2
CO2[K2]	3	2	-	2	-	2	-
CO3[K3]	2	2	1	2	-	2	1
CO4[K4]	2	1	1	2	-	1	1
CO5[K4]	2	1	-	2	-	-	1
Weightage of the Course	12	8	2	10	-	7	5
Weighted percentage of Course contribution to POs	4.36	3.59	1.11	5.92	-	6.6	7.46

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I   (18 hrs)

Introduction to Banking: Indian Banking System - Phases of Development - Banking Structure in India. **Banker and Customer Relationship**. **Special Types of Customers**: Minor - Married Woman - Lunatic - Trustee - Partnership Firm - Joint Stock Company.

UNIT II   (18 hrs)

Reserve Bank of India: History - Structure - Organisation and Governance of RBI - Objectives - Functions - RBI Efforts towards Financial Inclusion. **Commercial banking:** Definition - Classifications - Functions - Role of Public and Private Sector Banks in the Indian Banking System. - Role of Banks in Economic Development.

UNIT III   (18 hrs)

Deposit Mobilization by Commercial Banks: Different Types of Deposits - Factors Affecting Deposit Levels. **Various Forms of Advances:** Cash Credit - Overdraft - Loans. **Different Types of Securities**: Goods - Document of Title to Goods - Life Insurance Policies - Corporate Securities - Government Securities - Real Estate - Fixed Deposit Receipts - Advances Against Jewels.

UNIT IV   (18 hrs)

E-Banking: Meaning - Services - Facets of E-Banking - Initiatives – Opportunities. **Internet banking:** Meaning - Internet Banking Vs Traditional Banking - Services - Drawbacks - Frauds in Internet Banking.

UNIT V   (18 hrs)

Mobile banking: Meaning - Features - Services - Security Issues - Electronic Mobile Wallets. **ATM:** Evolution - Concept - Features - Types - Mechanism - Functions. **Electronic Delivery Channels** : RTGS - NEFT - ECS - EFT - NFS - CTS.

TEXTBOOKS
1. Sundaram S.M. *Banking Theory Law and Practice.* Karaikudi: Sree Meenakshi Publications, 2014.
2. Gurusamy S. *Banking Theory: Law and Practice.* Chennai: Vijay Nicole Publications, 2018.
3. Santhanam B. *Banking Theory Law and Practice. Chennai:* Margam Publications, 2017.

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1. Clifford and Gomez. *Banking and Finance Theory, Law and Practice.* Mumbai: Jain Book Agency, 2010.
2. Gupta R.K. *Banking Law and Practice.* New Delhi: Jain Book Agency, 2001.
3. Sundaram and Varshney. *Banking Theory Law and Practice.* New Delhi: Sultan and Chand Co, New Delhi, 2010.
4. Maheswari S.N. *Banking Law Theory and Practice.* Mumbai: Kalyani Publications, 2010.
5. Nirmala Prasad. *Banking and Financial Services.* Mumbai: Himalaya Publications, 2011.

Web Sources

1. https://app1.unipune.ac.in/external/course-material/Fundamental-of-Banking-English.pdf
2. https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_AND_PRACTICE.pdf
3. https://nptel.ac.in/courses/110/105/110105143/

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com. (Computer Application)
SEMESTER - III
CORE COURSE – IX: INCOME TAX LAW AND PRACTICE AND TAX PLANNING
(21PCPC31)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6   **INT.MARKS : 40**
CREDITS   : 5   **EXT.MARKS : 60**
DURATION   : 90 hrs   **MAX.MARKS : 100**

Preamble
        This course introduces the learners to calculate taxable Income of Individual, Hindu Undivided Family, Partnership firm and Company and teach the return and assessment procedure.

Course Outcomes (CO)
On Successful completion of the course, the learners will be able to
CO1[K1]: identify the sources of Income under IT Act
CO2[K3]: compute the taxable Income from different sources of income
CO3[K4]: analyse the procedure for tax planning
CO4[K4]: examine the types and filling of returns of Assessees
CO5[K5]: evaluate the procedure for assessment of Assessees

CO-PO Mapping Table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	2	1	-	1	1
CO2[K3]	3	3	2	1	-	1	-
CO3[K4]	3	3	2	2	-	1	1
CO4[K4]	2	3	2	-	1	1	-
CO5[K5]	2	3	2	2	1	1	1
Weightage of the Course	13	14	10	6	2	5	3
Weighted percentage of Course contribution to POs	4.73	6.28	5.56	3.55	5	4.72	4.48

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I   (18 hrs)
Introduction and Salary: Income Tax Act 1961- Definitions - Residential Status - Scope of Income - Exempted Income - Computation of Taxable Income from Salary.

UNIT II   (18hrs)
Sources of Income: Computation of taxable Income from House property - Profits and Gains of Business or Professions - Capital Gains - Income from Other Sources.

UNIT III   (18 hrs)
Set-off Losses and 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 - E-Filling.

UNIT IV   (18 hrs)
Assessment: Procedure for Assessment - Types of Assessment - Assessment of Individual - Hindu Undivided Family - Partnership Firm**.**

UNIT V   (18 hrs)
Tax Planning: Meaning - Tax Avoidance Vs Tax Evasion - Tax Management - TDS and TCS - Advance Payment of Tax - Appeal - Authorities of Income tax - Offences and Penalty.

Note: Question paper shall cover 40% Theory and 60% Problems.

TEXTBOOK
1. Srinivasan T. *Income Tax Law and Practice.* New Delhi: Tata McGraw-Hill Publishing Company Limited.

REFERENCES
Books
1. Dr Mehrotra H.C and Dr Goyal S.P. *Income Tax Law and Practice.* Agra*:* Sahitya Bhawan Publication.
2. Gaur V.P and Narang D.B. *Income Tax.* New Delhi : Kalyani Publishers.
3. Hariharan H. *Income Tax Law and Practice.* New Delhi: Tata McGraw-Hill Publishing Company Limited.

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1. https://onlinecourses.swayam2.ac.in/ugc19_hs27/preview
2. https://www.youtube.com/watch?v=ZHdnPPPQyss
3. https://www.youtube.com/watch?v=kHOsCvQkR3c

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com. (Computer Application)
SEMESTER - III
CORE COURSE X: BUSINESS RESEARCH METHODS (21PCPC32)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6	**INT.MARKS : 40**
CREDITS : 4	**EXT.MARKS : 60**
DURATION : 90 hrs	**MAX.MARKS : 100**

Preamble
This course introduces the learn the steps in research process and interpret the research report.

Course Outcomes (CO)
On successful completion of the course, the learners will be able to
CO1[K1]: identify the research problem with the draw the research design
CO2[K2]: explain the methods of data collection
CO3[K3]: apply the sampling techniques in data collection
CO4[K4]: analyse the different types of diagrams used in the research report
CO5[K5]: conclude the research work with proper interpretation

CO-PO Mapping Table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	2	1	1	1	-
CO2[K2]	3	2	3	2	-	1	-
CO3[K3]	3	2	3	2	1	1	1
CO4[K4]	2	2	2	1	-	1	1
CO5[K5]	2	2	2	1	1	1	1
Weightage of the Course	13	10	12	7	3	5	3
Weighted percentage of Course contribution to POs	4.73	4.48	6.67	4.14	7.5	4.72	4.48

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

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 - Selection of the Topic - Preparation of Research Design.

UNIT II   (18 hrs)

Methods of Collection of Data: Meaning - Importance - Sources of Data - Primary 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 noting and Referencing - Bibliography.

TEXTBOOK
1. Krishnaswami O.R. *Methodology of Research in Social Sciences.* New Delhi: Himalaya Publishing House, 2017.

REFERENCES
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1. Kothari C.R. *Research Methodology.* New Delhi: Wiley Eastern Ltd, 2016.
2. Amarchand D. *Research Methods in Commerce.* Chennai: Emerald Publications, 2015.
3. Anderson J, Durson B.H and Poole M. *Thesis and Assignment Writing*. New Delhi: Wiley Eastern Ltd, 2005.

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1. https://www.questionpro.com/blog/business-research/#:~:text
2. https://gent.uab.cat/diego_prior/sites/gent.uab.cat.diego_prior/files/ 02_e_01_introduction-to-research-methods.pdf
3. https://www.sscasc.in/wp-content/uploads/downloads/MCOM/Business-Research-Methods.pdf

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com. (Computer Application)
SEMESTER – III
CORE COURSE – XI: R PROGRAMMING (21PCPC33)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6		**INT.MARKS : 40**	
CREDITS : 4		**EXT.MARKS : 60**	
DURATION : 90 hrs		**MAX.MARKS : 100**	

Preamble

This course introduces the learners to R programming, various objects packages and data set use in working environment.

Course Outcomes (CO)
On successful completion of the course, the learners will be able to
CO1[K1]: define the user interface in R Programming
CO2[K2]: demonstrate the various objects and notations in R
CO3[K3]: apply the loops and values in R environment
CO4[K4]: analyze the vectors, arrays, data frames and list in R packages
CO5[K5]: decide the skills required to working R Environment

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	1	2	-	1	1
CO2[K2]	3	-	1	2	1	1	-
CO3[K3]	3	2	2	2	-	1	1
CO4[K4]	2	2	-	2	-	1	-
CO5[K5]	2	2	2	2	-	1	1
Weightage of the Course	13	8	6	10	1	5	3
Weighted percentage of Course contribution to POs	4.73	3.59	3.33	5.92	2.5	4.72	4.48

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I   **(18 hrs)**

Basics: R User Interface- Objects - Functions - Sample with Replacement-Writing Functions - Function Constructor - Arguments - Scripts. **Packages** : Packages - Getting Help with Help Pages

UNIT II   **(18 hrs)**

R objects : Atomic Vectors –Attributes- Matrices – Arrays – Class-Coercion-Lists-Data Frames-Lading data –Saving data**. R Notation :** Selecting a Value – Deal a Card- Shuffle the Deck- Dollar Sign and Double Brackets

UNIT III   **(18 hrs)**

Modifying Values : Changing Values in Place – Logical Sub Setting – Missing Information. **Environments**: Environments –Working with Environments –Scoping Rules – Assignment-Evaluation-Closures

UNIT IV   **(18 hrs)**

Programs : Strategy - If statements - Else Statements – Lookup Tables - Code Comments. **S3 System:** Attributes – Generic Functions- Methods - Classes – Debugging. **Loops:** Expected Values –Expand Grid - For Loops - While Loops - Repeat loops.

UNIT V   **(18 hrs)**

Speed: Vectorized Code – Vectorized Code- Loops in R – Vectorized code in Practice- Installing R and R Studio - R Packages - Data in R.

TEXTBOOK
1. Garrett Grolemund and Hadley Wickham . *Hands –On Programming with R.* Mumbai: O'Reilly Media, 2019.

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Books
1. Andrew oleksy, Victor Garcia Aprea, James Greenwood and Chris Har . *Data Science with R : A Step by Step Guide with illustrations. New Delhi: Kindal Edition, 2018.*
2. Garrett Grolemund and Hadley Wickham. *R for Data Science. Mumbai:* O'Reilly Media, 2018.

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1. https://www.digimat.in/nptel/courses/video/111104100/L01.html
2. https://www.digimat.in/nptel/courses/video/111104100/L01.html
3. https://www.youtube.com/playlist?list=PLivwQpaBnnb8xeOMiIdwVQhTYeAmFBzsT

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com. (Computer Application)
SEMESTER – III
CORE COURSE – XII : PRACTICAL: R PROGRAMMING (21PCPC3P)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6		**INT.MARKS : 50**
CREDITS : 4		**EXT.MARKS : 50**
DURATION : 90 hrs		**MAX.MARKS : 100**

Preamble
        This course introduces the learners to statistical data analytics   and various data mining techniques used in research.

Course Outcomes (CO)
On successful completion of the course, the learners will be able to
CO1[K2]: demonstrate the data types and objects in R
CO2[K3]: apply the various data mining techniques in R
CO3[K4]: analyze the data visualization using ggplot package in R
CO4[K5]: choose appropriate data formats and image formats
 CO5[K6]: develop practical skills to import and export the biological data set

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K2]	3	1	2	3	-	1	1
CO2[K3]	3	2	1	2	-	1	-
CO3[K4]	3	2	2	2	1	1	-
CO4[K5]	2	2	-	1	-	1	1
CO5[K6]	2	2	1	2	-	1	1
Weightage of the Course	13	9	6	10	1	5	3
Weightage Percentage of the Course	4.73	4.04	3.33	5.92	2.5	4.72	4.48

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Program List

1. Write an R Program to take input from user.
2. Write an R Program to demonstrate working with operators.
3. Write an R Program to find a factorial of a number.
4. Write an R Program to find the fibonacci series using function.
5. Write an R Program to make a simple calculator
6. Write an R Program to find maximum of two numbers.
7. Write an R Program to create a vector and to access elements in a vector.
8. Write an R Program to create a Matrix and access rows and columns using function colnames() and rownames().
9. Write an R Program to create a Matrix using cbind() and rbind functions.
10. Write an R Program to create a Matrix from a Vector using dim() functions.
11. Write an R Program to access a Data Frame like a List.
12. Write an R Program to access a Data Frame like a Matrix.

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com. (Computer Application)
SEMESTER - III
ELECTIVE COURSE - II: SECURITY ANALYSIS AND PORTFOLIO
MANAGEMENT (21PCPO31)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6		**INT.MARKS : 40**
CREDITS : 4		**EXT.MARKS : 60**
DURATION : 90 hrs		**MAX.MARKS : 100**

Preamble
　　　　This course introduces the learners to the basic factors affecting investment decision, valuation of financial securities, Portfolio Management of investments and levels of Efficient Market Hypothesis.

Course Outcomes (CO)
On successful completion of the course, the learners will be able to
CO1[K1]: identify the different factors affecting investment decision
CO2[K2]: explain the types and functions of portfolio management
CO3[K3]: determine profitable investment after considering risk, return and
　　　　time value of money
CO4[K4]: examine the different types of valuation of securities
CO5[K5]: choose the levels of efficient market hypothesis

CO-PO Mapping Table (Course Articulation Matrix)

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	1	1	-	1	1
CO2[K2]	3	2	2	1	-	1	-
CO3[K3]	3	2	2	2	1	1	1
CO4[K4]	2	2	2	1	1	1	-
CO5[K5]	2	2	2	1	-	1	1
Weightage of the Course	13	10	9	6	2	5	3
Weighted percentage of Course contribution to POs	4.73	4.48	5	3.55	5	4.72	4.48

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I   (18 hrs)

Investment Analysis: Meaning - Definition - Classification - Financial - Economic - Speculation and Gambling - Factors - Investment objectives - Investment Alternatives - Real Investments - Contingent Investments - Titular Investments - Risk and Return Analysis - Classifications - Factors Determining the Risks and Returns Analysis.

UNIT II   (18 hrs)

Security Analysis- Fundamental Analysis - Economic Analysis - Industry Analysis and Company Analysis - Technical Analysis - Difference between Technical Analysis and Fundamental Analysis - Dom Theory - The Random Walk Theory - Efficient Market Hypothesis.

UNIT III   (18 hrs)

Options: Meaning – Types - Characteristics - Advantages and Limitations of Options - Factors Determining the Option Value - Valuation of Options – Black - Scholes Model. **Futures:** Meaning - Forwards and Futures - Distinction between Forwards and Futures - Determination of Futures Prices - Difference between Futures and Options.

UNIT IV   (18 hrs)

Portfolio Construction: Objectives - Diversification- Portfolio Revision - Problems of Portfolio - Techniques of Portfolio Revision - The Formula Plans - Advantages and Limitations - Rupee Cost Averaging - Advantages and Limitations – Constant - Constant Ratio and Variable Ratio Plans.

UNIT V   (18 hrs)

Portfolio Management: Meaning – Definition - Portfolio Management Process - Factors Contributing to Portfolio Management - Markowitz Model – Assumptions - Features - Investment Portfolio Criteria - The Sharpe Index Model - Assumptions - Risk and Return in Sharpe Model - Capital Asset Pricing Theory and Arbitrage Pricing Theory.

TEXTBOOKS
1. Natarajan L. *Investment Management.* Chennai: Margham Publication, 2019.
2. Gurusamy S. *Security Analysis and Portfolio Management,* New Delhi: Vijay Nicole Imprints Ltd, 2017.

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1. Barua S.K.V, Raghunathan and Verma.J.R. *Portfolio Management*. New Delhi: Tata McGraw-Hill, 1992.
2. Francis J.C. *Investment Analysis and Management*. New Delhi: McGraw-Hill, 1992.
3. Sunil Parameshwaran. *Interest Rates and Time Value of Money*. New Delhi: Tata McGraw Hill, 2013.

Web sources

1. https://ebooks.lpude.in/commerce/mcom/term_3/dcom504_dmgt511_security_analysis_and_portfolio_management.pdf
2. https://www.investmentmanagementuk.co.uk/investment-management
3. https://nptel.ac.in/courses/110/107/110107128/

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com. (Computer Application)
SEMESTER - III
ELECTIVE COURSE - II: CUSTOMER RELATIONSHIP MANAGEMENT
(21PCPO32)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6		**INT.MARKS : 40**
CREDITS : 4		**EXT.MARKS : 60**
DURATION : 90 hrs		**MAX.MARKS : 100**

Preamble
　　　　This course introduces the learners to structure, planning and implementation process and trends in CRM.

Course Outcomes (CO)
On successful completion of the course, the learners should be able to
CO1[K1]: describe various elements and models of Customer Relationship
　　　　　　Management
CO2[K2]: explain the Customer Relationship Management structure for business
　　　　　　application
CO3[K3]: choose the best strategy for Customer Relationship Management
　　　　　　planning process
CO4[K4]: examine the factors influencing customer expectations and
　　　　　　　perceptions in Customer Relationship Management
CO5[K5] : evaluate the trends in Customer Relationship Management

CO-PO Mapping Table (Course Articulation Matrix)

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	1	1	-	1	1
CO2[K2]	3	2	2	1	-	1	-
CO3[K3]	3	2	2	2	1	1	1
CO4[K4]	2	2	2	1	1	1	-
CO5[K5]	2	2	2	1	-	1	1
Weightage of the Course	13	10	9	6	2	5	3
Weighted percentage of Course contribution to POs	4.73	4.48	5	3.55	5	4.72	4.48

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I   (18 hrs)

Understanding Customers: Customer Information Database - Customer Profile Analysis - Customer Perception - Expectations Analysis - Customer Behaviour in Relationship Perspectives - Individual and Group Customers - Customer Life Time Value - Selection of Profitable Customer Segments.

UNIT II   (18 hrs)

CRM Structures: Elements of CRM - CRM Process - Strategies for Customer Acquisition - Retention and Prevention of Defection - Models of CRM - CRM Road Map for Business Applications.

UNIT III   (18 hrs)

CRM Planning and Implementation: Strategic CRM Planning Process - Implementation Issues - CRM Tools - Analytical CRM - Operational CRM - Call Centre Management - Role of CRM Managers - CRM Implementation Road Map - Developing a Relationship Orientation - Customer-Centric Marketing Processes - Customer Retention Plans.

UNIT IV   (18 hrs)

Service Quality: Meaning and Definition of Service Quality - Factors Influencing Customer Expectations and Perceptions - Types of Service Quality - Service Quality Dimensions - Service Quality Gaps - Measuring Service Quality - Service Quality Measurement Scales.

UNIT V   (18 hrs)

Trends in CRM: CRM Solutions - Data Warehousing - Data Mining for CRM - CRM Software Packages - Technological Revolution - Relationship Management - Changing Corporate Cultures.

TEXTBOOK
1. Alok Kumar, et al. *Customer Relationship Management Concepts and Applications.* New Delhi: Biztantra Series Private Ltd, 2015.

REFERENCES
Books
1. Jim Catheart. *The Eight Competencies of Relationship selling.* Noida: Macmillan India ,2016.
2. Peeru H Mohamed and A Sahadevan. *Customer Relationship Management.* New Delhi : Vikas Publishing House, 2017.
3. Shainesh, Jagdish, and N.Sheth. *Customer Relationships Management Strategic Perspective. London:* Macmillan Publishers Ltd, 2015.

Web Sources
1. https://www.youtube.com/watch?v=hnEQq7kNFWo
2. https://www.youtube.com/watch?v=Hh4HnpxyEGE
3. https://www.youtube.com/watch?v=_PgVXs6h3qc

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com. (Computer Application)
SEMESTER - III
ELECTIVE COURSE - II: CORPORATE SOCIAL RESPONSIBILITY (21PCPO33)
(From 2021-2022 Batch onwards)

HOURS / WEEK : 6	**INT. MARKS : 40**
CREDITS : 4	**EXT. MARKS : 60**
DURATION : 90 Hrs	**MAX.MARKS :100**

Preamble
　　　　This course facilitates the learners to understand the significance of corporate social responsibility, its principles and practice in Indian context and the implementation of CSR policy under the Companies Act 2013.

Course Outcomes (CO)
On Successful completion of the course, the learners will be able to
On Successful completion of the course, the learners will be able to
CO1[K1]: describe the principles and theories of Corporate Social Responsibility
CO2[K2]: explain the process, activities and policy of Corporate Social
　　　　　　　Responsibility
CO3[K3]: articulate the governance of Corporate Social Responsibility activities
CO4[K4]: examine various Corporate Social Responsibility activities
CO5[K5]: appraise the Corporate Social Responsibility audit and standards

CO-PO Mapping Table (Course Articulation Matrix)

PO〴CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	1	1	1	1	1
CO2[K2]	3	2	2	1	1	1	-
CO3[K3]	3	2	2	2	-	1	1
CO4[K4]	2	2	2	1	-	1	-
CO5[K5]	2	2	2	1	-	1	1
Weightage of the Course	13	10	9	6	2	5	3
Weighted percentage of Course contribution to POs	4.73	4.48	5	3.55	5	4.72	4.48

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I **(18 hrs)**

Concept and Meaning of Corporate Social Responsibility: Meaning and Definition of CSR - Evolution of CSR - CSR in Indian Legislation from Global Perspective - Principles of CSR - Theories of CSR - Drivers of CSR - CSR and Sustainable Development Goals - Concept of Charity.

UNIT II **(18 hrs)**

Implementation of CSR Policy under Sec. 135 of the Companies Act 2013: CSR Policy - Constitution of CSR Committee and its Composition - CSR Design - CSR Budget - Implementation of CSR - CSR Process - CSR Activities - Provision of CSR in Companies Act, 2013 - CSR Expenditure - Boards Responsibilities towards CSR Regulatory Requirement of CSR Compliance in India - Guidelines and Notifications Issued by the Ministry from Time to Time - Penalty for Non-Compliance of Section 135

UNIT III **(18 hrs)**

Governance of CSR Activities: Meeting of the CSR Committee - Preparation of CSR Report - Placing CSR Report in Board Meeting - Board's Responsibility towards CSR - CSR Project Management Approach - Evaluation of CSR Projects - CSR Stakeholder Communication - CSR and Risk Management - CSR as Organizational Brand Building.

UNIT IV **(18 hrs)**

Monitoring of CSR Activities: CSR Process Monitoring - Situation Monitoring - Beneficiary Monitoring- Organizational Monitoring - Financial Monitoring - Compliance Monitoring - Result Monitoring - Internal Monitoring and Evaluation of CSR Activities - External Monitoring and Evaluation of CSR Activities - CSR Committee and Board Level Review of CSR Performance.

UNIT V **(18 hrs)**

CSR Audit and Standards: CSR Audit - Various Issues Relating to CSR Audit - Preparing and Filing of Annual CSR Report - Sustainability of CSR Audit - Developing a CSR Audit Programme - CSR Audit Checklist - Benefits of CSR Audit - Review of Successful Corporate Initiatives and Challenges of CSR - CSR Ratings- CSR Awards - Social Accountability 8000 (SA8000) - Indian Standard Organization (ISO-26000-2010) - GST Component in CSR.

TEXTBOOK
1. Ilangovan D and Durgadoss R. *Corporate Governance - An Insight.* Mangalore: The United Publishers, 2016.

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Books

1. Nancy Lee and Philip Kotler. *Corporate Social Responsibility.* New Delhi: John Wley and Sons, 2011.
2. Sanjay Agarwal. *Corporate Social Responsibility in India*. New Delhi: Sage Publications, 2010.
3. Wayne Visser. *CSR 2.0 Transforming Corporate Sustainability and Responsibility*. London: Kaleidoscope Futures, 2017.

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1. https://nptel.ac.in/courses/110/105/110105081/
2. https://www.youtube.com/watch?v=zrrdRMqHMQU
3. https://onlinecourses.nptel.ac.in/noc21_mg46/preview

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com. (Computer Application)
SEMESTER - III
SELF-PACED LEARNING (SWAYAM COURSE): BUSINESS ETHICS (21PCPM31)
(From 2021-2022 Batch onwards)

CREDITS   : 3   **EXT. MARKS : 100**
DURATION   : 12 Weeks   **MAX. MARKS : 100**

Preamble
        This course provides the learners with an opportunity for a lifelong
learning by meeting the demand in terms of knowledge, skills, and competencies.

Course Outcomes (CO)
On successful completion of this course learners will be able to
CO1[K1]: identify the background and the key words in Business Ethics
CO2[K2]: demonstrate independent and self-paced learning for clear
                understanding of the concept
CO3[K3]: develop computer and communication skills to broaden their
                knowledge in the course
CO4[K3]: use high quality reading resources, communication tools and
                technology to send assignments and to take up test
CO5 [K4]: analyse critically and apply technical skills to comprehend the ideas
                or theories in the video lectures

CO-PO Mapping table (Course Articulation Matrix)

PO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	2	2	-	-	2
CO2[K2]	3	2	2	2	-	-	2
CO3[K3]	3	2	2	2	1	1	2
CO4[K3]	2	2	2	1	1	1	1
CO5[K4]	2	2	2	2	1	-	1
Weightage of the course	13	10	10	9	3	2	8
Weighted percentage of Course contribution to POs	4.73	4.48	5.56	5.33	7.5	1.89	11.94

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Week1 : Business Ethics: An overview.
Week2 : Framing Business Ethics- CSR, stakeholders and Citizenship.
Week3 : Ethical theories.
Week4 : Tools and Techniques of Business Ethics Management, Role of various agencies in ensuring ethics in corporation.
Week5 : Contextualizing Business Ethics- Corporate Governance, Accounting and finance.
Week6 : Employees and Business Ethics.
Week7 : Consumers and Business Ethics.
Week8 : Suppliers, Competitors and business ethics.
Week9 : Civil Society and Business Ethics.
Week10 : Government, Regulation and business ethics.
Week11 : Environment and Business Ethics.
Week12 : IT and Ethics.

PG Programme - M.Com. (Computer Application)
SEMESTER - III
SELF-PACED LEARNING (SWAYAM COURSE): PRINCIPLES OF MANAGEMENT
(21PCPM32)
(From 2021-2022 Batch onwards)

CREDITS : 3	**EXT. MARKS : 100**
DURATION : 12 Weeks	**MAX. MARKS : 100**

Preamble
 This course provides the learners with an opportunity for a lifelong learning by meeting the demand in terms of knowledge, skills, and competencies.

Course Outcomes (CO)
On successful completion of this course learners will be able to
CO1[K1]: identify the background and the key words in Principles of Management
CO2[K2]: demonstrate independent and self-paced learning for clear understanding of the concept
CO3[K3]: develop computer and communication skills to broaden their knowledge in the course
CO4[K3]: use high quality reading resources, communication tools and technology to send assignments and to take up test
CO5[K4]: analyse critically and apply technical skills to comprehend the ideas or theories in the video lectures

CO-PO Mapping table (Course Articulation Matrix)

PO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	2	2	-	-	2
CO2[K2]	3	2	2	2	-	-	2
CO3[K3]	3	2	2	2	1	1	2
CO4[K3]	2	2	2	1	1	1	1
CO5[K4]	2	2	2	2	1	-	1
Weightage of the course	13	10	10	9	3	2	8
Weighted percentage of Course contribution to POs	4.73	4.48	5.56	5.33	7.5	1.89	11.94

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Week 1   : Introduction to Management.
Week 2   : Evolution of Management Thought.
Week 3   : Planning.
Week 4   : Forecasting and Premising.
Week 5   : Decision-Making.
Week 6   : Management by Objectives and Styles of Management .
Week 7   : Organizing and Directing.
Week 8   : Staffing and Coordination.
Week 9   : Career Development Strategy.
Week 10 : Leadership styles of Managers.
Week 11 : Organizational Communication.
Week 12 : Change management.

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com.
SEMESTER - III
SELF-PACED LEARNING (SWAYAM COURSE): LEADERSHIP FOR INDIA INC:
PRACTICAL CONCEPTS AND CONSTRUCTS (21PCPM33)
(From 2021-2022 Batch onwards)

CREDITS   : 3   EXT. MARKS : 100
DURATION   : 12 Weeks   MAX. MARKS : 100

Preamble
        This course provides the learners with an opportunity for a lifelong learning by meeting the demand in terms of knowledge, skills, and competencies.

Course Outcomes (CO)
On successful completion of this course learners will be able to
CO1[K1]: identify the background and the key words in Leadership for India Inc: Practical Concepts and Constructs
CO2[K2]: demonstrate independent and self-paced learning for clear understanding of the concept
CO3[K3]: develop computer and communication skills to broaden their knowledge in the course
CO4[K3]: use high quality reading resources, communication tools and technology to send assignments and to take up test
CO5[K4]: analyse critically and apply technical skills to comprehend the ideas or theories in the video lectures

CO-PO Mapping table (Course Articulation Matrix)

PO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	2	2	-	-	2
CO2[K2]	3	2	2	2	-	-	2
CO3[K3]	3	2	2	2	1	1	2
CO4[K3]	2	2	2	1	1	1	1
CO5[K4]	2	2	2	2	1	-	1
Weightage of the course	13	10	10	9	3	2	8
Weighted percentage of Course contribution to POs	4.73	4.48	5.56	5.33	7.5	1.89	11.94

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Week 1   : Introduction to Leadership.
Week 2   : Leadership Theories.
Week 3   : Leadership for Sustainable Growth.
Week 4   : Competency Leadership.
Week 5   : Leadership Processes.
Week 6   : Leadership Structures.
Week 7   : Leadership Development and Succession.
Week 8   : Functional Leadership Models.
Week 9   : Transformational Leadership Models – 1.
Week 10 : Transformational Leadership Models – 2.
Week 11 : Leadership Philosophies.
Week 12 : Legendary Leadership.

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com. (Computer Application)
SEMESTER - IV
CORE COURSE – XIII: APPLIED COSTING (21PCPC41)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6	**INT.MARKS : 40**
CREDITS : 5	**EXT.MARKS : 60**
DURATION : 90 hrs	**MAX. MARKS : 100**

Preamble
      The course introduces the learners to the methods and techniques of costing and cost management.

Course Outcomes (CO)
On successful completion of the course, learners should be able to
CO1[K1]: identify the various concepts and elements of cost
CO2[K2]: explain different methods and techniques of costing
CO3[K3]: apply different Methods of Accounting for price level changes
CO4[K4]: examine the application of Marginal costing for make or buy business
        decisions
CO5[K5]: assess the different methods of calculation of labour costs and
        overheads distributions

CO-PO Mapping Table (Course Articulation Matrix)

PO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	3	2	-	-	1	1
CO2[K2]	3	3	2	1	-	-	-
CO3[K3]	3	3	-	1	1	1	-
CO4[K4]	2	2	2	1	-	1	-
CO5[K5]	2	1	2	-	1	1	1
Weightage of the Course	13	12	8	3	2	4	2
Weighted percentage of Course contribution to POs	4.73	5.38	4.44	1.78	5	3.77	2.99

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I (18 hrs)

Introduction: Costing - Cost Accounting - Meaning and Definition - Financial Accounting Vs Cost Accounting - Relationship of Cost Accounting with Management Accounting - Nature and Significance of Cost Accounting - Implementation of Costing System - Practical Difficulties in Implementation - Essentials of Good Costing System - Elements of Cost - Cost Concepts and Preparation of Cost Sheet.

UNIT II (18 hrs)

Labour Costing: Labour - Types of Labour Cost - Methods of Time Keeping - Idle Time - Over Time - Labour Turnover - Preparation of Pay Roll - Wage Payment and Incentive System. **Overhead**: Meaning and Classification of Overheads - Allocation - Apportionment - Re-Apportionment - Absorption of Overhead Cost - Treatment of Over and Under Absorbed Overheads.

UNIT III (18 hrs)

Process Costing: Process Costing - Comparison Between Joint Costing and Process Costing - Costing Procedure Under Process Costing - Process Losses - Inter Process Profit - Equivalent Production - Methods of Computing Equivalent Units - Evaluation of Equivalent production - Joint Product and By Products Costing - Accounting for Joint Products and By-Products.

UNIT IV (18 hrs)

Marginal Costing : Marginal Costing - Salient Features - Marginal Costing Vs Absorption Costing - Break Even Analysis - Cost -Volume-Profit Analysis - Application of Marginal Costing for Business Decision Making - Determination of Sales Mix- Exploring New Markets- Make or Buy Decisions- Change Vs Status Quo - Expand or Contract - Shut Down or Continue.

UNIT V (18 hrs)

Cost Management: Cost Management - Cost Reduction and Cost Control - Responsibility Accounting - Responsibility Centre - Accounting for Price Level Changes - Methods of Accounting for Price Level Changes - Activity Based Costing - Target Costing.

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

TEXTBOOKS
1. Jain S.P and Narang K.L. *Cost Accounting.* Mumbai: Kalyani Publishers, 2016.
2. Arora M.N. *Cost and Management Accounting.* Mumbai: Himalaya Publishing House, 2017.

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1. Horngren. *Cost Accounting with Managerial Emphasis.* New Delhi: Prentice Hall India, 2016.
2. Murthy A and Gurusamy S. *Cost Accounting.* Chennai: Vijay Nicole Imprints Pvt Ltd, 2018.
3. Reddy T.S and Hari Prasad Reddy. *Cost Accounting.* Chennai: Margham Publications, 2018.

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1. https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf
2. https://www.icsi.edu/media/website/CostAndManagementAccounting.pdf
3. https://www.pdfdrive.com/cost-accounting-d34374053.html

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com. (Computer Application)
SEMESTER - IV
CORE COURSE-XIV: INDIRECT TAXATION (21PCPC42)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6		**INT.MARKS**	**: 40**
CREDITS	**: 5**	**EXT.MARKS**	**: 60**
DURATION	**: 90 hrs**	**MAX.MARKS**	**: 100**

Preamble
      This course familiarizes the learners with the features, important provisions and concepts, registration procedure and assessment of Goods and Services Tax Act 2017 and Customs Act 1962.

Course Outcomes (CO)
On successful completion of the course, the learners should be able to
CO1[K1]: describe the features and benefits of indirect taxes
CO2[K2]: explain the important concepts and types of Goods and Services Tax
CO3[K3]: articulate the registration procedure of Goods and Services Tax
CO4[K4]: classify the various aspects of supply and taxable mechanism
         under Goods and Services Tax
CO5[K5]: assess the important provisions of Customs Act

CO-PO Mapping Table (Course Articulation Matrix)

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	3	2	1	-	1	1
CO2[K2]	3	3	2	1	-	1	-
CO3[K3]	3	2	2	1	1	1	-
CO4[K4]	2	2	2	1	-	1	-
CO5[K5]	2	2	1	1	1	1	1
Weightage of the Course	13	12	9	5	2	5	2
Weighted percentage of Course contribution to POs	4.73	5.38	5	2.96	5	4.72	2.99

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

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 - Historical Background - Objectives - Scope - Salient Features of GST- Subsuming of Taxes - Rate Structure of GST - Types of GST - Merits and Impact of GST. **GST Council:** Functions - Powers.

UNIT III   (18 hrs)

Supply and Taxable Value: Meaning - Scope of Supply -Types of Supply - Place of Supply- Time of Supply-Value of Supply- Taxation Mechanism under GST- HSN /SAV Code and E-Way bill- Computation of Taxable Value - Input Tax Credit - Composition Scheme and Reverse Charge Mechanism.

UNIT IV   (18 hrs)

Registration Procedure: Need for Registration - Types of Registration - Aggregate Turnover - Procedure for Registration - Various forms under GST Registration - Filling of Return - Special Cases for Registration - Consequences of Non-registration - Cancellation of Registration.

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.

TEXTBOOKS
1. Balachandran V. *Indirect Taxes.* New Delhi: Sultan Chand and Sons, 2010. **(UNIT I,V)**
2. Mehrotra H.C and Agarwal V.P. *Goods and Services Tax.* New Delhi*:* Sahitya Bhawan Publication, 2019. **(UNIT II,III,IV)**

REFERENCES
Books
1. Ghousia Khatoon, Naveen Kumar C.M and Venkatesh S.N. *Goods and Service Taxes.* Mumbai: Himalaya Publishing House, 2017.
2. V S Datey. *GST Ready Reckoner.* New Delhi: Taxmann's Publications, 2017.
3. Keshav Garg. *GST Ready Reckoner.* New Delhi: Bharat Law House, 2017.
4. Raman Singla and Pallavi Singla. *Simplified Approach to GST - A ReadyReferencer.* NewDelhi: Young Global Publications, 2017.

5. Gupta S. *GST-Law and Practice.* New Delhi*:* Taxmann's Publications, 2017.

Web Sources
1. https://onlinecourses.swayam2.ac.in/ugc19_hs34/preview
2. https://onlinecourses.swayam2.ac.in/nou19_cm05/preview
3. https://www.youtube.com/watch?v=0Zrcj6wgjOk
4. https://www.youtube.com/watch?v=3zsApckhBPA

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com. (Computer Application)
SEMESTER – IV
CORE COURSE – XV: PRACTICAL: MOBILE APPLICATION DEVELOPMENT
(21PCPC4P)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6	INT.MARKS : 50
CREDITS : 4	EXT.MARKS : 50
DURATION : 90 hrs	MAX.MARKS : 100

Preamble
   This course introduces the learners to android programming and use SDK to create android applications.

Course Outcomes (CO)
On successful completion of the course, the learners will be able to
CO1[K2]: demonstrate specific requirements, possibilities and challenges in developing for a mobile context
CO2[K3]: apply general programming knowledge in the field of developing mobile applications
CO3[K4]: analyze the interaction between user interface and underlying application infrastructure
CO4[K5]: evaluate the challenges in Android Development Environment
CO5[K6]: develop practical skills to create new mobile application

CO-PO Mapping table (Course Articulation Matrix)

PO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K2]	3	2	2	3	-	1	1
CO2[K3]	3	2	2	2	1	1	-
CO3[K4]	3	2	2	2	-	1	-
CO4[K5]	2	2	-	1	1	1	1
CO5[K6]	2	2	2	2	-	1	1
Weightage of the Course	13	10	8	10	2	5	3
Weighted Percentage of the Course	4.73	4.48	4.44	5.92	5	4.72	4.48

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

1. Develop an application that uses GUI components, Font and Colors.

2. Develop an application that uses Layout Managers and event listeners.

3. Develop a native calculator application.

4. Write an application that draws basic graphical primitives on the screen.

5. Develop an application that makes use of database.

6. Develop an application that makes use of RSS Feed.

7. Implement an application that implements Multi threading.

8. Implement an application that writes data to the SD card.

9. Implement an application that creates an alert upon receiving a message.

10. Write a mobile application that creates alarm clock.

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com. (Computer Application)
SEMESTER - IV
CORE COURSE – XVI : PRACTICAL : COMPUTERIZED ACCOUNTING
(21PCPC4Q)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6	**INT.MARKS : 50**
CREDITS : 4	**EXT.MARKS : 50**
DURATION : 90 hrs	**MAX. MARKS : 100**

Preamble

      This course introduces the learners to prepare business accounts by using Accounting Software.

Course Outcomes (CO)
On successful completion of the course, learners should be able to
CO1[K1]: describe the various types of accounts maintained by the business
          concern
CO2[K2]: explain the Payroll Preparation Based on Attendance and Production
CO3[K4]: examine the Input Tax Credit and set off procedure
CO4[K5]: assess the GST rates for purchase and sale of each product
CO5[K6]: prepare invoice bill and cost sheet

CO-PO Mapping Table (Course Articulation Matrix)

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	2	2	1	2	1
CO2[K2]	3	2	2	3	-	2	-
CO3[K4]	3	2	2	2	-	1	1
CO4[K5]	2	3	2	2	1	1	1
CO5[K6]	2	3	2	1	-	1	-
Weightage of the Course	13	12	10	10	2	7	3
Weighted percentage of Course contribution to POs	4.73	5.38	5.56	5.92	5	6.6	4.48

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

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.

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.

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com. (Computer Application)
SEMESTER – IV
CORE COURSE – XVII : PROJECT (21PCPJ41)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 6   INT.MARKS   : 50
CREDITS   : 6   EXT.MARKS   : 50
DURATION   : 90 hrs   MAX.MARKS   : 100

Preamble
     This course introduces the learners to identify research problems in different areas in the business concern and commerce oriented field and give suggestions to solve the problems.

Course Outcomes (CO)
On successful completion of the course, the learners will be able to
CO1[K2]: examine the research problems in different areas in the business concern and commerce oriented field
CO2[K3]: apply the sampling techniques in data collection
CO3[K4]: analyse the collected data with the help of statistical tools
CO4[K5]: defend the research work with proper interpretation
CO5[K6]: prepare research report with research ethics

CO-PO Mapping table (Course Articulation Matrix)

PO / CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K2]	3	3	3	1	-	1	1
CO2[K3]	3	3	3	2	-	1	-
CO3[K4]	3	3	3	2	-	1	-
CO4[K5]	3	2	2	1	1	1	1
CO5[K6]	3	2	2	2	2	1	1
Weightage of the Course	15	13	13	8	3	5	3
Weighted percentage of Course contribution to POs	5.45	5.83	7.22	4.73	7.5	4.72	4.48

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Guidelines

1. Students are required to submit a project at the end of the IV semester. The student will work under a faculty member as the research guide.
2. Depending on the interest of the students, project research areas will be chosen.
3. Students must meet the guide periodically.
4. The project carries 100 marks of which 50 marks for Internal Assessment and 50 Marks for External Examination.
5. There will be two project review sessions.
6. Each student must either present paper or participate in Conferences/Seminars related to his Project work.
7. A draft of the final project report should be submitted to the Project Guide for review atleast two weeks prior to the end of the semester.
8. The project report should be of minimum 40 pages (excluding bibliography & appendices).
9. Three copies of the final project report should be submitted.
10. The Head of the department and the Project Guide will evaluate the final Project Report.
11. The viva voce board shall consist of the External Examiner, the Head of the Department and the Internal Examiner (Research Project Guide).

The following rubrics will be taken into account for the evaluation of Project work and viva-voce:

Internal Assessment (50 Marks)	External Examination (50 Marks)
Project Report & Review : 40 Marks	Project Report : 20 Marks
Power Point Presentation: 5 Marks	Viva Voce : 30 Marks
Participation/Publications in Conferences or Seminars : 5 Marks	

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY, MADURAI
RE-ACCREDITED WITH 'A' GRADE (THIRD CYCLE) BY NAAC WITH CGPA 3.11)

Programme Scheme, Scheme of Examination and Syllabi

(From 2021 - 2022 Batch onwards)

PG Department of Commerce

CERTIFICATE COURSES

Approved in the Academic Council – XIII held on 11/ 08/ 2021

Curriculum Design and Development Cell
Annexure Q

SRI KALISWARI COLLEGE (AUTONOMOUS),SIVAKASI
(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY, MADURAI
RE-ACCREDITED WITH 'A' GRADE (THIRD CYCLE) BY NAAC WITH CGPA 3.11)

Programme Scheme, Scheme of Examination and Syllabi (From 2021 -2022 Batch onwards)

PG Department ofCommerce

CERTIFICATE COURSES

Approved in the Academic Council – XIII held on 11/ 08/ 2021

Curriculum Design and Development Cell

HOD	Dean of Business Science	Dean of Academic Affairs	Principal

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY, MADURAI
RE-ACCREDITED 'A' GRADE (THIRD CYCLE) BY NAAC WITH CGPA 3.11)

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
PG DEPARTMENT OF COMMERCE
PG Programme - M.Com. (Computer Application)
MEMBERS OF BOARD OF STUDIES

S.No.	Board Members	Name and Designation
1.	Chairman of the Board	**Dr.S.Amutharani** Head, PG Department of Commerce Sri Kaliswari College (Autonomous), Sivakasi.
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7.	Dr.K.Sadeeshkumar	Associate professor of PG Commerce
8.	Dr.S.Saraswathi	Assistant professor of PG Commerce
9.	Dr.M.Lakshmanakumar	Assistant professor of PG Commerce
10.	Ms.S.Thanga Pandeeswari	Assistant professor of PG Commerce

Certificate Courses

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
(Affiliated to Madurai Kamaraj University, Re-accredited with A Grade
(CGPA 3.11) by NAAC)
PG DEPARTMENT OF COMMERCE
PG Programme – M.Com(Computer Application)
CERTIFICATE COURSES

S. No.	Semester	Course Code	Course Name
1.	II	21PCPEX1	Certificate Course in Aptitude and Reasoning Ability
2.	III	21 PCPEX2	Certificate in Preparatory Course for NET/SET in Commerce – Level I
3.	IV	21 PCPEX3	Certificate in Preparatory Course for NET/SET in Commerce – Level II

➢ For Certificate Courses for both Theory and Practical Courses only External Examination for 100 marks will be conducted.

➢ For Theory Courses from each Cos, 3 questions will be asked. No units should be omitted.

➢ Student has to answer 10 out of 15 open choice questions. Each question carries 10 marks.

➢ For Certificate in Preparatory Course for Net/Set, Online Examination for 100 marks will be conducted.

SRI KALISWARI SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI

PG DEPARTMENT OF COMMERCE
PG Programme – M.Com. (Computer Application)
SEMESTER – II
CERTIFICATE COURSE IN APTITUDE AND REASONING ABILITY (21PCPEX1)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 4
DURATION   : 60 hrs   **MAX.MARKS : 100**

Preamble

 This course introduces the students to obtain the knowledge on solving the quantitative problems in competitive examinations.

Course Outcomes (CO)
On successful completion of the course, the learners should be able to
CO1[K1]: outline the simplification process to work out the problems in the competitive examination
CO2[K2] : explain the procedure for solving numerical problems
CO3[K3] : apply commercial arithmetic problem solving techniques in competitive examinations
CO4[K4]: simplify the process of logical reasoning.
CO5[K4]:   examine the different methods to solve the verbal reasoning

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UNIT – I   **(12 hrs)**

 Fractions – Simplification - Simple & Compound Interest – Average

UNIT – II   **(12 hrs)**

 Percentage - Ratio & Proportion – Problems of Ages **-** Profit & Loss

UNIT – III   **(12 hrs)**

 Partnership – Data Interpretation - Time & Work – Time & Distance

UNIT – IV   **(12 hrs)**

 Number Series – Coding and Decoding - Syllogism - Blood Relation Test

UNIT – V   **(12 hrs)**

 Seating Arrangement – Inequality – Direction Sense Test – Venn Diagrams

REFERENCE BOOKS

1. Aggarwal R.S. *Quantitative Aptitude.* New Delhi: Sultan Chand Publication.
2. Aggarwal R.S. *A Modern Approach to Verbal & Non-Verbal Reasoning.* New Delhi: Sultan Chand Publication.

SRI KALISWARI SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI

PG DEPARTMENT OF COMMERCE
PG Programme–M.Com. (Computer Application)
SEMESTER – III
CERTIFICATE IN PREPARATORY COURSE FOR NET/SET IN COMMERCE
LEVEL-I (20PCPEX2)
(From 2021-2022 Batch onwards)

HOURS/WEEK : 4
DURATION   : 60 hrs   **MAX.MARKS : 100**

Preamble
        This course familiarizes the learners with elements of Business Environment, Accounting, Auditing, business economics and statistical tools used for research and deals with teaching and research aptitude.

Course Outcomes (CO)
On successful completion of the course, the learners will be able to
CO1[K1]: identify the terms and concepts in teaching and research aptitude
CO2[K2]: classify the various concepts and elements of business environment
CO3[K3]: determine the various accounting concepts and principles
CO4[K4]: classify the various financial markets and Instruments
CO5[K4]: analyse different types of research

UNIT I   **(12 hrs)**
        Teaching and Research Aptitude: Teaching Aptitude - Research Aptitude - Comprehension - Communication- Mathematical Reasoning and Aptitude

UNIT II   **(12 hrs)**
        Business Environment: Concepts and Elements of Business Environment. **International Business:** Foreign Direct Investment (FDI) and Foreign Portfolio Investment (FPI) - Balance of Payments (BOP) - Regional Economic Integration - International Economic institutions-World Trade Organisation (WTO)

UNIT III   **(12 hrs)**
        Accounting: Basic Accounting Principles and Concepts - Partnership Accounts - Corporate Accounting - Cost and Management Accounting - Financial Statements Analysis - Human Resources Accounting-Indian Accounting Standards and IFRS. **Auditing:** Recent Trends in Auditing.

UNIT IV **(12 hrs)**

Business Economics: Demand Analysis- Consumer Behaviour - Cost of Capital and Time Value of Money. **Business Finance:** Capital Structure - Capital budgeting Decisions - Working Capital Management - Risk and Return Analysis - International Financial Markets and Instruments.

UNIT V **(12 hrs)**

Business Statistics: Measures of Central Tendency, Dispersion, Skewness - Correlation and Regression - Probability. **Research Methods:** Concept and Types of Research - Research Designs - Collection and Classification of Data - Sampling and Estimation - Hypothesis Testing - Report writing

REFERENCE BOOKS
1. Truman. *UGC NET/SET Commerce.*New Delhi: Danika Publishing Company, Revised Edition, 2019.
2. Gupta,R. *UGC-NET Paper-I Teaching and Research Aptitude.* New Delhi:Ramesh Publishing House, Revised Edition, 2018.
3. Neetu Singh and Apeksha Agiwal. *NTA UGC NET/JRF/SET Commerce Paper-2*. New Delhi: Arihant Publication (India) Limited, Revised Edition, 2019.

PG PROGRAMME–M.COM. (Computer Application)
SEMESTER – IV
CERTIFICATE IN PREPARATORY COURSE FOR NET/SET IN COMMERCE
LEVEL-II (20PCPEX3)
(From 2021-2022 Batch onwards)

HOURS/WEEK :4
DURATION : 60 hrs   **MAX.MARKS : 100**

Preamble

This course introduces the learners to business management, Human Resource Management, Banking and Financial Institutions, Marketing Management, Legal Aspects of Business and Income-Tax.

Course Outcomes (CO)
On successful completion of the course, the learners should be able to
CO1[K1]: identify the solutions in reasoning problems
CO2[K2]: classify the various management concepts
CO3[K3]: determine the procedures of various Acts
CO4[K4]: examine recent trends in marketing
CO5[K4]: analyse the major source of income

UNIT I   **(12 hrs)**
Reasoning: Logical Reasoning - Data Interpretation. **Higher Education System:** Information and Communication Technology (ICT) - People, Development and Environment - Higher Education System

UNIT II   **(12 hrs)**
Business Management: Principles and Functions of Management - Organization Structure - Responsibility and Authority - Motivation and Leadership-Corporate Governance and Business Ethics. **Human Resource Management**: Human Resource Management - Performance Appraisal - Organizational Culture.

UNIT III   **(12 hrs)**
Banking and Financial Institutions: Types of Banks-Reserve Bank of India-Banking Sector Reforms in India-Financial markets - Financial Institutions-Digitisation of Banking and Other Financial Services - Insurance. **Marketing Management:** Marketing Concept and Approaches - Product Decisions - Pricing Decisions - Promotion Decisions - Distribution Decisions- Service Marketing - Trends in Marketing - Logistics Management

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UNIT IV **(12 hrs)**

Legal Aspects of Business: Indian Contract Act, 1872 - Special contracts-Sale of Goods Act, 1930 - Negotiable Instruments Act, 1881- The Companies Act, 2013 -Limited Liability Partnership-The Competition Act, 2002-The Information Technology Act, 2000 - The RTI Act, 2005-Intellectual Property Rights (IPRs) - Goods and Services Tax (GST)

UNIT V **(12 hrs)**

Income-Tax: Income-Tax Basic Concepts- International Taxation. **Corporate Tax Planning:** Corporate Tax Planning - Techniques of Corporate Tax Planning - Deduction and Collection of Tax at Source; Advance Payment of Tax; E-filing of Income - Tax Returns

REFERENCE BOOKS

1. Truman.*UGC NET/SET Commerce.*New Delhi: Danika Publishing Company, Revised Edition, 2019.
2. Gupta,R.*UGC-NET Paper-I Teaching and Research Aptitude.*New Delhi:Ramesh Publishing House, Revised Edition, 2018.
3. Neetu Singh and ApekshaAgiwal. *NTA UGC NET/JRF/SET Commerce Paper-2*. New Delhi: Arihant Publication (India) Limited, Revised Edition, 2019.