**SOURASHTRA COLLEGE, MADURAI– 625004**
(An Autonomous Institution Re-accredited with 'B+' grade by NAAC)
**M.Com. COMPUTER APPLICATIONS – SYLLABUS**
**(Under CBCS based on OBE) (For those admitted during 2024 – 2025 and after)**

1

## ABOUT THE DEPARTMENT

This Course was started in the year 2003. An Active and Vibrant Department with a good track record for the past 18 years. The Department is equipped with a dedicated team of 8 Staff members who are specialized on divergent and emerging areas of Commerce. 3 Staff members are doctorates. Programmes offered – B.Com.,(CA) M.Com.,(CA). 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.

**Passed in the BoS Meeting held on 09/03/2024**          **Signature of the Chairman**

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2

# 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.

**Passed in the BoS Meeting held on 09/03/2024**　　　　　　**Signature of the Chairman**

## PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)
## M.Com. COMPUTER APPLICATIONS

| | |
|---|---|
| **PEO 1** | Graduates can pursue higher education and other career oriented programs globally. |
| **PEO 2** | Graduates have wider scope of employment opportunities in the field of Finance, Banking, Insurance, Accounting, Taxation and Research etc. |
| **PEO 3** | Graduates develop competencies in computer applications by designing, developing and apply the software in the Era of Digitalization. |
| **PEO 4** | Graduates should be able to start their own business enterprise or demonstrate their entrepreneurial skills for their organizations in supportive and leadership roles. |
| **PEO 5** | Apply critical thinking which improves cognitive skills and logical decision making as business leaders. |
| **PEO 6** | analyse and interpret the financial risks and events. |

## PROGRAMME OUTCOMES (POs)

Postgraduate (M.A., M.Sc., M.Com., **M.Com(CA).,** M.B.A., M.C.A., etc.,) is a 2 – year degree Programme with 4 semesters consisting the following Programme Outcomes (POs) under various criteria including critical thinking, problem solving, effective communication, societal/ citizenship/ ethical credibility, sustainable growth and employable abilities.

| | |
|---|---|
| **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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4

## PROGRAMME SPECIFIC OUTCOMES (PSOs)

On completion of **M.Com (CA) Programme**, the students are expected/will be able 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. |

## DISTRIBUTION OF CREDITS (PG PROGRAMME)

| SEMESTER | COURSES | NUMBER OF COURSES | HOURS | CREDITS | TOTAL CREDITS |
|---|---|---|---|---|---|
| I–IV | CORE | 15 | 6 | 5 | 75 |
| I–IV | ELECTIVE | 4 | 6 | 3 | 12 |
| I-IV | SBS (Skill) | 4 | 2 | 1 | 4 |
| III | NME | 1 | 6 | 4 | 4 |
| III | INTERNSHIP | 1 | - | 1 | 1 |
| | | TOTAL CREDITS | | | 96 |

**Extra credits may be earned through SWAYAM Courses/other online courses**

**Passed in the BoS Meeting held on 09/03/2024**        **Signature of the Chairman**

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## M.Com. COMPUTER APPLICATIONS – SYLLABUS

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## MASTER OF COMMERCE WITH COMPUTER APPLICATIONS – COURSE STRUCTURE

### SEMESTER – I

| S. No | Course Code | Course Title | Hours/ Week | Exam (Hrs.) | CA | SE | Total Marks | Credits |
|-------|-------------|--------------|-------------|-------------|-----|-----|-------------|---------|
| 1. | 24PCCC11 | **Core – 1:** Advanced Company Accounts – I* | 6 | 3 | 25 | 75 | 100 | 5 |
| 2. | 24PCCC12 | **Core – 2:** Applied Costing* | 6 | 3 | 25 | 75 | 100 | 5 |
| 3. | 24PCCC13 | **Core – 3:** Computerized Accounting and Office Automation | 6 | 3 | 25 | 75 | 100 | 5 |
| 4. | 24PCCCP1 | **Core – 4: Lab :** Office Automation | 6 | 3 | 40 | 60 | 100 | 5 |
| | | **Elective – 1: \*\*** | | | | | | |
| 5. | 24PCCE11 | Strategic Human Resource Management* | 4 | 3 | 25 | 75 | 100 | 3 |
| | 24PCCE12 | Financial Markets and Institutions * | | | | | | |
| 6. | 24PCCSP1 | **SBS – 1: Lab:** Tally | 2 | 3 | 40 | 60 | 100 | 1 |
| | | **TOTAL** | **30** | | **-** | **-** | **600** | **24** |

**\*\*One elective course to be chosen from TWO courses   \*Common to M.Com and M.Com (CA)**

### SEMESTER – II

| S. No | Course Code | Course Title | Hours/ Week | Exam (Hrs.) | CA | SE | Total Marks | Credits |
|-------|-------------|--------------|-------------|-------------|-----|-----|-------------|---------|
| 1. | 24PCCC21 | **Core – 5:** Advanced Company Accounts – II* | 6 | 3 | 25 | 75 | 100 | 5 |
| 2. | 24PCCC22 | **Core – 6:** Accounting for Managers* | 6 | 3 | 25 | 75 | 100 | 5 |
| 3. | 24PCCC23 | **Core – 7:** DBMS | 6 | 3 | 25 | 75 | 100 | 5 |
| 4. | 24PCCCP2 | **Core – 8: Lab :** RDBMS | 6 | 3 | 40 | 60 | 100 | 5 |
| | | **Elective – 2: \*\*** | | | | | | |
| 5. | 24PCCE21 | Organizational Behaviour* | 4 | 3 | 25 | 75 | 100 | 3 |
| | 24PCCE22 | Security Analysis and Portfolio Management* | | | | | | |
| 6. | 24PCCSP2 | **SBS – 2: Lab :** Basic Python | 2 | 3 | 40 | 60 | 100 | 1 |
| 7. | | **Internship\*** | **-** | | **-** | **-** | **-** | **-** |
| | | **TOTAL** | **30** | | **-** | **-** | **600** | **24** |

**\*\*One elective course to be chosen from TWO courses   \*Common to M.Com and M.Com (CA)**

**Passed in the BoS Meeting held on 09/03/2024          Signature of the Chairman**

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6

## SEMESTER – III

| S. No | Course Code | Course Title | Hours /Week | Exam (Hrs.) | CA | SE | Total Marks | Credits |
|---|---|---|---|---|---|---|---|---|
| 1. | | **Core – 9:** Advanced Company Accounts – III* | 6 | 3 | 25 | 75 | 100 | 5 |
| 2. | | **Core – 10:** GST and Taxation* | 6 | 3 | 25 | 75 | 100 | 5 |
| 3. | | **Core – 11:** Big Data Analysis | 6 | 3 | 25 | 75 | 100 | 5 |
| 4. | | **Elective – 3: ** <br> Data Analytics Lab using R <br> Enterprise Resource Planning* | 4 | 3 | 25 | 75 | 100 | 3 |
| 5. | | **SBS – 3:** Technology in Banking | 2 | 3 | 25 | 75 | 100 | 1 |
| 6. | | **NME :** Digital Marketing | 6 | 3 | 25 | 75 | 100 | 4 |
| 7. | | **Internship*** | - | - | 40 | 60 | 100 | 1 |
| | | **TOTAL** | 30 | | - | - | 700 | 24 |

**\*\*One elective course to be chosen from TWO courses**     **\*Common to M.Com and M.Com (CA)**

## SEMESTER – IV

| S. No | Course Code | Course Title | Hours/ Week | Exam (Hrs.) | CA | SE | Total Marks | Credits |
|---|---|---|---|---|---|---|---|---|
| 1. | | **Core – 12:** Advanced Company Accounts – IV* | 6 | 3 | 25 | 75 | 100 | 5 |
| 2. | | **Core – 13:** Business Environment and Policy* | 6 | 3 | 25 | 75 | 100 | 5 |
| 3. | | **Core – 14:** Introduction to Industry 4.0 | 6 | 3 | 25 | 75 | 100 | 5 |
| 4. | | **Core – 15:** Project with Viva - Voce | 6 | 3 | 40 | 60 | 100 | 5 |
| 5. | | **Elective – 4: ** <br> E-Commerce* <br> Customer Relationship Management* | 4 | 3 | 25 | 75 | 100 | 3 |
| 6. | | **SBS – 4:** Web Technology | 2 | 3 | 25 | 75 | 100 | 1 |
| | | **TOTAL** | 30 | - | - | - | 600 | 24 |

**\*\*One elective course to be chosen from TWO courses**     **\*Common to M.Com and M.Com (CA)**

**Passed in the BoS Meeting held on 09/03/2024**          **Signature of the Chairman**

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## M.Com. COMPUTER APPLICATIONS – SYLLABUS

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## COURSE STRUCTURE – SEMESTER – I

| S. No | Course Code | Course Title | Hours /Week | Exam (Hrs.) | CA | SE | Total Marks | Credits |
|---|---|---|---|---|---|---|---|---|
| 1 | 24PCCC11 | **Core – 1:** Advanced Company Accounts – I* | 6 | 3 | 25 | 75 | 100 | 5 |
| 2 | 24PCCC12 | **Core – 2:** Applied Costing* | 6 | 3 | 25 | 75 | 100 | 5 |
| 3 | 24PCCC13 | **Core – 3:** Computerized Accounting and Office Automation | 6 | 3 | 25 | 75 | 100 | 5 |
| 4 | 24PCCCP1 | **Core – 4: Lab :** Office Automation | 6 | 3 | 40 | 60 | 100 | 5 |
| | | **Elective – 1: ** | | | | | | |
| 5 | 24PCCE11 | Strategic Human Resource Management* | 4 | 3 | 25 | 75 | 100 | 3 |
| | 24PCCE12 | Financial Markets and Institutions * | | | | | | |
| 6 | 24PCCSP1 | **SBS – 1: Lab :** Tally | 2 | 3 | 40 | 60 | 100 | 1 |
| | | **TOTAL** | 30 | | - | - | 600 | 24 |

**One elective course to be chosen from TWO courses        *Common to M.Com and M.Com (CA)

**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 09/03/2024            Signature of the Chairman**

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8

| COURSE CODE | COURSE TITLE | CATEGORY | T | P | CREDITS |
|---|---|---|---|---|---|
| **24PCCC11** | **ADVANCED COMPANY ACCOUNTS – I** | **CORE – 1** | **6** | **–** | **5** |

| YEAR | SEMESTER | INTERNAL | EXTERNAL | TOTAL |
|---|---|---|---|---|
| **I** | **I** | **25** | **75** | **100** |

| NATURE OF COURSE | Employability | ✓ | Skill Oriented | ✓ | Entrepreneurship | ✓ |
|---|---|---|---|---|---|---|

**COURSE DESCRIPTION:**

This course is designed to make the students to have in–depth knowledge about company accounts – I

**COURSE OBJECTIVES:**

**To make the students**

1. become familiarize 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. implement the treatment of profit or loss prior to incorporation to the prevailing business conditions.
4. gain knowledge of different methods of valuation of goodwill and shares
5. develop the procedure and devise a plan for the liquidation of companies

**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** | ascertain pre and post incorporation profits | **Upto K5** |
| **CO 4** | follow various methods of valuation of goodwill and shares | **Upto K5** |
| **CO 5** | analyze and prepare the financial statements in case of liquidation of company | **Upto K5** |

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

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9

## ADVANCED COMPANY ACCOUNTS – I

**UNIT– I: ACCOUNTING STANDARDS**
Introduction– Meaning – Need – Nature– Objectives – International Accounting Standards – Accounting Standards in India – AS–1 Disclosure of Accounting Policies – AS–2 Valuation of Inventories– AS–3 Cash flow Statement – AS–4 Contingencies and events occurring after balance sheet date– AS–10 Property, Plant & Equipment – AS–13 Accounting for Investments.

**UNIT– II: FINAL ACCOUNTS OF COMPANIES**
Introduction– Statement of Profit and Loss – contents of statement of Profit and Loss– Balance sheet – Contents of Balance Sheet – Accounting Entries relating to Dividend – Transfer to General Reserve – Managerial Remuneration.

**UNIT– III: PROFITS PRIOR TO INCORPORATION**
Introduction – Treatment of Profit and Loss prior to incorporation – Basis of Apportionment of expenses – steps involved in ascertaining Pre and Post incorporation profits.

**UNIT– IV: VALUATION OF GOODWILL AND SHARES**
Meaning of Goodwill – Needs for valuation of Goodwill – Factors affecting value of Goodwill – Methods of Valuation of Goodwill.
Valuation of Shares: Introduction – Need for Valuation of Shares – Methods of Valuation of Shares – Net Asset Method – Yield Method.

**UNIT– V: LIQUIDATION OF COMPANIES**
Meaning– Modes of Winding up – Contributory – Order of Payment – Statement of affairs – Deficiency or Surplus Account.

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

**TEXT BOOK:**
Reddy T.S & Dr. Murthy A, *Corporate Accounting*, Margham Publications, Chennai

**REERENCE BOOKS:**
1. Gupta R L, Radhaswamy M, *Corporate Accounting Volume II*, Sultan Chand & sons, New Delhi
2. Dr. Arulanandam M A, Dr. Raman K.S, *Advanced Accountancy*, Vol. II(corporate Accounting), Himalaya publishing house, Mumbai
3. Dr. Shukla S M, Dr. Gupta K L, *Corporate Accounting*, Sahitya Bhawan Publications, AGrex (U.P)

**DIGITAL TOOLS:**
1. **https://en.wikipedia.org/wiki/Indian_Accounting_Standards**
2. **https://www.youtube.com/watch?v=j76Tdl2D–p4**
3. **https://www.accountingnotes.net/goodwill/valuation–of–goodwill–and–shares–accounting/12804**
4. **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.IntroductoryLevel**
**COURSE DESIGNER: Dr. J. DURAICHAMY**


**Passed in the BoS Meeting held on 09/03/2024**                    **Signature of the Chairman**

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10

| COURSE CODE | COURSE TITLE | CATEGORY | T | P | CREDITS |
|---|---|---|---|---|---|
| 24PCCC12 | APPLIED COSTING | CORE – 2 | 6 | – | 5 |

| YEAR | SEMESTER | INTERNAL | EXTERNAL | TOTAL |
|---|---|---|---|---|
| I | I | 25 | 75 | 100 |

| NATURE OF COURSE | Employability | ✓ | Skill Oriented | ✓ | Entrepreneurship | ✓ |
|---|---|---|---|---|---|---|

**COURSE DESCRIPTION:**

This course is designed to make the students to have in depth knowledge about Applied costing

**COURSE OBJECTIVES:**

**To make the students**

1. become familiar 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**

| No. | Course Outcomes | Knowledge Level (According to Bloom's Taxonomy) |
|---|---|---|
| CO 1 | become familiar with the various cost concepts, and elements of cost | Upto K5 |
| CO 2 | understand the preparation of wage payment and incentive system under labour and overhead | Upto K5 |
| CO 3 | acquire the knowledge of application of process costing | Upto K5 |
| CO 4 | get acquaintance with the application of Marginal costing for Business decision making | Upto K5 |
| CO 5 | gain knowledge of cost control and reduction | Upto K5 |

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

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11

## 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 preparasion 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 & bye products.

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

### TEXT BOOK:

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

### REFERENCE BOOKS:

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

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12

**DIGITAL TOOLS:**

1. **https://cleartax.in/s/cost–accounting**
2. **https://cleartax.in/glossary/cost–of–labour/**
3. **https://www.netsuite.com/portal/resource/articles/accounting/process–costing.shtml**
4. **https://www.investopedia.com/terms/m/marginalcostofproduction.asp**
5. **https://www.gartner.com/en/finance/glossary/cost–management#:~:text=Cost%20management%20is%20the%20process,budget%2C%20forecast%20and%20monitor%20costs.**

**Mapping of CO with PSO**

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

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

**COURSE DESIGNER: Dr. T. P. RAMPRASAD**

Passed in the BoS Meeting held on 09/03/2024                Signature of the Chairman

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13

| COURSE CODE | COURSE TITLE | CATEGORY | T | P | CREDITS |
|---|---|---|---|---|---|
| **24PCCC13** | **COMPUTERISED ACCOUNTING AND OFFICE AUTOMATION** | **CORE – 3** | **6** | **-** | **5** |

| YEAR | SEMESTER | INTERNAL | EXTERNAL | TOTAL |
|---|---|---|---|---|
| **I** | **I** | **25** | **75** | **100** |

| NATURE OF COURSE | Employability | ✔ | Skill Oriented | ✔ | Entrepreneurship | |
|---|---|---|---|---|---|---|

**COURSE DESCRIPTION:**

This course trains students in accounting concepts – right from recording various transactions. This also refers to software used to digitally create, collect, store, manipulate, and relay office and accounting information.

**COURSE OBJECTIVES:**
- To understand the nature of windows and office tools.
- To gain knowledge of creating documents, worksheets, etc.
- To understand the knowledge of power point presentation.
- To list out working method of Tally
- To gain knowledge about maintenance of various bills ie stock, purchase, and sales.

**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 objective and basic document creation | **Upto K5** |
| **CO2** | acquire the knowledge of the excel worksheets | **Upto K5** |
| **CO3** | understand features of PowerPoint | **Upto K5** |
| **CO4** | know about computerized accounting with creation of company, voucher, Trial balance, Balance sheet and so on | **Upto K5** |
| **CO5** | understand maintenance of stock ledgers, reports, purchase and sales bills | **Upto K5** |

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

**Passed in the BoS Meeting held on 09/03/2024**          **Signature of the Chairman**

**SOURASHTRA COLLEGE, MADURAI– 625004**
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**M.Com. COMPUTER APPLICATIONS – SYLLABUS**
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14

## 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.

**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 BOOKS:**
1. Vikas Gupta, *Comdex Computer* Course Kit, 2007
2. Shraddha Singh, 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.
3. Mansfield, R., 2005, *Working in MS–Office*, Tata McGraw Hill, New Delhi.
4. *Business Process Automation*, Mohapatra, PHI Learning, New Delhi.
5. Venkatachalam & Chellappan, *Business Process*, PHI Learning, New Delh

**DIGITAL TOOLS:**
1. https://www.fantaproject.org/sites/default/files/resources/3B–MIS–Checklist.pdf
2. https://www.w3computing.com/systemsanalysis/types–systems/

### Mapping of CO with PSO

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

**3. Advanced Application   2. Intermediate Development   1.IntroductoryLevel**
**COURSE DESIGNER: Prof. J. R. NATHAN**

**Passed in the BoS Meeting held on 09/03/2024**          **Signature of the Chairman**

**SOURASHTRA COLLEGE, MADURAI– 625004**
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**(Under CBCS based on OBE) (For those admitted during 2024 – 2025 and after)**
15

| COURSE CODE | COURSE TITLE | CATEGORY | T | P | CREDITS |
|---|---|---|---|---|---|
| **24PCCCP1** | **LAB : OFFICE AUTOMATION** | **CORE – 4 LAB** | **-** | **6** | **5** |

| YEAR | SEMESTER | INTERNAL | EXTERNAL | TOTAL |
|---|---|---|---|---|
| **I** | **I** | **40** | **60** | **100** |

| NATURE OF COURSE | Employability | ✓ | Skill Oriented | ✓ | Entrepreneurship | |
|---|---|---|---|---|---|---|

**COURSE DESCRIPTION:**

This course deals with using new technology to improve a working environment. The term 'office automation' refers to all tools and methods that are applied to office activities which make it possible to process written and helps to manage office information to execute tasks in a computer aided manner.

**COURSE OBJECTIVES:**
- To introduce the basic features of Microsoft Office and file management
- To make the students do office works smoothly with the help of computers.
- To make them understand office automation leverages technology to optimize tasks, enhancing efficiency and productivity.
- To make them acquire knowledge on editor, spread sheet, slide preparation.
- To improve creative thinking in presentation 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) |
|---|---|---|
| **CO1** | perform documentation work. | **Upto K5** |
| **CO2** | understand mail merge for multiple communication purposes. | **Upto K5** |
| **CO3** | understand and gain ability to create charts in MS-Excels. | **Upto K5** |
| **CO4** | understand using various functions in MS-Excels. | **Upto K5** |
| **CO5** | perform presentation skills. | **Upto K5** |

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

**Passed in the BoS Meeting held on 09/03/2024**          **Signature of the Chairman**

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16

## LAB – OFFICE AUTOMATION
### MS – WORD

1. Text Manipulations,
2. Usage of Numbering, Bullets, Footer and Headers.
3. Usage of Spell check, and Find & Replace.
4. Text Formatting.
5. Picture insertion and alignment.
6. Creation of documents, using templates.
7. Creation templates.
8. Mail Merge Concepts.
9. Copying Text & Pictures from Excel.

### MS – EXCEL

10. Cell Editing.
11. Usage of Formulae and Bulit-iu Functions.
12. File Manipulations.
13. Data Sorting (both number and alphabets).
14. Worksheet Preparation.
15. Drawing Graphs.
16. Usage of Auto Formatting.
17. Create a Student Mark sheet Table
18. Create a Sales Table

### MS – POWERPOINT

19. Inserting Clip arts and Pictures.
20. Frame movements of the above.
21. Insertion of new slides.
22. Preparation of Organisation Charts.
23. Presentation using Wizards.
24. Usage of design templates.

### 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.IntroductoryLevel**
**COURSE DESIGNER: Prof. J. R. NATHAN**

# SOURASHTRA COLLEGE, MADURAI– 625004
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**(Under CBCS based on OBE) (For those admitted during 2024 – 2025 and after)**

17

| COURSE CODE | COURSE TITLE | CATEGORY | T | P | CREDITS |
|---|---|---|---|---|---|
| **24PCCE11** | **STRATEGIC HUMAN RESOURCE MANAGEMENT** | **ELECTIVE – 1** | **4** | **–** | **3** |

| YEAR | SEMESTER | INTERNAL | EXTERNAL | TOTAL |
|---|---|---|---|---|
| **I** | **I** | **25** | **75** | **100** |

| NATURE OF COURSE | Employability | ✓ | Skill Oriented | ✓ | Entrepreneurship | ✓ |
|---|---|---|---|---|---|---|

**COURSE DESCRIPTION:**

This course is designed to make the students to have in depth knowledge about human resource management

**COURSE OBJECTIVES:**

**To make the students**

- know the basics present trend in Human Resource Management
- understand the various job related aspects
- understand various aspects of Human development related issue
- gain the knowledge of evaluate the quality aspects of human resource
- learn the safety aspects of Human Resource.

**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** | know the basics present trend in Human Resource Management | **Upto K5** |
| **CO 2** | furnish the various job related aspects | **Upto K5** |
| **CO 3** | know various aspects of Human development related issues | **Upto K5** |
| **CO 4** | evaluate the quality aspects of human resources | **Upto K5** |
| **CO 5** | adopt the safety aspects of Human Resources. | **Upto K5** |

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


**Passed in the BoS Meeting held on 09/03/2024**          **Signature of the Chairman**

**SOURASHTRA COLLEGE, MADURAI– 625004**
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**M.Com. COMPUTER APPLICATIONS – SYLLABUS**
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18

## STRATEGIC HUMAN RESOURCE MANAGEMENT

### UNIT– I: INTRODUCTION TO HRM

Introduction of HRM – Definition, importance, concept, objectives of Human Resource Management–Strategic Human Resource Management–Qualities of a good personnel manager

### UNIT– II: ACQUISITION OF HUMAN RESOURCE STRATEGY

Human Resources Strategic Planning – Process, Forecasting, Demand & Supply – qualitative and quantitative dimension– job analysis and job design – Assessing Human resource requirements – job description & specification – job design – job characteristics approach to job design.

### UNIT– III: RECRUITMENT AND TRAINING STRATEGY

Recruitment, selection, training & Development – factors affecting recruitment – sources of recruitment internal external – e–recruitment selection process–orientation process – training & development objectives and needs – training process – methods of training – tools and aids – evaluation of the training program.

### UNIT– IV: PERFORMANCE APPRAISAL STRATEGY AND COMPENSATION MANAGEMENT

Compensation Management – performance appraisal and audit–nature, objectives and process – job evaluation – base compensation and supplementary compensations – innovations in compensation management – performance appraisal – concept, objectives and methods – traditional and modern methods – MBO – 360 Degree appraisal

### UNIT– V: MAINTENANCE OF EMPLOYEES AND EMERGING HORIZONS OF STRATEGIC HRM

Employee health and safety – employee welfare – social security (excluding legal provision) – employer & employee relation – an overview – grievance handling and redressal.

### TEXT BOOKS:

1. J. Jayasankar, *Human Resource Management*, Margham Publications, Chennai –17.
2. Shashi K. Gupta, *Human Resource Management*, Kalyani Publishers, New Delhi–2.

### REFERENCE BOOKS:

1. Ashwathappa, *Human Resource Management*, McGraw Hill, India
2. Prasad L M, *Human Resource Management*, Sultan Chand & Sons
3. Rao V.S.P., *Human Resource Management*, Taxman Publication Pvt., Ltd., Sultan Chand *& Sons.*
4. Ananda Das Guptha *Strategic Human Resource Management*, Taylor & Francis Ltd; 1st edition (13 December 2021)

### DIGITAL TOOLS:

1. **https://www.aihr.com/blog/human–resource–basics/**
2. **https://rajras.in/recruitment–selection–training–development/**
3. **https://www.zavvy.io/blog/performance–appraisal–compensation**
4. **https://www.scribd.com/document/283795491/Emerging–Horizons–in–HRM–Final**

### Mapping of CO with PSO

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

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

**COURSE DESIGNER:  Dr. T. T. KARTHICK**

**Passed in the BoS Meeting held on 09/03/2024            Signature of the Chairman**

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19

| COURSE CODE | COURSE TITLE | CATEGORY | T | P | CREDITS |
|---|---|---|---|---|---|
| **24PCCE12** | **FINANCIAL MARKETS AND INSTITUTIONS** | **ELECTIVE – I** | **4** | **–** | **3** |

| YEAR | SEMESTER | INTERNAL | EXTERNAL | TOTAL |
|---|---|---|---|---|
| **I** | **I** | **25** | **75** | **100** |

| NATURE OF COURSE | Employability | ✓ | Skill Oriented | ✓ | Entrepreneurship | ✓ |
|---|---|---|---|---|---|---|

**COURSE DESCRIPTION:**

This course is designed to make the students to have in depth knowledge about financial markets and its structure

**COURSE OBJECTIVES:**

**To make the students**

- understand the basic concepts of financial markets
- know the working of commercial paper market
- gain the concept of capital market
- acquire the knowledge of working of various credit rating agencies such as CRISIL, etc
- understand 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**

| No. | Course Outcomes | Knowledge Level (According to Bloom's Taxonomy) |
|---|---|---|
| **CO 1** | understand the basic concepts of financial markets | **Upto K5** |
| **CO 2** | gain the knowledge on the working of commercial paper market | **Upto K5** |
| **CO 3** | know the concept of capital market | **Upto K5** |
| **CO 4** | know the working of various credit rating agencies such as CRISIL, etc | **Upto K5** |
| **CO 5** | understand the functioning of various financial institutions such as NABARD, EXIM bank, etc | **Upto K5** |

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

**Passed in the BoS Meeting held on 09/03/2024**          **Signature of the Chairman**

# SOURASHTRA COLLEGE, MADURAI– 625004
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20

## FINANCIAL MARKETS AND INSTITUTIONS

### UNIT – I: FINANCIAL MARKETS

Introduction – 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

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(An Autonomous Institution Re-accredited with 'B+' grade by NAAC)
## M.Com. COMPUTER APPLICATIONS – SYLLABUS
**(Under CBCS based on OBE) (For those admitted during 2024 – 2025 and after)**

21

**TEXT BOOK:**

Gurusamy S, (2015), *Financial Markets and Institutions*, Vijay Nicole Imprints Ltd, Chennai

**REFERENCE BOOKS:**

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.
3. Bhole. M And Jitendra Mahakud, (2012), *Financial Institutions and Markets*, Mcgraw Hill Education, New Delhi

**DIGITAL TOOLS:**

1. **https://www.investopedia.com/markets–4689752**
2. **https://www.investopedia.com/terms/c/commercialpaper.asp**
3. **https://www.investopedia.com/terms/c/capitalmarkets.asp**
4. **https://www.michaelpage.com/advice/career–advice/growing–your–career/11–types–financial–services–and–institutions**
5. **https://investopedia.com/ask/answers/061615/what–are–major–categories–financial–institutions–and–what–are–their–primary–roles.asp#:~:text= The%20major%20categories%20of%20financial,insurance%20companies%2C%20and%20mortgage%20companies**.

**Mapping of CO with PSO**

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

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

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

# 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 |
|---|---|---|---|---|---|
| **24PCCSP1** | **LAB: TALLY** | **SBS – 1 LAB** | **2** | **-** | **1** |

| YEAR | SEMESTER | INTERNAL | EXTERNAL | TOTAL |
|---|---|---|---|---|
| **I** | **I** | **25** | **75** | **100** |

| NATURE OF COURSE | Employability | ✓ | Skill Oriented | ✓ | Entrepreneurship | |
|---|---|---|---|---|---|---|

## COURSE DESCRIPTION:

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

## COURSE OBJECTIVES:

**To make the students**

- manage complex accounting and financial processes effectively.
- track and manage accounts, sales, debts, and various other business aspects.
- simplify and streamline accounting tasks, making them more efficient and less prone to errors.
- understand Accounting with Tally using Inventory
- understand maintenance of sales and purchase register

## 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 Accounting transactions in computerized format and find the financial result of a concern. | **Upto K5** |
| **CO 2** | create company name & various ledgers, individual & group wise and configure bills and vouchers and create group various activities of accounting through TALLY | **Upto K5** |
| **CO 3** | handle the posting the vouchers through accounting package independently processing of purchase orders, sales order and salary payment | **Upto K5** |
| **CO 4** | interpret financial statements as well as evaluation of stock at the end. | **Upto K5** |
| **CO 5** | prepare day books reports and master in stock entry and the inventory reports | **Upto K5** |

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

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**(Under CBCS based on OBE) (For those admitted during 2024 – 2025 and after)**
23

## LAB: TALLY

**TALLY LAB PROGRAMS:**

1. Create a company with the following details.

2. Create Ledger Account under appropriate Groups.

3. Create a company, ledgers and appropriate voucher.

4. Create Final accounts of the company.

5. Create Bank reconciliation statement.

6. Create a company, Ledgers and appropriate vouchers and display the Balance sheet.

7. Create a company, Ledger and appropriate vouchers for godown. Management and postings of physical voucher.

8. Create cash flow and funds flow.

9. Create Sales register.

10. Create Purchase register.

**Mapping of CO with PSO**

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

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

**COURSE DESIGNER: Prof. J. R. NATHAN**

**Passed in the BoS Meeting held on 09/03/2024          Signature of the Chairman**

## COURSE STRUCTURE – SEMESTER – II

| S. No | Course Code | Course Title | Hours/ Week | Exam (Hrs.) | CA | SE | Total Marks | Credits |
|---|---|---|---|---|---|---|---|---|
| 1. | 24PCCC21 | **Core – 5:** Advanced Company Accounts – II* | 6 | 3 | 25 | 75 | 100 | 5 |
| 2. | 24PCCC22 | **Core – 6:** Accounting for Managers* | 6 | 3 | 25 | 75 | 100 | 5 |
| 3. | 24PCCC23 | **Core – 7:** DBMS | 6 | 3 | 25 | 75 | 100 | 5 |
| 4. | 24PCCCP2 | **Core – 8: Lab :** RDBMS | 6 | 3 | 40 | 60 | 100 | 5 |
| | | **Elective – 2: *** * | | | | | | |
| 5. | 24PCCE21 | Organizational Behaviour* | 4 | 3 | 25 | 75 | 100 | 3 |
| | 24PCCE22 | Security Analysis and Portfolio Management* | | | | | | |
| 6. | 24PCCSP2 | **SBS – 2: Lab :** Basic Python | 2 | 3 | 40 | 60 | 100 | 1 |
| 7. | | **Internship *** | - | | - | - | - | - |
| | | **TOTAL** | **30** | | - | - | **600** | **24** |

**One elective course to be chosen from TWO courses       *Common to M.Com and M.Com (CA)

**CA**     – **Class Assessment (Internal)**

**SE**     – **Summative Examination**

**SBS**   – **Skill Based Subject**

**NME**  – **Non –Major Elective**

**T**       – **Theory**

**P**       – **Practical**

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**M.Com. COMPUTER APPLICATIONS – SYLLABUS**
**(Under CBCS based on OBE) (For those admitted during 2024 – 2025 and after)**

25

| COURSE CODE | COURSE TITLE | CATEGORY | T | P | CREDITS |
|---|---|---|---|---|---|
| 24PCCC21 | ADVANCED COMPANY ACCOUNTS – II | CORE – 5 | 6 | – | 5 |

| YEAR | SEMESTER | INTERNAL | EXTERNAL | TOTAL |
|---|---|---|---|---|
| I | II | 25 | 75 | 100 |

| NATURE OF COURSE | Employability | ✓ | Skill Oriented | ✓ | Entrepreneurship | ✓ |
|---|---|---|---|---|---|---|

**COURSE DESCRIPTION:**

This course is designed to make the students to have in depth knowledge about Company Accounts II.

**COURSE OBJECTIVES:**

**To make the students**

- understand the concept and application of various accounting standards.
- understand the concept of holding company and the procedures involved in the preparation of holding company accounts.
- impart 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.
- 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 | follow and apply different accounting standards | Upto K5 |
| CO 2 | have the practical implication in the preparation of holding company accounts | Upto K5 |
| CO 3 | analyze and prepare the financial statements of bank accounts | Upto K5 |
| CO 4 | construct the financial statements of insurance company accounts with the modified format | 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**

**Passed in the BoS Meeting held on 09/03/2024**       **Signature of the Chairman**

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**(Under CBCS based on OBE) (For those admitted during 2024 – 2025 and after)**
26

## ADVANCED COMPANY ACCOUNTS – II

### UNIT – I: ACCOUNTING STANDARDS

AS–14 Accounting for Amalgamation – AS–15 Employee Benefits – AS–16 Borrowing cost– AS–20 Earnings Per Shares – AS–21 Consolidated Financial Statement – AS–22 Accounting for taxes on Income.

### UNIT – II:  HOLDING COMPANIES

Meaning – Preparation of Consolidated Balance Sheet – Steps involved in Preparation of Consolidated Balance Sheet

### UNIT – III:  ACCOUNTING FOR BANKING COMPANIES

Introduction– Legal Requirements – Preparation of Profit and Loss Account – Preparation of Balance Sheet – Items Requiring in preparation of Final Accounts – Classification of Bank Advances.

### UNIT – IV:  ACCOUNTS FOR INSURANCE COMPANIES

Introduction – Types of Insurance – Form for Life Insurance Final Accounts – Profit and Loss Account – Balance Sheet – Accounts of General Insurance Companies – Preparation of Final Accounts.

### UNIT – V: HUMAN RESOURCE ACCOUNTING

Meaning – Objectives – Valuation of Human Resources – Cost Based Methods – Value Based Methods – Advantages – Limitations.

Social Responsibility Accounting – Meaning – Objectives – Approaches and Methods to Social Responsibility Accounting Reporting ( Theory only).

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

### TEXT BOOKS:

1. Reddy, T.S. and Murthy, A. (2015), *Corporate Accounting*, Revised Edition, 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 Edition, Himalaya Publishing House, Mumbai.
2. Gupta R.L. and Radhaswamy. M (2009). *Advanced Accountancy Vol II*, 13th Revised Edition.Sultan Chand & Sons, New Delhi.
3. Jain, S.P. and Narang, K.L. (2014). *Advanced Accountancy*. *Vol II* 20th Edition. Kalyani Publishers, New Delhi
4. Pillai, R.S.N. and Bagavthi. (2012). *Advanced Accountancy*. *Vol II*, 5th Edition. Chand, S. & Co Ltd., New Delhi.
5. Rajasekaran, V. and Lalitha, R. (2011). *Corporate Accounting*.10 Edition. Pearson Education. New Delhi.

**Passed in the BoS Meeting held on 09/03/2024**          **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) (For those admitted during 2024 – 2025 and after)**

27

**DIGITAL TOOLS:**

1. https://www.accountingnotes.net/holding–companies/holding–companies–problems–and–solutions–accounting/13009
2. http://egyankosh.ac.in/bitstream/123456789/73958/1/Unit–9.pdf
3. https://uafulucknow.ac.in/wp–content/uploads/2020/03/Accounts–of–banking–company.pdf
4. https://www.dynamictutorialsandservices.org/2018/09/accounts–of–banking–companies–solved.html
5. https://www.accountingnotes.net/companies/insurance–companies/accounts–of–insurance–companies–accounting/13117
6. https://www.accountingnotes.net/electricity–companies/double–account–system–maintained–by–electricity–companies/9537
7. https://egyankosh.ac.in/bitstream/123456789/17041/1/Unit–5.pdf
8. 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. J. DURAICHAMY**

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**M.Com. COMPUTER APPLICATIONS – SYLLABUS**
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28

| COURSE CODE | COURSE TITLE | CATEGORY | T | P | CREDITS |
|---|---|---|---|---|---|
| **24PCCC22** | **ACCOUNTING FOR MANAGERS** | **CORE – 6** | **6** | **–** | **5** |

| YEAR | SEMESTER | INTERNAL | EXTERNAL | TOTAL |
|---|---|---|---|---|
| **I** | **II** | **25** | **75** | **100** |

| NATURE OF COURSE | Employability | ✓ | Skill Oriented | ✓ | Entrepreneurship | ✓ |
|---|---|---|---|---|---|---|

**COURSE DESCRIPTION:**

This course is designed to make the students to have in depth knowledge about Accounting for Managers

**COURSE OBJECTIVES:**

**To make the students**

- acquaint with the applicability of financial statements for decision making
- take decisions using management accounting tools
- understand the mechanics of preparation of cash flow and funds flow statements
- apply the standard costing and variance analysis
- understand the preparation of various budgets

**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 applicability of financial statements for decision making | **Upto K5** |
| **CO 2** | use the knowledge in preparation, analysis and interpretation of financial statements | **Upto K5** |
| **CO 3** | prepare cash flow and funds flow statements | **Upto K5** |
| **CO 4** | gain mastery over the preparation of variance analysis | **Upto K5** |
| **CO 5** | have a good understanding of preparation of various budgets | **Upto K5** |

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

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29

## 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 20% Theory and 80% Problems**

**TEXT BOOK:**
Reddy, T.S. & Dr. Hariprasad Reddy, Y, *Management Accounting*, Margham Publications, Chennai.

**REFERENCE BOOKS:**
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

**DIGITAL TOOLS:**
1. **https://www.zoho.com/books/guides/management–accounting.html**
2. **https://www.investopedia.com/ask/answers/012015/what–difference–between–cash–flow–and–fund–flow.asp**
3. **https://accountingprofessor.org/standard–costing–and–variance–analysis–how–its–done–and–whynbsp/**
4. **https://www.financestrategists.com/accounting/management–accounting/budget–and–budgetary–control/**

### Mapping of CO with PSO

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

**3. Advanced Application   2. Intermediate Development   1. Introductory Level**
**COURSE DESIGNER:  Dr. R. R. VISHNUPRIYA**

**Passed in the BoS Meeting held on 09/03/2024**          **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) (For those admitted during 2024 – 2025 and after)**

| COURSE CODE | COURSE TITLE | CATEGORY | T | P | CREDITS |
|---|---|---|---|---|---|
| 24PCCC23 | DBMS | CORE – 7 | 6 | - | 5 |

| YEAR | SEMESTER | INTERNAL | EXTERNAL | TOTAL |
|---|---|---|---|---|
| I | II | 25 | 75 | 100 |

| NATURE OF COURSE | Employability | ✓ | Skill Oriented | ✓ | Entrepreneurship | ✓ |
|---|---|---|---|---|---|---|

## COURSE DESCRIPTION:

The course examines data structures, file organizations, concepts and principles of DBMS's, data analysis, database design, data modeling, database management, data & query optimization, and database implementation

## COURSE OBJECTIVES:

- To impart the knowledge of DBMS
- To familiarize the students to convert the ER-model to relational tables.
- To make them understand the database de sign by normalization
- To focus on the fundamental elements of relational database management systems
- To develop efficient PL/SQL programs to access databases

## 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 knowledge of DBMS. | Upto K5 |
| CO 2 | analyze the variations between the traditional file systems with database software and learn the significance of DBMS. | Upto K5 |
| CO 3 | analyze and design the importance of database security. | Upto K5 |
| CO 4 | construct the role of a database in supporting Web applications | Upto K5 |
| CO 5 | create the knowledge in database integrit | Upto K5 |

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

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## DBMS

### UNIT – I: DATA, INFORMATION AND INFORMATION PROCESSING

Introduction – Definition - History of information - Quality of information – Information Processing - Information and Enterprise. Introduction to Database Management Systems: Why a database? - Characteristics of data in a database -Database management system-Why DBMS - Types of DBMS.

### UNIT – II: ENTITY RELATIONSHIP (ER) MODELING

Introduction-Components of an ER model-ER Modeling symbols RDBMS Terminology: Relational data integrity – Relational data manipulation-Codd's rules

### UNIT – III: DATA NORMALIZATION

Introduction-First Normal form- Second Normal form-Third Normal form- Boyce Codd Normal form - Fourth Normal form - Fifth Normal form

### UNIT – IV: STRUCTURED QUERY LANGUAGE (SQL)

Introduction – History of SQL- Characteristics of SQL – Advantages of SQL- SQL Data types and Literals - Types of SQL commands - SQL Operators - Tables – Views – Indexes – Queries and Sub queries - Aggregates functions – Insert, update and delete operations-Joins and Unions

### UNIT – V: INTRODUCTION TO PL/SQL

PL/SQL blocks – Variables- Data types - Control Structures – Cursor – Exceptions - Triggers – Procedures and Packages.

### TEXT BOOK:

Alexis Leon & Mathews Leon, *Fundamentals of DBMS*, Second Edition, Vijay Nicole Publications, Chennai, 2014

### REFERENCE BOOKS:

1. AviSilberschatz, Henry F. Korth, S. Sudarshan, *Database System Concepts*, McGraw-Hill,SixthEdition,U.P, 2016.
2. Raghurama Krishnan, Johannes Gehrke, *Database Management Systems*, McGraw Hill, ThirdEdition, U.P, 2014.
3. Shio Kumar Singh, *Database Systems Concepts, Designs and Application*, Pearson Education,Second Edition, Chennai, 2011.

### DIGITAL TOOLS:

1. https://www.tutorialspoint.com/dbms/index.htm
2. https://beginnersbook.com/2015/04/dbms-tutorial/
3. https://www.tutorialcup.com/dbms

### Mapping of CO with PSO

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

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

**COURSE DESIGNER:  Dr. B. SUGUMAR**

| COURSE CODE | COURSE TITLE | CATEGORY | T | P | CREDITS |
|---|---|---|---|---|---|
| **24PCCCP2** | **LAB : RDBMS** | **CORE – 8 LAB** | **-** | **6** | **5** |

| YEAR | SEMESTER | INTERNAL | EXTERNAL | TOTAL |
|---|---|---|---|---|
| **I** | **II** | **40** | **60** | **100** |

| NATURE OF COURSE | Employability | ✓ | Skill Oriented | ✓ | Entrepreneurship | |
|---|---|---|---|---|---|---|

## COURSE DESCRIPTION:

This Course talks on working on existing database systems, designing of database, creating relational database, analysis of table design.

## COURSE OBJECTIVES:

The major objective of this lab is to provide a strong formal foundation in database concepts, technology and practice to the students to groom them into well-informed database application developers.

## 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** | know the Various Database Languages | **Upto K5** |
| **CO 2** | understand the Syntax and Semantics of SQL | **Upto K5** |
| **CO 3** | apply Normalization techniques to the database | **Upto K5** |
| **CO 4** | analyze the Queries and Evaluate the solution to Retrieve records | **Upto K5** |
| **CO 5** | create PL/SQL procedure and Applying Function for database processing | **Upto K5** |

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

**Passed in the BoS Meeting held on 09/03/2024**　　　　　　**Signature of the Chairman**

**SOURASHTRA COLLEGE, MADURAI– 625004**
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33

## LAB: RDBMS

1. Table creation and manipulation using following statements
   i) DDL (DATA DEFINITION LANGUAGE)
   ii) DML (DATA MANIPULATION LANGUAGE)
   iii) DCL (DATA CONTROL LANGUAGE)
   iv) TCS (TRANSACTION CONTROL STATEMENTS)
2. Simple Queries (selection, Filtering, Sorting)
3. Built in Functions
   i. Numeric Function
   ii. Date and Time Function
   iii. String Function
   iv. Aggregate Function
4. Operators
   i. Arithmetic Operators
   ii. Relational Operators
   iii. Logical Operators
   iv. Miscellaneous Operators
   v. Set Operators
5. Nested Queries
   PL/SQL
6. Program using cursors to join two tables and to split a table into two.
7. Creation and retrieval of information without using cursors.
8. Program using Procedures and functions.
9. Program using Triggers

**Mapping of CO with PSO**

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

**3. Advanced Application    2. Intermediate Development    1. Introductory Level**
**COURSE DESIGNER:  Dr. B. SUGUMAR**

**Passed in the BoS Meeting held on 09/03/2024                Signature of the Chairman**

# SOURASHTRA COLLEGE, MADURAI– 625004
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## M.Com. COMPUTER APPLICATIONS – SYLLABUS
**(Under CBCS based on OBE) (For those admitted during 2024 – 2025 and after)**

34

| COURSE CODE | COURSE TITLE | CATEGORY | T | P | CREDITS |
|---|---|---|---|---|---|
| 24PCCE21 | ORGANIZATIONAL BEHAVIOUR | ELECTIVE – 2 | 4 | – | 3 |

| YEAR | SEMESTER | INTERNAL | EXTERNAL | TOTAL |
|---|---|---|---|---|
| I | II | 25 | 75 | 100 |

| NATURE OF COURSE | Employability | ✓ | Skill Oriented | ✓ | Entrepreneurship | ✓ |
|---|---|---|---|---|---|---|

## COURSE DESCRIPTION:

This course is designed to make the students to have in depth knowledge about Organizational Behaviour

## COURSE OBJECTIVES:

**To make the students**

- understand basic aspects of organizational behaviour in current scenario
- understand attitude and approaches of the organization
- improve their personality and motivation
- study organizational structure and change
- improve their leadership quality and communication

## 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 knowledge of organizational behaviour in current scenario | Upto K5 |
| CO 2 | understand the concepts of perception, learning, values and attitudes | Upto K5 |
| CO 3 | acquire the knowledge of theories of personality and motivation | Upto K5 |
| CO 4 | gain the knowledge in the area of organizational change and structure | Upto K5 |
| CO 5 | understand the leadership qualities and stress management | Upto K5 |

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

**Passed in the BoS Meeting held on 09/03/2024**        **Signature of the Chairman**

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35

## ORGANIZATIONAL BEHAVIOUR

**UNIT – I:**
**Organization Behaviour:** Meaning – Characteristics – Nature – Objectives – Importance – Disciplines contributing to organizational behavior – organizational behavioural Models – Problems in organizational behaviour.

**UNIT – II:**
**Perception:** Meaning – Process – Determinants of perception. **Learning**: Meaning – Characteristics – Factors determining Learning – Theories on Learning. **Attitudes:** Meaning – Functions of attitudes. **Values:** Meaning – Types.

**UNIT – III:**
**Personality:** Definition – Determinants of Personality – Personality Theories – Personality Traits influencing behaviour. **Motivation:** Meaning – Theories on motivation – Maslow's Need Hierarchy Theory – McGregor's X and Y Theories – Herzberg's two factor model theories.

**UNIT – IV:**
**Organizational Change:** meaning of change – Factors influencing change. **Organizational Development:** Meaning – characteristics – objectives – steps in Organizational Development.

**UNIT – V:**
**Leadership:** Meaning – Nature – Importance – Leader vs Manager – Kinds of Leadership styles. **Work stress:** Meaning of Stress – Causes of Stress – Factors causing stress – Managing stress in work place.

**TEXT BOOK:**
J. Jeyasankar, *Organizational Bahaviour*, Margham Publications (2012), Chennai.

**REFERENCE BOOKS:**
1. Prasad L. M, *Organizational Behaviour*, Sultan Chand and Sons, New Delhi (2014)
2. Khanka S.SW, *Organizational Behaviour* (Text and Cases) S. Chand and Co Ltd, New Delhi (2020)

**DIGITAL TOOLS:**
1. https://www.investopedia.com/terms/o/organizational–behavior.asp
2. https://www.tutorialspoint.com/organizational_behavior/organizational_behavior_perception.htm
3. https://www.tutorialspoint.com/organizational_behavior/organizational_behavior_personality.htm
4. https://tutorialspoint.com/organizational_behavior/organizational_behavior_change.htm#:~:text=Organizational%20change%20can%20be%20defined,new%20rule%20is%20implemented%20here.
5. https://www.tutorialspoint.com/organizational_behavior/organizational_behavior_leadership.htm

### Mapping of CO with PSO

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

**3. Advanced Application    2. Intermediate Development   1. Introductory Level**
**COURSE DESIGNER: Dr. T. P.  RAMPRASAD**

**Passed in the BoS Meeting held on 09/03/2024**          **Signature of the Chairman**

| COURSE CODE | COURSE TITLE | CATEGORY | T | P | CREDITS |
|---|---|---|---|---|---|
| 24PCCE22 | SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT | ELECTIVE – 2 | 4 | – | 3 |

| YEAR | SEMESTER | INTERNAL | EXTERNAL | TOTAL |
|---|---|---|---|---|
| I | II | 25 | 75 | 100 |

| NATURE OF COURSE | Employability | ✓ | Skill Oriented | ✓ | Entrepreneurship | ✓ |
|---|---|---|---|---|---|---|

**COURSE DESCRIPTION:**

This course is designed to make the students to have in depth knowledge about Security Analysis and Portfolio Management

**COURSE OBJECTIVES:**

This course exposes the students on the basic concepts of investments, portfolio management and the various investment avenues.

**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 | be familiar with the investment process, sources of investment and analyse various investment options. | Upto K5 |
| CO 2 | compare primary market and secondary market and explain the working of stock exchanges in India. | Upto K5 |
| CO 3 | apply the techniques of fundamental and technical analysis in investment proposal. | Upto K5 |
| CO 4 | compute the value of securities. | Upto K5 |
| CO 5 | identify and Analyse the risks and measure the risks and returns through Modern Portfolio Theory. | Upto K5 |

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

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37

## SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

**UNIT – I:**

**Investment Fundamentals :** Investment – Features – Objectives – Investment Process – Investment versus Speculation – Investment Planning – Investment Alternatives –Sources of Investment Information .– Risk – Types of Risk – Causes of Risk – Measurement of Risk and Return – Holding Period Return –Traditional Methods – Modern Methods.

**UNIT – II:**

**Securities Market and Indices :** Primary Market –Functions –Participants – Secondary Market –Major Players –Stock Exchanges –Functions –Leading Stock Exchanges in India –BSE, NSE and OTCEI –Listing procedures and requirements –Trading and Settlement –Regulation of Securities Market in India – SEBI –Powers and Functions.

**UNIT – III:**

**Fundamental and Technical Analysis: Fundamental Analysis** –Economic Analysis – Industry Analysis – Company Analysis –Financial Statement Analysis – Ratio Analysis .**Technical Analysis**: Concept – Theories Technical Analysis Vs Fundamental Analysis – Dow Theory – Eliot Wave Theory – Charts –Types –Trend and Trend Reversal Patterns, Support and Resistance levels, Oscillators, Volume of Trade, Moving Averages

**UNIT – IV:**

**Valuation of Securities:** Equity Shares –Concepts –Valuation –Dividend Valuation Models–Bond –Types of Bond –Bond Return– dleiY tnerruC –Yield to Maturity (YTM) – Yield to Call (YTC).

**UNIT – V:**

**Modern Portfolio Theory:** Markowitz Model – Portfolio Selection – Opportunity Set–Efficient Frontier – Capital Asset Pricing Model (CAPM) – Assumptions – CAPM Equation – Security Market Line (SML) – Capital Market Line (CML) – SML versus CML – Arbitrage Pricing Theory (APT) – Assumptions – Uses. .

**TEXT BOOK:**

Prasanna Chandra, *Investment Analysis and Portfolio Management*, Revised Edition 2018, Tata McGraw Hill Publishing Company Ltd., New Delhi.

**REFERENCE BOOKS:**

1. Punithavathy Pandian, *Security Analysis and Portfolio Management*, revised edition 2016, Vikas Publishing House Pvt. Ltd., New Delhi.
2. Preeti Singh, *Investment Management*, 22nd Revised Edition 2019, Himalaya Publishing House, New Delhi.
3. Donald E. Fischer, *Security Analysis and Portfolio Management*, 6th Edition, University of Texas, Tyler.
4. *Study Material of ICWAI Final* (Stage II) Revised Edition 2016, Institute of Cost Accountants of India, Kolkata

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38

**DIGITAL TOOLS:**

1. https://www.townebank.com/personal/resource/saving/investing/fundamentals/
2. https://www.nirmalbang.com/knowledge–center/stock–market–indices.html
3. https://www.investopedia.com/ask/answers/difference–between–fundamental–and–technical–analysis/#:~:text=Fundamental%20analysis%20focuses%20on%20financial,trends%20to%20identify%20investment%20opportunities.
4. https://investopedia.com/terms/v/valuation.asp
5. https://www.investopedia.com/terms/m/modernportfoliotheory.asp

**Mapping of CO with PSO**

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

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

**COURSE DESIGNER:  Dr. E. B. GANESWARAN**

**SOURASHTRA COLLEGE, MADURAI– 625004**
(An Autonomous Institution Re-accredited with 'B+' grade by NAAC)
**M.Com. COMPUTER APPLICATIONS – SYLLABUS**
**(Under CBCS based on OBE) (For those admitted during 2024 – 2025 and after)**
39

| COURSE CODE | COURSE TITLE | CATEGORY | T | P | CREDITS |
|---|---|---|---|---|---|
| 24PCCSP2 | LAB : BASIC PYTHON | SBS – 2 LAB | - | 2 | 1 |

| YEAR | SEMESTER | INTERNAL | EXTERNAL | TOTAL | YEAR |
|---|---|---|---|---|---|
| I | II | 40 | 60 | 100 | I |

| NATURE OF COURSE | Employability | ✓ | Skill Oriented | ✓ | Entrepreneurship | |
|---|---|---|---|---|---|---|

**COURSE DESCRIPTION:**

Python is an open-source programming language, having features like object-oriented, interpreted and high-level too. It is a dynamically typed programming language, which is easy to use with redable and user-friendly syntax.

**COURSE OBJECTIVES:**

- To understand core programming basics and various Operators and Program design with functions.
- To understand about Functions, Modules and Regular Expressions in Python Programming.
- To understand a range of Object-Oriented Programming, as well as in-depth data and information processing techniques.
- To understand the high-performance programs designed to strengthen the practical expertise.
- To demonstrate about Python data structures like Lists, Tuples, Sets and dictionaries

**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 concepts scripting and the contributions of scripting language | Upto K5 |
| CO 2 | explore python especially the object oriented concepts, and the built in objects of Python. | Upto K5 |
| CO 3 | understand and implement decision making and functions. | Upto K5 |
| CO 4 | create practical and contemporary application using functions, modules and regular expressions. | Upto K5 |
| CO 5 | explore python data structure like Lists, Tuples and Dictionaries | Upto K5 |

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

**Passed in the BoS Meeting held on 09/03/2024**          **Signature of the Chairman**

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40

## LAB: BASIC PYTHON

**PROGRAM LIST:**

1. Convert Celcius to Fahreinheit

2. Simple Interest and Compound Interest

3. Calculator Program

4. Even Odd Number

5. Find the Biggest Number among three

6. Student Mark Statement

7. EB Bill calculation

8. Sum of the given natural numbers

9. Reverse a Number

10. Armstrong Number

11. Factorial of a Number

12. Palindrome Program In Python

13. Fibonacci Series Program

**Mapping of CO with PSO**

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

**3. Advanced Application    2. Intermediate Development    1. Introductory Level**
**COURSE DESIGNER:  Prof. J. R. NATHAN**