

B.Com. Information Technology

Syllabus

AFFILIATED COLLEGES

Program Code: 2AJ

2023 – 2024 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

BHARATHIAR UNIVERSITY: COIMBATORE 641 046

B. Com (Information Technology) - (CBCS PATTERN)

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

Scheme of Examination

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

Semester IV							
I	Language – IV	4	3	25	75	100	4
II	English – IV	4	3	25	75	100	4
III	Core Paper VII - Corporate Accounting II	6	3	25	75	100	4
III	Core Paper VIII - Software Development in VB (Theory)	5	3	25	75	100	4
III	Allied B: Paper II - - Management Information System	4	3	20	55	75	3
IV	Skill based Subject 2: Computer Applications: Visual Basic – (Practical)	2	3	25	25	50 [@]	2
IV	Office Fundamentals: Digital Skills for Employability http://kb.naanmudhalvan.in/Special:FilePath/Microsoft_Course_Details.xlsx	3	-	25	25	50 [#]	2
IV	Tamil**/Advanced Tamil* (OR) Non-major elective -II (General Awareness*)	2	3	-	50	50	2
	Total	30		170	455	625	25
Semester V							
III	Core Paper IX - Cost Accounting	6	3	25	75	100	4
III	Core Paper X - Income Tax Law and Practice I	6	3	25	75	100	4
III	Core Paper XI - Web Technology (Theory)	5	3	25	75	100	4
III	Core Paper XII - Data Structure (Theory)	5	3	25	75	100	4
III	Elective I	5	3	25	75	100	4
IV	Skill based Subject - Computer Applications GST with Tally I (Practical)	3	3	25	25	50 [@]	2
	Total	30		150	400	550	22
Semester VI							
III	Core Paper XIII - Management Accounting	5	3	25	75	100	4
III	Core Paper XIV - Income Tax Law and Practice II	5	3	25	75	100	4
III	Core Paper XV - Java Programming (Theory)	4	3	20	55	75	3
III	Elective II	4	3	20	55	75	3
III	Elective III	4	3	20	55	75	3
III	Core Paper XVI - Java Programming (Practical)	3	3	30	45	75	3
IV	Skill Based Subject: Computer Applications GST with Tally II (Practical)	2	3	25	25	50 [@]	2
IV	Project Based Learning: Advanced Platform Technology / Data Analytics	3		25	25	50 [#]	2

	& Visualization http://kb.naanmudhalvan.in/Bharathiar University_(BU)						
V	Extension Activities**	-	-	50	-	50	2
	Total	30		240	410	650	26
	Grand Total	180		980	2520	3500	140

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

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

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

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

List of Elective Papers (Colleges can choose any one of the paper as electives)		
Elective – I	A	Informatics and Cyber Laws
	B	Business Finance
	C	Banking Law & Practice
Elective – II	A	E-Commerce and Net Banking
	B	Financial Markets
	C	Investment Management
Elective – III	A	Integrated Marketing communication
	B	Entrepreneurial Development
	C	Project Work



First Semester

FIRST YEAR – SEMESTER – I

Core I - Financial Accounting I

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

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

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low

FIRST YEAR – SEMESTER – I

Core II - Principles of Management

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core II	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
Prerequisites: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	Introduction to Management Meaning- Definitions – Nature and Scope – Levels of Management – Importance - Management Vs. Administration – Management: Science or Art - Evolution of Management Thoughts - F. W. Taylor, Henry Fayal, Peter F Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.								15
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.								15

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

Textbooks	
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand & Sons Co. Ltd, New Delhi.
2	Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3	P.C.Tripathi & P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M. Prasad, Principles of Management, S.Chand & Sons Co. Ltd, New Delhi.
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.
Reference Books	
1	K Sundhar, Principles Of Management, Vijai Nicholas Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Griffin, Management principles and applications, Cengage learning, India.
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.universityofcalicut.info/sy1/management
2	https://www.managementstudyguide.com/manpower-planning.htm
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392

Mapping With Programme Outcomes And Programme Specific Outcomes

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

3 - Strong, 2 - Medium , 1- Low



FIRST YEAR – SEMESTER - I

Allied A: Paper I - Business Economics

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

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

4	T.P Jain, Business Economics, Global Publication Pvt.Ltd, Chennai.
5	D.M.Mithani, Business Economics, Himalaya Publishing House, Mumbai.
Reference Books	
1	S.Shankaran, Business Economics-Margham Publications, Chennai.
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
4	Ram singh and Vinaykumar, Business Economics, Thakur publication Pvt.Ltd, Chennai.
5	Saluram and Priyanks Tindal, Business Economics, CA Foundation Study material, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://youtube.com/channel/UC69_P77nf5-rKrjcpVESqQ
2	https://www.icsi.edu/
3	https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium, 1- Low



Second Semester

FIRST YEAR – SEMESTER – II

Core III - Financial Accounting II

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

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

Reference Books	
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr.Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low

FIRST YEAR – SEMESTER – II

Core Paper IV - Introduction to Information Technology (Practical)

Subject code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core Paper IV	2		3		4	5	25	75	100
Learning Objectives									
LO1	To recall the information technology and digital domain								
LO2	To explore the fundamentals of computers								
LO3	To identify the transmission of MS word								
LO4	To analyse the MS Power Point								
LO5	To apply the Programmes in MS Access								
Prerequisites: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	Introduction to Computers: Introduction and Meaning – Characteristics- Advantages - Dis advantages – Structure of Computer - Generation of Computers - Classification of Computer- Data & Information – Computer Applications in Various fields.								15
II	Hardware & Software: Input Devices – Output Devices – IPO Cycle - Storage Devices: Application Software – System Software – Steps in Data Processing – Data Banks – Methods in Data Processing.								15
III	MS Word: 1. Develop a Document with following options: Alignment, Line Spacing, and Format Functions. 2. Develop a Document with following options: Margins, Page Borders, Water Mark, Page Numbers, and Header & Footers. 3. Develop a Document with Inserting Table Options 4. Develop a Document with count the words and replace the words use								15

	Find and Replace option.	
IV	MS Power Point: 1. Advertise a product with multiple effects 2. Make a PPT presentation for a topic in IT 3. Create a PPT for Hierarchy of the organization	15
V	MS Access: 1. Create a product table with the following fields (product no., Name, quantity, price and total amount using update query) 2. Create a payroll table with the following fields (Basic pay, DA, HRA, PF, AND NET PAY) 3. Create a student table with the following fields (En. no., Name, Programme, and Year of Study using update query)	15
	TOTAL	75
CO	Course Outcomes	
CO1	Describe the importance of information technology	
CO2	Analyze the computer hardware and software system	
CO3	Apply the transmission of MS word	
CO4	Discuss the computer networking and its applications in MS Power Point	
CO5	Explore the MS Access	
Textbooks		
1	Introduction to Information Technology PelinAksoy, LauraDeNardis, Cengage Learning India Private Limited, First Indian Reprint 2008.	
2	M.Moris Mano, “Digital Logic and Computer Design”, First Edition, 2004, Pearson	
3	Behrouz and Forouzan,2001, Introduction to Data Communication and Networking, 3rd Edition, MH.	

Reference Books	
1	V. Rajaraman, Introduction to Information technology, PHI Learning 2018
2	Richard Fox, Information Technology, CRC Press
3	Sanjay Saxena, Information technology, Vikas Publications Pvt Ltd, 2018
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.tutorialspoint.com/computer_fundamentals/index.htm
2	http://www.tutorialspoint.com/basics_of_computers/index.htm
3	https://www.google.co.in/books/edition/Information_Technology/Y4bNBQAAQBAJ?hl=en&gbpv=1&dq=introduction+to+information+technology&printsec=frontcover

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

Allied A: Paper II - Business Law

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

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

Reference Books	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low



Third Semester

SECOND YEAR – SEMESTER – III

Core Paper V - Corporate Accounting I

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

Learning Objectives

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

Prerequisite: Should have studied Financial Accounting in I Year

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

IV	Valuation of Goodwill & Shares Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation - Acquisition of Business.	18
V	Indian Accounting Standards International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Accounting Standards in India – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS 12 Income Tax Indi AS – 16, Property Equipment Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement.	18
	TOTAL	90
THEORY 20% & PROBLEMS 80%		
CO	Course Outcomes	
CO1	To understand the provisions for underwriting commission	
CO2	To examine the provisions of issue and redemption of preferences shares and debentures	
CO3	To illustrate part I and part II forms	
CO4	To value shares and goodwill	
CO5	To analyze IND AS 7, 12,16	
Textbooks		
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.	
2	R.L. Gupta and M.Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.	
3	B.Raman, Corporate Accounting, Taxmann, New Delhi.	
4	Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi.	
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.	
Reference Books		
1	T.S.Reddy, A.Murthy – Corporate Accounting- Margham Publication, Chennai.	
2	D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi	
3	Prof.Mukeshbramhbutt, Devi,CorporateAccountingI, AhilyaPublication, Madhya Pradesh	
4	Anil kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.	

5	Prasanth Athma, Corporate Accounting I, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.tickertape.in/blog/issue-of-shares/
2	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low

SECOND YEAR – SEMESTER – III

Core Paper VI - Programming in C++ (Practical)

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core Paper VI	2		4		4	6	25	75	100
Learning Objectives									
LO1	To understand the object technology								
LO2	To impart the information on tokens and classes								
LO3	To apply the user functions								
LO4	To analyse the array functions								
LO5	To Enhance features using the Constructors & Destructors								
Prerequisite: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	Principles of Object Oriented Programming: Software Crisis, Software evolution- A look at procedure and object oriented paradigm – Basic concepts of object oriented programming – benefits of OOP - Object oriented languages –Object based & Object oriented. A simple C++ Program - Beginning with C++ - What is C++? – Applications of C++ - C++ statements – Structure of C++ Program.								18
II	Tokens, Expressions and Control Structures: Tokens – Keywords – identifiers – Constant - Basic data types – Operators in C++ – Scope resolution operator -operator Precedence – Control Structures. Functions in C++: Introduction– Function prototyping – Call by reference – Return by reference – In line functions – Function overloading. Classes and Objects: Introduction – Specifying a class – Defining member functions – Private member functions – Nesting of member functions – Arrays within a class – Static data members – Static Member Functions – Array of objects – Objects as Function Arguments – Friend functions – Pointers to members. Constructors and Destructors: Constructors – Copy Constructors – Dynamic Constructors – Constructing Two-dimensional Arrays – Destructors.								18

III	<div>1. Develop a C++ Simple Program by using Cascading I / O Operators</div> <div>2. Develop a C++ Simple Program by using Class & Objects</div> <div>3. Develop a C++ Simple Program by using member function</div> <div>4. Develop a C++ Simple Program by using Scope Resolution Operators</div> <div>5. Develop a C++ Simple Program by using Looping Structure</div>	18
IV	<div>1. Develop a C++ Simple Program by using call by reference</div> <div>2. Develop a C++ Simple Program by using Inline Function</div> <div>3. Develop a C++ Simple Program by using Function Overloading</div> <div>4. Develop a C++ Simple Program to define the Class Outside the Function</div> <div>5. Develop a C++ Simple Program by using Array Functions</div>	18
V	<div>1. Develop a C++ Simple Program by using Friend Functions</div> <div>2. Develop a C++ Simple Program by using Constructors & Destructors</div> <div>3. Develop a C++ Simple Program by using Destructors</div>	18
	TOTAL	90
CO	Course Outcomes	
CO1	Recall the basics of Building programming language	
CO2	Explain about tokens and classes	
CO3	Analyze the benefits of using user Function	
CO4	Develop programs for array functions	
CO5	Access the Constructors & Destructors	
Textbooks		
1	E.Balaguruswamy, “Object Oriented Programming in C++”, Sixth Edition, 2012,TMH	
2	H. Schildt, “The Complete Reference C++”, Fourth Edition, 2002, TMH	
3	KanetkarY,” Let us C++”, Third Edition, 1999, BPB Publishers.	

Reference Books	
1	John R Hubbard, "Programming with C++", Third Edition, 2009, TMH.
2	Grady Booch, "Object Oriented Analysis and Design", Addison Wesley
3	James Rum bough Etal, "Object Oriented Modelling and Design "
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://en.highscore.de/cpp/boost/
2	http://bookboon.com/en/structural-programming-with-c-plus-plus-ebook

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low

SECOND YEAR – SEMESTER – III

Allied B: Paper I - Company Law

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Allied B	5				3	5	25	75	100
Learning Objectives									
LO1	To know Company Law 1956 and Companies Act 2013								
LO2	To have an understanding on the formation of a company								
LO3	To understand the requisites of meeting and resolution								
LO4	To gain knowledge on the procedure to appoint and remove Directors								
LO5	To familiarize with the various modes of winding up								
Prerequisites: Should have studied Commerce in XII Std.									
Unit	Contents							No. of Hours	
I	Introduction to Company law Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.							15	
II	Formation of Company Formation of a Company – Promoter – Fundamental Documents – Memorandum of Association – Contents – Alternation – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alternation – Dividend – Debentures.							15	
III	Meeting Meeting and Resolution – Types – Requisites – Voting & Poll – Resolution – Ordinary, Special Audit & Auditors – Qualification, Disqualification,							15	

	Appointment and Removal of an Auditor.	
IV	Management & Administration Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One – Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.	15
V	Winding up Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.	15
	TOTAL	75
CO	Course Outcomes	
CO1	Understand the classification of companies under the act	
CO2	Examine the contents of the Memorandum of Association & Articles of Association	
CO3	Know the qualification and disqualification of Auditors	
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)	
CO5	Analyse the modes of winding up	
Textbooks		
1	N.D. Kapoor , Business Laws, Sultan Chand andSons, Chennai	
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.	
3	M.V. Dhandapani, Business Laws Sultan Chand andSons, Chennai	

Reference Books	
1	Shusma Aurora, Business Law, Taxmann, New Delhi
2	M.C.Kuchal, Business Law, Vikas Publication, Noida
3	Preethi Agarwal, Business Law, CA foundation study material
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html
2	https://vakilsearch.com/blog/explain-procedure-formation-company/
3	https://www.investopedia.com/terms/w/windingup.asp

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium, 1- Low

SECOND YEAR – SEMESTER – III

SEC: ACTUARIAL STATISTICS-I

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Allied B	3				2	3	25	25	50@

Learning Objectives

LO1	To enable the students to understand the sound and gain knowledge in financial line insurance and life products
LO2	To develop the students to understand about redemption of loans
LO3	To make the students aware about various types of mortality table.
LO4	To develop the students to write about principles of insurance.
LO5	To enable the learners to update with various types of premium for assurance and annuity plans

Prerequisites: Should have studied Commerce in XII Std.

Unit	Contents	No. of Hours
I	Simple and compound interest –Present value and accumulated value at fixed rate/varying rate of interest –Effective rate of interest corresponding to a nominal and effective rate –simple problems- Annuity – Classifications of annuities – Present and accumulated values of annuities – Immediate annuity due and deferred annuity	9
II	Redemption of loans – Redemption of loans by installments payable times in a year Interest being p.a. effective. Role of Exponential probability distribution in general insurance - Vital Statistics – meaning and uses of vital statistics – Measures of mortality (Basic concepts)	9
III	Mortality Table – Columns of a mortality table – Completing an incomplete mortality table and uses of mortality table – Expectation of life – Computing probabilities of survival and death using mortality tables	9
IV	Principles of insurances - Types of assurance: Temporary assurance, pure endowment, Endowment assurance and whole life assurance –Expression for present value of assurance benefits under-Temporary assurance, pure	9

	Endowment assurance and whole life assurance – Simple problems.	
V	Net premium for assurance and annuity plans: Natural premium – Level annual premium-Mathematical expression for level annual premium under temporary assurance, pure Endowment assurance and whole life assurance-Simple problems involving the calculation of level annual premium / net annual premium under the four types of plan only.	9
	TOTAL	45
CO	Course Outcomes	
CO1	Acquire the basic concept of financial line insurance and life products.	
CO2	Exposed to redemption of loans	
CO3	Paraphrase the concept of various mortality table. .	
CO4	Prepare about principles of insurance.	
CO5	Acquire the skill of premium for assurance and annuity plans	
Textbooks		
1	Mathematical basis of Life Assurance (IC-81) Published by Insurance Institute of India, Bombay.	
2	Gupta, S.C. and Kapoor, V.K. (1999) Fundamentals of Applied Statistics (3 rd Edition), Sultan Chand & Co., New Delhi, (for Unit III only).	
3	Frenk Ayres.,J.R(1993), Theory and problems of Mathematics Fiance, Schaum's Outline Series, McGraw-Hill book Company, Singapore	
4	Mathematical and Statistical Methods for Actuarial Sciences and Finance, Cira Perna, Claudio Pizzi, Manfred Gilli, Marco Corazza, Marilena Sibillo, Springer International Publishing, December 2021	
Reference Books		
1	Shaillaja R Deshmuk (2009),Actuarial Statistics and Introduction using R, University Press, India.	
2	M N. Mishra and S.B. Mishra, Insurance Principles and practice, S.Chand & Co, New Delhi.	
3	Financial and Actuarial Statistics An Introduction, Second Edition, By Dale S. Borowiak, Arnold F. Shapiro · November 2013 , CRC Press	
4	Some Recent Researches in the Theory of Statistics and Actuarial Science, J. F. Steffensen, Cambridge University Press, February 2016	

NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://youtu.be/-C1R_MhlAtw
2	
3	

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium, 1- Low



Fourth Semester

SECOND YEAR – SEMESTER – IV

Core Paper VII - Corporate Accounting II

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

	(Excluding Inter-Company Holdings).	
V	Liquidation of Companies Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Deficiency Accounts - Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.	18
	TOTAL	90
THEORY 20% & PROBLEM 80%		
CO	Course Outcomes	
CO1	Understand the accounting treatment of amalgamation, absorption and external reconstruction	
CO2	Apply and alter the share capital and internal reconstruction	
CO3	Do the accounting procedure of non-performing assets	
CO4	Give the consolidated accounts of holding companies	
CO5	Prepare liquidator’s final statements	
Textbooks		
1	S.P.Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.	
2	Dr.K.S.Ramanand, Dr.M.A.Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing house, Mumbai.	
3	R.L.Guptaand , M.Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.	
4	M.C.Shukla and T.S.Grewal, Advanced Accounts Vol2 S Chand & Sons, New Delhi.	
5	T.S.Reddy and A.Murthy, Co rporate Accounting II, Margham Publishers, Chennai	

Reference Books	
1	B.Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C.Shukla, Advanced Accounting, S.Chand, New Delhi
3	Prof.MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/12670
2	https://www.slideshare.net/debchat123/accounts-of-banking-companies
3	https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium, 1- Low

SECOND YEAR – SEMESTER - IV

CORE PAPER VIII: SOFTWARE DEVELOPMENT IN VB (THEORY)

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core VIII	5				4	5	25	75	100
Learning Objectives									
LO1	To conceptualize the working of visual basic								
LO2	To provide knowledge about various variables used in visual basic								
LO3	To provide knowledge about various controls in visual basic								
LO4	To provide insights about menu editor								
LO5	To provide information about DDE properties								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents							No. of Hours	
I	Introduction: Introduction to Visual Basic: Integrated Development Environment (IDE) features – VB editor – customizing the IDE – Anatomy of a form – working with form properties – Introducing form events & form methods							15	
II	Variables in Visual Basic: Variables in Visual Basic: Declaring Variables – Data types – Null Value, Error Value, Empty Value – The Scope of a variable – Module Level Variables – Constants – Creating your own Constants – Scope of a Constant – Converting Data Types – Arrays – Declaring Arrays – Fixed Size Arrays – Dynamic Arrays – Preserve Keyword – RDMIM. Writing code in Visual Basic: The Anatomy of a Procedure – Subroutine and functions – Language Constructs: For. Next, The While Loop, Select case;; End Select, Exit statement, With Structure							15	
III	Standard Controls: Selecting & Using controls : Introducing to Standard controls – command buttons – Text boxes – Labels – Option buttons – Check boxes – Frame controls – List boxes – Combo Boxes – Image objects – Picture boxes – Timer – Scroll bars – File System Controls (Drive, Drive list, File List Boxes)							15	
IV	Built-In Active x Control: Introduction to Built-in ActiveX Control: Tool bar – The Tree view control – The List view control – the image list control –							15	

	Common Dialog Control – Status Bar Control – Rich Textbook Control –Menu Editor	
V	DDE Properties: DDE Properties – DDE Events – DDE Methods – OLE Properties – ActiveX Control Creation and Usage and ActiveX DLL Creation and Usage – Data Base Access – Data Control – Field Control – Data Grid Record set using SQL to manipulate Data – Open Data base Connectivity (ODBC).	15
	TOTAL	75
CO	Course Outcomes	
CO1	Recall working in visual basics	
CO2	Comparing various kind of variables in visual basics	
CO3	Applying control in visual basic	
CO4	Analyzing using menu editor	
CO5	Applying various DDE properties	
Textbooks		
1	Mohammed Azam, Programming with Visual Basic 6.0.– IKAS publishing house (P) Ltd	
2	D.S. Rajendra Prasad, Dr. M.A. Jayaram, Visual Basic 6.0, Sapna Book House (P) Ltd., 2011	
3	Jitendra Patel, Visual Basic 6.0 Practiced, Osmora Incorporated, 2015	
Reference Books		
1	Dr.Liew Voon Kiong, Visual Basic Handbook (A Concise Guide to VB2019 Programming) Amazon Digital Services LLC - KDP Print US, 2020	
2	Paul Vick, The Visual Basic .Net Programming Language , Addison-Wesley, 2004.	
3	Kelvin Saungweme, II, Visual Basics Programming Solutions (Programming Made Easy), Independently Published, 2021	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.youtube.com/watch?v=-HNNCem5MoQ	
2	https://www.youtube.com/watch?v=bCMWfzPONJg	

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium, 1- Low

SECOND YEAR – SEMESTER – IV

ALLIED B: PAPER II: MANAGEMENT INFORMATION SYSTEM

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Allied B	4				3	4	20	55	75
Learning Objectives									
LO1	To understand the management information system								
LO2	To explore the system concepts and to identify the characteristics of system								
LO3	To analyse the transaction processing system								
LO4	To apply the database management systems and architecture networks								
LO5	To estimate the functional management information systems								
Prerequisite: Should have studied Commerce in XII Std.									

Unit	Contents	No. of Hours
I	Management information system: meaning – features – requisites of an effective MIS – MIS Model – components – subsystems of an MIS – role and importance – corporate planning for MIS – growth of MIS in an organization – centralization vs decentralization of MIS. Support – Limitations of MIS.	12
II	System concepts: elements of system – characteristics of a system – types of system – categories of information system – system development life cycle – system enhancement.	12
III	Information systems in business and management: Transaction processing system: Information repeating and executive information system.	12
IV	Database management systems: conceptual presentation – client server architectures networks.	12
V	Functional management information system: Financial – accounting – marketing – production – Human resource – business process outsourcing.	12
	TOTAL	60

CO	Course Outcomes
CO1	Paraphrase the characteristics of Management information system
CO2	Describe the elements and characteristics of system
CO3	Enumerate the application of information system in business
CO4	Explain the database management system
CO5	Elaborate the functional management information system in financial, accounting, marketing and production.

Textbooks	
1	Gordon B. Davis And Maggrethe H . Olson , Management Information Systems , Mc Graw Hill International Edition - Second Edition , 1998
2	Rober G . Mudrick , Joel E . Ross And James R . CIAGGET , Information Systems For Modern Management , 33Rd Edition , 1992 , Prentice Hall Of India (P) Ltd ., Eastern Economy Edition .
3	Jerome Kanter Management Information Systems, 3 Edition , 1990 . Prentice Hall Of India Ltd. ,Eastern Economy Edition

Reference Books	
1	James A. O'Brien, Management information systems, McGraw Hill, 2002
2	Bagchi Nirmalya, Management Information systems, Vikas Publications, 2010
3	Indrajit Chattarjee, Management information systems, PHI Learning, 2010
NOTE: Latest Edition of Textbooks May be Used	

Web Resources	
1	https://www.google.co.in/books/edition/Management_Information_Systems/RTZDDAAAQBAJ?hl=en&gbpv=1&dq=management%20information%20system&pg=PR4&printsec=frontcover
2	https://www.google.co.in/books/edition/MANAGEMENT_INFORMATION_SYSTEMS/DOI2meoOKWsC?hl=en
3	https://www.google.co.in/books/edition/Management_Information_Systems_Manageria/ZaNDAAAQBAJ?hl=en&gbpv=1&dq=management%20information%20system&pg=PP1&printsec=frontcover

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV

SBS– 2: COMPUTER APPLICATIONS: VISUAL BASIC – (PRACTICAL)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Skill Based Subject			2		2	2	25	25	50
Learning Objectives									
LO1	To understand the basic alignment and formatting								
LO2	To apply various financial management techniques								
LO3	To create bank customer data base and supermarket bills using VB								
LO4	To Create supermarket customers' bills								
LO5	To Create bank customer data base								
Prerequisites: Should have studied Commerce in XII									
UNIT	Contents							No. of Hours	
1.Design a form with text box to perform the alignment and format function.									
2. Design a form to display the list of products by declaring array function.									
3. Design a form to calculate capital budgeting technique by declaring finance function and variable declaration using option button (Radio/Checkbox).									
4. Design a form to display an advertisement banner using image box control with string function.									
5. Design a form to compute cost of capital using finance function in visual basic using check box.									
6. Design a form to perform working capital analysis by declaring finance function using flex grid control.									

<p>7. Design a form to display Break-even analysis using line and chart controls, by declaring variables.</p> <p>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).</p> <p>9. Design a form to display Product Life Cycle using slider control.</p> <p>10. Design a Pay Slip for an organization and create a data base using SQL and Data Control.</p> <p>11. Design the form to display the highlights of the budget using option button and animation.</p> <p>12. Design a supermarket bill to display the sales invoice, and create a data base using Data Control, option button, check box, date picker, etc.</p> <p>13. Design the form to create a bank customer database by declaring simple array and multiple arrays using Data Control.</p> <p>14. Design a form to calculate minimum, maximum, reorder, reorder quantity, EOQ and display the inventory control records using data object.</p> <p>15. Design the form to display tree view and list of folders and files from a directory of an organization</p>		
	Total	30
CO	Course Outcomes	
CO1	Understanding the basic alignment and format function in VB	
CO2	Applying visual basic for capital budgeting and financing decisions	
CO3	Applying visual basic for budget preparation and highlighting	
CO4	Creating supermarket customers' bills	
CO5	Creating bank customer data base	

Textbooks	
1.	Mohammed Azam, Programming with Visual Basic 6.0.– IKAS publishing house (P) Ltd
2.	D.S. Rajendra Prasad, Dr. M.A. Jayaram, Visual Basic 6.0, Sapna Book House (P) Ltd., 2011
3.	Jitendra Patel, Visual Basic 6.0 Practiced, Osmora Incorporated, 2015
Reference Books	
1.	Dr.Liew Voon Kiong, Visual Basic Handbook (A Concise Guide to VB2019 Programming) Amazon Digital Services LLC - KDP Print US, 2020
2.	Paul Vick, The Visual Basic .Net Programming Language , Addison-Wesley, 2004.
3.	Kelvin Saungweme, II, Visual Basics Programming Solutions (Programming Made Easy), Independently Published, 2021
Web Resources	
1.	https://www.youtube.com/watch?v=-HNNCem5MoQ
2.	https://www.youtube.com/watch?v=bCMWfzPONJg

Mapping with Programmes Outcomes & Programmes Specific Outcomes:

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

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



Fifth Semester

THIRD YEAR – SEMESTER – V

Core Paper IX - Cost Accounting

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core IX	6				4	6	25	75	100
Learning Objectives									
LO1	To understand the various concepts of cost accounting.								
LO2	To prepare and reconcile Cost accounts.								
LO3	To gain knowledge regarding valuation methods of material.								
LO4	To familiarize with the different methods of calculating labour cost.								
LO5	To know the apportionment of Overheads.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction of Cost Accounting Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting – Installation of Costing System –Classification of Costs– Cost Centre– Profit Centre - Preparation of Cost Sheet.								18
II	Cost Sheet and Methods of Costing Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.								18
III	Material Costing Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.								18
IV	Labour Costing Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement.								18

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

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium, 1- Low

THIRD YEAR – SEMESTER – V

Core Paper X – Income Tax Theory, Law and Practice I

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

Learning Objectives

LO1	To understand the basic concepts & definitions under the Income Tax Act,1961.
LO2	To compute the residential status of an assessee and the incidence of tax.
LO3	To compute income under the head salaries.
LO4	To learn the concepts of Annual value, associated deductions and the calculation of income from House property.
LO5	To compute the income from Business & Profession considering its basic principles & specific disallowances.

Prerequisite: Should have studied Commerce in XII Std.

Unit	Contents	No. of Hours
I	Introduction to Income Tax Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act – Assessee – Types – Incomes Exempted under Section 10.	18
II	Residential Status Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.	18
III	Income from Salary Computation of Salary Income – Features of Salary – Allowances – Types of Allowances - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary.	18
IV	Income from House Property Income from House Property –Basis of Charge – Annual Value –Gross Annual Value, Net Annual Value of Let-out Property, Self- Occupied Property– Amenities –Deductions.	18

V	Profits and Gains from Business Profession Income from Business or Profession – Allowable Expenses – Not Allowable Expenses - General Deductions – Provisions Relating to Depreciation – Deemed Business Profits - Undisclosed Incomes – Investments – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis – Computation of Income from Business or Profession.	18
	TOTAL	90
THEORY 20% & PROBLEM 80%		
CO	Course Outcomes	
CO1	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.	
CO2	Assess the residential status of an assessee & the incidence of tax.	
CO3	Compute income of an individual under the head salaries.	
CO4	Ability to compute income from house property.	
CO5	Evaluate income from a business carried on or from the practice of a Profession.	
Textbooks		
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.	
2	T.S.Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.	
3	Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.	
Reference Books		
1	H.C. Mehrotra, Dr.GoyalS.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.	
2	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.	
3	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://cleartax.in/s/residential-status/	
2	https://www.legalraasta.com/itr/income-from-salary/	
3	https://taxguru.in/income-tax/income-house-properties.html	

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low



THIRD YEAR – SEMESTER – V

Core Paper XI - Web Technology (Theory)

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core XI	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the internet basic concepts								
LO2	To have practical knowledge on the JavaScript								
LO3	To instil the programming of HTML								
LO4	To apply the structure in HTML								
LO5	To analyze the request and response objects								
Prerequisite: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	Internet Basic – Introduction to HTML – List – Creating Table – linking document – frames – graphics to HTML Doc- Creating simple static page.								15
II	Introduction to JavaScript – Advantage of Java script – java script syntax – Data type – variable – array – operator and expression – looping constructor – function – Dialog box.								15
III	JavaScript document object model – introduction – object in HTML – event handling – window object – browser object – form object – navigator object – build in object – cookies.								15
IV	ASP.NET: Language Structure – page structure – page event, properties - compiler directives. HTML server controls – Anchor, Tables, Forms - Basic Web server controls – label, textbox, button, image, links, check & radio button, hyperlink.								15
V	Request and Response objects - Working with data – OLEDB connection class, Command class Transaction class, data adaptor class, data set class.								15

	Security: Authentication, IP Address, Secure by SSL & Client Certificates.	
	TOTAL	75
CO	Course Outcomes	
CO1	Illustrate the objectives of HTML	
CO2	Describe the advantages of Java Script	
CO3	Apply the skills of HTML Objects	
CO4	Analyze the language structure in HTML	
CO5	Explain the IP Address and to secure by SSL	
Textbooks		
1	Bayross, Web Enable Commercial Application Development Using HTML, DHTML, javascript, Perl CGL. BPB Publications, 2000	
2	G. Buczek, ASP.NET Developers Guide, TMH, 2002 3. A.Russell Jones, Mastering Active Server Pages 3, BPB Publications	
3	M Srinivasan, Web technology, Pearson, 2012	
Reference Books		
1	Akshi Kumar, Web Technology, Theory and Practice, CRC Press	
2	C Xavier, Web technology & design, New Age Publications	
3	Pankaj Sharma, Introduction to web technology, S. K. Kataria & Sons, 2009	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.google.co.in/books/edition/Web_Technology/BmDW8qqOI5EC?hl=en&gbpv=1&dq=web%20technology&pg=PR4&printsec=front cover	
2	https://www.google.co.in/books/edition/Web_Technology/bEUPEAAAQBAJ?hl=en&gbpv=1&dq=web%20technology&pg=PP1&printsec=front cover	
3	https://www.google.co.in/books/edition/Web_Technology_Design/nKjLYPCVxGIC?hl=en&gbpv=1&dq=web%20technology&pg=PP1&printsec=front cover	

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low



THIRD YEAR – SEMESTER – V

Core Paper XII - Data Structure (Theory)

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core XII	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the data structure and types of data								
LO2	To identify the stacks and queues								
LO3	To explore the linked list								
LO4	To analyse the trees in data								
LO5	To apply the graphics in data								
Prerequisite: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	Introduction: Data structure – data types – types of data types - . Arrays: Representation of Arrays – One dimension and 2 dimension – operations								15
II	Stacks and Queues: Fundamentals - operations - Evaluation of Expression Infix to Postfix Conversion - Multiple Stacks and Queues								15
III	Linked List: Singly Linked List - Linked Stacks and Queues - Polynomial Addition - Doubly Linked List and Dynamic - Storage Management - Garbage Collection and Compaction.								15
IV	Trees: Basic Terminology - Binary Trees - Binary Tree Representations - Binary Trees - Traversal - Threaded Binary Trees								15
V	Graphs: Terminology and Representations – Traversals – BFS – DFS, Spanning Trees – Minimum Spanning tree								15
	TOTAL								75

CO	Course Outcomes
CO1	Describe the different types of data types
CO2	Discuss the stacks and Queues and its fundamental operations
CO3	Apply the linked list in data
CO4	Application of trees in data model
CO5	Determine the graphical terminology and representations
Textbooks	
1	Ellis Horowitz, Sartaj Shani, Data and File Structures Galgotia Publication
2	Ellis Horowitz, Sartaj Shani, Sanguthevar Rajasekaran, “Computer Algorithms Galgotia Publicatio
3	Aho, Hopcroft and Ullman, “Data Structures and Algorithms”, Pearson Education 2003.
Reference Books	
1	Seymour Lipschutz – “ Theory and Problems of Data Structures”
2	Jean Paul Tremblay & Paul Sorenson – “An Introduction to Data Structures with Applications” – TMH – 1984
3	Behrouz A.Forouzan, Richard Gilberg, “Computer Science – Structured Programming Approach Using C “, 2 nd Ed, Thomson Asia, 2001
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.google.co.in/books/edition/Data_Structures_Algorithms_using_C/fCIEEAA-AQBAJ?hl=en&gbpv=1&dq=data%20structure&pg=PR1&printsec=frontcover
2	https://www.google.co.in/books/edition/Programming_And_Data_Structures_For_Anna/6vNIE8WNOjQC?hl=en&gbpv=1&dq=data%20structure&pg=PA3&printsec=frontcover
3	https://www.google.co.in/books/edition/Data_Structures_And_Algorithms/K3YzkgEACAAJ?hl=en

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium, 1- Low

THIRD YEAR – SEMESTER – V

SBS 3 - Computer Applications: GST with Tally – I (Practical)

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Skill Based Subject	3				2	3	25	25	50
Learning Objectives									
LO1	To Introduce accounting in Tally prime								
LO2	To Understand the Preparation of Masters group								
LO3	To Create the accounting transactions								
LO4	To Generate the financial statements and MIS reports								
LO5	To Introduce the GST Calculation to Tally entry								
Prerequisite: Should have studied Commerce in XII Std.									
Unit	Contents							No. of Hours	
I	Fundamentals of Accounting: Introduction of Accounting- accounting terminologies and concepts - Recording of Business Transactions Introduction to Tally Prime: Features of Tally Prime -Company Creation and Setting up Company Features in Tally Prime							15	
II	Maintaining Chart of Accounts: Introduction -Chart of Accounts –Groups – Ledgers Accounting Masters: Creation of Groups -Activity of Group Creation -Creation of Ledger -Activity of Ledger Creation Inventory Masters: Three Category of Inventory Masters -Inventory Masters- Stock Groups - Stock Category - Unit of Measures - Stock Items- Go down- Activity- Stock group, category, unit of measures							15	
III	Recording and Maintaining Accounting Transactions: Business Scenarios- Accounting Voucher, Inventory Voucher Receipt Voucher - Contra Voucher - Payment Voucher -Purchase Voucher -Sales Voucher - Debit Note Voucher - Credit Note Voucher - Journal Voucher							15	

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

Web Resources	
1	https://www.youtube.com/watch?v=QC4ghSZVpsE
2	https://www.youtube.com/watch?v=rG_eHA3vN1I
3	https://www.youtube.com/watch?v=xwpJ5QX9WEU

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium, 1- Low



Sixth Semester

THIRD YEAR – SEMESTER – VI

Core Paper XIII - Management Accounting

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core XIII	5				4	5	25	75	100

Learning Objectives

LO1	To understand basics management accounting
LO2	To know the aspects of Financial Statement Analysis
LO3	To familiarize with fund flow and cash flow analysis
LO4	To learn about budgetary control
LO5	To gain insights into marginal costing.

Prerequisite: Should have studied Financial Accounting in Ist Sem.

Unit	Contents	No. of Hours
I	Introduction to Management Accounting Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.	15
II	Financial Statement Analysis Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis. Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Capital Structure Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.	15
III	Fund Flow Analysis & Cash Flow Analysis Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds -Technique of Preparing Funds Flow Statement- Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statements: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 – Types of Cash Flows - Operating, Financing and Investing Cash Flows.	15

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

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low

THIRD YEAR – SEMESTER - VI

Core Paper XIV - Income Tax Law and Practice II

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

IV	Assessment of Individuals Assessment: Meaning and Types, Computation of Total Income and Tax Liability of an Individuals (simple problems in case of Income from salaries, HP and Profits and Gains – computed income may be given).	15
V	Income Tax Authorities Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income – Tax Officers - Procedures for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Related Return – Defective Return – Signing of Return – Permanent Account Number (PAN)	15
	TOTAL	75
THEORY 20% & PROBLEM 80%		
CO	Course Outcomes	
CO1	Remember and recall provisions on capital gains	
CO2	Apply the knowledge about income from other sources	
CO3	Analyses' the set off and carry forward of losses provisions	
CO4	Learn about assessment of individuals	
CO5	Apply procedures learnt about assessment procedures.	
Textbooks		
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.	
2	T.S.Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.	
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.	
4	Mehrotra H.C, Dr.GoyalS.P,Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.	
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.	
Reference Books		
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.	
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan, New Delhi.	
3	Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.	

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium, 1- Low

THIRD YEAR – SEMESTER – VI

Core Paper XV – Java Programming (Theory)

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core Paper XV	4				3	4	20	55	75
Learning Objectives									
LO1	To provide overview about internet and related protocols								
LO2	To provide insights about various operators								
LO3	To provide knowledge about class fundamentals								
LO4	To offer insights about different types of inheritance								
LO5	To provide information about AWT classes								
Prerequisites: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	An overview of Internet: Internet – Overview –Internet Protocols – Internet address – Internet access – Applications – Future of Internet and intranet related Applications. – Basic concepts of OOP – benefits of OOP – Object Oriented applications of OOP – Data types, variables and arrays – Programs with input, numeric input – type conversion and casting								12
II	Operators: Operators – Arithmetic operators – Bitwise operators – Relational operators – Relational operators – Boolean operators – Logical operators – Assignment operators? Operators – Control statement – Selection statements – if, switch, iteration statements – while, do while, for, nested loops – jump statements, break, continue, return statements								12
III	Class Fundamentals: Class fundamentals – Declaring Objects – Assigning Object Reference Variables – Introducing methods – Constructors – This keyword – Garbage collection – The finalize () method. Overloading Methods – Objects as Parameters – Arguments Passing – Returning Objects– Recursion – Access Control – Static – Final – Arrays – Nested and Inner Classes – String Class – Command Line Arguments								12
IV	Basics of Inheritance: Inheritance Basics – Using Super – Creating a Multilevel Hierarchy – When Constructors are called – Method Overriding – Dynamic Method Dispatch – Using Abstract Classes – Using final with Inheritance – The Object Class. Packages – Access								12

	Protection – Importing Packages – Interfaces.	
V	Fundamentals of Windows and Applet: AWT classes – Windows fundamentals – Working with Frame windows – Working with graphics – Paint Mode – Fonts – Text and Graphics – AWT Controls – Labels – Buttons –Menus Handling Events by Extending AWT Components. Applet fundamentals – Applet Class – Understanding HTML Applet Tag	12
	TOTAL	60
CO	Course Outcomes	
CO1	Recalling various concepts about internet and related protocols	
CO2	Understanding various operators	
CO3	Comparing various class fundamentals	
CO4	Analyzing different types of inheritance	
CO5	Understanding about various AWT classes	
Textbooks		
1	Daniel Minoli , Internet and Intranet Engineering — Tata McGraw Hill, 1999	
2	Java – The complete Reference, Patrick Naughton& Herbert Schildt, Tata McGraw Hill, 2018	
3	E. Balaguruswamy, Programming with JAVA - A Primer, McGraw-Hill Professionals, 2014	
Reference Books		
1	Peter Verhas, Java Projects , Packt Publishing · 2018	
2	K. Somasundaram, Introduction to Java Programming, Jaico Publishing House · 2014	
3.	Yakov Fain, Java Programming, Wiley, 2015	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.youtube.com/watch?v=qOWPCPCDRZs	
2	https://www.youtube.com/watch?v=BGTx91t8q50	
3.	https://www.youtube.com/watch?v=4FdXGBAiacs	

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low



THIRD YEAR – SEMESTER – VI

Core Paper XVI – Spread sheet Accounting – (Practical)

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core Paper XVI			3		3	3	30	45	75
Learning Objectives									
LO1	To understand the working of spreadsheet								
LO2	To analyze the functions of spreadsheet								
LO3	To imply the functions of spread sheet								
LO4	To explore the reporting and analysis in spreadsheet								
LO5	To give more knowledge on the accounting principles in spread sheet								
Prerequisites: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	Spreadsheets: A tool for thinking with numbers What is a Spreadsheet – History of Spreadsheet – Spreadsheets in Popular use (Google Spreadsheet and Microsoft Excel) – Differences between Microsoft Excel and Google Sheets –Spreadsheet Basics – Cells, Rows, Columns, Cell Coordinates – Getting Familiar with the Menus on a Spreadsheet – Edit and Format a Spreadsheet – Saving a Spreadsheet – Construct, Modify, and Format and Print a Spreadsheet.								9
II	Spreadsheet Functions I : Formulas Basic Functions – Date and Time Functions – Logical Functions - Manipulating Text using Functions – Financial and Statistical Functions – Database Functions								9
III	Spreadsheet Functions II: Data Filter and Sort Functions – Data Validation – Conditional Filters – Pivot Tables – Group and Sub-Totals – What-if Analysis – Writing Macros (Basics) - Connect to Database (optional topic).								9
IV	Spreadsheet for Reporting and Analysis: Import Data Sets and Spreadsheets – Set Calculations Settings – Graphs and Charts – Using QUERY Function - Statistical Trend Analysis.								9

V	Spreadsheet for Accounting: Create and Customize a Spreadsheet to journalize and post transactions – Preparing a Budget / Costing Sheet Template – Personal Income Tax Calculator Template.	9
	TOTAL	45
CO	Course Outcomes	
CO1	Paraphrase the importance of spreadsheet accounting	
CO2	Applications of spreadsheet functions in spreadsheet accounting	
CO3	Implication of data functions in spreadsheet accounting	
CO4	Describe the reports of spreadsheet accounting	
CO5	Enumerate the accounting terminology in spreadsheet accounting	
	Textbooks	
1	John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA.	
2	Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.	
3	Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.	
	Reference Books	
1	Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.	
2	Google Sheets Basics: Masato Takeda and others; Tekuru Inc, India.	
3.	Harjit Suman, Excel Bible for Beginners, Kindle Editio, Chennai.	
	NOTE: Latest Edition of Textbooks May be Used	
	Web Resources	
1	https://www.freebookkeepingaccounting.com/using-excel-in-accounts	
2	https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance	
3.	https://www.youtube.com/watch?v=Nv_Nnw01FaU	

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

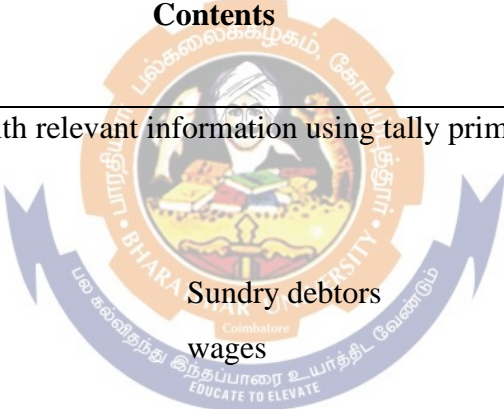
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	2	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	12	10	13	10	13	13	14	10	12
AVERAGE	3	2.4	2.4	2	2.6	2	2.6	2.6	2.8	2	2.4

3 - Strong, 2 - Medium , 1- Low



THIRD YEAR – SEMESTER – VI

SKILL BASED SUBJECT 4: COMPUTER APPLICATIONS: GST WITH TALLY - II (PRACTICAL)

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
SBS			2		2	2	25	25	50
Learning Objectives									
LO 1	To Introduce accounting in Tally prime								
LO 2	To Understand the Preparation of Masters group								
LO 3	To Create the accounting transactions								
LO 4	To Generate the financial statements and MIS reports								
LO 5	To Introduce the GST Calculation to Tally entry								
Prerequisites: Should have studied Commerce in XII									
UNIT	Contents								No. of Hours
	<div><div>1. Create the company with relevant information using tally prime</div><div>2. Ledger creation</div><div>Capital Accounts</div><div>Opening stock</div><div>Purchase</div><div>Sales</div><div>Sundry creditors</div><div>Bank account</div><div>telephone charges</div><div>office rent</div></div> <div></div>								

3. Prepare an Trial Balance of ABC PVT LTD for the following financial year of 1.4.2020 to 31.3.2021 using ledger creation in tally prime(use amount as opening balance)

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

4. Prepare Trading Account using tally prime

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

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

Particular	Rs	Particulars	Rs
Capital	3600	Salaries	600
Machinery	700	General Expenses	200

Sales	8,200	Rent	500
Purchase	4000	Return outward	50
Sales Return	100	Debtor	3000
Stock 1-4-2020	1000	cash	400
Drawing	400	carriage on sales	200
Wages	1000	Advertisement	200
Carriage inward	50	Creditor	500
		Closing stock	2000

6. Create the following items in tally prime inventory masters

Activity- Stock Group Creation

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

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

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

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

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

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

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

9. Sold the following goods to Mr.Murali, Tamilnadu with customer invoice 123. Enter in

sale voucher in tally prime with necessary ledger creation.

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

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

11. Enter the following transaction of ANU enterprises

Apr 05 Paid Telephone Charges Rs.2000

Apr 10 Received Commission Rs.30000

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

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

May 13 Depreciation of Machinery @ 10%

May 19 Cash withdraw from bank Rs.10000

May 27 Bank O/D Received Rs.200000

12. Create Godown in tally prime

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

Name of the Godown

Name: Godown: A

Under: primary

Name: Godown B

Under: primary

Stock in hand

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

13. Generating the report and print

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

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

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

Name of item	quantity	Rate
M S Printer	10 Nos	6000

	Total	30
CO	Course Outcomes	
CO1	Understand accounting entries in Tally prime	
CO2	Understand the creations of Masters group	
CO3	Understand the accounting transactions entry in Tally	
CO4	Generate the financial statements and MIS reports	
CO5	Understand the GST Calculation in Tally entry	

Textbooks	
1	Tally Education Pvt. Ltd, Official Guide To Financial Accounting Using Tally.ERP 9, BPB Publications, 2018
2	Shraddha Singh, Tally ERP 9 (Power of Simplicity), V&S Publishers, 2015
3	Nadhani, Tally .ERP 9 Training Guide, BPB Publications, 2009
Reference Books	
1	Vinod Kumar (Educator), Tally.ERP 9 Made Easy, Vinod Kumar, 2016
2	Dinesh Maidasani, Straight To The Point - Tally.ERP 9, Laxmi Publications Pvt Limited, 2010
3	Asok K Nadhani, GST Accounting with Tally .ERP 9, BPB Publications, 2018
Web Resources	
1.	https://www.youtube.com/watch?v=QC4ghSZVpsE
2.	https://www.youtube.com/watch?v=rG_eHA3vN1I
3.	https://www.youtube.com/watch?v=xwpJ5QX9WEU

Mapping with Programmes Outcomes & Programmes Specific Outcomes:

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

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



Elective's

THIRD YEAR – SEMESTER – V

Elective – I: Informatics and Cyber Laws

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

Learning Objectives

LO1	To review the basic concepts and fundamental knowledge in the field of informatics.
LO2	To create awareness about the nature of the emerging digital knowledge society and the impact of informatics on business decisions.
LO3	To enlighten the social informatics in IT & Society
LO4	To instil the importance of cyber world
LO5	To create an awareness about the cyber world and cyber regulations

Prerequisites: Should have studied Commerce in XII Std.

Unit	Contents	No. of Hours
I	Overview of Informatics: meaning, feature and importance - Computer networks & Internet, wireless technology, cellular wireless networks, introduction to mobile phone technology, Purchase of technology, license, guarantee, and warranty. New development in informatics	15
II	Knowledge Skills for Higher Education: Data, information and knowledge, knowledge management, Internet access methods –Dial-up, DSL, Cable, ISDN, Wi-Fi. Internet as a knowledge repository, academic search techniques, creating cyber presence. Academic websites, open access initiatives, opens access publishing models, Introduction to use of IT in teaching and learning - Educational software, Academic services – INFLIBNET, NICNET, BRNET.	15
III	Social Informatics: IT & Society– issues and concerns– digital divide, IT & development, IT for national integration, overview of IT application in medicine, healthcare, business, commerce, industry, defence, law, crime detection, publishing, communication, resource management, weather forecasting, education, film and media, IT in service of disabled, Futuristic IT – artificial intelligence, Virtual reality, bio computing. Health issues – guide lines for proper usage of computers, internet and mobile phones E-wastes and green computing, impact of IT on language & culture-localization issues	15

IV	Cyber World: Cyber space, information overload, cyber ethics, cyber addictions, cybercrimes – categories – person, property, Government – types - stalking, harassment, threats, security & privacy issues	15
V	Cyber Regulations: Scope of cyber laws, - Provisions under IT Act 2000, cyber related Provisions under IPC	15
	TOTAL	75
CO	Course Outcomes	
CO1	Apply Information Security Standards compliance during software design and development	
CO2	Analyze the knowledge skills in informatics	
CO3	Implication of social informatics in IT & society and various consequences in social informatics	
CO4	Understand the concept of cybercrime and its effect on outside world	
CO5	Interpret and apply IT law in various legal issues	
Textbooks		
1	Ramesh Bangia. Learning Computer Fundamentals, Khanna Publishers, New Delhi	
2	Raja Raman, Introduction to information Technology, PHI, New Delhi.	
3	Alexis Leon & Mathews Leon. Fundamentals of Information Technology, Vikas Publishing House, New Delhi.	
Reference Books		
1	Barbara Wilson. Information Technology: The Basics, Thomson Learning	
2	George Beekman, Eugene Rathswohl. Computer Confluence, Pearson Education, New Delhi.	
3	IT Act 2000, 8. Rohas Nagpal, IPR & Cyberspace – Indian Perspective	
NOTE: Latest Edition of Textbooks May be Used		

Web Resources	
1	https://www.google.co.in/books/edition/INFORMATICS/jKd2BAAQBAJ?hl=en&gbpv=1&dq=informatics%20and%20cyber%20laws&pg=PP1&printsec=front cover
2	https://www.google.co.in/books/edition/Cybercrime_and_Information_Technology/mZhFEAAAQBAJ?hl=en&gbpv=1&dq=informatics%20and%20cyber%20laws&pg=PP1&printsec = front cover
3	https://www.youtube.com/watch?v=NG2KAtL_QtQ&list=PLb_GOtSrdPpDpqXiMApZw265y35dm4QKe

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium, 1- Low

THIRD YEAR – SEMESTER – V

Elective – I: Business Finance

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective – I	5				4	5	25	75	100
Learning Objectives									
LO1	Introduce the concepts of business finance.								
LO2	Understand about the financial plans.								
LO3	Know about the capitalization of the financial sources.								
LO4	Understand about the capital structure								
LO5	Know about the different sources of finance								
Prerequisites: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	Business Finance: Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions								15
II	Financial Plan: Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals.								15
III	Capitalisation: Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation: Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation								15
IV	Capital Structure: Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.								15
V	Sources and Forms of 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.								15

	TOTAL	75
CO	Course Outcomes	
CO1	Introduce the concepts of business finance.	
CO2	Understand about the financial plans.	
CO3	Know about the capitalization of the financial sources.	
CO4	Understand about the capital structure	
CO5	Know about the different sources of finance	
Textbooks		
1	Essentials of Business Finance - R.M. Sri Vatsava	
2	Financial Management – Saravanavel	
3	Financial Management - L.Y. Pandey	
Reference Books		
1	Financial Management - S.C. Kuchhal	
2	Financial Management - M.Y. Khan and Jain	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.youtube.com/watch?v=AJiwqgkKSqc	
2	https://www.youtube.com/watch?v=ITTtEnuoCWw&list=PLwml6wWINYLHpci2-OgbeLOclaWzG9CHY	
3	https://www.youtube.com/watch?v=vLPmjO4K3Vk	

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low

THIRD YEAR – SEMESTER – V

Elective – I: Banking Law & Practice

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

Learning Objectives

LO1	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks
LO2	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function
LO3	To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
LO4	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.,
LO5	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

Prerequisites: Should have studied Commerce in XII Std.

Unit	Contents	No. of Hours
I	Introduction to Banking History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India - Payment Banks and Small Banks - Commercial Banking: Definition - Classification of Banks. Banking System - Universal Banking - Commercial Banking functions - Role of Banks in Economic Development. Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank.	15
II	RBI Establishment – objective - Legal framework – Functions – SBI - Origin and History – Establishment Indian subsidiaries - Foreign subsidiaries -Non-Banking-Subsidiaries- Personal banking International banking-Trade Financing-Correspondent banking - Co-operative banks-Meaning and definition-Features-Co-operative banks Vs Commercial banks-Structure.-NBFC-Role of NBFCRBI Regulations-Financial sector reforms-Sukhmay committee 1985-Narasimham committee I and II-Prudential norms: capital adequacy norms-	15

	classification of assets and provisioning – Meaning, Structure of Interest Rates - Short term and Long Term – Impacts of Savings and Borrowings.	
III	Bank Account Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account- ‘Donatio Mortis Causa’-Passbook-Bank Customer Relationship-Special Types of currents – KYC norms. Bank Lending –Lending Sources-Bank Lending Principles-Forms of lending- Loan evaluation process-securities of lending-Factors influencing bank lending – Negotiable Instruments –Meaning –Characteristics-Types. Crossing –Definition –Objectives-Crossing and negotiability-Consequences of Crossing.	15
IV	Endorsement Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank-effect of Endorsement-Rules regarding Endorsement - Paying Banker-Banker’s Duty-Dishonoring of Cheques-Discharge of paying banks Payments of a crossed cheque payment. Collecting Bankers-Statutory protection under section 85 - Refusal of cheques Payment. Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer grievances-Grievance Redressal –Banking Ombudsman.	15
V	E-Banking Meaning-Services-e-banking and Financial services- Initiatives-Opportunities-Internet banking Meaning-Internet banking Vs Traditional banking-Services-Drawbacks-Frauds in Internet banking. Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM Evolution -Concept-Features - Types-. Electronic money-Meaning- Categories-Merits of e-money - National Electronic Funds Transfer (NEFT) Real Time Gross Settlement (RTGS) Difference between NEFT & RTGS- Meaning- Steps–Benefits- Monetary policies- final sector reforms- Chakravarthy committee 1985- Narasimham Committee I &II Prudential norms capital adequacy norms- classification of assets & provisions.	15
	TOTAL	75
CO	Course Outcomes	
CO1	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function	

C03	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion
C04	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc
C05	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.
Textbooks	
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
3	Gupta P.K. Gordon E-Banking and Insurance, Himalaya publication, Kolkata
Reference Books	
1	Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
2	K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi
3	B. Santhanam, Banking & Financial System, Margam Publication, Chennai
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low

THIRD YEAR – SEMESTER – VI

Elective – II: E-Commerce and Net Banking

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

Learning Objectives

LO1	To understand the concept of e-commerce
LO2	To enlighten the different types of E-commerce
LO3	To compare the internet and extranet
LO4	To gain knowledge on the public policy of e-commerce
LO5	To identify the infrastructure for E-commerce

Prerequisite: Should have studied Commerce in XII Std.

Unit	Contents	No. of Hours
I	Introduction to E-Commerce: Definition, main activities of E-Commerce, goals of E-Commerce, technical components of E-Commerce, functions of E-Commerce. e-Commerce and the Trade Cycle, Electronic Markets, Electronic Data Interchange, Internet Commerce. Business Strategy in an Electronic Age: Supply Chains, Porter's Value Chain Model, Inter Organizational Value Chains, Competitive Strategy, First Mover Advantage.	12
II	Business-to-Business Electronic Commerce: Types of E-commerce, Characteristics of B2B EC, Models of B2BEC, Auctions and Services from traditional to Internet Based EDI; Electronic Data Interchange (EDI): Concepts of EDI and Limitations, applications of EDI, advantages and disadvantages of EDI, EDI Model.	12
III	Internet and Extranet : Architecture of the Internet, Intranet and Extranet, Intranet software, Applications of Intranets, Extranets, Structures of Extranets, Extranet products and services, Applications of Extranets, Business Models of Extranet Applications,; Electronic Payment Systems: Types of Electronic payment types, value exchange system, electronic fund transfer, Issues and Challenges.	12
IV	Public Policy: From Legal Issues to Privacy: Legal Incidents, Ethical and Other Public Policy Issues, Protecting Privacy, Protecting Intellectual Property, Encryption	12

	and Decryption, secret key cryptography, DES and RSA algorithms.	
V	Infrastructure For EC : Network of Networks, Internet Protocols, Web- Based client/Server, Internet Security, Selling on the Web, Chatting on the Web, Multimedia delivery, Analysing Web Visits, Managerial	12
	TOTAL	60
CO	Course Outcomes	
CO1	Illustrate the technical components of E-commerce	
CO2	Compare and contrast the different models of e-commerce	
CO3	Analyze the applications of internet and extranet	
CO4	Discuss the legal issues of e-commerce	
CO5	Enumerate the internet protocols	

Textbooks	
1	David Whiteley, E-Commerce, Tata McGraw Hill, 2000
2	E Business by Parag Kulakarni and Sunitha Jahirabadkar from Oxford University Press.
3	E Business by Jonathan Reynolds from Oxford University Press
Reference Books	
1	R. Kalakota and A. B. Whinston, Frontiers of Electronic Commerce, Addison Wesley
2	David Kosiur, Understanding Electronic Commerce, Microsoft Press
3	Soka, From EDI to Electronic Commerce, McGraw Hill.
NOTE: Latest Edition of Textbooks May be Used	

Web Resources

1	https://www.google.co.in/books/edition/Introduction_to_E_Commerce_Technology_in/SdPwoQEACAAJ?hl=en
2	https://www.google.co.in/books/edition/Introduction_to_E_commerce/cheOQeh8rk4C?hl=en&gbpv=1&dq=e-commerce%20and%20networking&pg=PP1&printsec=frontcover
3	https://www.google.co.in/books/edition/Electronic_Commerce/bHzSRAAACA AJ?hl=en

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium, 1- Low

THIRD YEAR – SEMESTER – VI

Elective – II: Financial Markets

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

Learning Objectives

LO1	To acquire the basic accounting knowledge on principles and concept of accounting
LO2	To identify the errors in accounting and to rectify those errors.
LO3	To effectively prepare final accounts, bills of exchange, bank reconciliation statements and accounting on joint ventures and consignment.
LO4	To gain knowledge about banks as financial intermediaries.
LO5	To understand about new methods of financing

Prerequisite: Should have studied Commerce in XII Std.

Unit	Contents	No. of Hours
I	Financial Markets: Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.	12
II	Markets For Corporate Securities: Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.	12
III	Secondary Markets: Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.	12
IV	Banks as Financial Intermediaries: Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.	12
V	New Modes of Financing: New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitization of assets – Mechanics of Securitisation- Utility of Securitization – Securitisation in India	12
	TOTAL	60

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

Textbooks	
1	Essentials of Business Finance - R.M. Sri Vatsava
2	Financial Management - L.Y. Pandey
3	Financial Management - S.C. Kuchhal
Reference Books	
1	Financial Management - M.Y. Khan and Jain
2	Principles of Financial Management - S.N. Maheshwari
3	Financial Management Theory and Practice - Prasanna Chandra
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.youtube.com/watch?v=28HpCMWfc7k&t=1s
2	https://www.youtube.com/watch?v=UwHk3EK7M3I
3	https://www.youtube.com/watch?v=C0Ktvoh-oFM

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low



THIRD YEAR – SEMESTER – VI

Elective – II: Investment Management

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

Learning Objectives

LO1	To understand various alternatives of investment
LO2	To understand about classification of investment market
LO3	To perform fundamental analysis before investing
LO4	To evaluate various types of fundamental analysis
LO5	To understand about optimum portfolio construction and management

Prerequisite: Should have studied Commerce in XII Std.

Unit	Contents	No. of Hours
I	Introduction of Investment: Investment Choices and Alternatives; Forms of Investment; Investment in Financial Assets; Money market and Capital Market Investment Instruments; Investment Objectives; Investment - Return and Risk	12
II	Investment Market: Investment Market; Primary and Secondary Markets; New Issue Market; Listing of Securities; Operations of India Stock Market; Cost of Investing in Securities; Mechanics of Investing; markets and Brokers; Regulation and Control over investment market; Role and Guidelines of SEBI	12
III	Fundamental Analysis: Fundamental Analysis; Valuation Theories of Fixed and Variable Income Securities Risk Analysis in Investment Decision; Systematic and Unsystematic Risk	12
IV	Stock Market Analysis: Stock Market Analysis- Technical Approach; Efficient Market Theory; Weak and Semi-strong form of Efficient Market; Investment decision making under Efficient market Hypothesis	12
V	Portfolio Management: Introduction to Portfolio Management – An Optimum portfolio Selection Problem, Markowitz Portfolio Theory, Sharpe: Single Index Model; Capital Asset Pricing Model	12
	TOTAL	60

CO	Course Outcomes
CO1	Recalling various alternatives of investment
CO2	Comparing the features of various investment markets
CO3	Analysing investments using fundamental analysis
CO4	Applying technical analysis for evaluating investments
CO5	Analysing an optimum portfolio for investment

Textbooks	
1	Alexander, Gordon J. and Sharpe, William F. (1989), “Fundamental of Investments”, Prentice Hall Inc., Englewood Cliffs, New Jersey. (Pearson Education)
2	Bhalla, V. K, (2005), “Investment Management Security Analysis and Portfolio Management”, 8th Ed, S. Chand, New Delhi.
3	Elton, Edwin, J. and Gruber, Martin, J. (1984), “Modern Portfolio theory and
Reference Books	
1	Fischer, Donald, E. and Jordan, Ronald, J. (1995), “Security Analysis and Portfolio Management”, 6th Ed, Pearson Education.
2	Fuller, Russell, J. and Farrell, James, L. (1993), “Modern Investment and Security Analysis”, McGraw Hill, New York.
3	A. K. Vashisht, R.K. Gupta, Investment Management and Stock Market, Deep & Deep Publications, 2005
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://intellipaat.com/blog/investment-management/
2	https://www.coursera.org/lecture/understanding-financial-markets/investment-management-in-a-nutshell-part-1-IWNFW
3	https://www.youtube.com/watch?v=ImaQ_MC73hk

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low



THIRD YEAR – SEMESTER – VI

Elective – III: Integrated Marketing communication

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective - III	4				3	4	20	55	75
Learning Objectives									
LO1	To understand the role of Integrated Marketing Communication								
LO2	To enhance knowledge in different models in communication hierarchy								
LO3	To have an understanding on budgeting for promotional programmes								
LO4	To learn the development of creative marketing communication								
LO5	To examine the effectiveness and control of promotional programmes								
Prerequisites: Should have studied Commerce in XII									
UNIT	Contents							No. of Hours	
I	An Introduction to Integrated Marketing Communication (IMC): Meaning and role of IMC in the Marketing process, Introduction to IMC tools – Advertising, sales promotion, publicity, public relations, and event sponsorship							12	
II	Understanding communication process: Source, Message and channel factors, Communication response hierarchy - AIDA model, Hierarchy of effect model, Innovation adoption model, information processing model							12	
III	Planning for Marketing Communication (Marcom): Establishing marcom Objectives and Budgeting for Promotional Programmes-Setting communication objectives, Sales as marcom objective, Budgeting for marcom-Factors influencing budget							12	
IV	Developing the Integrated Marketing Communication Programme: Planning and development of creative marcom. Creative strategies in advertising, sales promotion, publicity, event sponsorships etc.							12	
V	Measuring Effectiveness and control of Promotional Programmes: Meaning and importance of measuring communication effectiveness, the							12	

	testing process, measuring the effectiveness of other promotional tools and IMC.	
	Total	60
CO	Course Outcomes	
CO1	Explain the role of Integrated Marketing Communication	
CO2	Describe the different types of model in communication hierarchy	
CO3	Enumerate the Objectives and Budgeting for Promotional Programmes	
CO4	List out the development in creative marketing communication	
CO5	Outline the effectiveness and control of promotional programmes in IMC	
Textbooks		
1.	Advertising Management, Jaishri Jethwaney & Shruti Jain, Oxford University Press	
2.	Advertising & Promotions: An IMC perspective, Kruti Shah and Alan D’Souza, Tata McGraw Hill	
3.	Advertising & Promotion- An Integrated Marketing Communications Perspective, George Belch, Michael Belch & Keyoor Purani, TATA McGraw Hill	
Reference Books		
1.	Jerome M. Juska- Integrated Marketing Communication ,Taylor & Francis	
2.	Advertising & Promotions, S H Kazmi and Satish K Batra, Excel	
3.	Advertising & Promotion: An IMC approach, Terence A. Shimp Pub., Cengage Learning	
Web Resources		
1.	https://www.google.co.in/books/edition/Marketing_Communications/paVeBAAAQBAJ?hl=en&gbpv=1&dq=marketing%20communications&pg=PP1&printsec=front cover	
2.	https://www.google.co.in/books/edition/Marketing_Communications/q6deBAAQBAJ?hl=en&gbpv=1&dq=marketing%20communications&pg=PA1&printsec=front cover	

Mapping with Programmes Outcomes & Programmes Specific Outcomes:

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

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



THIRD YEAR – SEMESTER – VI

Elective – III: Entrepreneurial Development

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

Learning Objectives

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

Prerequisite: Should have studied Commerce in XII Std.

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

CO	Course Outcomes
CO1	Conceptualize the Entrepreneurship.
CO2	Make the students to aware the start-up process.
CO3	Know the institutional service to entrepreneur
CO4	Gain the knowledge on institutional finance to the entrepreneur
CO5	Know about the incentives and subsidies

Textbooks	
1	Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan
2	Fundamentals of Entrepreneurship and Small Business –Renu Arora &S.KI.Sood
3	Entrepreneurial Development – S.S.Khanka
Reference Books	
1	Entrepreneurial Development – P.Saravanel
2	Entrepreneurial Development – S.G.Bhanushali
3	Entrepreneurial Development – Dr.N.Ramu
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.youtube.com/watch?v=hBDQGEwAvJ4
2	https://www.youtube.com/watch?v=vXKoRWAhJVg

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low



THIRD YEAR – SEMESTER – VI

Elective – III: Project Work

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective III	4				3	4	20	55	75
Learning Objectives									
LO1	The students will get on-the-job training and experience.								
LO2	The students will gain knowledge on problem identification and solutions								
LO3	The students will gain a complete knowledge on the program and the course outcome								
LO4	To Learn the various statistical Packages available for data analysis								
LO5	To Understand the compiling of the report writing								
Prerequisite: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	Select the topic and learn the literature review								12
II	Problem identification and will frame tool for collecting data								12
III	Practical exposure on the framed objective.								12
IV	Learn the procedure of compiling the collected data by using analysis								12
V	Learn the ability of report writing, and will get complete knowledge of the course.								12
	TOTAL								60

CO	Course Outcomes
CO1	Explain about how to collect literature
CO2	Implement problem identification and will frame tool for collecting data
CO3	Evaluate and get practical exposure on the framed objective.
CO4	Execute and generate the procedure of compiling the collected data by using analysis
CO5	Summarize and execute report writing, and will get complete knowledge of the course.

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium, 1- Low