



VIRUDHUNAGAR HINDU NADARS' SENTHIKUMARA NADAR COLLEGE
(An Autonomous Institution Affiliated to Madurai Kamaraj University)
Virudhunagar – 626 001.

Course Name: **M.Com (Computer Applications)**
Discipline: **Commerce (CA) SF**
(For those who joined in June 2024 and after)

PROGRAMME OUTCOMES (POs)

M.Com CA is a 2 – year degree Programme 4 semesters, which integrates various Programme Outcomes (POs) under the criteria that includes Problem Solving Skill, Decision Making Skill, Ethical Value, Employability Skill, Entrepreneurial Skill, Contribution to Society, Communication Skill, Individual and Team Leadership Skill, Multicultural Competence, Moral and Ethical Awareness/Reasoning, leadership Readiness Qualities and Lifelong Learning.

POs	POs STATEMENT
PO1	Problem Solving Skill: Apply knowledge of Management Theories and Human Resource Practices to solve business problems through research in global context.
PO2	Decision Making Skill: Foster analytical and critical thinking abilities to enable decision-making based on data.
PO3	Ethical Value: Incorporate quality, ethical and value-based legal perspectives in all organisational activities.
PO4	Employability Skill: Develop business acumen to enhance employability skills in the competitive environment.
PO5	Entrepreneurial Skill: Equip with skills and competencies to become an entrepreneur.
PO6	Contribution to Society: Succeed in career endeavours and contribute significantly to society.
PO7	Communication Skill: Develop communication, managerial and interpersonal skills.
PO8	Individual and Team Leadership Skill: Lead oneself and the team to achieve organizational goals.
PO9	Multicultural Competence: Demonstrate knowledge of the values and beliefs of multiple cultures to address issues in the global scenario.
PO10	Moral and Ethical Awareness/Reasoning: Embrace moral and ethical values in one's life.
PO11	Leadership Readiness Qualities: Demonstrate to take up leadership mapping out the tasks and formulating an inspiring vision and mission.
PO12	Lifelong Learning: Acquire knowledge and skills, including “learning how to learn”,



Programme Specific Outcomes (PSOs)

On the successful completion of **M.Com. Computer Application** programme, students will

PSO1:	Gain confidence to appear for competitive examination.
PSO2:	Be employable in corporate sector.
PSO3:	Facilitate employability skills.
PSO4:	Gain Exposure to various techniques and pursue research programmes.
PSO5:	Equip them to meet the challenges of emerging technology and network Infrastructure.
PSO6:	Equip themselves and are ready for employment in functional areas like Accounting.
PSO7:	Taxation, Banking, Insurance, and corporate law.

COURSE OBJECTIVE:

To provide advanced knowledge on important commerce subjects so as to enable the student to pursue research or to take up jobs in the area of Accounting and Finance.

Eligibility for Admission

Candidates seeking admission to the first year of the Master of Commerce degree course shall possess

- (a) B. Com / B. Com (CA) or
- (b) Any other degree with at least one paper in Accountancy

Duration of the Course

The course shall extend over a period of two academic years consisting of four semesters. Each academic year will be divided into two semesters



VIRUDHUNAGAR HINDU NADARS' SENTHIKUMARA NADAR COLLEGE
(An Autonomous Institution Affiliated to Madurai Kamaraj University)
Virudhunagar – 626 001.

I year M.Com CA (SF)

Semester	Part	Subject Name	Hours	Credit	Int + Ext =Total	Local	Regional	National	Global	Professional Ethics	Gender	Human Values	Environment & Sustainability	Employability	Entrepreneurship	Skill Development	Subject Code	Revised /
																		No Change / Interchanged & Percentage of Revision
I	Core	Operations Research	6	5	25+75=100											✓	P24CCC11	New
	Core	Advanced Financial Accounting	6	5	25+75=100											✓	P24CCC12	New
	Core	Office Automation	6	4	25+75=100											✓	P24CCC13	New
	Core Lab	LAB: Office Automation	6	3	40+60=100											✓	P24CCCP11	New
	Elective I	Indirect Taxes	6	5	25+75=100										✓	✓	P24CCE11	New
	Total			30	22													
II	Core	Statistics for Research	6	5	25+75=100											✓	P23CCC21	No change
	Core	Accounting for Business Decision	5	5	25+75=100										✓	✓	P23CCC22	No change
	Core	Programming with VB.NET	5	4	25+75=100											✓	P23CCC23	No change
	Core Lab	LAB: Programming with VB.NET	5	3	40+60=100										✓	✓	P23CCCP21	No change
	Elective II	Research Methodology	5	4	25+75=100											✓	P23CCE21	No change
	NME	Marketing Management	4	4	25+75=100											✓	✓	P23CCN21
Total			30	25														
	Internship Programme during Vacation													✓	✓	✓		New



TENTATIVE SYLLABUS STRUCTURE

III SEMESTER

Semester	Part	Course Title	Hours	Credit	Marks			Course Code	Courses having focus on employability/ entrepreneurship/ Skill development	Revised / New /No Change / Interchanged/ Percentage of revision
					I	E	Tot			
III	Core	Direct Taxes – I	6	5	40	60	100		Employability/ Entrepreneurship/ Skill development	No change
	Core	Enterprise Promotion	6	5	40	60	100		Employability/ Entrepreneurship/ Skill development	No change
	Core	Web Development Application	6	4	40	60	100		Employability/ Skill development	New paper100%
	Core	Lab: Web Development	6	4	40	60	100		Skill development	New paper100%
	Elective – III	Corporate Accounting / Advertising Management	6	4	40	60	100		Employability/ Skill development	No change
	Total		30	22						

IV SEMESTER

Semester	Part	Course Title	Hours	Credit	Marks			Course Code	Courses having focus on employability/ entrepreneurship/ Skill development	Revised / New /No Change / Interchanged/ Percentage of revision
					I	E	Tot			
IV	Core	Direct Taxes – II	6	4	40	60	100		Employability/ Entrepreneurship/ Skill development	No change
	Core	Financial Management	6	4	40	60	100		Employability/ Entrepreneurship/ Skill development	No change
	Core	Portfolio Management	6	5	40	60	100		Employability/ Entrepreneurship/ Skill development	No change
	Core	Project work & Viva Voce	6	4	50	50	100		Employability/ Skill development	No change
	Elective – IV	Lab: LaTeX	6	4	40	60	100		Employability/ Skill development	Title change/ 50% change
	Total		30	21						



I SEMESTER

OPERATIONS RESEARCH

Course Title: OPERATIONS RESEARCH	Total Hours : 90 Hours
Course Code: P24CCC11	Total Credits : 5

Composition of Course: 20% Theory & 80 % Problems

COURSE OUTCOMES:

Upon completion of the course the students will be able to

COs	CO STATEMENT
CO1	Formulate and obtain the optimal solution for Linear Programming problems.
CO2	Find the optimal solution for Transportation problem.
CO3	Determine the optimal solution for Assignment problems.
CO4	Adapt the best strategy to find the value of the given game model.
CO5	Build CPM, and PERT models to improve the decision-making.

Unit – I

18 Hours

Introduction to Operations Research – Definition and origin - Linear Programming: Definition and Applications of LP – Formulation of LP Simplex method: Maximization problem, Minimization problem (using Big-M method) Simplex problems with mixed constraints – Two Phase Simplex method: Maximization with mixed constraints, Minimization case with mixed constraints – Primal and Dual relationship: Constructing the Dual problem.

Unit – II

18 Hours

Transportation problem – Initial Basic Feasible Solution: North-west Corner Rule - Vogel's approximation method – Modified Distribution method – Unbalanced Transportation problem – Degeneracy: Meaning, Degeneracy in initial solution, Degeneracy during the test of optimality – Profit maximization in Transportation problem.

Unit – III

18 Hours

Assignment problems: Principles – Applications – Assignment Problem - unbalanced minimization problem, maximization case assignment problem, travelling salesman problem, prohibited route assignment problem, crew assignment problem.

Unit – IV

18 Hours

Game Theory: Meaning, Features – Uses – Limitations – Strategy: Pure strategy and Mixed strategy – Saddle point and value of the game – Game with Mixed strategies: Solution of 2 x 2 matrix without saddle point using probability method, Dominance Method and Sub-games method.



VIRUDHUNAGAR HINDU NADARS' SENTHIKUMARA NADAR COLLEGE
(An Autonomous Institution Affiliated to Madurai Kamaraj University)
Virudhunagar – 626 001.

Unit – V

18 Hours

Network Analysis: Meaning, and Applications –Rules to frame a network – Critical Path – PERT - PERT Vs CPM, Steps involved in PERT calculations, Probability of project completion by a Target Date – Merits and Demerits of PERT.

TEXT BOOK:

1. Dr. P.R. Vittal, “Operations Research”, Margham Publication, 2018.

Unit	Book & Author	Page No.
Unit I	Dr. P.R. Vittal, “Operations Research”, Margham Publication, 2018.	1.1-1.2, 2.1-2.17,4.1-4.12, 5.1-5.8,5.15-5.22
Unit II		6.1 – 6.26, 6.52-6.58
Unit III		7.1 – 7.54
Unit IV		12.1-12.22
Unit V		8.1- 8.44

REFERENCE BOOKS:

1. Prem kumar Gupta D.S. hira, “Operations research”, S.Chand publication, 2014.
2. J.K.Sharma, “Operation research theory & application”, Mac Millan Publication, 2003.

E-RESOURCES:

1. <https://www.youtube.com/watch?v=xrGVe6gMRyk>
2. <https://www.youtube.com/watch?v=xFAwNmQ5nX8>
3. <https://www.youtube.com/watch?v=8IRrgDoV8Eo>
4. <https://www.youtube.com/watch?v=zJhncZ5XUSU>
5. <https://www.youtube.com/watch?v=MZ843Vvia0A>
6. <https://www.youtube.com/watch?v=ItOuvM2KmD4>
7. <https://www.youtube.com/watch?v=KVGEXbmvsfk>
8. <https://www.youtube.com/watch?v=rrfFTdO2Z7I>
9. <https://www.youtube.com/watch?v=fSuqTgnCVRg&list=PLabr9RWfBcnp8CT6my-Q89N0o-E6tcM6q&index=1>
10. <https://www.youtube.com/watch?v=YJvbxAvxkDc&list=PLabr9RWfBcnp8CT6my-Q89N0o-E6tcM6q&index=2>
11. <https://www.youtube.com/watch?v=fSuqTgnCVRg>
12. <https://www.youtube.com/watch?v=RXDwF9lhNRc>
13. https://www.youtube.com/watch?v=WxAF6zdteXI&list=RDCMUCkoF2InqbcPBEhC7KlnaLw&start_radio=1&rv=WxAF6zdteXI&t=4



ADVANCED FINANCIAL ACCOUNTING

Course Title : Advanced Financial Accounting	Total Hours : 90 Hours
Course Code : P24CCC12	Total Credits : 5

Composition of the Course: 80% Problems and 20% theory.

COURSE OUTCOMES:

Upon completion of the course the students will be able to

COs	CO STATEMENT
CO1:	Understand the concepts of Fire Insurance Claims, Hire Purchase Accounting and Partnership Accounting.
CO2:	Compute the claim for loss of stock and loss of profit.
CO3:	Analyse the Accounting procedures indulged in Hire Purchase Accounting
CO4:	Assess the accounting treatments of Partnership Accounting in different situations.
CO5:	Propose the rules relating to the settlement of Partnership Accounts.

Unit – I **18 Hours**

Fire insurance claims: Types of fire insurance policies, Computation of claim for loss of stock and Claim for loss of profits.

Unit – II **18 Hours**

Hire purchase accounting: Features, Calculation of interest, Cash price, Accounting treatment in the books of hire purchaser and hire vendor, Default and Repossession, Stock and Debtors system.

Unit – III **18 Hours**

Admission of a partner: Effect of admission of a partner on change in the profit sharing ratio, Treatment of goodwill (as per AS 10), Treatment for revaluation of assets and liabilities, Treatment of reserves and accumulated profits and losses, Adjustment of capital accounts and preparation of balance sheet.

Unit – IV **18 Hours**

Retirement / Death of a partner: Effect of retirement / Death of a partner on change in profit sharing ratio, Treatment of goodwill (as per AS10), Treatment for revaluation of assets and liabilities, Adjustment of accumulated profits and reserves, Calculation of deceased partner's share of profit till the date of death, Preparation of deceased partner's capital account and executor's account and preparation of balance sheet.

Unit – V **18 Hours**

Dissolution of partnership firms: Types of dissolution of firm, Settlement of accounts, Accounting entries for dissolution, Settlement of the accounts of the partners - One partner is insolvent – More than one partners are insolvent and All the Partners are insolvent, Decision in Garner Vs Murray: Piece-Meal Distribution - Surplus Capital method, Maximum loss method.

TEXT BOOK:

1. T.S.Reddy & A.Murthy, “Advanced Accountancy”, Margham Publications, 2020



Unit No	Book Name	Page No
I	T.S.Reddy	18.1 - 18.25
II		20.1 - 20.13
		20.15 - 20.34
III		34.1 - 34.39
		34.42 - 34.60
IV	35.1 - 35.34	
	35.44 - 35.60	
V	36.1 - 36.15	
	36.22 - 36.40	
	36.45 - 36.49	

REFERENCE BOOKS:

1. Dr.M.A.Arulanandam & Dr.R.S.Raman, “Advanced Accountancy”, Himalaya Publishing House,Mumbai, 2018.
2. S.P.Jain & K.L.Narang, “Advanced accountancy”, Kalyani Publishers, New Delhi 2014.
3. Dr.S.N.Maheshwari & S.K.Maheshwari, “Advanced Accountancy”, Vikas Publishing House Pvt. Ltd., 2011.

E - RESOURCES:

1. <http://static.careers360.mobi/media/uploads/froala-editor/files/Insurance>
2. <https://www.yourarticlelibrary.com/accounting/hire-purchase/hire-purchase-agreement/accounting-for-hirepurchase-and-installment-payment-system-3-methods/68525>
3. <https://commerceiets.com/treatment-of-goodwill-on-admission-of-partner/>
4. <https://www.toppr.com/guides/accountancy/admission-of-a-partner/>
5. <https://nios.ac.in/media/documents/srsec320newE/320EL20.pdf>
6. <https://ncert.nic.in/textbook/pdf/leac105.pdf>

OFFICE AUTOMATION

Course Title: Office Automation	Total Hours: 90 Hours
Course Code: P24CCC13	Total Credits: 4

COURSE OUTCOME:

Upon completion of the course the students will be able to

Cos	CO STATEMENT
CO1	Understand the basic concepts in MS Office.
CO2	Apply knowledge on effective usage of MS Office.
CO3	Evaluate action queries and retrieve data using queries from database.
CO4	Develop the effective presentation by using MS Office.
CO5	Create a new database, tables, queries, forms, and reports.



Unit - I

(18 Hours)

MS Word: Opening Screen of MSWord Screen – Working with Document in Microsoft Word: Introduction – Creating a Document, Saving the File, closing a File, Formatting the Text, AutoCorrect, AutoFormat, Spell Checking, Consulting Thesaurus, Assign Character Styles, Borders, and Shading – Editing the Document: Editing Tools, Find and Replace, Page Numbering, Header and Footer – Mail Merge.

Unit - II

(18 Hours)

Introduction to MS Excel: Working with Workbook – Working with Worksheet – Formatting Worksheet – Working with Data: Applying Number Formatting – Exploring Charts – Exploring Sort and Filter Features – Working with Formulas and Functions: Mathematical and Statistical functions, logical function and lookup functions – Pivot table – Google Sheets: Creating, Editing and sharing a sheet.

Unit - III

(18 Hours)

MS PowerPoint: Introduction – Creating a New Presentation, PowerPoint Views, Entering the Text, Moving the Text, Changing the Color, Adding Graphics to a Slide, Reordering Slides, Duplicating Slides, Deleting Slides, Adding a Movie to a Slide, Adding Slide Transitions, Adding Text Transitions, Adding Custom Animation, Adding Hyperlinks, Viewing a Presentation, Making Slide Shows, Hiding a Slide.

Unit - IV

(18 Hours)

MS Access: Introducing a Database – Exploring the Database Objects – Creating a Database, Opening an Existing Database; Introduction to Tables: Creating a Table, Saving a Table, Working with the fields, Data Types, Entering Records, Adding Validation, Primary and Foreign keys, Relationship between Tables – Working with Queries: Types of Queries, Create a Query, Saving a Query, Working with Action Queries: Make Table, Update, Append and Delete.

Unit - V

(18 Hours)

Forms in MS Access: Introduction, Creating a Form, Saving and Closing a Form, Types of Forms, Views and Formatting a form – Creating Reports: Working with Reports, Saving a Report, Exploring Views in a Report, Formatting a Report, Printing a Report – Import and Export Data: Import Data from Excel, Export Data to Excel.

Text Books:

- 1) Dinesh Maidasani, "Learning Computer Fundamentals", MS Office and Internet



VIRUDHUNAGAR HINDU NADARS' SENTHIKUMARA NADAR COLLEGE
(An Autonomous Institution Affiliated to Madurai Kamaraj University)
Virudhunagar – 626 001.

& Web Technology", Firewall Media, 2008.

- 2) Vikas Gupta, "Comdex Tally.ERP 9 Course Kit with GST & MS Excel", DreamTech Press, 2018.
- 3) Kogent Learning Solution Inc, "Access 2010 in Simple Steps", 2013.

Units	Text Books and Authors	Page Numbers
1	Learning Computer Fundamentals, MS Office and	60 – 78, 91 – 116
3	Internet & Web Technology, Dinesh Midasani, 2008	176 – 191
2	Comdex Tally.ERP 9 Course Kit with GST & MS Excel, Vikas Gupta, 2018	356 – 384, 390 – 396, 414 – 419, 428 – 446, 456 – 461, 500 – 508, 510, 511
4		1 – 15, 33 – 69
5	Kogent Learning Solution Inc , Access 2010 in Simple Steps, 2013.	73 – 85, 100 – 110, 111 – 130, 132, 133, 136 – 144, 149 – 195, 223 – 225

Reference Books:

1. Jennifer Ketell, Guy Hart-Davis, Curt simmon, "Microsoft Office 2003: The complete Reference PaperBack", McGraw Hill Education, 2003.
2. Bittu Kumar, "Mastering MS Office", V &S Publishers; Latest Revised Edition, 9 January 2017.
3. Muhammad Waqas , "MS Office", 1st Edition, 23rd August, 2018.
4. Jeffrey C.Jackson, "Web Technologies: A Computer Science Persepective", Pearson, 1st January, 2007.

e-Resources:

1. <https://www.gdccollege.edu.in/downloads/MS%20WORD%20lab%20manual.pdf>
2. <https://www.tutorialspoint.com/word/index.htm>
3. <https://www.javatpoint.com/ms-word-tutorial>
4. https://www.tutorialspoint.com/word/word_tutorial.pdf
5. https://www.tutorialspoint.com/ms_access/ms_access_tutorial.pdf
6. <https://training.it.ufl.edu/media/trainingitufledu/documents/uf-health/access/Access2016Basics-Handout.pdf>
7. <https://www.gacbe.ac.in/pdf/ematerial/18BCS5EL-U5.pdf>
8. <https://adminfinance.umw.edu/tess/files/2013/06/Excel-Manual1.pdf>
9. <https://training.it.ufl.edu/media/trainingitufledu/documents/uf-health/excel/Excel2016-Beginners.pdf>



10. [https://www.tutorialspoint.com/internet technologies/index.htm](https://www.tutorialspoint.com/internet_technologies/index.htm)

11. https://www.tutorialspoint.com/web_developers_guide/web_basic_concepts.htm

LAB: OFFICE AUTOMATION

Course Title: Lab: Office Automation	Total Hours: 90 Hours
Course Code: P24CCCP11	Total Credits: 3

COURSE OUTCOMES:

Upon completion of the course the students will be able to

COs	CO STATEMENT
CO1	Develop the skills to design MS Word documents.
CO2	Understand the working techniques and concepts of MS Excel.
CO3	Enhance the skill for presentable PowerPoint presentations.
CO4	Train to generate the reports.
CO5	Practice MS Office via Hands-on training.

MS Word

1. Compose a business letter.
2. Build a Bio-data.
3. Design an invoice.
4. Prepare a Simple interest table.
5. Send the intimation of Parents Teacher Association Meeting to all their parents using Mail merge.

MS Excel

6. Create a table "Student" with following conditions.
 - a. The heading must contain, Sl. No., Name, Mark1, Mark2, Mark3, Total, average and result with manual entry.
 - b. Use functions
 - To find total, average, Result, and the minimum and maximum marks for each subjects.
 - Round the average to the nearest highest integer.
 - c. Use filters
 - To retrieve the name of the students who have secured the top 3 marks.
 - Sort the names in the ascending and descending order.
7. Create a sales table.
 - a. Draw the bar, line and pie chart to compare the four years sales of three products

MS PowerPoint

8. Create a Powerpoint presentation for family expenses.
9. Animate an advertisement for a product with navigation slides



10. Compose a college prospectus presentation using navigation between Files
MS Access
11. Formulate an order table with the fields: order-id, customer-id, customer-name, product-name, quantity, price and amount.
 a. Create a query to find amount.
12. Create a database having the following fields:
 RegNo, Name, Qualification, application date, date of birth, percentage. Set the following validation rules,
 ➤ Qualification should be MCA/BE/ M.Sc /ME.
 ➤ Date of birth should be between 1st January 2000 and 1st January 2002.
 ➤ Percentage should be between 50 and 100.
- a) Create a query named Interview List to select only the candidates having above 70% and qualification as BE Computer science or BE Electronics.
 b) Create a query to select the records having name starting with the letter S or A.
 c) Sort the table in the ascending order of names.
 d) Create a query to select the records having application date between 20.03.22 and 30.03.22
13. Create an Employee database with employee table. Insert minimum five records. Create a form for the Employee table to insert additional records and generate a report.

Elective I – INDIRECT TAXES

Course Title: Indirect Taxes	Total Hours : 90 Hours
Course Code: P24CCE11	Total Credits : 5

Composition of Course: **100% theory**

COURSE OUTCOMES:

Upon completion of the course the students will be able to

COs	CO STATEMENT
CO1	Understand the concepts of GST.
CO2	Familiarise with the various procedures in GST and customs duties.
CO3	Acquire customs practices and compute customs duties.
CO4	Know various appellate authorities under GST regime and its powers.
CO5	Compile the provisions concerned with payment of Tax, Interest, TCS, Refund and Returns.

Unit - I

18 Hours

Indirect taxes: Introduction - Features - Objectives of taxation- Types of taxes- Direct and Indirect taxes - Indirect tax structure - Merits and demerits of indirect taxes – Deficiencies in the earlier indirect tax regime - Previous taxes that are subsumed under GST

Unit - II

18 Hours

Goods and Service Tax - Introduction - Features of the GST Model – Benefits of Goods and Services Tax- Types of GST - GST Council: constitution – Functions – Quorum– Supply of goods and services - Levy and collection of GST: Aggregate turnover –Input tax credit-Eligibility and conditions for availing Input tax credit- Eligibility for taking Input tax Credit-Non availability of input tax Credit -Reverse Charge Mechanism – Exemptions in GST.



Unit - III

18 Hours

Registration: Procedure for registration - Types of registration – Persons liable for registration under GST – Compulsory registration - Cancellation of registration – GSTN – HSN / SAC Code – AAR – E-Way Bill – Generating E-Way Bill – Responsibilities of Transporter – Provisions relating to E-way Bill.

Unit - IV

18 Hours

Types of GST returns and due dates: GSTR Forms – GSTR1 – GSTR2A – GSTR2B – GSTR3B – GSTR4 –GSTR9 - Payment of tax-Appeals and revision - Procedure in appeal - Interest and penalties.

Unit - V

18 Hours

Customs Act 1962: Definition of concepts –Levy and collection of customs duty – Types of customs duty – Prohibition of importation and exportation of goods – Methods of valuation for customs – Exemption from customs duty – Refund of customs duty – Baggage - Customs duty drawback - Searches, seizures, confiscation and penalties.

TEXT BOOKS:

1. T.S.Reddy and Y. Hari Prasad Reddy, “Business Taxation (Goods & Services Tax- GST)”, Margham Publications, 2019.
2. CA G. Sekar and CA B. Saravana Prasath, “Students Referencer on Indirect Taxes”, Wolters Kluwer.
3. V.Balachandran, “GST and Customs Law”, Sultan Chand & sons publication, New Delhi, 2022.

Unit Nos	Books & Author Names	Page Nos.
I	T.S.Reddy	1.2 - 1.10 1.18 - 1.23 2.1 - 2.2
	CA G.Sekar	1.3 - 1.6
II	T.S.Reddy	2.24 – 2.27
		2.7 - 2.9
		5.1 - 5.15
		6.1 - 6.20
III	T.S.Reddy	4.1 - 4.18
		7.1 - 7.18
		7.23 - 7.29
IV	T.S.Reddy	8.6 - 8.9
		7.24 - 7.71
V	T.S.Reddy	9.1 - 9.9
		10.1 – 10.30 10.43 – 10.57.



REFERENCE BOOKS:

1. Radhakrishnan, P. Indirect Taxation, 3rd Edition, Kalyani Publishers, New Delhi. 2016.
2. Prof. Praveen B. Patil and Prof. Mubin A. Sayyed, Goods and Services Tax-I and II, First Edition, Sri Sai Publication, Belagavi, 2018.
3. CA. Pushpendra Sisodia, Bharat's Handbook on Goods & Services Tax (GST) for CA Inter/IPCC.

E-RESOURCES:

1. www.gst.gov.in.
2. <https://books.google.co.in/books?id=xmUyCgAAQBAJ&printsec=frontcover&ddq=indirect+taxation&hl=en&andsa=X&ved=0ahUKEwjly9K8w6rbAhUJPI8KHcTOB4AQ6AEIMjAC#v=onepage&q=indirect%20taxation&df=false>
3. https://www.icai.org/post.html?post_id=17822
4. <https://icmai.in/upload/students/syllabus2016/inter/paper-11-Jan2021.pdf>

II SEMESTER

STATISTICS FOR RESEARCH

Course Title: Statistics for Research	Total Hours : 90 Hours
Course Code: P23CCC21	Total Credits : 5

Composition of Course: 20% Theory & 80 % Problems

COURSE OUTCOMES

Upon completion of the course the students will be able to

COs	CO STATEMENT
CO1	Illustrate the steps involved in the computation of correlation and regression.
CO2	Identify the types of error.
CO3	Apply the Z-Test, and t-Test.
CO4	Determine the values of Chi-Square.
CO5	Estimate the values of F & U.

Unit – I

18 Hours

Correlation Analysis: Significance – Correlation Vs Causation – Types of Correlation – Karl Pearson's coefficient – Interpreting coefficient of Correlation – Probable Error of coefficient of Correlation – Coefficient of Determination – Properties of the coefficient of Correlation – Rank Correlation Coefficient.

Unit – II

18 Hours

Regression Analysis: Meaning and uses – Correlation Vs Regression – Regression equations – Properties of Regression Coefficient – Standard Error of Estimate.

Unit – III

18 Hours

Testing of Hypothesis: Meaning, Procedures – Type I Error and Type II Error – Two tailed and one tailed tests – Z Test – t-Test.



Unit – IV

18 Hours

Chi Square Test: Properties, Uses, Conditions for applying Chi Square Test – Goodness of Fit Test, Test of Independence.

Unit – V

18 Hours

F Test – Analysis of Variance: Assumptions, Uses, One way classification and Two way classification – Mann Whitney U test.

TEXT BOOKS:

1. R S N Pillai Bagavathi, “Statistics - Theory and Practice” S.Chand publishing, 2019
2. S.P Gupta & M.P Gupta “Business Statistics”, Sultan chand & sons publishing, 2018.

Units	Books & Authors	Page Nos.
Unit I	R S N Pillai Bagavathi, “ Statistics- theory and practice” S.Chand publishing, 2019	396-438
Unit II	R S N Pillai Bagavathi, “ Statistics- theory and practice” S.Chand publishing, 2019	465-510
Unit III	S.P Gupta & M.P Gupta “Business Statistics”, Sultan chand & sons publishing, 2018	409- 541
Unit IV	R S N Pillai Bagavathi, “ Statistics- theory and practice” S.Chand publishing, 2019	847 - 864
Unit V	S.P Gupta & M.P Gupta “Business Statistics”, Sultan chand & sons publishing, 2018	576- 588

REFERENCE BOOKS:

1. Sanchetti and Kapoor, “Advanced Statistical methods”, Sultan Chand, 2014.
2. S.C Gupta, “Statistics”, Himalaya Publishing House, 2013.

e-RESOURCES:

1. https://www.youtube.com/watch?v=_v2PkLszeK8
 2. <https://www.youtube.com/watch?v=q3PHXsY5I0g>
 3. <https://www.youtube.com/watch?v=a4HxPMdV7Cw>
 4. <https://www.youtube.com/watch?v=sTjoBPN6on4>
 5. <https://www.youtube.com/watch?v=zmyh7nCjmsg>
 6. <https://www.youtube.com/watch?v=wLXdohxVwbg>
 7. <https://www.youtube.com/watch?v=Nm8HD49Kyws>
 8. <https://www.youtube.com/watch?v=h5Glm738j84>
 9. <https://www.youtube.com/watch?v=7eTO7faJqSg>
 10. <https://www.youtube.com/watch?v=7Nt-PeITLbY>
 11. <https://www.youtube.com/watch?v=xMtmhctKyOU>
-



ACCOUNTING FOR BUSINESS DECISIONS

Course Title :Accounting for Business Decisions	Total Hours : 75
Course Code : P23CCC22	Total Credits : 5

Composition of Course: **20% Theory and 80% Problems**

COURSE OUTCOMES:

Upon completion of the course the students will be able to

COs	CO STATEMENT
CO1	Understand the concepts of Financial statement, Cash Flow Statement, Marginal Costing, Budgetary Control and Standard Costing.
CO2	Know the types of ratios, Cash flow activities, budgets.
CO3	Analyze the financial position of a business, Cash Flow, Cost / Volume / Profit, Master Budget.
CO4	Interpret the results of Ratios, Cash Flow activities, Contribution, Functional Budget and Standard Costing.
CO5	Solve the Managerial Problems by adopting the techniques of Management Accounting.

Unit –I

15 Hours

Financial Statements: Meaning – Nature – Importance – Limitations, Tools of Financial Statement Analysis: Comparative Statement – Common Size Statement – Trend Analysis – Ratio Analysis: Meaning – Significance – Limitations - Types of Ratios: Liquidity Ratios – Solvency Ratios – Coverage Ratios – Activity Ratios – Profitability Ratios.

Unit –II

15 Hours

Cash Flow Statement (AS 3): Meaning – Objectives – Scope – Uses – Limitations - Classification of Cash Flows: Cash Flow from operating activities, Investing activities and financial activities, Preparation and presentation of Cash Flow Statement.

Unit – III

15 Hours

Marginal Costing: Meaning – Features – Advantages – Limitations - Difference between Absorption costing and Marginal Costing - Income determination under Absorption costing and Marginal Costing, Cost Volume Profit analysis – Contribution – P/V ratio – Break Even Point - Margin of Safety - Applications of Marginal Costing.

Unit - IV

15 Hours

Budget: Meaning – Need – Difference between Budget and Forecast - Budgetary Control: Definition – Objectives – Features – Advantages – Limitations - Organization for Budget control: Budget manual – Budget Period – Key factor - Classification of Budgets, Preparation of Budgets: Sales Budget – Production Budget – Purchase Budget – Cash Budget – Flexible Budget.

Unit – V

15 Hours

Standard Costing: Setting Standards – Material Variance – Labour Variance – Overhead Variance – Sales Variance



TEXT BOOK:

1. R.S.N.Pillai and Bagavathi, Management Accounting, S.Chand Publication, 2019.

Units	Books & Author Names	Page Nos.
I	R.S.N.Pillai and Bagavathi, Management Accounting, S.Chand Publication, 2019.	31 – 54, 55 - 160
II		262 - 321.
III		362 – 454.
IV		564 - 599.
V		455 – 464

REFERENCE BOOKS:

1. Dr. S.N . Maheswari, “Management Accounting” Kalyani Publishers, 2018.
2. T.S. Reddy, Dr. Y. Hari Prasad Reddy, “Management Accounting”, Margham Publications, 2019.

e- RESOURCES:

1. <https://www.slideshare.net/mmubasharali/ratio-analysis-ppt>
2. https://www.slideshare.net/suri100/budget-budgetory-control?qid=57256003-4ffb-4677-87b6-dc4d8f496702&v=&b=&from_search=6
3. https://www.slideshare.net/NaveenKumarsaini1/cash-flow-statement-39044863?qid=6005b77e-29f0-4346-a9ad-f0ebfe4cadfe&v=&b=&from_search=2
4. https://www.slideshare.net/ashwinprince/marginal-costing-76600091?qid=ad61233e-3880-4caa-a863-e0c1293d4007&v=&b=&from_search=5

PROGRAMMING WITH VB.NET

Course Title : Programming with VB.NET	Total Hours: 75 Hours
Course Code : P23CCC23	Total Credits: 4

COURSE OUTCOMES

Upon completion of the course the students will be able to

COs	CO STATEMENT
CO1	Acquire the fundamental knowledge of VB.NET language.
CO2	Grasp the understanding in control statements and Form control in VB.NET language.
CO3	Interpret the concept of Array, List Box Control, Checked List Box Control and Combo Box Control in VB.NET.
CO4	Generate Database using ADO.NET.
CO5	Applying ADO.NET concepts to create the table, insert and modify records into the table, and delete table in the database.

Unit – I

15 Hours

Introduction to .NET: Visual studio.NET-Solution Explorer Window-Class View Window-Toolbox-Output Window-Task List Window. Data Types and Operators: Variable-Declaration of Variable-Datatypes-Constant. Operators: Arithmetic Operators-Concatenation



VIRUDHUNAGAR HINDU NADARS' SENTHIKUMARA NADAR COLLEGE

(An Autonomous Institution Affiliated to Madurai Kamaraj University)

Virudhunagar – 626 001.

Operators- Relational Operators-Compound Assignment Operators-Logical Operators- Bitwise Operators.

Unit -II

15 Hours

Control Statements: IF Statements - Block -if-Nested if Statement - Looping - Select case Statement-Goto Statement. Intrinsic Control List: Form Control-Events-label-Textbox-Group Box-Check Box-Radio Button-Scroll Bar-Timer-Picture Box Control-Date Time Picker-Month Calendar.

Unit - III

15 Hour

Arrays: One dimensional Array- Array Initialisation-Printing array elements by using For Each Next Loop-Redim Statement-Multi dimensional Array-Initialisation of Two-dimensional array-Array of array. List Box Control-Checked List Box Control- Combo Box Controls.

Unit - IV

15 Hours

Procedure and Structure: Subroutine Procedure-Function Procedure-Property Procedure. Functions: Value returned by its Function Name-Return Statement-Calling a Function-Call by reference-Function with array-Function Overloading-Menu: MDI Forms

Unit - V

15 Hours

Data Access with ADO.NET: Database-Relational Database-Table Creation-Record Insertion- Displaying Data -Deleting Data-Modifying Data- Drop Table.ADO.NET: Connection-Commands-Data Reader-Data Set-Data Grid.

TEXT BOOK:

1. P.Radhaganesan, "VB.NET", Scitech Publication(INDIA) Pvt Ltd, 2017.

Units	Books & Authors	Page Numbers
1	1. P.Radhaganesan, "VB.NET", Scitech Publication(INDIA) Pvt Ltd, 2017.	1.6-2.20 3.1-3.9
2		4.1-4.34 4.41-4.45
3		5.1-5.28
4		6.1-6.6,6.9 7.1-7.12
5		10.1-10.12 10.15-10.39

Reference Books:

1. "Application of .NET Technology" by ISRD Group - Lucknow, Tata McGrawHill Education Private Limited, NewDelhi, First edition, 2011.
2. "Visual Basic .Net" by Jesse Liberty, O'Reilly & Associates Publication, 2003, First Edition 2.
3. "The Visual Basic.Net Programming language" by Paul Vick, Microsoft Corporation, 2004, First Edition.
4. "Visual Basic .Net" by C.Muthu, Vijay Nicole Imprints Private Limited Publication, 2007, First Edition.



e-Resources:

1. <https://www.tutorialspoint.com/vb.net/index.htm>
2. https://www.tutorialspoint.com/vb.net/vb.net_overview.htm
3. https://www.tutorialspoint.com/vb.net/vb.net_basic_syntax.htm
4. https://www.tutorialspoint.com/vb.net/vb.net_discussion.htm
5. <https://www.javatpoint.com/vb-net>

LAB: PROGRAMMING WITH VB.NET

Course Title :Lab: Programming with VB.NET	Total Hours: 75 Hours
Course Code : P23CCCP21	Total Credits : 3

COURSE OUTCOMES:

Upon completion of the course, students will be able to

COs	CO STATEMENT
CO1	Obtain the knowledge of using basic operators of VB.NET language.
CO2	Apply the control statements, Array, List Box Control, Checked List Box Control and Combo Box Control in VB.NET.
CO3	Interpret the concept of Array, in VB.NET.
CO4	Produce the database, tables, insert, modify, and delete the data using ADO.NET.
CO5	Interpret all basic control elements of VB.NET in Hands-on practice.
CO6	Use the features of function in VB.NET.

Write a VB.Net program

1. To perform the arithmetic operations on numbers.
2. To calculate the profit or loss of the product.
3. To input angles of a triangle and check whether triangle is valid or not using if ...else statement.
4. To input basic pay of an employee and calculate gross salary using if, elseif statement.
5. To display the first 10 natural numbers and their sum using console application using looping statement.
6. To find the power of any number using looping statement.
7. To count number of vowels in a given string
8. To merge two integer arrays into a third array.
9. To change the style of font based on the user's choice by using Check Box Button.
10. To generate a student enrolment details form using Combo Box.
11. To develop a form in VB.NET to pick a date from Calendar control and display the day, month, and year details in separate text boxes.
12. To print the Fibonacci series using function.



Elective II-RESEARCH METHODOLOGY

Course Title : Research Methodology	Total Hours : 75 Hours
Course Code : P23CCE21	Total Credits: 4

COURSE OUTCOMES

Upon completion of the course, students will be able to

COs	CO STATEMENT
CO1	Understand the conceptual framework of research design.
CO2	Analyse the sampling design and procedure.
CO3	Familiarise with sources and methods of data collection.
CO4	Appraise the various techniques of research
CO5	Design and prepare the research reports.

Unit – I

15 Hours

Research: Meaning – Types of Research – Significance of research - Criteria of good research – Research problem: Meaning - Selection of Research Problem – Techniques involved in defining a research Problem – Research Design : Meaning – concepts – Types of research design- Research process.

Unit – II

15 Hours

Sampling: Introduction – Advantages – Limitations – Theoretical Basis of Sampling – Steps in Sampling - Probability Sampling: Simple Random Sampling, Systematic Sampling, Stratified Sampling, Cluster Sampling, Area Sampling, Multi – Phase Sampling, Replicated Sampling - Non – Probability Sampling: Types - Sampling Error - Non – Sampling Errors.

Unit – III

15 Hours

Collection of Data: Methods of Collecting Primary Data: Observation, Interview, Telephone Interview and Mail Surveys - Tools for Collection of primary data: Tests, Cumulative Records Cards, Questionnaire / Interview Schedule; Pre – Testing the Questionnaire and Pilot Study; Secondary data - Significance of Secondary Data – Sources of Secondary Data.

Unit – IV

15 Hours

Analysis and Interpretation of Data: Data Processing – Editing – Coding – Tabulation – Method of Tabulation – Diagrams and Charts - Hypothesis –Types – Qualities of good Hypothesis – Testing of Hypothesis.

Unit – V

15 Hours

Research Report: Meaning – Types of Reports - Steps in Drafting a Research Report: Preparation, Arrangements of Ideas, Writing and Revision - Contents of a Report: Title Page, Preface, Table of Contents, List of Tables and List of Figures - Body of the Report: Introduction, Main Body of the Report and Conclusion – Reference - Bibliography and Appendix.



TEXT BOOKS:

1. Kothari, C.R., “Research Methodology”, Fourth Edition, New Age International Publishers, New Delhi, 2015.
2. Thanulingam, N., “Research Methodology”, Sixth Edition, Himalaya Publishing House, Mumbai, 2012.

Units	Books & Authors	Page Numbers
Unit I	Kothari, C.R., “Research Methodology”, Fourth Edition, New Age International Publishers, New Delhi, 2015. Thanulingam, N., “Research Methodology”, Sixth Edition, Himalaya Publishing House, Mumbai, 2012.	1 - 7
Unit II		10 – 21
Unit III		24 – 29
Unit IV		31 – 39
Unit V		102 – 114
		62 – 72
		80 – 81
		82 - 97
		127 – 134
		142- 154

REFERENCE BOOKS:

1. Agarwal, B.L., “Basic Statistics”, Sixth Edition, New Age International Publishers, New Delhi, 2015.
1. Deepak C. and Neena, S., “Research Methodology: Concepts and Cases”, Second Edition, Vikas Publishing House Pvt. Ltd., New Delhi, 2018.
2. Gupta. S.P., “Statistical Methods”, Forty-fifth Edition, Sultan Chand and Sons, New Delhi, 2016.
3. Kapoor, V.K., “Statistics: Problems and Solutions”, Eighth Edition, Sultan Chand and Sons, New Delhi, 2016.
4. Murry, R., Spiegel, Larry, J. and Stephens, “Theory and Problems of Statistics”, Third Edition, Tata McGraw – Hill Publishing Co. Ltd., New Delhi, 2017.
5. Panneerselvam, R., “Research Methodology”, Eleventh Edition, PHI Learning Pvt. Ltd., New Delhi, 2016.
6. Pillai, R.S.N. and Bhagavathi., “Statistics - Theory and Practice”, Ninth Edition, S. Chand & Co. Ltd., New Delhi, 2017.

e - RESOURCES:

1. https://www.bcps.org/offices/lis/researchcourse/statistics_role.html
2. <https://www.mheducation.co.uk/openup/chapters/9780335227242.pdf>
3. onlinelibrary.wiley.com/doi/10.1002/0471477435.fmatter/pdf
4. www.statisticslectures.com/
5. <http://www.textbooksfree.org/Statistics%20Video%20Lectures.html>



MARKETING MANAGEMENT

Course Title : Marketing Management (NME)	Total Hours : 60 Hours
Course Code : P23CCN21	Total Credits : 4

COURSE OUTCOMES

Upon completion of the course, students will be able to

COs	CO STATEMENT
CO1	Understand the concepts of marketing management, various elements of marketing mix.
CO2	Analyze marketing services, the strategies for various marketing mix.
CO3	Identify the contemporary issues in marketing and make decisions on product, price and promotion.
CO4	Analyze the pricing methods, promotion and select the suitable distribution Channel.
CO5	Select the appropriate market segment and evaluate the product positioning, branding and packaging.

Unit – I **12 Hours**
Marketing Management: Market - Classification of market; Marketing – Meaning – Definition – Objectives – Importance – Functions - Modern Marketing Concept - Marketing Vs. Selling – Role of Marketing in Economic Development; Marketing Mix – Definition - Concepts.

Unit – II **12 Hours**
Product Management: Product – Meaning – Classification; Product Mix – Goals - Strategies Product Line; New Product - Product Life Cycle – Stages – Advantages - Planning Process; Product diversification - Modification - Failure.

Unit – III **12 Hours**
Price Management: Price – Importance of price - Pricing objectives - Factors influencing Price Determination - Procedure for Price Determination - Kinds of pricing.

Unit – IV **12 Hours**
Distribution Management: Marketing Channels – Functions - Importance - Types of Channels – Manufacture – Wholesaler – Retailer; Direct Marketing – Advantage – Disadvantages – New channels : Mail Order, Teleshopping, Online Marketing – Social Media Marketing.

Unit – V **12 Hours**
Promotion Management: Promotion – Meaning - Promotion Mix – Advertisement: Meaning – Types – Media – Advantages and Disadvantages; Personnel Selling: Meaning, Features, Types of Salesman ; Sales Promotion: Meaning - Types.

TEXT BOOK:

1. R.S.N. Pillai and Bagavathi, “Marketing Management”, S. Chand Publications, 2018 Reprint



Units	Books	Page Nos
I	R.S.N. Pillai and Bagavathi, “Marketing Management”, S. Chand Publications, 2018 Reprint.	3 – 8; 10 – 17; 23 – 26.
II		190 – 191; 195- 201; 206 – 217.
III		219 – 230
IV		428 – 436; 484 – 488.
V		278 – 282; 293, 302 -304, 310

REFERENCE BOOKS:

1. Sherlekar S.A., and Krishnamoorthy R., Marketing Management – Concepts and Cases, Himalaya Publishing House, Mumbai, Fourteenth Revised and Enlarged Edition, Reprint, 2019.
2. Gupta C.B., and Rajan Nair N., Marketing Management - Text and Cases, Sultan Chand & Sons Educational Publishers, New Delhi, Nineteenth Thoroughly Revised Edition, 2018.
3. Sontakki C.N., Marketing Management - In the Indian Background, Kalyani Publishers, Ludhiana, Seventh Revised and Enlarged Edition, Reprint, 2017.
4. Philip Kotler, Principles of Marketing , Pearson Publication, 2013
5. Thirunavukkarasu R. and Ramaingam L.P., Merit India Publication, Madurai, Seventh Edition, 2018.
6. Rajan Saxena, Marketing Management, Tata McGraw Hill Education Private Limited, New Delhi, Fourth Edition, 2009.
7. Arun Kumar and Meenakshi N, Marketing Management, Vikas Publication Housing Pvt Ltd., Noida, Revised Edition.2008.

e- RESOURCES:

1. <https://nptel.ac.in/courses/110/104/110104068/>
 2. <https://www.youtube.com/watch?v=qeD9ohWPSHs>
 3. [https://studentzone-ngasce.nmims.edu/content/Marketing %20Management /Marketing_Management_ZOSMLuTCjy.pdf](https://studentzone-ngasce.nmims.edu/content/Marketing%20Management/Marketing_Management_ZOSMLuTCjy.pdf)
 4. <https://www.slideshare.net/yatinsharma712/marketing-management-complete-ppt>
 5. [http://eprints.stiperdharma.wacana.ac.id/24/1/%5BPhillip_Kotler% 5D_Marketing_Management_14th_Edition%28BookFi%29.pdf](http://eprints.stiperdharma.wacana.ac.id/24/1/%5BPhillip_Kotler%205D_Marketing_Management_14th_Edition%28BookFi%29.pdf)
 6. [https://ebooks.lpude.in/commerce/mcom/term_2/DCOM405_DMGT408_ MARKETING_MANAGEMENT_DMGT203_ESSENTIALS_OF_ MARKETING.pdf](https://ebooks.lpude.in/commerce/mcom/term_2/DCOM405_DMGT408_MARKETING_MANAGEMENT_DMGT203_ESSENTIALS_OF_MARKETING.pdf)
 7. [https://books.google.co.in/books?id=v5IrDAAAQBAJ&printsec=copyright #v=onepage&q&f=false](https://books.google.co.in/books?id=v5IrDAAAQBAJ&printsec=copyright#v=onepage&q&f=false)
-