SOURASHTRA COLLEGE, MADURAI– 625004
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M.COM. COMPUTER APPLICATIONS – SYLLABUS
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DEPARTMENT PROFILE

❑ This Course was started in the year 2003.

❑ Active and Vibrant Department with good track record for the past 18 years.

❑ The Department is equipped with a dedicated team of 13 Staff members who are specialised on divergent and emerging areas of Commerce. All the 13 Staff members are doctorates.

❑ The Noble objective of the Department is to produce socially responsible graduates with individual talents, skills and to face the national as well as global challenges in the present scenario.

VISION

       The Vision of the Department is to impart quality higher education in Commerce and related fields to the socio-economically weak students.

MISSION

• Empowering students with all the knowledge and guidance for the need to become worthy management professionals.
• Learning through doing.
• Enhancing their employability.
• Developing social consciousness among students.
• Developing their personality.

Signature of the Chairman/HOD

Passed in the BOS Meeting held on 18-03-2020

DISTRIBUTION OF CREDITS

S. No.	PART	NO. OF PAPERS	CREDITS
1	CORE	15	74
2	ELECTIVE	4	13
3	SUPPORTIVE (Skill)	4	4
4	NME	1	4
5	INTERNSHIP	1	1
	TOTAL	25 PAPERS	96 CREDITS

SEMESTER-WISE CREDITS

I – SEMESTER	-	24	
II – SEMESTER	-	24	
III – SEMESTER	-	24	
IV – SEMESTER	-	24	
TOTAL	**-**	**96**	

PROGRAMME OUTCOMES (POs)

PO 1	**Critical Thinking**: Intellectual exploration of knowledge towards actions in clear and rational manner by understanding the logical connections between ideas and decisions and also exhibit the advanced knowledge of business laws.
PO 2	**Problem Solving**: Understanding the task/ problem followed by planning and narrow execution strategy that effectively provides the solution, understand the economic, business environment in the basic tools of business analysis
PO 3	**Effective Communication**: Knowledge dissemination by oral and verbal mechanisms to the various components of our society.
PO 4	**Societal/ Citizenship/ Ethical Credibility**: Realization of various value systems/ moral dimensions and demonstrate the empathetic social concern as well as equity in all the decisions, executions, actions, development of social qualities, analytical ability and skills
PO 5	**Environmental Concern and Sustainable Growth**: Understanding the emerging environmental challenges and provide the possible contribution in sustainable development that integrates environment, economy and employment.
PO 6	**Skill Development and Employable Abilities**: Adequate training in relevant skill sector and creating employable abilities among the post graduates, expertise in handling problem solving techniques skills and acquire to pursue higher education, research and development of entrepreneurial skills for promoting industrial and business activities

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PROGRAMME SPECIFIC OUTCOMES (PSOs)

On completion of M.Com (CA) Programme, the students are expected to

PSO 1	develop as professionally competent citizens by applying the knowledge of Commerce with the ability to think clearly, rationally and creatively to support in evolving solutions to the social/public/scientific issues with responsible democratic participation and also eligible for higher studies such as M.Phil., Ph.D., MBA, B.Ed., ACS, CMA and CA
PSO 2	enterprise resourcefulness to identify, plan, formulate, design and evaluate solutions for complex problems that address the specific needs with appropriate consideration for Societal, Cultural, Environmental and Industrial domains.
PSO 3	develop holistically to ignite the lateral thinking ability in problem solving, acquisition of new skills, open-minded and organized way of facing problems with self - awareness and evolving analytical solutions and also be employable in educational institutions, banking sectors and also proficient in entrepreneurship.
PSO 4	create and initiate innovations effectively and communicate efficiently with the computing community and society at large to bridge the gap between computing industry and academia and also able to apply the concepts and techniques in commerce
PSO 5	understand, assess and commit to professional and ethical principles, norms and responsibilities of the cyber world through Digital Literacy and gain the ability for work efficacy as a part of a team and engage effectively with diverse stakeholders
PSO 6	acquire ability and willingness to embark on new ventures and initiatives with critical thinking and desire for more continuous learning focusing on life skills.

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MASTER OF COMMERCE WITH COMPUTERAPPLICATION
COURSE STRUCTURE

I SEMESTER

S. No.	Sub. Code	Subject Title	Hrs./ Week	CA	SE	Total Marks	Credits
1	21PCCC11	**Core – 1:** Advanced Financial Management	6	25	75	100	5
2	21PCCC12	**Core – 2:** Applied Costing	6	25	75	100	5
3	21PCCC13	**Core – 3:** Computer Networks	6	25	75	100	5
4	21PCCC14	**Core – 4:** International Business	6	25	75	100	5
5	21PCCE11	**Elective – I:** Fundamentals of Information Technology	4	25	75	100	3
6	21PCCS11	**Supportive (Skill) – I:** Banking Technology	2	25	75	100	1
		TOTAL	30				24

II SEMESTER

S. No.	Sub. Code	Subject Title	Hrs./ Week	CA	SE	Total Marks	Credits
1	21PCCC21	**Core – 5:** Accounting for Managers	6	25	75	100	5
2	21PCCC22	**Core – 6:** Financial Markets and Institutions	6	25	75	100	5
3	21PCCC23	**Core – 7:** Enterprise Resource Planning (ERP)	6	25	75	100	5
4	21PCCC24	**Core – 8:** Web Technology and Internet	5	25	75	100	4
5	21PCCE21	**Elective – II:** Client Server Computing	5	25	75	100	4
6	21PCCS21	**Supportive (Skill) – II:** Summer Placement Project	2	25	75	100	1
		TOTAL	30				24

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III SEMESTER

S. No.	Sub. Code	Subject Title	Hrs./ Week	CA	SE	Total Marks	Credits
1		**Core – 9:** Advanced Company Accounts I	6	25	75	100	5
2		**Core – 10:** GST and Taxation	6	25	75	100	5
3		**Core – 11:** Computer Graphics	6	25	75	100	5
4		**Elective – 3:** Management Information System	4	25	75	100	3
5		**Supportive (Skill) – III:** Elements of Financial Services	2	25	75	100	1
6		**NME:** Tourism Management	5	25	75	100	4
7		Internship	1	-	-	100	1
		TOTAL	30				24

IV SEMESTER

S. No.	Sub. Code	Subject Title	Hrs./ Week	CA	SE	Total Marks	Credits
1		**Core – 12:** Advanced Company Accounts - II	6	25	75	100	5
2		**Core – 13:** Software Development	6	25	75	100	5
3		**Core – 14:** Corporate Social Responsibility	6	25	75	100	5
4		**Core – 15:** Computer Oriented Project	6	25	75	100	5
5		**Elective – 4:** Credit Management	4	25	75	100	3
6		**Supportive (Skill) – III:** Retail Management	2	25	75	100	1
		TOTAL	30				24

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I SEMESTER

S. No.	Sub. Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1	21PCCC11	**Core – 1:** Advanced Financial Management	6	3	25	75	100	5
2	21PCCC12	**Core – 2:** Applied Costing	6	3	25	75	100	5
3	21PCCC13	**Core – 3:** Computer Networks	6	3	25	75	100	5
4	21PCCC14	**Core – 4:** International Business	6	3	25	75	100	5
5	21PCCE11	**Elective – I:** Fundamentals of Information Technology	4	3	25	75	100	3
6	21PCCS11	**Supportive (Skill)** – I: Banking Technology	2	3	25	75	100	1
		TOTAL	30					24

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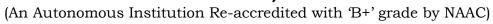| Core - I	Advanced Financial Management	Subject Code: 21PCCC11
Semester – I	Hours: 6/Week	Credits:5

COURSE OBJECTIVES:

The students are able to

1. understand the theoretical framework of financial management in business corporations

2. apply in depth analysis of various sources of financing and financial planning

3. impart knowledge of managing assets of the company

4. acquaint the importance of leverages

5. use the capital structure and dividend theories in practical life

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

CO	Course Outcomes	Knowledge Level (on the basis of Bloom's Taxonomy)
CO1	gain the theoretical framework of financial management in business corporations	K1, K2
CO2	understand various sources of financing and financial planning	K1, K2
CO3	identify the management assets of the company	K1, K2
CO4	understand leverages	K1, K2
CO5	use the capital structure and dividend theories	K1, K2, K3

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLICATION

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ADVANCED FINANCIAL MANAGEMENT

UNIT –I: Foundations of finance

Financial management – Objectives, Scope, Uses and Functions of Financial management – Profit maximization Vs Wealth maximization – Finance Functions – Role of Finance Manager – Liquidity Vs Profitability- Risk and return trade off – Financial management & other functional areas – Methods & tools of Financial management. working capital – Factors – Determinants of working capital- issues and methods of estimating working capital – operating cycle method – regulation of bank credit – Tandon committee – working capital ratios (Theory)

UNIT –II: Management of assets

Receivables Management: Objectives – Costs – Benefits – Credit policies – Credit Terms – Credit analysis – Inventory management: Objectives of inventory management – RISK & Cost of holding inventory- Techniques of Inventory management – EOQ – ABC analysis (Theory)

UNIT– III: Leverages and Dividend Decision

Leverage-Types-Operating leverage – degree of Operating leverage – Financial leverage – Degree of financial leverage- Combined leverage – EBIT/EPS Analysis – Cost of capital: Equity, Debt, Retained Earnings – Weighted Average Cost of Capital.

UNIT– IV: Capital structure

Designing capital structure – Factors determining capital structure - Capital structure Theories – Net income, Net operating Income, MM and Traditional theories – Dividend policy and practices – Dividend policies – Factors determining Dividend policy – Dividend Theories – Gordon and Modigliani -Miller theories (Theory & Problems)

UNIT –V: Investment Decisions

Capital Budgeting – Nature of capital budgeting Objectives – Process- factors influencing capital budgeting decisions – Identifying relevant cash flows – Evaluation Techniques: Payback, Net Present Value, Profitability Index, Internal Rate of Return, Accounting rate of return (Theory & Problems)

Note: Question paper shall consist of 60% Theory and 40 % Problems

TEXT BOOKS:

1. Murthy A, (2016) - Financial Management, Margham Publications, Chennai
2. Maheswari S N, (2016) - Financial Management, Sultan Chand & Sons, New Delhi

SUGGESTED READINGS:

1. Khan M Y and Jain P K, (2014) - Financial management, Text, Problems and cases, Tata McGraw Hill, New Delhi
2. Pandey I M, (2014) - Financial Management, Vikas Publishing House, Mumbai

Mapping of CO with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	S					M
CO2		S				
CO3				M		
CO4		M	S			S
CO5	M				S	

S – Strong   M – Medium   L – Low

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Core – II	Applied Costing	Subject Code: 21PCCC12
Semester – I	Hours: 6/Week	Credits:5

COURSE OBJECTIVES

The students are able to

1. familiarize with the various cost concepts, and elements of cost

2. acquire the knowledge of different methods of payment of wages and incentives

3. understand the costing procedure under process costing

4. acquaint the knowledge of applying Marginal costing for Business decision making

5. use different methods and techniques of cost control

COURSE OUTCOMES (COs)
After the completion of the course, the students will be able to

CO	Course Outcomes	Knowledge Level (on the basis of Bloom's Taxonomy)
CO1	familiarize with the various cost concepts, and elements of cost	K1
CO2	understand the preparation of wage payment and incentive system under labour and overhead	K1, K2
CO3	acquire the knowledge of application of process costing	K1
CO4	get acquaintance with the application of Marginal costing for Business decision making	K1, K2, K3
CO5	gain knowledge of cost control and reduction	K1, K2

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLICATION

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APPLIED COSTING

UNIT - I
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 – Elements of cost – Cost concepts and preparation of cost sheet – Methods of Costing - job order Costing– Process Costing- Materials – Issue of materials – Pricing of material issued.

UNIT - II
Labour Costing: Labour – types of labour cost – Methods of time keeping – Idle time - overtime – labour turnover - Wage payment and incentive system. Overhead – meaning and classification of overheads – Departmentalization of Overheads – Allocation - Apportionment – Re-apportionment.

UNIT - III
Process Costing: Process costing – Comparison between joint costing and process costing – costing procedure under process costing- Process Losses – Inter process profit – Equivalent production – Joint product and by products costing – accounting for joint products & byproducts.

UNIT - IV
Marginal Costing : Marginal costing – Salient features – Break – Even analysis – Cost – Volume-profit analysis – Application of Marginal costing for Business decision making – Determination of sales mix - Make or buy decisions - Human Resource Accounting.

UNIT - V
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 consist of 25% Theory and 75% Problems

TEXT BOOKS:
1.Reddy, T.S. & Dr. Hariprasad Reddy, Y - Management Accounting, Margham Publications, Chennai.
BOOKS FOR REFERENCE:
1.Khan M Y & Jain P K (2014) - Management Accounting, Tata McGraw Hill, New Delhi
2. Maheswari S.N, (2014) - Management Accounting, Sultan Chand & Sons, New Delhi

Mapping of CO with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	S					M
CO2		M				
CO3				S		
CO4		S	M			M
CO5	M		M		S	

S – Strong   M – Medium   L – Low

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Core - III	Computer Networks	Subject Code: 21PCCC13
Semester – I	Hours: 6/Week	Credits:5

COURSE OBJECTIVES:

The students are able to

- Describe the general principles of data communication.
- Describe how computer networks are organized with the concept of layered approach.
- Describe how signals are used to transfer data between nodes.
- Implement a simple LAN with hubs, bridges and switches.
- Describe how packets in the Internet are delivered.

COURSE OUTCOMES(COs):

After the completion of the course, the students will be able to

CO	Course Outcomes	Knowledge Level (on the basis of Bloom's Taxonomy)
CO1	introduction and Network Models	K1, K2, K3
CO2	identify the Data and Signals	K1, K2
CO3	understand the Digital and Analog Transmission	K1, K2, K3
CO4	gain knowledge on Multiplexing, Error Detention, and Data Link Control	K1, K2, K3
CO5	acquire knowledge on Media Access Control and Ethernet	K1, K2, K3

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING,K3-APPLICATION

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COMPUTER NETWORKS

Unit – I

Introduction – Uses – Network Hardware – LAN – MAN – WAN – Wireless Networks – Merits and Demerits – Network Topologies – tree, peer-to-peer, bus, ring etc – comparison.

Unit – II

Inter networks – Network Software – Protocol hierarchies – Design issues for the layers – Interface and Service – Service Primitives – Reference models – OSI – TCP/IP. 1846

Unit – III

Physical layer – ISDN Services – Broad band ISDN – Narrow band ISDN – ATM Networks – ATM Switches – Data Link Layer Design Issues – Error and Error Detection and Correction – Flow Control – Protocols – HDLC – SLIP – PPP.

Unit – IV

Network layer – Packet switching – circuit switching – Routing – Shortest path routing – Flooding – Glow based Routing – Firewalls – Transport Layer – Elements of Transport Protocol – TCP and UDP. ATM adaptation layer – multiplexing.

Unit – V

Application layer – methods and protocols – FTP, SMTP, POP, HTTP etc, - Network Security – SSL – Cryptography – Secret and Public Key Algorithms – DNS – SNMP – Electronic Mail – Electronic Mail Privacy – World Wide Web – Client Side – Server Side Standards.

TEXT BOOKS:

1. W. Stalling, data and Computer Communication, McMillan.
2. A.S. Tanenbaum, Computer Networks, PHI.
3. J. Martin, Computer Network and Distributed Data Processing, Prentice Hall.
4. W. Stallings, Local Networks, McMillan.
5. M.Schwertz, Computer Communication Network Design and Analysis, Prentice Hall.

Mapping of CO with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	S			M		
CO2		S				S
CO3	S			M		M
CO4		M	S			
CO5	M		S		S	

S – Strong   M – Medium   L – Low

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Core - IV	International Business	Subject Code: 21PCCC14
Semester – I	Hours: 6/Week	Credits:5

COURSE OBJECTIVES:

The students are able to

1. understand the basics of international business

2. acquaint the concept of international trading environment

3. gain an understanding on the multinational enterprises

4. learn the various aspects of international financial management

5. gain an understanding on the recent developments in international business

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

CO	Course Outcomes	Knowledge Level (on the basis of Bloom's Taxonomy)
CO1	gain knowledge of international business	K1
CO2	acquire the knowledge of international trading environment	K1, K2
CO3	understand the multinational enterprises	K1, K2
CO4	use the description of various aspects of international financial management	K1, K2, K3
CO5	gain the knowledge of recent developments in international business	K1, K2, K3

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLICATION

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INTERNATIONAL BUSINESS

UNIT - I

Introduction: International business – meaning – features – factors - International Operations Management - International Business Environment - Means of engaging in International Business – External Influences of International Business

UNIT - II

International Trading Environment: 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

Multinational Enterprises: Multinational enterprises – meaning – features - Impact of the Multinational Enterprise: 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

International Financial Management: International Financial Management – meaning – role - International Monetary System - Foreign Exchange Rates: Basics, Transaction and Economic Exposure – Foreign Direct Investment – Strategies: Export and Import Strategies.

UNIT - V

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

TEXT BOOKS:

1. Francis Cherunilam, (2015), International Business Text and Cases, Eastern Economy Edition, New Delhi

SUGGESTED READINGS:

1. John D. Daniels & Lee H Radebough, (2009) - International Business, Wesley Publishing Company, New Delhi

2. Roger Bennett, (2011) - International Business, Pearson Education, New Delhi

3. Anand .K. Sundaram .J, Steward Black, (2010) - The International Business Environment – Text and Cases, Prentice Hall of India Private Ltd., New Delhi.

Mapping of CO with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	S					
CO2		M				M
CO3			S	M		
CO4		M			S	
CO5	S		M			

S – Strong   M – Medium   L – Low

Passed in the BOS Meeting held on 18-03-2020

Elective - I	Fundamentals of Information Technology	Subject Code: 21PCCE11
Semester – I	Hours: 4/Week	Credits:3

COURSE OBJECTIVES:

The students are able to

1. know the basics present trend in Human Resource Management

2. furnish the various job related aspects

3. understand various aspects of Human development related issues

4. gain the knowledge of evaluating the quality aspects of human resources

5. learn the safety aspects of Human Resource.

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

CO	Course Outcomes	Knowledge Level (on the basis of Bloom's Taxonomy)
CO1	know the basics present trend in Human Resource Management	K1, K2
CO2	furnish the various job related aspects	K1, K2
CO3	know various aspects of Human development related issues	K1, K2
CO4	evaluate the quality aspects of human resources	K1, K2
CO5	adopt the safety aspects of Human Resources.	K1, K2

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLICATION

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FUNDAMENTALS OF INFORMATION TECHNOLOGY

UNIT-I

Introduction to Computers:- Characteristics if Computers, Classification of Computers, uses of Computers-Classifications of digital Computers: Micro Computers, Mini, Mainframe And Super Computers, network Computers-Anatomy Of Digital Computers: Parts of a Computers- Computer architecture: first electronics Computers, Low level languages, High level languages, Peripheral devices-Number system: binary, decimal to other forms.

UNIT-II

Memory Organization: RAM, ROM- Secondary storage Devices: Classification and advantages- Input Devices-Keyboard, Mouse, Scanner, Voice recognition, Web cams Output Devices: Monitor, Printer, Inkjet, Laser and Thermal printers.

UNIT-III

Introduction to Computer software: Hardware and Software interaction, Classification of software, Compilers a interpreters- Programming Languages: Machine Level, Assembly Level, High - Level, types of high level languages, problem oriented languages, natural languages.

UNIT-IV

Introduction to Data Base Management System: information, data and data management, file-based data management-database System, functions of DBMS, benefits and uses of DBMS, - Data Base Design: requirement analysis, information modeling, design constraints.

UNIT-V

Internet and WWW – What is special about internet? internet access, Internet basis, Internet Protocols, Internet Addressing-Email: How E-mail, Works, Why use email? Mailing basics, Email ethics and spamming - Computers in Business and Industries: Office Automation, transaction processing, Client/ server system software.

TEXT BOOK:

Fundamentals of Information Technology – Alexis Leon, Mathews Leon, Leon Tech world, 1999. CHAPTERS and SECTIONS (For UNIT-I: 1.1 to 6.7 UNITII:8.1 to11.12 UNIT III:12.10to12.6 UNIT IV 29.1 to 29.13 UNIT V 33.1 to 33.28

REFERENCE BOOK:

Data Processing, CS. French, Galgotia Book Source, Seventh

Mapping of CO with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	S					
CO2		S			M	
CO3			M			
CO4	M				S	
CO5	S					M

S – Strong   M – Medium   L – Low

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Supportive – I (Skill)	Banking Technology	Subject Code: 21PCCS11
Semester – I	Hours: 2/Week	Credit: 1

COURSE OBJECTIVES:

The students are able to

1. understand the origin and the growth of the Indian Banking system
2. understand the functions of commercial banks
3. describe the functions of SBI and cooperative banks
4. explain the concept of e-banking
5. describe the KYC norms while opening new bank account

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

CO	Course Outcomes	Knowledge Level (on the basis of Bloom's Taxonomy)
CO1	understand the basic concepts of banking	K1, K2
CO2	familiarize with the functioning of the commercial banks and the RBI	K1, K2
CO3	understand the e-banking and the modalities of bank accounts	K1, K2, K3
CO4	learn the functions of SBI and cooperative banks	K1, K2
CO5	describe the KYC norms while opening new bank account	K1, K2, K3

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLICATION

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BANKING TECHNOLOGY

UNIT-I
BANKING TECHNOLOGY: Introduction-Evolution-Concept-computers and computerizations-Introduction-Technology adoption in banks-Classification of computers - computer Languages.

UNIT-II
NETWORK AND NETWORKING: Server-meaning-Types. Network –meaning Topology-components. Types-Natives in India and Abroad-Bank Net, RBINTET, Data Net ,INET Bank Branch Network.

UNIT-III
COMPUTERIZED BANKING: Internet banking-Features-Regulations and control Products and services – Levels of internet banking-Core Banking-Anywhere Banking-Anytime Banking-Mobile Banking.

UNIT-IV
ELECTRONIC FUND TRANSFER; ATM-Debit Card-Credit Cards-Smart Cards Prepaid payment instruments-Emerging Technologies and Application-E-Payments-Advent ages-Channels-Payment Gateways-ECS-NEFT-RTGS-Other information technology enabled services.

UNIT-V
DATA MANAGEMENT AND SECURITY: Data Management-Organisation-TypesDBMS-Functions-Utility-Structures-Models-Decision support Resources-Data Base Administrator(DBA)-functions-objectives-Data engine-Risks and security-Regulation RBI, Guidelines-Security standards-Risks-Types-Cryptography-Digital Signatures-Physical Security-Regulation-RBI Guidelines-Security Standards-Risks-Types-Cryptography-Digital Signatures-Physical Security-Cyber Attach-Cyber Law

TEXT BOOK:
1. Gordon & Natarajan, (2019) - Banking Theory Law & Practice, Himalaya Publishing House, Mumbai

SUGGESTED READINGS :
1. Sundaram and Varshney, (2016) - "Banking Theory Law and Practice", Sultan Chand Co, New Delhi
2. Gurusamy S, (2018) - "Banking Theory Law and Practice", Vijay Nicole Publications, Chennai
3. Maheswari, S.N, (2010) - "Banking Law Theory and Practice" Kalyani Publications, Mumbai

Mapping of CO with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	S					
CO2		M				
CO3			S			
CO4		S			M	
CO5	S					M

S – Strong   M – Medium L – Low

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SOURASHTRA COLLEGE, MADURAI– 625004

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(Under CBCS based on OBE)

(with effect from 2021-22)

II SEMESTER

S. No.	Sub. Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1	21PCCC21	**Core – 5:** Accounting for Managers	6	3	25	75	100	5
2	21PCCC22	**Core – 6:** Financial Markets and Institutions	6	3	25	75	100	5
3	21PCCC23	**Core – 7:** Enterprise Resource Planning (ERP)	6	3	25	75	100	5
4	21PCCC24	**Core – 8:** Web Technology and Internet	5	3	25	75	100	4
5	21PCCE21	**Elective – II:** Client Server Computing	5	3	25	75	100	4
6	21PCCS21	**Supportive (Skill) – II:** Summer Placement Project	2	3	25	75	100	1
		TOTAL	30					24

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599

Core – V	Accounting For Managers	Subject Code: 21PCCC21
Semester – II	Hours: 6/Week	Credits:5

COURSE OBJECTIVES:

The students are able to

1. acquaint the applicability of financial statements for decision making

2. take decisions using management accounting tools

3. understand the mechanics of preparation of cash flow and funds flow statements

4. apply the standard costing and variance analysis

5. understand the preparation of various budgets

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

CO	Course Outcomes	Knowledge Level (on the basis of Bloom's Taxonomy)
CO1	understand the applicability of financial statements for decision making	K1, K2, K3
CO2	use the knowledge in preparation, analysis and interpretation of financial statements	K1, K2
CO3	prepare cash flow and funds flow statements	K1, K2, K3
CO4	gain mastery over the preparation of variance analysis	K1, K2
CO5	have a good understanding of preparation of various budgets	K1, K2

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING,K3-APPLICATION

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600

ACCOUNTING FOR MANAGERS

UNIT - I

Introduction: Management Accounting: Meaning – Objectives –– Scope and functions - Merits and demerits – Management accounting Vs Financial Accounting – Management Accounting Vs Cost Accounting – functions of management accountant.

UNIT - II

Analysis of financial statements: Concepts of Financial Statements – Nature - Analysis & Interpretations of financial statements – Tools - Comparative Financial statements - Common size statements –– Trend analysis - Ratio analysis – Short term financial ratios- Long term financial ratios – Profitability ratios – Proprietary & Yield ratios Turnover ratios

UNIT - III

Funds flow statement and cash 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 – Cash Flow Analysis – Cash from Operation – Preparation of Cash Flow Statement –Distinction between Funds Flow and Cash Flow

UNIT - IV

Standard Costing and Variance analysis: Standard Costing – Advantage and Limitations of standard costing –Variance analysis – Relevance of standard cost for variance analysis – Significance of variance analysis – Computation of Material Variances – Labour Variances – Overhead Variances – Sales Variances.

UNIT - V

Budget and budgetary control: Concept of Budget & Budgetary control – Nature and objectives of budgetary control – Advantages & limitations –Types of Budgets - Preparation of Cash budget, Fixed and Flexible budgets –Master budget - Zero base budgeting.

Note: Question paper shall consist of 25% Theory and 75% Problems

TEXT BOOK:

1.Reddy, T.S. & Dr. Hariprasad Reddy, Y - Management Accounting, Margham Publications, Chennai.

BOOKS FOR REFERENCE:

1.Khan M Y & Jain P K (2014) - Management Accounting, Tata McGraw Hill, New Delhi

2. Maheswari S.N, (2014) - Management Accounting, Sultan Chand & Sons, New Delhi

Mapping of CO with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	S	M				
CO2		S		M		
CO3			M			S
CO4	S			M		M
CO5	M		S			S

S – Strong   M – Medium   L – Low

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(with effect from 2021-22)   601

Core - VI	Financial Markets And Institutions	Subject Code: 21PCCC22
Semester – II	Hours: 6/Week	Credits:5

COURSE OBJECTIVES:

The students are able to

       1. understand the basic concepts of financial markets

       2. identify the working of commercial paper market

       3. gain the concept of capital market

       4. acquire the knowledge of working of various credit rating agencies such as CRISIL, etc

       5. state the functioning of various financial institutions such as NABARD, EXIM bank, etc,

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

CO	Course Outcomes	Knowledge Level (on the basis of Bloom's Taxonomy)
CO1	understand the basic concepts of financial markets	K1, K2
CO2	gain the knowledge on the working of commercial paper market	K1
CO3	know the concept of capital market	K1
CO4	know the working of various credit rating agencies such as CRISIL, etc	K1, K2
CO5	understand the functioning of various financial institutions such as NABARD, EXIM bank, etc	K1, K2

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLICATION

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(with effect from 2021-22)   602

FINANCIAL MARKETS AND INSTITUTIONS

UNIT - I

Introduction: Financial markets - meaning - definition - role - functions - constituents - financial instruments - capital market instruments - Indian money and capital markets - global financial markets - **Money market:** meaning - characteristics - importance - general functions - segments - financial institutions - characteristics of developed money market - global money markets - **Call money market:** meaning - features - benefits – Indian call money market - call money rates.

UNIT - II

Commercial paper market: meaning - importance - **Certificate of Deposit (CD) market:** meaning - features - time deposit Vs certificate of deposit - role of DFHI - Treasury Bill Market: meaning - Treasury Bills - general features - **Gilt-edged securities market:** meaning - features - importance of gilt-edged market

UNIT- III

Capital Market: meaning –characteristics – new financial instruments – **Capital market instruments** – meaning – types – preference shares – equity shares – company fixed deposits – warrants – debentures and bonds – global debt instruments – **New Issues Market (NIM)** – meaning – NIM and secondary market – methods of marketing securities – intermediaries in NIM – Debt market – meaning – advantages.

UNIT - IV

Financial service institutions – **Clearing Corporation of India Limited** – settlement of risks – risk management system – benefits –**CRISIL** – range of services – **CIBIL** – credit information – credit assessment – mechanism – defaulted credit facility– access to CIBIL information – credit information report – **DFHI**L – Meaning.

UNIT - V

Financial Institutions–meaning – special characteristics – money market institutions – capital market institutions –**National Housing Bank** – functions and working – **EXIM bank of India** – functions and working – NABARD – functions and working – RBI – functions and working – NBFCs – FIIs – role and danger – IMF – World Bank – IFC – ADB

TEXT BOOK:
1. GURUSAMY S, (2015), 'Financial Markets and Institutions', Vijay Nicole Imprints Ltd, Chennai

SUGGESTED READINGS:
1. KHAN M Y, (2001) - 'Financial Services', Tata McGraw Hill, New Delhi
2. MEIR KOHN, (2004) – 'Financial Institutions and Markets', Oxford University Press, New Delhi.

Mapping of CO with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	S			M		
CO2		S				M
CO3	M					S
CO4		S		M		
CO5					S	M

S – Strong   M – Medium   L – Low

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M.COM. COMPUTER APPLICATIONS – SYLLABUS
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(with effect from 2021-22)

Core - VIII	Enterprise Resource Planning (ERP)	Subject Code: 21PCCC23
Semester – II	Hours: 6/Week	Credits:5

COURSE OBJECTIVES:
The students are able to
1. know the evaluation of ERP, systems, technology and the background of ERP
2. identify the various aspects of business processes
3. learn about BPR
4. describe the ERP system implementation
5. state the SCM and CRM

COURSE OUTCOMES (COs):
   After the completion of the course, the students will be able to

CO	Course Outcomes	Knowledge Level (on the basis of Bloom's Taxonomy)
CO1	know the evaluation of ERP, systems, technology and the background of ERP	K1, K2
CO2	understand the various aspects of business processes	K1, K2
CO3	gain knowledge about BPR	K1, K2
CO4	acquire the knowledge of ERP system implementation	K1, K2
CO5	remember about SCM and CRM	K1, K2

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLICATION

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(Under CBCS based on OBE)
(with effect from 2021-22) 604

ENTERPRISE RESOURCE PLANNING (ERP)

UNIT-I: <u>Definition of Enterprise:</u>

Enterprise resource planning – evolution of ERP systems – material requirement planning – manufacturing requirement planning – Trends – Systems and technology background – ERP systems background – Objectives -Benefits and challenges in ERP.

UNIT-II: <u>Introduction to SCM & CRM</u>

Meaning - Driver - Benefits and risk of SCM – ERP and SCM system. CRM – Process – Components – success and failure of CRM.

UNIT-III: <u>Establishing need for ERP – Introduction</u>

Strategic plan – Components – Strategic Analysis – Needs – Establishing need for ERP system steps – Strategic analysis. Information requirement analysis – IS solutions.

UNIT –IV: <u>Architecture and e-Commerce</u>

ERP Architecture – Technical Aspects – Evolution – Types – ERP platforms. e-Commerce – Concept – Types – ECSLC model – Applications – M – Commerce – Challenges.

UNIT-V: <u>Implementation of ERP</u>

Introduction – Choice of implementation – Process – Strategies. ERP project management – Order of sequence – ERP project organization – Risk analysis – Success factor in the implementation – Structure of ERP implementation plan.

<u>TEXT BOOK :</u>

1. Alexis Leon (2012), *Enterprise Resource Planning*, 2nd Edition, Mc Graw Hill.

2. D. P. Goyal, *Enterprise Resource Planning* - A Managerial Perspective, Tata Mc Graw Hill Education private limited , New Delhi

<u>SUGGESTED READINGS</u>:

1. Murthy (2010) - *ERP – Text and Case studies*, Himalaya Publications.
2. Daniel E. O'Leary, (2000) - *Enterprise Resource Planning Systems,* Life Cycle, Electronic Commerce, University of Southern California.

Mapping of CO with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	S				M	
CO2		M			S	
CO3			M	S		
CO4	S			M		
CO5		S			S	M

S – Strong   M – Medium   L – Low

Passed in the BOS Meeting held on 18-03-2020

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Core - VIII	Web Technology and Internet	Subject Code: 21PCCC24
Semester – II	Hours: 5/Week	Credits:4

COURSE OBJECTIVES:

On completion of this course, a student will be familiar with client server architecture and able to develop a web application using java technologies. Students will gain the skills and project-based experience needed for entry into web application and development careers

COURSE OUTCOMES (COs):
    After the completion of the course, the students will be able to

CO	Course Outcomes	Knowledge Level (on the basis of Bloom's Taxonomy)
CO1	develop a dynamic webpage by the use of java script and DHTML	K1, K2
CO2	identify a well formed / valid XML document.	K1, K2
CO3	acquire the knowledge on connect a java program to a DBMS and perform insert, update and delete operations on DBMS table.	K1, K2
CO4	apply the server side java application called Servlet to catch form data sent from client, process it and store it on database	K1, K2
CO5	write a server side java application called JSP to catch form data sent from client and store it on database.	K1, K2

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING,K3-APPLICATION

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(Under CBCS based on OBE)
(with effect from 2021-22)   606

WEB TECHNOLOGY AND INTERNET

UNIT-I
Internet basic : Introduction- Meaning of internet- History and development of the internet Introduction to the world wide web- Acronyms and terms- What makes the WWW work? Uniform resource locators or URLs-WWW clients or ―Brewers‖- The client server model-Electronic mail Reading on internet address-Advantages and disadvantages of the internet.

UNIT-II
HTML: Introduction to HTML-Elements in HTML documents- empty elements-HTML tags- HTML basic- HTML elements-Nested HTML elements- empty HTML elements- HTML headings HTML rules (lines)- HTML paragraphs- HTML line break- unordered lists- Definition lists, HTML Tables: Table attributes.

UNIT-III
Introduction to Java Script : Meaning of java script operators :- arithmetic operators – assignment operators –The + operators used on strings – adding strings and numbers – control statements – If else statement – Switch statement – pop up boxes – functions – the lifetime of java script variables – loops – for ………In statement.

UNIT-IV
Objects, Methods and events in Java Script: Create object properties – date object methods – creating your own objects – window object – Window object collections – Window object methods – Window alert ( ) Method – window close( ) method window confirm ( ) method window open( ) method window prompt (0 method Events in Java Script: Java scripts events – on load and on unloads – on focus, on Blur and on change – on mouse out – java script try …. Catch statement –java script the on error event.

UNIT-V
Introduction and concepts of PHP: PHP- using variables in PHP – issues concerning creating variables ,defined constraints ,-PHP operators types ,PHP expressions, arrays, accessing PHP and HTTP data – predefined variables, variable in HTTP Request and Response ,super Global arrays. Designing PHP program logic: Statement –IF statement , Switch statement, Loops and Arrays-Writing user-defined functions in PHP – Structure of functions, Switching Function, Inside Functions. Scope of variable: - Global and Local Variables, Creating Static Function Variable, Nesting, Recursion .

TEXT BOOKS:
1. BEGINNING PHP 5.0: Dave. W. Mercer, Willie, Allankenet Stephen D. Nowicki, David Mercer Dan Savvier ,Wainkyu Thoi, Dreamtech publications.
2. INTERNET AND WEB DESIGNING : S . Senthilkumar, M.E., B.P.J. Engg. College Shri. Mushnam , Cuddalore -608703.Shanlax publications.
REFERENCE BOOK: Web Programming - Gray Cornell

Mapping of CO with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	S				M	
CO2		M				
CO3			S		S	
CO4		M			S	
CO5	S		S			M

S – Strong   M – Medium   L – Low

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607

Elective – II	Client Server Computing	Subject Code: 21PCCE21
Semester – II	Hours: 2/Week	Credits: 4

COURSE OBJECTIVES:

- The client server computing works with a system of request and response. The client sends a request to the server and the server responds with the desired information.
- The client and server should follow a common communication protocol so they can easily interact with each other. All the communication protocols are available at the application layer.
- A server can only accommodate a limited number of client requests at a time. So it uses a system based to priority to respond to the requests.
- Denial of Service attacks hinder a servers ability to respond to authentic client requests by inundating it with false requests.
- An example of a client server computing system is a web server. It returns the web pages to the clients that requested them.

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

CO	Course Outcomes	Knowledge Level (on the basis of Bloom's Taxonomy)
CO1	ability to incorporate standard practices and technological advancements in software development life cycle solutions and IOT	K1, K2
CO2	expertise in providing optimized algorithmic	K1, K2
CO3	expertise in recent technologies like SMAC(Social , Mobile, Analytics, Cloud), Machine Learning	K1, K2
CO4	demonstrate skills in ideation, innovation and commercialization of IT products and services	K1, K2

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING,K3-APPLICATION

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CLIENT SERVER COMPUTING

UNIT-I

Introduction- The Business Opportunity- Driving Forces in the 1990s- Major Issue of the 1990- Client/server computing.

UNIT-II

Advantages of client/Server computing-Technology revolutions- connectivity-Ways to improve performance –Reduce Network traffic – faster delivery systems.

UNIT-III:

Components of Client/Server Application-The Client: Role of the Client-Client services-Request of services

UNIT-IV

Components of Client/Server application-The Server: Role of the Server-Server functionality Network Operating System-Server operating System.

UNIT-V

Client/Server system Development-Software Factors of driving demand-need for Improve technology-need for platform migration-client/server development methodology-Architecture definition.

TEXT BOOKs:

Client/Server computing, Patrick N. Smith, Steven L. guengerich, second Edition, Prentice-Hall of India, 2002, Chapter 1-4,6

REFERENCE BOOKS:

Client/Server Computing Dawn Travis Dewire, Mc Graw Hill, International, Edition 1994

Mapping of CO with PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	S			M		
CO2		S				M
CO3	S		M			
CO4				S	S	
CO5		S			M	S

S – Strong   M – Medium   L – Low

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(with effect from 2021-22)

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Supportive – II (Skill)	Summer Placement Project	Subject Code: 21PCCS21
Semester – II	Hours: 2/Week	Credit: 1

OBJECTIVES:

I. To develop the managerial skill in accounting

II. To Know about the decision-making Concept

Six Weeks summer placement and practical training is compulsory for successful completion of the M.COM.(CA) course. The practical training is essential to expose the students to the real life work situation and to strengthen the conceptual knowledge gained in the class room. The practical training shall be in banking, financial institution, industrial enterprise or consultancy organization. Every candidate should submit a report at the end of the study. The Principal of the College and Head of the Department shall issue a certificate to the effect that the student had satisfactorily undergone the practical training for the prescribed period. The hundred marks for summer placement practical training shall be in the ratio of 50 marks for Training Report and 50 marks for Viva-voce examination by internal staff.

Passed in the BOS Meeting held on 18-03-2020