B.Com. (E-commerce)

Syllabus

AFFILIATED COLLEGES

Program Code: 2AD

2022 - 2023 onwards



BHARATHIAR UNIVERSITY

(A State University, Accredited with "A++" Grade by NAAC, Ranked 21st among Indian Universities by MHRD-NIRF)

Coimbatore - 641 046, Tamil Nadu, India

Program	Educational Objectives (PEOs)
	om (E-commerce) program describes the accomplishments that graduates are
expected	to attain within five to seven years after graduation
PEO1	To incorporate the knowledge of commerce and e-commerce well-designed areas that combine hands-on projects and applications that is vital for creating Successful and competitive firms in order to develop a holistic organizational outlook.
PEO2	To make students acquainted with technical, managerial and accounting concepts for understanding information systems to develop business processes and take managerial decisions there by gaining experience for developing basic Internet Applications.
PEO3	To learn the business models as an integral part for understanding the practical aspects of Ecommerce applications that can be helpful for building digital based Applications to provide corporate as well as business solutions.
PEO4	To discuss the concepts of e-commerce up-coming technologies in the wireless arena of business applications based on industry standards for the future trends in modern e-business application.
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 e-commerce applications in business Activities.

Program Specific Outcomes (PSOs)

Program	Specific Outcomes (PSOs)		
After the	successful completion of B. Com (E-commerce) program, the students are expected		
to			
PSO1	Know and apply the various accounting concepts to solve the accounting related		
1501	business transactions.		
PSO2	Acquire the knowledge on the e-commerce applications in various arenas of		
business.			
PSO3	Solve the web applications related issues of e-business using web design tools,		
1303	techniques and methods.		
PSO4	Analyze the real e-business problems by using the different applications and		
1304	procedures oriented with language programs		
PSO5	Enrich the practical knowledge on initiating new e-business ventures.		



Programme Outcomes

Program	Outcomes (POs)
On succe	ssful completion of the B.Com (E-commerce) program students are able to
PO1	Enhance knowledge on the theoretical and practical aspects of Accounts and E-business.
PO2	Acquire the practical exposure on internet and web design applications to perform the e-business transactions.
PO3	Get the training to learn how to develop and deploy successful performance applications and increase the productivity of the e-business.
PO4	Obtain the practical application exposure on e-business ventures
PO5	Apply object oriented or non-object-oriented techniques to solve e-business computing problems which make students a good programmer.



BHARATHIAR UNIVERSITY: COIMBATORE 641 046

B. Com (E-commerce) Curriculum for Affiliated Colleges

(For the students admitted during the academic year 2022 – 23 onwards)

Course	Title of the Course	Credits	Hours		Maximum M		Iarks	
Code	Time of the Course		Theory	Practical	CIA	ESE	Total	
_			EMESTI	ER		T	T	
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–Business Organisation and Office Management	4	4	1	50	50	100	
III	Allied Paper I: Introduction of Information Technology	4	4	-	50	50	100	
III	Core III –Computer Applications: MS Office -Practical-I			4				
	Environmental Studies #	2 SON ON SE	w.2. Continue		-	50	50	
	Total	22	26	4	250	300	550	
		SECOND	SEMEST	ER				
I	Language-II	Solon 4HAR Coim	UN 6 Galder	-	50	50	100	
II	English-II	2 BUCATE TO	TO ELEVATE 4	-	25	25	50	
III	Core IV – Advanced Accounting	4	4	-	50	50	100	
III	Core V – Database Management System	4	4	-	50	50	100	
III	Core VI –Computer Applications: Practical I – MS word, Excel, Access and PPT	4	-	4	50	50	100	
III	Allied Paper II: Mathematics for Business	4	4	-	50	50	100	
	Language Proficiency for Employability http://kb.naanmudhalvan.in/Sp ecial:Filepath/Cambridge_Cou rse_Details.pdf	2	2		25	25	50**	
IV	Value Education – Human Rights #	2	2	-	-	50	50	
·	Total	26	26	4	300	350	650	

		THIRD	SEMESTI	ER			
III	Language-III	4	6	-	50	50	100
III	English -III	2	4	-	50	50	100
III	Core VII – Object Oriented Programming with C++	3	4	-	50	50	100
III	Core VIII – Cost Accounting	4	6	-	50	50	100
III	Allied: III – Statistics for Business	4	5		50	50	100
IV	Skill based Subject-1: Marketing Management	2	3	-	30	45	75
	Tamil @ /Advanced Tamil #	(or)Non-	najor				
	Elective–I: Yoga for Human Excellence Constitution of India #	#/ ² Wome	n's ² Rights	-		50	50
	Total	21	30	-	280	345	625
			URTH IESTER				
III	Language-IV	is 4 mois	you 66	-	50	50	100
III	English -IV	3	4661	_	50	50	100
III	Core IX– Principles of Auditing	BIJAL 3HIAR	UNIVER 6	-	50	50	100
III	Core X – Internet and Web Designing (Practical)	^{தித்} தப்பா சியரசா 4	O ELEVATE	4	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 - Office Fundamentals http://kb.naanmudhalva n.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	24	26	4	355	320	675
		FIFTH S	SEMESTI	ER			
III	Core XI – Software Engineering	4	4	-	50	50	100

III	Core XII – Management Accounting	4	5	-	50	50	100
III	Core XIII – E- Commerce Technology	4	5	-	50	50	100
III	Core XIV – Java Programming	3	4	-	50	50	100
III	Core XV –Computer Application: Practical III – Java Programming	-		4			
III	Elective-I:	4	5	-	50	50	100
IV	Skill based Subject-3: Insurance and Risk Management	3	3	-	30	45	75
	Total	22	26	4	280	295	575
	•	SIXTH S	SEMEST	ER	1		L
III	Core XVI – E- Commerce-II (Strategy and Applications)	4	6	-	50	50	100
III	Core XVII – Software Development with Visual Basic	4 intermedia	5 \$\text{\text{\$\psi_{\infty}}} \text{\$\infty} \tex	-	50	50	100
III	Core XVIII – Computer Application: Practical III – Visual Basic	4	E-tagan.	4	50	50	100
III	Elective-II:	3 R. THUS	5 (5)	· / - /	50	50	100
III	Elective-III:	30,50	atore 5	-	50	50	100
	Naan Mudhalvan- Fintech Course (Capital Markets / Digital Marketing / Operational Logistics) http://kb.naanmud halvan.in/Bharathiar_Unive rsity_(BU)	2	2		25	25	50
IV	Skill based Subject-4: Intellectual Property Rights	3	3	-	30	45	75
V	Extension Activities @	2	-	-	50	-	50
	Total	25	26	4	355	320	675
	Total	140					3750
		ONLINE	COURS	ES*	l	1	

*SWAYAM courses will be implemented in the next year.

^{\$} Includes 25% / 40% continuous internal assessment marks for theory and practical papers respectively.

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

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

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





SEMESTER-I

Course code	TITLE OF THE COURSE L T		P	C	
Core I	Principles of Accountancy	4	-	-	4
Pre-requisite	Basic knowledge on Principles of Accountancy	Syllabu Version		2022 23	2 -

Course Objectives:

The main objectives of this course are:

- 1. To acquire the basic accounting knowledge on principles and concept of accounting
- 2. To identify the errors in accounting and to rectify thoseerrors
- 3. To effectively prepare final accounts, bills of exchange, bank reconciliation statements and accounting on joint ventures and consignment
- 4. To gain knowledge about preparation of final Accounts
- 5. To understand the account statements and procedures for calculation of Average duedate methods

Expe	cted Cou	rse Outcomes:				
		sful completion of the course, student will be able to:				
1	Recall the	e fundamental concepts of accounting and book keeping	K1			
2	Solve the	errors in book keeping and identify the effect of BRS in anenterpri	se K3			
3	Understanding the Bills of exchange and its transaction including Accommodation bills					
4	4 Gain knowledge about preparation of final Accounts					
5	5 Apply the Account statement and procedure for calculation of Average duedate methods					
K1 -	Rememb	er; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K	6 – Create			
Unit		INTRODUCTION	15 hours			
		of Book Keeping – Accounting Concepts and Conventions – Journobs – Trial balance.	nal – Ledger –			
Unit	t:2	FINAL ACCOUNTS	10 hours			
Fina	l accounts	s of a sole trader with adjustments – Errors and rectification				
Unit		BILL OF EXCHANGE	10 hours			
Bill	of exchan	ge- Accommodation bills – Average due date – Account current				
Unit	· . 1	CONSIGNMENTS AND JOINT VENTURES	15 hours			
		or consignments and Joint ventures	15 Hours			
Л	ounting IC	of consignments and Joint ventures				
Unit	t:5	BANK RECONCILIATION STATEMENT	18 hours			
Banl	k Reconci	liation statement – Receipts and Payments and income and expendi	ture account			

Note: Distri	oution of Marks between problems and theory shall be 80% and 20%	•
Unit:6	Contemporary Issues	2 hours
Expert lecture	es, online seminars – webinars	
	,	
	Total Lecture hours	60 hours
Text Book(s)		
1 N.Vinaya Ltd.,	kam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy – S.Cha	nd & Company
2 T.S.Grew	al – Introduction to Accountancy- S.Chand & Company Ltd.,	
3 R.L.Gupta	a, V.K.Gupta, M.C.Shukla – Financial Accounting – Sultanchand &	sons
Reference Bo	ooks	
1 T.S.Grev	wal, S.C.Gupta, S.P.Jain – Advanced Accountancy- Sultanchand & so	ons
2 K.L.Nara	ang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers	
I		
Related Onli	ne Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
	ww.youtube.com/watch?v=q11JtQorg0A	
	www.slideshare.net/rahulkapoliya/accounting-concepts-and-convention	<u>on</u>
3		
·	is a company of the c	

COs	PO1	PO2 PO3	PO4	PO5
CO1	S	S	S	S
CO2	M	S THIAR UNIVERSE	S	S
CO3	S	Sa Shipping Salaring	S	S

^{*}S-Strong; M-Medium; L-Low

SEMESTER-I

Course code	TITLE OF THE COURSE		Т	P	C
Core II	Business Organization and Office Management		-	-	4
Pre-requisite	Basic knowledge on business organisation	Syllabi Version		2022	2 - 23

Course Objectives:

The main objectives of this course are to:

- 1. To enable the students to learn principles and concepts of business
- 2. To identify the types of business organization
- 3. To know about office management and principles
- 4. To gain knowledge about office management and indexing
- 5. To understand the Data processing system, EDP and its uses

Expected Course Outcomes:

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

0 1.	the succession compression of the course, student with course to	
1	Recall the various forms of business organization	K1
2	Understand the knowledge on sources of finance	K2
3	Understand on stock exchange options and trading	K2
4	Remember the knowledge about office management and indexing	K1
5	Understand the Data processing system, EDP and its uses	K2

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

Unit:1 INTRODUCTION 15 hours

Nature and scope of Business, Forms of Business Organisation – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise.

Unit:2 SOURCES OF FINANCE 10 hours

Location of Business – Factors influencing location, localization of industries- Size of forms, Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Relative Merits and Demerits.

Unit:3 STOCK EXCHANGE 10 hours

Stock Exchange - Functions - Procedure of Trading - Functions of SEBI - DEMAT of shares-Trade Association-Chamber of Commerce.

Unit:4 OFFICE LAYOUT AND ACCOMMODATION 15 ho

Office – Its functions and significance – Office layout and office accommodation – Filing and Indexing

Unit:5 EDP 8 hours

Office machines and equipment's – Data Processing Systems – EDP –Uses and Limitations – Office Furniture.

Expert lecture		2 hours
	s, online seminars – webinars	
	Total Lecture hours	60 hours
Text Book(s)	·	
1 Y.K.Bhus	nan – Business Organisation and Management – Sultanchand &	sons
	usiness Organisation and Management – S.Chand & Company	Ltd.,
3 Saksena –	Business Administration and Management – Sahitya Bhavan	
Reference Bo	oks	
1 Singh.B.	P & Chopra - Business Organisation and Management – Dhanpa	nt Rai & sons
2 R.K.Cho	pra – Office Management – Himalaya Publishing House	
Related Onlin	ne Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1 https://de	finitions.uslegal.com/b/business-organization/	
2 https://w	ww.mosourcelink.com/guides/start-a-business/register-your-busi	ness/forms-of-
	organization	
3		
	A significant of the significant	

COs	PO1	PO2	PO3	PO4	PO5	
CO1	S	S	S	S	S	
CO2	M	S	S	S	S	
CO3	S	S S HIAR UN	S	S	S	

^{*}S-Strong; M-Medium; L-Low

Course code	TITLE OF THE COURSE	L	T	P	C
Allied Paper - I	Introduction to Information Technology	4	-	-	4
Due meguicite	Basic knowledge in IT		S	202	2-23
Pre-requisite	Dasic knowledge in 11	Version	n		

Course Objectives:

The main objectives of this course are to:

- 1. To understand the importance of managing information in the modern era
- 2. To provide insight about various forms of computing and application development
- 3. To provide knowledge about various communication technologies
- 4. To introduce various IT based applications among students
- 5. To acquaint students with IT related trends and ethical constraints of information technology

Expected Course Outcomes:

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

1	Understanding the importance of internet-based systems in business organizations	K1
2	Understanding various forms of computing such as mobile computing, grid	K1
	computing etc	
3	Applying various communication technologies at domestic and global level	K3
4	Remembering various emerging trends in IT applications	K2
5	Understanding the ethical issues and implementing security controls and quality	K2
	checks	

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

Unit:1	INTRODUCTION	15hours					
Introduction: Managing in Inform	ation Age. Evolution of IT Manageme	ent – Types of Information					
Systems - Internet Based Business Systems - Value Chain Reconstruction for EBusiness - IT							
Management Challenges and issues	s – Critical success Factors for IT Mana	agers.					
Unit:2	HARDWARE, SOFTWARE	10 hours					
Umt:2	AND COMMUNICATION	10hours					
Hardware Software And Com	munication: Computing Hierarchy	- Input - Output Technologies					
Hardware Issues – System Arc	chitecture – Operating Systems – I	Network Operating Systems Grid					
	uting – Ubiquitous Computing						
	pment – Data Resources – Manag	ging DataResources – Problem of					
Change and Recovery.							
Unit:3	COMMUNICATION	10hours					
	TECHNOLOY						
Communication Technology: Co	ommunication Technology - WWW	7 – Intranets – Extranets – Voice					
Networks Data Communication I	Networks – Last Mile – Wireless Sys	stem – Web Hosting – Application					
Service Providers.							
Unit:4	INFORMATION TECHNOLOGY	15hours					
IT Applications: Enterprise Reso	ource Planning – Enterprise Syste	m – Expert System – Decision					
SupportSystem—NeuralNetworks—ExecutiveInformationSystem—CustomerRelationship Management							
	System–SupplyChainManagementSystems–Knowledge Management–Data Warehousing – Data Mining –						
	Iternatives. E-Business Expectation						
Unit:5	IT MANAGEMENT	8hours					

IT Management: IT Strategy Statements – Planning Models for IT Managers Legislation and Industry Trends. Independent Operations – Headquarters Driver – Intellectual Synergy – Integrated Global IT – IT investment – Estimating Returns – IT Value Equation – Pricing Frame work – Hardware and Software Buying – Factors of IT Management – Implementation Control – Security – Quality - Ethical Issues – Chief Information Officer

Unit:6 Con. Temporary Issues

Expert lectures, online seminars – webinars

Total Lecture hours 60--hours

Text Book(s)

Garroll W. FrenzelJohne. Frenzel, Management of Information Technology, Thomson Course Technology, Boston, 2004. 2. Henry C. Lucas. Jr, Information Technology – Strategic Decision Making for Managers, John Wiley & Sons (Asia) Pvt. Ltd., Singapore, 2005.

Reference Books

fraim Turban, R. Kelly Rainer Jr, Richard E. Potter, Introduction to Information Technology, John Wiley & Sons, (Asia) Pvt. Ltd. Singapore, 2004

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

Mapping with Program outcomes

	PO1	PO2	PO3	PO4	PO5
CO1	S	S	Muse	S	S
CO2	S	M	S	S	M
CO3	S	Se RATHIAR UN Combatore	W.S. Berger	M	S
CO4	S	S Spailings & Educate to Elev	un M	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 V	COMPUTER APPLICATIONS: MS OFFICE -PRACTICAL-I	4	_	_	4
	Basic Knowledge in Ms-Office Computer	Syllabu	IS	202	2-23
Pre-requisite	Applications	Versio	n		

Course Objectives:

- 1. Acquire and apply the computer applications in different aspects of business
- 2. Get insight knowledge on ms-office, ms-excel and powerpoint.
- 3. Know the database maintenance in every type of applications using MS. Access.
- 4. Get the knowledge application on effective power point presentation.
- 5. Understand the preparation of the accounts transactions of the business enterprises in the tally package.

Expected Course Outcomes:

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

1	Remember the basic concepts computer applications using MS-Office applications for the business transactions.	K1
2	Understand the system of drafting the customers list using mail merge for sending letters to the respondents at a time.	K2
3	Apply various statistical tools available in Ms-excel for the business enterprise transactions.	K3
4	Gaining knowledge making effective presentation for the business meeting using power point presentation and To create database using M.S. Access	K2
	Apply the accounting principles and rules in tally software packages for updating the accounting transactions.	K3

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

COMPUTER PRACTICALS: I & II SEM – I MS OFFICE & TALLY I - MS WORD

- 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 cliparts.
- 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.

Prepare Bio-Data by using Wizard/Templates

II - MS EXCEL

- 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 customers 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

- 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 manualmode.
- 2. Design presentation slides for organization details for 5 levels of hierarchy of acompany 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 custommode.
- 4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an imageautomatically.
- 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 word art.

I - MS ACCESS

- 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

- 1. Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevantresults.
- 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. Learnhowtousesearchenginesandvisityahoocom,rediff.com,hotmail.comand google.com
- 6. Visit your University and college websites and collect the relevant data

Total Lecture hours

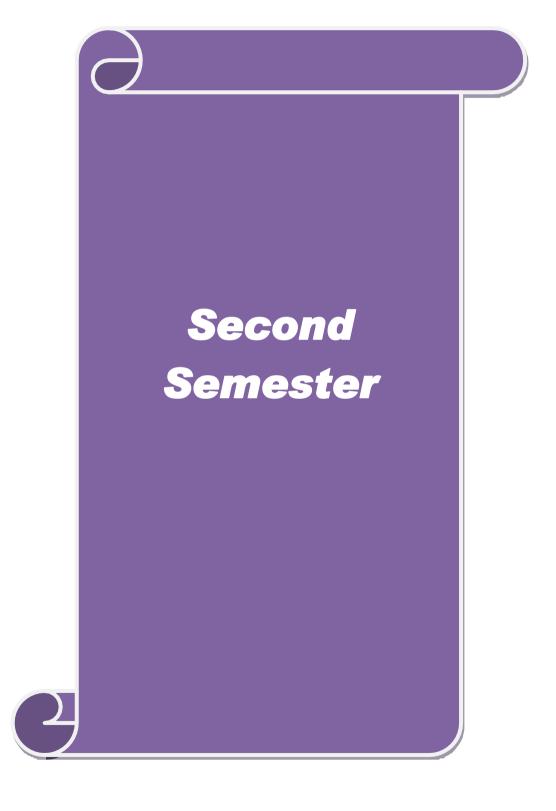
60 hours

Course Designed By:

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low



SEMEST	TER-	ш				
Course code		TITLEOFTHECOURSE	L	T	P	С
Core III		ADVANCEDACCOUNTING	4	-	-	4
Pre-requisit	te	BasicknowledgeonAdvancedAccounting		Syllabus Version 2022-2		
CourseObject						
Themain object	ctives	ofthis courseareto:				
Do an 2. M hi: 3. Gi 4. G	eprec ndInst laketh repur ivean ain kr	eastrongfoundation intheAccountingprocedures of iation,Branchaccounts,HirePurchase allmentSystem,SingleEntryandPartnership. nestudents tosolvetheproblems of branchaccounts, chase and installment system. insight knowledge on single entry system. nowledge on Partnership Accounts, Division of Profits, Financial Control of Profits, Financ	xed and			
		tingCapital,Admission and Retirement ofpartners. nestudents tounderstand PartnershipandInsolvencyofPartnershipandInsolvenc	ers.			
ExpectedCou	rseO	utcomes:				
_		ompletionofthecourse,student willbe ableto:				
1 Understand	thedi	fferentmethodsofdepreciation.			K2	
2 Solvethepro	oblem	sof branchaccounts, hirepurchaseandinstallment system.			K2	
3 Know the si usingconver		entry system and statement of affairs method method			K2	
		ge on Partnership Accounts, Division of Profits, Fixed apital, Admission and Retirement of partners.			K3	
5 Understand	Disso	olutionofPartnershipandInsolvencyofPartners			K3	
K1-Remembe	er; K 2	-Understand; K3 -Apply; K4 -Analyze; K5 -Evaluate; K6 -C	Create			
Unit:1	I	DEPRECIATION & SINGLE ENTRY SYSTEM		1	5hou	rs
	d Res	hods (Straight Line Method, Diminishing Balance Methodserves. Single Entry System - Meaning and Features - Station Method.				thod)-
Unit:2		BRANCHACCOUNTANDHIRE PURCHASE		2	0 hot	ırs
BranchAccou PurchaseTrad	,	excludingforeignbranches). Hire Purchase and Installment Saccounts.	ystemin	cludii	ngHir	e
Unit:3		PARTNERSHIPACOOUNTING		1	5hou	rs
Partnership A Partners.	Accou	nts - Division of Profits - Fixed and Fluctuating Capital –	Admis	sion o	of	
Unit:4		RETIREMENT AND DEATH OF PARTNERSHIP		2	0hou	rs

Retirement of a Partner – Death of a Partner- Dissolution of Partnership

Unit:5	INSOLVENCYOFPARTNERS	18hours
Insolvencyof	Partners-RuleinGarnerVs.Murray-Piecemeal Distribution Methor	ods.
Unit:6	CONTEMPORARYISSUES	2hours
	s,onlineseminars –webinars	
	TotalLecturehours	90hours
Distribution	fMarks:20% Theory,80% Problems	
TextBook(s)		
1 Jainand Na	arang: AdvancedAccounting	
2 T.S.Grewa	l:Advanced Accounting	
3 M.CShukl	a:AdvancedAccounting	
ReferenceBoo	oks	
1 T.S.Redd	y&A.Murthy:Financial Accounting	
2 R.L.Gupt	a&M.Radhasamy: AdvancedAccountancy	
RelatedOnlin	eContents[MOOC,SWAYAM, NPTEL,Websitesetc.]	
1 https://w	ww.youtube.com/watch?v=rI3dTtIVm14	
2 https://w	ww.youtube.com/watch?v=OJkYqLssvVM	
3 https://w	ww.youtube.com/watc <mark>h?v=1JLnf1QjVOI</mark>	
CourseDesign	ed By:	

MappingwithProgrammeOutcomes					
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

SEMESTER-II

Course code	TITLE OF THE COURSE	L	T	P	C
Core – IV	Database Management System	4	-	-	4
Pre-requisite	Basic knowledge on DBMS	Syllabi Version		202	2-23

Course Objectives:

The main objectives of this course are:

- 1. To acquire the basic concept on databasesystem
- 2. To enable the students on the functional aspects of SQL
- 3. To impart knowledge on various networkapproach
- 4. To gain knowledge on IMS networks.
- 5. To apply the networking approach in various E-CommerceActivities.

Expected Course Outcomes:

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

_	1	
1	Remembering the concept on database system and structure	K1
2	Gaining the knowledge on key relational approach.	K2
3	Understanding the embedded SQL at various operations.	K2
4	Gain knowledge on IMS networks.	K2
5	Apply the networking approach.	К3

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

Unit:1 INTRODUCTION TO DBMS 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 TYPES OF APPROACHES 20 hours

Relational Approach: Relational Data Structure: relation, domain, attributes, keys Relational Algebra: Introduction, Traditional set operation. Attribute names for derived relations. Special relational operations.

Unit:3 SQL 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 HIERARCHIAL APPROACH 20 hours

Hierarchical Approach: IMS data structure. Physical Database, Database description. Hierarchicalsequence.ExternallevelofIMS:LogicalDatabases,theprogram communication block IMS Data manipulation: Defining the Program communication Block: DL / 1 Examples.

Unit:5	NETWORK APPROACH	18 hours
Network App	roach: Architecture of DBTG system. DBTG Data Structure: Tl	he set construct,
Singular sets,	Sample schema, the external level of DBTG – DBTG Data man	nipulation.
Unit:6	Contemporary Issues	2 hours
Expert lecture	es, online seminars – webinars	
	Total Lecture hours	90 hours
Text Book(s)		
1 An introdu	action to Database Systems : Seventh Edition : by C.J.Date	
2 Database	Systems Concepts by Abraham Silberschatz, Henry F Korth	
•		
Reference Bo	ooks	
1 An introd	duction to Database Systems - Bipin C Desai	
	•	
•		
Related Onli	ne Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1 https://w	ww.geeksforgeeks.org/introduction-of-dbms-database-manager	nent-system-set-1/
2 https://w	ww.geeksforgeeks.org/making-wordpress-website-secure/?ref=	<u>lbp</u>
3		
	:Spanografiati	
Course Desig	ned By:	

<u> </u>	•		E.		
Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S S THIAR U	INE S	S	S
CO3	S	S (Combator	in S	S	S

^{*}S-Strong; M-Medium; L-Low DULATE TO ELEVATE

SEMESTER-II

Course code	TITLE OF THE COURSE	L	T	P	C
Core V	COMPUTER APPLICATIONS: MS OFFICE -PRACTICAL-I	-	-	4	4
Pre-requisite	4asic Knowledge in MS-Office Computer Applications	Sylla Vers		2022	2 -23

Course Objectives:

- 1. Acquire and apply the computer applications in different aspects of business
- 2. Get insight knowledge on MS-office, MS-excel, and powerpoint.
- 3. Know the database maintenance in every type of applications.
- 4. Get the knowledge application on effective power pointpresentation.
- 5. Develop the programs in MS-word and MS-excel and MS-access.

Expected Course Outcomes:

On	the successful completion of the course, student will be able to:	
1	Remember the basic concepts computer applications using MS-Office applications for the business transactions.	K1
2	Understand the system of drafting the customers list using mail merge for sending letters to the respondents at a time.	K2
3	Apply various statistical tools available in MS-excel for the business enterprise transactions.	K3
4	Gaining knowledge making effective presentation for the business meeting using power point presentation.	K2
5	Understand the database using MS-Access	K2

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

COMPUTER PRACTICALS: I & II SEM - I MS OFFICE & TALLY

I - MS WORD - 15 Hours

- 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 clipparts.
- 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 TableFormat.
- 5. Prepare a Shareholders meeting letter for 10 members using mail mergeoperation.
- 6. Prepare Bio-Data by using Wizard/Templates.

II - MS EXCEL- 15 Hours

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 - 15 Hours

- 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 manualmode.
- 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 custommode.
- 4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an imageautomatically.
- 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 usingword art.

I - MS ACCESS-15 Hours

- 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 at least three Table must have at least 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.

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

S- Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Allied Paper - II		MATHEMATICS FOR BUSINESS	4	-	-	4
		Basics knowledge on Mathematics for	Syllabu	ıs	202	2-23
Pre-requisite		Business	Versio	n		
Course Object	ives:			•		
 Understa 	nd and app	ly basics of applications of mathematics in business				
2. Make the	students to	be ready for solving business problems using				
mathematica	al operation	ns.				
3. Provide a	n insight k	nowledge about variables, constants and functions.				
4. Gain the indefinite fu		on integral calculus and determining definite and				
5. Analyze simple meth		programming problem by using graphical solution and				

Expected Course Outcomes:

On	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 – A	rithmetic and Geometric Series – Simple and Compound Interest – I	Effective rate			
of Interest –Sinking Fund – Annuity - Present Value – Discounting of Bills – True Discount –					
Banker"s Gain.					
Unit:2	MATRIX	12 hours			
Matrix: Basic C	Concepts – Addition and Multiplication of Matrices – Inverse of a M	atrix – Rankof			
Matrix - Solution	of Simultaneous Linear Equations – Input-Output Analysis.				
Unit:3	VARIABLES, CONSTANTS AND FUNCTIONS	12 hours			
Variables, Cons	stants and Functions – Limits of Algebraic Functions – Simple Dif	ferentiation of			
Algebraic Func	tions – Meaning of Derivations – Evaluation of First and Second Ord	er Derivatives			
– Maxima and I	Minima – Application to BusinessProblems				
Unit:4	ELEMENTARY INTEGRAL CALCULUS	12 hours			
Elementary Int	egral Calculus – Determining Indefinite and Definite Integrals of sir	nple Functions			
– Integration by Parts.					
Unit:5	LINEAR PROGRAMMINGPROBLEM	10 hours			
Linear Progran Method	Linear Programming Problem – Formation – Solution by Graphical Method Solution by Simple				

•						
Unit:6		Contemporary Issues	2	hours		
Expert lec	Expert lectures, online seminars – webinars					
	Total Lecture hours 60hours					

Text Book(s)

- 1 Navanitham, P.A," Business Mathematics & Statistics" Jai Publishers, Trichy-21
- 2 Sundaresan and Jayaseelan,"Introduction to Business Mathematics",SultanchandCo&Ltd,Newdelhi
- 3 Sanchetti, D.C and Kapoor, V.K," Business Mathematics", Sultan chand Co&Ltd,Newdelhi

Reference Books

G.K.Ranganath, C.S.Sampamgiram&Y.Rajan-A Text book BusinessMathematics - Himalaya Publishing House.

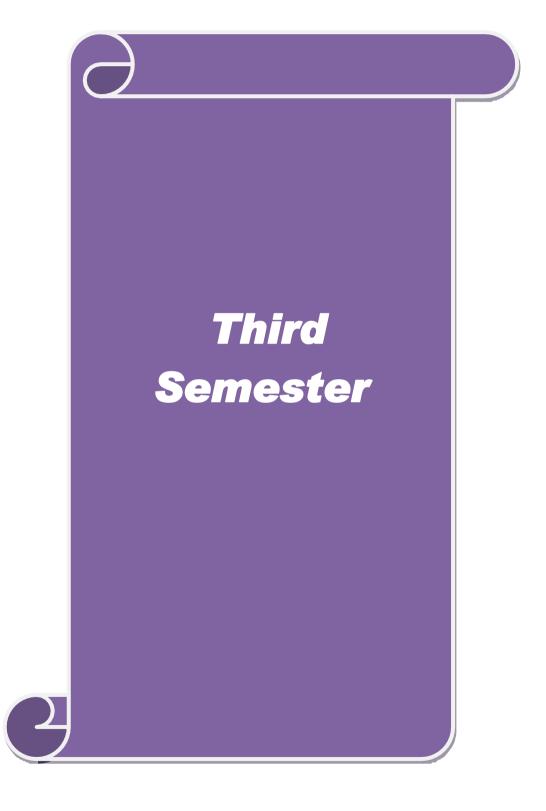
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

- 1 <u>https://www.youtube.com/watch?v=qO1SYFZVmhY</u>
- 2 <u>https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC</u> -Lj3PmzVmKCD
- 3 <u>https://www.youtube.com/watch?v=qO1SYFZVmhY&list=PLX2gX</u> -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



SEMESTER-III

Course code	TITLE OF THE COURSE	L	Т	P	C
Core - VII	Object Oriented Programming with C++	4	-	-	3
Pre-requisite	Basic knowledge on C++	Syllab Versio		202 23	2-

Course Objectives:

The main objectives of this course are:

- 1. To acquire the knowledge on OOPs
- 2. To enable the students on the applications and structure of C++
- 3. To impart knowledge on managingconsole
- 4. To gain knowledge on virtualfunctions
- 5. To analyze the concept managingconsole

Expected Course Outcomes:

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

	r				
1	Understand the concept on OOPs and data abstraction	K2			
2	Apply the concept on various functions in C++	К3			
3	Understand the concept on constructors, destructors and overloading	K2			
4	Gain knowledge on virtual functions	K2			
5	Analyze the concept managing console	K4			

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

Unit:1 INTRODUCTION TO C++ 12 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 APPLICATIONS OF C++ 12 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 ARRAY, CONSTRUCTORS AND OVERLOADING 12 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 with Arguments – Special Features of Function Overloading.

Unit:4	TYPES OF INHERITANCE	12 hours			
Inheritance –	Inheritance – Single Inheritance – Types of Base Classes – Types of Derivation – Public –				
Private – Protected Inheritance – Multilevel Inheritance – Multiple Inheritance – Hierarchical					
Inheritance –	Inheritance – Hybrid Inheritance – Polymorphism – Virtual Functions – Pure Virtual Function –				

Pointer to Derived Classes.

Unit:5 FILE OPERATIONS IN C++ 10 hours

Managing Console I/O Operations – C++ Streams – Stream Classes – istreams, ostreams, ioStream, fstream, 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 60 hours

Text Book(s)

E. Balagurusamy, "Object Oriented Programming with C++", Tata McGraw-Hill Publishing Company Limited, New Delhi, 2003.

Reference Books

D.Ravichandran, "Programming with C++", Tata McGraw-Hill Publishing Company Limited, New Delhi, 2002.

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

- https://cppinstitute.org/free-c-and-ccourses?gclid=EAIaIQobChMI8MHN3bn56wIVBwRgCh3EeQaYEAAYASAAEgKRVPD_ **BwE**
- https://beginnersbook.com/2017/08/c-plus-plus-tutorial-for-beginners/ 2

3

Course Designed By:

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

^{*}S-Strong; M-Medium; L-Low

SEMESTER III

Course code	TITLE OF THE COURSE	L	T	P	С
Core – VIII	Cost Accounting	6	-	-	4
Pre-requisite	Basic knowledge on cost accounting	Syllabu Version	n	2022 23	2 –

Course Objectives:

The main objectives of this course are:

- 1. To acquire the basic concept cost accounting.
- 2. To enable the students on the functional aspects of costaccounting.
- 3. To impart knowledge on various branches of costaccounts.
- 4. To gain knowledge on processcosting
- 5. To create reconciliation of cost and financial accounts

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

1	Understand the concept on Cost accounting and create a cost sheet	K1		
2	Gaining the knowledge on material control aspects	K3		
3	Understand the concept on labour system	K3		
4	Gaining knowledge on process costing	K2		
5	Applying the reconciliation of cost and financial accounts	K4		

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

Unit:1 INTRODUCTION 18 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 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 OVERHEAD 18 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 18 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 16 hours
Operating Costing - Contract costing - Reconciliation of Cost and Financial accounts.

Unit:6	Contemporary Issues	2 hours			
Expert lectur	res, online seminars – webinars				
	Total Lecture hours	90 hours			
Text Book(s)				
1 S.P. Jain	and KL. Narang, "Cost Accounting", Kalyani Publishers, New Del	lhi.Edn.2005			
2 R.S.N. Pi	llai and V. Bagavathi, "Cost Accounting", S. Chand and Company	Ltd., New			
Delhi.Ed	n.2004				
3 S.P.Iyyar	ngar, "Cost Accounting Principles and Practice", Sultan Chand, New	v Delhi. 2005.			
Reference B	ooks				
1 V.KSaxe	na & C.D.Vashist, "Cost Accounting", Sultan Chand, New Delhi 20	005.			
2 M.N.Aro	ra, "Cost Accounting", Sultan Chand, NewDelhi 2005.				
<u> </u>					
Related Onl	ine Contents [MOOC, SWAYAM, NPTEL, Websites etc.]				
1 https://v	vww.youtube.com/watch?v=AwrwUf8vYEY				
2 https://www.youtube.com/watch?v=a5D3Iopi0-4					
3					
Course Designation	and Dru				

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	M	S	M	S	S
CO3	S	S S THIAR U	IVER S	S	S

^{*}S-Strong; M-Medium; L-Low

Course	code	TITLE OF THE COURSE	L	T	P	C	
ALLIED PAPER III		STATISTICS FOR BUSINESS	5	•	-	4	
Pre- requisite	Ва	asic knowledge on statistics for business		abus sion	2021-22		
Course	Objec	etives:	1				
The m	nain obj	jectives of the course are able to					
	 Ma Giv Gaireg 	wide basic conceptual knowledge on applications of statistics inbustive a detailed instruction of measurement of dispersion. In the knowledge on application of correlation and pression of pression of the correlation and probability theory and perform the problems alyze interpolation and probability theory and perform the problems	istic		ratio	ns.	
		irse Outcomes:					
_		ssful completion of the course, student will be able to:					
1	Und	lerstand the basic concepts of arithmetic and geometric mean and dies of data collection.	ffere	ent	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 - F	Remem	ber; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K	- 6	Create	9		
Unit:1		INTRODUCTIONS				ours	
	Mear	ning and Definition of Statistics - Collection of data — Primary and S	econ	dary			
	- Clas	ssification and Tabulation – Diagrammatic and Graphical presentation I	Meas	ures			
		entraltendency – Mean, Median, Mode, Geometric Mean and Harmonic	c Me	an –			
		le problems					
Unit 2		EASURES OF DISPERSION			15 h	ours	
	Devi	sures of Dispersion – Range, Quartile Deviation, Mean Deviation, Station and Co-efficient of Variation. Skewness – Meaning – Meavness - Pearson's and Bowley's co-efficient of Skewness.					
Unit 3		RELATION AND REGRESSION ANALYSIS			15 h	ours	
		elation –Meaning and Definition –Scatter diagram, Karl Pearse	on's		10 11	ours	
	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		E SERIES			15 h	ours	
	Time Metho Metho Numb	Series – Meaning, Components and Models – Business forecods of estimating trend – Graphic, Semi-average, Moving averaged of Least squares – Seasonal Variation – Method of Simple averages – Meaning, Uses and Methods of construction – Un-weighted index numbers – Tests of an Index number – Cost of living	rage ge. In hted	and and dex and			

Total Lecture hours

75 hours

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 Multip	lication theorems only.				
Unit:6	CONTEMPORARY ISSUES	2 hours			
Expert lectures, online seminars – webinars					

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.Croxton and Dudley J. Cowden

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

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

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	Solo S HIAR UN	S	S	S
CO4	S	S தெதப்பாரை உ	Lun ja ja S	M	M
CO5	M	M	S	S	S

S- Strong; M-Medium; L-Low

Course code		Marketing Management	L	T	P	C
Skill based subject - I			3	-	-	2
Pre-requisite		Basic knowledge in marketing concepts	Syllabus Version		2022-23	
Course Objecti	ives:					
The main object						
		views of marketing				
		ding about product life cycle				
3.To have an ide						
	4. To learn about channels of distribution					
5. To have an u	5. To have an understanding about the techniques of sales promotion					
Expected Cour	se Outo	comes:				
On the success	ful com	pletion of the course, student will be able to:				
1 Label the mo	dern vie	ews on marketing]	K1	
2 Understand the concept of product life cycle K2						
3 Apply different pricing techniques for different products K3						
4 Understand t	4 Understand the channels of distribution K2					
5 Learn the tec	5 Learn the techniques of sales promotion K2					

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

Unit:1	Evaluation of marketing	10hours

Evaluation of marketing –Modern views on marketing –concepts- product concept – selling concepts-marketing concepts- market planning process- marketing objective-marketing strategy-functions of marketing management

Unit:2 Product decision 8--hours

Product decision –product meaning and role – product mix decision – production positioning- branding and packaging –product life cycle –marketing strategies for introduction –growth maturity and declining stages –new product development process – meaning of new product –need for developing a new product –various stages in new product development process.

Unit:3 Pricing decision 8--hours

Pricing decision – meaning and role of pricing – pricing objectives – pricing method – productline pricing – pricing strategy for different stages in the life cycle of a product – skimming pricing strategy – penetration pricing strategy merits and demerits

Unit:4 Channel decision 9--hours

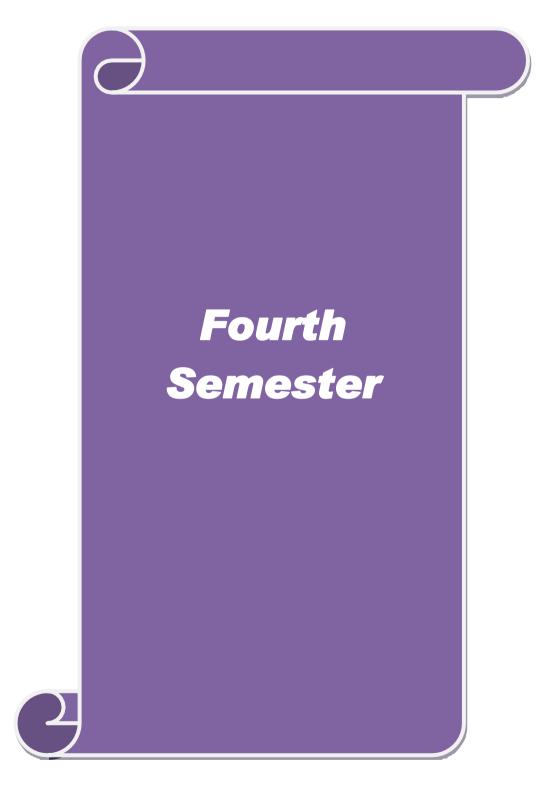
Channel decision – role of distribution channel – classification of channel and intermediarieschanges in channel of distribution – intensive, extensive and selection distribution – factors governing choice of channel- selection of channel for new product ornew company.

Unit:5Promotional decision8--hoursPromotional decision – promotional mix –advertising – meaning and role of advertising – management of advertising – personal selling – importance – status of personal selling in Indiamanagement of sales force – sales promotion – sales promotion objective- major decision in sales promotion at dealers and at dealers and at customers level.

U	J nit 6	Contemporary issues	2 hours				
		Expert lectures and seminars					
Te	xt Book(s)	TOTAL	45 hours				
1	Marketin	ng management - C.B.Mamoria and Sathishmamoria					
2	2 Principles and practice of marketing in India - C.M.MamoriaandR.L.Joshi						
3							
Re	eference B	ooks					
1	1 Marketing Management – Philip kotler						
Re	Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]						
1	-	ine contents [1.10 0 0, 5 + 1.1111111, 1 1 1 1 1 1 1 1 1 1 1 1 1 1					

Mapping with Programme Outcomes						
COs	PO1	PO2	PO3	PO4	PO5	
CO1	S	M	M	S	S	
CO2	M	M	S	M	S	
CO3	M	S_{k} லக்கழக ℓ	M	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	Т	P	C
Core – IX	Principles of Auditing	6	-	-	3
Pre-requisite	Basic knowledge on principles of auditing	Sylla rsi	bus ion	202	2-23

Course Objectives:

The main objectives of this course are:

- 1. To acquire the basic concept on auditing and audit programmes
- 2. To enable the students on working withvouchers
- 3. To impart knowledge on auditreports
- 4. To create an auditreport
- 5. To apply the concept of electronic auditing

Expected Course Outcomes:

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

	the successful completion of the course, student will be use to.	
1	Understand the concept on auditing	K2
2	Analyze the vouching of various working papers	K4
3	Gain knowledge on valuation of assets and liabilities	К3
4	Evaluate an audit report	K5
5	Apply the concept of electronic auditing	К3

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

Unit:1 AUDITING 20 hours

Auditing—Origin — Definition — Objectives — Types — Advantages and Limitations — Qualities of an Auditor — Audit Programmes.

Unit:2 INTERNAL CHECK AND INTERNAL AUDIT 18 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 17 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 AUDIT OF 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		18 hours
Investigation –	Objectives of Investigation – Audit of Computerised Accounts	-Electronic

Audit	ing – Inve	estigation under the provisions of Companies Act.	
Unit	::6	Contemporary Issues	2 hours
Expe	ert lecture	es, online seminars – webinars	
		Total Lecture hours	90 hours
Text	t Book(s)		
1 B	3.N. Tand	on, "Practical Auditing", S Chand Company Ltd	
		Paula, "Auditing-the English language Society and Sir Isaac Pitm	an and Sons
L	td,Londo	n	
Refe	erence Bo	ooks	
1 S	picer and	Pegler, "Auditing: Khatalia"s Auditing"	
2 K	Kamal Gu	pta, "Auditing", Tata Mcgriall Publications	
Rela	ted Onli	ne Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://ec	conomictimes.indiatimes.com/definition/audit	
	https://w	ww.youtube.com/watch?v=zggYEM2Nts8	
3		•	
Cour	rse Desigi	ned By:	

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	& Star	THE S	S	S

^{*}S-Strong; M-Medium; L-Low

Course code	TITLE OF THE COURSE	L	T	P	C
Core - X	Internet and Web Designing (Practical)	-	-	4	4
Pre-requisite	0	Sylla revis		202: 23	2 -

Course Objectives:

The main objectives of this course are:

- 1. To understand the basic knowledge on Internet
- 2. To understand the knowledge on HTML tags, list, link and image.
- 3. To apply the knowledge on applying the various HTML tags
- 4. To apply the knowledge on working with list
- 5. To apply the concepts of link and images in webpage

Expected Course Outcomes:

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

0 11	the successful completion of the course, substitute of the co.	
1	Remembering the concept on WWW	K1
2	Understand the knowledge on basic html tags, list and link	K2
3	Apply the concept on HTML tags	К3
4	Apply the concepts of lists	K2
5	Apply the concepts of image and link	К3

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

Unit:1 INTRODUCTION TO INTERNET 12 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 INTRODUCTION TO HTML 12 hours

IntroductiontoHTML—HTMLCodeforaWebPage—WebPageBasics—SetupaWebPage—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—AligningtheImage—HorizontalRule—UseImagesinList—ConvertanImagetoGIForJPEG. Links—Link to another Webpage — Link within a Webpage — Link to an Image — Link to a File

Unit:3	INTRODUCTION TO HTML TAGS	12 hours
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- 1. Develop a HTML program using basic HTML tags
- 2. Develop a HTML program using heading style
- 3. Develop a HTML program using comment and special characters
- 4. Develop a HTML program using font style and size
- 5. Develop a HTML program using font color

Unit:4 LIST 12 hours

- 1. Develop a HTML program using ordered list
- 2. Develop a HTML program using unordered list
- 3. Develop a HTML program using definition list
- 4. Develop a HTML program using nested list

Unit:5 IMAGE AND LINK 12 hours

- 1. Develop a HTML program using image
- 2. Develop a HTML program using converting to GIF or JPG
- 3. Develop a HTML program using Link to another Webpage
- 4. Develop a HTML program using Link within a Webpage

	Total Lecture hours 60 hours
Te	ext Book(s)
1	Alexis Leon & Mathews Leon, "Internet for Everyone", Leon Tech World, Chennai
2	Eric Kramer, "HTML".
	The second secon
Re	eference Books
1	Kamalesh N. Agarwala, Amit Lal & Deeksha Agarwala, "Business of the Net".
2	John Zabour, Jeff Foust & David Kerven, "HTML 4 HOW- TO".

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

- 1 <u>https://techterms.com/definition/web_design#:~:text=Web%20design%20is%20the%20process%20of%20creating%20websites.&text=Websites%20are%20created%20using%20a,CSS%2C%20or%20cascading%20style%20sheets.</u>
- 2 <u>https://www.interaction-design.org/literature/topics/web-design</u>

3

Course Designed By:

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

^{*}S-Strong; M-Medium; L-Low

SEMESTER-IV

Course code	TITLEOFTHECOURSE	L	T	P	С
Allied IV	PRINCIPLES OF MANAGEMENT	3	-	•	3
Pre-requisite	Basic knowledge of Principles of Management	Syllab Versi		202	22-23

Course Objectives:

The main objectives of this course are to:

- 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	Concentration the network and soons of Management are seen	IZ 1
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 MANAGEMENTANDADMINISTRATION 9 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 – McGregor and Peter F. Drucker.

Unit:2 PLANNING 9 hours

Planning—Meaning—Nature and Importance of Planning—Planning promises—Methods and Types of plans — Decision Making.

Unit:3 ORGANIZATION 9 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 9 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 COMMUNICATIONINMANAGEMENT 7 hours

CommunicationinManagement–Co-Ordination–NeedandTechniques–Control–Nature and process of Control – Techniques of Control.

	nit:6	CONTEMPORARY ISSUES	2 hours
Ex	pertlecture	s,onlineseminars– webinars	
		TotalLecture hours	45 hours
Te	xtBook(s)		
1	Principles	ofManagement-KoontzandO"Donald	
2	BusinessN	Management-Dinkar–Pagare	
3	ThePrinci	plesofManagement -RustomS.Davan	
		-	
Re	ferenceBo	oks	
1	Business	OrganizationandManagement-Y.K.Bhushan	
2	Business	Management–Chatterjee	
Re	latedOnli	neContents[MOOC,SWAYAM,NPTEL,Websitesetc.]	
1	https://w	ww.youtube.com/watch?v=_nikDhY1z8s	
2	https://w	ww.youtube.com/watch?v=nZd3tUvfjq4&t=89s	
3		ww.youtube.com/watch?v=xCEAiy51oS8&list=PLGRG6Dk7lyZ	Z7vBWcAPIxfyFKg1
	<u>O7y98m</u>	<u>E</u>	
		துலக்கழக _{ம்}	
Co	urseDesig	nedBy:	

	MappingwithProgrammeOutcomes						
COs	PO1	PO2 HIAR U	PO3	PO4	PO5		
CO1	S	இந்தப்பாரை	e unitable 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

Course code		TITLEOFTHECOURSE	L	T	P	С	
SkillbasedS	ubject-2	COMPANY LAW	3	-	-	3	
Pre-requ	iisite	BasicknowledgeonCompanyLaw		Syllabus Version 2022-		22-23	
CourseObjec							
Themainobje	ctivesofthi	scourseareto:					
	1 -						
	2. MakethestudentstounderstandtheMemorandumofAssociation.						
		esandformationoftheprospectsofacompany.	aratari	,			
		edgeonappointmentandsalariesofcompanydirectorandsorioustypesofmeeting.	ecretary	•			
3. Chachste		in outstype some ening.					
ExpectedCou	ırseOutco	mes:					
		etionofthecourse,studentwillbeableto:					
	-	eteristicsofCompanyanditsFormation			K	2	
2 Under	standabout	MemorandumandArticlesofAssociation.			K	2	
3 Getade	tailedknov	wledgeonProspectusandKindsofsharesand Debentures.			K	2	
4 Acquir	etheknow	edgeonpowersanddutiesofDirectorandSecretary			K	2	
5 Under	standabout	kindsofmeetings.	K2			2	
K1-Rememb	er; K2 -Un	derstand; K3 -App <mark>ly;K4-Analyze;K5-</mark> Evaluate; K6 – Cre	eate				
	1	The state of the s					
Unit:1	<u> </u>	COMPANY		8 hours			
Company–L Company.	efinition—	Characteristics—Kinds—PrivilegesofPrivateCompany—Fo	ormatio	n of a	l		
Company.		Districtions					
Unit:2		MEMORANDUMOFASSOCIATION	9 hours				
		ation–Meaning–Purpose–AlterationofMemorandum–D		ofUltr	avir	es –	
		 Meaning – Forms – Contents – Alteration of Article 	s –				
DoctrineofIr	iuooiiiiaila	Remem					
Unit:3		PROSPECTUS		8 ho	urs		
	Definition-	-Contents-DeemedProspectus-MisstatementinProspec	tus—K				
Shares and I	Shares and Debentures.						
Unit:4		DirectorandSecretary		7 ho	urs		
	Secretary—	Qualification and Disqualification—Appointment—Remove	val–Rer			n	
- Powers, D							
Unit:5	Unit:5 MEETINGS				urs		
		ValidMeeting-TypesofMeeting-Windingup-Meaning			0		

Unit:6	CONTEMPORARY ISSUES	2 hours
Expertlecture	s,onlineseminars– webinars	
	TotalLecture hours	45 hours
TextBook(s)		
1 N.D.Kapo	or, "CompanyLaw" SultanChand & Sons, NewDelhi 2005	
2 BagrialA.	K,"CompanyLaw",VikasPublishingHouse,New Delhi	
3 GowerL.C	C.B, "PrinciplesofModernCompanyLaw", Steven & Sons, London.	
ReferenceBo	oks	
1 Ramaiya	A,"GuidetotheCompaniesAct",Wadhwa&Co.,Nagpur	
2 SinghAv	tar, "CompanyLaw", Eastern BookCo., Lucknow	
·		
RelatedOnli	neContents[MOOC,SWAYAM,NPTEL,Websitesetc.]	
1 https://w	ww.youtube.com/watch?v=G9MyWFgsNLU	
2 https://w	ww.youtube.com/watch?v=gEDSdXW0JPQ&list=PLWKgfZAh	HUZaqiDvDUNORy
pEhPdm		_
3 https://w	ww.youtube.com/watch?v=AdDQ05rP7jE&list=PLgK6tNi_UIb2	XhK9foc3khX8ecmla
q4FTd	www.youtube.com/waten.v=/tubQ0511 /jbenst=1 EgR0tiVi_0102	1011/10CJKII/10CCIIII
4	Stephon Balling Company of the Compa	
CourseDesign	nedBy:	

	MappingwithProgrammeOutcomes						
COs	PO1	PO2	PO3	PO4	PO5		
CO1	S	S EDUCATE TO EL	NATE 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



			SEMESTER V				
Cou	rse code		TITLE OF THE COURSE	L	Т	P	C
Core	XI		SOFTWARE ENGINEERING	4	-	-	4
Pre	-requisite		Basic computer knowledge	Sylla Versi		202	2-23
	rse Object						
The	main objec	ctives of thi	s course are to:				
1. 7	To provide	informatio	n about various softwareproducts				
			re project planning andscheduling				
	-		n about COCOMOmodel				
			cess of software quality assurance and configuration	nmanage	ment		
5.	To underst	and the pro	cess of riskmanagement				
T	antad Carr						
		rse Outcon	etion of the course, student will be able to:				
			· · · · · · · · · · · · · · · · · · ·			177	- 1
1			oftware products			K	
2			process of software project planning and scheduling			K	
3		g COCOM				K	.3
4	Evaluati	ng software	e quality assurance procedures			K	.5
5	Applyin	g various ri	sk management strategies			K	3
K1	- Rememb	er; K2 - U1	nderstand; K3 - Apply; K4 - An alyze; K5 - Evaluat	e; K6 – 0	Create	2	
Uni	it:1		SOFTWARE PRODUCT AND PROCESS	20	ho	urs	
Proc	ess,Softwa	reProcessN	ocess: Software Characteristics & Applications, Models; Linear Sequential Model, Prototyping Model, Focess Models, Software Development Process				
Uni	it:2		SOFTWARE PROJECT PLANNING AND	18	ho	urs	

Software Project Planning and Scheduling: Software Requirement, Software Requirements, Specification, Requirements Validation, Software Design Principles, Software Project. Estimation: Size Oriented, Function Oriented, Software Metrics, Software Cost Estimation,

SCHEDULING

Unit:3	SOFTWARE MODEL	17hours		
COCOMO	Model, Project Scheduling, Software Staff & Personnel Planning,	Rayleigh Curve,		
Software T	Ceam Organization & Control Structure. Project Monitoring & Control	ol Techniques		
Unit:4	SOFTWARE QUALITY ASSURANCE &	15hours		
	CONFIGURATION MANGEMENT			
Software (Quality Assurance & Configuration Management: Software Quality, S	Software Quality		
Assurances	s, Software Testing, Formal Technical Reviews, ISO Software Qu	ality, Standards,		
Software (Configuration Management, SCM Process, Configuration Audit.	-		
Unit:5	RISK MANAGEMENT	18hours		
Risk Mai	nagement: Software Risks, Reactive and Pro-active Risk	Strategies, Risk		
Identificat	ion, Risk Projection, Risk Mitigation, Risk Monitoring and Manager	ment		
Unit:6				

Expert lectures, online seminars - webinars

Total Lecture hours 90—hours

Text Book(s)

- 1 Roger. S. Pressman (2001). Software Engineering: A Practioner's Approach. McGrawHill, New Delhi, Fifth Edition.
- 2 Aggarwal, K.K.& Singh, Yogesh (2005). Software Engineering. New Age International.

Reference Books

Walker Royce (2001). Software Project Management: A Unified Framework. PearsonEducation Asia, Singapore, First Edition.

2

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

2

Course Designed By:

Mapping with programme outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	Some	S S	S	S
CO2	S	SO	M	M	M
CO3	S	S	· S	S	S
CO4	M	Santagan	M	S	S
CO5	S	S	S	M	S

Course code	TITLE OF THE COURSE	L	T	P	C
Core XII	Management Accounting	5	-	-	4
Pre-requisite	Basic knowledge on Management Accounting	Sylla rsio		202 23	2 –

Course Objectives:

The main objectives of this course are to:

- 1. To acquire the basic knowledge on managementaccounting
- 2. To enable the students on identifying the liquidity position of the company
- 3. To impart knowledge on preparation of fund and cash flowstatements
- 4. To gain knowledge on marginal costing and itsapplications
- 5. To create various kinds ofbudget

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

1	Understand the concept on management accounting and its relationship with other accounting concepts	K2
2	Remembering the gained knowledge on Ratio Analysis	K1
3	Apply fund and cash flow statements	К3
4	Analyse on marginal costing and its applications	K4
5	Analysing various kinds of budget	K4

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

Unit:1 MANAGEMENT ACCOUNTING 15 hours

Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting, Cost Accounting and Financial Accounting.

Unit:2 RATIO ANALYSIS 15 hours

 $Ratio\ Analysis-Analysis\ of\ liquidity-Solvency\ and\ Profitability-Construction\ of\ Balance\ Sheet.$

Unit:3 WORKING CAPITAL 13 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 15 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 lecture	es, online seminars – webinars	
-	Distribution of marks: Theory 40% and Problems 60%	
	Total Lecture hours	75 hours
Text Book(s)		
1 Dr. S.N. N	Maheswari. "Management Accounting", Sultan Chand & Sons, N	New Delhi, 2004
2 Sharma aı	nd S.K.Gupta "Management Accounting", Kalyani Publishers, N	New Delhi,2006.
·		
Reference B	ooks	
1 S.P. Jain a	and KL. Narang, "Cost and Management Accounting", Kalyani	Publishers, New
Delhi.		
2 S.K.Bhatt	acharya, "Accounting and Management", Vikas Publishing Hou	ise.
Related Onli	ne Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
	ww.freshbooks.com/hub/accounting/management-	
accounting	ng#:~:text=Management%20accounting%20is%20the%20process,a	nd%20commu
nicating ⁶	%20information%20to%20managers.	
2 https://d	ebitoor.com/dictionary/management-accounting	
3		
	இலக்கழகம்	
Course Desig	ned By:	

Cos	PO1	PO2 PO3	PO4	PO5
CO1	S	M	S	S
CO2	S	S S PATHIAR IN INSER SS	M	M
CO3	S	Combator GC S	S	S

^{*}S-Strong; M-Medium; L-Low

Course code	TITLE OF THE COURSE	L	Т	P	C
Core XIII	E- Commerce Technology	5	-	-	4
Pre-requisite	Basic knowledge on E-commerce Technology	Sylla versi		202 23	2 -

Course Objectives:

The main objectives of this course are to:

- 1. To acquire the basic concept of E-Commerce
- 2. To enable the students on network security and firewall
- 3. To impart knowledge on electronic payment systems
- 4. To gain knowledge on consumer aspects in E-Commerce
- 5. To know and apply various digital payment methods

Expected Course Outcomes:

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

	r	
1	Understand the basic concept of E- Commerce and its applications	K2
2	To gain the knowledge on EDI	К3
3	Analyse security and the web	K4
4	To gain knowledge on consumer aspects in E-Commerce	K2
5	Apply various digital payment methods	К3

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.

Uı	nit:5	ELECTRONIC PAYMENT SYSTEMS	13 hours
Ele	ctronic Pay	ment Systems-Types-Digital Token Based Electronic Payment	System-Smart
Car	ds & Credit	Card Electronic Payment Systems -Risk -Designing electronic	payment system.
	nit:6	Contemporary Issues	2 hours
Ex	pert lecture	es, online seminars – webinars	
		Distribution of marks: Theory 40% and Problems 60%	
		Total Lecture hours	75 hours
Te	ext Book(s)		
1	Ravi Kala	kota & Andrew b. Whinston, "Frontiers of Electronic Commerce	e", Dorling
	•	y (India) Pvt.Ltd-2006	
2		asker, "Electronic Commerce", Tata Mc Graw Hill Publishing	Co Ltd,New Delhi-
	2006.		
Re	eference Bo	ooks	
1	Daniel Mi	noli, Emma Minoli "Web Commerce Technology Handbook", I	Гata McGraw Hill
	Publishing	g, New Delhi.	
2	Dr.C.S.Ra	yudu,"E-Commerce &E-Business",Himalaya Publishing House	, New Delhi, 2004.
Re	elated Onli	ne Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://se	earchcio.techtarget.com/definition/e-	
	commerc	ce#:~:text=E%2Dcomme <mark>rce%20(electron</mark> ic%20commerce)%20i	is%20the%20buyin
	g%20and	1%20selling,or%20consumer%2Dto%2Dbusiness.	
2	https://ed	commerceguide.com/g <mark>uide</mark> s/ <mark>wh</mark> at-is-ecommerce/	
3		The state of the s	
		E TRANSPORT	
Co	ourse Desig	ned By:	

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

^{*}S-Strong; M-Medium; L-Low

Course code	TITLE OF THE COUL	RSE L	Т	P	C
Core XIV	Java Programming	4	-	-	3
Pre-requisite	Basic knowledge in Java Programm (TheoryOnly)	ning - Sylla vers	_	202	2-23

Course Objectives:

The main objectives of this course are:

- 1. To acquire the basic concept on Java
- 2. To enable the students on net based businessapplications
- 3. To impart knowledge on appletprogramming
- 4. To gain knowledge on multithreadedprogramming
- 5. To create an application in Java

Expected Course Outcomes:

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

	•	
1	Understand the concept on java programming	K2
2	Remember the application Oriented Programming using Java	K1
3	Understand the concept on arrays and string	К3
4	To gain knowledge on multithreaded programming	K2
5	To analyse an application in Java	K4

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

Unit:1 INTRODUCTION TO JAVA 10 hours

Introduction to Java - Java Program Structure - Java Tokens - Java Statements - Implementing Java Program - Command Line Arguments - Constants - Variables - Data types - Type Casting - Operators : Arithmetic - Relational - Logical - Assignment - Increment - Decrement - Conditional - Bitwise - Special.

Unit:2 DECISION MAKING AND BRANCHING 10 hours STATEMENTS

Decision Making and Branching statements – Decision Making and Looping Statements – Jumps in Loops – Labeled Loops - Classes, Objects and Methods: Defining a Class – Adding Variables – Adding Methods – Creating Objects – Accessing Class Members – Constructors – MethodOverloading–Inheritance–OverridingofMethods–FinalVariables,Methodsand Class – Abstract Methods and Class – Visibility Control: Public – Friendly – Protected – Private (SimpleConcepts).

Unit:3 TITLE OF THE UNIT (CAPITALIZE EACH WORD) 15 hours

Arrays : One-Dimensional Array – Two-Dimensional Array – String : String Arrays – String Methods – String Buffer Class - Interfaces (Multiple Inheritance) : Defining Interfaces – Extending Interfaces – Implementing Interface – Accessing Interface Variables - Packages : System Packages – Using System Packages – Creating, Accessing and Using a Package – Adding a Class to a Package – Hiding Classes.

Unit:4	MULTITHREADED PROGRAMMING	10 hours				
Multithreaded	Programming: Creating Threads – Extending the Thread C	lass – Stopping and				
Blocking a 7	Thread - Life Cycle of a Thread - Using Thread Methods -	- Thread Priority -				
Synchronizati	on – Implementing the "Runnable" Interface (Simple Concepts	s). Managing Errors				
and Exceptions: Types of Errors – Exceptions – Syntax of Exception Handling Code – Multiple						
- Catch States	nent – Throwing our Own Exceptions – Using Exceptions for D	Debugging.				
Unit:5	APPLET PROGRAMMING	13 hours				
Applet Program	nming: Applets - Difference between Applet and Application	Preparing to Write				
	ingAppletCode-AppletLifeCycle-CreatingExecutableApplet-A					
	et to HTML File - Running the Applet - Passing Parameters to					
	Displaying Numerical Value – Getting Input form User - Man					
	eam Concept-Stream Classes-Other I/O Classes-Creating Files-Research and the concept of the content of the co					
Writing Chara	eters, Bytes – Simple Input and Output – Other Stream Classes.	(Only Concepts)				
Unit:6	Contemporary Issues	2 hours				
	es, online seminars – webinars	2 hours				
	es, online seminars – webinars Distribution of marks : Theory 40% and Problems 60%					
	es, online seminars – webinars	2 hours				
	es, online seminars – webinars Distribution of marks : Theory 40% and Problems 60% Total Lecture hours					
Text Book(s) 1 E. Balagu	es, online seminars – webinars Distribution of marks : Theory 40% and Problems 60% Total Lecture hours	60 hours				
Text Book(s) 1 E. Balagu	Distribution of marks : Theory 40% and Problems 60% Total Lecture hours rusamy, "Programming with Java - A Primer", Tata Mc Graw —	60 hours				
Text Book(s) 1 E. Balagu	Distribution of marks: Theory 40% and Problems 60% Total Lecture hours rusamy, "Programming with Java - A Primer", Tata Mc Graw – Limited, New Delhi, 2006.	60 hours				
Text Book(s) 1 E. Balagu Company Reference Be	Distribution of marks: Theory 40% and Problems 60% Total Lecture hours rusamy, "Programming with Java - A Primer", Tata Mc Graw – Limited, New Delhi, 2006.	60 hours Hill Publishing				
Text Book(s) 1 E. Balagu Company Reference Book 1 Joseph L.	Distribution of marks : Theory 40% and Problems 60% Total Lecture hours rusamy, "Programming with Java - A Primer", Tata Mc Graw – Limited, New Delhi, 2006. Doks Weber , "Using Java 2 Platform", Prentice Hall of India Pvt Ltd	60 hours Hill Publishing				
Text Book(s) 1 E. Balagu Company Reference Bo 1 Joseph L. Related Onli	Distribution of marks : Theory 40% and Problems 60% Total Lecture hours rusamy, "Programming with Java - A Primer", Tata Mc Graw – Limited, New Delhi, 2006. Doks Weber , "Using Java 2 Platform", Prentice Hall of India Pvt Ltd. ne Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	60 hours Hill Publishing				
Text Book(s) 1 E. Balagu Company Reference Bo 1 Joseph L. Related Onli 1 https://w	Distribution of marks : Theory 40% and Problems 60% Total Lecture hours rusamy, "Programming with Java - A Primer", Tata Mc Graw – Limited, New Delhi, 2006. Doks Weber , "Using Java 2 Platform", Prentice Hall of India Pvt Ltd	60 hours Hill Publishing				
Text Book(s) 1 E. Balagu Company Reference Bo 1 Joseph L. Related Onli 1 https://w	Distribution of marks : Theory 40% and Problems 60% Total Lecture hours rusamy, "Programming with Java - A Primer", Tata Mc Graw – Limited, New Delhi, 2006. Doks Weber , "Using Java 2 Platform", Prentice Hall of India Pvt Ltd. ne Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	60 hours Hill Publishing				

Course	Designed	$\mathbf{R}\mathbf{v}$
COURSE	1762181160	1) V

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

^{*}S-Strong; M-Medium; L-Low

	TITLE OF THE COURSE	L	Т	P	C
Core XIX	COMPUTER APPLICATIONS JAVA PROGRAMMING - PRACTICAL III	-	-	4	-
Pre-requisite	Basic Knowledge in Java programming applications	Syllabus Version		202	2-23

Course Objectives:

The main objectives of this course are:

- 1. To acquire the basic concepts on Java.
- 2. To enable the students on net based business applications.
- 3. To impart knowledge on application of java programming.
- 4. To gain knowledge on multi threaded programming
- 5. To create an application in Java

	ected Course Outcomes:						
On	the successful completion of the course, student will be able to:						
1	Understand the concept on java programming]	K2	
2	Remembering application Oriented Programming using Java				K1		
3	Understand the concept on arrays and string				K3	3	
4					K3	3	
5	5 Analyse an application in Java		K4				
K1	- Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K	6	<u> </u>	Crea	ate		
	COMPUTER APPLICATIONS PRACTICAL - III						
	JAVA PROGRAMMING						
1.	Write a program to check whether a given number is prime or not.						
2.	Write a program to check whether the given year is leap year or not.						
3.	Write a program to find the Sum of the series x+x2/2! +X3/3!++xn/n!						
4.	Write a program to find and replace a word with a string.						
5.	Write a program to prepare the mark list using Inheritance.						
6.	Create a simple calculator applet that implements the 4 basic mathematical Fu	n	ctio	on			
7.	Write a JAVA applet to calculate the payroll of employees.						
8.	Write a JAVA applet to create a simple spreadsheet.						
9.	Create a program to perform Banking Transactions.				\coprod		
10.	Create a Program to display the resume of employees						

Total Lecture Hours	60 hours

Course Designed By:

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

^{*}S-Strong; M-Medium; L-Low



Course code	TITLEOFTHECOURSE	L	T	P	C
SkillbasedSubj	ect-3 INSURANCE AND RISK MANAGEMENT	3	-	-	3
Pre-requisi	e Basic Knowledge of Insurance	Syllab Versio		20	22-23

Course Objectives:

The main objectives of this course are to:

- > To familiarize the principles of insurance
- > To develop an understanding about the insurance industry and the types of insurance
- To lay a foundation for the risk management

Expected Course Outcomes:

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

Explain the Principles of Insurance.	K2
Analyze the Position of Insurance Industry.	K2
Examine the Types of Insurance Policies.	K1
4 Control Risk.	K2
Apply relevant method for risk Management.	K2

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

Unit:1	INTRODUCTION OF INSURANCE	8—hours
Omt.1	INTRODUCTION OF INSURANCE	o—nours

Introduction to Insurance: Role of Insurance – Characteristics of an Insurable Risk – Principles of Insurance – Reinsurance – Double Insurance – IT in Insurance

Unit:2 INDIAN INSURANCE INDUSTRY 9—hours

Indian Insurance Industry – Reforms – Private Players to Indian Insurance Market – IRDA Regulations: For Licensing of Insurance Agents – For Protection of Policy Holders" Interest. Actuary – Meaning – SOA.

Unit:3	INSURANCE CONTRACT	8—hours

Insurance Contract: Life Insurance Contract – Features, Policy Conditions and Products; Non – Life Insurance: Fire and Marine - Features, Policy Conditions and Products. Group, Health and Social Insurance – Schemes- Procedure for claiming Life and Health Insurance

Unit:4	RISK Management	7-h	ours

Introduction to Risk Management – Concept of Risk – Types of Risk – Principles of Risk Management – Risk Management process – Objectives of Risk Management

RISK Management Tools Unit:5 11--hours Risk management and control – Methods of Risk management – Risk management by individuals and corporations – Tools for Controlling Risk. Unit:6 **CONTEMPORARYISSUES** 2hours Expertlectures, online seminars – webinars TotalLecturehours 45—hours TextBook(s) 1 Varshney, "BankingTheory, LawandPractice", Sultan&Chand Ltd. GordonandNataraj, "BankingTheory,LawandPractice",HimalayaPublishingHouse.. M.L.Tannan, "BankingLawandPractice", Thacker&CoLtd ReferenceBooks B.S Bodla, M.C. Garg & K.P. Singh, "Insurance - Fundamentals, Environment &Procedures", Deep&Deep PublicationsPvt. Ltd., NewDelhi, 2004. M.N.Mishra, "Insurance-PrinciplesandPractice", S.Chand&CompanyLtd., NewDelhi, 2006 2 RelatedOnlineContents[MOOC,SWAYAM, NPTEL, Websitesetc.] https://www.youtube.com/watch?v=vqmMxbHufQk&list=PLH-J9IY9-DpNk9bgsORjIFW46SANwtSDE https://www.youtube.com/watch?v=vqmMxbHufQk https://www.youtube.com/watch?v=oxzmP7sjCRQ&list=PLBbCyJkOLBm-3 m99E5vhk4owllgJK6aiT2 CourseDesignedby: **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 S M CO₄ S S M M M

M

CO₅

S

S

S

^{*}S-Strong; M-Medium; L-Low



Course code	TITLE OF THE COURSE	L	T	P	С
Core – XVI	E-Commerce – II (Strategy and Applications)	6	-	-	4
Pre-requisite		Sylla versi		202	2-23

Course Objectives:

The main objectives of this course are to:

- 1. To provide an exposure about the Practical Application ofe-Commerce
- 2. To enable the students to be aware on the emerging changes in marketing andadvertising
- 3. To impart knowledge onmultimedia
- 4. To gain knowledge on wirelesstechnologies
- 5. To apply the concept of SGML, CORBA

Expected Course Outcomes:

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

1	Understand the concept on marketing on Internet	K2
2	Understand the technology behind software agents	K2
3	Understand the concept on multimedia applications	K2
4	Apply knowledge on wireless technologies	К3
5	Analyse the concept of SGML, CORBA	K4

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

Unit:1	ADVERTISING AND MARKETING ON THE	20 hours
	INTERNET	

Advertising and marketing on the Internet: The new age of information-based marketingAdvertising on the Internet – Charting the on-line marketing process-Market research. Consumer Search and Resource Discovery: Search and resource discovery paradigms – Information search and retrieval – Electronic commerce catalogs or directories – Information filtering –Consumer data interface.

Unit:2 SOFTWARE AGENTS 18 hours

Software Agents: Characteristics and properties of agents –Technology behind software agents – Telescript agent language- Safe-Tcl –Applets, Browsers and Software agents – Software agents in action. Internet Protocol Suite: Layers and networking – Internet Protocol suite – SLIP and PPP – Other forms of IP-based networking-Mobile TCP/IP- based networking- Multicast IPNext generationIP.

Unit:3 MULTIMEDIA AND DIGITAL VIDEO 17 hours

Multimedia and Digital Video: Concepts-Digital video and electronic commerce-Desktop video processing-Desktop video conferencing. Broadband Telecommunications: Concepts-Frame relay-Cell relay-Switched multimegabit data service-ATM.

Unit:4	WIRELESS DELIVERY TECHNOLOGY	15 hours
Mobile and W	Vireless Computing Fundamentals Framework-Wireless deliver	y technology and

switching methods –Mobile information access devices-Mobile data internetworking standards Cellular data communication protocols-Mobile computing applications-Personal communication service.

Unit:5	STRUCTURE DOCUMENTS	18 hours
Structure	Documents: Fundamentals-SGML. CORBA: Distributed ob	jects. Transaction
Processing-	Online Purchases-Online share trading —Railway/air ticket reserva	ution
Unit:6	Contemporary Issues	2 hours
Expert lec	tures, online seminars – webinars	
	Total Lecture hours	90 hours
Text Bool	$\overline{c(s)}$	
	alakota & Andrew b. Whinston, "Frontiers of Electronic Commerce	", Dorling
	sley (India) Pvt.Ltd-2006	
2 Bharat 2006.	Bhasker, "Electronic Commerce", Tata Mc Graw Hill Publishing	Co Ltd. ,New Delhi
	Minoli, Emma Minoli "Web Commerce Technology Handbook", Thing, New Delhi.	Tata McGraw Hill
Reference	Books	
1 Dr.C.S	.Rayudu,"E-Commerce &E-Business",Himalaya Publishing House	, New Delhi, 2004.
,	Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
Related C	Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] //feinternational.com/blog/what-is-e-commerce-an-introduction-to-	the-industry/

Course Designed By:

3

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

Course code	TITLE OF THE COURSE	L	Т	P	С
Core - XVII	Software Development With Visual Basic	5	-	-	4
Pre-requisite	Basic knowledge in software development with VB	Sylla versi		202	2-23

Course Objectives:

The main objectives of this course are:

- 1. To develop a front end application using VisualBasic.
- 2. To enable the students to develop a front end tool for Customer Interaction inBusiness.
- 3. To impart knowledge on datacontrols
- 4. To gain knowledge on working with controls in VB
- 5. To Understand on datacontrols

Expected Course Outcomes:

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

On	the successful completion of the course, student will be dole to.	
1	Understand the concept on client and server	K2
2	To gain the knowledge on IDE	K2
3	Understand the concept on user defined data types	K2
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 20 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 18 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 – DataTypes.

Unit:3 FUNCTIONS AND CONTROL STRUCTURE 17 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 CREATING AND USING STANDARD CONTROLS 15 hours

Creating and Using Standard Controls: Form, Label, Text box, Command Button, Check Box, OptionButton,ListBox,ComboBox,PictureBox,ImageControls,ScrollBars—DriveList Box—DirectoryListBox-TimeControl,Frame,ShapeandLineControls—ControlArrays—

Dialog Boxes - Single Document Interface (SDI) – Multiple Document Interface (MDI) – Menus – Menu Editor – Menu Creation.

Unit:5 DATA CONTROLS 18 hours

Data Controls – Data Access Objects (DAO) – Accessing and Manipulating Databases – Recordset – Types of Recordset – Creating a Recordset – Modifying, Deleting Records – FindingRecords - 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 90 hours

Text Book(s)

1 Steven Holzner, "VB 6 Programming Black Book", Dream Tech Press, New Delhi, 2002.

Reference Books

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.]

- https://www.youtube.com/watch?v=cwDqjmSmtMQ
- 2 https://www.youtube.com/watch?v=UoT2oava9ns
- 3

Course Designed By:

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

^{*}S-Strong; M-Medium; L-Low

Course code	TITLE OF THE COURSE	L	Т	P	С
Core XVIII	COMPUTER APPLICATIONS: VISUAL BASIC- PRACTICAL III	-	-	4	4
Pre-requisite	Basic Knowledge in Visual basic	•	abus sion	202	22-23

Course Objectives:

The main objectives of the program are:

- 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.

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	Analyse different databases using access application for developing the business transactions	K4
3	Gain the knowledge on creating database using oracle.	K2
4	Remember the application of oracle statements to extract the particular data base.	K1
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

COMPUTER APPLICATIONS PRACTICAL -

III VISUAL BASIC

- 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 financefunction and variable declaration using option button (Radio/Checkbox).
- 4. Design a form to display an advertisement banner using image box controlwith string function.
- 5. Design a form to compute cost of capital using finance function in visual basicusing check box.
- 6. Design a form to perform working capital analysis by declaring finance functionusing 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 textbox (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 SQL and Data Control

- 11. Design the form to display the highlights of the budget using option buttonand animation.
- 12. Design a supermarket bill to display the sales invoice, and create a databaseusing 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.

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



Coursecode	TITLEOFTHECOURSE	L	T	P	C
SB-IV	INTELLECTUALPROPERTYRIGHTS	3	-	-	3
Pre-requisite	Basic Knowledge on Intellectual PropertyRights	Syllak Versi		20	22-23

CourseObjectives:

Themainobjectives of this course:

- 1. Students will be able to determine the purpose and type of protection available tovariouscategoriesofIP, aswell asthedurationandextent of protection.
- 2. Understandingthenuancesandcomplexitiesoftheglobalintellectualpropertysyste m,aswellasthechallengesitposestoIndiaintermsofcompliance with global IPprotectionstandards.
- 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. ToprovidestudentswithknowledgeofIndia'sproceduralandsubstantiveintellectualprop ertysystems.
- 5. Analyzenationalandinternationaldevelopments in the field of intellectual property rights.

ExpectedCourse	Outcomes:	
Onthesuccessfulo	completion of the course, student will be able to:	
1 ToUnderstanda protection.	ndidentifythefundamentalprinciplesofintellectualproperty	K2
2 ToUnderstanda	ndidentifythe fundamentalprinciplesof Trademarks	K2
3 Tounderstandar	ndcomprehend the legaleffectsofcopyrights	K2
4 Tounderstandar trade secrets	ndcomprehendthelegaleffectsofpatentsand	K2
5 Tounderstandar	ndcomprehendtheIPforPlant VarietiesandFarmer'sRights	K2
K1-Remember;K	2 -Understand; K3 -Apply; K4 -Analyze; K5 -Evaluate; K6 –Create	
Unit:1	INTRODUCTIONTOINTELLECTUALPROPERTY	10hours
	sofintellectualproperty,internationalorganizations,agenciesandtr llectualpropertyrights	eaties,
Unit:2	TRADEMARKS	8hours
-	on of trade marks, acquisition of trade mark rights, protect able matter, and the contrade marks acquisition of trade marks acquisition of trade marks, acquisition of trade marks ac	selecting, and
	ark,trademarkregistration processes	
Unit:3	LAWOFCOPYRIGHTS	9hours
	copy right law, originality of material, rights of reproduc	
	ork publicly, copy right ownership issues, copy right registra	ition, notice
	national copyright law.	
Unit:4	LAWOFPATENTS,TRADESECRETS	9hours
	entlaw,patentsearchingprocess,ownershiprightsandtransfer.	
	a desecrete law, determination of tradesecrete status, liability form is a desecrete status.	appropriationsoftr
desecrets protecti	onforsubmission,tradesecretelitigation	

Unit:5	PROTECTIONOFPLANTVARIETIESANDF ARMERS'RIGHTS	7hours
	eaning and Definition -Registrable Varieties of Plants -Proce	edure forRegistration-
Plant VarietiesP	rotection	
	GOVERN TROP I PRIVAGATIRA	
Unit:6	CONTEMPORARYISSUES	2hours
Expertlectures,o	onlineseminars—webinars	
	TotalLecture hours	45hours
TextBook(s)		
1 Intellectualpro	opertyright,Deborah.E.Bochoux,Cengagelearning.	
2 Intellectualpro HillPublishing	opertyright—Unleashingtheknowledgeeconomy,prabuddhaganguli, gcompanyltd	FataMcGraw
ReferenceBook	S	
1 V. K. Ahuja	a, LawRelatingtoIntellectualPropertyRights,2ndEd.LexisNex	xis,2013
2 Intellectual	PropertyRights-AshaVijayDurafeDhanashreeK.Toradmalle,	Wiley2021
RelatedOnline	Contents[MOOC,SWAYAM,NPTEL,Websitesetc.]	
1 https://youtu	ı.be/CXgoke0q0zI	
2		

MappingwithProgrammeOutcomes						
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	Course code TITLE OF THE COURSE L					C			
Elective	Elective –I A Income Tax Law & Practice			-	-	4			
Pre-requisite Basic knowledge on tax law			Syllabus version 2022			2			
Course Objectives:									
The main object	ctives of thi	s course are to:							
_		accounting knowledge on principles and concept ofta	xation						
		dents with recent amendments of IncomeTax							
		depth knowledge on income tax law andamendment on taxation of variousincomes	S						
		aware on the concepts of aggregation of Income							
		1							
E	0.4								
On the succes		etion of the course, student will be able to:							
	-	ttal concepts of income tax		ŀ	Κ1				
		ources on salaries and house property		+ -	K3				
		from other sources			K3				
3 Allaryse		from other sources			IX4				
4 To gain k	4 To gain knowledge about capital gains								
5 Understa	nd on asses	sment of individuals and tax liability			K2				
K1 - Rememb	oer; K2 - U1	nderstand; K3 - Apply; K4 - Analyze; K5 - Evaluate;	K6 – 0	Creat	e				
		The Therman Section 18							
Unit:1)	Introduction to Income Tax	<u> </u>		hou				
		tion of Income – Assessment year – Previous Year – ax – Residential Status – Exempted Income.	Assess	ee –	Scop	е 			
Unit:2]	Income from Salaries and House Property		15	hou	rs			
		e from Salaries – Income from House Property.							
11.22				4 =	. 1				
Unit:3	ing of Rugir	Income from Other Sources ness or Profession – Income from Other Sources.		15 hours					
1 Torre and Ga	ms of Dusii	less of Frotession – meome from Other Sources.							
Unit:4	Unit:4 Capital Gain			15 hours		rs			
Capital Gains	Capital Gains – Deductions from Gross Total Income.								
Unit:5		Aggregation of Income		13	hou	rs			
Set off and Ca Assessment o		d of losses – Aggregation of Income- Computation of	Tax lia	abilit	y –				
Unit:6	Unit:6 Contemporary Issues								
Expert lecture		minars – webinars			hou				
Distribution of	Distribution of Marks between theory and problem shall be 40% and 60% respectively.								

		Total Lecture hours	75 Hours
Te	ext Book(s)		
1	Gaur and I	Narang, "Income Tax Law and Practice" Kalyani publishers New	v Delhi
2			
Re	eference Bo	ooks	
1	Dr. HC N	Mehrotra, "Income-tax Law and Accounts" Sahithya Bhavan pub	olishers
2			
Re	elated Onli	ne Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://w	ww.youtube.com/watch?v=5IghLd05bgU	
2	https://w	ww.youtube.com/watch?v=Nh_pm1zfQ6g	
3			
Co	ourse Design	ned By:	

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	²⁰ € M	S	M
CO5	S	S	S	S	S

^{*}S-Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	COURSE L		P	C	
Elective	e I B	Brand Management	5	5 4		4	
Pre-requisite	<u>}</u>	Basic knowledge on marketingandbranding Sylla			bus ion 2022		
Course Object	tives:		*	•			
The main object	ctives of thi	s course are to:					
		a about brand and relatedterms.					
		various forms of brandassociations.					
		owledge on bandingimpact.					
		to know more about brandingrejuvenation.					
5. Have bette	er understai	nding on brandingstrategies.					
Expected Cou	rse Outcor	nes:					
		etion of the course, student will be able to:					
1 Recall va	rious terms	and concepts relating to branding		K	1		
2 Understa	nd on branc	l vision and image building		K2			
3 Evaluate	Evaluate the dimensions of branding impact				K5		
4 Different	Differentiate specific components of branding and co-branding						
5 Explain t	he emergin	g trends in designing branding		K	2		
K1 - Rememl	oer; K2 - U	nderstand; K3 - Apply; K4 - Analyze; K5 - Evaluate;	K6 – 0	Creat	e		
Unit:1		Introduction to Branding		15	hou	rs	
brand mark a	nd trade ma	erstanding of brands – concepts and process – significant – different types of brands – family brand, individual name – functions of a brand – branding decisions – influence	dual br	and,			
Unit:2		Brand Association		15	hou	rs	
		nd vision – brand ambassadors – brand as a personalit positioning – brand image building	y, as tr	ading	g asse	et,	
Braira enterior	on orang	positioning orang mage currents					
Unit:3		Brand Impact		15 hours		rs	
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 equity -	– role of bra	and manager - Relationship with manufacturing - man			nce -		
brand equity -	– role of bra	and manager - Relationship with manufacturing - man		- fina	hou	-	
brand equity purchase and Unit:4 Brand Rejuve	role of braR & D – br	and manager – Relationship with manufacturing - mar and audit Brand Rejuvenation nd rejuvenation and re-launch, brand development thr	eketing rough a	fina	hou	rs	
brand equity purchase and Unit:4 Brand Rejuve	role of braR & D – br	and manager – Relationship with manufacturing - manand audit Brand Rejuvenation	eketing rough a	fina	hou	rs	
brand equity purchase and Unit:4 Brand Rejuve takes over and	role of braR & D – br	and manager – Relationship with manufacturing - mar and audit Brand Rejuvenation nd rejuvenation and re-launch, brand development thr	eketing rough a	15 cquis	hou	rs 1	

Contemporary Issues

2 hours

Unit:6

Ex	pert lectures, online seminars – webinars					
	Total Lecture hours	75 hours				
Te	xt Book(s)					
1	Kevin Lane Keller, "Strategic brand Management", Person Education, Ne	w 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	v York, 1992.				
Re	eference Books					
1	Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York	, 2000				
2	S.Ramesh Kumar, "Managing Indian Brands", Vikas publishing House (P) Ltd., New Delhi, 2002					
3	Jagdeep Kapoor, "Brandex", Biztantra, New Delhi, 2005.					
R	elated Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]					
1	https://www.canto.com/blog/brand-management/					
2	https://www.managementstudyguide.com/brand-management.htm					
3						
	ு முல ^{க்க} ழக <u>ம்</u>					
Co	ourse Designed By:					

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	L	S
CO2	S	§ SATH	INTERS S	S	M
CO3	S	Oimbatore Coimbatore	al Cale S	S	S
CO4	S	S BALILLIE TO ELE	NATE M	S	S
CO5	S	S	S	S	S

^{*}S-Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Elective	e I C	Fundamentals of Insurance	5	-	-	4
Pre-requisite	,	Basic knowledge in Fundamentals of Insurance	Sylla versi		202	2
Course Object						
The main object	ctives of thi	is course are to:				
•		knowledge onInsurance				
	• •	fication ofagents				
		re roles and responsibilities of agents				
		actuarialconcepts				
5. To acquire	e the basic	knowledge on General Insurance				
Expected Cou	rse Outcor	mes:				
On the succes	sful compl	etion of the course, student will be able to:				
1 Recall the	e fundamer	ntal concepts on Insurance			K2	
2 Understa	nd the roles	s and responsibilities of Agents			K2	
3 Analyze	the qualific	cation of insurance agents			K4	
4 Gain kno	4 Gain knowledge about actuarial concepts					
5 Understa	5 Understand general insurance concepts and types					
K1 - Rememb	oer; K2 - U	nderstand; K3 - Apply; K4 - Analyze; K5 - Evaluate	; K 6 – 0	Creat	e	
Unit:1		Introduction to Insurance	1	15	hou	I WC
		e: Purpose and need of insurance: Insurance as a socia	al secur			115
TI 11 0				4.5		
Unit:2	D .	Pre-requisitions for an Agent	<u>.</u>		hou	rs
	of license; l	g an Agent: Pre- requisite for obtaining a license: Dur Revocation or suspension/termination of agent appoirs.				
Unit:3		Agents Roles and Responsibilities		15	hou	ırs
	Material in	Proposal form and other forms for grant of cover; Fire formation; Nomination and assignment; Procedure research				
Unit:4		Actuarial Aspects		15	hou	ırs
	ivities; Stru	izational set-up of the company; Promotion strategy; acture; Product; Actuarial profession; Product pricing				ts;
Unit:5		General Insurance		12	hou	ırc
~		Gonorm minut miter			1100	- 10

	Fundamental/Principles of life Insurance/Marine/Fire/Medical/General Insurance: Contract of various kinds; Insurance Interest.							
N	Note: Distribution of Marks between problems and theory shall be 80% and 20%.							
Uı	nit:6	Contemporary Issues	2 hours					
Ex	pert lecture	es, online seminars – webinars						
	Total Lecture hours 75 Hours							
Te	ext Book(s)							
1	Mishra M	N: Insurance Principles and practice; S. Chand and co, New Delh	ni.					
2	Insurance	Regulatory Development Act 1999						
3								
Re	eference Bo	ooks						
1	Life Insura	ance Corporation Act 1956.						
2		•						
Re	Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]							
1	1 https://www.youtube.com/watch?v=zAg_i0m2AHM							
2	2 <u>https://www.youtube.com/watch?v=_ApbX0YKsjY</u>							
Co	Course Designed By:							

COs	PO1	PO2	PO3	PO4	PO5		
CO1	S	S	M	L	S		
CO2	S	S	S	S	M		
CO3	S	S THIAR U	S	S	S		
CO4	S	S Spain noon	o_wings & M	S	S		
CO5	S	S EDUCATE TO ELE	S	S	S		

^{*}S-Strong; M-Medium; L-Low

Course code	TITLE OF THE COURSE	L	T	P	С
Elective II A	Indirect Taxation	5	-	-	3
Pre-requisite	Basic knowledge inIndirecttaxation	Sylla vers		202	2

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 thoseerrors
- 3. To effectively prepare final accounts, bills of exchange, bank reconciliation statements and accounting on joint ventures and consignment
- 4. To gain knowledge about levy and collection oftax.
- 5. To understand about customslaw.

Expected Course Outcomes:

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

On	on the successful completion of the course, student will be use to.				
1	Recall the fundamental concepts of indirect taxes.	K1			
2	Apply the concepts of GST.	K3			
3	Apply the knowledge earned in the filing of returns.	K3			
4	Gain knowledge about levy and collection of tax.	K2			
5	Understand about customs law.	К3			

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

Unit:1 Indirect Tax 15 hour

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 GST & its Concepts 15 hour

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 Filing 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 of Tax	15 hour
--------	----------------------------	---------

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.

Uı	nit:5	Customs Law	13 hour			
In	troduction to	Customs Laws in India: The Customs Act 1962 - The Custom	ns Tariff Act 1975			
- I	- Basic Concepts - Taxable Event - Levy and Exemptions from Customs Duty - Types -					
M	ethodsofVa	luation-Abatementof Dutyon Damagedor Deteriorated Goods-Cu	stomsDuty			
Dı	raw Back.					
Uı	nit:6	Contemporary Issues	2 hours			
Ех	pert lecture	s, online seminars – webinars				
		Total Lecture hours	75 hours			
Te	ext Book(s)					
1	V.S.Datey	, "Indirect Taxes", Taxmann Publications (P) Ltd., New Delhi	2002 2."			
Re	Reference Books					
1	1 Balachandran, "Indirect Taxation", Sultan Chand &Co., New Delhi 2006. R.L.Gupta					
	V.K.Gup	ta, "Indirect Tax				
		Constitution and the second				

Re	elated Online (Contents [.	MOOC, S	WAYAM, NP	TEL, Websites etc.]

- 1 https://www.youtube.com/watch?v=q11JtQorg0A
- 2 https://www.slideshare.net/rahulkapoliya/accounting-concepts-and-convention
- 3

Course Designed By:

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S		S	S	S
CO3	S	S	S	S	S

^{*}S-Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Elective	I B	Supply Chain Management	5	-	-	3
Pre-requisite	Basic kn	owledge in Supplychainmanagement	yllal rsi		2022	2
Course Object	ves:	1		ı		
The main object	ives of this course are	e to:				
1. Conceptua	ize an idea about sup	ply chainmanagement.				
	•	of scale in supplychain.				
	_	networking the supplychain.				
		ore about network design for supply chainma	_			
5. Have bette	understanding of em	erging trends and regulatory mechanisms in	supp	lych	aın.	
Expected Cour	se Outcomes:					
		course, student will be able to:				
1 Recall various terms and concepts relating to supply chain						
2 Understand various forms of supply and demand in supply chain						
	ne applications to e-b				K2 K5	
4 Differentiate specific network design in certain and uncertain situations					K4	
5 Explain the emerging trends in supply chain and the regulatory mechanisms						
		K3 - Apply; K4 - Analyze; K5 - Evaluate; K	6 – 0	reat	K2	
- Rememb	on condensating, i	Tippiy, IXT Timiyze, IXC Evaluate, IX) Cut		
Unit:1	Sur	pply Chain Management		15	hou	rs
		Optimisation – importance – key issues – In	nvent			
		odel. Supply contracts – centralized vs. decen			yster	n
		ATHIAR UNING				
Unit:2		ipply chain Integrates			hou	rs
		strategies – Demand driven strategies – Impa	ict or	n gro	cery	
industry – reta	l industry – distributi	on strategies				
Unit:3	S	trategic Alliances		1	5hou	ır
		strategic alliances – 3PL – merits and demer	its –			
		nd disadvantages of RSP – distributor Integra				
Unit:4		ement and Outsourcing			hou	rs
	_	ourcing – benefits and risks – framework for	mak	e/bu	y	
decision – e-p	ocurement – trame w	ork of e-procurement				
Unit:5	Dimen	sion of customer Value		13	hou	rs
i i	ustomer Value – con	formance of requirement – product selection	– pri			
		egic pricing – smart pricing – customer value				
TI:4- (-	ntonen onomi. Ingrati) l	
Unit:6		ntemporary Issues		2	hou	rs
Expert fecture	, online seminars – w	eomars				
		Total Lecture hours		75	hou	TAC

Te	ext Book(s)
1	Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and
	Distribution Management. Kogan Page.
2	
3	
Re	eference Books
1	Simchi-Levi, David, Kamisnsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004).
	Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies.
	Irwin/McGraw Hill 32
2	
Re	elated Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1	https://www.ibm.com/topics/supply-chain-
	management#:~:text=supply%20chain%20management%3F-
	Supply%20chain%20management%20is%20the%20handling%20of%20the%20entire%20pr
	oduction, final%20product%20to%20the%20consumer.
2	https://www.youtube.com/watch?v=Mi1QBxVjZAw
3	·
Co	ourse Designed By:

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	S	S	S	S
CO3	S	S Startes	IVERS S	S	S
CO4	S	Coimbator	· M	S	S
CO5	S	S EDUCATE TO EL	VATE S	S	S

^{*}S-Strong; M-Medium; L-Low

ELECTIVE PAPER

Course code	TITLE OF THE COURSE	L	T	P	C
Elective – II C	FINANCIAL MARKETS	5	-	-	3
Pre-requisite	Basic knowledge inFinancialMarkets	Syllal Versi		202	2

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.
- 4. To gain knowledge about banks as financialintermediaries.
- 5. To understand about new methods of financing.

ected Course Outcomes:					
the successful completion of the course, student will be able to:					
Recall the fundamental concepts of financial markets	K1				
Analyse the markets for corporate securities.	K4				
Analyse the significance of secondary markets instruments.	K4				
Gain knowledge about banks as financial intermediaries.	K2				
Understand about new methods of financing.	K3				
K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create					
t:1 FINANCIAL MARKETS	15-hours				
1	Analyse the markets for corporate securities. Analyse the significance of secondary markets instruments. Gain knowledge about banks as financial intermediaries. Understand about new methods of financing. - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate				

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:2MARKETS FOR CORPORATE SECURITIES15--hoursMarkets for Corporate Securities – New Issue Markets – Functions Issue Mechanism –Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.

Unit:3SECONDARY MARKETS15--hoursSecondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange- Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.

Unit:4BANKS AS FINANCIAL INTERMEDIARIES15--hoursBanks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC– GIC – UTI – Mutual Funds – Investments Companies.

Uı	nit:5	NEW MODES OF FINANCING	13hours					
		of Financing – Leasing as Source of Finance – Forms of leasing – V						
	 Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of 							
	Factoring – Factoring as Source of Finance – Securitization of assets – Mechanics of							
Se	curitisation	- Utility of Securitization – Securitisation in India,						
	nit:6	CONTEMPORARY ISSUES	2 hours					
Ex	pert lecture	es, online seminars – webinars						
		Total Lecture hours	75hours					
Te	ext Book(s)							
1		of Business Finance - R.M. Sri Vatsava						
2		Management –Saravanavel						
3		Management - L.Y. Pandey						
4		Management - S.C. Kuchhal						
Re	eference Bo	ooks						
1	Financia	Management - M.Y. Khan and Jain						
2	Principle	s of Financial Management - S.N. Maheshwari						
3	Financia	Management Theory and Practice - Prasanna Chandra						
Re	elated Onli	ne Contents [MOOC, SWAYAM, NPTEL, Websites etc.]						
1	https://w	ww.youtube.com/watch?v=28HpCMWfc7k&t=1s						
2	https://w	ww.youtube.com/watch?v=UwHk3EK7M3I						
3	https://w	ww.youtube.com/watch?v=C0Ktvoh-oFM						
		E RATHIAD LINNER &						
Co	ourse Desig	ned By:						

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

S- Strong; M-Medium; L-Low

ELECTIVE PAPER

Course code	TITLE OF THE COURSE	L	T	P	C
Elective – III A	BUSINESS FINANCE	5	-	-	3
Pre-requisite	Basic knowledge inBusinessFinance	Syllabu Version		202	2

Course Objectives:

The main objectives of this course are to:

- 1. Introduce the concepts of businessfinance.
- 2. Understand about the financial plans.
- 3. Know about the capitalization of the financial sources.
- 4. Understand about the capital structure.
- 5. Know about the different sources 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 – Costof Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.

Unit:5 SOURCES AND FORMS OF 13 hours FINANCE

Source: External or Internal; Duration: Permanent – Short, Medium or long-term. Type: Ordinary (equity) shares - Loan stock - Retained earnings - Bank lending – Leasing - Hire purchase - Government assistance - Venture capital–Franchising.

it:6	CONTEMPORARY ISSUES	2 hours
ert lecture	s, online seminars – webinars	
	Total Lecture hours	75 hours
kt Book(s)		
Essentials	of Business Finance - R.M. Sri Vatsava	
Financial I	Management – Saravanavel	
Financial I	Management - L.Y. Pandey	
ference Bo	oks	
Financial	Management - S.C. Kuchhal	
Financial	Management - M.Y. Khan and Jain	
https://w	ww.youtube.com/watch?v=AJiwqgkKSqc	
	-	LHpci2-
https://w	ww.youtube.com/watch?v=vLPmjO4K3Vk	
	kt Book(s) Essentials Financial Manacial Manacial Financial Financial Financial Financial Ated Online https://www.ogbeLoc	pert lectures, online seminars – webinars Total Lecture hours

Mapping with Programme Outcomes						
COs	PO1	PO2	PO3	PO4	PO5	
CO1	S	S	S	M	S	
CO2	M	MATHIAR UN	S S	S	S	
CO3	S	S Spainten S	யாத்திட S	S	M	
CO4	S	S EDUCATE TO ELEN	S	M	S	
CO5	S	M	S	S	S	

S- Strong;

ELECTIVE PAPER

Course code	TITLE OF THE COURSE	L	Т	P	C
Elective – III B	ENTREPRENEURIAL DEVELOPMENT	5	-	-	3
Pre-requisite	Basic knowledgeinEntrepreneurial Development	Syllat Versi		202	2

Course Objectives:

The main objectives of this course are to:

- 1. Conceptualize the Entrepreneurship.
- 2. Make the students to aware the start upprocess.
- 3. Know the institutional service toentrepreneur.
- 4. Gain the knowledge on institutional finance to theentrepreneur.
- 5. Know about the incentives and subsidies.

Exp	ected Course Outcomes:	
_	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	15 hours
	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.

Unit:2	THE START-UP PROCESS	15 hours					
The start up process. Project identification, selection of the product, project formulation							

The start-up process, Project identification—selection of the product—project formulation evaluation—feasibility analysis, Project Report.

Unit:3 INSTITUTIONAL SERVICE TO ENTREPRENEUR 15 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 13 hours

Incentives and subsidies – Subsidied services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion andimport substitution.

Unit:6	nit:6 CONTEMPORARY ISSUES							
Expert lecture	s, online seminars – webinars	•						
	Total Lecture hours	75 hours						
Text Book(s)								
	Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan							
2 Fundamen	Fundamentals of Entrepreneurship and Small Business –Renu Arora &S.KI.Sood							
3 Entreprene	eurial Development – S.S.Khanka							
Reference Bo	<u> </u>							
1 Entreprer	neurial Development – P.Saravanavel							
2 Entreprer	Entrepreneurial Development – S.G.Bhanushali							
3 Entrepren	Entrepreneurial Development – Dr.N.Ramu							
Related Onlin	ne Contents [MOOC, SWAYAM, NPTEL, Websites etc.]							
	ww.youtube.com/watch?v=hBDQGEwAvJ4							
2 https://w	https://www.youtube.com/watch?v=vXKoRWAhJVg							
https://www.youtube.com/watch?v=Z2LGHqBmsU0&list=PL9w1NV68V201XJvF5O7rT1								
DhBVK(RCAIN CONTRACTOR OF THE PROPERTY OF THE PROPER							
Course Design	ned By:							

Mapping with Programme Outcomes								
COs	PO1	PO2HAR UN	PO3	PO4	PO5			
CO1	S	Sv. Signal ungon 2	wind S	S	S			
CO2	M	M EDUCATE TO ELEV	S	S	S			
CO3	S	S	S	S	S			
CO4	S	S	M	S	S			
CO5	S	M	S	S	S			

S- Strong;

Elective –IIIC PROJECT WORK

- 1) A Guide has been allotted to each student by the department. Student can select any topicin discussion with the supervisor. Students should maintain a work diary were in weekly work carried out has to be written. Guide should review the work every week and put his/hersignature. The work diary along with project report should be submitted at the time of viva voce.
- 2) CIA Marks Distribution: A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time ofcommencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms statedbelow:

FirstReview 10 Marks
SecondReview 10 Marks
WorkDiary 05 Marks

25Marks

3) End Semester Examination: The evaluation for the end semester examination should be as per the norms given below:

External Examiner 25Marks
Internal Examiner 25Marks

Viva-Voce Examination 25 Marks (Jointly given by the external and internal

examiner)

75 Marks