

BHARATHIAR UNIVERSITY: COIMBATORE 641 046

B. Com (Computer Application) - (CBCS PATTERN)

(For the students admitted from the academic year **2023-2024** and onwards)

Scheme of Examination

Part	Title of the Course	Hours/ Week	Examination				Credits
			Duration in Hours	Maximum Marks			
				CIA	CEE	Total	
Semester I							
I	Language - I	6	3	25	75	100	4
II	English - I	6	3	25	75	100	4
III	Core Paper I - Financial Accounting I	6	3	25	75	100	4
III	Core Paper II - Principles of Management	5	3	25	75	100	4
III	Allied A: Paper I - Business Economics	5	3	25	75	100	4
IV	Environmental Studies*	2	3	-	50	50	2
Total		30		125	425	550	22
Semester II							
I	Language – II	6	3	25	75	100	4
II	English – II	4	3	25	25	50 [@]	2
II	Effective English: Language Proficiency for Employability http://kb.naanmudhalvan.in/Special:Filepath/Cambridge_Course_Details.pdf	2		25	25	50 [#]	2
III	Core Paper III - Financial Accounting II	6	3	25	75	100	4
III	Core Paper IV – Database Management System (Theory)	5	3	25	75	100	4
III	Allied A: Paper II - Business Law	5	3	25	75	100	4
IV	Value Education – Human Rights*	2	3	-	50	50	2
Total		30		150	400	550	22
Semester III							
I	Language – III	4	3	25	75	100	4
II	English – III	4	3	25	75	100	4
III	Core Paper V - Corporate Accounting I	6	3	25	75	100	4
III	Core Paper VI - Visual Basic (Theory)	6	3	25	75	100	4
III	Allied B: Paper I - Business Communication	5	3	20	55	75	3
IV	Skill based Subject: Actuarial Statistics-I	3	3	25	25	50 [@]	2
IV	Tamil** / Advanced Tamil* (OR) Non-major elective - I (Yoga for Human Excellence)* / Women’s Rights*	2	3	50		50	2
Total		30		145	430	575	23

Semester IV							
I	Language – IV	4	3	25	75	100	4
II	English – IV	4	3	25	75	100	4
III	Core Paper VII - Corporate Accounting II	6	3	25	75	100	4
III	Core Paper VIII - Object Oriented Programme with C++ (Theory)	5	3	25	75	100	4
III	Allied B: Paper II - Human Resource Management	4	3	20	55	75	3
IV	Skill based Subject 2: Computer Applications: C++ Practical	2	3	25	25	50 [@]	2
IV	Office Fundamentals: Digital Skills for Employability http://kb.naanmudhalvan.in/Special:FilePath/Microsoft_Course_Details.xlsx	3	-	25	25	50 [#]	2
IV	Tamil**/Advanced Tamil* (OR) Non-major elective -II (General Awareness*)	2	3	-	50	50	2
Total		30		170	455	625	25
Semester V							
III	Core Paper IX - Cost Accounting	6	3	25	75	100	4
III	Core Paper X - Principles of Auditing	6	3	25	75	100	4
III	Core Paper XI - Income Tax Law and Practice I	5	3	25	75	100	4
III	Core Paper XII- Computer Applications: GST with Tally – I (Practical)	5	3	25	75	100	4
III	Elective I -	5	3	25	75	100	4
IV	Skill based Subject – Basics of Excel (Practical)	3	3	25	25	50 [@]	2
Total		30		150	400	550	22
Semester VI							
III	Core Paper XIII - Management Accounting	5	3	25	75	100	4
III	Core Paper XIV - Income Tax Law and Practice II	5	3	25	75	100	4
III	Core Paper XV - Web Design (Theory)	4	3	20	55	75	3
III	Elective II	4	3	20	55	75	3
III	Elective III	4	3	20	55	75	3
III	Core Paper XVI - Computer Applications: GST with Tally – II (Practical)	3	3	30	45	75	3
IV	Skill Based Subject - Intellectual Property Rights	2	3	25	25	50 [@]	2
IV	Project Based Learning: Advanced Platform Technology / Data Analytics & Visualization http://kb.naanmudhalvan.in/Bharathiar University_(BU)	3		25	25	50 [#]	2

V	Extension Activities**	-	-	50	-	50	2
	Total	30		240	410	650	26
	Grand Total	180		980	2520	3500	140

* No Continuous Internal Assessment (CIA). Only University Examinations.

** No University Examinations. Only Continuous Internal Assessment (CIA).

@ University semester examination will be conducted for 50 marks (As per the existing pattern of examination) and the marks will be converted to 25 marks.

Naan Mudhalvan Course: CEE will be assessed by Industry for 25 marks and CIA will be done by the course teacher

List of Elective Papers (Colleges can choose any one of the paper as electives)		
Elective – I	A	Introduction to ERP
	B	Financial Markets
	C	Micro Finance
Elective – II	A	Computer Networks
	B	Brand Management
	C	Supply Chain Management
Elective – III	A	Python for Data Analysis
	B	Entrepreneurial Development
	C	Project Work

FIRST YEAR – SEMESTER – I

Core I - Financial Accounting I

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core I	6				4	6	25	75	100
Learning Objectives									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation - Bank Reconciliation Statement.								18
II	Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								18
III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine								18

	Hour Rate Method. Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation.	
IV	Accounting from Incomplete Records Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method. Average Due Date and Account Current.	18
V	Royalty and Insurance of Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim amount-Average clause (Loss of Stock only)	18
	Total	90
THEORY 20% & PROBLEM 80%		
CO	Course Outcomes	
CO1	Remember the concept of rectification of errors and Bank reconciliation statements	
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns	
CO3	Analyse the various methods of providing depreciation	
CO4	Evaluate the methods of calculation of profit	
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	
Textbooks		
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.	
2.	S.N. Maheswari, Financial Accounting, Vikas Publications, Noida.	
3.	Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.	
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	

5.	R.L.Gupta and V.K.Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
Reference Books	
1.	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	3	2	3	3	2.6	2.2	2	2	3	2	2

3 - Strong, 2 - Medium , 1- Low

FIRST YEAR – SEMESTER – I

Core II - Principles of Management

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core II	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
Prerequisites: Should have studied Commerce in XII Std.									

Unit	Contents	No. of Hours
I	Introduction to Management Meaning- Definitions – Nature and Scope – Levels of Management – Importance - Management Vs. Administration – Management: Science or Art - Evolution of Management Thoughts - F. W. Taylor, Henry Fayal, Peter F Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.	15
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.	15
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart –	15

	Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.	
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work From Home - Managing Work From Home [WFH].	15
V	Directing Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision. Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	15
	Total	75
CO	Course Outcomes	
CO1	Demonstrate the importance of principles of management.	
CO2	Paraphrase the importance of planning and decision making in an organization.	
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	
CO4	Enumerate the various methods of Performance appraisal	
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	

Textbooks	
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand & Sons Co. Ltd, New Delhi.
2	Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.

4	L.M. Prasad, Principles of Management, S.Chand & Sons Co. Ltd, New Delhi.
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.
Reference Books	
1	K Sundhar, Principles Of Management, Vijai Nicholos Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Griffin, Management principles and applications, Cengage learning, India.
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. &Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.universityofcalicut.info/syl/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

Mapping With Programme Outcomes And Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

3 - Strong, 2 - Medium, 1- Low

FIRST YEAR – SEMESTER - I

Allied A: Paper I - Business Economics

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Allied A	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the approaches to economic analysis								
LO2	To know the various determinants of demand								
LO3	To gain knowledge on concept and features of consumer behaviour								
LO4	To learn the laws of variable proportions								
LO5	To enable the students to understand the objectives and importance of pricing policy								
Prerequisites: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	Introduction to Economics Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.								15
II	Demand & Supply Functions Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.								15

III	<p>Consumer Behaviour Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.</p>	15
IV	<p>Theory of Production Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium</p>	15
V	<p>Product Pricing Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, Its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve</p>	15
	TOTAL	75
CO	Course Outcomes	
CO1	Explain the positive and negative approaches in economic analysis	
CO2	Understood the factors of demand forecasting	
CO3	Know the assumptions and significance of indifference curve	
CO4	Outline the internal and external economies of scale	
CO5	Relate and apply the various methods of pricing	
Textbooks		
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.	
2	C.M.Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.	
3	Aryamala.T, Business Economics, Vijay Nocole, Chennai.	
4	T.P Jain, Business Econmomics, Global Publication Pvt.Ltd, Chennai.	

5	D.M.Mithani, Business Economics, Himalaya Publishing House, Mumbai.
Reference Books	
1	S.Shankaran, Business Economics-Margham Publications, Chennai.
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
4	Ram singh and Vinaykumar, Business Economics, Thakur publication Pvt.Ltd, Chennai.
5	Saluram and Priyanks Tindal, Business Economics, CA Foundation Study material, Chennai.
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://youtube.com/channel/UC69 -P77nf5-rKrijcVesqQ
2	https://www.icsi.edu/
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAGE	3	2	2.6	2.8	2.2	2	2	2	2	2	2

3 - Strong, 2 - Medium , 1- Low

FIRST YEAR – SEMESTER – II

Core III - Financial Accounting II

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core III	6				4	6	25	75	100
Learning Objectives									
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
LO2	To understand the allocation of expenses under departmental accounts								
LO3	To gain an understanding about partnership accounts relating to Admission and retirement								
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
LO5	To know the requirements of international accounting standards								
Prerequisites: Should have studied Accountancy in XII Std.									
Unit	Contents								No. of Hours
I	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Instalment System - Calculation of Profit								18
II	Branch and Departmental Accounts Branch – Dependent Branches : Accounting Aspects - Debtors system - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter-Departmental Transfer at Cost or Selling Price.								18
III	Partnership Accounts - I Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.								18

IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent - Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.	18
V	Accounting Standards for financial reporting Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India-Requirements of International Accounting Standards - Role of Developing IFRS- IFRS Adoption or Convergence in India-Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	18
TOTAL		90
THEORY 20% & PROBLEMS 80%		
CO	Course Outcomes	
CO1	To evaluate the Hire purchase accounts and Instalment systems	
CO2	To prepare Branch accounts and Departmental Account	
CO3	To understand the accounting treatment for admission and retirement in partnership	
CO4	To know Settlement of accounts at the time of dissolution of a firm.	
CO5	To elaborate the role of IFRS	
Textbooks		
1	Radhaswamy and R.L. Gupta: Advanced Accounting , Sultan Chand, New Delhi.	
2	M C Shukla TS Grewal & S C Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L.Gupta and V.K.Gupta, “Financial Accounting”, Sultan Chand, New Delhi.	
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	
5	T.S.Reddy & A. Murthy, Financial Accounting, Margham Publishers, Chennai.	
Reference Books		
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.	
2	Dr.Venkataraman & others (7 lecturers): Financial Accounting, VBH, Chennai.	

3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

3 - Strong, 2 - Medium , 1- Low

FIRST YEAR – SEMESTER – II

Core Paper IV - Database Management Systems (Theory)

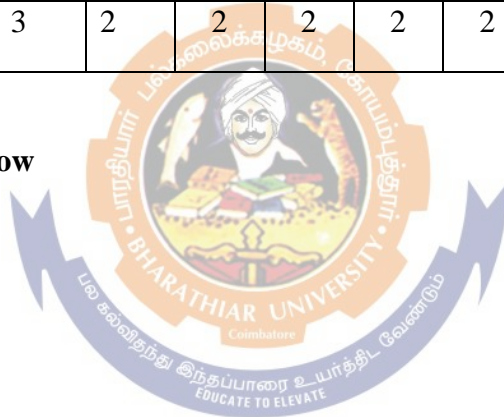
Subject code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core Paper IV	5				4	5	25	75	100
Learning Objectives									
LO1	To understand various kinds of database systems								
LO2	To analyse various models of relational data base systems								
LO3	To provide knowledge about various SQL specialities and calculus								
LO4	To apply basic character								
LO5	To identify the exception handler.								
Prerequisites: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	Introduction - Database System - Characteristics of Database Management Systems - Architecture of Database Management Systems - Database Models - System Development Life Cycle - Entity Relationship Model								15
II	Introduction to Relational Database Model - Structure of Relational Model – Keys - Relational Algebra - Normalization: Functional Dependency - First Normal form - Second Normal Form-Third Normal form - Boyce-Code Normal Form - Fourth Normal Form.								15
III	SQL: Introduction-Data Retrieval - Single row function - Group function - Set Function - Sub query - Joins. Data Manipulation Language: Insert, Update and Delete Statements - Transaction Control Language – View – Sequence – Synonym – Index - Defining Constraints.								15
IV	PL/SQL: Introduction-PL/SQL Basic-Character Set- PL/SQL Structure-SQL Cursor Subprograms-Functions-Procedures.								15
V	Exception Handler Introduction - Predefined Exception - User Defined Exception – Triggers - Implicit and Explicit Cursors - Loops in Explicit								15

	Cursor.	
	TOTAL	75
CO	Course Outcomes	
CO1	Recalling various concepts relating to data base management systems	
CO2	Analyze various models of relational data base systems	
CO3	Understanding SQL specialties and calculus	
CO4	Applying various database designs and normalization procedure	
CO5	Understanding the prospects of transaction management	
Textbooks		
1	“Database System Concepts”, 6th Edition by Abraham Silberschatz, Henry F. Korth, S. Sudarshan, McGraw-Hill.	
2	“Fundamentals of Database Systems”, 7th Edition by R. Elmasri and S. Navathe, Pearson	
3	“An introduction to Database Systems”, C J Date, Pearson.	
Reference Books		
1	“Modern Database Management”, Hoffer , Ramesh, Topi, Pearson	
2	“Principles of Database and Knowledge – Base Systems”, Vol 1 by J. D. Ullman, Computer Science Press	
3	An Introduction to Database Systems – C.J.Date – Addison – Wesley Publications – Seventh Edition 2000.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.youtube.com/watch?v=T7AxM7Vqvaw	
2	https://www.youtube.com/watch?v=kBdlM6hNDAE&list=PLxCzCOWd7aiFAN6I8CuViBuCdJgiOkT2Y	
3	https://www.youtube.com/watch?v=wjfeGxqAQOY&list=PLrjkTqI3jnm-CLxHftqLgkrZbM8fUt0vn	

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	2	2	2
CO2	3	2	3	2	2	2	2	2	2	2	2
CO3	3	2	3	2	2	2	2	2	2	2	2
CO4	3	2	3	2	2	2	2	2	2	2	2
CO5	3	2	3	2	2	2	2	2	2	2	2
TOTAL	15	10	15	10	10	10	10	10	10	10	10
AVERAGE	3	2	3	2	2	2	2	2	2	2	2

3 – Strong, 2- Medium, 1- Low



FIRST YEAR – SEMESTER – II

Allied A: Paper II - Business Law

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Allied A	5				4	5	25	75	100
Learning Objectives									
LO1	To know the nature and objectives of Mercantile law								
LO2	To understand the essentials of valid contract								
LO3	To gain knowledge on performance contracts								
LO4	To define the concepts of Bailment and pledge								
LO5	To understand the essentials of contract of sale								
Prerequisites: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	Introduction An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law								15
II	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract								15
III	Performance Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract								15
IV	Contract of Indemnity and Guarantee								15

	Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailment's, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.	
V	Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller	15
	TOTAL	75
CO	Course Outcome	
CO1	Explain the Objectives and significance of Mercantile law	
CO2	Understand the clauses and exceptions of Indian Contract Act.	
CO3	Explain concepts on performance, breach and discharge of contract.	
CO4	Outline the contract of indemnity and guarantee	
CO5	Explain the various provisions of Sale of Goods Act 1930	
Textbooks		
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.	
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.	
3	M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi	
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.	
5	Shusma Aurora, Business Law, Taxmann, New Delhi.	
Reference Books		
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.	
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.	
3	Kavya and Vidhyasagar, Business Law, Nithya publication, New Delhi.	
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.	

5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	2	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	15	10	10	10	10	10	10	10
AVERAGE	3	2	2.6	3	2	2	2	2	2	2	2

3 - Strong, 2 - Medium , 1- Low

SECOND YEAR – SEMESTER – III

Core Paper V - Corporate Accounting I

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core V	6				4	6	25	75	100

Learning Objectives

LO1	To understand about the pro-rata allotment
LO2	To know the provisions of companies Act under Redemption of Preference shares and debentures
LO3	To learn the form and contents of Financial statements as per Schedule III of Companies Act 2013
LO4	To examine the factors affecting goodwill of a company
LO5	To identify the Significance of International financial reporting standard (IFRS)

Prerequisite: Should have studied Financial Accounting in I Year

Unit	Contents	No. of Hours
I	Issue of Shares Issue of Shares - Forfeiture - Reissue – Pro-rata Allotment – Right Issue – Bonus Issue - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.	18
II	Redemption of Preference Shares & Debentures Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. Debentures: Issue and Redemption – Meaning – Methods – In One Lot – in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.	18
III	Final Accounts Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration. Profit Prior to Incorporation.	18
IV	Valuation of Goodwill & Shares	18

	Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation - Acquisition of Business.	
V	Indian Accounting Standards International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Accounting Standards in India – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS 12 Income Tax Indi AS – 16, Property Equipment Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement.	18
	TOTAL	90

THEORY 20% & PROBLEMS 80%

CO	Course Outcomes
CO1	To understand the provisions for underwriting commission
CO2	To examine the provisions of issue and redemption of preferences shares and debentures
CO3	To illustrate part I and part II forms
CO4	To value shares and goodwill
CO5	To analyze IND AS 7, 12,16

Textbooks

1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2	R.L. Gupta and M.Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3	B.Raman, Corporate Accounting, Taxmann, New Delhi.
4	Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi.
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.

Reference Books

1	T.S.Reddy, A.Murthy – Corporate Accounting- Margham Publication, Chennai.
2	D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi
3	Prof.Mukeshbramhbutt, Devi,CorporateAccountingI, AhilyaPublication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5	Prasanth Athma, Corporate Accounting I, Himalaya Publishing house, Mumbai.

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://www.tickertape.in/blog/issue-of-shares/
2	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

3 - Strong, 2 - Medium , 1- Low

SECOND YEAR – SEMESTER – III

Core Paper VI - Visual Basic (Theory)

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core Paper VI	2		4		4	6	25	75	100

Learning Objectives

LO1	To conceptualize the working of visual basic
LO2	To provide knowledge about various variables used in visual basic
LO3	To understand about various controls in visual basic
LO4	To have more insights about working with forms and procedures
LO5	To impart more information about database connecting tools

Prerequisite: Should have studied Commerce in XII Std.

Unit	Contents	No. of Hours
I	Introduction to Visual Basic: Introduction Graphics User Interface (GUI), Programming Language (Procedural, Object Oriented, Event Driven), The Visual Basic Environment IDE; Introduction to VB Controls: Textboxes, Frames, check Boxes, Option Buttons, Setting a Border & Style, the shape Control, The line control, Working with multiple controls and their properties, Designing the user Interface, Keyboard access, tab controls. Default & controls property, Coding for Controls, list box and combo box and their properties, filling the list box using property window/ add item method, picture/ image box and their properties.	18
II	Variables, Constants and Calculations: Variables, Variables Public, Private, Static, Constants, Data Types, Naming rules/ conventions, Named & intrinsic, Declaring variables, Scope of variables, Val Function, Arithmetic operations, formatting Data. Error functions and types. Introducing to menu editor	18
III	Decision & conditions and Controls: If Statement, If then-else Statement, Comparing String, Compound conditions (and, or Not), Nested if Statements, Case Structure, Using If Statements with option Buttons & Check Boxes, Displaying Message in Message Box, testing whether input is valid or not. Using call Statement to call a procedure. Do loop,	18

	while and for next loop	
IV	Working with forms and procedures: Introducing to forms and types of forms and setting form properties, Creating, adding, removing Forms in project, hide, Show Method, Load, Unload, Statement, Me Keywords, Referring to objects on a Different Forms	18
V	Introduction to database connecting tools (ADO, DAO, ADODC, ADODB), Creating the database file for use by Visual Basic (Using MS Access), Using the Data control, Setting its property, Using Data control with forms, using list boxes & combo boxes as data bound controls, updating a database file (adding, deleting records): PS –(Basic concepts only)	18
	TOTAL	90
CO	Course Outcomes	
CO1	Recall working in visual basics	
CO2	Comparing various kind of variables in visual basics	
CO3	Applying control in visual basic	
CO4	Analyzing work with forms and procedures	
CO5	Design the database file.	
Textbooks		
1	Mohammed Azam, Programming with Visual Basic 6.0.– IKAS publishing house (P) Ltd.	
2	Gary Cornell, “Visual Basic 6 from the Ground up”, First Edition, 1999, TataMcGraw-Hill.	
3	Steven Holzner, “Visual Basic 6 Black Book”, Second Edition, 1999,Oreilly.	
Reference Books		
1	Noel Jerke, “Visual Basic 6 (The Complete Reference)”, Second Edition, 1999, TataMcGraw-Hill.	
2	Overland Brian, “Visual Basic 6 in Plain English”, Third Edition, 1999, JohnWiley	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	www.tutorialspoint.com/listtutorials/visual-basic	
2	https://www.google.co.in/books/edition/Beginning_Visual_Basic_2015/Ax4FCAAQBAJ?hl	

	=en&gbpv=1&dq=Visual%20basic&pg=PR1&printsec=frontcover
3	https://www.google.co.in/books/edition/Visual_Basic_6_Programming_Black_Book_Wi/a5iIRThV0RoC?hl=en

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	3	2
CO3	3	2	3	2	3	2	2	2	2	3	2
CO4	3	2	3	2	2	2	2	2	2	3	2
CO5	3	2	3	2	2	2	2	2	2	3	2
TOTAL	15	10	15	10	12	10	10	10	10	15	10
AVERAGE	3	2	3	2	2.4	2	2	2	2	3	2

3 - Strong, 2 - Medium, 1- Low



SECOND YEAR – SEMESTER – III

Allied B: Paper I - Business Communication

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Allied B	5				3	5	25	75	100
Learning Objectives									
LO1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.								
LO2	To develop the students to understand about trade enquiries								
LO3	To make the students aware about various types of business correspondence.								
LO4	To develop the students to write business reports.								
LO5	To enable the learners to update with various types of interview								
Prerequisites: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout								15
II	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters								15
III	Banking Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating								15

	to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence	
IV	Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing	15
V	Application Letters Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech	15
	TOTAL	75

CO	Course Outcomes	
CO1	Acquire the basic concept of business communication.	
CO2	Exposed to effective business letter	
CO3	Paraphrase the concept of various correspondences.	
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.	
CO5	Acquire the skill of preparing an effective resume	

Textbooks		
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons-New Delhi.	
2	Gupta and Jain, Business Communication,Sahityabahvan publication, New Delhi.	
3	K.P.Singha, Business Communication, Taxmann, New Delhi.	
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.	
5	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.	

Reference Books		
1	V.K.Jain and Om Prakash, Business communication, S.Chand, New Delhi.	

2	RithikaMotwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business-Pearson Publications-New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today-Pearson Education, Private Ltd-NewDelhi.
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://accountingseekho.com/
2	https://www.testpreptraining.com/business-communications-practice-exam-questions
3	https://bachelors.online.nmims.edu/degree-programs

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	2	3	2	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2	2
CO3	3	3	2	3	2	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2	2
TOTAL	15	15	15	15	10	10	10	11	10	10	10
AVERAGE	3	3	3	3	2	2	2	2.2	2	2	2

3 - Strong, 2 - Medium, 1- Low

SECOND YEAR – SEMESTER – III

SEC: ACTUARIAL STATISTICS-I

University Fixed Course



SECOND YEAR – SEMESTER – IV

Core Paper VII - Corporate Accounting II

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core VII	6				4	6	25	75	100
Learning Objectives									
LO1	To know the types of amalgamation								
LO2	To gain an understanding about reconstruction								
LO3	To know Final statements of banking companies								
LO4	To understand the legal requirements of financial accounts								
LO5	To have an insight on modes of winding up of a company								
Prerequisite: Should have studied Financial Accounting in I Year									
Unit	Contents								No. of Hours
I	Amalgamation, Absorption & External Reconstruction Amalgamation, Absorption and External Reconstruction - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Amalgamation (Excluding Inter-Company Holdings).								18
II	Alteration of Share Capital – & Internal Reconstruction Alteration of Share Capital – Modes of Alteration - Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability.								18
III	Accounting of Banking Companies Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.								18
IV	Consolidated Financial Statements Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Presentation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).								18

	Liquidation of Companies	
v	Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Deficiency Accounts - Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.	18
	TOTAL	90
THEORY 20% & PROBLEMS 80%		
CO	Course Outcomes	
CO1	Understand the accounting treatment of amalgamation, absorption and external reconstruction	
CO2	Apply and alter the share capital and internal reconstruction	
CO3	Do the accounting procedure of non-performing assets	
CO4	Give the consolidated accounts of holding companies	
CO5	Prepare liquidator’s final statements	
Textbooks		
1	S.P.Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.	
2	Dr.K.S.Ramanand, Dr.M.A.Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing house, Mumbai.	
3	R.L.Gupta and M.Radhasamy, Advanced Accounts, Sultan Chand, New Delhi.	
4	M.C.Shukla and T.S.Grewal, Advanced Accounts Vol2 S Chand & Sons, New Delhi.	
5	T.S.Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai	
Reference Books		
1	B.Raman, Corporate Accounting, Taxmann, New Delhi	
2	M.C.Shukla, Advanced Accounting,S.Chand, New Delhi	
3	Prof.MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh	
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.	
5	PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.	

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/12670
2	https://www.slideshare.net/debchat123/accounts-of-banking-companies
3	https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	2	2
CO2	3	2	3	2	3	2	3	2	3	2	2
CO3	3	2	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	3	2	3	2	2
CO5	3	2	3	2	2	2	3	2	3	2	2
TOTAL	15	10	15	10	12	10	15	10	15	10	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	2	2

3 - Strong, 2 - Medium , 1- Low

SECOND YEAR – SEMESTER - IV

CORE PAPER VIII: OBJECT ORIENTED PROGRAMMING USING C++(Theory)

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core VIII	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the object technology								
LO2	To impart the information on codes and arrays								
LO3	To enhance the user functions								
LO4	To analyse the classes and objects								
LO5	To Enhance reusability features using the concept inheritance								
Prerequisite: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	Introduction to Object Technology: Object Oriented Programming Concepts– OOP Benefits and OOP applications. Elementary C++ Programming: Keywords- Variables- Constants/ Literals - Operators- Fundamental Data Types - Expressions- General Format of a C++ program.								15
II	Conditional/Decision Making Statements: if, if-else, else-if ladder nested if and switch Statements. Loop Statements: while, do-while, for loop. Jump Statements: break, continue, go to statements -Arrays.								15
III	User-Defined Functions: Function Prototyping – Function call - Parameters Passing methods- Inline Functions - Function Overloading - Function Overriding– Strings.								15
IV	Classes and Objects: -Declaring class and objects -Member Functions-Friend Functions-Passing object to function – Returning object from function. Constructors: Features of constructors – Types of Constructors. Destructors: Features of Destructor.								15

V	Inheritance: Single Inheritance - Multilevel inheritance - Multiple Inheritance - Hierarchical Inheritance - Hybrid Inheritance – Polymorphism.	15
	TOTAL	75

CO	Course Outcomes
CO1	Recall the basics of Building any programming language
CO2	Explain about Arrays with illustration
CO3	Analyse the benefits of using Friend Function•
CO4	Develop programs for overloading Unary and Binary Operators
CO5	Access the memory Address of any variable using pointers
Textbooks	
1	E.Balaguruswamy, “Object Oriented Programming in C++”, Sixth Edition, 2012, TMH
2	H. Schildt, “The Complete Reference C++”, Fourth Edition, 2002, TMH
3	KanetkarY,” Let us C++”, Third Edition, 1999, BPB Publishers.
Reference Books	
1	John R Hubbard, “Programming with C++”, Third Edition, 2009, TMH.
2	Grady Booch, "Object Oriented Analysis and Design", Addison Wesley
3	James RumboughEtal, "Object Oriented Modelling and Design "
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://en.highscore.de/cpp/boost/
2	http://bookboon.com/en/structural-programming-with-c-plus-plus-ebook

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC
OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

3 - Strong, 2 - Medium, 1- Low



SECOND YEAR – SEMESTER – IV

ALLIED B: PAPER II: HUMAN RESOURCE MANAGEMENT

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Allied B	4				3	4	20	55	75
Learning Objectives									
C1	To understand aspects relating to Human resource management								
C2	To know strategies relating to Human Resource management								
C3	To be acquainted with Industrial Relations Policy.								
C4	To learn about organisation culture								
C5	To assimilate knowledge on employee welfare.								
Prerequisite: Should have studied Commerce in XII Std.									

Unit	Contents	No. of Hours
I	Introduction to HRM Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.	12
II	Strategic HRM Definition of Strategy, Strategic Human Resource Management (SHRM), Importance of SHRM, Difference between Traditional and Strategic Human Resource Management, “Best Fit” Approach Vs. Best Practices of SHRM, Role of HR Strategy & Practices in National, Sectorial and Organizational Context, Investment Perspective of SHRM, Porter’s 5 Ps Model.	12
III	Industrial Relations Introduction to Industrial Relations - Employee Grievances Concept, Causes & Grievance Redressal Mechanism Discipline- Concept, Aspects of Discipline & Disciplinary Procedure - Trade Unions Act 1926 - Industrial Disputes Act 1947.	12

IV	Organizational Development Collective Bargaining Organisation Climate – Organization Change – Organizational Development: Definition, Meaning of Organizational Development. - Collective Bargaining- Essentials of Effective Collective Bargaining	12
V	Employee welfare Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits.	12
	TOTAL	60
CO	Course Outcomes	
CO1	Remember and recall concepts of Human resource management	
CO2	Choose appropriate strategies for human resource management	
CO3	Compare and contrast various industrial relations policy.	
CO4	Determine appropriate organisation culture.	
CO5	Formulate strategies for employee welfare.	
Textbooks		
1	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.	
2	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.	
3	Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.	
4	P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.	
Reference Books		
1	L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.	
2	DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.	
3	Dr.K.Sundar and Dr.J. Srinivasan, Human Resource Development, Margham Publications, Chennai.	
4	Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.	
NOTE: Latest Edition of Textbooks May be Used		

Web Resources	
1	https://hr.university/shrm/strategic-human-resource-management/
2	https://www.investopedia.com/terms/c/collective-bargaining.asp
3	https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3 – Strong, 2- Medium, 1- Low



SECOND YEAR – SEMESTER – IV

SBS– 2: COMPUTER APPLICATIONS: C++(PRACTICAL)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Skill Based Subject			2		2	2	25	25	50
Learning Objectives									
LO 1	To understand the program by applying the concept of OOPs.								
LO 2	To remember the reusability of C++ program by applying the concept of Inheritance and Polymorphism.								
LO 3	To apply the data files operation technique and solve the given problems in a practical manner.								
LO 4	To understand the program by applying the concept of OOPs								
LO 5	To apply the data file operation technique and evaluate the program in a practical manner								
Prerequisites: Should have studied Commerce in XII									
UNIT	Contents								No. of Hours
OOPS WITH C++									
<ol style="list-style-type: none"> 1. Program to calculate depreciation under Straight Line method and Diminishing Balance method (using class, defining member functions outside the class). 2. Program to calculate depreciation under Diminishing Balance method (Using class, defining member function inside the class) 3. Program to calculate Economic Order Quantity (using nesting of member function). 4. Program to print the Employees' payroll statement (using control structures). 5. Program to calculate simple Interest and compound Interest (using nested class). 6. Program to calculate net income of a family (using friend function in two classes). 7. Program to print the book list of library (using array of objects). 8. Program to prepare cost sheet (using inheritance). 9. Program to calculate margin of safety (using multilevel inheritance). 									

10.	Program for bank transaction (using constructor and destructor).
11.	Program to calculate increase or decrease in working capital using operator overloading.
12.	Program to create the student file and prepare the marks slip by accessing the file.
	Total
	30
CO	Course Outcomes
CO1	Compare the different types of languages and find the importance of object-oriented programming language
CO2	Understand the C++ statements and motivate the students to make use of the statements
CO3	Identify the class structure and develop the program.
CO4	Apply the program by applying the concept of OOPs
CO5	Apply the data file operation technique and evaluate the program in a practical manner
Textbooks	
1.	E.Balaguruswamy, “Object Oriented Programming in C++”, Sixth Edition, 2012, TMH
2.	H. Schildt, “The Complete Reference C++”, Fourth Edition, 2002, TMH
3.	KanetkarY,” Let us C++”, Third Edition, 1999, BPB Publishers.
Reference Books	
1.	John R Hubbard, “Programming with C++”, Third Edition, 2009, TMH.
2.	Grady Booch, "Object Oriented Analysis and Design", Addison Wesley
3.	James RumboughEtal, "Object Oriented Modelling and Design "
Web Resources	
1.	http://en.highscore.de/cpp/boost/
2.	http://bookboon.com/en/structural-programming-with-c-plus-plus-ebook

Mapping with Programmes Outcomes & Programmes Specific Outcomes:

Cos	POs								PSOs		
	1	2	3	4	5	6	7	8	1	2	3
CO1	3	2	3	3	3	2	2	2	3	2	2
CO2	3	2	3	3	3	3	2	2	3	2	2
CO3	3	2	3	3	3	2	3	2	3	2	2
CO4	3	2	3	3	3	3	2	2	3	2	2
CO5	3	2	3	3	3	2	3	2	3	2	2
Total	15	10	15	15	15	12	12	10	15	10	10
Average	3	2	3	3	3	2.4	2.4	2	3	2	2

3- Strong, 2- Medium, 1- low.



THIRD YEAR – SEMESTER – V

Core Paper IX - Cost Accounting

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core IX	6				4	6	25	75	100

Learning Objectives

LO1	To understand the various concepts of cost accounting.
LO2	To prepare and reconcile Cost accounts.
LO3	To gain knowledge regarding valuation methods of material.
LO4	To familiarize with the different methods of calculating labour cost.
LO5	To know the apportionment of Overheads.

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Introduction of Cost Accounting Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting – Installation of Costing System –Classification of Costs– Cost Centre– Profit Centre - Preparation of Cost Sheet.	18
II	Cost Sheet and Methods of Costing Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.	18
III	Material Costing Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.	18
IV	Labour Costing Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement.	18

V	Overheads Costing Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.	18
	TOTAL	90
THEORY 20% & PROBLEMS 80%		
CO	Course Outcomes	
CO1	Remember and recall the various concepts of cost accounting	
CO2	Demonstrate the preparation and reconciliation of cost sheet.	
CO3	Analyze the various valuation methods of material.	
CO4	Examine the different methods of calculating labour cost.	
CO5	Critically evaluate the apportionment of Overheads.	
Textbooks		
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi	
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,	
3	Dr.S.N.Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi	
4	T.S.Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai	
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi	
Reference Books		
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.	
2	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,	
3	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi	
4	Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt .Ltd .Chennai	
5	Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata	
NOTE: Latest Edition of Textbooks May be Used		

Web Resources	
1	https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html
2	https://www.accountingtools.com/articles/what-is-material-costing.html
3	https://www.freshbooks.com/hub/accounting/overhead-cost

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	10	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2	2	2	2	3	2	2

3 - Strong, 2 - Medium, 1- Low

THIRD YEAR – SEMESTER – V

Core Paper X – Principles of Auditing

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core X	6				4	6	25	75	100
Learning Objectives									
LO1	To enable students to understand process of auditing and its classification.								
LO2	To impart knowledge on internal check and internal control.								
LO3	To acquire a detailed knowledge on verification of assets and liabilities								
LO4	To illustrate the role of auditors in company.								
LO5	To provide insights into the concept of Corporate Social Responsibility								
Prerequisite: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	Introduction to Auditing: Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of Banking, Insurance, Non-Profit Organizations and Charitable Societies, Trusts, Organizations.								18
II	Audit Procedures and Documentation: Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check – Vouching – Cash and Trade Transactions - Verification and Valuations of Assets and Liabilities.								18
III	Verification and Valuation of Assets and Liabilities: Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves								18
IV	Company Auditor: Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor – Professional Conduct and Ethics in Auditing - Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer Systems – Procedure of Audit under ISA System.								18

V	Corporate Social Responsibility: Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013.	18
TOTAL		90
CO	Course Outcomes	
CO1	Define auditing and its process.	
CO2	Compare and contrast essence of internal check and internal control.	
CO3	Acquire a detailed knowledge on verification of assets and liabilities.	
CO4	Identify the role of auditors in companies.	
CO5	Appraise the implications of Corporate Social Responsibility	
Textbooks		
1	DinkarPagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi	
2	B. N. Tandon, S. Sudharsanam & S.Sundharabahu, Practical Auditing, S.Chand & Sons New Delhi.	
3	Dr.T.R. Sharma, Dr.Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Bhawan Publications, Agra	
4	ArunaJha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.	
Reference Books		
1	Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley	
2	Dr.T.R. Sharma, Auditing, Sahithya Bhawan Publications, Agra	
3	C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.	
4	Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.wallstreetmojo.com/audit-procedures/	
2	https://theinvestorsbook.com/company-auditor.html	
3	https://www.investopedia.com/terms/c/corp-social-responsibility.asp	

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC
OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	3	3	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	13	10	13	13	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2.6	2

3 - Strong, 2 - Medium , 1- Low



THIRD YEAR – SEMESTER – V

Core Paper XI - Income Tax Theory, Law and Practice I

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core XI	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the basic concepts & definitions under the Income Tax Act,1961.								
LO2	To compute the residential status of an assessed and the incidence of tax.								
LO3	To compute income under the head salaries.								
LO4	To learn the concepts of Annual value, associated deductions and the calculation of income from House property.								
LO5	To compute the income from Business & Profession considering its basic principles & specific disallowances.								
Prerequisite: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	Introduction to Income Tax Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act – Assessee – Types– Incomes Exempted under Section 10.								15
II	Residential Status Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.								15
III	Income from Salary Computation of Salary Income – Features of Salary – Allowances – Types of Allowances - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary.								15
IV	Income from House Property Income from House Property –Basis of Charge – Annual Value –Gross Annual Value, Net Annual Value of Let-out Property, Self– Occupied Property–Amenities–Deductions.								15

V	Profits and Gains from Business or Profession Income from Business or Profession – Allowable Expenses – Not Allowable Expenses - General Deductions – Provisions Relating to Depreciation – Deemed Business Profits - Undisclosed Incomes – Investments – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis – Computation of Income from Business or Profession.	15
	TOTAL	75
CO	Course Outcomes	
THEORY 20% & PROBLEMS 80%		
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.	
CO2	Assess the residential status of an assessed & the incidence of tax.	
CO3	Compute income of an individual under the head salaries.	
CO4	Ability to compute income from house property.	
CO5	Evaluate income from a business carried on or from the practice of a Profession.	
Textbooks		
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.	
2	T.S.Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.	
3	Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.	
4	H.C. Mehrotra, Dr.Goyal S.P,Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.	
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.	
Reference Books		
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai	
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi.	
3	Vinod K. Singhania, Students Guide to Income Tax.,U.K.Bharghava Taxman.	
4	Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.	

5	Mittal Preethi Raniand Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://cleartax.in/s/residential-status/
2	https://www.legalraasta.com/itr/income-from-salary/
3	https://taxguru.in/income-tax/income-house-properties.html

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	3	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	2	2	2	2	3	3	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	12	13	10	13	10	10	10	15	13	10
AVERAGE	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2

3 - Strong, 2 - Medium , 1- Low

THIRD YEAR – SEMESTER – V

Core Paper XII - Computer Applications: GST with Tally – I (Practical)

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core XII	5				4	5	25	75	100
Learning Objectives									
LO1	To Introduce accounting in Tally prime								
LO2	To Understand the Preparation of Masters group								
LO3	To Create the accounting transactions								
LO4	To Generate the financial statements and MIS reports								
LO5	To Introduce the GST Calculation to Tally entry								
Prerequisite: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	Fundamentals of Accounting: Introduction of Accounting- accounting terminologies and concepts - Recording of Business Transactions Introduction to Tally Prime: Features of Tally Prime -Company Creation and Setting up Company Features in Tally Prime								15
II	Maintaining Chart of Accounts: Introduction -Chart of Accounts –Groups – Ledgers Accounting Masters: Creation of Groups -Activity of Group Creation -Creation of Ledger -Activity of Ledger Creation Inventory Masters: Three Category of Inventory Masters -Inventory Masters- Stock Groups - Stock Category - Unit of Measures - Stock Items- Go down- Activity- Stock group, category, unit of measures								15
III	Recording and Maintaining Accounting Transactions: Business Scenarios- Accounting Voucher, Inventory Voucher Receipt Voucher - Contra Voucher - Payment Voucher -Purchase Voucher -Sales Voucher - Debit Note Voucher - Credit Note Voucher - Journal Voucher								15

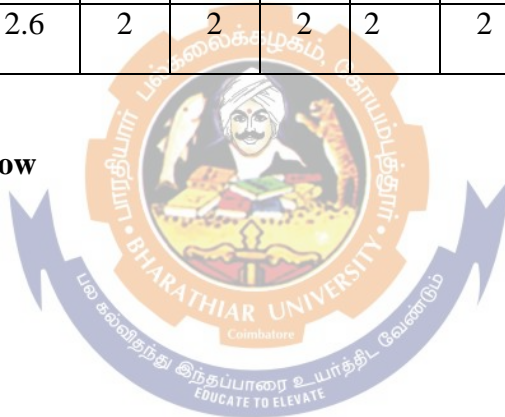
IV	Generating Financial Statements and MIS reports: Trial Balance - Profit & Loss A/c -Balance Sheet -View working capital figures -Cash flow & Fund Flow Analysis -Stock Summary Analysis - Item wise Profitability -Go down-wise stock Availability -Stock Query- Daybook-Cash and Bank Book-Purchase Register - Sales Register-Journal Register-Bird's eye view/drill from anywhere to anywhere	15
V	Introduction to GST: GST in Tally Prime: Basis of GST-GST Tax Structure - Supply of Goods and Services - Creation of Company and Activating GST at Company Level -Creating Masters-Recording GST compliant transactions: Accounting Intrastate Supply of Goods - Accounting Interstate Supply of Goods - GST Reports-(Generating GST Returns for Regular Dealer in Tally: GSTR-1 - GSTR-3B -GSTR-9) - GST Filling (GST Annual Computation)	15
TOTAL		75
CO	Course Outcomes	
CO1	Understand accounting entries in Tally prime	
CO2	Understand the creations of Masters group	
CO3	Understand the accounting transactions entry in Tally	
CO4	Generate the financial statements and MIS reports	
CO5	Understand the GST Calculation in Tally entry	
Textbooks		
1	Tally Education Pvt. Ltd, Official Guide To Financial Accounting Using Tally.ERP 9, BPB Publications, 2018	
2	Shraddha Singh, Tally ERP 9 (Power of Simplicity), V&S Publishers, 2015	
3	Nadhani, Tally .ERP 9 Training Guide, BPB Publications, 2009	
Reference Books		
1	Vinod Kumar (Educator), Tally.ERP 9 Made Easy, Vinod Kumar,2016	
2	Dinesh Maidasani, Straight To The Point - Tally.ERP 9, Laxmi Publications Pvt Limited, 2010	
3	Asok K Nadhani, GST Accounting with Tally .ERP 9, BPB Publications, 2018	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.youtube.com/watch?v=QC4ghSZVpsE	
2	https://www.youtube.com/watch?v=rG_eHA3vNII	

3	https://www.youtube.com/watch?v=xwpJ5QX9WEU
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MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	10	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2	2	2	2	3	2	2

3 - Strong, 2 - Medium, 1- Low



THIRD YEAR – SEMESTER – V

SBS 3: BASICS OF MS EXCEL (Practical)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
SKILL BASED SUBJECT			3		2	3	25	25	50
Learning Objectives									
LO1	To introduce students to Excel as an important tool in business applications								
LO2	To familiarize them with the features and functions of a spread sheet.								
LO3	To understand the concepts of accounting, reporting and analysis using spread sheet.								
LO4	To Construct formulas, including the use of built-in functions, and relative and absolute reference								
LO5	To develop various applications using MS-Excel.								
Prerequisites: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	Introduction: Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.								9
II	Financial, Logical and Text Functions Financial Functions Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); Logical Functions: AND, OR, NOT, IF, TRUE; Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.								9
III	Statistical Analysis Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.								9

	Reference	
IV	Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: H lookup, V lookup, Transpose, Get pivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.	9
V	Projects and Applications Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.	9
	TOTAL	45
Course Outcomes		
CO1	Develop And Apply Fundamental Spread Sheet Skills.	
CO2	Understanding Various Tools Used In MS-Excel.	
CO3	Knowledge On Various Statistical Tests in MS-Excel.	
CO4	Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions.	
CO5	Develop Trending Application Using MS-Excel	
Textbooks		
1	John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA.	
2	Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.	
3	Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.	
4	Greg Harvey, Excel 2016 for Dummies, Chennai.	
Reference Books		
1	Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.	
2	Google Sheets Basics: Masato Takeda and others; Tekuru Inc. India.	

3	Harjit Suman, Excel Bible for Beginners, Kindle Edition, Chennai.
4	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance
3	https://www.youtube.com/watch?v=Nv_Nnw01FaU

**MAPPING WITH PROGRAMME OUTCOMES
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	3	3	3	2	2
CO2	3	2	3	3	2	2	2	2	3	2	3
CO3	3	3	3	3	3	2	3	3	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	12	15	15	13	10	13	13	15	10	12
AVERAGE	3	2.4	3	3	2.6	2	2.6	2.6	3	2	2.4

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

Core Paper XIII - Management Accounting

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core XIII	5				4	5	25	75	100
Learning Objectives									
LO1	To understand basics management accounting								
LO2	To know the aspects of Financial Statement Analysis								
LO3	To familiarize with fund flow and cash flow analysis								
LO4	To learn about budgetary control								
LO5	To gain insights into marginal costing.								
Prerequisite: Should have studied Financial Accounting in 1st Sem.									
Unit	Contents								No. of Hours
I	Introduction to Management Accounting Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.								15
II	Financial Statement Analysis Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis. Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Capital Structure Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.								15
III	Fund Flow Analysis & Cash Flow Analysis Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds -Technique of Preparing Funds Flow Statement- Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statements: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 – Types of Cash Flows - Operating, Financing and Investing Cash Flows.								15

IV	Budgetary Control Budgetary Control: Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget.	15
V	Marginal Costing : Meaning - Features – Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis- Break Even Point – Decision Making : Selection Of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factors – Exploring New Markets.	15
	TOTAL	75
THEORY 20% & PROBLEMS 80%		
CO	Course Outcomes	
CO1	Remember and recall basics in management accounting	
CO2	Apply the knowledge of preparation of Financial Statements	
CO3	Analyse the concepts relating to fund flow and cash flow	
CO4	Evaluate techniques of budgetary control	
CO5	Formulate criteria for decision making using principles of marginal costing.	
Textbooks		
1	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani publications,	
2	Dr.S.N.Maheswari, Cost and Management Accounting, Sultan chand sons publications, New Delhi.	
3	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.	
4	Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.	
5	T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, Margham publications, Chennai.	
Reference Books		
1	Chadwick – The Essence of Management Accounting, Financial Times Publications, England.	
2	Charles T.Horngren and Gary Sundem –Introduction to Management Accounting, Pearson, Chennai.	
3	Murthy A and Gurusamy S, Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.	

4	Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.
5	N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300
2	https://accountingshare.com/budgetary-control/
3	https://www.investopedia.com/terms/m/marginalcostofproduction.asp

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	2	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	11	13	10	15	10	13	13	15	10	12
AVERAGE	3	2.1	2.6	2	2	2	2.6	2.6	3	2	2.4

3 - Strong, 2 - Medium , 1- Low

THIRD YEAR – SEMESTER - VI

Core Paper XIV - Income Tax Law and Practice II

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core XV	5				4	5	25	75	100
Learning Objectives									
LO1	To understand provisions relating to capital gains								
LO2	To know the provisions for computation of income from other sources.								
LO3	To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.								
LO4	To learn about assessment of individuals								
LO5	To gain knowledge about assessment procedures.								
Prerequisite: Should have studied Financial Accounting in 1st Sem.									
Unit	Contents								No. of Hours
I	Capital Gains Capital Gains – Kinds of Capital Assets – Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.								15
II	Income from Other Sources Income from Other Sources – Income Chargeable to Tax under the Head Income from Other Sources – Procedures for Computing Income from Other Sources – Deductions Allowed – Deduction not Allowed – Problems on Computation of Income from Other Sources.								15
III	Set Off and Carry Forward of Losses and Deductions from Gross Total Income Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.								15

IV	Assessment of Individuals Assessment: Meaning and Types, Computation of Total Income and Tax Liability of an Individuals (simple problems in case of Income from salaries, HP and Profits and Gains – computed income may be given).	15
V	Income Tax Authorities Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income – Tax Officers - Procedures for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filling – Return of Loss – Related Return – Defective Return – Signing of Return – Permanent Account Number (PAN)	15
	TOTAL	75
THEORY 20% & PROBLEMS 80%		
CO	Course Outcomes	
CO1	Remember and recall provisions on capital gains	
CO2	Apply the knowledge about income from other sources	
CO3	Analyze the set off and carry forward of losses provisions	
CO4	Learn about assessment of individuals	
CO5	Apply procedures learnt about assessment procedures.	
Textbooks		
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.	
2	T.S.Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.	
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.	
4	Mehrotra H.C, Dr.GoyalS.P,Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.	
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.	
Reference Books		
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.	
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan, New Delhi.	

3	Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4	Dr. Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.investopedia.com/terms/c/capitalgain.asp
2	https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html
3	https://www.incometax.gov.in/iec/foportal/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

3 - Strong, 2 - Medium, 1- Low

THIRD YEAR – SEMESTER – VI

Core Paper XV - Web Design (Theory)

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core Paper XV	4				3	4	20	55	75
Learning Objectives									
LO1	Explaining the concept of Web design and its applications.								
LO2	Detailed description for Internet Domains and establishing Connectivity Internet.								
LO3	Structuring the HTML tags, Lists, Tables, Frames, Forms and Forms elements								
LO4	Emphasizing the DHTML Style Sheets, linking a Style Sheet and Web page designing								
LO5	Elaborating the concept of JavaScript Document Object Model and Cookies								
Prerequisites: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	Internet: Basic Concepts – Communicating on Internet – Internet Domains – Internet Server Identities – Establishing Connectivity on the Internet								12
II	Introduction to HTML: Anchor Tag – Hyperlink - Head and Body Section – Heading - Horizontal Ruler – Paragraphs – Tags - Images and Picture – Lists – Tables – Frames - Forms and forms elements.								12
III	DHTML and Style sheets: Defining styles - Elements of style - Linking a style sheet to a html documents - Inline style - External style sheets - Multiple styles- Web page designing.								12
IV	Introduction to Java script: Advantage of JavaScript - Data type - Variable – Array - Operator and Expression - Control and looping Constructs - Functions - Dialog Boxes.								12
V	JavaScript Document Object Model: Event Handling - Form Object - Built in Object - User Defined Object-Cookies								12
	TOTAL								60

Course Outcomes	
CO1	Demonstrate Internet Basic concepts and Internet Domains
CO2	Impart Lists, Frames and Table to the Forms and Forms Elements
CO3	Elaborate DHTML Style Sheets and Element of the Style
CO4	Representation of JavaScript Data types, Control and Looping and Functions.
CO5	Pointing out Form object, User Defined Object and Cookies
Textbooks	
1	Ivan Bayross, “Web Enabled Commercial Application Development using HTML, JavaScript, DHTML and PHP”, Fourth Edition, 2010, BPB Publications
2	Harvey M. Deitel, Paul J. Deitel, Tem R. Nieto, “Internet & World Wide Web – How to program”, Third Edition, 2002, Prentice Hall
3	Using HTML 4, XML & JAVA by Eric Ladd & Jim O’Donell (Platinum Edition) (PHI)
Reference Books	
1	Hirdesh Bharadwaj, Web designing, Paper Back, 2016
2	Brain D Miller, Principles of web design, Allworth Publications, 2022
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://books.google.co.in/books?id=BrASwbtAGGUC&pg=PA69&source=gbs_selected_pages&cad=2#v=onepage&q&f=false
2	https://www.google.co.in/books/edition/Principles_of_Web_Design/qFk1EAAAQBAJ?hl=en&gbpv=1&dq=web%20design&pg=PA1977&printsec=frontcover

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	2	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	12	10	13	10	13	13	14	10	12
AVERAGE	3	2.4	2.4	2	2.6	2	2.6	2.6	2.8	2	2.4

3 - Strong, 2 - Medium , 1- Low



THIRD YEAR – SEMESTER – VI

CORE PAPER XVI: COMPUTER APPLICATIONS: GST WITH TALLY - II (PRACTICAL)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core Paper XVI			3		3	3	30	45	75
Learning Objectives									
C1	To Introduce accounting in Tally prime								
C2	To Understand the Preparation of Masters group								
C3	To Create the accounting transactions								
C4	To Generate the financial statements and MIS reports								
C5	To Introduce the GST Calculation to Tally entry								
Prerequisites: Should have studied Commerce in XII									
UNIT	Contents								No. of Hours
	<ol style="list-style-type: none"> Create the company with relevant information using tally prime Ledger creation <ul style="list-style-type: none"> Capital Accounts Opening stock Purchase Sales Sundry creditors Bank account telephone charges office rent Prepare an Trial Balance of ABC PVT LTD for the following financial year of 1.4.2020 to 31.3.2021 using ledger creation in tally prime(use amount as opening balance) 								

S.No	Particulars	Rs
1	Capital	26000
2	Stock	10000
3	Debtors	8000
4	Creditors	12000
5	Machinery	20000

4. Prepare Trading Account using tally prime

Particulars	Amount
Sales	2,05,000
Sales Return	15,000
Purchase	49,000
Purchase Returns	3000
Opening Inventories	8000
Closing Inventories	30000

5. Prepare the trading and profit and Loss account and balance sheet as on 31st march 2021 in Tally Prime

Particular	Rs	Particulars	Rs
Capital	3600	Salaries	600
Machinery	700	General Expenses	200
Sales	8,200	Rent	500
Purchase	4000	Return outward	50
Sales Return	100	Debtor	3000
Stock 1-4-2020	1000	cash	400
Drawing	400	carriage on sales	200
Wages	1000	Advertisement	200
Carriage inward	50	Creditor	500
		Closing stock	2000

6. Create the following items in tally prime inventory masters

Activity- Stock Group Creation

Stock Item Name	Stock Group	Stock Category	Units of Measure
Oppo A31 Mobile	Oppo Mobile Phone	64 GB Storage	Nos
OnePlus Nord Mobile	OnePlus Mobile Phone	128 GB Storage	Nos
Nokia C3 Mobile	Nokia Mobile Phone	32 GB Storage	Nos

7...Purchasing the following goods from Anita enterprises, Tamilnadu with supplier invoice

101. Enter in purchase voucher in tally prime with necessary ledger creation.

- Computer 100nos Rs.12000
- External Hard Drive 50nos Rs.3500

8. Purchasing the following goods from Ax world, New Delhi with supplier invoice 102.

Enter in purchase voucher in tally prime with necessary ledger creation.

Pen driver 300nos Rs.750; Scanner 50nos Rs.25200

9. Sold the following goods to Mr.Murali, Tamilnadu with customer invoice 123. Enter in sale voucher in tally prime with necessary ledger creation.

- Pen driver 50nos Rs.850
- Scanner 10nos Rs.27000

10. Sold the following goods to Ms.Meera, Gujarat with customer invoice 124. Enter in sale voucher in tally prime with necessary ledger creation. Computer 10nos Rs.14000; External Hard Drive 10nos Rs.4000

11. Enter the following transaction of ANU enterprises

Apr 05 Paid Telephone Charges Rs.2000

Apr 10 Received Commission Rs.30000

Apr 23 An account paid to M/s.ANU ENTERPRISES was Rs.15000 part settlement against bill no:21

May 01 Purchase goods from M/s.A.P COMPUTERS was Rs.50000 bill no:30 25days

May 13 Depreciation of Machinery @ 10%

May 19 Cash withdraw from bank Rs.10000

May 27 Bank O/D Received Rs.200000

12. Create Godown in tally prime

Particulars	Rs	Rs
Capital		3,00000
Bills Payable		45000
Cash	1,42,200	
Furniture	50000	
Bank o/d		80000
Good will	95000	
Salary Due		45000
Profit and Loss account		50000

Name of the Godown

Name: Godown: A

Under: primary

Name: Godown B

Under: primary

Stock in hand

Name of the item	Qty	Rate	Godown
External Hard Disk	10nos	8000 each	(A-6,B-4)
Internal Hard Disk	7nos	3,000 each	(A-5.B-2)

13. Generating the report and print

14. Create a company with all relevant information with enabling GST information

15. Accounting of purchases made from composition dealers and defining GST rate details at stock item level

JK Traders Purchased the following goods from Rakesh Traders, Karnataka who is a composition dealer with the supplier invoice number 001 (GST:8%)

Name of item	quantity	Rate
M S Printer	10 Nos	6000

16. Calculate total GST payable by the XYZ firm for the Following transactions

GST (Feature 28%)

(i)Purchase from Mr.Ajay Local (Delhi) GST No: 07AADCBB2230MIZV

- 20 PCS, DELL LED ,22 Inch @Rs 9500 each on 1st may
- 10 PCS ,HP LED ,21 Inch @ Rs .9200each on 2nd may

(ii)Purchase from Mr.Sunil, Inter-state (Kerala) GST no: 32AAACC417 5D 1Z7

10 PCS HCL Lap Top, i3 @ Rs .19500 each on 1st may

15 PCS Lenovo LapTop i7@ Rs 24500 each on 2nd May

17. A Shop Keeper is selling a TV for taxable value of Rs. 30,000 GST Charged is 28 %.Calculate SGST, CGST & GST.

18. A Shop Keeper is selling a TV with discount offer of 10 % on the taxable value of Rs. 30,000 .Calculate SGST, CGST, GST and Total amount .GST Charged at 28 %

19. How to pass purchase and sales entries with GST in Tally prime

1. July – Goods purchase from Chennai Mobiles RS. 3, 20, 000 + GST 18 %

VIVO V20 (HSN:8175)	20 nos	Rs .10000
VIVO V 20 pro(HSN:8175)	10 nos	Rs.12000

2 July –Cash Purchase from Chennai Mobiles RS 50000 /-+18% inventories

VIVO V 20 (HSN:8175)	2 NOS	Rs 10000
VIVO V 20 pro (HSN:8175)	3 nos	Rs.12000

JULY 1 Goods sold to Chandra Mobiles Rs 2, 35,000. + 18 %

Inventories			
VIVO V20 (HSN:8175)	10 nos	Rs .15 000	
VIVO V 20 pro	5 nos	Rs.17000	
July 2 Cash sales to chandru Mobiles Rs 1, 26,000 + 18% GST			
Inventories			
VIVO V20 (HSN:8175)	5 nos	Rs .15 000	2% Discount
VIVO V 20 pro (HSN:8175)	5 nos	Rs.17000	2% Discount
20. Exporting the returns (GSTR-1, GSTR-2, GSTR -3B and uploading in GST portal			
	Total		45
CO	Course Outcomes		
CO1	Understand accounting entries in Tally prime		
CO2	Understand the creations of Masters group		
CO3	Understand the accounting transactions entry in Tally		
CO4	Generate the financial statements and MIS reports		
CO5	Understand the GST Calculation in Tally entry		
Textbooks			
1	Tally Education Pvt. Ltd, Official Guide To Financial Accounting Using Tally.ERP 9, BPB Publications, 2018		
2	Shraddha Singh, Tally ERP 9 (Power of Simplicity), V&S Publishers, 2015		

3	Nadhani, Tally .ERP 9 Training Guide, BPB Publications, 2009
Reference Books	
1.	Vinod Kumar (Educator), Tally.ERP 9 Made Easy, Vinod Kumar,2016
2.	Dinesh Maidasani, Straight To The Point - Tally.ERP 9, Laxmi Publications Pvt. Limited, 2010
3.	Asok K Nadhani, GST Accounting with Tally .ERP 9, BPB Publications, 2018
Web Resources	
1.	https://www.youtube.com/watch?v=QC4ghSZVpsE
2.	https://www.youtube.com/watch?v=rG_eHA3vNII
3.	https://www.youtube.com/watch?v=xwpJ5QX9WEU

Mapping with Programmes Outcomes & Programmes Specific Outcomes:

Cos	POs								PSOs		
	1	2	3	4	5	6	7	8	1	2	3
CO1	3	2	3	3	3	2	2	2	3	2	2
CO2	3	2	3	3	3	3	2	2	3	2	2
CO3	3	2	3	3	3	2	3	2	3	2	2
CO4	3	2	3	3	3	3	2	2	3	2	2
CO5	3	2	3	3	3	2	3	2	3	2	2
Total	15	10	15	15	15	12	12	10	15	10	10
Average	3	2	3	3	3	2.4	2.4	2	3	2	2

3- Strong, 2- Medium, 1- low.

THIRD YEAR – SEMESTER – VI

Skill Based Subject 4- Intellectual Property Rights

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
SBS - 4	2				2	2	25	25	50

Learning Objectives

LO1	Students will be able to determine the purpose and type of protection available to various categories of IP, as well as the duration and extent of protection.
LO2	Understanding the nuances and complexities of the global intellectual property system, as well as the challenges it poses to India in terms of compliance with global IP protection standards.
LO3	To recognize intellectual property as an effective policy tool for national, economic, social, and cultural development, particularly through the use of monopoly rights limitations and exceptions.
LO4	To provide students with knowledge of India's procedural and substantive intellectual property systems.
LO5	Analyze national and international developments in the field of intellectual property rights.

Prerequisites: Should have studied Commerce in XII Std.

Unit	Contents	No. of Hours
I	Introduction to Intellectual Property Introduction, types of intellectual property, international organizations, agencies and treaties, importance of intellectual property rights	6
II	Trade Marks Purpose and function of trademarks, acquisition of trade mark rights, protectable matter, selecting, and evaluating trade mark, trade mark registration processes	6
III	Law of Copy Rights Fundamental of copy right law, originality of material, rights of reproduction, rights to perform the work publicly, copy right ownership issues, copy right registration, notice of copy right, international copy right law.	6
IV	Law of Patents, Trade Secrets Foundation of patent law, patent searching process, ownership rights and transfer. Trade Secrets: Trade secrete law, determination of trade secrete status, liability for	6

	misappropriations of trade secrets, protection for submission, trade secret litigation	
V	Protection of Plant Varieties and Farmers' Rights Introduction - Meaning and Definition - Registrable Varieties of Plants - Procedure for Registration - Plant Varieties Protection	6
	TOTAL	30
CO Course Outcomes		
CO1	To Understand and identify the fundamental principles of intellectual property protection.	
CO2	To Understand and identify the fundamental principles of Trade marks	
CO3	To understand and comprehend the legal effects of copy rights	
CO4	To understand and comprehend the legal effects of patents and trade secrets	
CO5	To understand and comprehend the IP for Plant Varieties and Farmer's Rights	
Textbooks		
1	V K Ahuja - Law Relating To Intellectual Property Rights - Lexis Nexis; Third edition , 2017	
2	Elizabeth Verkey - Intellectual Property Law and Practice – Eastern Book Company - 2018	
3	S R Myneni - Law of Intellectual Property - Asia Law House - 2021	
Reference Books		
1	B.L. Wadehra - Law Relating To Intellectual Property – Universal Law Publishing House, New Delhi , 2011	
2	Avtar Singh - Intellectual Property Law - Eastern Book Company - 2015	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://dst.gov.in/sites/default/files/E-BOOK%20IPR.pdf	
2	https://open.umn.edu/opentextbooks/textbooks/intellectual-property-law-the-information-society-cases-and-materials	

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	2	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	12	10	13	10	13	13	14	10	12
AVERAGE	3	2.4	2.4	2	2.6	2	2.6	2.6	2.8	2	2.4

3 - Strong, 2 - Medium , 1- Low



Elective's

THIRD YEAR – SEMESTER – V

Elective – I: Introduction to ERP

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective – I	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the ERP and its risks and benefits								
LO2	To be aware of ERP solutions and functional modules								
LO3	To analyse the ERP implementation								
LO4	To apply the post implementation and maintenance of ERP								
LO5	To examine of emerging trends in ERP								
Prerequisites: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	Introduction: Overview of enterprise systems ñ Evolution - Risks and benefits - Fundamental technology - Issues to be consider in planning design and implementation of cross functional integrated ERP systems								15
II	ERP Solutions and Functional Modules: Overview of ERP software solutions- Small, medium and large enterprise vendor solutions, BPR and best business practices - Business process Management, Functional modules								15
III	ERP Implementation: Planning Evaluation and selection of ERP systems - Implementation life cycle - ERP implementation, Methodology and Frame work- Training ñ Data Migration - People Organization in Implementation- Consultants, Vendors and Employees.								15
IV	Post Implementation: Maintenance of ERP- Organizational and Industrial impact; Success and Failure factors of ERP Implementation.								15
V	Emerging Trends on ERP: Extended ERP systems and ERP add-ons -CRM, SCM, Business analytics - Future trends in ERP systems-web enabled, Wireless technologies, cloud computing.								15
TOTAL								75	

Course Outcomes	
CO1	Illustrate the Pros and cons of ERP
CO2	Describe the different modules of ERP
CO3	Enumerate the implementation of ERP
CO4	Analyze the success and failure factors of ERP implementation
CO5	Discuss the cloud computing
Textbooks	
1	Alexis Leon, ERP demystified, second Edition Tata McGraw-Hill,200
2	Sinha P. Magal and Jeffery Word, Essentials of Business Process and Information System, Wiley India,2012
3	Jagan Nathan Vaman, ERP in Practice, Tata McGraw-Hill,2008
Reference Books	
1	Alexis Leon, Enterprise Resource Planning, second edition, Tata McGraw-Hill,2008
2	Mahadeo Jaiswal and Ganesh Vanapalli, ERP Macmillan India,2009
3	Vinod Kumar Grag and N.K. Venkita krishnan, ERP- Concepts and Practice, PHI,2006
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.google.co.in/books/edition/Enterprise_Resource_Planning/Z0M8BAAAQBAJ?hl=en&gbpv=1&dq=Introduction%20to%20ERP&pg=PP1&printsec=frontcover
2	https://www.google.co.in/books/edition/Enterprise_Resource_Planning_Systems/7fzMFG-tCmkC?hl=en&gbpv=1&dq=Introduction%20to%20ERP&pg=PP1&printsec=frontcover
3	https://www.google.co.in/books/edition/Enterprise_Resource_Planning/oTS-aoVMsykC?hl=en&gbpv=1&pg=PP1&printsec=frontcover

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC
OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	3	3	3	2	2
CO2	3	2	3	3	2	2	2	2	3	2	3
CO3	3	3	3	3	3	2	3	3	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	2	3	3	3	2	3
TOTAL	15	12	15	15	13	10	13	13	15	10	12
AVERAGE	3	2.4	3	3	2.6	2	2.6	2.6	3	2	2.4

3 - Strong, 2 - Medium , 1- Low

THIRD YEAR – SEMESTER – V

Elective – I: Financial Markets

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective – I	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the environment of financial markets								
LO2	To understand the various types in financial market								
LO3	To understand the role of SEBI in secondary Market								
LO4	To learn the banking institutions as a financial intermediaries								
LO5	To Learn the various modern age financial instruments								
Prerequisites: Should have studied Commerce in XII Std.									

Unit	Contents	No. of Hours
I	Financial Markets Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.	15
II	Markets for Corporate Securities Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing	15
III	Secondary Markets Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange	15
IV	Banks as Financial Intermediaries Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.	15
V	New Modes of Financing New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitization of assets – Mechanics of Securitization- Utility of Securitization- Securitization in India	15
	TOTAL	75

CO	Course Outcomes
CO1	Recall the fundamental concepts of financial markets
CO2	Know about the markets for corporate securities
CO3	Know about secondary markets.
CO4	Gain knowledge about banks as financial intermediaries.
CO5	Understand about new methods of financing.

Textbooks	
1	Essentials of Business Finance - R.M. Sri Vatsava
2	Financial Management –Saravanavel
3	Financial Management - L.Y. Pandey
Reference Books	
1	Financial Management - M.Y. Khan and Jain
2	Principles of Financial Management - S.N. Maheshwari
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.youtube.com/watch?v=28HpCMWfc7k&t=1s
2	https://www.youtube.com/watch?v=UwHk3EK7M3I

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	2	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	12	10	13	10	13	13	14	10	12
AVERAGE	3	2.4	2.4	2	2.6	2	2.6	2.6	2.8	2	2.4

3 - Strong, 2 - Medium, 1- Low

THIRD YEAR – SEMESTER – V

Elective – I: Micro Finance

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective – I	5				4	5	25	75	100

Learning Objectives

LO1	Conceptualize the microfinance terms.
LO2	Know about the development of the microfinance.
LO3	Understand the credit delivery of the micro finance amount.
LO4	. Make the students to understand the pricing of the micro finance products.
LO5	Understand about the commercial micro finance.

Prerequisites: Should have studied Commerce in XII Std.

Unit	Contents	No. of Hours
I	<p>Overview of Microfinance</p> <p>Overview of Microfinance: Indian Rural financial system, introduction to Microfinance, Microfinance concepts, products, (savings, credit, insurance, pension, equity, leasing, hire-purchase service, Microfinance in kind, Micro remittances, Micro-Securitization, franchising etc.), Microfinance models (Generic models viz. SHG, Grameen, and Cooperative, variants SHG NABARD model, SIDBI model, SGSY model, Grameen Bangladesh model, NMDFC model, credit unions etc. unbranded primitive models) Emerging practices of Microfinance in India state wise cases, Emerging Global Microfinance practices. Need of Microfinance</p>	15
II	<p>Microfinance, Development, Income Generating Activities and Micro Enterprise</p> <p>Microfinance, Development, Income generating activities and Micro enterprise: Market (demand) analysis, financial analysis including sources. Technological analysis, Socioeconomic analysis, Environmental analysis. Logical framework, Implementation & Monitoring</p>	15
III	<p>Credit Delivery Methodology</p> <p>Credit Delivery Methodology: Credit Lending Models: Associations; Bank Guarantees</p>	15

	Community Banking, Cooperatives, Credit Unions, Grameen Model, SHG, Individual, Intermediaries, Could be individual lenders, NGOs, micro credit programmes, and Commercial banks)	
IV	Pricing of Microfinance Products Pricing of Microfinance products: Purpose base, Activity base, Economic class base Open bidding, etc. Pricing saving products, Amount of savings base, Attendance at periodical meeting Adding to corpus. Gender issues in Microfinance and Conflict resolution in Microfinance – Client impact studies measuring impact of Microfinance and Micro enterprises	15
V	Commercial Microfinance Commercial Microfinance: MFIs: Evaluating MFIs- Social and performance metrics, fund structure, value-added services The Rise of Commercial Microfinance-: Transforming NGOs. Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model – MFI as the servicer	15
	TOTAL	75
Course Outcomes		
CO1	Enable the students to conceptualize the microfinance terms.	
CO2	Make the students to know about the development of the microfinance	
CO3	Understand the credit delivery of the micro finance amount.	
CO4	Make the students to understand the pricing of the micro finance products	
CO5	Understand about the commercial micro finance	
Textbooks		
1	Beatriz Armendariz and Jonathan Murdoch, “The Economics of Microfinance”, Prentice-Hall of India Pvt. Ltd. Delhi, 2005	
2	Joanna Ledger wood, “Microfinance Handbook” : an institutional and financial perspective, The World Bank, Washington, D.C.	
3	Malcolm Harper, “Practical Microfinance” A training Guide for South Asia, Vistaar Publication, New Delhi.2003	
Reference Books		

1	C.K. Prahalad, "The Market at the Bottom of the Pyramid," 2006, The Fortune at the Bottom of the Pyramid, Wharton School Publishing
2	Jorritt De Jong, et al Edited "Microfinance in Access to Government" Cambridge, 2008
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.youtube.com/watch?v=k4vtdkKkyQE
2	https://www.youtube.com/watch?v=7JhdKKWxdEk

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	2	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	12	10	13	10	13	13	14	10	12
AVERAGE	3	2.4	2.4	2	2.6	2	2.6	2.6	2.8	2	2.4

3 - Strong, 2 - Medium, 1- Low

THIRD YEAR – SEMESTER – VI

Elective – II: Computer Networks

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective II	4				3	4	20	55	75
Learning Objectives									
LO1	Study the basic taxonomy and terminology of the computer networking and enumerate the layers of OSI model								
LO2	To Acquire knowledge of physical layer								
LO3	To Apply the data link layer in Networks								
LO4	To analyse the network layer and design issues								
LO5	To imply of transport layer and transport protocol								
Prerequisite: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	Introduction: Uses of Computer Networks – Network Hardware- Network Software OSI Reference Model – TCP/IP Reference Model.								12
II	Physical Layer: Guided Transmission media – Wireless Transmission – Public switched Telephone Network –Local Loop – Trunks – Multiplexing- Switching.								12
III	Data Link Layer: Design Issues- Error Detection and Correction- Simplex Stop and Wait Protocol- Sliding Window Protocol.								12
IV	Network Layer: Design Issues – Routing Algorithm- IP Protocol – IP Addresses Internet Control Protocols.								12
V	Transport Layer: Addressing- Connection Establishment-Connection Release. Internet Transport Protocol: UDP-TCP. Application Layer: DNS- Electronic Mail- World Wide Web								12
TOTAL								60	
CO	Course Outcomes								
CO1	Illustrate the usage of computer networks and functions of each layer in OSI and TCP/IP model								
CO2	Implications of Physical layer, and apply them in real time applications.								
CO3	Design of Data link layer								

CO4	Design of network link layers and generate IP Address
CO5	Design of transport layer and Protocols needed for end –end delivery of packets Role of layer in real time applications

Textbooks

1	Andrew S. Tanenbaum, “Computer Networks”, Fourth Edition, 2008, PHI
2	Behrouz and Forouzan, “Data Communication and Networking”, Third Edition, 2006, TMH
3	Tanenbaum, A. S. (2004). Computer Networks. Pearson Education

Reference Books

1	Couch Digital and Analog communication systems, MacMillan publishing Co, 1990.
2	William Stallings , Data and Computer Communications, MacMillan Publishing Co, second edition 1989
3	Prokis, J.Q, Digital Communications, Mcgraw Hill , 1983

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	http://ceit.aut.ac.ir/~91131079/SE2/SE2%20Website/Lecture%20Slides.html
2	https://www.google.co.in/books/edition/Computer_Networks/J_1SAAAAMAAJ?hl=en&gbpv=0&bsq=computer%20networks

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	12	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2.4	2	2	2	3	2	2

3 - Strong, 2 - Medium , 1- Low

THIRD YEAR – SEMESTER – VI

Elective – II: Brand Management

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective II	4				3	4	20	55	75
Learning Objectives									
LO1	Conceptualize an idea about brand and related terms.								
LO2	Provide insight about various forms of brand associations								
LO3	Deliver a detailed knowledge on branding impact.								
LO4	Develop the students to know more about branding rejuvenate								
LO5	Have better understanding on branding strategies								
Prerequisite: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
	Basic Understanding of Brands								12
I	Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.								
	Brand Associations								12
II	Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building								
	Brand Impact								12
III	Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing – marketing finance - purchase and R & D – brand audit								
	Brand Rejuvenation								12
IV	Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding.								
	Brand Strategies								12
V	Brand Strategies: Designing and implementing branding strategies – Case studies								
TOTAL								60	
CO	Course Outcomes								
CO1	Recall various terms and concepts relating to branding								
CO2	Understand on brand vision and image building								
CO3	Evaluate the dimensions of branding impact								
CO4	Differentiate specific components of branding and co-branding								

CO5	Explain the emerging trends in designing branding
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Textbooks

1	Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2003.
2	Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002
3	Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 1992

Reference Books

1	S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi, 2002
2	Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005
3	Emmanuel Mogaji, Brand Management (An Introduction Through Storytelling), Springer International Publishing, 2021

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://www.youtube.com/watch?v=3iw2609DEuY
2	https://www.youtube.com/watch?v=nwc68CNAXTM&list=PLP1K8RwG01-eTBzOSDVpQOjiCZ3Z8Hn08

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	12	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2.4	2	2	2	3	2	2

3 - Strong, 2 - Medium, 1- Low

THIRD YEAR – SEMESTER – VI

Elective – II: Supply Chain Management

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective II	4				3	4	20	55	75
Learning Objectives									
LO1	Conceptualize an idea about supply chain management.								
LO2	Provide insight about economies of scale in supply chain.								
LO3	Deliver a detailed knowledge on networking the supply chain								
LO4	. Develop the students to know more about network design for supply chain management								
LO5	Have better understanding of emerging trends and regulatory mechanisms in supply chain								
Prerequisite: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	Supply Chain Management Supply Chain Management – Global Optimization – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system								12
II	Supply Chain Integrates Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies								12
III	Strategic Alliances Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration								12
IV	Procurement and Outsourcing Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement								12
V	Dimension of Customer Value Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures								12
TOTAL								60	
CO	Course Outcomes								

CO1	Recall various terms and concepts relating to supply chain
CO2	Understand various forms of supply and demand in supply chain
CO3	Evaluate the applications to e-business
CO4	Differentiate specific network design in certain and uncertain situations
CO5	Explain the emerging trends in supply chain and the regulatory mechanisms

Textbooks

1	Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution
2	Michael H. Hugos, Essentials of Supply Chain Management, Wiley, 2018
3	Janat Shah, Supply Chain Management (Text and Cases), Pearson Education, 2016

Reference Books

1	Simchi-Levi, David, Kaminsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004).
2	Anthony M. Pagano, Matthew Liotine, Technology in Supply Chain Management and Logistics (Current Practice and Future Applications), Elsevier Science, 2019
3	David Blanchard, Supply Chain Management Best Practices, Wiley, 2021

NOTE: Latest Edition of Textbooks May be Used

Web Resources

1	https://www.youtube.com/watch?v=IzPO5RclZEo&t=40s
2	https://www.youtube.com/watch?v=raqi4gjMLm8&t=23s

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	12	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2.4	2	2	2	3	2	2

3 - Strong, 2 - Medium , 1- Low



THIRD YEAR – SEMESTER – VI

Elective – III: Python for Data Analysis

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective - III	4				3	4	20	55	75
Learning Objectives									
LO1	To Understand fundamental programming concepts of Python programming and its Libraries								
LO2	To study basic programming concepts and packages for data analysis, modeling, and visualization in python language.								
LO3	To study about structure and LOOP								
LO4	To comprehend the Basics of Numpy Arrays								
LO5	To gain inputs in Data structure, plotting & visualization								
Prerequisites: Should have studied Commerce in XII									
UNIT	Contents								No. of Hours
I	Computer systems – Python Programming Language Computational Thinking – Python Data Types: Expressions, Operator, Variables, and Assignments – Strings – Lists – Objects & Classes – Python standard library.								12
II	Imperative programming: Python modules – Built-in-function: print() function –eval() function – user-defined function & assignments - parameter passing.								12
III	Text Data, Files & Exceptions: Strings, revisited – formatted output – files – errors & Exceptions – Execution control Structures: decision control & the IF statement. For LOOP & Iteration Patterns – two-dimensional list- while loop – more loop patterns – additional iteration control statements – Container and Randomness: Dictionaries – other built-in container types – character encodings & strings – module random. Namespaces – encapsulation in functions – global vs. local namespaces exceptional flow control – modules as namespaces.								12

IV	NumPy Basics :Array and Vectorized Computation – A Multidimensional Array Object – Data Processing using Arrays,File Input and Output with Arrays – Linear Algebra – Random Number Generation.	12
V	Pandas – Data Structure – Essential Functionality – Handling Missing Data – Hierarchical Indexing – Data loading, Storage and File formats-Data wrangling- Plotting and Visualization -Time Series – Financial and Economic Data applications.	12
	Total	60
CO	Course Outcomes	
CO1	Demonstrate the understanding of basic programming terminologies and packages of python language.	
CO2	Will gain knowledge on concepts and packages for data analysis, modeling, and visualization in python language.	
CO3	In depth understanding about structure and LOOP	
CO4	Analyze the time series data to design an optimized investment plan.	
CO5	Demonstrate financial and Economic	
Textbooks		
1.	Wes McKinney, Python for Data Analysis, O'Reilly Media, Inc., 1005 Graven stein Highway North, Sebastopol.	
2.	Kenneth A. Lambert – Fundamentals of Python First Programs - Cengage ,New Delhi	
3.	ChSatyanarayana, M Radhika Mani, BN Jagadesh - Python Programming- Cengage, New Delhi.	
Reference Books		
1.	J. M. Weiming, Mastering Python for Finance. Birmingham, England: Packt Publishing.	
2.	Ljubomir Periodic, “Introduction to Computing Using Python: An Application Development Focus”, John Wiley & Sons,2012 2. Shymala Devi, Python Programming, Vijay Nicole Imprints, Chennai	
3.	Wesley J. Chun, “Core Python Programming”, Pearson Education.	
Web Resources		

1.	https://onlinecourses.nptel.ac.in/noc20_cs46/preview
2.	https://bedford-computing.co.uk/learning/wp-content/uploads/2015/10/Python-for-Data-Analysis.pdf

Mapping with Programmes Outcomes & Programmes Specific Outcomes:

Cos	POs								PSOs		
	1	2	3	4	5	6	7	8	1	2	3
CO1	3	2	3	3	2	2	2	2	3	2	2
CO2	3	2	3	3	2	3	2	2	3	2	2
CO3	3	2	3	3	2	2	3	2	3	2	2
CO4	3	2	3	3	2	3	2	2	3	2	2
CO5	3	2	3	3	2	2	3	2	3	2	2
Total	15	10	15	15	10	12	12	10	15	10	10
Average	3	2	3	3	2	2.4	2.4	2	3	2	2

3- Strong, 2- Medium, 1- low.



THIRD YEAR – SEMESTER – VI

Elective – III: Entrepreneurial Development

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective III	4				3	4	20	55	75

Learning Objectives

LO1	To student should be well versed in concept relating to Entrepreneurship.
LO2	To gain knowledge on Financial Institutions which provides finance and services to the entrepreneurs.
LO3	To know about the incentives and subsidies
LO4	To aware of the Start-up Process
LO5	To understand the various financial packages for Business

Prerequisite: Should have studied Commerce in XII Std.

Unit	Contents	No. of Hours
I	Concept of Entrepreneurship Concept of entrepreneurship: Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self-employment of women council scheme.	12
II	The Start-Up Process The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.	12
III	Institutional Service to Entrepreneur Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank	12
IV	Institutional Finance to Entrepreneurs Institutional finance to entrepreneurs: IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital	12
V	Incentives and Subsidies Incentives and subsidies – Subsidized services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution	12
	TOTAL	60
CO	Course Outcomes	

CO1	Conceptualize the Entrepreneurship.
CO2	Make the students to aware the start-up process.
CO3	Know the institutional service to entrepreneur
CO4	Gain the knowledge on institutional finance to the entrepreneur
CO5	Know about the incentives and subsidies
Textbooks	
1	Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan
2	Fundamentals of Entrepreneurship and Small Business –Renu Arora &S.KI.Sood
3	Entrepreneurial Development – S.S.Khanka
Reference Books	
1	Entrepreneurial Development – P.Saravanel
2	Entrepreneurial Development – S.G.Bhanushali
3	Entrepreneurial Development – Dr.N.Ramu
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.youtube.com/watch?v=hBDQGEwAvJ4
2	https://www.youtube.com/watch?v=vXKoRWAhJVg

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	12	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2.4	2	2	2	3	2	2

3 - Strong, 2 - Medium, 1- Low

THIRD YEAR – SEMESTER – VI

Elective – III: Project Work

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective III	4				3	4	20	55	75

Learning Objectives

LO1	The students will get on-the-job training and experience.
LO2	The students will gain knowledge on problem identification and solutions
LO3	The students will gain a complete knowledge on the program and the course outcome
LO4	To Learn the various statistical Packages available for data analysis
LO5	To Understand the compiling of the report writing

Prerequisite: Should have studied Commerce in XII Std.

Unit	Contents	No. of Hours
I	Select the topic and learn the literature review	12
II	Problem identification and will frame tool for collecting data	12
III	Practical exposure on the framed objective.	12
IV	Learn the procedure of compiling the collected data by using analysis	12
V	Learn the ability of report writing, and will get complete knowledge of the course.	12
	TOTAL	60

CO	Course Outcomes
CO1	Explain about how to collect literature
CO2	Implement problem identification and will frame tool for collecting data
CO3	Evaluate and get practical exposure on the framed objective.

CO4	Execute and generate the procedure of compiling the collected data by using analysis
CO5	Summarize and execute report writing, and will get complete knowledge of the course.

Textbooks	
1	C.R. Kothari, "Research Methodology Methods and Techniques", Second Edition, New Delhi: New Age International publisher, 2004
2	Handbook of Research Methodology (A Compendium for Scholars & Researchers), Edu creation Publishing, 2021
3	Dr. B.N. Gupta, Research Methodology, SBPD Publications, 2022
Reference Books	
1	Ranjit Kumar, Research Methodology: A Step-by-Step Guide for Beginners, SAGE Publications, 2014
2	Robert B Burns, Introduction to Research Methods, SAGE Publications
3	R. Panneerselvam, Research Methodology, PHI Learning, PHI Learning, 2014
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	Nandan Bhattacharya, Rajat Acharyya, Research Methodology for Social Sciences, Routledge, 2020
2	Pagadala Suganda Devi, Research Methodology (A Handbook for Beginners), Notion Press, 2017

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	12	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2.4	2	2	2	3	2	2

3 - Strong, 2 - Medium , 1- Low

B. Com. (Computer Applications)

Syllabus

AFFILIATED COLLEGES

Program Code: 2AC

2022 – 2023 onwards



BHARATHIAR UNIVERSITY

(A State University, Accredited with “A” Grade by NAAC,
Ranked 13th among Indian Universities by MHRD-NIRF,
World Ranking: Times -801-1000, Shanghai -901-1000, URAP – 1047)

Coimbatore - 641 046, Tamil Nadu, India

Program Educational Objectives (PEOs)	
The B.Com (Computer Applications) program describe accomplishments that graduates are expected to attain within five to seven years after graduation	
PEO1	To Provide students with specific knowledge and skills relevant to their disciplines and careers.
PEO2	To make the students acquainted with technical and practical concepts for understanding the real business problems using different programming languages.
PEO3	To train the students on practical business applications using high level programming languages in real world.
PEO4	To make the students aware about the useful applications of different computer languages that solve real world problems.
PEO5	To enhance the knowledge on visual based programming language and object-oriented language in different business applications using various design principles portraying the concepts of computer applications in business activities.



Program Specific Outcomes (PSO)	
After the successful completion of B.Com (Computer Applications) program, the students are expected to	
PSO1	Know and apply the various business management and computer applications concepts to solve the real-world problems.
PSO2	Acquire the knowledge on object-based computer applications in various business fields.
PSO3	Solve the business applications related issues of using oracle and object oriented programming languages
PSO4	Analyze the real e-business problems by using the different applications of procedure-oriented language programs
PSO5	Enrich the practical knowledge on applications of accounting and programming languages in business ventures.



Program Outcomes (POs)	
After the successful completion of B.Com (Computer Applications) program, the students are expected to	
PO1	Develop the accounting, finance, banking, Insurance, marketing as well as the computer application knowledge to the students.
PO2	Create awareness of the students about Business law, Tax Law and legislations related to business and computer applications
PO3	Get the training to learn how to develop successful computer programs to solve the business problems for increasing the productivity of the e-business.
PO4	Obtain the practical application exposure on ms-office and oracle software.
PO5	Apply object oriented or non-object oriented techniques to solve business computing problems which make students a good programmer.



BHARATHIAR UNIVERSITY:: COIMBATORE 641 046 B.COM CA (Computer Applications)*(For the students admitted during the academic year 2022 – 23 onwards)*

Course Code	Title of the Course	Credits	Hours		Maximum Marks		
			Theory	Practical	CIA	ESE	Total
I	Language-I	4	6	-	50	50	100
II	English-I	4	6	-	50	50	100
III	Core I – Principles of Accountancy	4	4	-	50	50	100
III	Core II – Introduction to Information Technology	4	4	-	50	50	100
III	Allied Paper I: Mathematics for Business	4	4	-	50	50	100
III	Core-III: Computer Applications: MS Office - Practical-I	-	-	4	-	-	-
IV	Environmental Studies #	2	2	-	-	50	50
	Total	22	26	4	250	300	550
SECOND SEMESTER							
I	Language-II	4	6		50	50	100
II	English-II	2	4		25	25	50
III	Core IV – Advanced Accounting	4	7		50	50	100
III	Core V–Computer Application: MS Office - Practical-I	4	-	4	50	50	100
III	Allied Paper II – Statistics for Business	4	5		50	50	100
	Language Proficiency for Employability http://kb.naanmudhalvan.in/Special:FilePath/Cambridge_Course_Details.pdf	2	2		25	25	50**
IV	Value Education – Human Rights #	2	2		-	50	50
	Total	22	26	4	250	300	550
THIRD SEMESTER							
I	Language- III	4	6		50	50	100
III	English-III	2	4		50	50	100
III	Core VI – Principles of Marketing	3	3		50	50	100
III	Core VII – Database Management System	3	3	-	50	50	100
III	Core VIII – Cost Accounting	4	6		50	50	100
III	Allied : III – Managerial Economics	3	3		50	50	100
IV	Skill based Subject-1: Commercial Law	2	3		30	45	75

IV	Tamil @ / Advanced Tamil # (or)Non-major Elective-I : Yoga for Human Excellence # / Women's Rights # Constitution of India #	2	2		50		50
	Total	23	30	-	380	345	725
FOURTH SEMESTER							
I	Language- IV	4	6		50	50	100
III	English IV	4	4		50	50	100
III	Core IX– Management Accounting	4	6		50	50	100
III	Core X – Object Oriented Programme with C++ (Practical)	4	-	4	50	50	100
III	Allied: IV : Principles of Management	4	3		50	50	100
IV	Skill based Subject-2 : Company Law	3	3		30	45	75
	Naan Mudhalvan -Office Fundamentals http://kb.naanmudhalvan.in/Bharathiar_University_(BU)	2	2		25	25	50
IV	Tamil @ /Advanced Tamil # (or)Non-major elective - II : General Awareness #	2	2		50		50
	Total	27	26		320	355	
FIFTH SEMESTER							
III	Core XI – Principles of Auditing	4	4		50	50	100
III	Core XII – Corporate Accounting	4	6		50	50	100
III	Core XIII – E-Commerce Technology	4	5		50	50	100
III	Core XIV – Software Development with Visual Basic	3	4		50	50	100
III	Core XV - Computer Applications: Visual Basic - Practical-III	-	-	4	-	-	-
III	Elective-I:	4	4		50	50	100
IV	Skill based Subject-3: Banking and Insurance Law	3	3		30	45	75
	Total	22	26	4	280	295	575

SIXTH SEMESTER							
III	Core XVI – Management Information System	4	6		50	50	100
III	Core XVII - Internet and Web Designing	4	5		50	50	100
III	Core XVIII - Computer Applications: Visual Basic & Web Designing Practical-III	4	-	4	50	50	100
III	Elective –II:	3	5		50	50	100
III	Elective –III:	3	5		50	50	100
IV	Skill based Subject- 4: Intellectual Property Rights	2	3		30	45	75
	Naan Mudhalvan- Fintech Course (Capital Markets / Digital Marketing / Operational Logistics) http://kb.naanmudhalvan.in/Bharathi_ar_University_(BU)	2	2		25	25	50
V	Extension Activities @	2	-		50	-	50
	Total	24	26	4	355	320	675
	Total	140					3750
	ONLINE COURSE*						
1	SWAYAM						

* SWAYAM course will be implemented in the next year.

- * English II- University semester examination will be conducted for 50 marks (As per existing pattern of Examination) and it will be converted for 25 marks.
- **Naan Mudhalvan – Skill courses- external 25 marks will be assessed by Industry and internal will be offered by respective course teacher.
- **Value added courses:** Minimum 2 and Maximum 5 for each Department for entire Program-It is optional for affiliated colleges.

Job oriented certificate courses: Two courses (Each Department for entire program)- It is optional for affiliated colleges

@ No University Examinations. Only Continuous Internal Assessment(CIA)

No Continuous Internal Assessment (CIA). Only University Examinations.

Swatch Bharat Summer Internship- extra 2 credits would be given. It is mandatory.

List of Elective Papers (Colleges can choose any one of the paper as electives)

Elective – I	A	Income Tax Law & Practice
	B	Entrepreneurial Development
	C	Micro Finance
Elective – II	A	Business Finance
	B	Brand Management
	C	Supply Chain Management
Elective - III	A	Indirect Taxes
	B	Financial Markets
	C	Project Work

First Semester

Course code	TITLE OF THE COURSE	L	T	P	C
Core I	PRINCIPLES OF ACCOUNTANCY	4	-	-	4
Pre-requisite	Basics knowledge on Accountancy	Syllabus Version		2022-23	

Course Objectives:

The main objectives of this course are to:

1. Provide a strong foundation in principles of accountancy concepts, various elements of financial statements and relevant accounting.
2. Inculcate the knowledge of international financial reporting standards.
3. Make the students aware of Bill of Exchange.
4. Gain the knowledge about the preparation of final accounts.
5. Give an insight about the Account current statement and procedure for calculation of average due date methods.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall the fundamental concepts of accounting and book keeping.	K1
2	Solve the errors in book keeping and identify the effect of BRS in an Enterprise	K2
3	Aware of Bills of exchange and its transaction including Accommodation bills	K2
4	To gain knowledge about the preparation of final Accounts	K3
5	Understand the Account current statement and procedure for calculation of Average due date methods	K2

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1	INTRODUCTION	12 hours
Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.		
Unit:2	FINAL ACCOUNTS	12 hours
Final accounts of a sole trader with adjustments – Errors and rectification		
Unit:3	BILL OF EXCHANGE	12 hours
Bill of exchange- Accommodation bills – Average due date – Account current.		
Unit:4	CONSIGNMENTS AND JOINT VENTURES	12 hours
Accounting for consignments and Joint ventures		
Unit:5	BANK RECONCILIATION STATEMENT	10 hours
Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals.		

Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		60 hours
Distribution of Marks: 20% Theory, 80 % Problems		
Text Book(s)		
1	N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy – S.Chand& Company Ltd.,	
2	T.S.Grewal – Introduction to Accountancy- S.Chand& Company Ltd.,	
3	R.L.Gupta, V.K.Gupta, M.C.Shukla – Financial Accounting – Sultanchand& sons.	
4	T.S.Grewal, S.C.Gupta, S.P.Jain – Advanced Accountancy- Sultanchand& sons.	
Reference Books		
1	K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers X	
2	S.K.Maheswari, T.S.Reddy - Advanced Accountancy-Vikas publishers	
3	A.Murthy -Financial Accounting – Margham Publishers	
4	P.C.Tulsian - Advanced Accountancy – Tata McGraw Hill Companies.	
5	A.Mukherjee, M.Hanif – Modern Accountancy. Vol.1- Tata McGraw Hill Companies	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=FuDFXg4Onzc	
2	https://www.youtube.com/watch?v=Z71rEnjW-Z4	
3	https://www.youtube.com/watch?v=91m0siLj3-	
o Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

Course code	TITLE OF THE COURSE	L	T	P	C
Core II	INTRODUCTION TO INFORMATION TECHNOLOGY	4	-	-	4
Pre-requisite	Basics knowledge in Information Technology	Syllabus Version		2022 – 23	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Know the basics of computer systems and information technology. 2. Make the students to have thorough knowledge of computer hardware, software, its components and operating system. 3. Aware of different programming languages. 4. Gain the knowledge about e-commerce, internet and extranet and uses of www applications. 5. Make the students to develop the applications of computer information system in various business fields. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the basic concepts about hardware and software components and data retrieval from various areas of business.	K1			
2	Recall and remember the different types of computers available in business industries.	K1			
3	Aware of different programming and machine level languages and steps to develop computer programmes.	K2			
4	To gain knowledge about e-commerce, internet and extranet understand the uses of world wide web applications.	K2			
5	Create the applications of computer information system in various business fields.	K2			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6– Create					
Unit:1	HARDWARE AND SOFTWARE	12 hours			
Hardware and Software : computer systems, importance of computers in business, data and information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business.					
Unit:2	COMPUTER SYSTEMS	12 hours			
Types of computer systems- Micro, mini, mainframe and super computers. Analog, digital and Hybrid computers, business and Scientific computer systems, First, second, third and fourth generation computers, Laptop or notebook computers , data processing systems- batch, online and Real time system. Time sharing , multiprogramming and multiprocessing systems. Networkings: Local and wide area networks.					
Unit:3	COMPONENTS OF COMPUTERS AND SOFTWARE	12 hours			
Components of computers input ,output and storage devices, software: system software and Application software; Programming language-machine language- assembly language, higher level languages. Flowchart and programme flow charts. Steps in developing a computer programme					

Unit:4	OPERATING SYSTEMS	12 hours
Operating systems: Dos, windows, UNIX, windows NT, windows98 - E.Commerce. Internet Extranet- E.mail and its uses-world wide websites-mobile computers.		
Unit:5	SYSTEM ANALYSIS AND DESIGN	10 hours
System analysis and design, computer based information system-Transaction processing office Automation-management information system-decision support systems-expert system.		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	60 hours
Text Book(s)		
1	Computer and common sense-Roger Hunt and John Shellery	
2	Using Micro Computers- Brightman and Dimsdale	
3	P.c.Software made simple-R.K.Taxali	
Reference Books		
1	Introduction to computers-Alexis Leon and Mathews Leon	
2	Information technology for management-Henry C.Lucas	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=Qy064xFEW64	
2	https://www.youtube.com/watch?v=0fbNLQjNltE	
3	https://www.youtube.com/watch?v=dx1-_4tlJus	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

Course code	TITLE OF THE COURSE	L	T	P	C
ALLIED PAPER I	MATHEMATICS FOR BUSINESS	4	-	-	4
Pre-requisite	Basics knowledge on Mathematics for Business	Syllabus Version		2022 – 23	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Understand and apply basics of applications of mathematics in business 2. Make the students to be ready for solving business problems using mathematical operations. 3. Provide an insight knowledge about variables, constants and functions. 4. Gain the knowledge on integral calculus and determining definite and indefinite functions. 5. Analyze the linear programming problem by using graphical solution and simple method. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the basic concepts of arithmetic and geometric series and different effective rates of interest for sinking fund, annuity and present value.	K2			
2	Know the basic concepts of addition and multiplication analysis and input and output analysis.	K1			
3	Aware of variables, constants and functions and evaluate the first and second order derivatives.	K2			
4	To gain knowledge on integral calculus and determining definite and indefinite functions.	K2			
5	Analyze the linear programming problem by using graphical solution and simple method.	K4			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	SET THEORY	12 hours			
Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest – Effective rate of Interest –Sinking Fund – Annuity - Present Value – Discounting of Bills – True Discount – Banker’s Gain.					
Unit:2	MATRIX	12 hours			
Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations – Input-Output Analysis.					
Unit:3	VARIABLES, CONSTANTS AND FUNCTIONS	12 hours			
Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives – Maxima and Minima – Application to Business Problems					

Unit:4	ELEMENTARY INTEGRAL CALCULUS	12 hours
Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts.		
Unit:5	LINEAR PROGRAMMING PROBLEM	10 hours
Linear Programming Problem – Formation – Solution by Graphical Method Solution by Simple Method.		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		60 hours
Text Book(s)		
1	Navanitham, P.A,” Business Mathematics & Statistics” Jai Publishers,Trichy-21	
2	Sundaresan and Jayaseelan,”Introduction to Business Mathematics”,Sultanchand Co&Ltd,Newdelhi	
3	Sanchetti, D.C and Kapoor, V.K,” Business Mathematics” , Sultan chand Co&Ltd,Newdelhi	
Reference Books		
1	G.K.Ranganath, C.S.Sampamgiram&Y.Rajan-A Text book Business Mathematics - Himalaya Publishing House.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=qO1SYFZVmhY	
2	https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD	
3	https://www.youtube.com/watch?v=qO1SYFZVmhY&list=PLX2gX-ftPVXUYjs2g3YiaY0sEfwW-jg5L	
Course Designed By:		

Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

S- Strong; M-Medium; L-Low

Course code	TITLE OF THE COURSE	L	T	P	C	
Core IV	COMPUTER APPLICATIONS: MS OFFICE - PRACTICAL-I	-	-	4	4	
Pre-requisite	Basics knowledge in MS-Office	Syllabus Version		2022 – 23		
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> 1. Acquire and apply the computer applications in different aspects of business 2. Get an insight knowledge on ms-office, ms-excel, and power point. 3. Know the database maintenance in every type of applications. 4. Get the knowledge application on effective power point presentation. 5. Develop the programs in ms-word and ms-excel. 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the basic concepts computer applications using MS-Office applications for the business transactions.	K2				
2	Create customers list using mail merge for sending letters to the respondents at a time.	K3				
3	Aware and apply various statistical tools available in Ms-excel for the business enterprise transactions.	K3				
4	To gain knowledge making effective presentation for the business meeting using power point presentation.	K2				
5	Understand and evaluate the database using MS-Word and excel.	K3				
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
		I - MS WORD			20 hours	
<ol style="list-style-type: none"> 1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace. 2. Prepare an invitation for the college function using Text boxes and clip parts. 3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading. 4. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format. 5. Prepare a Shareholders meeting letter for 10 members using mail merge operation. 6. Prepare Bio-Data by using Wizard/ Templates. 						

II - MS EXCEL		20 hours
<p>1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.</p> <p>2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.</p> <p>3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.</p> <p>4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.</p> <p>5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline.</p>		
III - MS POWERPOINT		20 hours
<p>1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.</p> <p>2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.</p> <p>3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out. - The presentation should work in custom mode.</p> <p>4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.</p> <p>5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using wordart.</p>		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=YHSLkNzLuqc	
2	https://www.youtube.com/watch?v=RdTozKPY_OQ	
3	https://www.youtube.com/watch?v=x5wYAJ3qzC0	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

S- Strong; M-Medium; L-Low





**Second
Semester**

Course code	TITLE OF THE COURSE	L	T	P	C
Core III	ADVANCED ACCOUNTING	4	-	-	4
Pre-requisite	Basic knowledge on Advanced Accounting	Syllabus Version		2022-23	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Provide a strong foundation in the Accounting procedures of Depreciation, Branch accounts, Hire Purchase and Installment System, Single Entry and Partnership. 2. Make the students to solve the problems of branch accounts, hire purchase and installment system. 3. Give an insight knowledge on single entry system. 4. Gain knowledge on Partnership Accounts, Division of Profits, Fixed and Fluctuating Capital, Admission and Retirement of partners. 5. Make the students to understand Partnership and Insolvency of Partners. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the different methods of depreciation.	K2			
2	Solve the problems of branch accounts, hire purchase and installment system.	K2			
3	Know the single entry system and statement of affairs method using conversion method	K2			
4	To gain knowledge on Partnership Accounts, Division of Profits, Fixed and Fluctuating Capital, Admission and Retirement of partners.	K3			
5	Understand Dissolution of Partnership and Insolvency of Partners	K3			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6- Create					
Unit:1	DEPRECIATION	23 hours			
Depreciation – Methods - Reserves and provisions.					
Unit:2	BRANCH ACCOUNT AND HIRE PURCHASE	20 hours			
Branch accounts excluding foreign branches. Hire purchase and installment system including hire purchase trading accounts.					
Unit:3	SINGLE ENTRY SYSTEM	20 hours			
Single Entry System - Meaning and Features - Statement of Affairs Method and Conversion Method					
Unit:4	PARTNERSHIP ACCOUNTING	20 hours			
Partnership Accounts - Division of Profits - Fixed and Fluctuating Capital - Admission - Retirement – Death					

Unit:5	DISSOLUTION OF PARTNERSHIP	20 hours
Dissolution of Partnership - Insolvency of Partners - Rule in Garner Vs. Murray.		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		105 hours
Distribution of Marks: 20% Theory, 80 % Problems		
Text Book(s)		
1	Jain and Narang : Advanced Accounting	
2	T.S. Grewal : Advanced Accounting	
3	M.C Shukla : Advanced Accounting	
Reference Books		
1	T.S.Reddy&A.Murthy : Financial Accounting	
2	R.L.Gupta&M.Radhasamy : Advanced Accountancy	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=rI3dTtIVm14	
2	https://www.youtube.com/watch?v=OJkYqLssvVM	
3	https://www.youtube.com/watch?v=1JLnf1QjVOI	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	M	M	S	M
CO3	S	S	S	S	S
CO4	S	S	M	M	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

Course code	TITLE OF THE COURSE	L	T	P	C
Core IV	COMPUTER APPLICATIONS: MS OFFICE - PRACTICAL-I	-	-	4	4
Pre-requisite	Basic knowledge of MS - Office	Syllabus Version		2022-23	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Acquire the knowledge on computer applications in different aspects of business. 2. Make the students to understand MS-access database creation. 3. Give a detailed knowledge on how to protect the business database using tally. 4. Understand the preparation of the accounts transactions of the business enterprises in the tally package. 5. Make the students to understand the dissemination of the accounting details in tally. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the basic concepts computer applications using MS-Access for maintaining the database.	K2			
2	Create different databases using access application for developing the business transactions	K4			
3	Apply the accounting principles and rules in tally software packages for updating the accounting transactions.	K3			
4	To gain knowledge on creating e-mail.	K3			
5	Gain the knowledge on visiting a business enterprise website and collect the data.	K2			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
I - MS ACCESS					30 hours
<ol style="list-style-type: none"> 1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories. 2. Create mailing labels for student database which should include atleast three Table must have atleast two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, Phone Number. 3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view. 4. Create forms for the simple table ASSETS. 5. Create report for the PRODUCT database. 					
II – TALLY AND INTERNET					30 hours
1. Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.					

2. Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments).
3. Prepare inventory statement using (Calculate inventory by using all methods) a) FIFO b) LIFO c) Simple Average Method d) Weighted Average Method
4. Create an e-mail id and check the mail inbox.
5. Learn how to use search engines and visit yahoo com, rediff.com, hotmail.com and google.com
6. Visit your University and college websites and collect the relevant data.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

- | | |
|---|---|
| 1 | https://www.youtube.com/watch?v=BUE-XJEHp7g |
| 2 | https://www.youtube.com/watch?v=0s4mKbkYJPU&t=1s |
| 3 | https://www.youtube.com/watch?v=Dxcc6ycZ73M |

Course Designed By:

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

S- Strong; M-Medium; L-Low

Course code	TITLE OF THE COURSE	L	T	P	C
ALLIED PAPER II	STATISTICS FOR BUSINESS	5	-	-	4
Pre-requisite	Basic knowledge on statistics for business	Syllabus Version		2022-23	
Course Objectives:					
The main objectives of the course are able to					
<ol style="list-style-type: none"> 1. Provide basic conceptual knowledge on applications of statistics in business. 2. Make the students to be ready for solving business problems using statistical operations. 3. Give a detailed instruction of measurement of dispersion. 4. Gain the knowledge on application of correlation and regression for business operations. 5. Analyze interpolation and probability theory and perform the problems. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the basic concepts of arithmetic and geometric mean and different types of data collection.	K2			
2	Know measures of dispersion.	K1			
3	Gain the knowledge on correlation and regression analysis.	K5			
4	Understand the different types of moving averages.	K2			
5	Know and analyze interpolation and probability	K2			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	INTRODUCTIONS	15 hours			
Meaning and Definition of Statistics – Collection of data — Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – simple problems					
Unit:2	MEASURES OF DISPERSION	15 hours			
Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Skewness – Meaning – Measures of Skewness - Pearson’s and Bowley’s co-efficient of Skewness.					
Unit:3	CORRELATION AND REGRESSION ANALYSIS	15 hours			
Correlation –Meaning and Definition –Scatter diagram, Karl Pearson’s co-efficient of Correlation, Spearman’s Rank Correlation, Co-efficient of Concurrent deviation. Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression					
Unit:4	TIME SERIES	15 hours			
Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal Variation – Method of Simple average. Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.					

Unit:5	INTERPOLATION	13 hours
Interpolation: Binomial, Newton's and Lagrange methods. Probability – Concept and Definition – Addition and Multiplication theorems of Probability (statement only) – simple problems based on Addition and Multiplication theorems only.		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		75 hours
Text Book(s)		
1	Statistical Methods by S.P. Gupta	
2	Business Mathematics and Statistics by P. Navaneetham	
3	Statistics by R.S.N. Pillai and V. Bagavathi	
Reference Books		
1	Statistics-Theory, Methods & Application by D.C. Sancheti and V.K. Kapoor	
2	Applied General Statistics by Frederick E.Croxtton and Dudley J. Cowden	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=BUE-XJEHp7g	
2	https://www.youtube.com/watch?v=0s4mKbkYJPU&t=1s	
3	https://www.youtube.com/watch?v=Dxcc6ycZ73M	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

S- Strong; M-Medium; L-Low



Third Semester

Course code	TITLE OF THE COURSE	L	T	P	C
Core VI	PRINCIPLES OF MARKETING	3	-	-	3
Pre-requisite	Basics of Principles of Marketing	Syllabus Version		2022-23	
Course Objectives:					
The main objectives of the course are able to					
<ol style="list-style-type: none"> 1. Provide basic conceptual knowledge about the modern marketing and global marketing. 2. Give an insight knowledge on e-marketing and tele marketing. 3. Aware about the opportunities in marketing fields. 4. Analyze the marketing and product mix. 5. Give a detailed knowledge on green marketing concepts. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the different types of marketing and career opportunities in marketing.	K2			
2	Know about the marketing function for achieving marketing goals.	K1			
3	Aware of consumer behaviour and market segmentation and customer relations marketing.	K2			
4	Analyze the marketing mix, product mix and know about the green marketing.	K2			
5	Gain the knowledge on different bureau of Indian standards and consumer protection rights.	K2			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	MARKETING	9 hours			
Marketing – Definition of market and marketing-Importance of marketing –Modern Marketing concept- Global Marketing –E-marketing –Tele marketing- Marketing Ethics -Career Opportunities in Marketing					
Unit:2	MARKETING FUNCTIONS	9 hours			
Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing – Standardisation – Market Information					
Unit:3	CONSUMER BEHAVIOUR	9 hours			
Consumer Behaviour –meaning –Need for studying consumer behaviour-Factors influencing consumer behaviour-Market segmentation – Customer Relations Marketing					
Unit:4	MARKETING MIX	9 hours			
Marketing Mix – Product mix –Meaning of Product –Product life cycle –Branding- labelling-Price Mix- Importance-Pricing objectives - Pricing strategies –Personal selling and Sales Promotion -Place mix- Importance of channels of distribution –Functions of middlemen – Importance of retailing in today’s context					

Unit:5	MARKETING AND GOVERNMENT	7 hours
Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism – Consumer Protection – Rights of consumers- Green Marketing –Forward Trading in Commodities		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		75 hours
Text Book(s)		
1	Marketing Management - RajanSexena	
2	Principles of Marketing - Philip Kotler &Gary Armstrong	
3	Marketing Management - V.S. Ramasamy and Namakumari	
Reference Books		
1	Marketing -William G.Zikmund& Michael D"Amico	
2	Marketing - R.S.N.Pillai&Bagavathi	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=6jobOJy96jM	
2	https://www.youtube.com/watch?v=hZLMv5aexto	
3	https://www.youtube.com/watch?v=OocCPZ13i00&list=PLu6A0kluQy1c7ZUI-eMhv73kRWY0oRAGM	
Course Designed By:		

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

Course code	TITLE OF THE COURSE	L	T	P	C
Core VII	DATABASE MANAGEMENT SYSTEM	3	-	-	3
Pre-requisite	Basic knowledge on DBMS	Syllabus Version		2022-23	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Enable the students to learn about the basic data base operations and processes. 2. Understand the Architectural Concept, Structural Embedded QL, Hierarchical Approach and Network Concept. 3. Understand the relation approach and its key relation algebra. 4. Provide a detailed knowledge on hierarchical approach for knowing the detailed description of the data. 5. Make the students to understand embedded SQL 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the basic concepts of data system, operational data and storage structures of the data	K2			
2	Understand the relation approach and its key relation algebra.	K1			
3	Aware about embedded SQL.	K2			
4	To gain knowledge on hierarchical approach for knowing the detailed description of the data.	K2			
5	Aware about embedded SQL.	K3			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	DATABASE SYSTEM ARCHITECTURE	9 hours			
Database System Architecture - Basic Concepts: Data System, Operational Data, Data Independence, Architecture for a Database System, Distributed Databases, Storage Structures: Representation of Data. Data Structures and Corresponding Operators: Introduction, Relation Approach, Hierarchical Approach, Network Approach.					
Unit:2	RELATIONAL APPROACH	9 hours			
Relational Approach : Relational Data Structure : Relation, Domain, Attributes, Key Relational Algebra - Introduction, Traditional Set Operation. Attribute, Attribute names for derived relations - Special Relational Operations.					
Unit:3	EMBEDDED SQL AND NORMALIZATION	9 hours			
Embedded SQL: Introduction – Operations not involving cursors, involving cursors – Dynamic statements, Query by Example – Retrieval operations, Built-in Functions, update operations - QBE Dictionary. Normalization : Functional dependency, First, Second, Third normal forms, Relations with more than one candidate key, Good and bad decomposition.					

Unit:4	HIERARCHICAL APPROACH	9 hours
Hierarchical Approach : IMS data structure - Physical Database, Database Description- Hierarchical sequence - External level of IMS : Logical Databases, the program communication block IMS Data manipulation : Defining the Program communication Block : DL / 1 Examples.		
Unit:5	NETWORK APPROACH	7 hours
Network Approach : Architecture of DBTG System. DBTG Data Structure : The set construct, Singular sets, Sample Schema, the external level of DBTG – DBTG Data Manipulation.		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		45 hours
Text Book(s)		
1	C.J.Date - An introduction to Database Systems, Seventh Edition	
2	Abraham Silberschatz, Henry F Korth- Database Systems Concepts	
Reference Books		
1	Bipin C Desai - An introduction to Database Systems	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=T7AxM7Vqvaw	
2	https://www.youtube.com/watch?v=kBdlM6hNDAE&list=PLxCzCOWd7aiFAN6I8CuViBuCdJgiOkT2Y	
3	https://www.youtube.com/watch?v=wjfeGxqAQOY&list=PLrjkTql3jnm-CLxHftqLgkrZbM8fUt0vn	
Course Designed By:		

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Core VIII		COST ACCOUNTING	6	-	-	4
Pre-requisite		Basic Knowledge on Cost Accounting	Syllabus Version		2022-23	
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> 1. Provide the students a strong foundation on the cost accounting procedures. 2. Make the students to understand the types of cost of production. 3. Give detailed knowledge on preparation of cost sheet for knowing the cost per unit of the product. 4. Get an insight knowledge on preparation of tender. 5. Acquire the knowledge on payment of wages and labour turnover. 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the different concepts and classification of costs and create cost sheet for the firms.				K2	
2	Gain the knowledge on different types of material controls.				K3	
3	Know the system of labour wage payment, labour turnover and classification of overhead.				K2	
4	Gain the knowledge on different types of process costing.				K2	
5	Understand Operating Costing, Contract costing, and Reconciliation of Cost and Financial accounts				K3	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	COST ACCOUNTING				20 hours	
Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.						
Unit:2	MATERIAL, PURCHASE AND STORES CONTROL				18 hours	
Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.						
Unit:3	LABOUR				17 hours	
Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead.						
Unit:4	PROCESS COSTING				15 hours	
Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).						

Unit:5	OPERATING COSTING	18 hours
Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		90 hours
Distribution of Marks: 40% Theory, 60 % Problems		
Text Book(s)		
1	S.P. Jain and KL. Narang , “Cost Accounting”, Kalyani Publishers, New Delhi.Edn.	
2	R.S.N. Pillai and V. Bagavathi , “Cost Accounting”,S. Chand and Company Ltd., New Delhi.Edn.2004	
3	S.P.Iyyengar, “Cost Accounting Principles and Practice”, Sultan Chand, New Delhi. 2005.	
Reference Books		
1	V.KSaxena&C.D.Vashist, “Cost Accounting”, Sultan Chand, New Delhi 2005.	
2	M.N.Arora, “Cost Accounting”, Sultan Chand, NewDelhi 2005.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=VXTbSqrS1OQ&list=PLiaygP8qeQGUCZnFPYuxdwlDeS2NY6Goa	
2	https://www.youtube.com/watch?v=Ni1S_rhanJo	
3	https://www.youtube.com/watch?v=pGymzuGAkJ8	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	M	M
CO3	S	S	S	S	S
CO4	M	S	M	M	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

Course code	TITLE OF THE COURSE	L	T	P	C
ALLIED PAPER III	MANAGERIAL ECONOMICS	3	-	-	3
Pre-requisite	Basic knowledge on Managerial Economics	Syllabus Version		2022-23	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Impart the knowledge of students on economics and its theories. 2. Understand the different types of markets in the current scenario. 3. Make the students to understand the demand analysis for the different types of products. 4. Analyze the markets for achieving business enterprise goal. 5. Analyze the causes and consequences of different market conditions. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Familiarize the students with the basic concept of managerial economics	K2			
2	Make student understand the demand and supply analysis in business applications	K2			
3	Apply marginal analysis to the firm under different market conditions.	K3			
4	Analyze the causes and consequences of different market conditions.	K4			
5	Familiarize the students with the basic concept of managerial economics	K2			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	MANAGERIAL ECONOMICS	9 hours			
Managerial Economics – Meaning and Definition – Nature and Scope – Economic Theory – Divisions – Goals of a firm					
Unit:2	DEMAND ANALYSIS	9 hours			
Demand Analysis – Meaning, Determinants of Demand – Law of Demand, Elasticity of Demand – Price, Income and Cross Demand – Demand Estimation and Demand Forecasting – Demand Distinctions.					
Unit:3	PRODUCTION FUNCTION	9 hours			
Production Function – Meaning and Definition – Elasticity of Substitution and Production – Type of cost of Production – Long run and Short run cost.					
Unit:4	MARKETS	9 hours			
Markets – Forms of Market – Characteristics - Pricing Methods – Objects of pricing policies – Practices – Government intervention in Market.					
Unit:5	PRICE THEORY	7 hours			
Price Theory – Perfect Competition, Monopoly, Monopolistic competition, Monopsony, Duopoly, Duopsony and Oligopoly.					

Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		45 hours
Text Book(s)		
1	R.L.Varshney and K.L.Maheshwari----Managerial Economics --- Sulthan Chand and Sons	
2	Alak Gosh and Biswanath Gosh----Managerial Economics --- Kalyani Publications	
Reference Books		
1	D.Gopalakrishna----Managerial Economics --- Himalaya Publishing House	
2	S.Sankaran---- Managerial Economics --- Margham Publications	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=yCyMktNFZ88&list=PLPjSqITyvDeV84Qiruw4xVWGQPTctrlhg	
2	https://www.youtube.com/watch?v=Q8RaIfn4-Cw	
3	https://www.youtube.com/watch?v=n47SQ64MhYw&list=PLJumA3phskPFwp2XXInxCWpv28nPMimDU	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	M	M	S	S	M
CO3	S	S	S	S	S
CO4	S	M	M	M	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

Course code	TITLE OF THE COURSE	L	T	P	C
Skill based Subject - 1	COMMERCIAL LAW	2	-		3
Pre-requisite	Basic knowledge in commerce activities	Syllabus version		2022-23	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To provide knowledge about basics of business contract To understand the performance of the contract To understand the rules of indemnity and guarantee To offer knowledge about the sale and transfer of goods and the applicable laws and regulations 					
Expected Course Outcomes:					
1	Check the various elements related business law and contract				K5
2	Interpret different types of contract and its features				K2
3	Analyze the mode of performance and discharge of contract				K4
4	Compare and check between rights and duties of indemnity, guarantee, bailor and bailee.				K5
5	Analyze the Law of sale of goods and its intricacies.				K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	BASICS OF BUSINESS CONTRACT	6--hours			
Law – Meaning – Law of Contract – Essential Elements of Valid Contract – Types of Contracts - Offer – Legal Rules relating to Offer – Acceptance – Essentials of Valid Acceptance – Revocation of Offer and Acceptance.					
Unit:2	CONSIDERATION AND CAPACITY TO CONTRACT	6--hours			
Consideration – Essentials of Valid Consideration – Capacity to Contract – Law relating to Minor, Unsound Mind – Persons Disqualified by Law.					
Unit:3	PERFORMANCE OF CONTRACT	6--hours			
Performance of Contract – Modes of Performance – Quasi-Contract – Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract.					
Unit:4	INDEMNITY AND GUARANTEE	6--hours			
Contract of Indemnity and Guarantee – Rights of Indemnity Holder – Rights and Liabilities of Surety.- Bailment and Pledge.					
Unit:5	LAW OF SALE OF GOODS	4--hours			
Sale of Goods Act – Sale and Agreement to Sell – Conditions and Warranties – Law of Carriage of Goods					

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		30--hours
Text Book(s)		
1	N.D.Kapoor -----Business Laws – Sulthan Chand & Sons	
2	R.S.N. PillaiandBagavathy -----Business Laws- S.Chand& Co	
Reference Books		
1	Arun Kumar Sen, ”Commercial Law”, The world press pvt Ltd, Calcutta	
2	M.C.Kuchhal---- Mercantile Law---Vikas Publications	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1		
2		
4		
Course Designed By:		

Mapping with Programme Outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	L
CO3	M	S	S	S	S
CO4	S	S	S	S	M
CO5	S	S	M	S	M

* S - Strong ; M - Medium ; L- Low



Fourth Semester

SEMESTER-IV

Course code	TITLE OF THE COURSE	L	T	P	C
Core IX	MANAGEMENT ACCOUNTING	6	-	-	4
Pre-requisite	Basic knowledge on Management Accounting	Syllabus Version		2022-23	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Acquire knowledge on basic relationship between management accounting and other types of managerial accounting. 2. Apply the different types of ratios for analyzing the performance of the companies. 3. Give an insight knowledge on Break Even Point analysis. 4. Analyze the working capital requirements of the company using the format. 5. Analyze the budgeting and budgetary control. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall the objectives and scope of management and know the relationship between other managerial accounting.	K1			
2	Analyze the performance of the company using different ratios	K4			
3	Understand the working capital requirements of the company using the format.	K3			
4	To gain knowledge about marginal costing and BEP analysis.	K2			
5	Understand about budgeting and budgetary control	K3			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	MANAGEMENT ACCOUNTING	20 hours			
Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting , Cost Accounting and Financial Accounting.					
Unit:2	RATIO ANALYSIS	18 hours			
Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.					
Unit:3	WORKING CAPITAL	17 hours			
Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis.					
Unit:4	MARGINAL COSTING AND BREAK EVEN ANALYSIS	15 hours			
Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.					

Unit:5	BUDGETING AND BUDGETARY CONTROL	18 hours
Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		90 hours
Distribution of Marks: 40% Theory, 60 % Problems		
Text Book(s)		
1	Dr. S.N. Maheswari. “Management Accounting”, Sultan Chand & Sons, New Delhi, 2004.	
2	Sharma and S.K.Gupta “Management Accounting”, Kalyani Publishers, New Delhi,2006.	
Reference Books		
1	S.P. Jain and KL. Narang , “Cost and Management Accounting”, Kalyani Publishers, New Delhi.	
2	S.K.Bhattacharya, “Accounting and Management”, Vikas Publishing House.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=u6-nXMATSaI	
2	https://www.youtube.com/watch?v=1e9VAAb3WTo	
3	https://www.youtube.com/watch?v=bS1eE88gepk&list=PLLy_2iUCG87D6w12QCXDGfaEa-r_eVY33	
Course Designed By:		

Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	S	S	S	M
CO3	S	S	S	S	S
CO4	S	M	M	S	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

SEMESTER-IV

Course code	TITLE OF THE COURSE	L	T	P	C
Core X	OBJECT ORIENTED PROGRAMME WITH C++ (Practical)	-	-	4	4
Pre-requisite	Basic knowledge on C++	Syllabus Version		2022-23	

Course Objectives:

The main objectives of the program are to

1. To understand the object technology.
2. To impart the information on tokens and classes
3. To apply the user functions.
4. To analyses the array functions.
5. To Enhance features using the Constructors & Destructors.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Compare the different types of languages and find the importance of object-oriented programming language	K2
2	Know and understand the C++ statements and motivate the students to make use of the statements	K3
3	Identify the class structure and develop the program.	K2
4	Develop the program by applying the concept of OOPs	K3
5	Apply the data file operation technique and evaluate the program in a practical manner	K3

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1	Principles of Object Oriented Programming	12 hours
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Software Crisis, Software evolution- A look at procedure and object oriented paradigm – Basic concepts of object oriented programming – benefits of OOP – Object oriented languages –Object based & Object oriented. A simple C++ Program - Beginning with C++ - What is C++? – Applications of C++ - C++ statements – Structure of C++ Program.

Unit:2	Tokens, Expressions and Control Structures	12 hours
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Tokens – Keywords – identifiers – Constant - Basic data types – Operators in C++ – Scope resolution operator – operator - Precedence – Control Structures. Functions in C++: Introduction– Function prototyping –

Call by reference – Return by reference – In line functions – Function overloading.

Classes and Objects: Introduction – Specifying a class – Defining member functions – Private member functions – Nesting of member functions – Arrays within a class – Static data members – Static Member

Functions – Array of objects – Objects as Function Arguments – Friend functions – Pointers to members. Constructors and Destructors: Constructors – Copy Constructors – Dynamic Constructors – Constructing Two-dimensional Arrays – Destructors .

Unit:3		12 hours
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1. Develop a C++ Simple Program by using **Cascading I/ O Operators**
2. Develop a C++ Simple Program by using **Class & Objects**
3. Develop a C++ Simple Program by using member function
4. Develop a C++ Simple Program by using **Scope Resolution Operators**
5. Develop a C++ Simple Program by using **Looping Structure**

Unit:4	12 hours
1. Develop a C++ Simple Program by using call by reference 2. Develop a C++ Simple Program by using Inline Function 3. Develop a C++ Simple Program by using Function Overloading 4. Develop a C++ Simple Program to define the Class Outside the Function 5. Develop a C++ Simple Program by using Array Functions	
Unit:5	12 hours
1. Develop a C++ Simple Program by using Friend Functions 2. Develop a C++ Simple Program by using Constructors & Destructors 3. Develop a C++ Simple Program by using Destructors	
Total Lecture hours	
60 hours	
Text Book(s)	
1 E. Balagurusamy, "Object Oriented Programming with C++ ", Tata McGraw-Hill Publishing Company Limited, New Delhi, 2003.	
Reference Books	
1 D.Ravichandran, "Programming with C++", Tata McGraw-Hill Publishing Company Limited, New Delhi, 2002.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1 https://www.youtube.com/watch?v=h4kUiFOb_v0	
2 https://www.youtube.com/watch?v=xnh7ip5gpzc&list=PLfVsf4Bjg79DLA5K3GLbIwf3baNVFO2Lq	
3 https://www.youtube.com/watch?v=hyJeuFWmROc&list=PLftJ4X48yC1k97-tmIpp0HpW-lh2dv9i2	

Course Designed By:

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	M	M	S
CO3	S	M	S	S	M
CO4	S	S	S	M	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

SEMESTER-IV

Course code	TITLE OF THE COURSE	L	T	P	C
Allied IV	PRINCIPLES OF MANAGEMENT	4	-	-	3
Pre-requisite	Basic knowledge of Principles of Management	Syllabus Version		2022-23	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Conceptualize on the functions and theories of principles of management. 2. Enable the students to study about the different types of management theories. 3. Make the students to understand the delegation of power and control. 4. Acquire the detailed knowledge on communication in management. 5. Make the students to understand the motivational theories. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Conceptualize the nature and scope of Management process				K1
2	Understand the Planning and decision-making process.				K2
3	Enlighten about the organization and organization structure.				K1
4	Enumerate Theories of motivation and incentives.				K2
5	Make the students to understand the Co-ordination and control process.				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	MANAGEMENT AND ADMINISTRATION	15 hours			
Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker.					
Unit:2	PLANNING	8 hours			
Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans – Decision Making.					
Unit:3	ORGANIZATION	10 hours			
Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff.					
Unit:4	MOTIVATION	10 hours			
Motivation – Need – Determinants of behaviour – Maslow’s Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership styles – MBO – Management by Exception.					
Unit:5	COMMUNICATION IN MANAGEMENT	15 hours			
Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.					

Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		60 hours
Text Book(s)		
1	Principles of Management - Koontz and O'Donald	
2	Business Management - Dinkar – Pagare	
3	The Principles of Management - Rustom S. Davan	
Reference Books		
1	Business Organization and Management - Y. K. Bhushan	
2	Business Management – Chatterjee	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=_nikDhY1z8s	
2	https://www.youtube.com/watch?v=nZd3tUvfjq4&t=89s	
3	https://www.youtube.com/watch?v=xCEAiy51oS8&list=PLGRG6Dk7lyZ7vBWcAPIxfyFKg1O7y98mE	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	M	S	S	S	S
CO3	S	S	S	S	S
CO4	S	M	M	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

SEMESTER-IV

Course code		TITLE OF THE COURSE	L	T	P	C
Skill based	Subject-2	COMPANY LAW	3	-	-	3
Pre-requisite		Basic knowledge on Company Law	Syllabus Version		2022-23	
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> 1. Educate the students about the kinds and formation of a Company. 2. Make the students to understand the Memorandum of Association. 3. Understand about uses and formation of the prospects of a company. 4. Get an insight knowledge on appointment and salaries of company director and secretary. 5. Understand about various types of meeting. 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Discuss the characteristics of Company and its Formation				K2	
2	Understand about Memorandum and Articles of Association.				K2	
3	Get a detailed knowledge on Prospectus and Kinds of shares and Debentures.				K2	
4	Acquire the knowledge on powers and duties of Director and Secretary				K2	
5	Understand about kinds of meetings .				K2	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	COMPANY				8 hours	
Company – Definition – Characteristics – Kinds – Privileges of Private Company – Formation of a Company.						
Unit:2	MEMORANDUM OF ASSOCIATION				9 hours	
Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning – Forms – Contents – Alteration of Articles – Doctrine of Indoor management						
Unit:3	PROSPECTUS				8 hours	
Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus — Kinds of Shares and Debentures.						
Unit:4	Director and Secretary				7 hours	
Director and Secretary – Qualification and Disqualification – Appointment – Removal – Remuneration – Powers, Duties and Liabilities.						
Unit:5	MEETINGS				11 hours	
Meetings – Requisites of Valid Meeting – Types of Meeting – Winding up – Meaning - Modes of Winding Up.						

Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		45 hours
Text Book(s)		
1	N.D.Kapoor, “Company Law” Sultan Chand & Sons, New Delhi 2005	
2	Bagrial A.K, “Company Law”, Vikas Publishing House, New Delhi	
3	Gower L.C.B, “Principles of Modern Company Law”, Steven & Sons, London.	
Reference Books		
1	Ramaiya A, “Guide to the Companies Act”, Wadhwa & Co., Nagpur	
2	Singh Avtar, “Company Law”, Eastern Book Co., Lucknow	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=G9MyWFgsNLU	
2	https://www.youtube.com/watch?v=gEDSdXW0JPQ&list=PLWKgfZAhHUZaqiDvDUNORypEhPdmZHzg3	
3	https://www.youtube.com/watch?v=AdDQ05rP7jE&list=PLgK6tNi_UIbXbK9foc3khX8ecmlaq4FTd	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	M	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low



Fifth Semester

Course code	TITLE OF THE COURSE	L	T	P	C
Core XI	PRINCIPLES OF AUDITING	4	-	-	4
Pre-requisite	Basic knowledge on Principles of Auditing	Syllabus Version		2022-23	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Acquire knowledge on basics of Auditing, qualities of auditor and audit programmes. 2. Get a detailed knowledge on internal control in auditing. 3. Acquire a detailed knowledge on verification of assets and liabilities. 4. Understand about joint stock companies. 5. Understand about investigation and e-auditing. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand about the fundamental concepts Auditing.				K1
2	Get a detailed knowledge on internal control in auditing.				K2
3	Acquire a detailed knowledge on verification of assets and liabilities.				K3
4	Gain knowledge about Joint stock companies.				K2
5	Understand about investigation.				K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	AUDITING	15 hours			
Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.					
Unit:2	INTERNAL CONTROL	10 hours			
Internal Control – Internal Check and Internal Audit –Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.					
Unit:3	VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES	10 hours			
Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.					
Unit:4	JOINT STOCK COMPANIES	15 hours			
Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.					
Unit:5	INVESTIGATION	8 hours			
Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.					

Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		60 hours
Text Book(s)		
1	B.N. Tandon, “Practical Auditing” ,S Chand Company Ltd	
2	F.R.M De Paula, “Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London	
3	Spicer and Pegler, “Auditing: Khatalia“s Auditing”	
Reference Books		
1	Kamal Gupta, “Auditing “ , Tata Mcgriall Publications	
2	DinkarPagaren , “Principles of Auditing”	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=I7QAOUwm6Qg	
2	https://www.youtube.com/watch?v=5juutwZaYIQ&list=PLEC5E8A3A30C7DDA7	
3	https://www.youtube.com/watch?v=iXVIirfAJRc	
Course Designed By:		

Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	M	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	M	S	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

SEMESTER-V

Course code	TITLE OF THE COURSE	L	T	P	C
Core XII	CORPORATE ACCOUNTING	6	-	-	4
Pre-requisite	Basic knowledge on Corporate Accounting	Syllabus Version		2022-23	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Understand the issue of shares of the companies. 2. Make the students to understand the redemption of preference shares. 3. Get insight knowledge on preparation of final accounts and calculation of Managerial Remuneration. 4. Make the students to value goodwill and shares of the companies. 5. Gain the knowledge on liquidation of the companies. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand about the issue of shares of the companies.	K2			
2	Get a detailed knowledge on redemption of preference shares.	K2			
3	Acquire a detailed knowledge on preparation of final accounts.	K2			
4	Apply the conceptual knowledge on valuation of goodwill and shares.	K3			
5	Understand about liquidation of companies.	K2			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6- Create					
Unit:1	ISSUE OF SHARES	20 hours			
Issue of shares : Par , Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue – Underwriting					
Unit:2	REDEMPTION OF PREFERENCE SHARES	18 hours			
Redemption of Preference Shares. Debentures – Issue – Redemption: Sinking Fund Method.					
Unit:3	FINAL ACCOUNTS OF COMPANIES	17 hours			
Final Accounts of Companies - Calculation of Managerial Remuneration.					
Unit:4	VALUATION OF GOODWILL AND SHARES	15 hours			
Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.					
Unit:5	LIQUIDATION OF COMPANIES	18 hours			
Liquidation of Companies - Statement of Affairs -Deficiency a/c.					
Unit:6	CONTEMPORARY ISSUES	2 hours			
Expert lectures, online seminars – webinars					
Total Lecture hours					90 hours
Distribution of Marks: 20% Theory, 80 % Problems					

Text Book(s)	
1	S.P. Jain & K.L. Narang, “Advanced Accounting”, Kalyani Publications, New Delhi.
2	Gupta R.L. & Radhaswamy M., ”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
3	Dr. M.A. Arulanandam, Dr. K.S. Raman, “Advanced Accountancy, Part-I”, Himalaya Publications, New Delhi.2003.
Reference Books	
1	Gupta R.L. & Radhaswamy M., ”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
2	Shukla M.C., Grewal T.S. & Gupta S.L., “Advanced Accountancy”, S. Chand & Co., New Delhi.
3	Reddy & Murthy, “Financial Accounting”, Margham Publications, Chennai, 2004
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=kz1BCe5MATk
2	https://www.youtube.com/watch?v=NC7BGIWzAUK
3	https://www.youtube.com/watch?v=B1IX7JMa91E&t=27s
Course Designed By:	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	M	S	S	S
CO3	S	S	M	S	S
CO4	S	S	S	M	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

SEMESTER-V

Course code	TITLE OF THE COURSE	L	T	P	C
Core XIII	E-COMMERCE TECHNOLOGY	5	-	-	4
Pre-requisite	Basic Knowledge on E-Commerce Technology	Syllabus Version		2022-23	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Acquire the basic concept of E-Commerce 2. Enable the students on network security and firewall 3. Impart knowledge on electronic payment systems. 4. Understand security and the web. 5. Gain the knowledge on consumer oriented e-commerce. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the basic concept of E- Commerce and its applications				K1
2	To gain the knowledge on EDI				K2
3	Understand security and the web				K2
4	To gain knowledge on consumer aspects in E-Commerce				K2
5	To know and apply various digital payment methods				K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	E-COMMERCE	15 hours			
E-Commerce-Framework-Classification of electronic commerce -Anatomy of E-Commerce Applications- Components of the I way-Network Access Equipment-Internet Terminology.					
Unit:2	ELECTRONIC DATA INTERCHANGE	15 hours			
Electronic Data Interchange - Benefits-EDI Legal, Security & privacy issues- EDI software implementation- Value added networks-Internal Information Systems-Work flow automization and Coordination-Customization and Internal Commerce.					
Unit:3	NETWORK SECURITY AND FIREWALLS	15 hours			
Network security and firewalls- Client Server Network Security- Emerging client server security threats- Firewalls and network security- Data and message security- Encrypted documents and electronic mail- Hypertext publishing- Technology behind the web- Security and the web.					
Unit:4	CONSUMER ORIENTED ELECTRONIC COMMERCE	15 hours			
Consumer Oriented Electronic Commerce: Consumer Oriented Applications-Mercantile Process Models-Mercantile Models From the Consumers Perspective- Mercantile Models from the Merchants Perspective.					
Unit:5	ELECTRONIC PAYMENT SYSTEMS	13 hours			
Electronic Payment Systems-Types-Digital Token Based Electronic Payment System-Smart Cards & Credit Card Electronic Payment Systems -Risk -Designing electronic payment system.					

Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		75 hours
Text Book(s)		
1	Ravi Kalakota&Andrew b.Whinston , “Frontiers of Electronic Commerce”, Dorling Kindersley (India) Pvt.Ltd-2006	
2	Bharat Bhasker , “Electronic Commerce”, Tata Mc Graw Hill Publishing Co Ltd,New Delhi-2006.	
Reference Books		
1	Daniel Minoli, Emma Minoli “Web Commerce Technology Handbook”, Tata McGraw Hill Publishing, New Delhi.	
2	Dr.C.S.Rayudu,”E-Commerce &E-Business”,Himalaya Publishing House, New Delhi, 2004.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=aveTzkgSVOQ	
2	https://www.youtube.com/watch?v=jkI7IOAaPEI&list=PLLBV7zC1hzIBhZNIx-Fbdy7EmHabuROsS	
3	https://www.youtube.com/watch?v=bF7AqfKLIC8	
Course Designed By:Sathiyavanisathiyavanis@skacas.ac.in		

Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	S	S	S	M
CO3	S	S	S	S	S
CO4	S	M	S	M	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

SEMESTER-V

Course code	TITLE OF THE COURSE	L	T	P	C
Core XIV	SOFTWARE DEVELOPMENT WITH VISUAL BASIC	4	-	-	4
Pre-requisite	Basic knowledge in Software Development With Visual Basic	Syllabus Version		2022-23	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Develop a front end application using Visual Basic. 2. Enable the students to develop a front end tool for Customer Interaction in Business. 3. Impart knowledge on data controls. 4. Make the students to understand the intrinsic controls. 5. Understand the concept on client and server. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the concept on client and server			K1	
2	To gain the knowledge on IDE			K3	
3	Understand the concept on user defined data types			K3	
4	To gain knowledge on working with controls in VB			K2	
5	Understand on data controls			K2	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6- Create					
Unit:1	INTRODUCTION OF BASICS	15 hours			
Introduction – Client/Server – Benefits of Client/Server – Downsizing – Upsizing – Right sizing – Client/Server Models – Distributed Presentation – Remote Presentation – Remote Data – Distributed Logic – Distributed Data – Client/Server Architecture – Technical Architecture – Application Architecture – Two Tier Architecture – Three Tier Architecture OLTP & n Tier Architecture.					
Unit:2	INTRODUCTION TO VISUAL BASIC	10 hours			
Introduction to Visual Basic – Steps in VB Application – Integrated Development Environment (IDE) – Menu Bar – Tool Bar – Project Explorer Window – Property Window – Toolbox – Properties, Methods and Events – Event Driven Programming – Working with Forms - Variables – Scope of Variables – Constants – Data Types.					
Unit:3	FUNCTIONS AND PROCEDURES	10 hours			
Functions – Procedures – Control Structure : If - Switch – Select – For – While – Do While - Arrays – User Defined Data Types – Data Type Conversions - Operators – String Functions – Date and Time Functions.					
Unit:4	STANDARD CONTROLS	15 hours			
Creating and Using Standard Controls: Form, Label, Text box, Command Button, Check Box, Option Button, List Box, Combo Box, Picture Box, Image Controls, Scroll Bars – Drive List Box – Directory List Box - Time Control, Frame, Shape and Line Controls – Control Arrays – Dialog					

Boxes - Single Document Interface (SDI) – Multiple Document Interface (MDI) – Menus – Menu Editor – Menu Creation.		
Unit:5	DATA CONTROLS	8 hours
Data Controls – Data Access Objects (DAO) – Accessing and Manipulating Databases – Recordset – Types of Recordset – Creating a Recordset – Modifying, Deleting Records – Finding Records - Data Report – Data Environment – Report - Designer – Connection Object – Command Object – Section of the Data Report Designer – Data Report Controls.		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		60 hours
Text Book(s)		
1	Steven Holzner, “VB 6 Programming Black Book”, Dream Tech Press, New Delhi, 2002.	
Reference Books		
1	N. Krishnan & N. Saravanan, “Visual Basic 6.0 in 30 days”, Scitech Publications, (India) Pvt Ltd., Chennai, 2001.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=-HNNCem5MoQ	
2	https://www.youtube.com/watch?v=bCMWfzPONJg	
3	https://www.youtube.com/watch?v=hfqqRUAXCC0	
Course Designed By:		

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	M	S	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

SEMESTER-V

Course code	TITLE OF THE COURSE	L	T	P	C
Core XV	COMPUTER APPLICATIONS : VISUAL BASIC - PRACTICAL-III	-	-	4	-
Pre-requisite	Basic Knowledge of Visual Basic	Syllabus Version		2022-23	
Course Objectives:					
The main objectives of the program are:					
<ol style="list-style-type: none"> 1. To acquire the knowledge on application of Visual basic. 2. To apply the concepts of vb in business applications. 3. To develop programs using visual basic. 4. To design the form for performing programs in IDE environment. 5. To develop the students to perform the practical programs in VB. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the basic concepts computer applications using Oracle for maintaining the database.			K2	
2	Create different databases using access application for developing the business transactions			K4	
3	Gain the knowledge on creating database using oracle.			K2	
4	Gain knowledge on application of oracle statements to extract the particular data base.			K4	
5	Gain the knowledge on developing employees and salary databases using oracle.			K2	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
<ol style="list-style-type: none"> 1. Design a form with text box to perform the alignment and format function. 2. Design a form to display the list of products by declaring array function. 3. Design a form to calculate capital budgeting technique by declaring finance function and variable declaration using option button (Radio/Check box). 4. Design a form to display an advertisement banner using image box control with string function. 5. Design a form to compute cost of capital using finance function in visual basic using check box. 6. Design a form to perform working capital analysis by declaring finance function using flex grid control. 7. Design a form to display Break-even analysis using line and chart controls, by declaring variables. 					

8. Design a form to present product details like purchases, sales, profit, etc by declaring array functions and present the details in a rich text box(RTF).
9. Design a form to display Product Life Cycle using slider control.
10. Design a Pay Slip for an organization and create a data base using using SQL and Data Control.
11. Design the form to display the highlights of the budget using option button and animation.
12. Design a supermarket bill to display the sales invoice, and create a database using Data Control, option button, , check box, date picker, etc.
13. Design the form to create a bank customer database by declaring simple array and multiple arrays using Data Control.
14. Design a form to calculate minimum, maximum, reorder, reorder quantity, EOQ and display the inventory control records using data object.
15. Design the form to display tree view and list of folders and files from a directory of an organization.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

- | | |
|---|---|
| 1 | https://www.youtube.com/watch?v=-HNNCem5MoQ&t=29s |
| 2 | https://www.youtube.com/watch?v=uTy_qBKr5mE |
| 3 | https://www.youtube.com/watch?v=PldGe0-FnI8 |

Course Designed By:

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

ELECTIVE PAPER

Course code	TITLE OF THE COURSE	L	T	P	C
Elective – I A	INCOME TAX LAW & PRACTICE	4	-	-	4
Pre-requisite	Basic knowledge in Income Tax Law & Practice	Syllabus Version		2022-23	
Course Objectives:					
The main objectives of this course are :					
<ol style="list-style-type: none"> 1. To acquire the basic accounting knowledge on principles and concept of taxation 2. To familiarize the students with recent amendments of Income Tax 3. To effectively gain in depth knowledge on income tax law and amendments 4. To gain information on taxation of various incomes 5. To make the students aware on the concepts of aggregation of Income 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall the fundamental concepts of income tax	K1			
2	Analyze the income sources on salaries and house property	K3			
3	Aware on income from other sources	K4			
4	To gain knowledge about capital gains	K2			
5	Understand on assessment of individuals and tax liability	K2			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	INCOME TAX ACT	15- hours			
Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income.					
Unit:2	HEADS OF INCOME	10-- hours			
Heads of Income: Income from Salaries – Income from House Property.					
Unit:3	PROFESSION AND OTHER SOURCES	10-- hours			
Profit and Gains of Business or Profession – Income from Other Sources.					
Unit:4	CAPITAL GAINS	15-- hours			
Capital Gains – Deductions from Gross Total Income.					
Unit:5	SET OFF AND CARRY FORWARD OF LOSSES	8-- hours			
Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability – Assessment of Individuals.					
Unit:6	CONTEMPORARY ISSUES	2 hours			
Expert lectures, online seminars – webinars					
Total Lecture hours					60—hours

Distribution of Marks Theory 40% and Problem	
60% Text Book(s)	
1	Gaur and Narang, “Income Tax Law and Practice” Kalyani publishers New Delhi
Reference Books	
1	Dr. HC Mehrotra, “Income-tax Law and Accounts” Sahithya Bhavan publishers
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=GNDQ4O5mfxY
2	https://www.youtube.com/watch?v=SwkvGkza2Gs
3	https://www.youtube.com/watch?v=remdQL7qKwk&list=PLo0hg4WoLam-FNGzZ4Ad_ckHrNbYNzbg
Course Designed By:	

Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	S	S	S	S
CO3	S	S	S	S	S
CO4	S	M	M	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

ELECTIVE PAPER

Course code	TITLE OF THE COURSE	L	T	P	C
Elective – I B	ENTREPRENEURIAL DEVELOPMENT	4	-	-	4
Pre-requisite	Basic knowledge in Entrepreneurial Development	Syllabus Version		2022-23	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. To student should be well versed in concept relating to Entrepreneurship. 2. To gain knowledge on Financial Institutions which provides finance and services to the entrepreneurs. 3. To know about the incentives and subsidies. 4. To aware of the Start up Process. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Conceptualize the Entrepreneurship.	K1			
2	Make the students to aware the start up process.	K2			
3	Know the institutional service to entrepreneur.	K2			
4	Gain the knowledge on institutional finance to the entrepreneur.	K2			
5	Know about the incentives and subsidies.	K2			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	CONCEPT OF ENTREPRENEURSHIP	15 hours			
Concept of entrepreneurship : Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme.					
Unit:2	THE START-UP PROCESS	10 hours			
The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.					
Unit:3	INSTITUTIONAL SERVICE TO ENTREPRENEUR	10 hours			
Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.					
Unit:4	INSTITUTIONAL FINANCE TO ENTREPRENEURS	15 hours			
Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.					
Unit:5	INCENTIVES AND SUBSIDIES	8 hours			
Incentives and subsidies – Subsidied services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.					

Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		60 hours
Text Book(s)		
1	Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan	
2	Fundamentals of Entrepreneurship and Small Business –Renu Arora &S.KI.Sood	
3	Entrepreneurial Development – S.S.Khanka	
Reference Books		
1	Entrepreneurial Development – P.Saravanel	
2	Entrepreneurial Development – S.G.Bhanushali	
3	Entrepreneurial Development – Dr.N.Ramu	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=hBDQGEwAvJ4	
2	https://www.youtube.com/watch?v=vXKoRWAhJVg	
3	https://www.youtube.com/watch?v=Z2LGHqBmsU0&list=PL9w1NV68V201XJvF5O7rT1DhBVK0RCAIN	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	M	S	S
CO5	S	M	S	S	S

ELECTIVE PAPER

Course code	TITLE OF THE COURSE	L	T	P	C
Elective – I C	MICRO FINANCE	4	-	-	4
Pre-requisite	Basic knowledge in Micro finance	Syllabus Version		2022-23	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Conceptualize the microfinance terms. 2. Know about the development of the microfinance. 3. Understand the credit delivery of the micro finance amount. 4. Make the students to understand the pricing of the micro finance products. 5. Understand about the commercial micro finance. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Enable the students to conceptualize the microfinance terms.	K1			
2	Make the students to know about the development of the microfinance.	K2			
3	Understand the credit delivery of the micro finance amount.	K2			
4	Make the students to understand the pricing of the micro finance products.	K2			
5	Understand about the commercial micro finance	K3			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	OVERVIEW OF MICROFINANCE	15 hours			
Overview of Microfinance: Indian Rural financial system, introduction to Microfinance, Microfinance concepts, products, (savings, credit, insurance, pension, equity, leasing, hire- purchase service, Microfinance in kind, Microremittances, Micro-Securitization, franchising etc.), Microfinance models (Generic models viz. SHG, Grameen, and Cooperative, variants SHG NABARD model, SIDBI model, SGSY model, Grameen Bangladesh model, NMDFC model, credit unions etc. unbranded primitive models) Emerging practices of Microfinance in India state wise cases, Emerging Global Microfinance practices. Need of Microfinance					
Unit:2	MICROFINANCE, DEVELOPMENT, INCOME GENERATING ACTIVITIES AND MICRO ENTERPRISE	10 hours			
Microfinance, Development, Income generating activities and Micro enterprise: Market (demand) analysis, financial analysis including sources. Technological analysis, Socioeconomic analysis, Environmental analysis. Logical framework, Implementation & Monitoring					
Unit:3	CREDIT DELIVERY METHODOLOGY	10 hours			
Credit Delivery Methodology: Credit Lending Models: Associations; Bank Guarantees Community Banking, Cooperatives, Credit Unions, Grameen Model, SHG, Individual, Intermediaries, could be individual lenders, NGOs, micro credit programmes, and Commercial banks)					

Unit:4	PRICING OF MICROFINANCE PRODUCTS	15 hours
Pricing of Microfinance products: Purpose base, Activity base, Economic class base Open bidding, etc. Pricing saving products, Amount of savings base, Attendance at periodical meeting Adding to corpus. Gender issues in Microfinance and Conflict resolution in Microfinance – Client impact studies measuring impact of Microfinance and Micro enterprises		
Unit:5	COMMERCIAL MICROFINANCE	8 hours
Commercial Microfinance: MFIs: Evaluating MFIs- Social and performance metrics, fund structure, value-added services The Rise of Commercial Microfinance-: Transforming NGOs. Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model – MFI as the servicer		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		60 hours
Text Book(s)		
1	Beatriz Armendariz and Jonathan Morduch, “The Economics of Microfinance”, Prentice-Hall of India Pvt. Ltd. Delhi, 2005.	
2	Joanna Ledgerwood, “Microfinance Handbook” : an institutional and financial perspective, The World Bank, Washington, D.C.	
3	Malcolm Harper, “Practical Microfinance” A training Guide for South Asia, Vistaar Publication, New Delhi.2003.	
Reference Books		
1	C.K. Prahalad, "The Market at the Bottom of the Pyramid," 2006, The Fortune at the Bottom of the Pyramid, Wharton School Publishing	
2	Jorritt De Jong, et al Edited “Microfinance in Access to Government” Cambridge, 2008	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=k4vtdkKkyQE	
2	https://www.youtube.com/watch?v=7JhdKKWxdEk	
3	https://www.youtube.com/watch?v=6OPf11YmJhg	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	M
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

SEMESTER-V

Course code	TITLE OF THE COURSE	L	T	P	C
Skill based Subject-3	BANKING AND INSURANCE LAW	3	-	-	3
Pre-requisite	Basic Knowledge of Banking Insurance Law	Syllabus Version		2022-23	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. To enable the students to understand the Concepts of Banking and its Functions 2. To understand Negotiable Instrument Act. 3. To gain knowledge on the recent trends in Banking and Insurance sector and the regulating provisions. 4. To Study the Objectives and functions of IRDA 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the Concepts, functions of banking and relationship between Banker and Customer				K2
2	Gain knowledge on Negotiable Instruments Act and its kinds				K2
3	To gain knowledge on functions and principles of Insurance				K1
4	Gain knowledge on Insurance System and Acts pertaining to it.				K2
5	Understand the IRDA functioning				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	BANKER AND CUSTOMER	8-- hours			
Banker and Customer – Definition – Relationship - Functions of Commercial Banks – Recent Developments in Banking.					
Unit:2	NEGOTIABLE INSTRUMENT ACT	9-- hours			
Negotiable Instrument Act - Crossing - Endorsement - Material Alteration – Payment of cheques : Circumstances for dishonour - Precautions and Statutory Protection of Paying and Collecting Banker.					
Unit:3	INSURANCE	8-- hours			
Insurance : Meaning - Functions - Principles : General, Specific and Miscellaneous. Classification of Insurance: Based on Nature, Business and Risk – Impact of LPG on Indian Insurance Industry.					
Unit:4	LEGAL DIMENSION OF INSURANCE	7- hours			
Legal dimension of Insurance : Insurance Act, 1938 – Life Insurance Act , 1916 – General Insurance Business Act, 1932 – Consumer Protection Act,1986.					

Unit:5	IRDA	11-- hours
IRDA - Mission - Composition of Authority - Duties, Powers and Functions - Powers of Authority - Duties, Powers and Functions- Powers of Central Government in IRDA Functioning		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		45-- hours
Text Book(s)		
1	Varshney, “ Banking Theory, Law and Practice”, Sultan & Chand Ltd.	
2	Gordon and Nataraj, “Banking Theory, Law and Practice”, Himalaya Publishing House..	
3	M.L. Tannan, “Banking Law and Practice”, Thacker & Co Ltd	
Reference Books		
1	B.S Bodla, M.C. Garg & K.P. Singh,“Insurance - Fundamentals, Environment & Procedures” , Deep & Deep Publications Pvt. Ltd., New Delhi, 2004.	
2	M.N. Mishra, “Insurance – Principles and Practice”, S.Chand& Company Ltd., New Delhi, 2006	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=vqmMxbHufQk&list=PLH-J9IY9-DpNk9bgsORjIFW46SANwtSDE	
2	https://www.youtube.com/watch?v=vqmMxbHufQk	
3	https://www.youtube.com/watch?v=oxzmP7sjCRQ&list=PLBbCyJkOLBm-m99E5vhk4owllgJK6aiT2	
Course Designed By:Sathiyavanisathiyavanis@skacas.ac.in		

Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	M	M	M	M	M
CO3	S	S	M	M	S
CO4	S	M	M	M	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low



Sixth Semester

SEMESTER-VI

Course code	TITLE OF THE COURSE	L	T	P	C
Core XVI	MANAGEMENT INFORMATION SYSTEM	6	-	-	4
Pre-requisite	Basic knowledge in Management Information System	Syllabus Version		2022-23	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To acquire knowledge on basic knowledge on MIS. To know the different types of concepts. To understand about Information Systems in Business. To acquire the knowledge on DBMS. To conceptualize the Functional Management Information System. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Acquire knowledge on basic knowledge on MIS.	K1			
2	Know the different types of concepts.	K1			
3	Understand about Information Systems in Business.	K2			
4	Acquire the knowledge on DBMS.	K2			
5	Conceptualize the Functional Management Information System.	K2			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	MANAGEMENT INFORMATION SYSTEM	20 hours			
Management Information System : Meaning – Features – Requisites of an effective MIS – MIS Model – Components –Subsystems of an MIS – Role and Importance – Corporate Planning for MIS – Growth of MIS in an Organisation - Centralisation Vs. Decentralisation of MIS.support – Limitations of MIS.					
Unit:2	SYSTEM CONCEPTS	18 hours			
System Concepts – Elements of a System- Characteristics of a system - Types of System– Categories of Information System – System Development Life Cycle – System Enhancement.					
Unit:3	BUSINESS AND MANAGEMENT	17 hours			
Information Systems in Business and Management: Transaction Processing System : Information Repeating and Executive Information System.					
Unit:4	DATABASE MANAGEMENT SYSTEMS	15 hours			
Database Management Systems – Conceptual Presentation – Client Server Architectures Networks – Business Process Re-Engineering [BPR].					
Unit:5	FUNCTIONAL MANAGEMENT INFORMATION SYSTEM	18 hours			
Functional Management Information System : Financial – Accounting – Marketing Production – Human resource – Business Process Outsourcing.					
Unit:6	CONTEMPORARY ISSUES	2 hours			
Expert lectures, online seminars – webinars					
Total Lecture hours					90 hours

Text Book(s)	
1	Gorden B. Davis & Margrethe H. Olson, “Management Information System”, Mc Graw – Hill Publishing, New Delhi.
2	Aman Jindal, “Management Information System”, Kalyani Publishers, New Delhi, 2003.
Reference Books	
1	Dr. S.P. Rajagopalan, “Management Information System”, Margham Publications, Chennai, 2006
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=ELTXM5V4YXY
2	https://www.youtube.com/watch?v=qiLXJ0lhN2g
3	https://www.youtube.com/watch?v=mLR0Xgxa7qc&list=PLRwVotYfwvUGoRz9xYIfmEA5FTVBtYN7q
Course Designed By:	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	M	S	S	S
CO3	S	S	S	M	S
CO4	S	S	M	S	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

SEMESTER-VI

Course code	TITLE OF THE COURSE	L	T	P	C
Core XVII	INTERNET AND WEB DESIGNING	5	-	-	4
Pre-requisite	Basic knowledge in Internet and web designing	Syllabus Version		2022-23	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Educate the students on the functions and uses of internet. 2. Give the knowledge on how to search the web. 3. Learn to know the uses and applications of HTML. 4. Make the students to know how to create link the web. 5. Get a knowledge on how to download and upload the videos. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Learn the functions and uses of internet.	K2			
2	Give the knowledge on how to search the web.	K2			
3	Learn to know the uses and applications of HTML.	K3			
4	Make the students to know how to create link the web.	K2			
5	Get a knowledge on how to download and upload the videos.	K3			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6- Create					
Unit:1	INTRODUCTION TO INTERNET	15 hours			
Introduction to Internet - Internet Access / Dial-Up Connection – Internet Services“ Features – TCP/IP Vs Shell Accounts – Configuring the Machine for TCP/IP Account – Configuring the Shell Account – Telnet – Changing the Password – World Wide Web (WWW) - Web Page – Hyper Text – HTML Tags – Net Surfing - Internet/Web Browsing - Browser – Internet Addressing – IP Address – Domain Name – Electronic Mail – Uniform Resource Locator (URL) – Internet Protocols –TCP/IP – FTP – HTTP – Telnet – Gopher – WAIS.					
Unit:2	SEARCHING THE WEB	15 hours			
Searching the Web – Web Index – Web Search Engine – Web Meta – Searcher – Search Functions – Search Engines – Meta Search Sites – Directories and Indexes – Specialized Directories – Electronic Mail (E-Mail) – E-Mail Message – Customizing E-Mail Programs – Managing Mails – Zen of „Emailing“ – Address Book – Signature Feature – File Attachment Facility – Setting priority – Advantages and Disadvantages of E-Mail.					
Unit:3	INTRODUCTION TO HTML	15 hours			
Introduction to HTML – HTML Code for a Web Page – Web Page Basics – Set up a Web Page – Display a Web Page in a Web Browser – Start a New Paragraph – Start a New Line – Insert Blank Spaces – Heading – Pre-format Text – Comment – Special Characters – Format Text – Emphasize – Superscript and Subscript – Font Style and Size – Color – Margins – Mono Spaced Font – Block Quote – Lists – Ordered List – Unordered List – Nested List – Definition List – Images – Add an Image – Background Image – Border – Wrap Text Around an Image – Aligning the Image – Horizontal Rule – Use Images in List – Convert an Image to GIF or JPEG.					

Unit:4	LINKS	15 hours
Links - Link to another Web Page – Link within a Web Page – Link to an Image – Link to a File – Email Link – Link to an FTP Site – Change Link Colors – Create Keyboard Shortcuts – Change the Tab Order – Tables – Create a Table – Add a Border – Caption – Column Groups – Row Groups – Color – Background Images – Aligning Data – Size of a Table – Size of a Cell – Span Cells – Cell Spacing and Cell Padding – Borders – Text Wrapping – Nested Tables – Wrap Text around a Table.		
Unit:5	SOUNDS AND VIDEOS	13 hours
Sounds and Videos – Link to a Sound – Sound Considerations – Embedded Sound – Extended Video – Video Considerations – Internal Video – Introduction to Forms – Set up a Form – Text Box – Large Text Area – Check Boxes – Radio Buttons – Menu – Upload Files – Submit and Reset Button – Hidden Field – Organize Form Elements – Label From Elements – Introduction to Frames – Creating Frames – Frame Considerations – Provide Alternative Information – Link to a Frame - Scroll Bars – Resizing Frames – Frame Borders – Frame Margins – Nested Framesets – Inline Frame.		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		75 hours
Text Book(s)		
1	Alexis Leon & Mathews Leon, “Internet for Everyone”, Leon Tech World, Chennai.	
2	Kamalesh N. Agarwala, Amit Lal &DeekshaAgarwala, “Business of the Net”.	
Reference Books		
1	Eric Kramer, “HTML”.	
2	John Zabour, Jeff Foust & David Kerven, “HTML 4 HOW- TO”.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=M7LBvsdhCuI	
2	https://www.youtube.com/watch?v=mq0LeknkJOE&list=PLz8TdOA7NTzRAOymI4mSobv6Q0cS9log-	
3	https://www.youtube.com/watch?v=nXr-p3S489M	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	S	S	S	S
CO3	S	S	M	S	S
CO4	S	M	S	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

SEMESTER-VI

Course code	TITLE OF THE COURSE			L	T	P	C
Core XVIII	COMPUTER APPLICATIONS : VISUAL BASIC & WEBDESIGNING PRACTICAL-III			-	-	4	4
Pre-requisite	Basic knowledge in VB and Web designing practical's			Syllabus Version		2022-23	
Course Objectives:							
The main objectives of the program are:							
<ol style="list-style-type: none"> 1. To acquire the knowledge on application of Visual basic. 2. To apply the concepts of vb in business applications. 3. To develop programs using visual basic. 4. To gain knowledge on working with web page 5. To apply the frames in web page. 							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Create different databases using vb application for developing the business transactions					K3	
2	Gain the knowledge on creating programs using vb.					K2	
3	Gain knowledge on application of vb in business enterprises.					K3	
4	To gain knowledge on working with web page					K2	
5	To apply the frames in web page					K3	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create							
<ol style="list-style-type: none"> 1. Create web pages for a business organization using HTML Frames. 2. Create a Program using HTML to display the ordered list and unordered list of a Departmental Store. 3. Program to display Image and text using HTML tag for an advertisement of a Company Product. 4. Create a table to display list of products using HTML Tag. 5. Create a document using Formatting and alignment to display Sales Letter. 6. Create a Resume using HTML Tag. 7. Create a website of your department with minimum five links using HTML. 8. Create a document using Form to support Local Processing of Order form. 9. Create a Form of the Customer Survey for the user to enter General name and address information. 10. Create a Frame to display a multiform document. 							
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]							
1	https://www.youtube.com/watch?v=-HNNCem5MoQ&t=36s						
2	https://www.youtube.com/watch?v=Q33KBiDriJY						
3	https://www.youtube.com/watch?v=VqCgcpAypFQ						
Course Designed By:							

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	M	S	S	S	S
CO4	S	S	M	S	M
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low



ELECTIVE PAPER

Course code	TITLE OF THE COURSE	L	T	P	C
Elective – II A	BUSINESS FINANCE	5	-	-	3
Pre-requisite	Basic knowledge in Business Finance	Syllabus Version		2022-23	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To know the basic concepts of business finance. To gain knowledge on Financial plans and basis of Capitalization. Understand Concept of Capital structure and Cost of Capital. To study about the different source and forms of finance. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Introduce the concepts of business finance.			K1	
2	Understand about the financial plans.			K2	
3	Know about the capitalization of the financial sources.			K2	
4	Understand about the capital structure.			K2	
5	Know about the different sources of finance.			K2	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	BUSINESS FINANCE	15 hours			
Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions.					
Unit:2	FINANCIAL PLAN	15 hours			
Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals.					
Unit:3	CAPITALISATION	15 hours			
Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.					
Unit:4	CAPITAL STRUCTURE	15 hours			
Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.					
Unit:5	SOURCES AND FORMS OF FINANCE	13 hours			
Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing: Meaning – Features – Forms – Merits and Demerits.					
Unit:6	CONTEMPORARY ISSUES	2 hours			
Expert lectures, online seminars – webinars					
Total Lecture hours					75 hours

Text Book(s)	
1	Essentials of Business Finance - R.M. Sri Vatsava
2	Financial Management – Saravanavel
3	Financial Management - L.Y. Pandey
Reference Books	
1	Financial Management - S.C. Kuchhal
2	Financial Management - M.Y. Khan and Jain
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=AJiwqgkKSqc
2	https://www.youtube.com/watch?v=ITtTenuoCWw&list=PLwml6wWINYLHpci2-OgbeLOclaWzG9CHY
3	https://www.youtube.com/watch?v=vLPmjO4K3Vk
Course Designed By:	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	M	M	S	S	S
CO3	S	S	S	S	M
CO4	S	S	S	M	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

ELECTIVE PAPER

Course code	TITLE OF THE COURSE	L	T	P	C
Elective – II B	BRAND MANAGEMENT	5	-	-	3
Pre-requisite	Basic knowledge in brand management	Syllabus Version		2022-23	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Conceptualize an idea about brand and related terms. 2. Provide insight about various forms of brand associations. 3. Deliver a detailed knowledge on branding impact. 4. Develop the students to know more about branding rejuvenation. 					
<ol style="list-style-type: none"> 1. Have better understanding on branding strategies. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall various terms and concepts relating to branding	K1			
2	Understand on brand vision and image building	K2			
3	Evaluate the dimensions of branding impact	K5			
4	Differentiate specific components of branding and co-branding	K4			
5	Explain the emerging trends in designing branding	K2			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	BASIC UNDERSTANDING OF BRANDS	15 hours			
Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.					
Unit:2	BRAND ASSOCIATIONS	15 hours			
Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building					
Unit:3	BRAND IMPACT	15 hours			
Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - marketingfinance - purchase and R & D – brand audit					
Unit:4	BRAND REJUVENATION	15 hours			
Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding.					
Unit:5	BRAND STRATEGIES	13 hours			
Brand Strategies: Designing and implementing branding strategies – Case studies					

Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		90 hours
Text Book(s)		
1	Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2003.	
2	Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002.	
3	Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 1992.	
4	Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000.	
Reference Books		
1	S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi, 2002.	
2	Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=3iw2609DEuY	
2	https://www.youtube.com/watch?v=hIM8lbsje_8	
3	https://www.youtube.com/watch?v=nwc68CNAXTM&list=PLP1K8RwG01-eTBzOSDVpQOjiCZ3Z8Hn08	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	M	S	S	S
CO3	S	S	S	M	S
CO4	S	M	M	S	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

ELECTIVE PAPER

Course code	TITLE OF THE COURSE	L	T	P	C
Elective – II C	SUPPLY CHAIN MANAGEMENT	5	-	-	3
Pre-requisite	Basic knowledge in Supply chain management	Syllabus Version		2022-23	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Conceptualize an idea about supply chain management. 2. Provide insight about economies of scale in supply chain. 3. Deliver a detailed knowledge on networking the supply chain. 4. Develop the students to know more about network design for supply chain management 5. Have better understanding of emerging trends and regulatory mechanisms in supply chain. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall various terms and concepts relating to supply chain	K1			
2	Understand various forms of supply and demand in supply chain	K2			
3	Evaluate the applications to e-business	K5			
4	Differentiate specific network design in certain and uncertain situations	K4			
5	Explain the emerging trends in supply chain and the regulatory mechanisms	K2			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	SUPPLY CHAIN MANAGEMENT	15 hours			
Supply Chain Management – Global Optimization – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system					
Unit:2	SUPPLY CHAIN INTEGRATES	15 hours			
Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies					
Unit:3	STRATEGIC ALLIANCES	15 hours			
Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration					
Unit:4	PROCUREMENT AND OUTSOURCING	15 hours			
Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement					
Unit:5	DIMENSION OF CUSTOMER VALUE	13 hours			
Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures					
Unit:6	CONTEMPORARY ISSUES	2 hours			
Expert lectures, online seminars – webinars					
Total Lecture hours					75 hours

Text Book(s)	
1	Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution
Reference Books	
1	Simchi-Levi, David, Kamisnky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004).
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=lZPO5RclZEo&t=40s
2	https://www.youtube.com/watch?v=raqi4gjMLm8&t=23s
3	https://www.youtube.com/watch?v=MilQBxVjZAw
Course Designed By:	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	M	S	S	S
CO4	M	S	S	M	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low



ELECTIVE PAPER

Course code	TITLE OF THE COURSE	L	T	P	C
Elective – III A	INDIRECT TAXES	5	-	-	3
Pre-requisite	Basic knowledge in Indirect taxation	Syllabus Version		2022-23	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To acquire the basic accounting knowledge on principles and concept of accounting To identify the errors in accounting and to rectify those errors. To effectively prepare final accounts, bills of exchange, bank reconciliation statements and accounting on joint ventures and consignment. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall the fundamental concepts of indirect taxes.			K1	
2	Know about the GST concepts.			K2	
3	Know about the filing of returns.			K3	
4	Gain knowledge about levy and collection of tax.			K2	
5	Understand about customs law.			K2	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	INDIRECT TAXES	15- hours			
Meaning of Tax and Taxation - Types of Taxes: Direct and Indirect Taxes - Features – Merits and Limitations - Comparison of Direct and Indirect taxes. Constitutional basis of Taxation in India- Methods of levying Indirect Taxes: Advoleram and Specific. Contribution of Indirect taxes to Government Revenues.					
Unit:2	GOOD AND SERVICE TAX INTRODUCTION	15-- hours			
Good and Services Tax in India - Introduction – Concept of GST - Need for GST - Advantages of GST. Structure of GST in India: Dual Concept – CGST- SGST- UTGST-IGST. Subsuming of Taxes- GST Rate Structure in India. GST Council: Structure and Functions.					
Unit:3	LEVY AND COLLECTION UNDER TNGST/CGST ACTS	15-- hours			
Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods, Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax and Output Tax. Taxable Event under GST: Concept of Supply - Time of supply - Value of Taxable supply. Composite and Mixed Supplies.					
Input Tax Credit: Meaning - Eligibility and Conditions for availing Input Tax Credit. Reverse Charge Mechanism under GST. Composition Levy: Meaning and Applicability					

Unit:4	LEVY AND COLLECTION UNDER THE INTEGRATED GOODS AND SERVICES TAX ACT 2017	15-- hours
Levy and Collection under Integrated Goods and Services Tax Act: Meaning of important terms: Integrated tax, Intermediary, Location of the Recipient and Supplier of Services, and Zero-rated Supply. Nature of Supply: Intra-State Supply and Inter-State Supply - Place of Supply of Goods or Services: Meaning and Determination. Procedures under GST: Procedure for Registration - Persons Liable for Registration – Compulsory Registration and Deemed Registration. E-Way Bill under GST: Meaning and Applicability. Filing of Returns: Types of GST Returns and their Due Dates.		
Unit:5	INTRODUCTION TO CUSTOMS LAWS IN INDIA	13-- hours
Introduction to Customs Laws in India: The Customs Act 1962 - The Customs Tariff Act 1975 - Basic Concepts - Taxable Event - Levy and Exemptions from Customs Duty - Types - Methods of Valuation- Abatement of Duty on Damaged or Deteriorated Goods - Customs Duty Draw Back.		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		75-- hours
Text Book(s)		
1	Indirect Taxes - V.S.Datey. Taxmann Publication(p) Ltd.New Delhi	
2	Indirect Taxation - V.Balachandran. Sultan Chand & Co. New Delhi	
3	Indirect Tax - V.K.Gupta.	
Reference Books		
1	Indirect Taxes:GST and Customs Laws - R.Parameswaran and P.Viswanathan	
2	Relevant Bare Acts	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=ivcbXFmmpys	
2	https://www.youtube.com/watch?v=2gpMp2-ja6Y&list=PLBiVUADzZpd_xgMSMeuR56OP9QIrLUkjj	
3	https://www.youtube.com/watch?v=MRoWM7e48wI	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	M	M	M	M	M
CO3	S	S	M	M	S
CO4	S	S	S	S	S
CO5	M	S	S	S	M

S- Strong; M-Medium; L-Low

ELECTIVE PAPER

Course code	TITLE OF THE COURSE	L	T	P	C
Elective – III B	FINANCIAL MARKETS	5	-	-	3
Pre-requisite	Basic knowledge in Financial Markets	Syllabus Version		2022-23	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To acquire the basic accounting knowledge on principles and concept of accounting To identify the errors in accounting and to rectify those errors. To effectively prepare final accounts, bills of exchange, bank reconciliation statements and accounting on joint ventures and consignment. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall the fundamental concepts of financial markets	K1			
2	Know about the markets for corporate securities.	K2			
3	Know about secondary markets.	K2			
4	Gain knowledge about banks as financial intermediaries.	K2			
5	Understand about new methods of financing.	K2			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	FINANCIAL MARKETS	15- hours			
Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.					
Unit:2	MARKETS FOR CORPORATE SECURITIES	15-- hours			
Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.					
Unit:3	SECONDARY MARKETS	15-- hours			
Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.					
Unit:4	BANKS AS FINANCIAL INTERMEDIARIES	15-- hours			
Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.					
Unit:5	NEW MODES OF FINANCING	13-- hours			
New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitization of assets – Mechanics of Securitisation- Utility of Securitization – Securitisation in India,					

Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		75—hours
Text Book(s)		
1	Essentials of Business Finance - R.M. Sri Vatsava	
2	Financial Management –Saravanavel	
3	Financial Management - L.Y. Pandey	
4	Financial Management - S.C. Kuchhal	
Reference Books		
1	Financial Management - M.Y. Khan and Jain	
2	Principles of Financial Management - S.N. Maheshwari	
3	Financial Management Theory and Practice - Prasanna Chandra	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=28HpCMWfc7k&t=1s	
2	https://www.youtube.com/watch?v=UwHk3EK7M3I	
3	https://www.youtube.com/watch?v=C0Ktvoh-oFM	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	M	M	M	M	M
CO3	S	S	M	M	S
CO4	S	M	S	S	M
CO5	S	S	S	M	S

S- Strong; M-Medium; L-Low

Course code	-	PROJECT AND VIVA VOCE		L	T	P	C
Elective - III C	Major Project		-	5	-	3	
Pre-requisite	Knowledge in Core, Research Methods and Analytical Tools		Syllabus Version		2022-23		
Course Objectives:							
The main objectives of this course are to:							
1. The students will get on-the-job training and experience.							
2. The students will gain knowledge on problem identification and solutions.							
3. The students will gain a complete knowledge on the program and the course outcome.							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Explain about how to collect literature.					K2	
2	Implement problem identification and will frame tool for collecting data					K3	
3	Evaluate and get practical exposure on the framed objective.					K5	
4	Execute and generate the procedure of compiling the collected data by using analysis					K3,K6	
5	Summarize and execute report writing, and will get complete knowledge of the course.					K2,K3	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyse; K5 - Evaluate; K6 - Create							
Textbook(s)							
1	C.R. Kothari, "Research Methodology Methods and Techniques", Second Edition, New Delhi: New Age International publisher, 2004						
Reference Books							
1	Ranjit Kumar, Research Methodology: A Step-by-Step Guide for Beginners, SAGE Publications, 2014						
2	Robert B Burns, Introduction to Research Methods, SAGE Publications						
Course Designed By: Dr. A. Vimala, Dr. S. Sadhasivam and Dr. C. Dhayanand							
Mapping with Programme Outcomes							
COs	PO1	PO2	PO3	PO4	PO5		
CO1	M	S	M	S	S		
CO2	S	S	S	S	S		
CO3	S	S	S	S	S		
CO4	S	S	S	S	S		
CO5	S	S	S	S	M		
*S-Strong; M-Medium; L-Low							

Coursecode	TITLEOFTHECOURSE	L	T	P	C
SB-IV	INTELLECTUALPROPERTYRIGHTS	3	-	-	2
Pre-requisite	Basic Knowledge on Intellectual PropertyRights	Syllabus Version		2022-23	
CourseObjectives:					
Themainobjectivesof thiscourse:					
<ol style="list-style-type: none"> 1. Students will be able to determine the purpose and type of protection available to various categories of IP, as well as the duration and extent of protection. 2. Understanding the nuances and complexities of the global intellectual property system, as well as the challenges it poses to India in terms of compliance with global IP protection standards. 3. To recognize intellectual property as an effective policy tool for national, economic, social, and cultural development, particularly through the use of monopoly rights limitations and exceptions. 4. To provide students with knowledge of India's procedural and substantive intellectual property systems. 5. Analyze national and international developments in the field of intellectual property rights. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	To Understand and identify the fundamental principles of intellectual property protection.	K2			
2	To Understand and identify the fundamental principles of Trademarks	K2			
3	To understand and comprehend the legal effects of copyrights	K2			
4	To understand and comprehend the legal effects of patents and trade secrets	K2			
5	To understand and comprehend the IP for Plant Varieties and Farmer's Rights	K2			
K1-Remember;K2-Understand;K3-Apply;K4-Analyze;K5-Evaluate;K6-Create					
Unit:1	INTRODUCTION TO INTELLECTUAL PROPERTY	10 hours			
Introduction, types of intellectual property, international organizations, agencies and treaties, Importance of intellectual property rights					
Unit:2	TRADEMARKS	8 hours			
Purpose and function of trademarks, acquisition of trademark rights, protectable matter, selecting, and evaluating trademark, trademark registration processes					
Unit:3	LAW OF COPYRIGHTS	9 hours			
Fundamental of copy right law, originality of material, rights of reproduction, rights to perform the work publicly, copy right ownership issues, copy right registration, notice of copyright, international copyright law.					
Unit:4	LAW OF PATENTS, TRADE SECRETS	9 hours			
Foundation of patent law, patent searching process, ownership rights and transfer. Trade Secrets: Trade secret law, determination of trade secret status, liability for misappropriation of trade secrets, protection for submission, trade secret litigation					

Unit:5	PROTECTION OF PLANT VARIETIES AND FARMERS' RIGHTS	7 hours
Introduction -Meaning and Definition -Registrable Varieties of Plants -Procedure for Registration- Plant Varieties Protection		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	45 hours
Text Book(s)		
1	Intellectual property right, Deborah.E. Bochoux, Cengage learning.	
2	Intellectual property right – Unleashing the knowledge economy, prabuddhaganguli, Tata McGraw Hill Publishing company ltd	
Reference Books		
1	V. K. Ahuja, Law Relating to Intellectual Property Rights, 2nd Ed. Lexis Nexis, 2013	
2	Intellectual Property Rights - Asha Vijay Durafe Dhanashree K. Toradmal, Wiley 2021	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://youtu.be/CXgoke0q0zI	
2	https://youtu.be/HX8_UdIwy58	
3	https://youtu.be/5fvpsqPWZac	
Course Designed By: Dr RNVivekanandar. vivekanandar@rvsgroup.com		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	M	M	S	M
CO3	S	S	S	S	S
CO4	S	S	M	M	S
CO5	S	M	S	S	S

S-Strong; M-Medium; L-Low

B. Com. (Computer Applications)

Syllabus

AFFILIATED COLLEGES

Program Code: 2AC

2021 – 2022 onwards

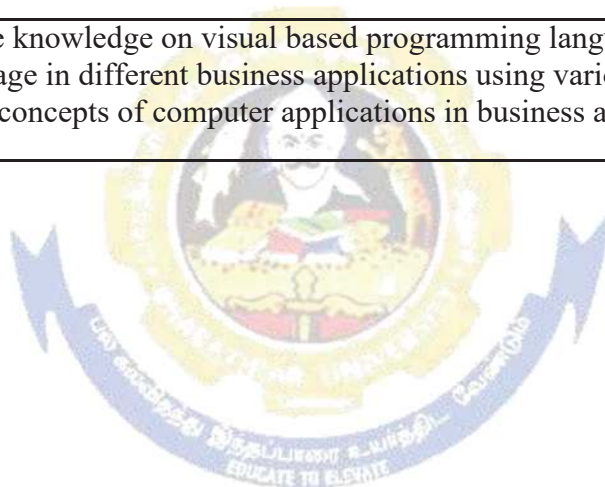


BHARATHIAR UNIVERSITY

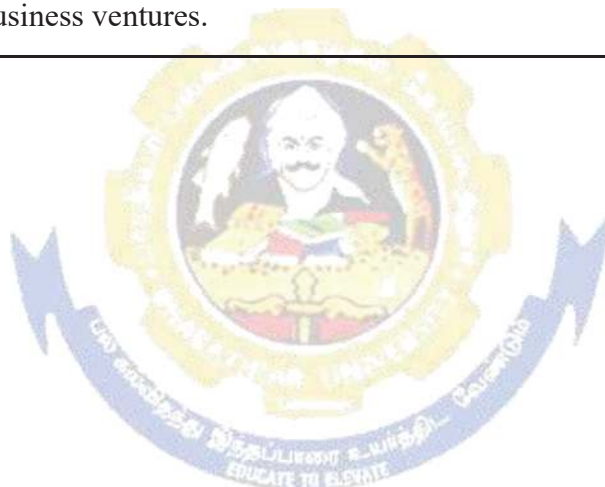
(A State University, Accredited with “A” Grade by NAAC,
Ranked 13th among Indian Universities by MHRD-NIRF,
World Ranking: Times -801-1000, Shanghai -901-1000, URAP – 1047)

Coimbatore - 641 046, Tamil Nadu, India

Program Educational Objectives (PEOs)	
The B.Com (Computer Applications) program describe accomplishments that graduates are expected to attain within five to seven years after graduation	
PEO1	To Provide students with specific knowledge and skills relevant to their disciplines and careers.
PEO2	To make the students acquainted with technical and practical concepts for understanding the real business problems using different programming languages.
PEO3	To train the students on practical business applications using high level programming languages in real world.
PEO4	To make the students aware about the useful applications of different computer languages that solve real world problems.
PEO5	To enhance the knowledge on visual based programming language and object-oriented language in different business applications using various design principles portraying the concepts of computer applications in business activities.



Program Specific Outcomes (PSO)	
After the successful completion of B.Com (Computer Applications) program, the students are expected to	
PSO1	Know and apply the various business management and computer applications concepts to solve the real-world problems.
PSO2	Acquire the knowledge on object-based computer applications in various business fields.
PSO3	Solve the business applications related issues of using oracle and object oriented programming languages
PSO4	Analyze the real e-business problems by using the different applications of procedure-oriented language programs
PSO5	Enrich the practical knowledge on applications of accounting and programming languages in business ventures.



Program Outcomes (POs)	
After the successful completion of B.Com (Computer Applications) program, the students are expected to	
PO1	Develop the accounting, finance, banking, Insurance, marketing as well as the computer application knowledge to the students.
PO2	Create awareness of the students about Business law, Tax Law and legislations related to business and computer applications
PO3	Get the training to learn how to develop successful computer programs to solve the business problems for increasing the productivity of the e-business.
PO4	Obtain the practical application exposure on ms-office and oracle software.
PO5	Apply object oriented or non-object oriented techniques to solve business computing problems which make students a good programmer.



BHARATHIAR UNIVERSITY:: COIMBATORE 641 046 B.COM CA (Computer Applications)
(For the students admitted during the academic year 2021 – 22 onwards)

Course Code	Title of the Course	Credits	Hours		Maximum Marks		
			Theory	Practical	CIA	ESE	Total
I	Language-I	4	6	-	50	50	100
II	English-I	4	6	-	50	50	100
III	Core I – Principles of Accountancy	4	4	-	50	50	100
III	Core II – Introduction to Information Technology	4	4	-	50	50	100
III	Allied Paper I : Mathematics for Business	4	4	-	50	50	100
III	Core-IV: Computer Applications: MS Office - Practical-I	-	-	4	-	-	-
IV	Environmental Studies #	2	2	-	-	50	50
	Total	22	26	4	250	300	550
SECOND SEMESTER							
I	Language-II	4	6		50	50	100
II	English-II	4	6		50	50	100
III	Core III – Advanced Accounting	4	7		50	50	100
III	Core IV–Computer Application: MS Office - Practical-I	4	-	4	50	50	100
III	Allied Paper II – Statistics for Business	4	5		50	50	100
IV	Value Education – Human Rights #	2	2		-	50	50
	Total	22	26	4	250	300	550
THIRD SEMESTER							
III	Core V – Principles of Marketing	4	5		50	50	100
III	Core VI – Database Management System	4	5		50	50	100
III	Core VII – Cost Accounting	4	6		50	50	100
III	Allied : III - Managerial Economics	4	5		50	50	100
III	Core-VIII : Computer Applications: Oracle - Practical-II	-	-	4	-	-	-

IV	Skill based Subject-1 : Commercial Law	3	3		30	45	75
IV	Tamil @ / Advanced Tamil #(or)Non-major Elective-I : Yoga for Human Excellence # / Women's Rights # Constitution of India #	2	2		50		50
	Total	21	26	4	230	295	525
FOURTH SEMESTER							
III	Core IX – Management Accounting	4	6		50	50	100
III	Core X – Object Oriented Programme with C++	3	4		50	50	100
III	Core XI – Executive Business Communication	3	3		50	50	100
III	Core XII – Computer Applications: Oracle & C++ Practical-II	4		4	50	50	100
III	Core XIII – Banking Theory	3	3		50	50	100
III	Allied: IV : Principles of Management	3	3		50	50	100
IV	Skill based Subject-2 : Company Law	3	3		30	45	75
	Naan Mudhalvan - Microsoft and LinkedIn career Essentials	2	2		50		50
IV	Tamil @ /Advanced Tamil # (or)Non-major elective - II : General Awareness #	2	2		50		50
	Total	27	26	4	380	395	775
FIFTH SEMESTER							
III	Core XIV – Principles of Auditing	4	4		50	50	100
III	Core XV – Corporate Accounting	4	6		50	50	100
III	Core XVI – E-Commerce Technology	4	5		50	50	100
III	Core XVII – Software Development with Visual Basic	4	4		50	50	100
III	Core XVIII - Computer Applications: Visual Basic - Practical-III	-	-	4	-	-	-
III	Elective-I:	4	4		50	50	100
IV	Skill based Subject-3: Banking and Insurance Law	3	3		30	45	75
IV	Naan Mudhalvan Course: Banking, Lending and NBFC Products and Services- 1	2	2		25	75	100
	Total	25	28	4	305	370	675

SIXTH SEMESTER							
III	Core XIX – Management Information System	4	6		50	50	100
III	Core XX - Internet and Web Designing	4	5		50	50	100
III	Core XXI - Computer Applications: Visual Basic & Web Designing Practical-III	4	-	4	50	50	100
III	Elective –II:	3	5		50	50	100
III	Elective –III:	3	5		50	50	100
IV	Skill based Subject- 4: Cyber Law	3	3		30	45	75
	Naan Mudhalvan - Digital Banking ,Logistics,Audit Essentials	2	2		50	-	50
V	Extension Activities @	2	-		50	-	50
	Total	25	26	4	330	295	675
	Total	142					3700
ONLINE COURSE*							
1.	SWAYAM						

* SWAYAM course will be implemented in the next year.

Value added courses: Minimum 2 and Maximum 5 for each Department for entire program-It is optional for affiliated colleges.

Job oriented certificate courses: Two courses(Each Department for entire program)- It is optional for affiliated colleges

@ No University Examinations. Only Continuous Internal Assessment(CIA)

No Continuous Internal Assessment (CIA).Only UniversityExaminations.

Swatch Bharat Summer Internship- extra 2 credits would be given. It is mandatory.

List of Elective Papers (Colleges can choose any one of the paper as electives)		
Elective – I	A	Income Tax Law & Practice
	B	Entrepreneurial Development
	C	Micro Finance
Elective – II	A	Business Finance
	B	Brand Management
	C	Supply Chain Management
Elective - III	A	Indirect Taxes
	B	Financial Markets
	C	Project Work

NOTE: The syllabus for the papers Advanced Accounting, Company Law, Business Finance and Indirect Taxes are revised and furnished below. The existing syllabus is to be followed for the remaining papers.

First Semester

Course code	TITLE OF THE COURSE	L	T	P	C
Core I	PRINCIPLES OF ACCOUNTANCY	4	-	-	4
Pre-requisite	Basics knowledge on Accountancy	Syllabus Version		2021-22	

Course Objectives:

The main objectives of this course are to:

1. Provide a strong foundation in principles of accountancy concepts, various elements of financial statements and relevant accounting.
2. Inculcate the knowledge of international financial reporting standards.
3. Make the students aware of Bill of Exchange.
4. Gain the knowledge about the preparation of final accounts.
5. Give an insight about the Account current statement and procedure for calculation of average due date methods.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall the fundamental concepts of accounting and book keeping.	K1
2	Solve the errors in book keeping and identify the effect of BRS in an Enterprise	K2
3	Aware of Bills of exchange and its transaction including Accommodation bills	K2
4	To gain knowledge about the preparation of final Accounts	K3
5	Understand the Account current statement and procedure for calculation of Average due date methods	K2

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1	INTRODUCTION	12 hours
Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.		
Unit:2	FINAL ACCOUNTS	12 hours
Final accounts of a sole trader with adjustments – Errors and rectification		
Unit:3	BILL OF EXCHANGE	12 hours
Bill of exchange- Accommodation bills – Average due date – Account current.		
Unit:4	CONSIGNMENTS AND JOINT VENTURES	12 hours
Accounting for consignments and Joint ventures		
Unit:5	BANK RECONCILIATION STATEMENT	10 hours
Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals.		

Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		60 hours
Distribution of Marks: 20% Theory, 80 % Problems		
Text Book(s)		
1	N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy – S.Chand& Company Ltd.,	
2	T.S.Grewal – Introduction to Accountancy- S.Chand& Company Ltd.,	
3	R.L.Gupta, V.K.Gupta, M.C.Shukla – Financial Accounting – Sultanchand& sons.	
4	T.S.Grewal, S.C.Gupta, S.P.Jain – Advanced Accountancy- Sultanchand& sons.	
Reference Books		
1	K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers X	
2	S.K.Maheswari, T.S.Reddy - Advanced Accountancy-Vikas publishers	
3	A.Murthy -Financial Accounting – Margham Publishers	
4	P.C.Tulsian - Advanced Accountancy – Tata McGraw Hill Companies.	
5	A.Mukherjee, M.Hanif – Modern Accountancy. Vol.1- Tata McGraw Hill Companies	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=FuDFXg4Onzc	
2	https://www.youtube.com/watch?v=Z71rEnjW-Z4	
3	https://www.youtube.com/watch?v=91m0siLj3-	
o Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

Course code	TITLE OF THE COURSE	L	T	P	C
Core II	INTRODUCTION TO INFORMATION TECHNOLOGY	4	-	-	4
Pre-requisite	Basics knowledge in Information Technology	Syllabus Version		2021 - 22	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Know the basics of computer systems and information technology. 2. Make the students to have thorough knowledge of computer hardware, software, its components and operating system. 3. Aware of different programming languages. 4. Gain the knowledge about e-commerce, internet and extranet and uses of www applications. 5. Make the students to develop the applications of computer information system in various business fields. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the basic concepts about hardware and software components and data retrieval from various areas of business.	K1			
2	Recall and remember the different types of computers available in business industries.	K1			
3	Aware of different programming and machine level languages and steps to develop computer programmes.	K2			
4	To gain knowledge about e-commerce, internet and extranet understand the uses of world wide web applications.	K2			
5	Create the applications of computer information system in various business fields.	K2			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6- Create					
Unit:1	HARDWARE AND SOFTWARE	12 hours			
Hardware and Software : computer systems, importance of computers in business, data and information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business.					
Unit:2	COMPUTER SYSTEMS	12 hours			
Types of computer systems- Micro, mini, mainframe and super computers. Analog, digital and Hybrid computers, business and Scientific computer systems, First, second, third and fourth generation computers, Laptop or notebook computers , data processing systems- batch, online and Real time system. Time sharing , multiprogramming and multiprocessing systems. Networkings: Local and wide area networks.					
Unit:3	COMPONENTS OF COMPUTERS AND SOFTWARE	12 hours			
Components of computers input ,output and storage devices, software: system software and Application software; Programming language-machine language- assembly language, higher level languages. Flowchart and programme flow charts. Steps in developing a computer programme					

Unit:4	OPERATING SYSTEMS	12 hours
Operating systems: Dos, windows, UNIX, windows NT, windows98 - E.Commerce. Internet Extranet- E.mail and its uses-world wide websites-mobile computers.		
Unit:5	SYSTEM ANALYSIS AND DESIGN	10 hours
System analysis and design, computer based information system-Transaction processing office Automation-management information system-decision support systems-expert system.		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	60 hours
Text Book(s)		
1	Computer and common sense-Roger Hunt and John Shellery	
2	Using Micro Computers- Brightman and Dimsdale	
3	P.c.Software made simple-R.K.Taxali	
Reference Books		
1	Introduction to computers-Alexis Leon and Mathews Leon	
2	Information technology for management-Henry C.Lucas	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=Qy064xFEW64	
2	https://www.youtube.com/watch?v=0fbNLQjNltE	
3	https://www.youtube.com/watch?v=dx1-_4tlJus	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

Course code	TITLE OF THE COURSE	L	T	P	C
ALLIED PAPER I	MATHEMATICS FOR BUSINESS	4	-	-	4
Pre-requisite	Basics knowledge on Mathematics for Business	Syllabus Version		2021 - 22	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Understand and apply basics of applications of mathematics in business 2. Make the students to be ready for solving business problems using mathematical operations. 3. Provide an insight knowledge about variables, constants and functions. 4. Gain the knowledge on integral calculus and determining definite and indefinite functions. 5. Analyze the linear programming problem by using graphical solution and simple method. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the basic concepts of arithmetic and geometric series and different effective rates of interest for sinking fund, annuity and present value.	K2			
2	Know the basic concepts of addition and multiplication analysis and input and output analysis.	K1			
3	Aware of variables, constants and functions and evaluate the first and second order derivatives.	K2			
4	To gain knowledge on integral calculus and determining definite and indefinite functions.	K2			
5	Analyze the linear programming problem by using graphical solution and simple method.	K4			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6- Create					
Unit:1	SET THEORY	12 hours			
Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest – Effective rate of Interest –Sinking Fund – Annuity - Present Value – Discounting of Bills – True Discount – Banker’s Gain.					
Unit:2	MATRIX	12 hours			
Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations – Input-Output Analysis.					
Unit:3	VARIABLES, CONSTANTS AND FUNCTIONS	12 hours			
Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives – Maxima and Minima – Application to Business Problems					

Unit:4	ELEMENTARY INTEGRAL CALCULUS	12 hours
Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts.		
Unit:5	LINEAR PROGRAMMING PROBLEM	10 hours
Linear Programming Problem – Formation – Solution by Graphical Method Solution by Simple Method.		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		60 hours
Text Book(s)		
1	Navanitham, P.A,” Business Mathematics & Statistics” Jai Publishers,Trichy-21	
2	Sundaresan and Jayaseelan,”Introduction to Business Mathematics”,Sultanchand Co&Ltd,Newdelhi	
3	Sanchetti, D.C and Kapoor, V.K,” Business Mathematics” , Sultan chand Co&Ltd,Newdelhi	
Reference Books		
1	G.K.Ranganath, C.S.Sampamgiram&Y.Rajan-A Text book Business Mathematics - Himalaya Publishing House.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=qO1SYFZVmhY	
2	https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD	
3	https://www.youtube.com/watch?v=qO1SYFZVmhY&list=PLX2gX-ftPVXUYjs2g3YiaY0sEfwW-jg5L	
Course Designed By:		

Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

S- Strong; M-Medium; L-Low

Course code	TITLE OF THE COURSE	L	T	P	C
Core IV	COMPUTER APPLICATIONS: MS OFFICE - PRACTICAL-I	-	-	4	4
Pre-requisite	Basics knowledge in MS-Office	Syllabus Version	2021 - 22		
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Acquire and apply the computer applications in different aspects of business 2. Get an insight knowledge on ms-office, ms-excel, and power point. 3. Know the database maintenance in every type of applications. 4. Get the knowledge application on effective power point presentation. 5. Develop the programs in ms-word and ms-excel. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the basic concepts computer applications using MS-Office applications for the business transactions.	K2			
2	Create customers list using mail merge for sending letters to the respondents at a time.	K3			
3	Aware and apply various statistical tools available in Ms-excel for the business enterprise transactions.	K3			
4	To gain knowledge making effective presentation for the business meeting using power point presentation.	K2			
5	Understand and evaluate the database using MS-Word and excel.	K3			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
I - MS WORD				20 hours	
<ol style="list-style-type: none"> 1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace. 2. Prepare an invitation for the college function using Text boxes and clip parts. 3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading. 4. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format. 5. Prepare a Shareholders meeting letter for 10 members using mail merge operation. 6. Prepare Bio-Data by using Wizard/ Templates. 					

II - MS EXCEL		20 hours
<ol style="list-style-type: none"> 1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting. 2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula. 3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard. 4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions. 5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline. 		
III - MS POWERPOINT		20 hours
<ol style="list-style-type: none"> 1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode. 2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart. 3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out. - The presentation should work in custom mode. 4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically. 5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using wordart. 		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=YHSLkNzLuqc	
2	https://www.youtube.com/watch?v=RdTozKPY_OQ	
3	https://www.youtube.com/watch?v=x5wYAJ3qzC0	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

S- Strong; M-Medium; L-Low





**Second
Semester**

Course code	TITLE OF THE COURSE	L	T	P	C
Core III	ADVANCED ACCOUNTING	4	-	-	4
Pre-requisite	Basic knowledge on Advanced Accounting	Syllabus Version		2021-22	

Course Objectives:

The main objectives of this course are to:

1. Provide a strong foundation in the Accounting procedures of Depreciation, Branch accounts, Hire Purchase and Installment System, Single Entry and Partnership.
2. Make the students to solve the problems of branch accounts, hire purchase and installment system.
3. Give an insight knowledge on single entry system.
4. Gain knowledge on Partnership Accounts, Division of Profits, Fixed and Fluctuating Capital, Admission and Retirement of partners.
5. Make the students to understand Partnership and Insolvency of Partners.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand the different methods of depreciation.	K2
2	Solve the problems of branch accounts, hire purchase and installment system.	K2
3	Know the single entry system and statement of affairs method using conversion method	K2
4	To gain knowledge on Partnership Accounts, Division of Profits, Fixed and Fluctuating Capital, Admission and Retirement of partners.	K3
5	Understand Dissolution of Partnership and Insolvency of Partners	K3

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create

Unit:1	DEPRECIATION	23 hours
Depreciation – Methods - Reserves and provisions.		
Unit:2	BRANCH ACCOUNT AND HIRE PURCHASE	20 hours
Branch accounts excluding foreign branches. Hire purchase and installment system including hire purchase trading accounts.		
Unit:3	SINGLE ENTRY SYSTEM	20 hours
Single Entry System - Meaning and Features - Statement of Affairs Method and Conversion Method		
Unit:4	PARTNERSHIP ACCOUNTING	20 hours
Partnership Accounts - Division of Profits - Fixed and Fluctuating Capital - Admission - Retirement – Death		

Unit:5	DISSOLUTION OF PARTNERSHIP	20 hours
Dissolution of Partnership - Insolvency of Partners - Rule in Garner Vs. Murray.		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		105 hours
Distribution of Marks: 20% Theory, 80 % Problems		
Text Book(s)		
1	Jain and Narang : Advanced Accounting	
2	T.S. Grewal : Advanced Accounting	
3	M.C Shukla : Advanced Accounting	
Reference Books		
1	T.S.Reddy&A.Murthy : Financial Accounting	
2	R.L.Gupta&M.Radhasamy : Advanced Accountancy	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=rI3dTtIVm14	
2	https://www.youtube.com/watch?v=OJkYqLssvVM	
3	https://www.youtube.com/watch?v=1JLnflQjVOI	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	M	M	S	M
CO3	S	S	S	S	S
CO4	S	S	M	M	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

Course code	TITLE OF THE COURSE	L	T	P	C	
Core IV	COMPUTER APPLICATIONS: MS OFFICE - PRACTICAL-I	-	-	4	4	
Pre-requisite	Basic knowledge of MS - Office	Syllabus Version		2021-22		
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> 1. Acquire the knowledge on computer applications in different aspects of business. 2. Make the students to understand MS-access database creation. 3. Give a detailed knowledge on how to protect the business database using tally. 4. Understand the preparation of the accounts transactions of the business enterprises in the tally package. 5. Make the students to understand the dissemination of the accounting details in tally. 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Understand the basic concepts computer applications using MS-Access for maintaining the database.	K2				
2	Create different databases using access application for developing the business transactions	K4				
3	Apply the accounting principles and rules in tally software packages for updating the accounting transactions.	K3				
4	To gain knowledge on creating e-mail.	K3				
5	Gain the knowledge on visiting a business enterprise website and collect the data.	K2				
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
		I - MS ACCESS			30 hours	
<ol style="list-style-type: none"> 1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories. 2. Create mailing labels for student database which should include atleast three Table must have atleast two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, Phone Number. 3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view. 4. Create forms for the simple table ASSETS. 5. Create report for the PRODUCT database. 						
		II – TALLY AND INTERNET			30 hours	
1. Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.						

2. Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments).
3. Prepare inventory statement using (Calculate inventory by using all methods) a) FIFO b) LIFO c) Simple Average Method d) Weighted Average Method
4. Create an e-mail id and check the mail inbox.
5. Learn how to use search engines and visit yahoo com, rediff.com, hotmail.com and google.com
6. Visit your University and college websites and collect the relevant data.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

- | | |
|---|---|
| 1 | https://www.youtube.com/watch?v=BUE-XJEHp7g |
| 2 | https://www.youtube.com/watch?v=0s4mKbkYJPU&t=1s |
| 3 | https://www.youtube.com/watch?v=Dxcc6ycZ73M |

Course Designed By:

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

S- Strong; M-Medium; L-Low

Course code	TITLE OF THE COURSE	L	T	P	C
ALLIED PAPER II	STATISTICS FOR BUSINESS	4	-	-	4
Pre-requisite	Basic knowledge on statistics for business	Syllabus Version		2021-22	
Course Objectives:					
The main objectives of the course are able to					
<ol style="list-style-type: none"> 1. Provide basic conceptual knowledge on applications of statistics in business. 2. Make the students to be ready for solving business problems using statistical operations. 3. Give a detailed instruction of measurement of dispersion. 4. Gain the knowledge on application of correlation and regression for business operations. 5. Analyze interpolation and probability theory and perform the problems. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the basic concepts of arithmetic and geometric mean and different types of data collection.	K2			
2	Know measures of dispersion.	K1			
3	Gain the knowledge on correlation and regression analysis.	K5			
4	Understand the different types of moving averages.	K2			
5	Know and analyze interpolation and probability	K2			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	INTRODUCTIONS	15 hours			
Meaning and Definition of Statistics – Collection of data — Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – simple problems					
Unit:2	MEASURES OF DISPERSION	15 hours			
Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Skewness – Meaning – Measures of Skewness - Pearson's and Bowley's co-efficient of Skewness.					
Unit:3	CORRELATION AND REGRESSION ANALYSIS	15 hours			
Correlation –Meaning and Definition –Scatter diagram, Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent deviation. Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression					
Unit:4	TIME SERIES	15 hours			
Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal Variation – Method of Simple average. Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.					

Unit:5	INTERPOLATION	13 hours
Interpolation: Binomial, Newton's and Lagrange methods. Probability – Concept and Definition – Addition and Multiplication theorems of Probability (statement only) – simple problems based on Addition and Multiplication theorems only.		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		75 hours
Text Book(s)		
1	Statistical Methods by S.P. Gupta	
2	Business Mathematics and Statistics by P. Navaneetham	
3	Statistics by R.S.N. Pillai and V. Bagavathi	
Reference Books		
1	Statistics-Theory, Methods & Application by D.C. Sancheti and V.K. Kapoor	
2	Applied General Statistics by Frederick E.Croxtton and Dudley J. Cowden	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=BUE-XJEHp7g	
2	https://www.youtube.com/watch?v=0s4mKbkYJPU&t=1s	
3	https://www.youtube.com/watch?v=Dxcc6ycZ73M	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

S- Strong; M-Medium; L-Low



Third Semester

Course code	TITLE OF THE COURSE	L	T	P	C
Core V	PRINCIPLES OF MARKETING	4	-	-	4
Pre-requisite	Basics of Principles of Marketing	Syllabus Version		2021-22	
Course Objectives:					
The main objectives of the course are able to					
<ol style="list-style-type: none"> 1. Provide basic conceptual knowledge about the modern marketing and global marketing. 2. Give an insight knowledge on e-marketing and tele marketing. 3. Aware about the opportunities in marketing fields. 4. Analyze the marketing and product mix. 5. Give a detailed knowledge on green marketing concepts. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the different types of marketing and career opportunities in marketing.	K2			
2	Know about the marketing function for achieving marketing goals.	K1			
3	Aware of consumer behaviour and market segmentation and customer relations marketing.	K2			
4	Analyze the marketing mix, product mix and know about the green marketing.	K2			
5	Gain the knowledge on different bureau of Indian standards and consumer protection rights.	K2			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	MARKETING	15 hours			
Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing –E-marketing –Tele marketing- Marketing Ethics -Career Opportunities in Marketing					
Unit:2	MARKETING FUNCTIONS	15 hours			
Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing – Standardisation – Market Information					
Unit:3	CONSUMER BEHAVIOUR	15 hours			
Consumer Behaviour –meaning –Need for studying consumer behaviour-Factors influencing consumer behaviour-Market segmentation – Customer Relations Marketing					
Unit:4	MARKETING MIX	15 hours			
Marketing Mix – Product mix –Meaning of Product –Product life cycle –Branding- labelling-Price Mix-Importance-Pricing objectives - Pricing strategies –Personal selling and Sales Promotion -Place mix-Importance of channels of distribution –Functions of middlemen – Importance of retailing in today’s context					

Unit:5	MARKETING AND GOVERNMENT	13 hours
Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism – Consumer Protection – Rights of consumers- Green Marketing –Forward Trading in Commodities		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		75 hours
Text Book(s)		
1	Marketing Management - RajanSexena	
2	Principles of Marketing - Philip Kotler & Gary Armstrong	
3	Marketing Management - V.S. Ramasamy and Namakumari	
Reference Books		
1	Marketing -William G.Zikmund& Michael D"Amico	
2	Marketing - R.S.N.Pillai&Bagavathi	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=6jobOJy96jM	
2	https://www.youtube.com/watch?v=hZLMv5aexto	
3	https://www.youtube.com/watch?v=OocCPZ13i00&list=PLu6A0kluQy1c7ZUI-eMhv73kRWY0oRAGM	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

Course code	TITLE OF THE COURSE	L	T	P	C
Core VI	DATABASE MANAGEMENT SYSTEM	4	-	-	4
Pre-requisite	Basic knowledge on DBMS	Syllabus Version		2021-22	

Course Objectives:

The main objectives of this course are to:

1. Enable the students to learn about the basic data base operations and processes.
2. Understand the Architectural Concept, Structural Embedded QL, Hierarchical Approach and Network Concept.
3. Understand the relation approach and its key relation algebra.
4. Provide a detailed knowledge on hierarchical approach for knowing the detailed description of the data.
5. Make the students to understand embedded SQL

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand the basic concepts of data system, operational data and storage structures of the data	K2
2	Understand the relation approach and its key relation algebra.	K1
3	Aware about embedded SQL.	K2
4	To gain knowledge on hierarchical approach for knowing the detailed description of the data.	K2
5	Aware about embedded SQL.	K3

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create

Unit:1	DATABASE SYSTEM ARCHITECTURE	15 hours
Database System Architecture - Basic Concepts: Data System, Operational Data, Data Independence, Architecture for a Database System, Distributed Databases, Storage Structures: Representation of Data. Data Structures and Corresponding Operators: Introduction, Relation Approach, Hierarchical Approach, Network Approach.		
Unit:2	RELATIONAL APPROACH	15 hours
Relational Approach : Relational Data Structure : Relation, Domain, Attributes, Key Relational Algebra - Introduction, Traditional Set Operation. Attribute, Attribute names for derived relations - Special Relational Operations.		
Unit:3	EMBEDDED SQL AND NORMALIZATION	15 hours
Embedded SQL: Introduction – Operations not involving cursors, involving cursors – Dynamic statements, Query by Example – Retrieval operations, Built-in Functions, update operations - QBE Dictionary. Normalization : Functional dependency, First, Second, Third normal forms, Relations with more than one candidate key, Good and bad decomposition.		

Unit:4	HIERARCHICAL APPROACH	15 hours
Hierarchical Approach : IMS data structure - Physical Database, Database Description- Hierarchical sequence - External level of IMS : Logical Databases, the program communication block IMS Data manipulation : Defining the Program communication Block : DL / 1 Examples.		
Unit:5	NETWORK APPROACH	13 hours
Network Approach : Architecture of DBTG System. DBTG Data Structure : The set construct, Singular sets, Sample Schema, the external level of DBTG – DBTG Data Manipulation.		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		75 hours
Text Book(s)		
1	C.J.Date - An introduction to Database Systems, Seventh Edition	
2	Abraham Silberschatz, Henry F Korth- Database Systems Concepts	
Reference Books		
1	Bipin C Desai - An introduction to Database Systems	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=T7AxM7Vqvaw	
2	https://www.youtube.com/watch?v=kBdlM6hNDAE&list=PLxCzCOWd7aiFAN6I8CuViBuCdJgiOkT2Y	
3	https://www.youtube.com/watch?v=wjfeGxqAQOY&list=PLrjkTq13jnm-CLxHftqLgkrZbM8fUt0vn	
Course Designed By:		

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	S	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

Course code	TITLE OF THE COURSE	L	T	P	C
Core VII	COST ACCOUNTING	4	-	-	4
Pre-requisite	Basic Knowledge on Cost Accounting	Syllabus Version		2021-22	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Provide the students a strong foundation on the cost accounting procedures. 2. Make the studentsto understand the types of cost of production. 3. Give detailed knowledge on preparation of cost sheet for knowing the cost per unit of the product. 4. Get an insight knowledge on preparation of tender. 5. Acquire the knowledge on payment of wages and labour turnover. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the different concepts and classification of costs and create cost sheet for the firms.	K2			
2	Gain the knowledge on different types of material controls.	K3			
3	Know the system of labour wage payment, labour turnover and classification of overhead.	K2			
4	Gain the knowledge on different types of process costing.	K2			
5	Understand Operating Costing, Contract costing, and Reconciliation of Cost and Financial accounts	K3			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	COST ACCOUNTING	20 hours			
Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.					
Unit:2	MATERIAL, PURCHASE AND STORES CONTROL	18 hours			
Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.					
Unit:3	LABOUR	17 hours			
Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead.					
Unit:4	PROCESS COSTING	15 hours			
Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).					

Unit:5	OPERATING COSTING	18 hours
Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		90 hours
Distribution of Marks: 40% Theory, 60 % Problems		
Text Book(s)		
1	S.P. Jain and KL. Narang , “Cost Accounting”, Kalyani Publishers, New Delhi.Edn.	
2	R.S.N. Pillai and V. Bagavathi , “Cost Accounting”,S. Chand and Company Ltd., New Delhi.Edn.2004	
3	S.P.Iyyangar, “Cost Accounting Principles and Practice”, Sultan Chand, New Delhi. 2005.	
Reference Books		
1	V.KSaxena&C.D.Vashist, “Cost Accounting”, Sultan Chand, New Delhi 2005.	
2	M.N.Arora, “Cost Accounting”, Sultan Chand, NewDelhi 2005.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=VXTbSqrS1OQ&list=PLiaygP8qeQGUCZnFPYuxdwlDeS2NY6Goa	
2	https://www.youtube.com/watch?v=Ni1S_rhanJo	
3	https://www.youtube.com/watch?v=pGymzuGakJ8	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	M	M
CO3	S	S	S	S	S
CO4	M	S	M	M	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

Course code	TITLE OF THE COURSE	L	T	P	C
ALLIED PAPER III	MANAGERIAL ECONOMICS	4	-	-	4
Pre-requisite	Basic knowledge on Managerial Economics	Syllabus Version		2021-22	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Impart the knowledge of students on economics and its theories. 2. Understand the different types of markets in the current scenario. 3. Make the students to understand the demand analysis for the different types of products. 4. Analyze the markets for achieving business enterprise goal. 5. Analyze the causes and consequences of different market conditions. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Familiarize the students with the basic concept of managerial economics	K2			
2	Make student understand the demand and supply analysis in business applications	K2			
3	Apply marginal analysis to the firm under different market conditions.	K3			
4	Analyze the causes and consequences of different market conditions.	K4			
5	Familiarize the students with the basic concept of managerial economics	K2			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	MANAGERIAL ECONOMICS	15 hours			
Managerial Economics – Meaning and Definition – Nature and Scope – Economic Theory – Divisions – Goals of a firm					
Unit:2	DEMAND ANALYSIS	15 hours			
Demand Analysis – Meaning, Determinants of Demand – Law of Demand, Elasticity of Demand – Price, Income and Cross Demand – Demand Estimation and Demand Forecasting – Demand Distinctions.					
Unit:3	PRODUCTION FUNCTION	15 hours			
Production Function – Meaning and Definition – Elasticity of Substitution and Production – Type of cost of Production – Long run and Short run cost.					
Unit:4	MARKETS	15 hours			
Markets – Forms of Market – Characteristics - Pricing Methods – Objects of pricing policies – Practices – Government intervention in Market.					
Unit:5	PRICE THEORY	13 hours			
Price Theory – Perfect Competition, Monopoly, Monopolistic competition, Monopsony, Duopoly, Duopsony and Oligopoly.					

Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		75 hours
Text Book(s)		
1	R.L.Varshney and K.L.Maheshwari----Managerial Economics --- Sulthan Chand and Sons	
2	Alak Gosh and Biswanath Gosh----Managerial Economics --- Kalyani Publications	
Reference Books		
1	D.Gopalakrishna----Managerial Economics --- Himalaya Publishing House	
2	S.Sankaran---- Managerial Economics --- Margham Publications	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=ycyMktNFZ88&list=PLPjSqITyvDeV84Qiruw4xVWGPtCtrlhg	
2	https://www.youtube.com/watch?v=Q8RaIfn4-Cw	
3	https://www.youtube.com/watch?v=n47SQ64MhYw&list=PLJumA3phskPFwp2XXInxCWpv28nPMimDU	
Course Designed By:		

Mapping with Programme Outcomes						
COs	PO1	PO2	PO3	PO4	PO5	
CO1	S	S	S	M	M	
CO2	M	M	S	S	M	
CO3	S	S	S	S	S	
CO4	S	M	M	M	S	
CO5	S	M	S	S	S	

S- Strong; M-Medium; L-Low

Course code	TITLE OF THE COURSE	L	T	P	C
Core VIII	Computer Applications: Oracle -Practical-II	-	-	4	4
Pre-requisite	Basic knowledge on Oracle	Syllabus Version		2021-22	

Course Objectives:

The main objectives of the program are to

1. Acquire the knowledge on computer applications of Oracle in different aspects of business.
2. Give an insight knowledge on storing and protecting the different types of database of the business enterprises.
3. Gain the knowledge on creating database using oracle.
4. Gain knowledge on application of oracle statements to extract the particular data base.
5. Acquire the knowledge on developing employees and salary databases using oracle.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand the basic concepts computer applications using Oracle for maintaining the database.	K2
2	Create different databases using access application for developing the business transactions	K5
3	Gain the knowledge on creating database using oracle.	K2
4	Gain knowledge on application of oracle statements to extract the particular data base.	K3
5	Gain the knowledge on developing employees and salary databases using oracle.	K2

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create

1. Create a table "Company" with the following fields and insert the values for 10 employees.

Field Name	Field Type	Field size
Company Name	Character	15
Proprietor	Character	15
Address	Character	25
Supplier Name	Character	15
of employees	Number	4
GP Percent	Number	6 with 2 decimal places

Queries:

- a) Display all the records of the company which are in the ascending order of GP percent.
- b) Display the name of the company whose supplier name is "Telco".

- c) Display the details of the company whose GP percent is greater than 20 and order by GP Percent.
- d) Display the detail of the company having the employee ranging from 300 to 1000.
- e) Display the name of the company whose supplier is same as the Tata's.

2. Create a table named "Employee" with the following fields and insert the values.

Field Name	Field Type	Field Size
Employee Name	Character	15
Employee Code	Number	6
Address	Character	25
Designation	Character	15
Grade	Character	1
Date of Join	Date	-
Salary	Number	10 with 2 decimal places

Queries

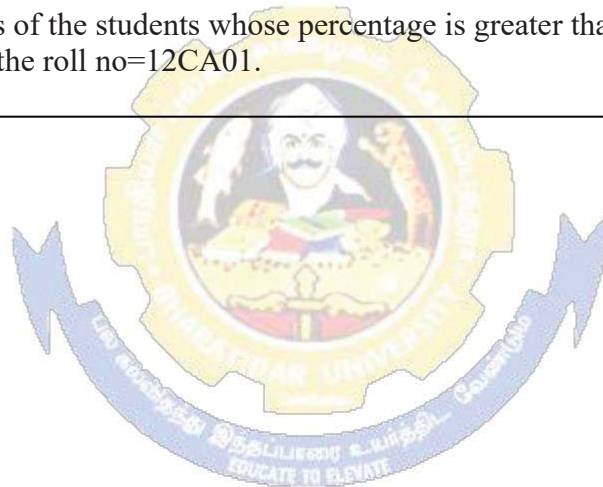
- a) Display the name of the employee whose salary is greater than Rs.10,000
- b) Display the details of employees in ascending order according to Employee Code.
- c) Display the total salary of the employees whose grade is "A"
- d) Display the details of the employee earning the highest salary.
- e) Display the names of the employees who earn more than "Ravi"

3. Create a table "Product" with the following fields and insert the values:

Field Name	Field Type	Field Size
Student Name	Character	15
Gender	Character	6
Roll No	Character	10
Department Name	Character	15
Address	Character	25
Percentage	Number	4 with 2 decimal places

Queries:

- Calculate the average percentage of students.
- Display the names of the students whose percentage is greater than 80.
- Display the details of the student who got the highest percentage.
- Display the details of the students whose percentage is between 50 and 70.
- Display the details of the students whose percentage is greater than the percentage of the roll no=12CA01.



4. Create a table "Product" with the following fields and insert the values:

Field Name	Field Type	Field Size
Product No	Number	6
Product Name	Character	15
Unit of Measure	Character	15
Quantity	Number	6 with decimal places
Total Amount	Number	8 with decimal places

Queries:

- Using update statements calculate the total amount and then select the record.
- Select the records whose unit of measure is "Kg".
- Select the records whose quantity is greater than 10 and less than or equal to 20.
- Calculate the entire total amount by using sum operation.
- Calculate the number of records whose unit price is greater than 50 with count operation.

5. Create the table PAYROLL with the following fields and insert the values:

Field Name	Field Type	Field Size
Employee No	Number	8
Employee Name	Character	8
Department	Character	10
Basic Pay	Number	8 with 2 decimal places
HRA	Number	6 with 2 decimal places
DA	Number	6 with 2 decimal places
PF	Number	6 with 2 decimal places
Net Pay	Number	8 with 2 decimal places

Queries:

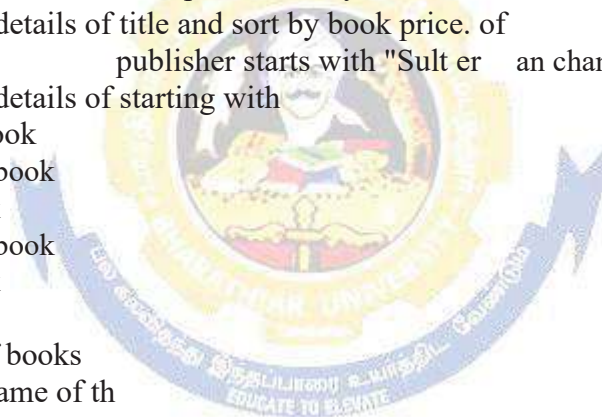
- Update the records to calculate the net pay.
- Arrange the records of the employees in ascending order of their net pay.
- display the details of the employees whose department is "Sales".
- Select the details of employees whose HRA \geq 1000 and DA \leq 900.
- Select the records in descending order.

6. Create a Table Publisher and Book with the following fields:

Field Name	Field Type	Field Size
Publisher Code	Var Char	5
Publisher Name	Var Char	10
Publisher city	Var Char	12
Publisher State	Var Char	10
Title of book	Var Char	15
Book Code	Var Char	5
Book Price	Var Char	5

Queries:

- Insert the records into the table publisher and book.
- Describe the structure of the table with the title "DBMS" with price>300.
- Show the details of the book with publisher name "Kalyani". title, publisher city is "Delhi".
- Show the details of title and sort by book price. of the book publisher starts with "Sultan Chand".
- Show the details of starting with "S". the book
- Select the book code, book
- Select the book code, book
- Count the number of books
- Find the name of the publisher

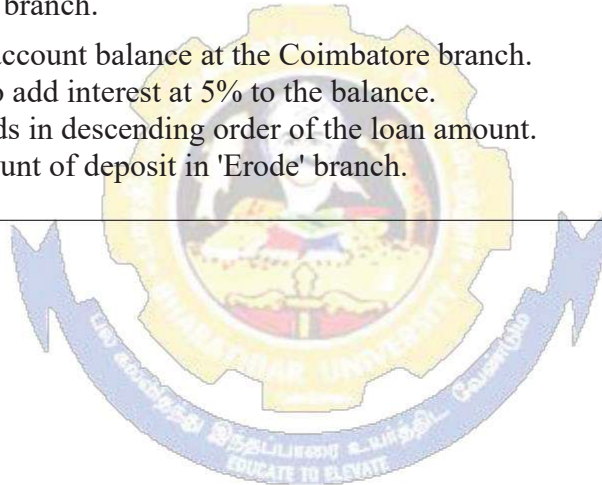


7. Create a table Deposit and loan with the following fields:

Field Name	Field Type	Field Size
Account	Var Char	6
Branch Name	Var Char	15
Customer Name	Var Char	20
Balance Amount	Var Char	10
Loan Number	Var Char	7
Loan Amount	Var Char	6

Queries:

- Insert the records into the table.
- Describe the structure of the table.
- Display the records of Deposit and Loan.
- Find the number of loans with amount between 10000 and 50000.
- List in the alphabetical order the names of all customers who have a loan at the Coimbatore branch.
- Find the average account balance at the Coimbatore branch.
- Update deposits to add interest at 5% to the balance.
- Arrange the records in descending order of the loan amount.
- Find the total amount of deposit in 'Erode' branch.



Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=R1AmTNuT4yE
2	https://www.youtube.com/watch?v=O6R2W7x3Y_Q
3	https://www.youtube.com/watch?v=6zC3TM3cn9o
Course Designed By:	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	M	M
CO3	S	S	S	S	S
CO4	M	S	M	M	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low



Course code	TITLE OF THE COURSE		L	T	P	C
Skill based Subject - 1	COMMERCIAL LAW		3			3
Pre-requisite	Basic knowledge in commerce activities		Syllabus version		2021-22	
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> 1. To provide knowledge about basics of business contract 2. To understand the performance of the contract 3. To understand the rules of indemnity and guarantee 4. To offer knowledge about the sale and transfer of goods and the applicable laws and regulations 						
Expected Course Outcomes:						
1	Check the various elements related business law and contract					K5
2	Interpret different types of contract and its features					K2
3	Analyze the mode of performance and discharge of contract					K4
4	Compare and check between rights and duties of indemnity, guarantee, bailor and bailee.					K5
5	Analyze the Law of sale of goods and its intricacies.					K4
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create						
Unit:1	BASICS OF BUSINESS CONTRACT				10--hours	
Law – Meaning – Law of Contract – Essential Elements of Valid Contract – Types of Contracts - Offer – Legal Rules relating to Offer – Acceptance – Essentials of Valid Acceptance – Revocation of Offer and Acceptance.						
Unit:2	CONSIDERATION AND CAPACITY TO CONTRACT				8--hours	
Consideration – Essentials of Valid Consideration – Capacity to Contract – Law relating to Minor, Unsound Mind – Persons Disqualified by Law.						
Unit:3	PERFORMANCE OF CONTRACT				8--hours	
Performance of Contract – Modes of Performance – Quasi-Contract – Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract.						
Unit:4	INDEMNITY AND GUARANTEE				9--hours	
Contract of Indemnity and Guarantee – Rights of Indemnity Holder – Rights and Liabilities of Surety.- Bailment and Pledge.						
Unit:5	LAW OF SALE OF GOODS				8--hours	
Sale of Goods Act – Sale and Agreement to Sell – Conditions and Warranties - Law of Carriage of Goods						

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
Total Lecture hours		45--hours
Text Book(s)		
1	N.D.Kapoor ----- Business Laws – Sulthan Chand & Sons	
2	R.S.N. PillaiandBagavathy ----- Business Laws- S.Chand& Co	
Reference Books		
1	Arun Kumar Sen, ”Commercial Law”, The world press pvt Ltd, Calcutta	
2	M.C.Kuchhal---- Mercantile Law---Vikas Publications	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1		
2		
4		
Course Designed By:		

Mapping with Programme Outcomes					
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	L
CO3	M	S	S	S	S
CO4	S	S	S	S	M
CO5	S	S	M	S	M

* S - Strong ; M - Medium ; L- Low



Fourth Semester

SEMESTER-IV

Course code	TITLE OF THE COURSE	L	T	P	C
Core IX	MANAGEMENT ACCOUNTING	4	-	-	4
Pre-requisite	Basic knowledge on Management Accounting	Syllabus Version		2021-22	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Acquire knowledge on basic relationship between management accounting and other types of managerial accounting. 2. Apply the different types of ratios for analyzing the performance of the companies. 3. Give an insight knowledge on Break Even Point analysis. 4. Analyze the working capital requirements of the company using the format. 5. Analyze the budgeting and budgetary control. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall the objectives and scope of management and know the relationship between other managerial accounting.	K1			
2	Analyze the performance of the company using different ratios	K4			
3	Understand the working capital requirements of the company using the format.	K3			
4	To gain knowledge about marginal costing and BEP analysis.	K2			
5	Understand about budgeting and budgetary control	K3			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	MANAGEMENT ACCOUNTING	20 hours			
Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting , Cost Accounting and Financial Accounting.					
Unit:2	RATIO ANALYSIS	18 hours			
Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.					
Unit:3	WORKING CAPITAL	17 hours			
Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis.					
Unit:4	MARGINAL COSTING AND BREAK EVEN ANALYSIS	15 hours			
Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.					

Unit:5	BUDGETING AND BUDGETARY CONTROL	18 hours
Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		90 hours

Distribution of Marks: 40% Theory, 60 % Problems

Text Book(s)

- 1 Dr. S.N. Maheswari. “Management Accounting”, Sultan Chand & Sons, New Delhi, 2004.
- 2 Sharma and S.K.Gupta “Management Accounting”, Kalyani Publishers, New Delhi,2006.

Reference Books

- 1 S.P. Jain and KL. Narang , “Cost and Management Accounting”, Kalyani Publishers, New Delhi.
- 2 S.K.Bhattacharya, “Accounting and Management”, Vikas Publishing House.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

- 1 <https://www.youtube.com/watch?v=u6-nXMATSaI>
- 2 <https://www.youtube.com/watch?v=1e9VAAb3WTo>
- 3 https://www.youtube.com/watch?v=bS1eE88gepk&list=PLLy_2iUCG87D6w12QCXDGfaEa-r_eVY33

Course Designed By:

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	S	S	S	S	M
CO3	S	S	S	S	S
CO4	S	M	M	S	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

SEMESTER-IV

Course code	TITLE OF THE COURSE	L	T	P	C
Core X	OBJECT ORIENTED PROGRAMME WITH C++	3	-	-	3
Pre-requisite	Basic knowledge on C++	Syllabus Version		2021-22	
Course Objectives:					
The main objectives of the program are to					
<ol style="list-style-type: none"> 1. Understand the difference between structured and Object-Oriented Problem-solving methods. 2. Apply concepts of computer programming languages in various business fields based on the given problem. 3. Develop the program by applying the concept of OOPs. 4. Develop the reusability of C++ program by applying the concept of Inheritance and Polymorphism. 5. Apply the data files operation technique and solve the given problems in a practical manner. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Compare the different types of languages and find the importance of object-oriented programming language	K2			
2	Know and understand the C++ statements and motivate the students to make use of the statements	K3			
3	Identify the class structure and develop the program.	K2			
4	Develop the program by applying the concept of OOPs	K3			
5	Apply the data file operation technique and evaluate the program in a practical manner	K3			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
Unit:1	OBJECT ORIENTED PROGRAMS	15 hours			
OOPs, A New Paradigm – Evaluation of Programming Paradigm – Objects – Classes – Multiple Viewing of the Same Object – Encapsulation and Data Abstraction – Inheritance – Delegation – Object Composition – Polymorphism – Message Communication – Popular OOPs Languages – Merits and Demerits of OOPs Methodology – Application of OOPs.					
Unit:2	BASICS OF C++	15 hours			
Application of C++ - Structure of C++ Program – Tokens, Expression -Basic Data Types – Symbolic Constants – Declaring Data Types - Reference Variables – Operator in C++ - Scope Resolution Operator – Expressions and Implicit Conversions – Control Structures – Functions in C++ - Call by Reference – Call by Value – Inline Functions – Default Arguments – Constant Arguments – Classes and Objects – Defining Member Functions – Nesting Member Function – Private Member Function – Static Member Function.					
Unit:3	OBJECTS AND OPERATOR OVERLOADING	15 hours			
Array of Objects – Friend Function – Returning Objects – Constant Member Function – Pointer to Members – Constructors with Default Arguments – Copy Constructor – Dynamic Constructor – Destructor – Operator Overloading and Type Conversions – Rules for Operator Overloading – Function Overloading – Function Overloading with Arguments – Special Features of Function Overloading.					

Unit:4	INHERITANCE	15 hours
Inheritance – Single Inheritance – Types of Base Classes – Types of Derivation – Public – Private – Protected Inheritance – Multilevel Inheritance – Multiple Inheritance – Hierarchical Inheritance – Hybrid Inheritance – Polymorphism – Virtual Functions – Pure Virtual Function – Pointer to Derived Classes.		
Unit:5	MANAGING CONSOLE	13 hours
Managing Console I/O Operations – C++ Streams – Stream Classes – istreams, ostream, ifstream, ofstream, filebuff, istrstream, ostrstream – Unformatted I/O Operation – Classes for File Stream Operations – Opening and Closing a file.		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		75 hours
Text Book(s)		
1	E. Balagurusamy, “Object Oriented Programming with C++”, Tata McGraw-Hill Publishing Company Limited, New Delhi, 2003.	
Reference Books		
1	D.Ravichandran, “Programming with C++”, Tata McGraw-Hill Publishing Company Limited, New Delhi, 2002.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=h4kUiFOb_v0	
2	https://www.youtube.com/watch?v=xnh7ip5gpzc&list=PLfVsf4Bjg79DLA5K3GLbIwf3baNVFO2Lq	
3	https://www.youtube.com/watch?v=hyJeuFWmROc&list=PLftJ4X48yC1k97-tmIpp0HpW-lh2dv9i2	
Course Designed By:		

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	M	M	S
CO3	S	M	S	S	M
CO4	S	S	S	M	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

Course code	TITLE OF THE COURSE	L	T	P	C
Core XI	EXECUTIVE BUSINESS COMMUNICATION	3	-	-	3
Pre-requisite	Basics of Executive Business Communication	Syllabus Version		2021-22	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Acquire the basic knowledge on business communication. 2. Enable the students to create various forms of business letters. 3. Impart knowledge of the students on various secretarial correspondence letters. 4. Gain the knowledge on report writing. 5. Make the students to create their resumes. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the effectiveness of business communication	K2			
2	To gain the knowledge on creating various forms of letters	K3			
3	Understand the concept on banking and insurance correspondence	K2			
4	To gain knowledge on report writing	K2			
5	To create a resume	K3			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	BUSINESS COMMUNICATION	8 hours			
Business Communication : Meaning – Importance of Effective Business Communication Modern Communication Methods – Business Letters : Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.					
Unit:2	TRADE ENQUIRIES	9 hours			
Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.					
Unit:3	BANKING CORRESPONDENCE	8 hours			
Banking Correspondence - Insurance Correspondence - Agency Correspondence.					
Unit:4	COMPANY SECRETARIAL	7 hours			
Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)					
Unit:5	APPLICATION LETTERS	11 hours			
Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations.					
Unit:6	CONTEMPORARY ISSUES	2 hours			
Expert lectures, online seminars – webinars					
Total Lecture hours					45 hours

Text Book(s)	
1	Rajendra Pal Korahill, “Essentials of Business Communication”, Sultan Chand & Sons, New Delhi, 2006.
2	Ramesh, MS, & C. C Pattanshetti, “Business Communication”, R.Chand&Co, New Delhi, 2003.
3	Rodriquez M V, “Effective Business Communication Concept” Vikas Publishing Company ,2003.
Reference Books	
1	Raghunathan V S , Santhanam V , Business Communication
2	Madhukar .R.K , “Business Communication”
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=oDTPxMBemDM
2	https://www.youtube.com/watch?v=h1fCJM1LMaY
3	https://www.youtube.com/watch?v=hbROO4SLReM
Course Designed By:	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	S	S	M	S
CO3	S	M	S	S	S
CO4	S	S	S	M	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

Course code	TITLE OF THE COURSE	L	T	P	C
Core XII	COMPUTER APPLICATIONS : ORACLE & C++ PRACTICAL-II	4	-	-	4
Pre-requisite	Basic knowledge on C++	Syllabus Version		2021-22	

Course Objectives:

The main objectives of the program are to

1. Acquire and apply the computer applications knowledge in different aspects of business using oracle.
2. Make the students to apply the basic concepts of storing and protecting the different types of database of the business enterprises.
3. Develop the reusability of C++ program by applying the concept of Inheritance and Polymorphism.
4. Apply the data files operation technique.
5. Apply the concepts of oracle and C++ program to solve the given problems in a practical manner.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Create programs by applying class and member functions concept	K3
2	Develop the programs using member function definition	K3
3	Apply the concepts of oracle to solve the problems of business enterprises.	K3
4	Develop the students to use the reusability concepts.	K2
5	Acquire the knowledge on the application of c++ and to solve the problems.	K2

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create

1. Program to calculate depreciation under Straight Line method and Diminishing Balance method (using class, defining member functions outside the class).
2. Program to calculate depreciation under Diminishing Balance method (Using class, defining member function inside the class)
3. Program to calculate Economic Order Quantity (using nesting of member function).
4. Program to print the Employees' payroll statement (using control structures).
5. Program to calculate simple Interest and compound Interest(using nested class).
6. Program to calculate net income of a family(using friend function in two classes).

7. Program to print the book list of library(using array of objects).
8. Program to prepare cost sheet (using inheritance).
9. Program to calculate margin of safety (using multilevel inheritance).
10. Program for bank transaction (using constructor and destructor).
11. Program to calculate increase or decrease in working capital using operator overloading.
12. Program to create the student file and prepare the marks slip by access in the file.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

- | | |
|---|---|
| 1 | https://www.youtube.com/watch?v=ZopRS8dsN48 |
| 2 | https://www.youtube.com/watch?v=Bw6jvxnDcVk |
| 3 | https://www.youtube.com/watch?v=O6R2W7x3Y_Q&t=17s |

Course Designed By:

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	M	M	S	S	S
CO3	S	M	S	S	S
CO4	S	S	S	M	M
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

Course code	TITLE OF THE COURSE	L	T	P	C
Core XIII	BANKING THEORY	3	-	-	3
Pre-requisite	Basics knowledge of Banking Theory	Syllabus Version		2021-22	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> Educate the basic concepts on the functions and theories of banking management. Make the students to understand the recent trends in Indian banking. Understand the organization structure, communication skills, and leadership qualities for achieving business goals. Build competencies among the students as entrepreneurs and managers. Understand the existing banking system in India. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Discuss the Basic concepts, functions and Classification of Banking System	K1			
2	Describe the Recent Trends in Banking.	K2			
3	Explain about the Organization structure of Banks and Credit control measures.	K2			
4	Enumerate the Indian Money Market.	K2			
5	Get an insight knowledge on StateBank of India and Commercial Banks.	K2			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6- Create					
Unit:1	BANKING SYSTEM	8 hours			
Origin of banks-Definition of banking- Classification of banks- Banking System: Unit Banking – Branch Banking Universal Banking & Banking Markets – Functions of Modern commercial Banks - Balance Sheet of commercial Banks – Credit Creation by commercial Banks.					
Unit:2	INDIAN BANKING	9 hours			
Recent Trades in Indian Banking – Automated teller Machines – Merchant Banking – Mutual Fund – Factoring Services – Customer Services – Credit Cards – E-banking – Privatization of commercial banks – Place of Private Sector Banks in India.					
Unit:3	CENTRAL BANKS	8 hours			
Central Banks – Functions – Credit Control Measures – Quantitative and Selective Credit control measures – Role of RBI in regulating and controlling banks.					
Unit:4	INDIAN MONEY MARKET	7 hours			
Indian Money Market – Organized and Unorganized Part – Deficiencies of the Indian Money Market – Comparison with British and American Money Markets.					

Unit:5	STATE BANK AND COMMERCIAL BANKS	11 hours
State Bank of India – Its special place in the banking scene – Commercial banks and rural financing – Regional Rural Banks - Place of Co-operative banks in the Indian Banking scene – Development banking – IDBI – ICICI.		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		45 hours
Text Book(s)		
1	Banking of India - Panandigar.S.J	
2	A Text book of Banking - Radhasamy M & Vasudevan S.V	
3	A Text book of Banking - Maheswari S.N.	
Reference Books		
1	Indian Banking - Natarajan. S & Parameswaran R	
2	Banking and Financial Systems - Santhanam .B	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=n9bCm_tNik0	
2	https://www.youtube.com/watch?v=M2Xy1DSbH1Y	
3	https://www.youtube.com/watch?v=FMc4ePdoUmk&list=PL1WndMtGKOUlIFtsx_8TRp33DzFqBrZeA	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	M	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	M	M	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

SEMESTER-IV

Course code	TITLE OF THE COURSE	L	T	P	C
Allied IV	PRINCIPLES OF MANAGEMENT	3	-	-	3
Pre-requisite	Basic knowledge of Principles of Management	Syllabus Version		2021-22	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Conceptualize on the functions and theories of principles of management. 2. Enable the students to study about the different types of management theories. 3. Make the students to understand the delegation of power and control. 4. Acquire the detailed knowledge on communication in management. 5. Make the students to understand the motivational theories. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Conceptualize the nature and scope of Management process				K1
2	Understand the Planning and decision-making process.				K2
3	Enlighten about the organization and organization structure.				K1
4	Enumerate Theories of motivation and incentives.				K2
5	Make the students to understand the Co-ordination and control process.				K2
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	MANAGEMENT AND ADMINISTRATION	15 hours			
Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Heniry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker.					
Unit:2	PLANNING	8 hours			
Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans – Decision Making.					
Unit:3	ORGANIZATION	10 hours			
Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff.					
Unit:4	MOTIVATION	10 hours			
Motivation – Need – Determinants of behaviour – Maslow’s Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership styles – MBO – Management by Exception.					
Unit:5	COMMUNICATION IN MANAGEMENT	15 hours			
Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.					

Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		60 hours
Text Book(s)		
1	Principles of Management - Koontz and O'Donald	
2	Business Management - Dinkar – Pagare	
3	The Principles of Management - Rustom S. Davan	
Reference Books		
1	Business Organization and Management - Y. K. Bhushan	
2	Business Management – Chatterjee	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=_nikDhY1z8s	
2	https://www.youtube.com/watch?v=nZd3tUvfjq4&t=89s	
3	https://www.youtube.com/watch?v=xCEAiy51oS8&list=PLGRG6Dk7lyZ7vBWcAPIxfyFKg1O7y98mE	
Course Designed By:		

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	M	S	S	S	S
CO3	S	S	S	S	S
CO4	S	M	M	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

SEMESTER-IV

Course code		TITLE OF THE COURSE	L	T	P	C
Skill based	Subject-2	COMPANY LAW	3	-	-	3
Pre-requisite		Basic knowledge on Company Law	Syllabus Version		2021-22	
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> 1. Educate the students about the kinds and formation of a Company. 2. Make the students to understand the Memorandum of Association. 3. Understand about uses and formation of the prospects of a company. 4. Get an insight knowledge on appointment and salaries of company director and secretary. 5. Understand about various types of meeting. 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Discuss the characteristics of Company and its Formation				K2	
2	Understand about Memorandum and Articles of Association.				K2	
3	Get a detailed knowledge on Prospectus and Kinds of shares and Debentures.				K2	
4	Acquire the knowledge on powers and duties of Director and Secretary				K2	
5	Understand about kinds of meetings .				K2	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1	COMPANY				8 hours	
Company – Definition – Characteristics – Kinds – Privileges of Private Company – Formation of a Company.						
Unit:2	MEMORANDUM OF ASSOCIATION				9 hours	
Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning – Forms – Contents – Alteration of Articles – Doctrine of Indoor management						
Unit:3	PROSPECTUS				8 hours	
Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus — Kinds of Shares and Debentures.						
Unit:4	Director and Secretary				7 hours	
Director and Secretary – Qualification and Disqualification – Appointment – Removal – Remuneration – Powers, Duties and Liabilities.						
Unit:5	MEETINGS				11 hours	
Meetings – Requisites of Valid Meeting – Types of Meeting – Winding up – Meaning - Modes of Winding Up.						

Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		45 hours
Text Book(s)		
1	N.D.Kapoor, “ Company Law” Sultan Chand & Sons, New Delhi 2005	
2	Bagriyal A.K, “Company Law”, Vikas Publishing House, New Delhi	
3	Gower L.C.B, “Principles of Modern Company Law”, Steven & Sons, London.	
Reference Books		
1	Ramaiya A, “Guide to the Companies Act”, Wadhwa & Co., Nagpur	
2	Singh Avtar, “ Company Law”, Eastern Book Co., Lucknow	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=G9MyWFgsNLU	
2	https://www.youtube.com/watch?v=gEDSdXW0JPQ&list=PLWKgfZAhhUZAqiDvDUNORypEhPdmZHgz3	
3	https://www.youtube.com/watch?v=AddQ05rP7jE&list=PLgK6tNi_UlBxbK9foc3khX8ecmlaq4FTd	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	M	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low



Fifth Semester

Course code	TITLE OF THE COURSE	L	T	P	C
Core XIV	PRINCIPLES OF AUDITING	4	-	-	4
Pre-requisite	Basic knowledge on Principles of Auditing	Syllabus Version		2021-22	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Acquire knowledge on basics of Auditing, qualities of auditor and audit programmes. 2. Get a detailed knowledge on internal control in auditing. 3. Acquire a detailed knowledge on verification of assets and liabilities. 4. Understand about joint stock companies. 5. Understand about investigation and e-auditing. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand about the fundamental concepts Auditing.				K1
2	Get a detailed knowledge on internal control in auditing.				K2
3	Acquire a detailed knowledge on verification of assets and liabilities.				K3
4	Gain knowledge about Joint stock companies.				K2
5	Understand about investigation.				K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	AUDITING	15 hours			
Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.					
Unit:2	INTERNAL CONTROL	10 hours			
Internal Control – Internal Check and Internal Audit –Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.					
Unit:3	VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES	10 hours			
Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.					
Unit:4	JOINT STOCK COMPANIES	15 hours			
Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.					
Unit:5	INVESTIGATION	8 hours			
Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.					

Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	60 hours
Text Book(s)		
1	B.N. Tandon, “Practical Auditing” ,S Chand Company Ltd	
2	F.R.M De Paula, “Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London	
3	Spicer and Pegler, “Auditing: Khatalia“s Auditing”	
Reference Books		
1	Kamal Gupta, “Auditing “ , Tata Mcgriall Publications	
2	DinkarPagaren , “Principles of Auditing”	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=I7QAOUwm6Qg	
2	https://www.youtube.com/watch?v=5juutwZaYIQ&list=PLEC5E8A3A30C7DDA7	
3	https://www.youtube.com/watch?v=iXVIirfAJRc	
Course Designed By:		

Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	M	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	M	S	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

Course code	TITLE OF THE COURSE	L	T	P	C
Core XV	CORPORATE ACCOUNTING	4	-	-	4
Pre-requisite	Basic knowledge on Corporate Accounting	Syllabus Version		2021-22	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Understand the issue of shares of the companies. 2. Make the students to understand the redemption of preference shares. 3. Get insight knowledge on preparation of final accounts and calculation of Managerial Remuneration. 4. Make the students to value goodwill and shares of the companies. 5. Gain the knowledge on liquidation of the companies. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand about the issue of shares of the companies.	K2			
2	Get a detailed knowledge on redemption of preference shares.	K2			
3	Acquire a detailed knowledge on preparation of final accounts.	K2			
4	Apply the conceptual knowledge on valuation of goodwill and shares.	K3			
5	Understand about liquidation of companies.	K2			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6- Create					
Unit:1	ISSUE OF SHARES	20 hours			
Issue of shares : Par , Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue – Underwriting					
Unit:2	REDEMPTION OF PREFERENCE SHARES	18 hours			
Redemption of Preference Shares. Debentures – Issue – Redemption: Sinking Fund Method.					
Unit:3	FINAL ACCOUNTS OF COMPANIES	17 hours			
Final Accounts of Companies - Calculation of Managerial Remuneration.					
Unit:4	VALUATION OF GOODWILL AND SHARES	15 hours			
Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.					
Unit:5	LIQUIDATION OF COMPANIES	18 hours			
Liquidation of Companies - Statement of Affairs -Deficiency a/c.					
Unit:6	CONTEMPORARY ISSUES	2 hours			
Expert lectures, online seminars – webinars					
Total Lecture hours					90 hours
Distribution of Marks: 20% Theory, 80 % Problems					

Text Book(s)	
1	S.P. Jain & K.L. Narang, “Advanced Accounting”, Kalyani Publications, New Delhi.
2	Gupta R.L. & Radhaswamy M., ”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
3	Dr. M.A. Arulanandam, Dr. K.S. Raman, “Advanced Accountancy, Part-I”, Himalaya Publications, New Delhi.2003.
Reference Books	
1	Gupta R.L. & Radhaswamy M., ”Corporate Accounts “, Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
2	Shukla M.C., Grewal T.S. & Gupta S.L., “Advanced Accountancy”, S. Chand & Co., New Delhi.
3	Reddy & Murthy, “Financial Accounting”, Margham Publications, Chennai, 2004
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=kz1BCe5MATk
2	https://www.youtube.com/watch?v=NC7BGIWzAUK
3	https://www.youtube.com/watch?v=BIIX7JMa91E&t=27s
Course Designed By:	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	M	S	S	S
CO3	S	S	M	S	S
CO4	S	S	S	M	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

Course code	TITLE OF THE COURSE	L	T	P	C
Core XVI	E-COMMERCE TECHNOLOGY	4	-	-	4
Pre-requisite	Basic Knowledge on E-Commerce Technology	Syllabus Version		2021-22	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Acquire the basic concept of E-Commerce 2. Enable the students on network security and firewall 3. Impart knowledge on electronic payment systems. 4. Understand security and the web. 5. Gain the knowledge on consumer oriented e-commerce. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the basic concept of E- Commerce and its applications				K1
2	To gain the knowledge on EDI				K2
3	Understand security and the web				K2
4	To gain knowledge on consumer aspects in E-Commerce				K2
5	To know and apply various digital payment methods				K3
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	E-COMMERCE	15 hours			
E-Commerce-Framework-Classification of electronic commerce -Anatomy of E-Commerce Applications- Components of the I way-Network Access Equipment-Internet Terminology.					
Unit:2	ELECTRONIC DATA INTERCHANGE	15 hours			
Electronic Data Interchange - Benefits-EDI Legal, Security & privacy issues- EDI software implementation- Value added networks-Internal Information Systems-Work flow automization and Coordination-Customization and Internal Commerce.					
Unit:3	NETWORK SECURITY AND FIREWALLS	15 hours			
Network security and firewalls- Client Server Network Security- Emerging client server security threats- Firewalls and network security- Data and message security- Encrypted documents and electronic mail- Hypertext publishing- Technology behind the web- Security and the web.					
Unit:4	CONSUMER ORIENTED ELECTRONIC COMMERCE	15 hours			
Consumer Oriented Electronic Commerce: Consumer Oriented Applications-Mercantile Process Models-Mercantile Models From the Consumers Perspective- Mercantile Models from the Merchants Perspective.					
Unit:5	ELECTRONIC PAYMENT SYSTEMS	13 hours			
Electronic Payment Systems-Types-Digital Token Based Electronic Payment System-Smart Cards & Credit Card Electronic Payment Systems -Risk -Designing electronic payment system.					

Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		75 hours
Text Book(s)		
1	Ravi Kalakota&Andrew b.Whinston , “Frontiers of Electronic Commerce”, Dorling Kindersley (India) Pvt.Ltd-2006	
2	Bharat Bhasker , “Electronic Commerce”, Tata Mc Graw Hill Publishing Co Ltd,New Delhi-2006.	
Reference Books		
1	Daniel Minoli, Emma Minoli “Web Commerce Technology Handbook”, Tata McGraw Hill Publishing, New Delhi.	
2	Dr.C.S.Rayudu,”E-Commerce &E-Business”,Himalaya Publishing House, New Delhi, 2004.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=aveTzkgSVOQ	
2	https://www.youtube.com/watch?v=jkI7IOAaPEI&list=PLLBV7zC1hzIBhZNIX-Fbdy7EmHabuROsS	
3	https://www.youtube.com/watch?v=bF7AqfKLIC8	
Course Designed By:Sathiyavanisathiyavanis@skacas.ac.in		

Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	S	S	S	M
CO3	S	S	S	S	S
CO4	S	M	S	M	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

Course code	TITLE OF THE COURSE	L	T	P	C
Core XVII	SOFTWARE DEVELOPMENT WITH VISUAL BASIC	4	-	-	4
Pre-requisite	Basic knowledge in Software Development With Visual Basic	Syllabus Version		2021-22	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Develop a front end application using Visual Basic. 2. Enable the students to develop a front end tool for Customer Interaction in Business. 3. Impart knowledge on data controls. 4. Make the students to understand the intrinsic controls. 5. Understand the concept on client and server. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the concept on client and server			K1	
2	To gain the knowledge on IDE			K3	
3	Understand the concept on user defined data types			K3	
4	To gain knowledge on working with controls in VB			K2	
5	Understand on data controls			K2	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6- Create					
Unit:1	INTRODUCTION OF BASICS	15 hours			
Introduction – Client/Server – Benefits of Client/Server – Downsizing – Upsizing – Right sizing – Client/Server Models – Distributed Presentation – Remote Presentation – Remote Data – Distributed Logic – Distributed Data – Client/Server Architecture – Technical Architecture – Application Architecture – Two Tier Architecture – Three Tier Architecture OLTP & n Tier Architecture.					
Unit:2	INTRODUCTION TO VISUAL BASIC	10 hours			
Introduction to Visual Basic – Steps in VB Application – Integrated Development Environment (IDE) – Menu Bar – Tool Bar – Project Explorer Window – Property Window – Toolbox – Properties, Methods and Events – Event Driven Programming – Working with Forms - Variables – Scope of Variables – Constants – Data Types.					
Unit:3	FUNCTIONS AND PROCEDURES	10 hours			
Functions – Procedures – Control Structure : If - Switch – Select – For – While – Do While - Arrays – User Defined Data Types – Data Type Conversions - Operators – String Functions – Date and Time Functions.					
Unit:4	STANDARD CONTROLS	15 hours			
Creating and Using Standard Controls: Form, Label, Text box, Command Button, Check Box, Option Button, List Box, Combo Box, Picture Box, Image Controls, Scroll Bars – Drive List Box – Directory List Box - Time Control, Frame, Shape and Line Controls – Control Arrays – Dialog					

Boxes - Single Document Interface (SDI) – Multiple Document Interface (MDI) – Menus – Menu Editor – Menu Creation.		
Unit:5	DATA CONTROLS	8 hours
Data Controls – Data Access Objects (DAO) – Accessing and Manipulating Databases – Recordset – Types of Recordset – Creating a Recordset – Modifying, Deleting Records – Finding Records - Data Report – Data Environment – Report - Designer – Connection Object – Command Object – Section of the Data Report Designer – Data Report Controls.		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		60 hours
Text Book(s)		
1	Steven Holzner, “VB 6 Programming Black Book”, Dream Tech Press, New Delhi, 2002.	
Reference Books		
1	N. Krishnan & N. Saravanan, “Visual Basic 6.0 in 30 days”, Scitech Publications, (India) Pvt Ltd., Chennai, 2001.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=-HNNCem5MoQ	
2	https://www.youtube.com/watch?v=bCMWfzPONJg	
3	https://www.youtube.com/watch?v=hfqqRUAXCC0	
Course Designed By:		

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	M	S	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

Course code	TITLE OF THE COURSE	L	T	P	C
Core XVIII	COMPUTER APPLICATIONS : VISUAL BASIC - PRACTICAL-III	-	-	4	4
Pre-requisite	Basic Knowledge of Visual Basic	Syllabus Version		2021-22	
Course Objectives:					
The main objectives of the program are:					
<ol style="list-style-type: none"> 1. To acquire the knowledge on application of Visual basic. 2. To apply the concepts of vb in business applications. 3. To develop programs using visual basic. 4. To design the form for performing programs in IDE environment. 5. To develop the students to perform the practical programs in VB. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Understand the basic concepts computer applications using Oracle for maintaining the database.	K2			
2	Create different databases using access application for developing the business transactions	K4			
3	Gain the knowledge on creating database using oracle.	K2			
4	Gain knowledge on application of oracle statements to extract the particular data base.	K4			
5	Gain the knowledge on developing employees and salary databases using oracle.	K2			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
<ol style="list-style-type: none"> 1. Design a form with text box to perform the alignment and format function. 2. Design a form to display the list of products by declaring array function. 3. Design a form to calculate capital budgeting technique by declaring finance function and variable declaration using option button (Radio/Check box). 4. Design a form to display an advertisement banner using image box control with string function. 5. Design a form to compute cost of capital using finance function in visual basic using check box. 6. Design a form to perform working capital analysis by declaring finance function using flex grid control. 7. Design a form to display Break-even analysis using line and chart controls, by declaring variables. 					

8. Design a form to present product details like purchases, sales, profit, etc by declaring array functions and present the details in a rich text box(RTF).
9. Design a form to display Product Life Cycle using slider control.
10. Design a Pay Slip for an organization and create a data base using using SQL and Data Control.
11. Design the form to display the highlights of the budget using option button and animation.
12. Design a supermarket bill to display the sales invoice, and create a database using Data Control, option button, , check box, date picker, etc.
13. Design the form to create a bank customer database by declaring simple array and multiple arrays using Data Control.
14. Design a form to calculate minimum, maximum, reorder, reorder quantity, EOQ and display the inventory control records using data object.
15. Design the form to display tree view and list of folders and files from a directory of an organization.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

- | | |
|---|---|
| 1 | https://www.youtube.com/watch?v=-HNNCem5MoQ&t=29s |
| 2 | https://www.youtube.com/watch?v=uTy_qBKr5mE |
| 3 | https://www.youtube.com/watch?v=PldGe0-FnI8 |

Course Designed By:

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

ELECTIVE PAPER

Course code	TITLE OF THE COURSE	L	T	P	C
Elective – I A	INCOME TAX LAW & PRACTICE	4	-	-	4
Pre-requisite	Basic knowledge in Income Tax Law & Practice	Syllabus Version		2021-22	
Course Objectives:					
The main objectives of this course are :					
<ol style="list-style-type: none"> 1. To acquire the basic accounting knowledge on principles and concept of taxation 2. To familiarize the students with recent amendments of Income Tax 3. To effectively gain in depth knowledge on income tax law and amendments 4. To gain information on taxation of various incomes 5. To make the students aware on the concepts of aggregation of Income 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall the fundamental concepts of income tax	K1			
2	Analyze the income sources on salaries and house property	K3			
3	Aware on income from other sources	K4			
4	To gain knowledge about capital gains	K2			
5	Understand on assessment of individuals and tax liability	K2			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	INCOME TAX ACT	15- hours			
Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income.					
Unit:2	HEADS OF INCOME	10-- hours			
Heads of Income: Income from Salaries – Income from House Property.					
Unit:3	PROFESSION AND OTHER SOURCES	10-- hours			
Profit and Gains of Business or Profession – Income from Other Sources.					
Unit:4	CAPITAL GAINS	15-- hours			
Capital Gains – Deductions from Gross Total Income.					
Unit:5	SET OFF AND CARRY FORWARD OF LOSSES	8-- hours			
Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability – Assessment of Individuals.					
Unit:6	CONTEMPORARY ISSUES	2 hours			
Expert lectures, online seminars – webinars					
Total Lecture hours					60—hours

Distribution of Marks Theory 40% and Problem	
60% Text Book(s)	
1	Gaur and Narang, “Income Tax Law and Practice” Kalyani publishers New Delhi
Reference Books	
1	Dr. HC Mehrotra, “Income-tax Law and Accounts” Sahithya Bhavan publishers
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=GNDQ4O5mfxY
2	https://www.youtube.com/watch?v=SwkvGkza2Gs
3	https://www.youtube.com/watch?v=remdQL7qKwk&list=PLo0hg4WoLam-FNGzZ4Ad_ckHrNbYNzbumg
Course Designed By:	

Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	S	S	S	S
CO3	S	S	S	S	S
CO4	S	M	M	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

ELECTIVE PAPER

Course code	TITLE OF THE COURSE	L	T	P	C
Elective – I B	ENTREPRENEURIAL DEVELOPMENT	4	-	-	4
Pre-requisite	Basic knowledge in Entrepreneurial Development	Syllabus Version		2021-22	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. To student should be well versed in concept relating to Entrepreneurship. 2. To gain knowledge on Financial Institutions which provides finance and services to the entrepreneurs. 3. To know about the incentives and subsidies. 4. To aware of the Start up Process. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Conceptualize the Entrepreneurship.	K1			
2	Make the students to aware the start up process.	K2			
3	Know the institutional service to entrepreneur.	K2			
4	Gain the knowledge on institutional finance to the entrepreneur.	K2			
5	Know about the incentives and subsidies.	K2			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	CONCEPT OF ENTREPRENEURSHIP	15 hours			
Concept of entrepreneurship : Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme.					
Unit:2	THE START-UP PROCESS	10 hours			
The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.					
Unit:3	INSTITUTIONAL SERVICE TO ENTREPRENEUR	10 hours			
Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.					
Unit:4	INSTITUTIONAL FINANCE TO ENTREPRENEURS	15 hours			
Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.					
Unit:5	INCENTIVES AND SUBSIDIES	8 hours			
Incentives and subsidies – Subsidied services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.					

Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		60 hours
Text Book(s)		
1	Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan	
2	Fundamentals of Entrepreneurship and Small Business –Renu Arora &S.KI.Sood	
3	Entrepreneurial Development – S.S.Khanka	
Reference Books		
1	Entrepreneurial Development – P.Saravanel	
2	Entrepreneurial Development – S.G.Bhanushali	
3	Entrepreneurial Development – Dr.N.Ramu	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=hBDQGEwAvJ4	
2	https://www.youtube.com/watch?v=vXKoRWAhJVg	
3	https://www.youtube.com/watch?v=Z2LGHqBmsU0&list=PL9w1NV68V201XJvF5O7rT1DhBVK0RCAIN	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	M	S	S
CO5	S	M	S	S	S

ELECTIVE PAPER

Course code	TITLE OF THE COURSE	L	T	P	C
Elective – I C	MICRO FINANCE	4	-	-	4
Pre-requisite	Basic knowledge in Micro finance	Syllabus Version		2021-22	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Conceptualize the microfinance terms. 2. Know about the development of the microfinance. 3. Understand the credit delivery of the micro finance amount. 4. Make the students to understand the pricing of the micro finance products. 5. Understand about the commercial micro finance. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Enable the students to conceptualize the microfinance terms.	K1			
2	Make the students to know about the development of the microfinance.	K2			
3	Understand the credit delivery of the micro finance amount.	K2			
4	Make the students to understand the pricing of the micro finance products.	K2			
5	Understand about the commercial micro finance	K3			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	OVERVIEW OF MICROFINANCE	15 hours			
Overview of Microfinance: Indian Rural financial system, introduction to Microfinance, Microfinance concepts, products, (savings, credit, insurance, pension, equity, leasing, hire- purchase service, Microfinance in kind, Microremittances, Micro-Securitization, franchising etc.), Microfinance models (Generic models viz. SHG, Grameen, and Cooperative, variants SHG NABARD model, SIDBI model, SGSY model, Grameen Bangladesh model, NMDFC model, credit unions etc. unbranded primitive models) Emerging practices of Microfinance in India state wise cases, Emerging Global Microfinance practices. Need of Microfinance					
Unit:2	MICROFINANCE, DEVELOPMENT, INCOME GENERATING ACTIVITIES AND MICRO ENTERPRISE	10 hours			
Microfinance, Development, Income generating activities and Micro enterprise: Market (demand) analysis, financial analysis including sources. Technological analysis, Socioeconomic analysis, Environmental analysis. Logical framework, Implementation & Monitoring					
Unit:3	CREDIT DELIVERY METHODOLOGY	10 hours			
Credit Delivery Methodology : Credit Lending Models : Associations; Bank Guarantees Community Banking, Cooperatives, Credit Unions, Grameen Model, SHG, Individual, Intermediaries, Could be individual lenders, NGOs, micro credit programmes, and Commercial banks)					

Unit:4	PRICING OF MICROFINANCE PRODUCTS	15 hours
Pricing of Microfinance products: Purpose base, Activity base, Economic class base Open bidding, etc. Pricing saving products, Amount of savings base, Attendance at periodical meeting Adding to corpus. Gender issues in Microfinance and Conflict resolution in Microfinance – Client impact studies measuring impact of Microfinance and Micro enterprises		
Unit:5	COMMERCIAL MICROFINANCE	8 hours
Commercial Microfinance: MFIs: Evaluating MFIs- Social and performance metrics, fund structure, value-added services The Rise of Commercial Microfinance-: Transforming NGOs. Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model – MFI as the servicer		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		60 hours
Text Book(s)		
1	Beatriz Armendariz and Jonathan Morduch, “The Economics of Microfinance”, Prentice-Hall of India Pvt. Ltd. Delhi, 2005.	
2	Joanna Ledgerwood, “Microfinance Handbook” : an institutional and financial perspective, The World Bank, Washington, D.C.	
3	Malcolm Harper, “Practical Microfinance” A training Guide for South Asia, Vistaar Publication, New Delhi.2003.	
Reference Books		
1	C.K. Prahalad, "The Market at the Bottom of the Pyramid," 2006, The Fortune at the Bottom of the Pyramid, Wharton School Publishing	
2	Jorritt De Jong, et al Edited “Microfinance in Access to Government” Cambridge, 2008	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=k4vtdkKkyQE	
2	https://www.youtube.com/watch?v=7JhdKKWxdEk	
3	https://www.youtube.com/watch?v=6OPf1IYmJhg	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	M
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

SEMESTER-V

Course code	TITLE OF THE COURSE	L	T	P	C
Skill based Subject-3	BANKING AND INSURANCE LAW	3	-	-	3
Pre-requisite	Basic Knowledge of Banking Insurance Law	Syllabus Version			2021-22

Course Objectives:

The main objectives of this course are to:

1. To enable the students to understand the Concepts of Banking and its Functions
2. To understand Negotiable Instrument Act.
3. To gain knowledge on the recent trends in Banking and Insurance sector and the regulating provisions.
4. To Study the Objectives and functions of IRDA

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Understand the Concepts, functions of banking and relationship between Banker and Customer	K2
2	Gain knowledge on Negotiable Instruments Act and its kinds	K2
3	To gain knowledge on functions and principles of Insurance	K1
4	Gain knowledge on Insurance System and Acts pertaining to it.	K2
5	Understand the IRDA functioning	K2

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create

Unit:1	BANKER AND CUSTOMER	8-- hours
Banker and Customer – Definition – Relationship - Functions of Commercial Banks – Recent Developments in Banking.		
Unit:2	NEGOTIABLE INSTRUMENT ACT	9-- hours
Negotiable Instrument Act - Crossing - Endorsement - Material Alteration – Payment of cheques : Circumstances for dishonour - Precautions and Statutory Protection of Paying and Collecting Banker.		
Unit:3	INSURANCE	8-- hours
Insurance : Meaning - Functions - Principles : General, Specific and Miscellaneous. Classification of Insurance: Based on Nature, Business and Risk – Impact of LPG on Indian Insurance Industry.		
Unit:4	LEGAL DIMENSION OF INSURANCE	7- hours
Legal dimension of Insurance : Insurance Act, 1938 – Life Insurance Act , 1956 – General Insurance Business Act, 1932 – Consumer Protection Act,1986.		

Unit:5	IRDA	11-- hours
IRDA - Mission - Composition of Authority - Duties, Powers and Functions - Powers of Authority - Duties, Powers and Functions- Powers of Central Government in IRDA Functioning		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		45-- hours
Text Book(s)		
1	Varshney, “Banking Theory, Law and Practice”, Sultan & Chand Ltd.	
2	Gordon and Nataraj, “Banking Theory, Law and Practice”, Himalaya Publishing House..	
3	M.L. Tannan, “Banking Law and Practice”, Thacker & Co Ltd	
Reference Books		
1	B.S Bodla, M.C. Garg & K.P. Singh, “Insurance - Fundamentals, Environment & Procedures” , Deep & Deep Publications Pvt. Ltd., New Delhi, 2004.	
2	M.N. Mishra, “Insurance – Principles and Practice”, S.Chand& Company Ltd., New Delhi, 2006	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=vqmMxbHufQk&list=PLH-J9IY9-DpNk9bgsORjIFW46SANwtSDE	
2	https://www.youtube.com/watch?v=vqmMxbHufQk	
3	https://www.youtube.com/watch?v=oxzmP7sjCRQ&list=PLBbCyJkOLBm-m99E5vhk4owllgJK6aiT2	
Course Designed By:Sathiyavanisathiyavanis@skacas.ac.in		

Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	M	M	M	M	M
CO3	S	S	M	M	S
CO4	S	M	M	M	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

Nan Mudhalvan

Course Name: BANKING AND LENDING PAPER I: BANKING AND NBFC PRODUCTS AND SERVICES

Course Objective:

- Present students with an understanding of sound banking practices in the area of lending by banks.
- They can also identify borrower's needs as well as structure a loan for the client of a financial institution and manage the loan.

Course Content:

- Structure of Indian Financial System
- Equilibrium in financial markets
- Regulatory and Promotional Institutions
- History and growth of banking in India
- Different type of loan products offered by banks
- Lease finance
- Ancillary services Remittances

Course Outcomes:

- Different type of loan products offered by banks – personal loan, commercial loan, term loan, car loan, education loan, Letter of Credit, Bank Guarantee, Priority Sector Lending, Export-Import Credit, Offshore Banking Products,
- History, growth, importance, and types of NBFCs in India, Fixed Deposit, Corporate Deposits,
- Lease Finance- Conceptual and Regulatory Framework, Classification and Financial leasing, Hire Purchase and Consumer Credit, Working Capital Finance - Factoring and Forfeiting, Housing finance, Venture capital financing, buy now pay later, micro loans.
- Ancillary Services Remittances; Safe Deposit Lockers; Custodial Services, Govt. Business; EBT, Cash Operations, Cash Management Services, Agency & Representative Services, Financial Intermediary Services, Foreign Exchange Services, Asset Reconstruction & NPA Recovery.

For Further Reading:

<https://www.legalserviceindia.com/legal/article-5832-an-overview-of-non-banking-financial-service-institutions.html>

References:

- <https://www.adb.org/sites/default/files/publication/746261/sawp-083-nonbanking-financial-companies-india.pdf>
- https://www.researchgate.net/publication/343163472_NON_BANKING_FINANCIAL_COMPANY_NBFC_SECTOR_IN_INDIA_-_TRENDS_REGULATORY_ISSUES_AND_WAY_FORWARD

Industry Scope:

- Private equity consulting
- In-house advisor

Industry Use Cases

- Introduction of Aadhaar-enabled payment system (AEPS) by the National Payments Corporation of India (NPCI)
- How have NBFCs in India adapted to the changing regulatory environment?

- What are some innovative products and services offered by Indian banks to cater to the rural population?
- What role do mobile banking apps play in the Indian financial sector?
- How have Indian banks and NBFCs addressed the issue of financial inclusion in the country?
- Distributed Ledger Technology (DLT) in NBFCs: NBFCs in India are experimenting with DLT for various use cases such as e-KYC, data exchange, loan disbursement and collection, and cyber security
- Advanced Analytics in Banking: Banks in India are leveraging advanced analytics to drive business growth. Use cases include using analytics to generate meaningful increases in profits, identifying small improvements in processes, and building robust analytics organizations
- Expected Credit Loss Analysis for NBFCs: Financial Accounting Advisory Services (FAAS) in India provides expected credit loss analysis services to NBFCs. This helps NBFCs assess and manage credit risks and comply with accounting standards



Sixth Semester

SEMESTER-VI

Course code	TITLE OF THE COURSE	L	T	P	C
Core XIX	MANAGEMENT INFORMATION SYSTEM	4	-	-	4
Pre-requisite	Basic knowledge in Management Information System	Syllabus Version		2021-22	

Course Objectives:

The main objectives of this course are to:

1. To acquire knowledge on basic knowledge on MIS.
2. To know the different types of concepts.
3. To understand about Information Systems in Business.
4. To acquire the knowledge on DBMS.
5. To conceptualize the Functional Management Information System.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Acquire knowledge on basic knowledge on MIS.	K1
2	Know the different types of concepts.	K1
3	Understand about Information Systems in Business.	K2
4	Acquire the knowledge on DBMS.	K2
5	Conceptualize the Functional Management Information System.	K2

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create

Unit:1	MANAGEMENT INFORMATION SYSTEM	20 hours
Management Information System : Meaning – Features – Requisites of an effective MIS – MIS Model – Components –Subsystems of an MIS – Role and Importance – Corporate Planning for MIS – Growth of MIS in an Organisation - Centralisation Vs. Decentralisation of MIS.support – Limitations of MIS.		
Unit:2	SYSTEM CONCEPTS	18 hours
System Concepts – Elements of a System- Characteristics of a system - Types of System– Categories of Information System – System Development Life Cycle – System Enhancement.		
Unit:3	BUSINESS AND MANAGEMENT	17 hours
Information Systems in Business and Management: Transaction Processing System : Information Repeating and Executive Information System.		
Unit:4	DATABASE MANAGEMENT SYSTEMS	15 hours
Database Management Systems – Conceptual Presentation – Client Server Architectures Networks – Business Process Re-Engineering [BPR].		
Unit:5	FUNCTIONAL MANAGEMENT INFORMATION SYSTEM	18 hours
Functional Management Information System : Financial – Accounting – Marketing Production – Human resource – Business Process Outsourcing.		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		90 hours

Text Book(s)	
1	Gorden B. Davis & Margrethe H. Olson, “Management Information System”, Mc Graw – Hill Publishing, New Delhi.
2	Aman Jindal, “Management Information System”, Kalyani Publishers, New Delhi, 2003.
Reference Books	
1	Dr. S.P. Rajagopalan, “Management Information System”, Margham Publications, Chennai, 2006
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=ELTXM5V4YXY
2	https://www.youtube.com/watch?v=qiLXJ0lhN2g
3	https://www.youtube.com/watch?v=mLR0Xgxa7qc&list=PLRwVotYfwvUGoRz9xYIfmEA5FTVBtYN7q
Course Designed By:	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	M	S	S	S
CO3	S	S	S	M	S
CO4	S	S	M	S	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

SEMESTER-VI

Course code	TITLE OF THE COURSE	L	T	P	C
Core XV	INTERNET AND WEB DESIGNING	4	-	-	4
Pre-requisite	Basic knowledge in Internet and web designing	Syllabus Version		2021-22	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Educate the students on the functions and uses of internet. 2. Give the knowledge on how to search the web. 3. Learn to know the uses and applications of HTML. 4. Make the students to know how to create link the web. 5. Get a knowledge on how to download and upload the videos. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Learn the functions and uses of internet.	K2			
2	Give the knowledge on how to search the web.	K2			
3	Learn to know the uses and applications of HTML.	K3			
4	Make the students to know how to create link the web.	K2			
5	Get a knowledge on how to download and upload the videos.	K3			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6- Create					
Unit:1	INTRODUCTION TO INTERNET	15 hours			
Introduction to Internet - Internet Access / Dial-Up Connection – Internet Services“ Features – TCP/IP Vs Shell Accounts – Configuring the Machine for TCP/IP Account – Configuring the Shell Account – Telnet – Changing the Password – World Wide Web (WWW) - Web Page – Hyper Text – HTML Tags – Net Surfing - Internet/Web Browsing - Browser – Internet Addressing – IP Address – Domain Name – Electronic Mail – Uniform Resource Locator (URL) – Internet Protocols –TCP/IP – FTP – HTTP – Telnet – Gopher – WAIS.					
Unit:2	SEARCHING THE WEB	15 hours			
Searching the Web – Web Index – Web Search Engine – Web Meta – Searcher – Search Functions – Search Engines – Meta Search Sites – Directories and Indexes – Specialized Directories – Electronic Mail (E-Mail) – E-Mail Message – Customizing E-Mail Programs – Managing Mails – Zen of „Emailing“ – Address Book – Signature Feature – File Attachment Facility – Setting priority – Advantages and Disadvantages of E-Mail.					
Unit:3	INTRODUCTION TO HTML	15 hours			
Introduction to HTML – HTML Code for a Web Page – Web Page Basics – Set up a Web Page – Display a Web Page in a Web Browser – Start a New Paragraph – Start a New Line – Insert Blank Spaces – Heading – Pre-format Text – Comment – Special Characters – Format Text – Emphasize – Superscript and Subscript – Font Style and Size – Color – Margins – Mono Spaced Font – Block Quote – Lists – Ordered List – Unordered List – Nested List – Definition List – Images – Add an Image – Background Image – Border – Wrap Text Around an Image – Aligning the Image – Horizontal Rule – Use Images in List – Convert an Image to GIF or JPEG.					

Unit:4	LINKS	15 hours
Links - Link to another Web Page – Link within a Web Page – Link to an Image – Link to a File – Email Link – Link to an FTP Site – Change Link Colors – Create Keyboard Shortcuts – Change the Tab Order – Tables – Create a Table – Add a Border – Caption – Column Groups – Row Groups – Color – Background Images – Aligning Data – Size of a Table – Size of a Cell – Span Cells – Cell Spacing and Cell Padding – Borders – Text Wrapping – Nested Tables – Wrap Text around a Table.		
Unit:5	SOUNDS AND VIDEOS	13 hours
Sounds and Videos – Link to a Sound – Sound Considerations – Embedded Sound – Extended Video – Video Considerations – Internal Video – Introduction to Forms – Set up a Form – Text Box – Large Text Area – Check Boxes – Radio Buttons – Menu – Upload Files – Submit and Reset Button – Hidden Field – Organize Form Elements – Label From Elements – Introduction to Frames – Creating Frames – Frame Considerations – Provide Alternative Information – Link to a Frame - Scroll Bars – Resizing Frames – Frame Borders – Frame Margins – Nested Framesets – Inline Frame.		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		75 hours
Text Book(s)		
1	Alexis Leon & Mathews Leon, “Internet for Everyone”, Leon Tech World, Chennai.	
2	Kamalesh N. Agarwala, Amit Lal & Deeksha Agarwala, “Business of the Net”.	
Reference Books		
1	Eric Kramer, “HTML”.	
2	John Zabour, Jeff Foust & David Kerven, “HTML 4 HOW- TO”.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=M7LBvsdhCuI	
2	https://www.youtube.com/watch?v=mq0LeknkJOE&list=PLz8TdOA7NTzRAOymI4mSobv6Q0cS9log-	
3	https://www.youtube.com/watch?v=nXr-p3S489M	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	S	S	S	S
CO3	S	S	M	S	S
CO4	S	M	S	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

SEMESTER-VI

Course code	TITLE OF THE COURSE	L	T	P	C
Core XXI	COMPUTER APPLICATIONS : VISUAL BASIC& WEBDESIGNING PRACTICAL-III	-	-	4	4
Pre-requisite	Basic knowledge in VB and Web designing practical's	Syllabus Version		2021-22	
Course Objectives:					
The main objectives of the program are:					
<ol style="list-style-type: none"> 1. To acquire the knowledge on application of Visual basic. 2. To apply the concepts of vb in business applications. 3. To develop programs using visual basic. 4. To gain knowledge on working with web page 5. To apply the frames in web page. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Create different databases using vb application for developing the business transactions			K3	
2	Gain the knowledge on creating programs using vb.			K2	
3	Gain knowledge on application of vb in business enterprises.			K3	
4	To gain knowledge on working with web page			K2	
5	To apply the frames in web page			K3	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
<ol style="list-style-type: none"> 1. Create web pages for a business organization using HTML Frames. 2. Create a Program using HTML to display the ordered list and unordered list of a Departmental Store. 3. Program to display Image and text using HTML tag for an advertisement of a Company Product. 4. Create a table to display list of products using HTML Tag. 5. Create a document using Formatting and alignment to display Sales Letter. 6. Create a Resume using HTML Tag. 7. Create a website of your department with minimum five links using HTML. 8. Create a document using Form to support Local Processing of Order form. 9. Create a Form of the Customer Survey for the user to enter General name and address information. 10. Create a Frame to display a multiform document. 					
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1	https://www.youtube.com/watch?v=-HNNCem5MoQ&t=36s				
2	https://www.youtube.com/watch?v=Q33KBiDriJY				
3	https://www.youtube.com/watch?v=VqCgcpAypFQ				
Course Designed By:					

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	M	S	S	S	S
CO4	S	S	M	S	M
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low





Elective Courses

ELECTIVE PAPER

Course code	TITLE OF THE COURSE	L	T	P	C
Elective – II A	BUSINESS FINANCE	3	-	-	3
Pre-requisite	Basic knowledge in Business Finance	Syllabus Version		2021-22	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> To know the basic concepts of business finance. To gain knowledge on Financial plans and basis of Capitalization. Understand Concept of Capital structure and Cost of Capital. To study about the different source and forms of finance. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Introduce the concepts of business finance.			K1	
2	Understand about the financial plans.			K2	
3	Know about the capitalization of the financial sources.			K2	
4	Understand about the capital structure.			K2	
5	Know about the different sources of finance.			K2	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	BUSINESS FINANCE	20 hours			
Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions.					
Unit:2	FINANCIAL PLAN	18 hours			
Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals.					
Unit:3	CAPITALISATION	17 hours			
Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.					
Unit:4	CAPITAL STRUCTURE	15 hours			
Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.					
Unit:5	SOURCES AND FORMS OF FINANCE	18 hours			
Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing: Meaning – Features – Forms – Merits and Demerits.					
Unit:6	CONTEMPORARY ISSUES	2 hours			
Expert lectures, online seminars – webinars					
Total Lecture hours					90 hours

Text Book(s)	
1	Essentials of Business Finance - R.M. Sri Vatsava
2	Financial Management – Saravanavel
3	Financial Management - L.Y. Pandey
Reference Books	
1	Financial Management - S.C. Kuchhal
2	Financial Management - M.Y. Khan and Jain
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=AJiwqgkKSqc
2	https://www.youtube.com/watch?v=ITTtEnuoCWw&list=PLwml6wWINYLHpci2-OgbeLOclaWzG9CHY
3	https://www.youtube.com/watch?v=vLPmjO4K3Vk
Course Designed By:	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	M	M	S	S	S
CO3	S	S	S	S	M
CO4	S	S	S	M	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

ELECTIVE PAPER

Course code	TITLE OF THE COURSE	L	T	P	C
Elective – II B	BRAND MANAGEMENT	3	-	-	3
Pre-requisite	Basic knowledge in brand management	Syllabus Version		2021-22	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Conceptualize an idea about brand and related terms. 2. Provide insight about various forms of brand associations. 3. Deliver a detailed knowledge on branding impact. 4. Develop the students to know more about branding rejuvenation. 					
<ol style="list-style-type: none"> 1. Have better understanding on branding strategies. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall various terms and concepts relating to branding	K1			
2	Understand on brand vision and image building	K2			
3	Evaluate the dimensions of branding impact	K5			
4	Differentiate specific components of branding and co-branding	K4			
5	Explain the emerging trends in designing branding	K2			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	BASIC UNDERSTANDING OF BRANDS	20 hours			
Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.					
Unit:2	BRAND ASSOCIATIONS	18 hours			
Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building					
Unit:3	BRAND IMPACT	17 hours			
Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - marketingfinance - purchase and R & D – brand audit					
Unit:4	BRAND REJUVENATION	15 hours			
Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding.					
Unit:5	BRAND STRATEGIES	18 hours			
Brand Strategies: Designing and implementing branding strategies – Case studies					

Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		90 hours
Text Book(s)		
1	Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2003.	
2	Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002.	
3	Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 1992.	
4	Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000.	
Reference Books		
1	S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi, 2002.	
2	Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005.	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=3iw2609DEuY	
2	https://www.youtube.com/watch?v=hIM8lbsje_8	
3	https://www.youtube.com/watch?v=nwc68CNAXTM&list=PLP1K8RwG01-eTBzOSDVpQOjiCZ3Z8Hn08	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	M	S	S	S
CO3	S	S	S	M	S
CO4	S	M	M	S	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

ELECTIVE PAPER

Course code	TITLE OF THE COURSE	L	T	P	C
Elective – II C	SUPPLY CHAIN MANAGEMENT	3	-	-	3
Pre-requisite	Basic knowledge in Supply chain management	Syllabus Version		2021-22	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. Conceptualize an idea about supply chain management. 2. Provide insight about economies of scale in supply chain. 3. Deliver a detailed knowledge on networking the supply chain. 4. Develop the students to know more about network design for supply chain management 5. Have better understanding of emerging trends and regulatory mechanisms in supply chain. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall various terms and concepts relating to supply chain	K1			
2	Understand various forms of supply and demand in supply chain	K2			
3	Evaluate the applications to e-business	K5			
4	Differentiate specific network design in certain and uncertain situations	K4			
5	Explain the emerging trends in supply chain and the regulatory mechanisms	K2			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	SUPPLY CHAIN MANAGEMENT	20 hours			
Supply Chain Management – Global Optimization – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system					
Unit:2	SUPPLY CHAIN INTEGRATES	18 hours			
Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies					
Unit:3	STRATEGIC ALLIANCES	17 hours			
Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration					
Unit:4	PROCUREMENT AND OUTSOURCING	15 hours			
Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement					
Unit:5	DIMENSION OF CUSTOMER VALUE	18 hours			
Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures					
Unit:6	CONTEMPORARY ISSUES	2 hours			
Expert lectures, online seminars – webinars					
Total Lecture hours					90 hours

Text Book(s)	
1	Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution
Reference Books	
1	Simchi-Levi, David, Kamisnsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004).
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=lZPO5RclZEo&t=40s
2	https://www.youtube.com/watch?v=raqi4gjMLm8&t=23s
3	https://www.youtube.com/watch?v=MilQBxVjZAw
Course Designed By:	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	M	S	S	S
CO4	M	S	S	M	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low



ELECTIVE PAPER

Course code	TITLE OF THE COURSE	L	T	P	C
Elective – III A	INDIRECT TAXES	3	-	-	3
Pre-requisite	Basic knowledge in Indirect taxation	Syllabus Version		2021-22	

Course Objectives:

The main objectives of this course are to:

1. To acquire the basic accounting knowledge on principles and concept of accounting
2. To identify the errors in accounting and to rectify those errors.
3. To effectively prepare final accounts, bills of exchange, bank reconciliation statements and accounting on joint ventures and consignment.

Expected Course Outcomes:

On the successful completion of the course, student will be able to:

1	Recall the fundamental concepts of indirect taxes.	K1
2	Know about the GST concepts.	K2
3	Know about the filing of returns.	K3
4	Gain knowledge about levy and collection of tax.	K2
5	Understand about customs law.	K2

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create

Unit:1 **INDIRECT TAXES** **20- hours**

Meaning of Tax and Taxation - Types of Taxes: Direct and Indirect Taxes - Features – Merits and Limitations - Comparison of Direct and Indirect taxes. Constitutional basis of Taxation in India- Methods of levying Indirect Taxes: Advoleram and Specific. Contribution of Indirect taxes to Government Revenues.

Unit:2 **GOOD AND SERVICE TAX INTRODUCTION** **18-- hours**

Good and Services Tax in India - Introduction – Concept of GST - Need for GST - Advantages of GST. Structure of GST in India: Dual Concept – CGST- SGST- UTGST-IGST. Subsuming of Taxes- GST Rate Structure in India. GST Council: Structure and Functions.

Unit:3 **LEVY AND COLLECTION UNDER TNGST/CGST ACTS** **17-- hours**

Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods, Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax and Output Tax. Taxable Event under GST: Concept of Supply - Time of supply - Value of Taxable supply. Composite and Mixed Supplies.

Input Tax Credit: Meaning - Eligibility and Conditions for availing Input Tax Credit. Reverse Charge Mechanism under GST. Composition Levy: Meaning and Applicability

Unit:4	LEVY AND COLLECTION UNDER THE INTEGRATED GOODS AND SERVICES TAX ACT 2017	15-- hours
Levy and Collection under Integrated Goods and Services Tax Act: Meaning of important terms: Integrated tax, Intermediary, Location of the Recipient and Supplier of Services, and Zero-rated Supply. Nature of Supply: Intra-State Supply and Inter-State Supply - Place of Supply of Goods or Services: Meaning and Determination. Procedures under GST: Procedure for Registration - Persons Liable for Registration – Compulsory Registration and Deemed Registration. E-Way Bill under GST: Meaning and Applicability. Filing of Returns: Types of GST Returns and their Due Dates.		
Unit:5	INTRODUCTION TO CUSTOMS LAWS IN INDIA	18-- hours
Introduction to Customs Laws in India: The Customs Act 1962 - The Customs Tariff Act 1975 - Basic Concepts - Taxable Event - Levy and Exemptions from Customs Duty - Types - Methods of Valuation- Abatement of Duty on Damaged or Deteriorated Goods - Customs Duty Draw Back.		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		90-- hours
Text Book(s)		
1	Indirect Taxes - V.S.Datey. Taxmann Publication(p) Ltd.New Delhi	
2	Indirect Taxation - V.Balachandran. Sultan Chand & Co. New Delhi	
3	Indirect Tax - V.K.Gupta,	
Reference Books		
1	Indirect Taxes:GST and Customs Laws - R.Parameswaran and P.Viswanathan	
2	Relevant Bare Acts	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=ivcbXFmmpys	
2	https://www.youtube.com/watch?v=2gpMp2-ja6Y&list=PLBiVUADzZpd_xgMSMeuR56OP9QIrLUkjj	
3	https://www.youtube.com/watch?v=MRoWM7e48wI	
Course Designed By:		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	M	M	M	M	M
CO3	S	S	M	M	S
CO4	S	S	S	S	S
CO5	M	S	S	S	M

S- Strong; M-Medium; L-Low

ELECTIVE PAPER

Course code	TITLE OF THE COURSE	L	T	P	C
Elective – III B	FINANCIAL MARKETS	3	-	-	3
Pre-requisite	Basic knowledge in Financial Markets	Syllabus Version		2021-22	
Course Objectives:					
The main objectives of this course are to:					
<ol style="list-style-type: none"> 1. To acquire the basic accounting knowledge on principles and concept of accounting 2. To identify the errors in accounting and to rectify those errors. 3. To effectively prepare final accounts, bills of exchange, bank reconciliation statements and accounting on joint ventures and consignment. 					
Expected Course Outcomes:					
On the successful completion of the course, student will be able to:					
1	Recall the fundamental concepts of financial markets	K1			
2	Know about the markets for corporate securities.	K2			
3	Know about secondary markets.	K2			
4	Gain knowledge about banks as financial intermediaries.	K2			
5	Understand about new methods of financing.	K2			
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create					
Unit:1	FINANCIAL MARKETS	20- hours			
Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.					
Unit:2	MARKETS FOR CORPORATE SECURITIES	18-- hours			
Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.					
Unit:3	SECONDARY MARKETS	17-- hours			
Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.					
Unit:4	BANKS AS FINANCIAL INTERMEDIARIES	15-- hours			
Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.					
Unit:5	NEW MODES OF FINANCING	18-- hours			
New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitization of assets – Mechanics of Securitisation- Utility of Securitization – Securitisation in India,					

Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		90—hours
Text Book(s)		
1	Essentials of Business Finance - R.M. Sri Vatsava	
2	Financial Management –Saravanavel	
3	Financial Management - L.Y. Pandey	
4	Financial Management - S.C. Kuchhal	
Reference Books		
1	Financial Management - M.Y. Khan and Jain	
2	Principles of Financial Management - S.N. Maheshwari	
3	Financial Management Theory and Practice - Prasanna Chandra	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=28HpCMWfc7k&t=1s	
2	https://www.youtube.com/watch?v=UwHk3EK7M3I	
3	https://www.youtube.com/watch?v=C0Ktvoh-oFM	
Course Designed By:		

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	M	M	M	M	M
CO3	S	S	M	M	S
CO4	S	M	S	S	M
CO5	S	S	S	M	S

S- Strong; M-Medium; L-Low

Course code	-	PROJECT AND VIVA VOCE		L	T	P	C
Elective - III C		Major Project		-	3	-	3
Pre-requisite		Knowledge in Core, Research Methods and Analytical Tools		Syllabus Version		2021-22	
Course Objectives:							
The main objectives of this course are to:							
1. The students will get on-the-job training and experience.							
2. The students will gain knowledge on problem identification and solutions.							
3. The students will gain a complete knowledge on the program and the course outcome.							
Expected Course Outcomes:							
On the successful completion of the course, student will be able to:							
1	Explain about how to collect literature.					K2	
2	Implement problem identification and will frame tool for collecting data					K3	
3	Evaluate and get practical exposure on the framed objective.					K5	
4	Execute and generate the procedure of compiling the collected data by using analysis					K3,K6	
5	Summarize and execute report writing, and will get complete knowledge of the course.					K2,K3	
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyse; K5 - Evaluate; K6- Create							
Textbook(s)							
1	C.R. Kothari, "Research Methodology Methods and Techniques", Second Edition, New Delhi: New Age International publisher, 2004						
Reference Books							
1	Ranjit Kumar, Research Methodology: A Step-by-Step Guide for Beginners, SAGE Publications, 2014						
2	Robert B Burns, Introduction to Research Methods, SAGE Publications						
Course Designed By: Dr. A. Vimala, Dr. S. Sadhasivam and Dr. C. Dhayanand							
Mapping with Programme Outcomes							
COs	PO1	PO2	PO3	PO4	PO5		
CO1	M	S	M	S	S		
CO2	S	S	S	S	S		
CO3	S	S	S	S	S		
CO4	S	S	S	S	S		
CO5	S	S	S	S	M		
*S-Strong; M-Medium; L-Low							



**Skill Based
Course**

SEMESTER-VI

Course code		TITLE OF THE COURSE	L	T	P	C
Skill based	Subject- 4	CYBER LAW	3	-	-	3
Pre-requisite		Basic Knowledge of Cyber Law	Syllabus Version			2021-22
Course Objectives:						
The main objectives of this course are to:						
<ol style="list-style-type: none"> To gain through knowledge on the basic concepts which lead to the formation and execution of electronic contracts To Study the Technical aspects of Cyber Security and Evidence Aspects To acquire knowledge on Information Technology Act and EDI 						
Expected Course Outcomes:						
On the successful completion of the course, student will be able to:						
1	Discuss the concepts of Cyber law and Cyber Space					K1
2	Describe Cyber Security technical aspects.					K2
3	Explain the Evidence Aspects.					K1
4	Understand the Electronic Data Interchange Scenario in India.					K2
5	To gain knowledge on Information Technology Act.					K1
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 – Create						
Unit:1						
CYBER LAW			8- hours			
Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in E - Commerce-cyber law in E-Commerce-Contract Aspects.						
Unit:2						
SECURITY ASPECTS			9-- hours			
Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security. Intellectual Property Aspects: WIPO-GII-ECMS-Indian Copy rights act on soft propriety works- Indian Patents act on soft propriety works.						
Unit:3						
EVIDENCE ASPECTS			8-- hours			
Evidence Aspects: Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act1872.Criminal aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime Amendments to Indian Penal code 1860.						
Unit:4						
GLOBAL TRENDS			7-- hours			
Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism-Electronic Data Interchange Scenario in India						
Unit:5						
THE INFORMATION TECHNOLOGY ACT 2000			11-- hours			
The Information Technology Act 2000-Definitions-Authentication Of Electronic Records Electronic Governance-Digital Signature Certificates.						

Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
Total Lecture hours		45-- hours
Text Book(s)		
1	The Indian Cyber Law : Suresh T.Viswanathan, Bharat Law House, New Delhi	
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.youtube.com/watch?v=KtuCsBIJXk8	
2	https://www.youtube.com/watch?v=6srnawS4PLQ&list=PLX0Im12KwTwlm-jOWfFqejg8go7JBj72J	
3	https://www.youtube.com/watch?v=SCgc55vtd6M	
Course Designed By:Mrs.S.Sathiyavani sathiyavanis@skacas.ac.in		

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	M	M	M	M	M
CO3	S	S	M	M	S
CO4	S	M	M	M	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low