

MADURAI KAMARAJ UNIVERSITY  
*University with Potential for Excellence*

M.COM (CA) - Semester

CHOICE BASED CREDIT  
SYSTEM REVISED SYLLABUS

(This will be effective from the academic year 2018 – 2019 & 2023-2024)

**MASTER OF COMMERCE WITH COMPUTER ACCOUNTING**

**Outcome of the Programme:**

At the end of the three year Masters in Commerce with Computer Application program, students would gain of this course it is expected that student will be capable of producing innovative solutions to business activities and applying computer based knowledge and skill to business challenges. To develop basic skills in the subjects of Commerce and computer subjects. To expose the students to computer applications in the field of Commerce / Business, to develop entrepreneurial skill.

**Semester I**

**Subject: Part I- Core I –Business Finance**

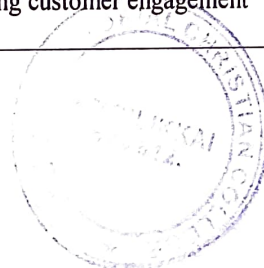
**Subject Code: TCAPC11**

CO1	<b>To learn</b> the fundamental concepts and principles of business finance, including financial management, budgeting, and capital structure.
CO2	<input type="checkbox"/> <b>To understand</b> the role of financial decision-making in businesses and its impact on profitability, growth, and sustainability.
CO3	<input type="checkbox"/> <b>To analyze</b> financial statements and ratios to evaluate the financial performance and health of an organization.
CO4	<input type="checkbox"/> <b>To learn</b> the techniques of capital budgeting, risk assessment, and investment decision-making in various business scenarios.
CO5	<input type="checkbox"/> <b>To understand</b> the functioning of financial markets and instruments, as well as their relevance to corporate financing strategies.

**Subject: Part I –Core II –Digital Marketing**

**Subject Code: TCAPC12**

CO1	<input type="checkbox"/> <b>To learn</b> the fundamental principles and tools of digital marketing, including social media, search engine optimization (SEO), and content marketing.
CO2	<input type="checkbox"/> <b>To understand</b> the role of digital marketing in enhancing customer engagement and driving business growth within the commerce sector.



CO3	<input type="checkbox"/> <b>To analyze</b> market trends and consumer behavior using digital analytics tools to make informed marketing decisions.
CO4	<input type="checkbox"/> <b>To learn</b> how to design effective digital marketing strategies tailored to diverse business models and target audiences.
CO5	<input type="checkbox"/> <b>To understand</b> the ethical, legal, and social implications of digital marketing practices in a global and digitalized economy.

**Subject: Part I - Core III –Banking and Insurance**

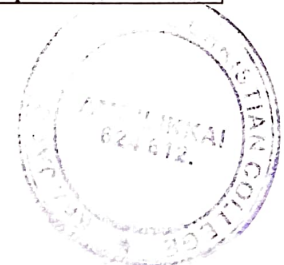
**Subject Code: TCAPC13**

CO1	<input type="checkbox"/> <b>To learn</b> the fundamental concepts, principles, and terminologies related to banking and insurance services.
CO2	<input type="checkbox"/> <b>To understand</b> the role of banking and insurance sectors in the economic development of a country.
CO3	<input type="checkbox"/> <b>To analyze</b> various banking instruments, financial services, and insurance products for their suitability to different customer needs.
CO4	<input type="checkbox"/> <b>To learn</b> the regulatory frameworks governing banking and insurance operations and their implications for stakeholders.
CO5	<input type="checkbox"/> <b>To analyze</b> risk management practices in banking and insurance and develop strategies to mitigate financial risks effectively.

**Subject: Part I - Elective I A –Introduction to Industry 4.0**

**Subject Code: TCAPT11**

CO1	<input type="checkbox"/> <b>To learn</b> about the fundamental concepts and principles of Industry 4.0, including its technological components such as the Internet of Things (IoT), Artificial Intelligence (AI), and Big Data.
CO2	<input type="checkbox"/> <b>To understand</b> the transformative impact of Industry 4.0 technologies on business models, supply chains, and operational efficiency within the commerce and trade sectors.
CO3	<input type="checkbox"/> <b>To analyze</b> the adoption of Industry 4.0 in global markets, identifying trends, challenges, and opportunities for businesses in the era of digital transformation.
CO4	<input type="checkbox"/> <b>To learn</b> how digital tools like blockchain and robotics are reshaping commerce practices, enabling smarter decision-making and enhanced customer experiences.
CO5	<input type="checkbox"/> <b>To understand</b> the ethical, legal, and societal implications of Industry 4.0 technologies, with a focus on sustainable and inclusive business practices.



**Subject: Part I - Elective II A –Enterprise Resource Planning**

**Subject Code: TCAPT13**

CO1	<input type="checkbox"/> <b>To learn</b> the foundational concepts of Enterprise Resource Planning systems and their role in integrating various business functions for effective decision-making.
CO2	<input type="checkbox"/> <b>To understand</b> the core components and functionalities of ERP modules, including finance, supply chain, customer relationship management, and human resources.
CO3	<input type="checkbox"/> <b>To analyze</b> how ERP implementation impacts organizational processes, operational efficiency, and overall business strategy in commerce-oriented enterprises.
CO4	<input type="checkbox"/> <b>To learn</b> the practical applications of ERP software through case studies and hands-on exercises, focusing on solving real-world business problems.
CO5	<input type="checkbox"/> <b>To understand</b> the challenges and best practices in ERP system selection, customization, and deployment within the context of commerce and trade industries.

**Semester II**

**Subject: Part I –Core IV - Strategic Cost Management**

**Subject Code: TCAPC21**

CO1	<input type="checkbox"/> <b>To learn</b> the fundamental concepts and techniques of cost management, including cost control, cost reduction, and strategic cost analysis in business operations.
CO2	<input type="checkbox"/> <b>To understand</b> the role of cost management in strategic decision-making and its impact on achieving organizational objectives.
CO3	<input type="checkbox"/> <b>To analyze</b> various cost structures and apply cost accounting tools to evaluate business performance and improve operational efficiency.
CO4	<input type="checkbox"/> <b>To learn</b> the application of advanced costing techniques, such as Activity-Based Costing (ABC), Target Costing, and Life Cycle Costing, in a dynamic business environment.
CO5	<input type="checkbox"/> <b>To understand</b> the integration of cost management with strategic planning to enhance competitive advantage and long-term financial sustainability.

**Subject: Part I –Core V - Corporate Accounting**

**Subject Code: TCAPC22**

CO1	To learn the fundamental concepts and principles of corporate accounting, including journal entries, ledger posting, and financial statement preparation.
CO2	To understand the process of preparing corporate financial statements, including the income statement, balance sheet, and cash flow statement, as per accounting standards.
CO3	To analyze the financial health and performance of corporations by interpreting financial statements and applying ratio analysis techniques.



CO4	To learn the procedures for accounting corporate transactions, including share capital, debentures, and dividend distribution.
CO5	To understand and analyze the accounting framework for mergers, acquisitions, and liquidation of companies, adhering to legal and regulatory requirements.

**Subject: Part I –Core VI - Setting up of Business Entities**

**Subject Code: TCAPC21**

CO1	<input type="checkbox"/> <b>To Learn:</b> Students will learn the fundamental concepts and legal frameworks required to establish various types of business entities, including sole proprietorships, partnerships, and companies.
CO2	<input type="checkbox"/> <b>To Understand:</b> Students will understand the procedural and statutory requirements for registering and operating a business entity in compliance with relevant laws and regulations.
CO3	<input type="checkbox"/> <b>To Analyze:</b> Students will analyze the advantages and disadvantages of different business structures to determine the most suitable entity for specific business scenarios.
CO4	<input type="checkbox"/> <b>To Learn:</b> Students will learn how to prepare essential documents, such as Memorandum of Association, Articles of Association, and partnership deeds, for setting up business entities.
CO5	<input type="checkbox"/> <b>To Understand:</b> Students will understand the financial and operational considerations involved in the formation, funding, and management of business entities.

**Subject: Part I –Elective III B - Technology in Banking**

**Subject Code: TCAPC22**

CO1	<input type="checkbox"/> <b>To Learn</b> the fundamental concepts of technology used in modern banking, including electronic payment systems, core banking solutions, and digital banking platforms.
CO2	<input type="checkbox"/> <b>To Understand</b> the role of technology in enhancing customer experience, improving operational efficiency, and ensuring financial security in the banking sector.
CO3	<input type="checkbox"/> <b>To Analyze</b> the impact of emerging technologies, such as artificial intelligence, blockchain, and fintech innovations, on traditional banking practices and business models.
CO4	<input type="checkbox"/> <b>To Learn</b> the application of regulatory frameworks and compliance standards for technology-driven banking services, ensuring data privacy and security.
CO5	<input type="checkbox"/> <b>To Understand</b> how digital transformation and automation are reshaping financial services, with a focus on mobile banking, internet banking, and real-time payment systems.



**Subject: Part I –Elective IVB - Management Information System**

**Subject Code: TCAPT23**

CO1	<input type="checkbox"/> <b>To learn</b> the fundamental concepts of Management Information Systems and their application in business operations and decision-making.
CO2	<input type="checkbox"/> <b>To understand</b> the role of information technology in business organizations and how MIS supports the management of resources and operations.
CO3	<input type="checkbox"/> <b>To analyze</b> various types of information systems (e.g., transaction processing systems, decision support systems) and their relevance to different business functions such as accounting, marketing, and human resources.
CO4	<input type="checkbox"/> <b>To learn</b> how to design and implement effective MIS solutions to improve operational efficiency and strategic decision-making in commercial enterprises.
CO5	<input type="checkbox"/> <b>To understand</b> the ethical and security concerns associated with MIS, and analyze the impact of data management and privacy regulations on business practices.

**Subject: Part I – SKILL – Retail Marketing**

**Subject Code: TCAPS21**

CO1	<input type="checkbox"/> <b>To learn</b> the fundamental principles of retail marketing, including consumer behavior, retail strategies, and the importance of location in retail management.
CO2	<input type="checkbox"/> <b>To understand</b> the various retail formats and their impact on marketing strategies, such as brick-and-mortar stores, e-commerce, and omnichannel retailing.
CO3	<input type="checkbox"/> <b>To analyze</b> the role of technology in retail marketing, focusing on digital marketing tools, social media engagement, and e-commerce platforms.
CO4	<input type="checkbox"/> <b>To understand</b> the concept of customer segmentation and how retailers use data-driven strategies to target specific consumer groups effectively.
CO5	<input type="checkbox"/> <b>To analyze</b> the impact of retail marketing trends, such as sustainability and experiential marketing, on consumer preferences and business profitability.

**Semester III**

**Subject: Part I – Advanced Corporate Accounting and Reporting**

**Subject Code: TCAJC31**

CO1	To understand final accounts of companies under sec3 of companies Act 2013 and corporate Reporting
CO2	To understand Amalgamation, Absorption and Reconstruction of Companies



CO3	To understand Banking company Accounts and Preparation of profit & loss account and Balance sheet (new format)
CO4	To understand holding company accounts and Consolidated of Profit & loss account and balance sheet
CO5	To understand Special reference of general purchase and current cost accounting

**Subject: Part I – Database Management System**

**Subject Code: TCAJC32**

CO1	To understand the fundamentals of database systems, including definitions of a database, DBMS, and their components.
CO2	To understand develop the ability to design databases using various data models like the Entity-Relationship (ER) model.
CO3	To understand different types of databases (relational, hierarchical, network, and object-oriented) and their characteristics.
CO4	To understand and apply techniques for database optimization, including indexing and query optimization.
CO5	To understand database security principles, including access control, encryption, and authentication.

**Subject: Part I – Web Programming and Technologies**

**Subject Code: TCAJC33**

CO1	To understand the fundamental concepts of web technologies, including the client-server model, web browsers, and web servers.
CO2	To understand the role of server-side programming in web development and how to use Node.js, PHP, Python, or Java for back-end development.
CO3	To know how to connect web applications to databases (SQL and NoSQL), including data retrieval, insertion, update, and deletion operations.
CO4	To understand the fundamental principles of web application security, including authentication, authorization, and data encryption.
CO5	To know frameworks like Bootstrap or Tailwind CSS to design mobile-friendly



	and adaptive websites.
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**Subject: Part I – Applied Direct Taxation and E-Filing(E)**

**Subject Code: TCAJT31**

CO1	To understand the basic concepts of direct taxes, including income tax, wealth tax, and corporate tax.
CO2	To understand the different types of tax assessments (self-assessment, regular assessment, etc.) and apply them to real-world scenarios.
CO3	To understand the procedural aspects of e-filing Income Tax Returns, including gathering necessary documents and filling out forms accurately.
CO4	To understand and apply provisions related to deductions under Section 80C to Section 80U, including deductions for investments, insurance, education, and medical expenses.
CO5	To know the tax filing requirements for corporate entities, computation of corporate tax and compliance for companies, firms &LLPs (Limited Liability Partnerships).

**Subject: Part I – Business Environment**

**Subject Code: TCAJN31**

CO1	To understand the concept and components of the business environment, including the internal and external factors affecting businesses.
CO2	To know impact of political stability, government policies, and legal frameworks on business operations.
CO3	To understand the economic environment, including economic systems, the role of central banks, and monetary and fiscal policies.
CO4	To know the role of societal values, culture, and demographics in shaping business behavior.
CO5	To understand the significance of technological advancements and innovations in shaping the business landscape.



## Semester IV

**Subject: Part I –Research Methodology**

**Subject Code: TCAJC41**

CO1	<input type="checkbox"/> <b>To learn</b> various research methods and techniques applicable to commerce, including qualitative and quantitative approaches.
CO2	<input type="checkbox"/> <b>To understand</b> the role of data collection, sampling methods, and ethical considerations in conducting research in commerce.
CO3	<input type="checkbox"/> <b>To analyze</b> different types of research designs (e.g., experimental, survey-based, case study) and evaluate their suitability for specific research problems in the field of commerce.
CO4	<input type="checkbox"/> <b>To learn</b> how to critically assess existing research in the field of commerce, including evaluating methodologies, data analysis, and conclusions.
CO5	<input type="checkbox"/> <b>To understand</b> the process of data interpretation and how to present research findings effectively, including the use of statistical tools and software.

**Subject: Part I –Operation Research**

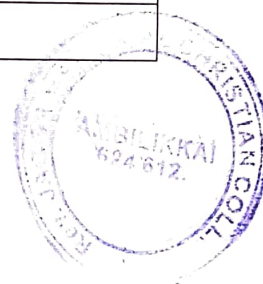
**Subject Code: TCAJC42**

CO1	To Learn Optimization Techniques
CO2	To Understand Decision-Making Tools
CO3	To Analyze Business Problems
CO4	To Understand Resource Allocation
CO5	To Analyze Quantitative Data

**Subject: Part I –Computerized Accounting and Office Automation- Lab**

**Subject Code: TCAJC4P**

CO1	Understand the basics of computer systems and its components.
CO2	Understand and apply the basic concepts of a word processing package.
CO3	Understand and apply the basic concepts of electronic spreadsheet software.
CO4	Understand and apply the basic concepts of database management system.
CO5	Understand and create a presentation using PowerPoint tool.





**Subject: Part I –Applied Indirect Taxation E**

**Subject Code: TCAJT41**

CO1	<input type="checkbox"/> <b>To learn</b> the key principles and provisions of indirect taxation, including GST, excise, and customs duty.
CO2	<input type="checkbox"/> <b>To understand</b> the impact of indirect taxes on businesses, consumers, and the economy.
CO3	<input type="checkbox"/> <b>To analyze</b> various indirect tax structures and their implications for compliance and tax planning.
CO4	<input type="checkbox"/> <b>To learn</b> how to apply indirect tax laws in real-world business scenarios, ensuring proper documentation and reporting.
CO5	<input type="checkbox"/> <b>To understand</b> the legal framework governing indirect taxes and the role of regulatory authorities in enforcement and compliance.

**Subject: Part I – Project viva-voce**

**Subject Code: TCAJC4R**

CO1	To Practical Application of Knowledge
CO2	To Skill Enhancement
CO3	To Professional Competence
CO4	To Industry Readiness
CO5	To Research and Innovation

  
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