

MADURAI KAMARAJ UNIVERSITY
(University with Potential for Excellence)

CHOICE BASED CREDIT SYSTEM
REVISED SYLLABUS

Rev. Jacob Memorial Christian college, Ambilikkai (Centre Code:250)

M.Com. Computer Applications (Semester)

REVISED SYLLABUS (With effect from the academic year 2018-19 onwards)

COURSE OUT COME

Subject: Principles of Information Technology

Subject Code: TCAJC11

CO1	Apply the knowledge of mathematics, science and computing in the core information technologies.
CO2	Identify, design, and analyze complex computer systems and implement and interpret the results from those systems.
CO3	Design, implement and evaluate a computer-based system, or process component, to meet the desired needs.
CO4	Select and apply current techniques, skills, and tools necessary for computing practice and integrate IT-based solutions into the user environment effectively.
CO5	Communicate effectively with a range of audiences using a range of modalities including written, oral and graphical.

Subject : Advanced Financial Accounting

Subject Code: TCAJC12

CO1	Identify and describe different types of inter-entity relationships based on relevant Accounting Standards
CO2	Discuss and solve accounting issues that arise from inter-entity relationships.
CO3	Explain the consolidation process and prepare consolidated financial statements based on relevant accounting Standards.
CO4	Demonstrate the ability to perform complex accounting techniques and methods as required by the relevant accounting standards.
CO5	Read and analyse consolidated financial statements including accounting policies and other information disclosures.

Subject: Auditing and Assurance

Subject Code: TCAJC13

CO1	Evaluate the nature, purpose and scope of an audit and the legal, regulatory and ethical framework for auditing
CO2	Distinguish between the respective roles and responsibilities of directors and internal and external auditors
CO3	Demonstrate how the auditor obtains and accepts audit engagements and conducts a detailed investigation into an audit client to identify the risks of material misstatement.
CO4	Devise an overall audit strategy, identify and formulate the audit tests and evidence required to meet the objectives of audit assignments to comply with the International Standards on Auditing
CO5	Analyse how subsequent events review and going concern assessment informs the conclusions in the auditor's report

Subject : Applied Cost Accounting**Subject Code: TCAJC14**

CO1	Recognize and apply appropriate theories, principles and concepts relevant to cost accounting.
CO2	Plan, design and execute practical activities using techniques and procedures appropriate to cost accounting.
CO3	Exercise appropriate judgment in selecting and presenting information using various methods relevant to cost accounting.
CO4	Develop appropriate effective written and oral communication skills relevant to cost accounting.
CO5	Solve problems relevant to cost accounting systems using ideas and techniques some of which are at the forefront of the discipline.

Subject : Entrepreneur Resource Planning (E)**Subject Code: TCAJT11**

CO1	Knowing how to manage and integrate internal and external information flows among the various organizational units and among the various corporate functions
CO2	Knowing and applying the technical terminology related to the ERP systems
CO3	Learning the basic concepts of the ERP system for manufacturing, service and public companies
CO4	Understanding the importance of integrating data from different sources
CO5	Being able to analyze the basic features of ERP systems

Subject : Computer Network**Subject Code: TCAJC21**

CO1	Describe the general principles of data communication.
CO2	Describe how computer networks are organized with the concept of layered approach, Describe how signals are used to transfer data between nodes. Implement a simple LAN with hubs, bridges and switches.
CO3	Describe how packets in the Internet are delivered. Analyze the contents in a given data link layer packet, based on the layer concept.
CO4	Design logical sub-address blocks with a given address block. Decide routing entries given a simple example of network topology
CO5	Describe how routing protocols work. Design and implement a network protocol.

Subject : Programming in C++ -**Subject Code: TCAJC22**

CO1	Understand the difference between the top-down and bottom-up approach
CO2	Describe the object-oriented programming approach in connection with C++
CO3	Apply the concepts of object-oriented programming App
CO4	Illustrate the process of data file manipulations using C++
CO5	Apply virtual and pure virtual function & complex programming situations

Subject : Entrepreneurial Development and Project Financing**Subject Code:TCAJC23**

CO1	Developing the students employable in Corporate sectors. Making the students eligible for employment in Government sectors including Banks
CO2	Creating confidence among the students to appear for competitive examinations, group discussion and interview
CO3	Apply a structured and systematic approach to financing projects using some of the techniques of Project Finance
CO4	Recognize the key characteristics of a robust project and identify the weakest links in the transaction
CO5	Use qualitative and quantitative tools and measures to distinguish the key risks and Interpret each of the risks to determine their severity and potential impact on the transaction structure

Subject : Financial Management**Subject Code:TCAJC24**

CO1	Explain the concept of fundamental financial concepts, especially time value of money.
CO2	Apply capital budgeting projects using traditional methods.
CO3	Analyze the main ways of raising capital and their respective advantages and disadvantages in different circumstances
CO4	Integrate the concept and apply the financial concepts to calculate ratios and do the capital budgeting
CO5	Provide an in-depth view of the process in financial management of the firm and Develop knowledge on the allocation, management and funding of financial resources

Subject : Advanced Business Statistics (E)**Subject Code:TCAJT21 - CERDIT – 5**

CO1	Use data to solve business and transactional problems Select appropriate analysis technique based on type of data.
CO2	Analyze complex multifactor data sets.
CO3	Estimate the effect size from the data relative to the business case of interest.
CO4	Generate prediction equations to predict business behaviour based on critical inputs
CO5	Use multiple regression techniques in order to analyze data and make business process improvements.

Subject : Advanced Corporate Accounting and Reporting**Subject Code: TCAJC31**

CO1	An understanding of the regulatory environment in which the companies are formed and operate in India .
CO2	A solid foundation in accounting and reporting , requirements of the Corporations Act and relevant Australian Accounting Standards Board (AASB) accounting standards.
CO3	A comprehensive understanding of the advanced issues in accounting for assets, liabilities and owner's equity and The ability to account for a range of advanced financial accounting issues
CO4	An understanding of the accounting requirements for a corporate group and familiarity with the theory underlying the methods used to account for inter-company investments.
CO5	The ability to prepare consolidated accounts for a corporate group and An understanding of the principles of accounting for investments in associates.

Subject : Data Base Management Systems**Subject Code: TCAJC32**

CO1	Comprehend and evaluate the role of database management systems in information technology applications within organizations.
CO2	Design and implement properly structured databases that match the standards based under realistic constraints and conditions.
CO3	Comprehend how to use Structured Query Language (SQL) to define and manipulate database information.
CO4	Describe and develop Relational Algebra and Relational Calculus queries.
CO5	Work in a group on the design, and implementation of a database system project.

Subject : Web Programming and Technologies**Subject Code: TCAJC33**

CO1	Describe fundamentals of web
CO2	Introduce the creation of static webpage using HTML
CO3	Describe the importance of CSS in web development
CO4	Describe the function of JavaScript as a dynamic webpage creating tool
CO5	Distinguish XML as a server side programming language Outline the principles behind using DHML as a backend HTML

Subject : Applied Direct Taxation and E-Filing (E)**Subject Code: TCAJT31**

CO1	Deep knowledge about the latest provisions of Income Tax Act and Develop application and analytical skill of the provisions of Income Tax Law for Income Tax planning and Management
CO2	Get expert knowledge regarding the legitimate way of Tax Planning and Management under different Financial and managerial decisions after considering the impact of Direct Tax Laws.
CO3	Develop application and analytical skill of the provisions of Income Tax Law for Income Tax planning and Management.
CO4	Income Tax law-Computation of Tax an Overview -Individual, Company , Firm – Accounting Standards relating to Tax-Tax Information
CO5	Skilfully understand e-filing registration India , Know types of Forms for filling TDS Returns, Become expert in GST and different GSTRs and their due dates.

Subject : Business Environment (NME)**Subject Code: TCAJN31**

CO1	Understand relationship between environment and business; Applying the environmental analysis techniques in practice
CO2	Understand Economic, Socio-Cultural and Technological Environment
CO3	Know state policies Economic legislations and Economic reforms laid by the government
CO4	Employ business models and tools to evaluate changes in an organization's business environment.
CO5	Present a business environmental analysis and recommendations to reduce the risk of the identified issues.

Subject : Research Methodology
Subject Code: TCAJC41

CO1	Discuss different methodologies and techniques used in research work.
CO2	Explain basic computer skills necessary for the conduct of research
CO3	Assess the basic function and working of analytical instruments used in research
CO4	Propose the required numerical skills necessary to carry out research.
CO5	Have adequate knowledge on measurement & scaling techniques as well as the quantitative data analysis

Subject : Operations Research
Subject Code:TCAJC42

CO1	Develop linear programming (LP) models for shortest path, maximum flow, minimal spanning tree, critical path, minimum cost flow, and trans-shipment problems.
CO2	Construct linear integer programming models and discuss the solution techniques. Solve the problems using special solution algorithms.
CO3	Use CPM and PERT techniques, to plan, schedule, and control project activities.
CO4	Analyse the general nonlinear programming problems. formulate the nonlinear programming models.
CO5	The best strategy using decision making methods under uncertainty and Game theory, determine the best choice using decision tree.

Subject : Computerized Accounting and Office Automation
Subject Code:TCAJC43

CO1	Impart advanced learning to students in the discipline of Commerce, specifically with the application of software technology for professional requirements, merging the academic domains of Commerce and Computer Applications
CO2	Equip the students with necessary skill sets pertaining to computing principles, software Technologies
CO3	Groom students with desired competence in commerce education and research with computing leverage.
CO4	Strengthen theoretical and applied aspects of commerce for preparing the students for higher education and research.
CO5	Business practices in software solutions essential for gaining appropriate employment, becoming entrepreneurs and creating appropriate knowledge.

Subject : Applied Indirect Taxation (E)
Subject Code:TCAJT41

CO1	Able to understand various terms related to Goods and Service tax(GST).
CO2	Able to understand the difference between forward charge and reverse charge mechanism and also to understand the difference between composite and mixed supply
CO3	Able to determine the time, place and value of supply. Students will be able to know the contents and format for various documents like tax invoice
CO4	Able to compute the amount of CGST, SGST and IGST payable after considering the eligible input tax credit.
CO5	Able to determine whether a person is required to obtain registration under GST law


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