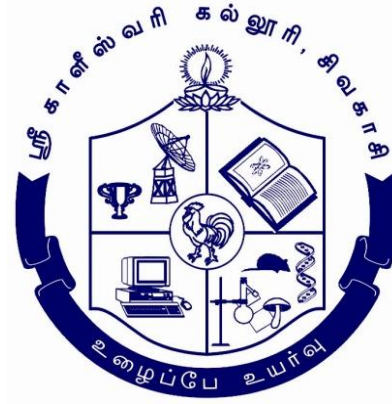


SRI KALISWARI COLLEGE, SIVAKASI

(An Autonomous Institution Affiliated to Madurai Kamaraj University,
Re-accredited with 'A' Grade by NAAC (CGPA 3.30))



Programme Scheme and Syllabi

(with effect from June, 2015)

PG Programme - M.Com (Computer Application)

SRI KALISWARI COLLEGE (AUTONOMOUS) - SIVAKASI
Choice Based Credit System - Curriculum Pattern
PG Program –M.Com (Computer Applications)

Programme Outcomes:

Knowledge

PO 1: Acquisition of advanced knowledge for higher studies and research.

PO 2: Synthesis of knowledge and critical thinking

Skills

PO 1: Life Skills and Skills for contribution to nation building.

PO 2: Acquisition of specialized skills for entrepreneurship/employability.

Attitude

PO 1: Acquisition of professional ethics and human values.

PO 2: National Integration and Social Commitment to Society.

Programme Specific Outcome

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

Sri Kaliswari College (Autonomous) - Sivakasi
Choice Based Credit System – Curriculum Pattern
PG Programme – M. Com. (Computer Application)
2015 - 2018

Part	Course Code	Title	Hours	Credits
Semester I				
III	15PCPC11	Core – I: Advanced Financial Accounting	6	5
	15PCPC12	Core – II: Business Environment and Policy	6	5
	15PCPC13	Core – III: Fundamentals of Information Technology	6	4
	15PCPC1P	Core – IV: Computerized Accounting and Office Automation Lab	6	4
	15PCPO11	Elective: Advanced Business Statistics	6	4
		TOTAL	30	22
Semester II				
III	15PCPC21	Core – V: Operation Research	6	5
	15PCPC22	Core – VI: Small Business Development	6	5
	15PCPC23	Core – VII: Programming in C and C++	6	4
	15PCPC2P	Core – VIII-C: Programming in C and C++ Practical Lab	6	4
	15PCPO21	Elective Course: Financial Markets and Services	6	4
			TOTAL	30
Semester III				
III	15PCPC31	Core – IX: Direct Taxes	6	5
	15PCPC32	Core – X: Corporate Accounting	6	5
	15PCPC33	Core – XI: Web Programming	6	4
	15PCPC3P	Core – XII: Web Programming with Practical Lab	6	5
	15PCPN31	Non Major Elective Course – Entrepreneurial Development	6	4
			TOTAL	30
Semester IV				
III	15PCPC41	Core – XIII: Management Accounting	3+3	5
	15PCPC42	Core – XIV: Indirect Taxes	6	5
	15PCPC43	Core – XV: Computer Networks	6	4
	15PCPJ41	Core – XVI: Computer Oriented Project & Viva Voce	6	5
	15PCPO41	Major Elective Course – Advanced cost Accounting & cost system	6	4
			TOTAL	30

Semester	I	II	III	IV	Total
Credits	22	22	23	23	90

SRI KALISWARI COLLEGE (AUTONOMOUS) - SIVAKASI
Choice Based Credit System - Curriculum Pattern
PG Program –M.Com (Computer Applications) - 2015-2018
Semester - I

CORE - I: Advanced Financial Accounting - 15PCPC11

Duration : 90 hrs

Credits : 5

Aims and Objectives:

- To lay a theoretical foundation of Financial Accounting
- To make the students to acquaint with basic and advanced accounting principles.

Course Outcomes:

- Develop an understanding of the skills of accounting principles for effective recording of business operations of an entity.
- Understand the contribution and inherent limitations of financial statements in meeting stakeholders' needs for financial information
- Demonstrate the ability to assess a situation, identify issues and alternatives, and provide a recommendation using advanced accounting knowledge and ethical professional judgment.
- The ability to solve advanced problems in the case of different entities.
- Analyze and evaluate the accounting position of hire purchase , Branch and Departmental accounting
- Acquainted with accounting standards and make them familiar with the accounting procedures for different types of business.
- Understand history, procedure and guidelines of accounting standards
- Understand the need of convergence of IAS 1 – IAS10.
- Calculate various accounting ratios

UNIT I

(18 Hours)

Accounting principles – Accounting standards – needs – IAS1 to IAS10 (Theory only) Trading, profit & loss Account – Balance sheet with adjustments

UNIT II

(18 Hours)

Branch Accounts: Debtors system – Final account system – Stock and Debtors system
Departmental Accounts: Purpose – Allocation of Expenses – Inter-Departmental transfer.

UNIT III

(18 Hours)

Hire purchase system: Meaning – Calculation of interest – Calculation of cash price – Accounting treatment – Return of goods. Installment purchase system.

UNIT IV

(18 Hours)

Partnership: Definition – Admission of partner – Calculation of ratios – Treatment of Goodwill – Revaluation of Assets and liabilities – Retirement of Partners – Death of a Partner.

UNIT V

(18 Hours)

Dissolution of Partnership Firm – Amalgamation of Firms - Sale to a company

Textbook

1. M.A. Arulanandam & K.S. Raman - Advanced Accounting, Himalaya Publication

Books for Reference:

1. Gupta R.L. – Advanced Accounting, Sultan Chand & son Publication
2. Jain & Narang – Advanced Accounting, Kalyan Publishers,
3. Shukla& Grewal, Advanced Accounting, Sultan Chand & son Publication

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

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Choice Based Credit System-Curriculum Pattern
PG Program –M.Com (Computer Applications) - 2015-2018
Semester - I

CORE - II: Business Environment & Policy – 15PCPC12

Duration: 90 hrs

Credit : 5

Aims and Objectives:

- To enable the students to foresee the impact of the socio economic changes at the national and international level on its stability
- To gain the knowledge about the Changing environment of the business world.
- To study how the students are able to adjust to the prevailing conditions and thus influence the environment in order to make it congenial to the business

Course Outcomes:

- With the nature of business environment and its components.
- It facilitates the students to develop conceptual framework of business environment and generate interest in international business.
- Outline how an entity operates in a business environment.
- Understand how businesses are organised to achieve their purposes
- Be acquainted with the impact of the economic, political, legal and social factors impact on businesses
- Know the range of different businesses and their ownership
- Outline the importance of globalization and its impact on international business.
- Develop a broad understanding of international trade theory and trade policy instruments and implications for international business.
- Evaluate and assess opportunities and threats arising in the international environment.
- Understand the major drivers behind, and barriers to, foreign direct investment.

UNIT I

(18 Hours)

Meaning of business environment – External factors affecting business policies, Economic, political, legal, social, and competitive, Ecological and Technological factors, social responsibilities of business.

UNIT II

(18 Hours)

Industrial policies-Recent changes in industrial licensing systems –IDR Act, 1951-Liberalisation of Economic policies, privatization of public sector undertakings, Incentives to small – scale sector –Institutions promoting small scale Industries.

UNIT III

(18 Hours)

Industrial sickness-Definition-causes-Revival of sick industrial companies (special provisions) Act, 1985 –BIFR.

UNIT IV**(18 Hours)**

SEBI's guidelines relating to new issues – Right issue-Bonus shares-Debentures. Consumer Protection Act, 1986-three tier structure of grievances redressal machinery.

UNIT V**(18 Hours)**

Foreign private Investment-Forms-Merits and demerits –Multinational Corporations in India – government policy on foreign capital.

Textbook:

1. Business Environment and policy, K.Chidambaram and V.Alagappan,

Reference Books:

1. Business Environment, Francis Cherunilam, Himalaya publishing House
2. Business Environment, Aswathappa, Himalaya publishing House

Sri Kaliswari College (Autonomous) – Sivakasi
Choice Based Credit System - Curriculum Pattern
PG Programme – M.Com (Computer Applications) - 2015 – 2018
Semester - I

CORE III: Fundamentals of Information Technology – 15PCPC13 **Duration : 90 hrs**
Credits : 4

Aims and Objectives:

- To learn about basic Computer Hardware and Networking
- Enriching knowledge about Information storage and retrieval
- To use the computer in Business operations

Course Outcomes:

- Understand the basic concepts and terms of computers.
 - Understand about the computer hardware resources memory, input and output devices.
 - Ability to understand the basic hardware and software concepts
 - Familiar with the concepts of Computer Software, OS and software features
 - Know about Computer programming languages
 - Understand the need of Data Base and identify difference between data and information
 - Know about Data processing and database design
 - Be aware of Internet concepts and Email
 - Be familiar with the computer usage in business industry
-

UNIT I **(18 Hours)**

Introduction to Computers-Classification of digital Computer Systems –Anatomy of a Digital Computer-Computer Architecture-Number System

UNIT II **(18 Hours)**

Memory Units-Auxiliary storage devices-Input Devices- Output Devices

UNIT III **(18 Hours)**

Introduction to Computer Software-Operating Systems-Programming Languages-General Software features and trends

UNIT IV **(18 Hours)**

Data Processing- Introduction to database Management Systems-Database design

UNIT V **(18 Hours)**

Internet and World Wide Web - Electronic mail - computers in Business and industry.

Textbook:

“Fundamentals of Information Technology”- Alexis Leon, Mathews Leon, Leon Techworld,

Reference Books:

1. Data Processing, C.S. French, Galgotia Book source, 7th edition.
2. Fundamentals of Computers, V.Rajaraman, Prentice-Hall of India, Second edition,

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Choice Based Credit System - Curriculum Pattern
PG Programme – M.Com (Computer Applications) - 2015 – 2018
Semester - I

Core – IV: Computerized Accounting and Office Automation - 15PCPC1P

Duration: 90 hrs

Aims and Objectives:

Credits : 4

- To know about Ms Office
- To know about Tally Application
- To know about various Business operations using Tally

Course Outcomes:

Program list

1. To create Business Letter Using MsWord
2. To format and aligning a text Using MsWord
3. Prepare Time Table using Table Operations Using MsWord
4. To create mail merge application for sending mail into many recipients Using Ms Word
5. To wrapping a text in news paper format Using MsWord
6. Add Header and Footer and Drop cap in a document Using MsWord
7. Prepare Sales Report using Ms Excel
8. Prepare Student's Mark Statement with chart using Ms Excel
9. Create employee details with chart using Ms Excel
10. Apply various statistical Function in Ms-Excel using Ms Excel
11. Create Business Advertisement using various slides in Ms PowerPoint
12. To apply Business Presentation using Slide Transition in Ms PowerPoint
13. To create Seminar Presentation in Ms PowerPoint
14. Bio-Data Presentation with neat format in Ms PowerPoint
15. Prepare Balance sheet using Tally.
16. Prepare purchase and sales report using Tally.
17. Prepare Voucher Entry with given inventory transactions using Tally.
18. Prepare inventory voucher for profit & loss Account entry Using Tally.

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Choice Based Credit System-Curriculum Pattern
PG Program – M.Com (Computer Applications) – 2015 - 2018
Semester - I

Elective Course: Advanced Business Statistics – 15PCPO11

Duration: 90 hrs

Credit :4

Aims and Objectives:

- To inculcate the knowledge in the field of Advanced business statistics.
- To enhance capabilities of students to design and implement research Study assignments

Course Outcomes:

- Highlighted the importance of facts and figures in day to day life.
 - Equipped the students to understand the relationship between to variable in research.
 - Enhanced the capabilities of students to design the research plan.
 - Facilitated in calculating the dependent variable from independent variable
 - Helped to learn the value of the unknown variable by estimation or prediction calculation.
 - Students felt the thirst of research.
 - Facilitated to formulate the Hypothesis.
 - Aided to choose the correct statistical tool to test the hypothesis.
-

UNIT I **(18 Hours)**

Correlation Analysis-Simple Multiple and partial.

UNIT II **(18 Hours)**

Regression analysis-simple and Multiple

UNIT III **(18 Hours)**

Probability Analysis-Discrete probability- Distribution-Binomial and poisson Continuous probability Distribution-Normal.

UNIT IV **(18 Hours)**

Testing of hypotheses concerning the value of the population mean, difference between two means using normal distribution and ‘t’ test distribution. Testing hypotheses regarding proportion and difference between two proportions.

UNIT V **(18 Hours)**

The chi –square Test as a hypotheses testing procedure. Goodness of fit test-testing the independence of two variables. F test and Analysis of variance

Textbooks:

1. Gupta,S.P.Statistical Methods(Sultan Chand)

Books for Reference:

1. Sanchetti and kappoor:Advanced Statistical methods(sultan chand)
2. Kazmier(schman series-McGraw Hill)Business statistics

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Choice Based Credit System - Curriculum Pattern
PG Program –M.Com (Computer Applications) - 2015 - 2018
Semester - II

Core – V: Operation Research – 15PCPC21

Duration : 90 hrs

Aims and Objectives:

Credit : 5

- To study various tools which helps to take right business decisions
- To formulate the business strategies to maximise the profit.

Course Outcomes:

- Demonstrate an understanding of tools in taking right business decision
 - Able to formulate business strategy
 - Assess tool, to maximize the profit
 - Learn to minimize the transportation cost by transporting different quantities from different origin to different destination
 - Gain knowledge of the technique to arrive optimum solution in transportation.
 - Erudite the optimum allocation of jobs to workers or machine
 - Describe the behavior and structure of a complex situation.
 - Analyse the storage problems by trial and error method
 - Develop the Schedule for the large projects by drafting a plan through a diagram
-

UNIT I

(18 Hours)

Linear programming-Nature of Linear programming Problem- Formulation of Linear programming Problem – Maximization Case – Minimization Case – Assumption under LPP – Graphic Method - Simplex Method.

UNIT II

(18 Hours)

Transportation and Transshipment Problem – Solution to Transportation Problem – Simplex Method – Transportation Method – Transportation Method Transshipment Problem.

UNIT III

(18 Hours)

Assignment and Traveling Salesman Problem – Complete Enumeration Method – Simplex Method – Transportation Method – Hungarian Assignments Method. Constrained Assignment Problem – Unbalanced Assignment Problem – Traveling Sales Problem.

UNIT IV

(18 Hours)

Theory of Games- Characteristics- Pure Strategies- Saddle point- Value of the game- Mixed Strategies- Rules and Dominance- Two persons Game -3X3 persons game-Graphical solutions of 2x M and Mx2 game(Excluding LPP)-limitations

UNIT V

(18 Hours)

Decision Theory – Pay-off Table – Opportunity to Loss of regrets Table – Decision Rules – Bayesian Decision Rule – Posterior Analysis – Utility Theory.

Reference Books:

1. N.D Vohra - Quantitative Techniques in Management
2. Gupta and Mohan - Operation Research and Quantitative Analysis
3. C.R. Kothari - An Introduction to Operation Research
4. Ruessel L Ackoff Naurice - W. Sasienti-Fundamentals of Operation Research
5. Gupta and Khanna - Quantitative Techniques for Decision Making

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Choice Based Credit System – Curriculum Pattern
PG Program – M.Com (Computer Applications) - 2015 – 2018
Semester – II

Core – VI: Small Business Development - 15PCPC22

Duration: 90 hrs

Credits : 5

Aims and Objectives:

- To stimulate the idea about entrepreneurship in the young minds.
- To equip the students to launch small and tiny industries and to enhance their competency as export units.

Course Outcomes:

- Learn to manage human, financial and informational resources in their organization.
- Be the functional areas of a business.
- Be acquainted with the role of the economy and its effect on the standard of living.
- Learn to make economic decisions after assessing available venture information
- Recognize the importance of calculated risk management and perseverance
- Understand the actions taken to acquire and retain customers; produce goods and services; and measure/track financial performance.
- Understand the leadership skills and personal characteristics needed to succeed in starting and managing a small business
- Able to use and apply knowledge of small businesses to future career development
- Identify the routes to growth available to small businesses

UNIT I

(18 Hours)

Entrepreneur- meaning- definition of entrepreneurship- qualities of entrepreneur- feature of sole trading concern- merits-suitability- women entrepreneurship in small scale business.

UNIT II

(18 Hours)

MSME- meaning- definition- size of business- factors influencing nature of business and its size-scope and feature of MSME in current scenario- growth & performance- significance- need for MSME in India.

UNIT III

(18 Hours)

Industrial economy- capital structure- role of financial institution- incentives and concessions- government policies.

UNIT IV

(18 Hours)

Problems & prospects of MSME- lack of managerial experience- training- marketing problems- problem of technical knowhow- power problems- storage problems- transport- labour problem- revival & rehabilitation.

UNIT V

(18 Hours)

Projects formulation- business planning - selection of location- forms to be filled- Procedure for getting approval/ recognition.

Textbook:

1. Entrepreneurial development –Dr.S.S .Khanka,Schand &company

Books for reference

1. Entrepreneurial Development – Dr.L.Rengarajan, Sree Ranga Publications.
2. Small scale industry –M.Laxmi narasaiah, B.Deevana Margaret,Discovery publishing house,NewDelhi

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Choice Based Credit System - Curriculum Pattern
PG Program – M.Com (Computer Applications) - 2015 – 2018
Semester –II

Core VII : Programming in C And C++ - 15PCPC23

Duration: 90 hrs
Credits : 4

Aims and Objectives:

Course Outcomes:

- Be acquainted with the basic concepts and techniques of C and C++ Programming.
 - Be familiar with the C programming Variables, Operators, Control structure
 - Recognize the Functions, Structures And Unions of C programming
 - Identify the concept of pointer used in structure and union
 - Identify classes, objects, members of a class and relationships among them
 - Obtain an ability to implement the Structure of C++ language
 - Exploit the concept of Polymorphism and Inheritance.
 - Employ the concept of Virtual Function
-

UNIT I

(18 Hours)

Fundamentals of C: Identifiers – Data Types – Constants & Variables – Operators – Library Functions – I/O Statements.

UNIT II

(18 Hours)

Control Statements and Arrays: If-else – Switch-case – while – do-while – for – Nested control Structures – break – continue – go to statements. Defining an Array – Processing an Array – Arrays and Functions – Multidimensional Array – Arrays and Strings.

UNIT III

(18 Hours)

Functions And Structures And Unions: Declaration – Definition – Calling – Passing values to functions – Storage Classes – Defining a Structure – Processing a Structure – Structures and Pointers – Passing Structures to Functions – Unions – Files.

UNIT IV

(18 Hours)

Fundamentals Of C++: Principles of OOP – Applications of OOP Variables, Operators, Manipulators, Expressions and Control Structures in C++.

Classes and Objects: Constructors and Destructors. Function overloading, operator overloading.

UNIT V

(18 Hours)

Inheritance And Polymorphism: Types of inheritance – Virtual Functions and Polymorphism;

Textbooks :

1. “Programming in ANSI C”, Balagurusamy.E, Tata McGraw-Hill, New Delhi, 2002.
2. “Programming with C”, Byron S. Gottfried, Tata McGraw-Hill, New Delhi, 2001.
3. “Object Oriented Programming with C++”, E.Balagurusamy, Tata McGraw-Hill, New Delhi, 2002.

Reference Books:

1. “C Programming Language”, Brain W.Kernighan, Dennis M.Ritche, Prentice Hall of India, New Delhi, 2000.
2. “C the Complete Reference“,Herbert Schildt, Tata McGraw-Hill, New Delhi, 2002.

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Choice Based Credit System - Curriculum Pattern
PG Program – M.Com (Computer Applications) - 2015 – 2018
Semester –II

Core VIII : Programming in C And C++ Practical – 15PCPC2P Duration: 90 hrs

Aims and Objectives: Credits : 4

- To help the students to solve large and complex problems in reasonable time
- To improve the logical skills
- To learn C and OOP concepts

Course Outcomes:

- Understand the concept of C Program structure IF and SWITCH statements
- Able to work with Control statements and Array
- Understand the concept of Structure and Union
- Work with C file and POINTER
- Understand the concepts of C++ Class and Objects
- Be aware of the concepts of Method Overloading
- Understand in concepts of Various Inheritance
- Be trained in employing the concepts of Interface
- Able to work with the concepts of String
- Ability to implement the concepts of Multithreading

C Program List

1. Biggest of three numbers without using 'If'
2. a) Swapping the numbers using temporary variable
b) Swapping the numbers without temporary variable
3. Calculate Sum of digits
4. Fibonacci Series Generation
5. Armstrong Number Checking and Generation
6. Palindrome Number Checking
7. Reversing the Number
8. Searching an element in an array
9. Count the Occurance of an element in an array
10. Decimal to Binary and Binary to Decimal
11. Sorting the numbers
12. Matrix Manipulation
13. String Manipulation
14. Factorial using Recursion
15. Student Mark Details using Structure
16. Paybill Calculation using Structure
17. Student Mark Details using File

C++ Program List

1. Interest Calculation
2. find Largest number using nested member function
3. Bank Transactions using class and objects
4. Volume calculation using function overloading
5. Adding complex numbers using friend function
6. Changing sign using unary operator overloading
7. Adding rectangular co-ordinates using binary operator
8. Arithmetic Operations using single inheritance
9. Students mark list using multiple inheritance

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Choice Based Credit System - Curriculum Pattern
PG Program –M.Com (Computer Applications) - 2015-2018
Semester - II

Elective: Financial Markets and Services – 15PCPO21

Duration: 90 hrs

Aims and Objectives:

Credits : 4

1. To develop the students in the field of finance.
2. To acquire knowledge about financial instruments.

Course Outcomes:

- Demonstrate an awareness of the current structure and regulation of the Indian financial services sector.
- Evaluate and create strategies to promote financial products and services.
- Gain knowledge of merchant banking activities
- Understand the role, scope and growing contribution of financial services in the service sector of the economy.
- Comprehend the role of depository system, dematerialization and re-materialization of the securities, and
- Figure out the role and types of mutual funds.
- Understand in detail about Primary and Secondary markets
- Understand about recent trends in financial markets and non banking financial intermediaries

UNIT I

(18 Hours)

Financial System-Meaning, Structure, components and services- importance in the development of economy.

UNIT II

(18 Hours)

Money Market- Call Money Market- Treasury bill market – Discount market-Government securities market- Market for commercial paper and certificate deposits- Global depository receipts.

UNIT III

(18 Hours)

Share market –Stock Exchange – organization and functions, listing securities, trading in stock exchanges- On-line trading of shares- E-shares. New issues market- Initial Public Offering-Initial Public Offering – meaning, procedures and guidelines.

UNIT IV

(18 Hours)

Merchant Banking - meaning, functions and services of merchant banks- Guidelines of RBI and SEBI. Mutual Funds- meaning, importance and types- guidelines-mutual funds in India. Venture Capital - concept, features and importance – Guidelines- Indian scenario.

UNIT V

(18 Hours)

Factoring and Forfaiting- meaning and importance – factoring vs discounting- factoring in India- Factoring vs Forfaiting-advantages and limitation. Securitization of Debt-meaning, workings and benefits- Securitization vs factoring- securitization in India. Depository system-meaning, functions and advantages- Depository system in India.

Textbook:

1. Gordon.E & Natarajan.K – Financial Markets and Services

Reference Books:

1. Bholey.L,M – Financial Markets and Institutions,
2. Gordon.E & Natarajan.K – Emerging Scenario of Financial Services.
3. Srivastava.R.M – Management of Indian Finance.

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Choice Based Credit System - Curriculum Pattern
PG Program-M.Com (Computer Applications) - 2015-2017
Semester - III

Core IX: Direct Taxes- 15 PCPC31

Duration: 90 hrs

Credits : 5

Aims and Objective:

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

Course Outcomes:

- Be familiar with the history and development of Income Tax in India.
- Gain knowledge major source of Income under Income Tax.
- Understand the status of person for calculating the scope of Income.
- Calculate various allowances, perquisites for taxation and exemption.
- Teached the building exempted from Income from house property and the systematic way to calculate Income from house property.
- Gained the knowledge of the provision of Income Tax.
- Trained the students to calculate tax amount of all kinds of assessee.
- Be the hierarchy of the Income Tax officials and their powers with the help them to apply for the same post.
- Learn the procedural format of tax return and assessment of Income Tax.
- Find with the TDS, TCS and Advance payment of tax.

UNIT I

(18 Hours)

Income Tax Act 1961- Definitions-Residential Status-Capital and Revenue Receipts-Exempted Income-Computation of Taxable income from salary.

UNIT II

(18 Hours)

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

UNIT III

(18 Hours)

Clubbing of income- Aggregation of Income- Set off and carry forward of losses- Deductions from Gross Total income.

UNIT IV

(18 Hours)

Types of return- Types of assessment- Assessment of Individual- Hindu Undivided Family, Partnership firm- Company- Procedure for assessment.

UNIT V

(18 Hours)

Deduction and collection of tax at source- Advance payment of tax- Appeal- Authorities of Income tax- Offences and penalty.

Textbook:

1. Income Tax Law and Practice – N.Harihara, Tata McGraw-Hill Publishing Company Limited, New Delhi.

Reference Books

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

Note: 80% Problems and 20% Theory.

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Choice Based Credit System – Curriculum Pattern
PG Program – M.Com (Computer Applications) - 2015 – 2018
Semester – III

Core X: Corporate Accounting- 15 PCPC32

Duration : 90 hrs

Aims and objectives:

Credit : 5

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

Course Outcomes:

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

UNIT I

(18 Hours)

Company – meaning – Types – Amalgamation, Absorption and External Reconstruction – Meaning – Calculation of purchase consolidation - Inter Company Owings – Inter-Company unrealized Profit – Inter-Company Holdings – Acquisition.

UNIT II

(18 Hours)

Banking companies – Regulation on Banking Companies – Capital and Reserves Accounts and Books – Final Accounts – Balance sheet.

UNIT III

(18 Hours)

Insurance companies – Life insurance – General Insurance – Statutory and subsidiary Books Revenue Account – Balance Sheet.

UNIT IV**(18 Hours)**

Holding companies – Definition – Preparation of Consolidated Balance Sheet – Minority Interest – Cost of control – Inter-company Holdings – Consolidation of profit and loss account.

UNIT V**(18 Hours)**

Double Account System – Nature – Features of Double Account System – Receipts and Expenditure on Capital Accounts – General Balance sheet – Inflation Accounting – Human Resource Accounting.

Textbook:

1. Arulanandam & Raman Advanced Accountancy, Himalaya Publishing House, Bombay.

Reference Books:

1. Shukla and Grewal – Advanced Accounts, sultan and sons, New Delhi
2. Jain & Narag – Advanced Accountancy, kalyani publishers, Ludiana
3. R.L.Gupta, Advanced Accounting, Sultan and sons, New Delhi.

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Choice Based Credit System – Curriculum Pattern
PG Program – M.Com (Computer Applications) - 2015 – 2018
Semester – III

Core XI: Web Programming -15PCPC 33

Duration: 90 hrs

Aims and Objectives:

Credits : 4

1. To learn web design concept
2. They can able to design simple web pages

Course Outcomes:

- Understand the basic Html tags and web page
 - Ability to design web page using html tags
 - Understand the XML and CSS concepts
 - Develop a dynamic webpage by the use of java script and DHTML.
 - Be aware of Built in Function and User defined Function of Java Script
 - Assess java script, various Objects and DHTML
 - Identify the Basic structure of PHP programs
 - Understand Control Structures, Built-in Functions, User-Defined Functions , Objects, File Operations of PHP Programs
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UNIT I

(18 Hours)

HTML: The Basics of HTML – Document Tags – Paragraphs and Lines – Lists – Images – Links – Text – Tables – Forms – Objects and Plug-in

UNIT II

(18 Hours)

XML: XML Basics – XML Syntax; XML Declaration and DOCTYPE – Elements – Attributes – Comments – Nonparsed Data – Entities – Namespaces – Style sheets – Using XML.

CSS: CSS Basics - Styles and HTML - Defining styles-Cascading styles - Style Definitions- Understanding Selectors - Understanding Style Inheritance - Understanding Pseudoclasses - Pseudo elements.

UNIT III

(18 Hours)

JavaScript and DHTML : History of JavaScript – Determining the DOM – Uses for JavaScript – Incorporating JavaScript in to Documents – Basic JavaScript Syntax – Data Types and variables – Operators – Control Structures – Labels – Built-in Function – User-Defined Functions – Objects – Event Handling – Errors & Troubleshooting

UNIT IV

(18 Hours)

DOM: History – Understanding the DOM – DOM Node Properties and Methods – Traversing a Document's Nodes – Changing Nodes

JavaScript Objects and DHTML: Built-in JavaScript Objects – Window Object – Document Object – Form Object – Location Object – Location Object – History Object – The Self Object – Accessing an Element by its ID – Dynamic HTML.

UNIT V

(18 Hours)

PHP : History – Requirements – PHP Fundamentals – Operators – Control Structures – Built-in PHP Functions – User-Defined Functions – Objects – File Operations – Errors & Troubleshooting

Textbook

1. HTML, CSS, JavaScript, Perl, Python, & PHP (Web Standards) – Steven M.Schafer – Wiley Dreamtech India (P) Ltd., New Delhi, 2005. (Chapters : 1 – 13, 19-22 & 29-30)

Reference Books

1. HTML, XHTML, & CSS Bible – Brain Pfaffenberger, Steven M.Schafer, Chales White, Bill Karow – Wiley Dreamtech India (P) Ltd., New Delhi, 2005.
2. JavaScript Demystified – Jim Keogh – Tata McGraw – Hill Publishing Company Limited, New Delhi, 2005.

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PG Programme- M.Com (Computer Applications) - 2015 – 2018
Semester - III

Core XII: Web Programming Lab -15PCPC3P

Duration: 90 hrs

Aims and Objectives:

- They can able to design websites

Course Outcomes:

- Create Web page using Html tags
 - Web Page using Table
 - Generate Web Page using Frames and Form Input tags
 - Create Interactive forms
 - Obtain to design Dynamic Web pages
 - Acquire familiarity with Java script control statements
 - Able to work with java script Functions
 - Get acquainted with Frames and provide link
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Program list

1. To Design Image Gallery
2. To Create Image Map
3. To Design Web Page using Table
4. To Design Web Page using Frames
5. To Design Interactive Feedback Form
6. To Create an Dynamic Image Map
7. To Create Banner Advertisement
8. To Create Banner Advertisement with Hyperlink
9. To Create Slide Show using Buttons
10. To Create Rollover
11. To Crawl Status bar Message
12. To Open Multiple Windows
13. To Read and Write Cookies
14. Frames (Palindrome, Factorial, Fibonacci, Prime Number)

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PG Program –M.Com (Computer Applications) – 2015 - 2018
Semester - III

NME: Entrepreneurial Development- 15PCPN31

Duration: 90 hrs

Credits : 5

Aims and Objectives:

1. To motivate to the students to start a venture by setting up by an enterprise
2. Trace out the evolution and development of entrepreneurship in India

Course Outcomes:

- Gain knowledge and skills needed to run a business.
 - Recognize a business opportunity that fits the individual student
 - Demonstrate the understanding of how to launch the individual's entrepreneurial career
 - Articulate an effective elevator pitches to gain support for the venture
 - Apply an ethical understanding and perspective to business situations
 - Analyze the internal/external factors affecting a business/organization to evaluate business opportunities
 - Apply knowledge of leadership concepts in an integrated manner
 - Manage people, processes, and resources within a diverse organization
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UNIT I

(18Hours)

Entrepreneurship: Meaning, definition and importance – Role of Entrepreneurship in the process of economic development – Entrepreneur Vs Manager. Factors affecting entrepreneur ship growth: Economic, social, cultural, Personality, Psychological and sociological factors. Marlow's need Hierarchy Theory, Herbage's Theory, Mc Cleland's Achievement Motivation Theory – Motivational Factors of entrepreneurship.

UNIT II

(18Hours)

Entrepreneurship competencies: Competence – Meaning, components: Knowledge. Skill, traits and motives – Qualities of entrepreneurs –Types of Entrepreneurs – Functions of entrepreneurs – Entrepreneurs hip culture.

UNIT III

(18Hours)

Enterprise Building : (Starting of a new enterprise) Agencies that help beginners in enterprise building – steps in enterprise building : Finding out new business idea – Identifying a suitable business opportunity – preliminary evaluation – project formulation –preparation of project report – project appraisal – financial analysis – profitability analysis- social cost benefit analysis – implementation of enterprise building

UNIT IV

(18Hours)

Entrepreneurship development institutions in India : EDII, NAYE, ITCOT, SIPCOT, TIDCO, SISI, NPC, DIC – procedure for setting up of SSI Units: Determination of the project – Deciding upon the form of organization – Registration of SSI unit . Government Assistance: Concession and subsidies – Seed capital – Interest free loans concessional financial assistance by IFC, IDBI, ICICI, TIIC and commercial banks.

UNIT V

(18Hours)

Women Entrepreneurs : Concept of women entrepreneurship – function and role of women entrepreneurs – growth of entrepreneurship in India – recent trends in development of women Entrepreneurs – TREAD (Trade Related Entrepreneurship Assistance and Development for women) : Product groups and state identified for the programme – Financial Assistance and grant assistance available under the programme.

Text Book:

1. C.B.Gupta & N.P. Srinivasan - Entrepreneurship Development, Sultan Chand & Sons,

Reference Books:

1. Vasanth Desai – Entrepreneurship Development, Himalaya Publication, New Delhi.

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PG Programme – M.Com (Computer Applications) - 2015 – 2018
Semester - IV

Core – XIII: Management Accounting- 15PCPC41

Duration : 90 Hours
Credits : 5

Aims and Objectives:

- The objective of the course is enable students to acquire sound knowledge of concepts, methods and techniques of management accounting
- To make the students develop competence with their usage in managerial decision making and control.

Course Outcomes:

- Possess a managerial outlook at accounts.
 - Various cost accounting principles
 - Solve problems related to cost of production
 - Critically analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques
 - Demonstrate the need for a balance between financial and non-financial information in decision making, control and performance evaluation applications of management accounting
 - Evaluate complex ideas and tolerate ambiguity in managerial and organisational problem-solving
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UNIT I

(18 Hours)

Management Accounting – Meaning and Definition , Characteristics, Objectives, scope and functions of Management Accounting- Financial Accounting , Cost Accounting and Management Accounting— Tools and Techniques of Management Accounting- Advantages and Limitations of Management Accounting –Installation of Management Accounting System- Management Accountant: functions and duties – Essential qualities.

UNIT II

(18 Hours)

Introduction-objectives of analysis of financial statement-tools of financial statement analysis-Multi –step income statement, Horizontal analysis, Common sized analysis, Trend analysis, Analytical Balance Sheet- Responsibility Accounting Ratio Analysis-Meaning and rationale, advantages and limitations. Types of Ratios Liquidity Ratios, Solvency Ratios, Profitability Ratios, Efficiency Ratios, Integrated Ratios.

UNIT III

(18 Hours)

Standard costing-setting standard-Variance Analysis-disposition of variance.

UNIT IV

(18 Hours)

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

UNIT – V

(18 Hours)

Cost – Volume – profit – Analysis – Marginal costing and Break even analysis – Differential costing – Application of marginal costing for managerial decision.

Text Books:

1. S. N. Maheshwari: Principles of Management Accounting, Sultan Chand & Publications, New Delhi,

Reference Books:

1. M. Y. Khan and K. P. Jain:Management Accounting Tata McGraw Hill Publishing House, New Delhi,
2. R.S.N.Pillai:Management Accounting, Sultan Chand & Publications, New Delhi,
3. I.M.Pandey:Management Accounting, Vikas Publishing House, New Delhi,

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Choice Based Credit System
PG Program – M.Com (Computer Applications) – 2015 - 2018
Semester - IV

Core XIV: Indirect Taxes - 15PCPC42

Duration : 90 Hours

Credits : 5

Aims and Objectives:

- To gain knowledge of the provisions of Indirect Taxes.
- To understand principles underlying the Service Tax.
- To understand basic concepts of VAT.

Course Outcomes:

- Students learned about the history and development of Indirect taxes in India.
 - Gained knowledge about the various duties on manufacturing and valuation of goods.
 - Taught the procedure for removal of manufacturing Goods for sale.
 - Highlighted the reason for restrictions on certain goods for import and export.
 - Procedural checkup of goods in customs like warehousing, Baggage rule drawback of duties are clearly understood.
 - Learned the difference between Interstate sale and Intra state sale.
 - Sales Tax collection procedure and principles are clearly known.
 - Registration procedure under various Indirect taxes are draft out.
 - Taught the ITC (Input Tax Credit) on Vat.
 - Gained knowledge about the offences and penalties in various Indirect taxes.
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UNIT-I

(18 Hours)

Central Excise Act 1944: Definition – Nature and scope of levy of duties of central Excise – classification and Valuation of Excisable goods – procedure for Registration – Assessments – Appeals and Revision – clearance of Excisable goods – procedure under physical control – self removal procedure – personal ledger Accounts – Exemption from duty – power of central Excise officers – penalties and punishments .

UNIT-II

(18 Hours)

Customs Act 1962: Nature of restrictions on imports and exports – Types of customs Duties – Valuation of goods and clearance of imported goods – Warehousing – drawback of customs duties – Baggage Rules – powers of customs officers – Appeals – penalties and offences.

UNIT-III

(18 Hours)

Central Sales Tax Act 1956: Definitions – scope of Tax under the Act – Inter state sales – sales or purchases in the course of import and export – Levy and collection of tax penalties – procedure for Registration – Exemptions from CST – Recovery and Refund – Restriction on levy of tax on declared goods - Appeals – offences.

UNIT-IV

(18 Hours)

Service tax –Definition – Nature and scope – Taxable services – procedure for Registration – Assessment – Appeals – offences and penalties.

UNIT-V

(18 Hours)

VAT-Introduction –Meaning – Definitions – Features –Importance – Schedules – Registration under VAT –Levy of VAT –Input tax credit – Input tax credit on capital goods – Registration-procedure – Amendments.

Text Book:

1. Indirect Taxes – V.Balachandran – Sultan Chand & Sons , New Delhi

Reference Books

1. Indirect Taxes – V.S.Defey , Taxman Publications Pvt Ltd., New Delhi.
2. Service Tax – S.S.Gupta, Taxman Publications Pvt Ltd., New Delhi.

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PG Programme – M.Com (Computer Applications) - 2015 – 2018
Semester - IV

Core XV: Computer Networks - 15PCPC43

Duration: 90 hrs

Credits :

Aim and Objectives:

- To Known Basis of Computer networks
- To learn about Network operating system

Course Outcomes:

- Demonstrate understanding basic computer network technology
 - Understand Data Communications System and its components
 - Identify the different types of network topologies and protocols
 - Recognize the concept and Functions of OSI-TCP/IP layers
 - Identify ISDN services and Switches concept
 - Describe the concept of Routing and Firewalls
 - Apply Cryptography and public Key Algorithms
 - Be familiar with Email and Internet
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UNIT I

(18 Hours)

Introduction – uses-network Hardware – LAN – MAN – WAN - Wireless networks – merits and limitations – network topologies - tree, peer – to - peer, bus, ring ec-comparision.

UNIT II

(18 Hours)

Inter networks-Network software- Protocol hierarchies- Design issues for the layers- Interface &Service –Service primitives-Reference models-OSI-TCP/IP.

UNIT III

(18 Hours)

Physical layer-ISDN services-Broadband ISDN-Narrow band ISDN-ATM Networks –ATM. Switches –Data Link layer design issues-Error &Error detection &correction-Flow control-Protocols-HDLC-SLIP-PPP.

UNIT IV

(18 Hours)

Network layer –Packet switching-circuit switching-Routing-Shortest path routing-Flooding-Flow based Routing-Firewalls-Transport layer-Elements of Transport-Protocol-TCP&UDP ATM adaptation layer-multiplexing

UNIT V

(18 Hours)

Application layer-methods and protocols-FTP,SMTP,POP,HTTP etc-Networ security-SSL-Cryptography-Secret and public key Algorithms-DNS-SNMP-Electronic mail - Electronic mail privacy-World Wide Web –Client Slide-Server Side Standards.

TEXT BOOK:

1. W.Stallings,Data and Computer Communication ,MCMillan.
2. A.S.Tanenbaum,Computer Networks,PHI.

Reference Book:

1. J.Martin,Computer Network and Distributed Data Processing, Prentice Hall.
2. W.Stallings,Local Networks, MCMillan.
3. M.Schwartz,Computer communication Network Desingn and analysis ,Prentice Hall
 4. B.A.Forouzan ,Data communication and networking,TMH,
 5. S.Keshav, An Engineering approach to computer networking ,Pearson Education

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Semester - IV

Major Elective Course: Advanced Cost Accounting and Cost System - 15PCPO41

Duration : 90 Hours

Credits : 4

Aim and objectives

- To provide adequate knowledge on cost accounting practices.
- To make them to solve the problem on costing.

Course Outcomes:

- Understand the method of stock valuation and fixing the level of stock.
 - Able to prepare remuneration to the employee at different circumstance
 - Be aware of the importance of cost allocation and apportionment
 - Be Skilled developed in preparation of cost sheet for whole or a particular job
 - Able to do research in cost analysis
 - Become cost system acquainted with
 - Able to give suggestion to reduce the controllable cost to increase the profit of the manufacturing units.
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Unit I: Material

(18 Hours)

Elements of cost Material, Labour and Overheads. Material: Material Purchase procedure, storage and inventory Control.(FIFO,LIFO,ABC Analysis)-EOQ

Unit II: Labour

(18 Hours)

Classification of Labour, Principles and Methods of Remuneration, Accounting of Labour cost-Bonus calculation.

Unit III Overheads:

(18 Hours)

Meaning, Classification, allocation, Apportionment and absorption, accounting of overheads.

Unit IV Methods of Costing

(18 Hours)

Cost sheet job costing- Batch costing-Unit costing-Contract costing-Process costing-operating costing

Unit V Responsibility Accounting and Reporting:-

(18 Hours)

Definition, Meaning, Principles, Controllable and Non-controllable costs, Centers of Control, Cost Centers, Revenue Centre, Responsibility Centre, Profit Centre, Performance Measurement. Reporting to different levels of Management.

TEXT BOOKS

1. Cost Accounting Principles and Practice, S.P. Jain and K.L. Narang, Kalyani Publishers, New Delhi,
2. Cost Accounting Theory and Problems, Maheshwari, Mittal Shree Mahvir Book Dept. New Delhi.

REFERENCE BOOKS:

1. Advanced Cost Accounting, J.Made Gowda, Himalaya publishing House, New Delhi
2. Cost Accounting, Jawahar Lal, Tata McGraw Hill Publishing House, New Delhi,
3. Cost Accounting Principles and practice, M.N. Arora, Vikas Publishing House Pvt.Ltd, New Delhi.
4. Cost Accounting R.S.N.PILLAI, V. BAGAVATHI, S.Chand & Company Ltd,