



# **SOURASHTRA COLLEGE, MADURAI- 625004**

(An Autonomous Institution Re-accredited with 'B+' grade by NAAC)

## **M.Com. COMPUTER APPLICATIONS – SYLLABUS**

**(Under CBCS based on OBE)(with effect from 2021 – 2022)**

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### **GRADUATE ATTRIBUTES**

1. **(KB) A knowledge base for arts:** Demonstrated competence in university level mathematics, accounting fundamentals, computer knowledge and specialized research knowledge appropriate to the program.
2. **(PA) Problem analysis:** An ability to use appropriate knowledge and skills to identify, formulate, analyze, and solve in order to reach substantiated conclusions
3. **(Inv.) Investigation:** An ability to conduct investigations of complex problems by methods that include appropriate experiments, analysis and interpretation of data and synthesis of information in order to reach valid conclusions.
4. **(Team) Individual and teamwork:** An ability to work effectively as a member and leader in teams, preferably in a multi-disciplinary setting.
5. **(Comm.) Communication skills:** An ability to communicate the concepts within the profession and with society at large. Such ability includes reading, writing, speaking and listening, and the ability to comprehend and write effective reports and design documentation, and to give and effectively respond to clear instructions.
6. **(Impacts) Impact of activities on society and the environment:** An ability to analyze social and environmental aspects of all activities. Such ability includes an understanding of the interactions that arts has impact with the economic, social, health, safety, legal, and cultural aspects of society.
7. **(Ethics) Ethics and equity:** An ability to apply professional ethics, accountability, and equity.
8. **(Econ.) Economics and project management:** An ability to appropriately incorporate economics and business practices including project, risk, and change management into the practice and to understand their limitations.
9. **(LL) Life-long learning:** An ability to identify and to address their own educational needs in a changing world in ways sufficient to maintain their competence and to allow them to contribute to the advancement of knowledge.



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### PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

<b>PEO 1</b>	Graduates can pursue higher education and other career oriented programs globally.
<b>PEO 2</b>	Graduates have wider scope of employment opportunities in the field of Finance, Banking, Insurance, Accounting, Taxation and Research etc.
<b>PEO 3</b>	Graduates develop competencies in computer applications by designing, developing and apply the software in the Era of Digitalization.
<b>PEO 4</b>	Graduates should be able to start their own business enterprise or demonstrate their entrepreneurial skills for their organizations in supportive and leadership roles.
<b>PEO 5</b>	Apply critical thinking which improves cognitive skills and logical decision making as business leaders.

### PROGRAMME OUTCOMES (POs)

<b>PO 1</b>	<b>Critical Thinking:</b> Intellectual exploration of knowledge towards actions in clear and rational manner by understanding the logical connections between ideas, decisions and also exhibit the advanced knowledge of business laws.
<b>PO 2</b>	<b>Problem Solving:</b> 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
<b>PO 3</b>	<b>Effective Communication:</b> Knowledge dissemination by oral and verbal mechanisms to the various components of our society.
<b>PO 4</b>	<b>Societal/ Citizenship/ Ethical Credibility:</b> 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
<b>PO 5</b>	<b>Environmental Concern and Sustainable Growth:</b> Understanding the emerging environmental challenges and provide the possible contribution in sustainable development that integrates environment, economy and employment.
<b>PO 6</b>	<b>Skill Development and Employable Abilities:</b> 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

<b>PSO 1</b>	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
<b>PSO 2</b>	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.
<b>PSO 3</b>	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.
<b>PSO 4</b>	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
<b>PSO 5</b>	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
<b>PSO 6</b>	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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### M.Com. (COMPUTER APPLICATIONS) – II YEAR COURSE STRUCTURE – III SEMESTER

S. No.	Subject Code	Subject Title	Hours/ Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	21PCCC31	<b>Core – 9:</b> Advanced Company Accounts – I*	6	3	25	75	100	5
2.	21PCCC32	<b>Core – 10:</b> Computerised Accounting and Office Automation	6	3	25	75	100	5
3.	21PCCC33	<b>Core – 11:</b> Business Research Methods*	6	3	25	75	100	5
4.	21PCCE31	<b>Elective :</b> 1. Internet and E – Commerce	4	3	25	75	100	3
	21PCCE32	2. Mobile Computing						
	21PCCE33	3. Web Designing With PHP						
5.	21PCCS31	<b>Supportive (Skill) – 3:</b> Elements of Financial Services*	2	3	25	75	100	1
6.	21PCCN31	<b>NME :</b> Tourism Development*	6	3	25	75	100	4
7.		Internship*	–	–	–	–	100	1
		<b>TOTAL</b>	<b>30</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>700</b>	<b>24</b>

\* Common to M. Com and M. Com (CA)

One Elective paper has to be chosen out of three Electives



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### COURSE STRUCTURE – IV SEMESTER

S. No.	Subject Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	21PCCC41	<b>Core – 12:</b> Advanced Company Accounts – II*	6	3	25	75	100	5
2.	21PCCC42	<b>Core – 13:</b> Business Environment and Policy*	6	3	25	75	100	5
3.	21PCCC43	<b>Core – 14:</b> Logistics and Supply Chain Management*	6	3	25	75	100	5
4.	21PCCC44	<b>Core – 15:</b> Computer Oriented Project	6	3	40	60	100	5
5.	21PCCE41	<b>Elective :</b> 1. Tally And Office Automation – LAB	4	3	40	60	100	3
	21PCCE42	2. Object Oriented Programming Using C++ – LAB						
	21PCCE43	3. Programming in C – LAB						
6.	21PCCS41	<b>Supportive (Skill) – 4:</b> Introduction to Internet	2	3	25	75	100	1
		<b>TOTAL</b>	<b>30</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>600</b>	<b>24</b>

\* Common to M. Com and M. Com (CA)

One Elective paper has to be chosen out of three Electives



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### COURSE STRUCTURE – III SEMESTER

S. No.	Subject Code	Subject Title	Hours/ Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	21PCCC31	<b>Core – 9:</b> Advanced Company Accounts – I*	6	3	25	75	100	5
2.	21PCCC32	<b>Core – 10:</b> Computerised Accounting and Office Automation	6	3	25	75	100	5
3.	21PCCC33	<b>Core – 11:</b> Business Research Methods*	6	3	25	75	100	5
4.	21PCCE31	<b>Elective :</b> 1. Internet and E-Commerce	4	3	25	75	100	3
	21PCCE32	2. Mobile Computing						
	21PCCE33	3. Web Designing With PHP						
5.	21PCCS31	<b>Supportive (Skill) – 3:</b> Elements of Financial Services*	2	3	25	75	100	1
6.	21PCCN31	<b>NME :</b> Tourism Development*	6	3	25	75	100	4
7.		Internship*	–	–	–	–	100	1
		<b>TOTAL</b>	<b>30</b>				<b>700</b>	<b>24</b>

\* Common to M. Com and M. Com (CA)

One Elective paper has to be chosen out of three Electives

CA – Class Assessment (Internal)

SE – Summative Examination

SBS – Skill Based Subject

NME – Non –Major Elective

T – Theory

P – Practical

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21PCCC31	ADVANCED COMPANY ACCOUNTS – I	CORE- 9	6	-	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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### COURSE DESCRIPTION:

This course is designed to make the students to have in-depth knowledge about company accounts.

### COURSE OBJECTIVES:

#### To make the students

1. get familiarized and to follow the latest accounting standards in the preparation of financial statements
2. construct the financial statements of companies within the framework of Indian Accounting Standards
3. gain knowledge of different methods of valuation of goodwill and shares
4. develop the procedure and devise a plan for the liquidation of companies
5. implement the Inflation accounting to the prevailing business conditions.

### COURSE OUTCOMES (COs):

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	explain the International and Indian accounting standards with its procedure and formulation	Upto K5
CO 2	construct the financial statements of companies within the framework of Indian Accounting Standards	Upto K5
CO 3	follow various methods of valuation of goodwill and shares	Upto K5
CO 4	analyze and prepare the financial statements in case of liquidation of company	Upto K5
CO 5	compute the various methods of inflation accounting to the changing business conditions	Upto K5

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLY  
K4 - ANALYSE, K5 - EVALUATE





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### **ADVANCED COMPANY ACCOUNTS – I**

#### **UNIT– I: Accounting Standards**

Meaning of Accounting standards – objectives, significance and compliance of Accounting standards–International Accounting standards – Accounting standards in India–functions and Responsibility of ASB – procedure for formulation of standards – AS1– Disclosure of Accounting policies – AS2 – valuation of Inventories – AS3 – Cash flow statements – AS6 – Depreciation Accounting – AS10\_Accounting for fixed Assets – AS14\_ Accounting for Amalgamations– AS21\_Consolidated Financial statements– AS29\_Provisions,Contingent liabilities and contingent Assets(simple problems only)

#### **UNIT– II: Final Accounts of Companies**

Introduction – Statement of Profit & Loss Account – Part II: Form of statement of Profit & Loss Account – Contents of statement of Profit & Loss Account–Balance sheet – Part I:Form of the Balance sheet – contents of Balance sheet – Accounting entries relating to Dividend, transfer of reserve, Interest on Debentures, Discount & cost of issue of shares/ Debentures, Preliminary expenses, Managerial remuneration.

#### **UNIT– III: Valuation of goodwill**

Need for valuation of goodwill – Factors affecting goodwill – Methods of valuation of goodwill – Average profit method – super profit method – Capitalization method  
Valuation of shares: Need for valuation of shares – Factors affecting valuation of shares – Methods of valuation of shares – Net assets method – Yield method.

#### **UNIT– IV: Liquidation of companies**

Meaning – Modes of winding up – compulsory winding up – voluntary winding up – members voluntary winding up – Creditors voluntary winding up – winding up subject to the supervision of the court – Contributory – adjustment of right of contributories – order of payment – secured creditors–preferential creditors – statement of affairs– Deficiency or surplus account.

#### **UNIT– V: Inflation Accounting**

Introduction – Inflation accounting at international and national levels – Different methods of inflation accounting– Current purchase power method – current cost accounting method – hybrid method

**NOTE: 80% problem and 20% theory.**

**Passed in the BOS Meeting held on 19/03/2022**

**Signature of the Chairman**





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### TEXT BOOK:

Reddy T.S & Dr. Murthy A, *Corporate Accounting*, Margam Publications, Chennai

### REFERENCE BOOKS:

Gupta R L Radhaswamy M, *Corporate Accounting Volume II*, Sultan Chand & Sons

Dr. Arulanandam M A, Dr. Raman K.S, *Advanced Accountancy*, Vol.II (corporate Accounting), Himalaya publishing house

Dr. Sukla S M, Dr. Gupta K L, *Corporate Accounting*, SahityaBhawan Publications

### DIGITAL TOOLS:

[https://en.wikipedia.org/wiki/Indian\\_Accounting\\_Standards](https://en.wikipedia.org/wiki/Indian_Accounting_Standards)

[http://newhorizon-nhcollegkasturinagar.s3.ap-south-1.amazonaws.com/nhc\\_kasturinagar/wp-content/uploads/2020/06/12115754/balance\\_sheet\\_company.pdf](http://newhorizon-nhcollegkasturinagar.s3.ap-south-1.amazonaws.com/nhc_kasturinagar/wp-content/uploads/2020/06/12115754/balance_sheet_company.pdf)

<https://www.youtube.com/watch?v=j76Tdl2D-p4>

<https://www.accountingnotes.net/goodwill/valuation-of-goodwill-and-shares-accounting/12804>

<https://www.accountingnotes.net/shares/valuation-of-shares/valuation-of-shares-need-and-methods-with-illustrations/8878>

### Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	3	2	2	3	3
CO2	3	3	2	2	2	3
CO3	3	3	2	2	2	3
CO4	3	3	2	2	3	3
CO5	3	2	3	2	2	2

3. Advanced Application    2. Intermediate Development    1. Introductory Level

**COURSE DESIGNER: Dr. R. R.VISHNUPRIYA**



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21PCCC32	COMPUTERISED ACCOUNTING AND OFFICE AUTOMATION	CORE – 10	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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### COURSE DESCRIPTION:

This course is designed to make the students to have in depth knowledge about Goods and Services Tax.

### COURSE OBJECTIVES:

1. To understand the nature of present-day Application development.
2. To gain an insight knowledge of Programming
3. To understand the dynamics Patens and coding.

### COURSE OUTCOMES (COs):

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	understand the objectives and basic computer process	Upto K5
CO 2	acquire the knowledge of the process of computer	Upto K5
CO 3	receive knowledge on MS word	Upto K5
CO 4	Understand Features of Tally and Various types Voucher entry	Upto K5
CO 5	know about tally and gain computer knowledge	Upto K5

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLY  
K4 – ANALYSE, K5 – EVALUATE



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### COMPUTERISED ACCOUNTING AND OFFICE AUTOMATION

#### UNIT – I:

Windows and Ms Office – Office Tools and Techniques – MS word – Basics – Creating a new document – Formatting text and documents – Working with Headers, Footers and Footnotes – Tables and Sorting – Working with graphics – Writer’s Tools – Macro Mail merge.

#### UNIT – II:

Ms –Excel – Basics – Excel features – Creating a new worksheet – Functions – Rearranging worksheets – Excel formatting Tips and Techniques – Excel Chart features – Using Worksheet as database – Auditing.

#### UNIT – III:

Ms – Power point basics – Crating presentation – Working with Text in Power Point Transition and Build Effects – Inserting Slides – Duplicating Slides – Deleting Slides, Printing – Presentation. 1857.

#### UNIT – IV:

Importance of Computerized Accounting – Accounting software – Company creation – Ledger creation – Features of Tally – Vouchers – Various types – Voucher entry – Preparing reports – Trail balance – Balance Sheet – Fund Flow and Ratios.

#### UNIT – V:

Stock maintenance through Tally – Stock Items – Grouping Stock Ledgers – Stock Vouchers – Stock Reports – Billing – Purchase Bills – Sales Bills.

#### TEXT BOOK:

Vikas Gupta, *Comdex Computer Course Kit*, 2007

Shraddha Signh, Navneet Mehra, *Tally ERP 9*, 2020

#### REFERENCE BOOKS:

1. Brucj, B., 2006, *The Essential Ms–Office*, Galgotia Publication Private Limited, New Delhi.
2. Gini Courter, Annete Marquis, 2005, *Ms–Office*, BPB Publications, New Delhi.
3. Mansfield, R. 2005, *The Compact Guide to Microsoft Office*, B.P.B. Publications, New Delhi.
4. Mansfield, R., 2005, *working in Ms–Office*, Tata McGraw Hill, New Delhi.
5. *Business Process Automation*, Mohapatra, *PHI Learning*, New Delhi.
6. Venkatachalam & Chellappan, *Business Process*, *PHI Learning*, New Delhi.

#### Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	3	1		1	2
CO2	1	2		2		1
CO3	3	2	3		1	2
CO4	2	3	2	2	3	
CO5		2		3		1

3. Advanced Application    2. Intermediate Development    1. Introductory Level

**COURSE DESIGNER: Prof. S. MAHENDRAN**

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21PCCC33	BUSINESS RESEARCH METHODS	CORE- 11	6	-	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	25	75	100

NATURE OF COURSE	Employability <input type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input checked="" type="checkbox"/>
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### COURSE DESCRIPTION:

This Course is about the basic research knowledge and application of Statistical tools.

### COURSE OBJECTIVES:

To make the students

1. develop an idea about various research designs and techniques.
2. understand the application of different methods of data collection.
3. understand the sampling techniques of research and its application.
4. understand the significance of data processing.
5. become familiar in style of preparing research report.

### COURSE OUTCOMES (COs):

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	apply a range of quantitative and / or qualitative research techniques to social science research	Upto K5
CO 2	develop necessary critical thinking skills in order to evaluate different methods used in data collection	Upto K5
CO 3	organize and conduct research in a more appropriate sampling method manner	Upto K5
CO 4	demonstrate knowledge and understanding of data processing	Upto K5
CO 5	write a research report and thesis	Upto K5

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLY  
K4 - ANALYSE, K5 - EVALUATE



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### BUSINESS RESEARCH METHODS

#### UNIT – I:

Introduction to Research – Meaning – Types of Research – Pure and Applied Research – Experimental and Non-experimental Research – Research Design – Steps in Preparing a research design – The Problem – Criteria of a Problem – Hypothesis – Advantages of Hypothesis – Criteria of a good Hypothesis – Types of research hypothesis.

#### UNIT – II:

Methods of Data collection – Field Method – Sample Survey Method – Steps in conducting a Survey – Pilot Survey – Advantages of Pilot Survey – Case Study Method – Advantages and limitations of case study – Primary and secondary data – Techniques of data collection – Questionnaire and Schedule – Difference between a schedule and a questionnaire – Guidelines for designing a good questionnaire – Pre-testing – Advantages of pre-test – Advantages and limitations of a questionnaire – Interview – Types of interviews – Advantages and limitations of interview technique – Observation – Types of observation.

#### UNIT – III:

Sampling Techniques – Sampling Process – Methods – Random or probability sampling Methods – Non-probability methods – Sample Size – Sampling and non-sampling errors.

#### UNIT – IV:

Data Processing – Editing – Coding – Tabulation – Measurement of Scale – Rating Scales and Attitude Scales – Types – Likert's Summated Rating Scales – Thurston's Equal Appearing Interval scale – Guttman's cumulative scale.

#### UNIT – V:

Report writing – Types of research reports – Outline/contents of a research report – Guidelines for writing the research report.

#### TEXT BOOK:

Kothari C.R. (2010), *Research Methodology Methods and Techniques*, New Age International (P) Ltd., Publishers, New Delhi.

#### REFERENCE BOOKS:

1. Krishnaswami R and Ranganatham M (2019), *Methodology of Research in Social Sciences*, Himalaya Publishing House Pvt., Ltd., Mumbai.
2. Thanulingom N (2015), *Research Methodology*, Himalaya Publishing House Pvt., Ltd., Mumbai.
3. Peer Mohamed and Shazuli Ibrahim S.A.N. (2013), *Research Methodology*, Pass Publications Educational Publishers, Madurai.

#### DIGITAL TOOLS:

1. [www.researchgate.net](http://www.researchgate.net)
2. <http://www.jotform.com>
3. <http://towardsdatascience.com>

#### Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	2	2	2
CO2	3	2	3	2	3	3
CO3	3	3	2	3	2	2
CO4	2	3	3	2	3	2
CO5	3	3	2	3	2	3

3. Advanced Application    2. Intermediate Development    1. Introductory Level

**COURSE DESIGNER: Dr. J. DURAICHAMY**



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21PCCE31	INTERNET AND E-COMMERCE	ELECTIVE	4	-	3

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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### COURSE DESCRIPTION:

This course is designed to give knowledge on basic concepts of Internet and E-commerce and its application in current scenario.

### COURSE OBJECTIVES:

1. To help the students acquire the basic concept of Internet and E-commerce.
2. To enable the students understand network security and firewall.
3. To impart knowledge on E-security and mobile commerce.
4. To help the students gain knowledge on E-marketing and its application
5. To help the students know and apply various digital payment methods.

### COURSE OUTCOMES (COs):

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	understand the basic concept of E-commerce and its applications	Upto K5
CO 2	gain knowledge on EDI	Upto K5
CO 3	analyse e-security and the web	Upto K5
CO 4	gain knowledge on e-marketing and its application	Upto K5
CO 5	apply various digital payment methods	Upto K5

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLY  
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### INTERNET AND E-COMMERCE

#### UNIT – I:

E-commerce – meaning – definition – Comparison of Electronic commerce and Traditional commerce – Advantages – limitations – need – Evolution of E-commerce – Growth of E-commerce in India – classification of E – commerce.

#### UNIT – II:

Electronic Data Interchange (EDI) – Process – Benefits – EDI standards – Internet Based EDI – EDI Implementation. Consumer Electronic commerce – importance of B2C – process in B2C – Type of Buyers – Consumer Electronic Commerce in India.

#### UNIT – III:

E-security – security threats – E-security protection – Types of firewall – Dimensions of E-commerce security. Mobile Commerce– Definition – Difference between E-commerce and M-commerce – advantages – application of M-commerce – Types of mobile payment.

#### UNIT – IV:

E-marketing – meaning–advantages of E-marketing mix – objective – E-marketing plan – E-Advertising – format of web – advertising – Intelligent Agents – definition – features – E customer relationship management–advantage of technologies enabled business.

#### UNIT – V:

E-payment – Benefits – components of Electronic system – Electronic Fund Transfer (EFT) – credit card system on the internet – Component of online credit processing – Popular Electronic payment methods – Security schemes in Electronic payment system – Digital signature – Online transaction protocols.

#### TEXT BOOKS:

1. Abiramidevi K and Alagammai M (2019),“E-commerce”, Margham Publications, Chennai.
2. Ravi kalakota and Andrew B.Whinstan (2006) “Frontiers of Electronic Commerce”, DarlingKindersley (India)Pvt .Ltd.,

#### REFERENCE BOOKS:

1. Rayadu C.S (2004), “E-commerce and E-Business”, Himalaya Publishing House, Mumbai.
2. Bharat Bhaskar (2006),“Electronic Commerce”, Tata McGraw Hill Publishing Co. Ltd, New Delhi.

#### DIGITAL TOOLS:

1. <https://e-commerce guide.com/guides/what-is-e-commerce/>
2. <https://feinternational.com/blog/what-is-ecommerce-an-introduction-to-the-industry>
3. <https://www.abetterlemonadstand.com/what-is-ecommerce/>

#### Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	3	3
CO2	3	3	2	3	2	2
CO3	3	2	3	3	3	2
CO4	3	3	3	3	3	3
CO5	3	3	3	2	3	2

3. Advanced Application    2. Intermediate Development    1. Introductory Level

**COURSE DESIGNER: Prof. L. R. SIVA KUMAR**

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman





# SOURASHTRA COLLEGE, MADURAI- 625004

(An Autonomous Institution Re-accredited with 'B+' grade by NAAC)

## M.Com. COMPUTER APPLICATIONS – SYLLABUS

(Under CBCS based on OBE)(with effect from 2021 – 2022)

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21PCCE32	MOBILE COMPUTING	ELECTIVE	4	–	3

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	25	75	100

NATURE OF COURSE	Employability <input type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input checked="" type="checkbox"/>
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### COURSE DESCRIPTION:

This course is designed to familiarize students with organizational and managerial foundations of systems across the enterprise.

### COURSE OBJECTIVES:

The students are able to

1. list out the Working method of Mobility Computing
2. To perform volume calculation using method overloading.
3. Using command line arguments. In Computer

### COURSE OUTCOMES (COs)

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	identify Mobility of Bits and Bytes	Upto K5
CO 2	identify and know the methods in the Evolution of Telephony	Upto K5
CO 3	get a thorough knowledge on GPRS.	Upto K5
CO 4	understand Wireless Application Protocol	Upto K5
CO 5	know about Wireless LAN	Upto K5

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLY  
K4 – ANALYSE, K5 – EVALUATE



# **SOURASHTRA COLLEGE, MADURAI- 625004**

(An Autonomous Institution Re-accredited with 'B+' grade by NAAC)

## **M.Com. COMPUTER APPLICATIONS – SYLLABUS**

**(Under CBCS based on OBE)(with effect from 2021 – 2022)**

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### **MOBILE COMPUTING**

#### **UNIT – I:**

Introduction – Mobility of Bits and Bytes – Wireless beginning – Mobile computing – Mobile Computing Architecture – Three tier architecture – Design consideration for mobile computing.

#### **UNIT – II:**

Evolution of Telephony – Mobile computing through telephone – Emerging Technologies – Introduction – Bluetooth – Radio Frequency Identification

#### **UNIT – III:**

GPRS – Introduction and Packet Data Network – GPRS Network Architecture – Operations – Data services in GPRS

#### **UNIT – IV:**

Wireless Application Protocol – Introduction – WAP – MMS – GPRS application – CDMA

#### **UNIT – V:**

Wireless LAN: Introduction – wireless LAN Advantages – Wireless LAN security – Wifi Versus 3G

#### **TEXT BOOK:**

Mobile Computing Technology applications and Service creation [AsokeKTalukder](#), Roopa R. Yavagal TMH publishing company Newdelhi 2005

#### **CHAPTERS and SECTIONS** (For UNIT – I, II, III, IV and V)

Unit – I	Chapter 1: 1.1–1.3 Chapter 2: 2.4–2.6
Unit –II	Chapter 3: 3.1–3.4 Chapter 4: 4.1–4.3
Unit –III	Chapter 7:7.1–7.5
Unit – IV	Chapter 8: 8.1–8.4 Chapter 9: 9.1–9.2, 9.4–9.5
Unit – V	Chapter 10: 10.1–10.2, 10.4, 10.8, 10.12

#### **REFERENCE BOOK:**

Mobile Computing – Rajkamal Published by Oxford Higher Education/Oxford University Press,

**COURSE DESIGNER: Prof. L. R. SIVA KUMAR**

**Passed in the BOS Meeting held on 19/03/2022**

**Signature of the Chairman**



# SOURASHTRA COLLEGE, MADURAI- 625004

(An Autonomous Institution Re-accredited with 'B+' grade by NAAC)

## M.Com. COMPUTER APPLICATIONS – SYLLABUS

(Under CBCS based on OBE)(with effect from 2021 – 2022)

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21PCCE33	WEB DESIGNING WITH PHP	ELECTIVE	4	-	3

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	25	75	100

NATURE OF COURSE	Employability <input type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input checked="" type="checkbox"/>
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### COURSE DESCRIPTION:

This course is designed to familiarize students with organizational and managerial foundations of systems across the enterprise.

### COURSE OBJECTIVES:

To make the students

1. list out the Working method of Web Designing with PHP Codes
2. perform volume calculation using method overloading.
3. Use command line arguments, test if the given string is palindrome or not

### COURSE OUTCOMES (COs):

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	understand HTML tags	Upto K5
CO 2	identify and understand basics of PHP	Upto K5
CO 3	understand looping, its functions and multiple arguments.	Upto K5
CO 4	understand PHP server variables	Upto K5
CO 5	work on FORMS elements	Upto K5

K1 – KNOWLEDGE (REMEMBERING), K2 – UNDERSTAND, K3 – APPLY  
K4 – ANALYSE, K5 – EVALUATE



# SOURASHTRA COLLEGE, MADURAI- 625004

(An Autonomous Institution Re-accredited with 'B+' grade by NAAC)

## M.Com. COMPUTER APPLICATIONS – SYLLABUS

(Under CBCS based on OBE)(with effect from 2021 – 2022)

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### WEB DESIGNING WITH PHP

#### UNIT – I:

HTML Introduction to HTML – Tags – Commonly used HTML commands: Structure of an HTML Program, Titles and Footer, Text Formatting, Emphasizing Materials in a Web Page – Text Styles – Types of Lists – Adding Graphics to HTML Documents – Tables – Hyperlink – Frames.

#### UNIT – II:

Basics of PHP Basics of PHP: Data types – Variables – scope of variables – constants – here documents – Operators: Unary Operator, Binary Operator and Ternary Operator – Arrays – conditional statements: if statements, else if clause, switch statement.

#### UNIT – III:

Iterations: for loop, while loop, do while loop, for each loop, infinite loop, loops within loop – Functions: User-defined Functions: Functions with arguments – multiple arguments – Accept and return Value by reference – By value.

#### UNIT – IV:

PHP server variables: Functions for variables – Controlling script functions – Array functions – Working with Date and Time – Performing mathematical operations – Working with string functions: Finding a string – Return first occurrence – Replacing – Converting to and from ASCII – measuring string – Trimming and wrapping – changing string case.

#### UNIT – V:

Working with FORMS Form Elements: Textbox, Text Area, Password, Radio button, Checkbox, Combo box, hidden field, Image, SUBMIT and Reset Buttons – Adding Elements to a Form: Textbox, Text Area, Password Field, Radio Button, Select box, Checkbox – Error Handling in PHP.

#### TEXT BOOKS:

HTML, Javascript, DHTML and PHP – Ivan BayRoss 4th Edition BPB Publications

#### CHAPTERS and SECTIONS (For UNIT-I, II, III,IV and V)

Unit – I	Chapter 2 (Pg.No.19 to 25), Chapter 3 (Pg.No.33 to 34), Chapter 4 (Pg.No.38 to 41), Chapter 5 (Pg.No.47 to 52), Chapter 6 (Pg.No.58 to 63), Chapter 7 (Pg.No.74 to 75)
Unit – II	Chapter 17(Pg.No.278 to 315)
Unit – III	Chapter 17(Pg.No.319 to 330, 332) Chapter 18(Pg.No.339 to 346)
Unit – IV	Chapter 18(Pg.No.356 to 397)
Unit – V	Chapter 19(Pg.No.410 to 427) Chapter 21(Pg.No.481 to 505)

#### REFERENCE BOOKS:

Web Programming unleashed – Bob BreedLove, et al Web site Links: (E-learning resources)

**COURSE DESIGNER: Prof. L. R. SIVA KUMAR**



# SOURASHTRA COLLEGE, MADURAI- 625004

(An Autonomous Institution Re-accredited with 'B+' grade by NAAC)

## M.Com. COMPUTER APPLICATIONS – SYLLABUS

(Under CBCS based on OBE)(with effect from 2021 – 2022)

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21PCCS31	ELEMENTS OF FINANCIAL SERVICES	SBS	2	-	1

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	25	75	100

NATURE OF COURSE	Employability <input type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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### COURSE DESCRIPTION:

To provide the students with knowledge skills and attitude for successful career in financial services. To familiarize the students with various types of financial services.

### COURSE OBJECTIVES:

- To enable the students understand the basic of financial services.
- To provide a knowledge on the basic concepts in leasing and factoring.
- To help the students gain knowledge about public issue management and higher purchase concepts.
- To enable the students learn the working mechanism of stock exchanges.
- To give knowledge about various credit rating techniques.

### COURSE OUTCOMES (COs):

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	gain and understand the concepts of financial service market and environment	Upto K5
CO 2	know about the basic concepts in leasing and factoring	Upto K5
CO 3	acquire knowledge of public issue management and higher purchase concepts	Upto K5
CO 4	learn the working mechanism of stock exchanges	Upto K5
CO 5	acquaint knowledge about various credit rating techniques	Upto K5

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLY  
K4 - ANALYSE, K5 - EVALUATE



# SOURASHTRA COLLEGE, MADURAI- 625004

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## M.Com. COMPUTER APPLICATIONS – SYLLABUS

(Under CBCS based on OBE)(with effect from 2021 – 2022)

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### ELEMENTS OF FINANCIAL SERVICES

#### UNIT– I: Financial services – An overview:

Financial services – concept – objectives – functions – characteristics – financial service markets – concepts – constituents – growth of financial services in India – financial service sector – problems. Financial service environment – the forces – players in financial markets.

#### UNIT– II: Leasing and Factoring:

Leasing – definition – characteristics – types – participants – advantages and limitations. Factoring – Meaning – definition – mechanism – features – merits and demerits – types – functions of a factors – factory vs. bills discounting.

#### UNIT– III: Publication management and hire purchase:

Publication management – concept – functions – categories of security issue – issue manager – categories – role – activities involved.

Hire purchase – rights of hirer – lease financing vs. hire purchase financing.

#### UNIT– IV: Stock Exchange:

Stock exchange – meaning – definition – functions and services – stock exchange traders – regulations of stock exchanges – steps in stock trading – deposited.

#### UNIT– V: Credit Rating:

Credit Rating – origin – definition – features – advantages – growth factors – global and domestic credit rating agencies – credit rating process.

#### TEXT BOOK:

Dr.Gurusamy .S, “Essentials of Financial Services”, Tata McGraw –Hill, New Delhi.

#### REFERENCE BOOKS:

1. Vasanth Desai, “Financial Markets and Services”, Himalayan Publishing House, Mumbai (2000).
2. Santhanam .B, “Financial Services”, Margam Publications, Chennai (2010).

#### Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3					
CO2	2	2	1	2	3	2
CO3		3		3		1
CO4	2		2	1	2	2
CO5	1	2			1	

3. Advanced Application    2. Intermediate Development    1. Introductory Level

**COURSE DESIGNER: Dr. K. R. KAVITHA**

**Passed in the BOS Meeting held on 19/03/2022**

**Signature of the Chairman**



# SOURASHTRA COLLEGE, MADURAI- 625004

(An Autonomous Institution Re-accredited with 'B+' grade by NAAC)

## M.Com. COMPUTER APPLICATIONS – SYLLABUS

(Under CBCS based on OBE)(with effect from 2021 – 2022)

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21PCCN31	TOURISM DEVELOPMENT	NME	6	-	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	III	25	75	100

NATURE OF COURSE	Employability	Skill Oriented	Entrepreneurship
	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

### COURSE DESCRIPTION:

This Course is designed to form a systematic knowledge about the impacts of the tourism industry on destinations and local communities.

### COURSE OBJECTIVES:

1. To introduce the basic concepts of Tourism
2. To make the students understand the Growth of Tourism In India
3. To make the students understand the Tourism Marketing
4. To enhance students' knowledge on Tourism Promotion
5. To give an exposure to the students about International Organization in Tourism

### COURSE OUTCOMES (COs):

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	gain in-depth knowledge on the concepts of tourism	Upto K5
CO 2	learn the development in India and land for all seasons.	Upto K5
CO 3	understand the tourist Marketing and tourist products	Upto K5
CO 4	know the sales support, advertising and public relation	Upto K5
CO 5	gain knowledge on international union of official travel organisation	Upto K5

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLY  
K4 - ANALYSE, K5 - EVALUATE





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## M.Com. COMPUTER APPLICATIONS – SYLLABUS

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### TOURISM DEVELOPMENT

#### UNIT– I: Introduction of Tourism

Introduction – Meaning – nature of Tourism – Elements of Tourism – An ancient phenomenon, Accounts of famous travelers – The Grand Tour – paid holidays – Types of Tourism.

#### UNIT– II: Growth of Tourism in India

A land for all seasons – Development of Tourism in India – the formation of the Ministry of Tourism – setting up of the development of Tourism.

#### UNIT– III: Tourism Marketing

Marketing in Tourism – The Tourist product – Tourist market – market segmentation – Marketing process and functions.

#### UNIT– IV: Tourism Promotion

Advertising – sales support – public relations – Tourist Publicity – Evolution and modern trends.

#### UNIT– V: International Organizations in Tourism

International union of official travel organization (IUOTO), WTO – PATA – IATA – ICAO – constitution – objectives – services.

#### TEXT BOOKS:

- BATIA A.K. Tourism Development Principles & Practices (second edition), Sterling publishers private limited New Delhi.  
E. Mail: [ghai@nde.vsnl.net.in](mailto:ghai@nde.vsnl.net.in) [www.sterlingpublisher.com](http://www.sterlingpublisher.com)
- BATIA A.K. International Tourism Management (second edition), Sterling publishers private limited New Delhi.  
E. Mail: [ghai@nde.vsnl.net.in](mailto:ghai@nde.vsnl.net.in) [www.sterlingpublisher.com](http://www.sterlingpublisher.com)

#### DIGITAL TOOLS:

<http://www.tamilnadutourism.org/>  
<https://tourismnotes.com/travel-tourism/>  
<https://tourism.gov.in/sites/default/files/2020-04/chadigarh.pdf>  
<https://saudigazette.com.sa/article/55270>  
<https://www.twn.my/title2/resurgence/207-208/cover4.doc>  
[https://www.tutorialspoint.com/tourism\\_management/tourism\\_management\\_market\\_segmentation.htm](https://www.tutorialspoint.com/tourism_management/tourism_management_market_segmentation.htm)  
[https://www.researchgate.net/publication/332480809\\_THE\\_DEVELOPMENT\\_OF\\_MARKETING\\_IN\\_TOURISM\\_INDUSTRY](https://www.researchgate.net/publication/332480809_THE_DEVELOPMENT_OF_MARKETING_IN_TOURISM_INDUSTRY)  
<https://noblestudios.com/top-pr-trends-travel-tourism/>

#### Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	1	2	1	2	2	1
CO2	2	1	2	3	3	1
CO3	1	2	3	2	1	2
CO4	2	1	1	1	1	2
CO5	2	3	3	2	1	2

3. Advanced Application    2. Intermediate Development    1. Introductory Level

COURSE DESIGNER: Dr. S. S. SUGANTHY

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman



# SOURASHTRA COLLEGE, MADURAI- 625004

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## M.Com. COMPUTER APPLICATIONS – SYLLABUS

(Under CBCS based on OBE)(with effect from 2021 – 2022)

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### COURSE STRUCTURE – IV SEMESTER

S. No.	Subject Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	21PCCC41	<b>Core – 12:</b> Advanced Company Accounts – II*	6	3	25	75	100	5
2.	21PCCC42	<b>Core – 13:</b> Business Environment and Policy*	6	3	25	75	100	5
3.	21PCCC43	<b>Core – 14:</b> Logistics and Supply Chain Management*	6	3	25	75	100	5
4.	21PCCC44	<b>Core – 15:</b> Computer Oriented Project	6	3	40	60	100	5
5.	21PCCE41	<b>Elective :</b> 1. Tally And Office Automation – LAB	4	3	40	60	100	3
	21PCCE42	2. Object Oriented Programming Using C++ – LAB						
	21PCCE43	3. Programming in C – LAB						
6.	21PCCS41	<b>Supportive (Skill) – 4:</b> Introduction to Internet	2	3	25	75	100	1
		<b>TOTAL</b>	<b>30</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>600</b>	<b>24</b>

\* Common to M. Com and M. Com (CA)

One Elective paper has to be chosen out of three Electives

CA – Class Assessment (Internal)

SE – Summative Examination

NME – Non –Major Elective

T – Theory

P – Practical

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman



# SOURASHTRA COLLEGE, MADURAI- 625004

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## M.Com. COMPUTER APPLICATIONS – SYLLABUS

(Under CBCS based on OBE)(with effect from 2021 – 2022)

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21PCCC41	ADVANCED COMPANY ACCOUNTS – II	CORE – 12	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input checked="" type="checkbox"/>

### COURSE DESCRIPTION:

This course is designed to make the students to have in depth knowledge about corporate accounting.

### COURSE OBJECTIVES:

To make the students

- understand the concept of holding company and the procedures involved in the preparation of holding company accounts.
- get knowledge and skills in the preparation of accounts of Banking companies.
- develop and understand the concept and the procedures in the preparation of Insurance company accounts.
- construct the Double account system followed by Electricity companies and public utility undertaking
- gain knowledge about Human resource accounting and Social responsibility accounting

### COURSE OUTCOMES (COs):

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	have the practical implication in the preparation of holding company accounts	Upto K5
CO 2	analyze and prepare the financial statements of bank accounts	Upto K5
CO 3	construct the financial statements of Insurance company accounts with the modified format	Upto K5
CO 4	familiarize the procedure involved in the preparation double account system	Upto K5
CO 5	gain knowledge about human resource accounting and social responsibility accounting	Upto K5

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLY  
K4 – ANALYSE, K5 – EVALUATE



# **SOURASHTRA COLLEGE, MADURAI- 625004**

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### **ADVANCED COMPANY ACCOUNTS –II**

#### **UNIT – I: Holding Companies**

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 – Company having a number of Subsidiaries. (except intercompany holdings and chain holding).

#### **UNIT –II: 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 etc., – Bills for Collection–Bills Payable–Bills Purchased and Discounted–Rebate on Bills Discounted–Inter Office Adjustments–Slip System.

#### **UNIT –III: 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 –Preparation of Final Accounts.

#### **UNIT – IV: 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

#### **UNIT – V: Human Resource Accounting**

Human Resource Accounting – objectives – Advantages and disadvantages – valuation of human resources – Social responsibility Accounting – Meaning – Definition – objectives – importance – Approaches and methods to Social responsibility Accounting and Reporting – Preparation of Social Income statement and social Balance sheet

**NOTE: 80% problem and 20% theory**



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### TEXT BOOKS:

1. Reddy, T.S. and Murthy, A. 2015, “Corporate Accounting” Revised Edn., Margham Publications, Chennai.
2. Pillai.R.S.N, Bagavathi and Uma.S, “Fundamentals of Advanced Accounting”, Third Revised Edition 2014,S.Chand& Company Private Limited, New Delhi.

### REFERENCE BOOKS:

1. Arulanandam, M.A. and Raman, K.S. 2009.Advanced Accounting.6th Edn. Himalaya Publishing House, Mumbai.
2. Gupta R.L. and Radhaswamy 2009.Advanced Accountancy.13th Revised Edn. Sultan Chand & Sons, New Delhi.
3. Jain, S.P. and Narang, K.L. 2014. Advanced Accountancy.20th Edn. Kalyani Publishers, Ludhiana
4. Pillai, R.S.N. and Bagavthi. 2012. Advanced Accountancy. 5th Edn. Chand, S. & Co Ltd., New Delhi.
5. Rajasekaran, V. and Lalitha, R. 2011. Advanced Accounts.10 Edn. Pearson. New Delhi.

**Note: Question Paper shall cover 80% Problems & 20% Theory**

### DIGITAL TOOLS:

- <https://www.accountingnotes.net/holding-companies/holding-companies-problems-and-solutions-accounting/13009>
- <http://egyankosh.ac.in/bitstream/123456789/73958/1/Unit-9.pdf>
- <https://uafulucknow.ac.in/wp-content/uploads/2020/03/Accounts-of-banking-company.pdf>
- <https://www.dynamictutorialsandservices.org/2018/09/accounts-of-banking-companies-solved.html>
- <https://www.accountingnotes.net/companies/insurance-companies/accounts-of-insurance-companies-accounting/13117>
- <https://www.accountingnotes.net/electricity-companies/double-account-system-maintained-by-electricity-companies/9537>
- <https://egyankosh.ac.in/bitstream/123456789/17041/1/Unit-5.pdf>
- <https://indiafreenotes.com/meaning-definitions-characteristics-functions-and-importance-of-social-responsibility-accounting/>

### Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	2	2	3	3
CO2	3	3	2	2	2	3
CO3	3	3	2	2	2	3
CO4	3	3	2	3	3	3
CO5	2	3	3	2	2	3

3. Advanced Application    2. Intermediate Development    1. Introductory Level

**COURSE DESIGNER: Dr. R. R. VISHNUPRIYA**

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman



# SOURASHTRA COLLEGE, MADURAI- 625004

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## M.Com. COMPUTER APPLICATIONS – SYLLABUS

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21PCCC42	BUSINESS ENVIORNMENT AND POLICY	CORE – 13	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	25	75	100

NATURE OF COURSE	Employability <input type="checkbox"/>	Skill Oriented <input type="checkbox"/>	Entrepreneurship <input checked="" type="checkbox"/>
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### COURSE DESCRIPTION:

This course is designed to understand the concept of Business Environment, Social responsibility, Industrial policy, Consumer protection Act, and Industrial sickness

### COURSE OBJECTIVES:

To make the students

1. understand the basic concept of Business and social responsibility.
2. acquaint with the concept of factors affecting business environment.
3. gain knowledge on the Industrial Policies.
4. learn the various aspects of consumer protection act and privatization.
5. have exposure on the Industrial sickness and small scale sector.

### COURSE OUTCOMES (COs):

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	exhibit the elementary knowledge of business and social responsibility	Upto K5
CO 2	understand the external and internal influences of business environment.	Upto K5
CO 3	acquire the knowledge of industrial policy and new industrial policy	Upto K5
CO 4	gain knowledge about consumer protection act, and have knowledge in privatization.	Upto K5
CO 5	acquire knowledge about industrial sickness	Upto K5

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLY  
K4 – ANALYSE, K5 – EVALUATE



# SOURASHTRA COLLEGE, MADURAI- 625004

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### BUSINESS ENVIRONMENT AND POLICY

#### UNIT- I:

Business: Introduction – concept – nature and scope – characteristics of business.

Social responsibility: Meaning-objectives of business – Arguments for and against of social responsibility.

#### UNIT- II:

Business Environment: Definition-Elements of External and Internal Environment – Demographic factor-Economic Environment – Geographical and Ecological Environment – Social and Cultural Environment-Political and Legal – Technological environment.

#### UNIT- III:

Industrial Policy: meaning – features – industrial licensing policy – objectives – legislative measures – IDR Act, 1951 – New Industrial policy, 1991 – changes in new industrial policy – criticism of New Industrial Policy 1991.

#### UNIT- IV:

Consumer Protection Act, 1986 – Objectives – Rights of consumer – consumer disputes redressal agencies – remedial action Privatization: Meaning-privatization in India – forms of privatization – Arguments for and against privatization.

#### UNIT- V:

Industrial Sickness – Definition – causes – extent of industrial sickness – BIFR – drawback of BIFR-Non-banking Financial Institutions for Development – Industrial Development Bank of India (IDBI) – Industrial Finance Corporation of India(IFCI) – State Industrial Development Corporations(SIDCOs) – Unit Trust of India(UTI) – EXIM Bank-NABARD

#### TEXT BOOK:

1. Sankaran S (2019), “Business Environment”, Margham Publications, Chennai.

#### REFERENCE BOOKS:

1. Chidambaram K and Alagappan V(2008), “Business Environment”, Vikas Publishing House Pvt. Ltd., Noida
2. Francis Cherunilam (2009), “Business Environment Text and Cases”, Himalaya Publishing House ,Mumbai.
3. Gupta C (2011), “Business Environment”, Sultan Chand and Sons, New Delhi.

#### DIGITAL TOOLS:

1. <http://www.toppr.com>
2. <https://www.enterprise-development.org>
3. <https://en.m.wikipedia.org>

#### Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	2	2	2	1
CO2	3	3	3	3	1	2
CO3	3	2	2	2	2	1
CO4	3	3	2	2	2	2
CO5	2	2	3	3	1	2

3. Advanced Application    2. Intermediate Development    1. Introductory Level

**COURSE DESIGNER: Dr. T. T. KARTHIK**

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman





# SOURASHTRA COLLEGE, MADURAI- 625004

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21PCCC43	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	CORE – 14	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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### COURSE DESCRIPTION:

This course is designed to deal with effective management, organizing and monitoring of storage and distribution of goods. The aim is to manage the entire order cycle in the most efficient way so that it enhances business development and ensures sustainability and customer satisfaction.

### COURSE OBJECTIVES:

1. To develop basic fundamentals of business logistics
2. To help the students acquire the knowledge about supply chain management
3. To help them gain knowledge of transportation and their characteristics
4. To provide basic knowledge on logistics information
5. To enrich the students' knowledge about coordination in supply chain.

### COURSE OUTCOMES (COs):

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	gain the functions and importance of logistics management.	Upto K5
CO 2	provide the customer service and various approaches to study channels.	Upto K5
CO 3	understand effective transportation system, and cost characteristics by mode.	Upto K5
CO 4	acquire the knowledge of logistics into an integrated process.	Upto K5
CO 5	understand the concepts related to pricing obstacles to coordination in a supply chain, goals and incentives	Upto K5

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLY  
K4 – ANALYSE, K5 – EVALUATE



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### LOGISTICS AND SUPPLY CHAIN MANAGEMENT

#### **UNIT – I: Supply Chain Management and Customer Service**

Introduction – Definition of Logistics – Definition of supply chain – importance Of logistics and supply chain – objectives of business logistics – logistics and supply chain management – functions of logistics management – supply chain Macro processes in a firm Customer service – definition – elements – dimension of customer service – Value added services vs basic customer service capability – performance areas of value added services.

#### **UNIT – II: Supply Chain Relationships and Warehouses Management**

Channel structure – relationship management – Channel relationships – Leadership – logistical service alliances – factors stimulating service based alliances Various approaches to study channels – Description Institutional Approach Classification of middlemen – merchant middlemen – functional middlemen (Agent Middlemen) – graphic approach – conditions for successful supply chain relationships – warehouse benefit – Service benefits of warehousing – types of warehouses – private warehouses – Public warehouses – functions of public warehouses – documents used in public Warehouses.

#### **UNIT – III: Transportation, Transportation cost and their characteristics**

Importance of effective transportation system – Modes of transportation – Air – Package Carriers – trucks – trucks vs rail – rail – water / transport – pipeline – Intermodal / transportation – Trailer on flatcar(TOFC) OR Piggyback container on flat car(COFC) – Coordinated air truck – concor – Cost characteristics by mode – Rail – Highway – water – air – pipeline – transportation rates – Volume related rates – distance related rates – demand related rates.

#### **UNIT – IV: Logistics Information System**

Information functionality – Linking logistics into an integrated process – principles of logistics – Information – information architecture – application of information technologies – electronic Data interchange (EDI) – personal computers – artificial intelligence or expert system – Communication – bar coding and scanning.

#### **UNIT – V: Coordination in Supply Chain**

Bullwhip effect – evils of bullwhip effect/impact of bullwhip effect – obstacles to coordination in a supply chain –incentives obstacles – information processing obstacles – Operational obstacles – pricing obstacles – behavioural obstacles – managerial action to Enhance supply chain profit – goals and incentives – information accuracy – operational Performance – pricing strategies to stabiles orders.

#### **TEXT BOOK:**

NATARAJAN L (2020) “LOGISTICS AND SUPPLY CHAIN MANAGEMENT”, Margham Publication, Chennai

**DIGITAL TOOLS:** <https://www.coursera.org/learn/supply-chain-logistics>

<https://examstime.in/logistics-and-supply-chain-management-study-materials/>

#### **Mapping of CO with PSO**

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	1	3	2	3	2	
CO2	2	3	3	2	2	
CO3	1	2	2	3	2	
CO4	2	3	2	3	3	
CO5	2	3	3	2	1	

3. Advanced Application    2. Intermediate Development    1. Introductory Level

**COURSE DESIGNER: Dr. S. M. DEVI**



# SOURASHTRA COLLEGE, MADURAI- 625004

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## M.Com. COMPUTER APPLICATIONS – SYLLABUS

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21PCCC44	COMPUTER ORIENTED PROJECT	CORE – 15	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	40	60	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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### COURSE DESCRIPTION:

This course is designed to make the students understand how to do a Project and to know the nuances of writing reports.

### COURSE OBJECTIVES:

- To give basic knowledge of project developing.
- To provide clear understanding of public issue management.
- To help the students acquire the knowledge on post issue activities.
- To give knowledge of underwriting of securities.

### COURSE OUTCOMES (COs):

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	gain basic knowledge of project developing	Upto K5
CO 2	understand public issue management.	Upto K5
CO 3	acquire the knowledge on post issue activities .	Upto K5
CO 4	gain knowledge of underwriting of securities.	Upto K5
CO 5	understand the consumer add to computer application and hire purchase system	Upto K5

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLY  
K4 – ANALYSE, K5 – EVALUATE



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### **COMPUTER ORIENTED PROJECT**

Project work is compulsory and it carries 100 marks. A student should select a topic for project work in the third semester itself and submit the project report at the end of the fourth semester.

The project report shall be valued by an external examiner as an examination for **40 MARKS ON INTERNAL AND 60 MARKS ON EXTERNAL.**

#### **Mapping of CO with PSO**

	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>	<b>PSO6</b>
<b>CO1</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>1</b>
<b>CO2</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>1</b>	<b>2</b>
<b>CO3</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>CO4</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>3</b>	<b>2</b>	<b>1</b>
<b>CO5</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>

**3. Advanced Application    2. Intermediate Development    1. Introductory Level**

**COURSE DESIGNER: Prof. S. MAHENDRAN**



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## M.Com. COMPUTER APPLICATIONS – SYLLABUS

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21PCCE41	TALLY AND OFFICE AUTOMATION – LAB	ELECTIVE	-	4	3

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	40	60	100

NATURE OF COURSE	Employability <input type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input checked="" type="checkbox"/>
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### COURSE DESCRIPTION:

This course is designed to familiarize students with organizational and managerial foundations of systems across the enterprise.

### COURSE OBJECTIVES:

1. To list out the Working method of Tally
2. To perform volume calculation using method overloading.
3. Using command line arguments, test if the given string is palindrome or not.

### COURSE OUTCOMES (COs):

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	list out the Working method of Tally	Upto K5
CO 2	create mathematical question paper	Upto K5
CO 3	create flowcharts	Upto K5
CO 4	do Journal entries & Ledger creation/modification	Upto K5
CO 5	prepare Group in as Organization requirement	Upto K5

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLY  
K4 – ANALYSE, K5 – EVALUATE



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### **TALLY AND OFFICE AUTOMATION – LAB**

#### **List of Assignments (MS Word)**

1. Create a news–paper document with at least 200 words, a. Use margins as, top:1.5, bottom:2, left:2, right:1 inches. b. Use heading “Gandhi Jayanti”, font size: 16, font color: red, font face: Arial Black. c. With first letter “dropped” (use drop cap option) of the first paragraph containing a picture at the right side d. Use three columns from the second paragraph onwards till the half of the page. e. Then use heading “Computer basics” f. Create paragraph using two columns till the end of the page.
2. Create a Mathematical question paper using, at least five equations a. With fractions, exponents, summation function b. With at least one „m\*n“ matrix c. Basic mathematical and geometric operators. d. Use proper text formatting, page color and page border.
3. Create a flowchart using, a. Proper shapes like ellipse, arrows, rectangle, and parallelogram. b. Use grouping to group all the parts of the flowchart into one single object.
4. Create a table using table menu with, a. At least 5 columns and 10 rows. b. Merge the first row into one cell. c. Merge the second row into one cell, then split the second row into three cells. d. Use proper table border and color. e. Insert proper content into the table with proper text formatting.
5. Create a table using two columns, a. The left column contains all the short–cut keys and right side column contains the function of the short–cut keys. b. Insert a left column using layout option. Name the heading as Serial No.
6. Company Creation, Modification & other entries 2 3 After successful completion of the module, the students shall be able to:
  - Create Company with sufficient introduction/ basic company information and also able to modify company data.
7. Journal entries & Ledger creation/modification etc. 4 8 After successful completion of the module, the students shall be able to:
  - Make Journal entries into proper head.
  - Make ledger into proper group
  - Correction of Ledgers & Groups as and when required. 4.
8. Group Creation 0 2 After successful completion of this module, students should be able to:
  - Preparation of Group in as Organization requirement.
  - Alteration of Group as and when required. Preparation of Vouchers– (Payment, Receipt, Journal, Contra, Purchase, Sales, Return Inward/Outward Voucher) 2 6 After successful completion of the module, the students shall be able to:
    - Make an entry to Payment, Receipt, Journal, Contra, Purchase, Sales, Purchase Return &Sales Return Voucher in r/o to related Ledgers.



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### REFERENCE BOOKS:

1. Brucj, B., 2006, The Essential Ms Office, Galgotia Publication Private Limited, New Delhi.
2. Gini Courter, Annete Marquis, 2005, Ms Office, BPB Publications, New Delhi.
3. Mansfield, R. 2005, The Compact Guide to Microsoft Office, B.P.B. Publications, New Delhi.
4. Mansfild, R., 2005, Management Information system– concept, need, strategic role– evolution of management information system–components of management information system–information flow

### DIGITAL TOOLS:

<https://www.linkedin.com/pulse/concept–role–importance–mis–kumar–chetan>

<https://dotnepal.com/management–information–system–mis–functions–of–mis/>

<https://www.fantaproject.org/sites/default/files/resources/3B–MIS–Checklist.pdf>

<https://www.w3computing.com/systemsanalysis/types–systems/>

<https://mays.tamu.edu/department–of–information–and–operations–management/management–information–systems/>

<https://www.shopify.in/encyclopedia/management–information–systems–mis>

<https://searchitoperations.techtarget.com/definition/MIS–management–information–systems>

### Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	1	2	1	2	2	3
CO2	2	2	3	3	2	1
CO3	2	3	3	1	2	2
CO4	2	1	2	3	2	1
CO5	2	3	2	3	1	2

3. Advanced Application    2. Intermediate Development    1. Introductory Level

**COURSE DESIGNER: Prof. L. R. SIVA KUMAR**





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## M.Com. COMPUTER APPLICATIONS – SYLLABUS

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21PCCE42	OBJECT ORIENTED PROGRAMMING USING C++ – LAB	ELECTIVE	–	4	3

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	40	60	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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### COURSE DESCRIPTION:

This course is designed to understand on basic concept of E-commerce and its application in current scenario.

### COURSE OBJECTIVES:

1. Acquire the basic concept of CODING.
2. Enable the students on network security and firewall.
3. Impart knowledge on DEVELOPING CODING.
4. Gain knowledge on its application Development.
5. Know and apply various sector computer Knowledge.

### COURSE OUTCOMES (COs):

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	understand the basic concept of CODING.	Upto K5
CO 2	gain knowledge on Computer sector	Upto K5
CO 3	analyse methods of Computer coding	Upto K5
CO 4	gain knowledge on its application	Upto K5
CO 5	apply various methods of Coding	Upto K5

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLY  
K4 – ANALYSE, K5 – EVALUATE



# **SOURASHTRA COLLEGE, MADURAI- 625004**

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### **OBJECT ORIENTED PROGRAMMING USING C++ – LAB**

#### **Write programs in C++ to solve the following Problems:**

1. To perform Area calculation using Function overloading (Min three functions).
2. To perform String manipulation (three different types) using function overloading.
3. To swap two values between two class objects using friend function
4. To find minimum of two numbers between two class objects using friend function.
5. To overload unary minus operator which changes sign of given vector (3 elements)
6. To overload Binary + operator which adds two complex numbers.
7. To process students mark list using multiple inheritance
8. To Process employee details using hierarchical inheritance
9. To process family details using hybrid inheritance.
10. To process electricity billing using binary file.
11. To process mark listing using binary file.
12. To perform stack operations.
13. To perform queue operations.
14. To manipulate singly linked list

**COURSE DESIGNER: Prof. S. MAHENDRAN**



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## M.Com. COMPUTER APPLICATIONS – SYLLABUS

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21PCCE43	PROGRAMMING IN C – LAB	ELECTIVE	4	–	3

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	40	60	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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### COURSE DESCRIPTION:

This course is designed to make the students understand the basic concept of C Programming.

### COURSE OBJECTIVES:

1. To acquire the basic concept of computer coding.
2. To enable the students get knowledge on network security and firewall.
3. To impart knowledge on Mathematics and computer technics

### COURSE OUTCOMES (COs):

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	use the fundamentals of C programming in trivial problem solving	Upto K5
CO 2	enhance skill on problem solving by constructing algorithms	Upto K5
CO 3	identify solution to a problem and apply control structures and user defined functions for solving the problem	Upto K5
CO 4	demonstrate the use of Strings and string handling functions	Upto K5
CO 5	apply skill of identifying appropriate programming	Upto K5

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLY  
K4 – ANALYSE, K5 – EVALUATE



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### PROGRAMMING IN C – LAB

#### LIST OF EXPERIMENTS:

1. Finding Simple Interest and Compound Interest
2. Centigrade to Fahrenheit and Fahrenheit to Centigrade
3. Finding roots of a quadratic equation Conditional Statements
4. EB Bill Generation
5. Print Grade of a student
6. Checking Prime Number Looping Statements
7. Sum of the digits of a number
8. Evaluate Sine Series
9. Finding Standard Deviation and Variance Array
10. Searching an element in an array
11. Array Sorting
12. Matrix Addition
13. Matrix Multiplication
14. Finding sum of the diagonal elements of a matrix String Array
15. Reverse a String and Palindrome Checking
16. Using string built-in functions
17. Finding number of words in a sentence

#### Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	3	3
CO2	3	3	2	3	2	2
CO3	3	2	3	3	3	2
CO4	3	3	3	3	3	3
CO5	3	3	3	2	3	2

3. Advanced Application    2. Intermediate Development    1. Introductory Level

**COURSE DESIGNER: Prof. G. CHAKRAVARTHI KOUSIK**

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman



# SOURASHTRA COLLEGE, MADURAI- 625004

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## M.Com. COMPUTER APPLICATIONS – SYLLABUS

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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21PCCS41	INTRODUCTION TO INTERNET	SBS	2	-	1

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
II	IV	25	75	100

NATURE OF COURSE	Employability <input type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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### COURSE DESCRIPTION:

This course is designed to understand about retailing, retailer, location strategies, branding and consumerism.

### COURSE OBJECTIVES:

- To help the students know make a successful Internet connection
- To help the students use and customize a web browser
- To help the students understand create a website and publish a simple web page
- To highlight the use compression and decompression software
- To help the students acquire use compression and decompression software

### COURSE OUTCOMES (COs):

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

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	gain knowledge of discuss elementary Internet concepts and history	Upto K5
CO 2	understand the types of Computer applications	Upto K5
CO 3	understand the nature of present-day Application development.	Upto K5
CO 4	understand the dynamics Patens and coding.	Upto K5
CO 5	use File Transfer Protocol (ftp) to perform file downloading and uploading	Upto K5

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLY  
K4 – ANALYSE, K5 – EVALUATE



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### INTRODUCTION TO INTERNET

#### UNIT – I:

Computer Fundamentals: History, Generations – Classification of Computers –Windows Operating System Introduction to Microsoft Office 2000 – Microsoft Word Screen – File Menu – Edit Menu – View Menu –Insert Menu – Format Menu.

#### UNIT – II:

Tools Menu – Table Menu – Window Menu – Help Menu – Formatting the Text –Alignment of Text – Applying Fonts – Size of Text – Font of the Text – Colour of the Text.

#### UNIT – III:

Spreadsheets& Microsoft Excel: Understanding Microsoft Excel for Windows –Starting Microsoft Excel 2000 – Understanding Spreadsheets – File Menu – Edit Menu – Insert Menu – Data Menu – Window Menu.

#### UNIT – IV:

Creating a Worksheet in Excel for Windows – Copying Formula –Functions in Excel – Using Autosum – Using auto calculate – References – Sum Function – Average Function – Creating Charts in Excel –Creating Graphs.

#### UNIT – V:

Power Point – How to create a new power point presentation – Adding a new slide – Insert Table, picture, clip art, shapes, chart, header, footer, Word Art / Date & Time, Slide – Slide Layout.

**TEXT BOOK:** Learning computer Fundamentals, MS Office and Internet & Web Technology – Dinesh Maidasani – FIREWALL MEDIA, First Edition 2005.

**REFERENCE BOOK:**A Beginners Guide to Computers – Alexis Leon & Mathews Leon–Vikas Publishing House Pvt Ltd.

#### DIGITAL TOOLS:

1. <https://www.ccim.com>
2. <https://www.thebrandingjournal.com>
3. <https://www.toolboxmarketing.com>

#### Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	3	2
CO2	3	3	2	3	2	3
CO3	3	2	3	3	3	3
CO4	3	3	3	3	3	2
CO5	3	3	3	2	3	2

3. Advanced Application    2. Intermediate Development    1. Introductory Level

**COURSE DESIGNER: Prof. S. MAHENDRAN**

Passed in the BOS Meeting held on 19/03/2022

Signature of the Chairman