**BHARATHIAR UNIVERSITY: COIMBATORE 641 046**

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

(For the students admitted from the academic year **2025-2026** 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 – **Computer Application Practical I (MS Office)** | 6 | 3 | 25 | | 75 | 100 | 4 |
| III | Allied A: Paper I - **Business Economics** | 4 | 3 | 25 | | 75 | 100 | 4 |
| IV | Environmental Studies\* | 2 | 3 | - | | 50 | 50 | 2 |
|  | **Total** | **30** |  | **125** | | **425** | **550** | **22** |
|  | **Semester II** | | | | | | | |
| I | Language – II | 6 | 3 | 25 | | 75 | 100 | 4 |
| II | English – II | 4 | 3 | 25 | | 25 | 50@ | 2 |
| II | Effective English: Language Proficiency for Employability  <http://kb.naanmudhalvan.in/Special:Filepath/Cambridge_Course_Details.pdf> | 2 |  | 25 | | 25 | 50# | 2 |
| III | Core Paper III - **Financial Accounting II** | 6 | 3 | 25 | | 75 | 100 | 4 |
| III | Core Paper IV – **Database Management System (Practical - II)** | 6 | 3 | 25 | | 75 | 100 | 4 |
| III | Allied B: Paper II – **Principles of Management** | 4 | 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 | 6 | 3 | 25 | | 75 | 100 | 4 |
| II | English – III | 4 | 3 | 25 | | 75 | 100 | 4 |
| III | Core Paper V - **Corporate Accounting** | 6 | 3 | 25 | | 75 | 100 | 4 |
| III | Core Paper VI - **Object Oriented Programme with C++ (Theory)** | 4 | 3 | 25 | | 75 | 100 | 4 |
| III | Allied C: Paper I – **Mathematics for Business** | 4 | 3 | 20 | | 55 | 75 | 3 |
| IV | Skill based Subject:  **Computer Applications: C++ Practical –III** | 4 | 3 | 25 | | 25 | 50@ | 2 |
| IV | Tamil\*\* / Advanced Tamil\* (OR) Non-major elective – I (Yoga for Human Excellence)\* / Women’s Rights\* | 1 | 2 | - | | 25 | 25 | 1 |
| IV | Health and Wellness | 1 |  | 25 | | - | 25 | 1 |
| IV | Naan Mudhalvan Course:  Microsoft office Essentials | 2 |  | 25 | | 25 | 50 | 2 |
|  | **Total** | **32** |  | **195** | | **430** | **625** | **25** |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Semester IV** | | | | | | |
| I | Language – IV | 6 | 3 | 25 | 75 | 100 | 4 |
| II | English – IV | 4 | 3 | 25 | 75 | 100 | 4 |
| III | Core Paper VII - **Cost Accounting** | 6 | 3 | 25 | 75 | 100 | 4 |
| III | Core Paper VIII - **Python Practical IV** | 5 | 3 | 25 | 75 | 100 | 4 |
| III | Allied D: Paper II - **Statistics for Business** | 4 | 3 | 20 | 55 | 75 | 3 |
| IV | Skill based Subject 2: **Executive Business Communication** | 3 | 3 | 25 | 25 | 50@ | 2 |
| IV | Office Fundamentals: Digital Skills for Employability  <http://kb.naanmudhalvan.in/Special:Filepath/Microsoft_Course_Details.xlsx> | 2 | - | 25 | 25 | 50# | 2 |
| IV | Tamil\*\*/Advanced Tamil\* (OR) Non-major elective -II (General Awareness\*) | 2 | 3 | - | 50 | 50 | 2 |
|  | **Total** | **32** |  | **170** | **455** | **625** | **25** |
|  | **Semester V** | | | | | | |
| III | Core Paper IX - **Management Accounting** | 6 | 3 | 25 | 75 | 100 | 4 |
| III | Core Paper X – **Direct Tax** | 6 | 3 | 25 | 75 | 100 | 4 |
| III | Core Paper XI - **Software with Visual Basic ( Theory)** | 4 | 3 | 25 | 75 | 100 | 4 |
| III | Core Paper XII– **Computer Applications: GST with**  **Tally**  **Practical – V** | 4 | 3 | 25 | 75 | 100 | 4 |
| III | Elective I - | 5 | 3 | 25 | 75 | 100 | 4 |
| IV | Skill based Subject – **Business Law** | 3 | 3 | 25 | 25 | 50@ | 2 |
| IV | Naan Mudhalvan Course:  Banking, Lending and NBFC Products and Services- 1 | 2 |  | 25 | 25 | 50 | 2 |
|  | **Total** | **30** |  | **175** | **425** | **600** | **24** |
|  | **Semester VI** | | | | | | |
| III | Core Paper XIII - **Principles of Auditing** | 5 | 3 | 25 | 75 | 100 | 4 |
| III | Core Paper XIV - **Digital Marketing** | 5 | 3 | 25 | 75 | 100 | 4 |
| III | Core Paper XV - **Web Design** (Theory) | 5 | 3 | 25 | 75 | 100 | 4 |
| III | Elective II | 4 | 3 | 25 | 75 | 100 | 3 |
| III | Elective III | 5 | 3 | 25 | 75 | 100 | 4 |
| IV | Skill Based Subject - **Computer Applications: Visual Basic & Web Designing Practical- VI** | 4 | 3 | 25 | 25 | 50 | 3 |
| IV | Project Based Learning: Advanced Platform Technology / Data Analytics & Visualization  <http://kb.naanmudhalvan.in/BharathiarUniversity_(BU)> | 2 |  | 25 | 25 | 50# | 2 |
| V | Extension Activities\*\* | - | - | 50 | - | 50 | 2 |
|  | **Total** | **30** |  | **225** | **425** | **650** | **26** |
|  | **Grand Total** |  |  | **1040** | **2560** | **3600** | **144** |

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

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

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

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

|  |  |  |
| --- | --- | --- |
| **List of Elective Papers (Colleges can choose any one of the paper as electives)** | | |
| **Elective – I** | **A** | Introduction to ERP |
| **B** | Financial Markets |
| **C** | Business Finance |
| **Elective – II** | **A** | Computer Networks |
| **B** | Brand Management |
| **C** | Entrepreneurial Development |
| **Elective – III** | **A** | Indirect Taxes |
| **B** | Supply Chain Management |
| **C** | Project Work |

**FIRST YEAR – SEMESTER – I**

**Core I - Financial Accounting I**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | | |
| **CIA** | **External** | | **Total** | |
| **Core I** | 6 |  |  |  | 4 | 6 | 25 | 75 | | 100 | |
| **Learning Objectives** | | | | | | | | | | |
| **LO1** | To understand the basic accounting concepts and standards. | | | | | | | | | |
| **LO2** | To know the basis for calculating business profits. | | | | | | | | | |
| **LO3** | To familiarize with the accounting treatment of depreciation. | | | | | | | | | |
| **LO4** | To learn the methods of calculating profit for single entry system. | | | | | | | | | |
| **LO5** | To gain knowledge on the accounting treatment of insurance claims. | | | | | | | | | |
| **Prerequisites: Should have studied Accountancy in XII Std.** | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | **No. of Hours** | |
| I | **Fundamentals of Financial Accounting**  Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books –– Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation - Bank Reconciliation Statement. | | | | | | | | **18** | |
| II | **Final Accounts**  Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments. | | | | | | | | **18** | |
| III | **Depreciation and Bills of Exchange**  Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method.  Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine 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. | | | | | | | | **18** | |
| 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** | | | | | | | | | | |
|  | S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi. | | | | | | | | | |
|  | S.N. Maheswari, Financial Accounting, Vikas Publications, Noida. | | | | | | | | | |
|  | Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi. | | | | | | | | | |
|  | Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi. | | | | | | | | | |
|  | R.L.Gupta and V.K.Gupta, “Financial Accounting”, Sultan Chand, New Delhi. | | | | | | | | | |
| **Reference Books** | | | | | | | | | | |
|  | Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai. | | | | | | | | | |
|  | Tulsian , Advanced Accounting, Tata McGraw Hills, Noida. | | | | | | | | | |
|  | Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi. | | | | | | | | | |
|  | Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi. | | | | | | | | | |
|  | 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** | | | | | | | | | | |
|  | <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1> | | | | | | | | | |
|  | <https://www.slideshare.net/ramusakha/basics-of-financial-accounting> | | | | | | | | | |
|  | <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 Paper II - Computer Applications Practical -I**

**MS-OFFICE**

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

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Pre-requisite** | | | Basic Knowledge about Computer | **Syllabus Version** | | | 2025-26 | |
| **Course Objectives:** | | | | | | | | |
| The main objectives of this course is to learn basics of office applications | | | | | | | | |
|  | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | |
| CO1 | Create, format, and collaborate on documents | | | | | | | **K2** |
| CO2 | Use MS Excel for data manipulation and analysis | | | | | | | **K4** |
| CO3 | Create and deliver effective presentations | | | | | | | **K3** |
| CO4 | Understanding basics of coding and apply the same in more complex programming in other languages | | | | | | | **K4** |
| **K1**-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create | | | | | | | | |
|  | | | | | | | | |
|  | | **MS – Word** | | | | **15 Hours** | | |
| **List of Programs:**   1. Write a short paragraph on a topic of your choice and do the following operations:  * Apply the "Heading 1" style to the main title of your document. * Use "Heading 2" for subheadings. * Justify the paragraph * Insert a citation for a book or article referred in the paragraph. * Create a bibliography at the end of the document. * Share the document with a classmate or instructor for collaboration. * Use the "Comments" and "Track Changes" features to review and edit each other's work.  1. Create a survey form using text boxes, checkboxes, and dropdown menus.  * Protect the form so that it can only be filled out and not edited. * Collect the data for the form created  1. Create a letter template with placeholders for the recipient's name and address.  * Use the Mail Merge feature to create letters for a list of recipients.  1. Record a macro that formats a paragraph with a specific font, size, and colour.   Run the macro on a paragraph to test if it works correctly. | | | | | | | | |
|  | | | | | | | | |
|  | | **MS Excel** | | | | 1. **Hours** | | |
| 1. Enter the following data into a new Excel sheet:      * Add a new column labelled "Average" next to "History." * Calculate the average score for each student using the AVERAGE function. * Create a bar chart to display the average scores of students * Use a color scale to show the variation in average scores. * Create a PivotTable to summarize the average score for each subject.  1. Add a new sheet with a list of subjects and their respective credits:      * Use VLOOKUP to add a "Credits" column to the original data sheet, matching subjects to their corresponding credits.  1. Create a budget tracker with columns for "Income," "Expenses," "Category," and "Balance."  * Share the workbook with a classmate or instructor for collaboration. * Use the "Comments" feature to leave notes for each other. * Track changes made by others and review those changes.   Use the Solver add-in to optimize a budget, ensuring that expenses do not exceed income while maximizing savings. | | | | | | | | |
|  | | | | | | | | |
|  | | **MS – PowerPoint** | | **15 Hours** | | | | |
| 1. Create an infographic presentation that represents your academic achievements and skills using shapes, icons, and text.  * Convert the bullet points into a SmartArt graphic of your choice. * Insert a video that is related to your future goals. * Add background music to play throughout the presentation. * Upload the presentation to a cloud storage service and share the link with a classmate.  1. Create a new PowerPoint presentation for a photo album.  * Insert at least ten photos and apply the "Photo Album" feature. * Add captions to each photo. * Use the "Record Slide Show" feature to record your presentation, including voice narration and slide timings. * Save the recorded slide show as a video file.  1. Create a presentation for a topic of Your choice using Text, Images, SmartArt.  * Use Designer feature to add themes, Infographics and transitions * Open the Slide Master view & modify the slide master to include a custom header with your name and the date on every slide. * Add a footer with the slide number on every slide. * Add a hyperlink to a website related to your topic. * Insert an action button that links back to the first slide. * Use the "Rehearse Timings" feature to practice your presentation and set the timings for each slide. * Set up your presentation to use Presenter View.   Present while using Presenter View to take advantage of the speaker notes and slide previews. | | | | | | | | |
|  | | **MS – Access** | | **15 Hours** | | | | |
| 11. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.  12. Create mailing labels for student database which should include at least three Table must have  atleast two fields with the following details: Roll Number, Name, Course, Year, College Name,  University, Address, Phone Number.  13. Gather price, quantity and other descriptions for five products and enter in the Access table and  create an invoice in form design view. | | | | | | | | |
|  | | **Total Lecture hours** | | | **60 Hours** | | | |
| **Text Book(s)** | | | | | | | | |
| 1. | | E Balagurusamy. Computing Fundamentals & C Programming – Tata McGraw-Hill, Second Reprint 2008 | | | | | | |
| **Reference Books** | | | | | | | | |
| 1. | | Ashok N Kamthane: Programming with ANSI and Turbo C, Pearson, 2002. | | | | | | |
| 2. | | Henry Mullish & Hubert L.Cooper: The Sprit of C, Jaico, 1996. | | | | | | |
|  | | | | | | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | | | | | | |
| 1. | | Microsoft 365 Fundamentals Specialization – Course ERA <https://www.coursera.org/specializations/microsoft-365-fundamentals> | | | | | | |
|  | | C Programming and Assembly Language - NPTEL  <https://nptel.ac.in/courses/106106210> | | | | | | |
| 3. | | https://edu.gcfglobal.org/en/subjects/office/ | | | | | | |
| 4. | | https://www.geeksforgeeks.org/c-exercises | | | | | | |
| 5. | | https://codeforwin.org/c-programming/if-else-programming-practice | | | | | | |

**FIRST YEAR – SEMESTER - I**

**Allied A: Paper I - Business Economics**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **Allied A** | | 4 |  |  |  | 4 | 4 | 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 Ecomnomics, 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**

**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 – Second Semester**

**Core Paper IV - Database Management Systems -Practical – II**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **Core Paper IV** | |  |  | **6** |  | **4** | **6** | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand various kinds of database systems and various models of SQL | | | | | | | | | | |
| **LO2** | To provide knowledge about various SQL specialities and calculus | | | | | | | | | | |
| **LO3** | To apply the concepts of SQL DDL commands | | | | | | | | | | |
| **LO4** | To analyse the SQL DML commands | | | | | | | | | | |
| **LO5** | To apply the advanced SQL features | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std..** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Database System: Introduction:** Components of Database System – Database System. Architecture – Data Independence – Database user - Database Administrator-Entity – E-R Diagram – Parallel System - Centralized System – Network System - Storage Structure – Distributed System.  **Approaches & Models**: Relational Approaches – Network Approaches - Hierarchical Approaches – Relations –Domains – Attributes – Keys. Relational Algebra: Traditional & Special Relational Operators – IMS Architecture – Data Structure – Program Communication Block –Architecture of DBTG – Fundamental & Additional Operators – Relational Calculus &Tuple Relational Calculus. | | | | | | | | | **15** | |
| II | SQL: Introduction – Dynamic Statements – Retrieval Operations – Built in Functions – DDL & DML Commands – Condition Based Queries. SQL Fundamentals: Integrity – Triggers – Security – Advanced SQL Features – Dynamic & Embedded SQL | | | | | | | | | **15** | |
| III | **PROGRAM 1:**   1. **Create the Project table with the following fields.**  |  |  |  |  |  | | --- | --- | --- | --- | --- | | **Field Name** | **data type** | **width** | **Constraint** | **Description** | | projno | number | 5 | Primary key | Project Number | | location | character | 20 |  | Project Location | | custname | character | 20 |  | Customer Name | | Year | number | 4 |  | Project Year |   **2. Create the Employee table with the following fields.**   |  |  |  |  |  | | --- | --- | --- | --- | --- | | **Field Name** | **data type** | **width** | **Constraint** | **Description** | | empno | number | 5 | Primary key | Employee Number | | empname | character | 20 |  | Employee Name | | deptno | number | 5 | Foreign key | Department Number | | projno | number | 5 | Foreign key | Project  Number | | Salary | number | 8,2 |  | Employee  Salary |   **3. Insert the following data into the tables:**  **Project Table**   |  |  |  | | --- | --- | --- | | **PROJNO LOCATION** | **CUSTNAME** | **Year** | | Chennai | Vimal | 2005 | | Coimbatore | Vijay | 2006 | | Salem | Ramesh | 2005 | | Chennai | Ravi | 2005 | | Chennai | Suresh | 2006 | | Salem | Murali | 2005 |   **Employee Table**    **4. Perform the following queries:**  a) Increase the salary of the employees working in department number 10 by 15%.  b) Find the employee number and names of employees who get the salary in the range 20000 and 30000.  c) Find the information about the employees whose name starts with the letter ‘r’.  d) Find the employee names and salary for employees who work in ‘production’ department.  e) Find the details of the employee who gets the maximum salary.  f) Find the department number of all departments which has more than 2 employees working in it.  **PROGRAM 2:**  **1. CREATE the table WAREHOUSES with the following fields.**   |  |  |  |  | | --- | --- | --- | --- | | **Field Name** | **data type** | **width** | **Constraint** | | Code | Char | 15 | Primary Key | | Location | Char | 15 | Not Null | | Capacity | varchar | 15 | Not Null |       **2. CREATE the table BOXES with the following fields.**   |  |  |  |  | | --- | --- | --- | --- | | **Field Name** | **data type** | **width** | **Constraint** | | BCode | Char | 15 |  | | Contents | Char | 15 | Not Null | | Value | varchar | 10 | Not Null | | Warehouse | Char |  | Foreign Key(Primary Key) |   **3. Perform the following queries.**  a) Modify B Code as a Not null in “BOXES” table.  b). In Boxes table Code must be greater than 100 how to evaluate the condition?  c). Insert the value to WAREHOUSES table & Boxes table:      d. Boxes table “contents” contains many duplicate values within it. Retrieve the value without any duplication.  e. Find the values between 3 and 8 and show the results and Use all Aggregate function in boxes table (Use Value field)  f. Retrieve the warehouse code along with the average value of the boxes in each warehouse. | | | | | | | | | **15** | |
| IV | **PROGRAM 3:**  1. Create the table Pieces with the following fields.   |  |  |  |  |  | | --- | --- | --- | --- | --- | | FIELD NAME | DATATYPE | WIDTH | CONSTRAINT | DESCRIPTION | | Code | Integer | 6 | Primary key | Piece code | | Name | Character | 25 | Not null |  | | Color | Character | 10 | White or black |  |   2. Create the table providers with the following fields.   |  |  |  |  |  | | --- | --- | --- | --- | --- | | FIELD NAME | DATATYPE | WIDTH | CONSTRAINT | DESCRIPTION | | Code | Character | 8 | Primary key | Providers code | | Name | Character | 25 | Not null |  | | State | Character | 15 | Fill it with Tamil Nadu |  | | Phoneno | Number | 10 | Value must be 10 |  |   3. Create the table provides with the following fields.   |  |  |  |  |  | | --- | --- | --- | --- | --- | | FIELD NAME | DATATYPE | WIDTH | CONSTRAINT | DESCRIPTION | | Piece | Integer | 6 | Primary key, Foreign key | Piececode | | Provider | Character | 6 | Primary key, Foreign key | Providers code | | Price | Numeric | 8,2 |  | Price of the piece | | Qty | Numeric | 5 | Not null | Number of pieces |   4.Perform the following queries:  a) Insert the following records into all tables:   |  |  |  | | --- | --- | --- | | **Code** | **Name** | **Color** | | 1 | Sprocket | White | | 2 | Screw | Black | | 3 | Nut | White | | 4 | Bolt | Black |  |  |  |  |  | | --- | --- | --- | --- | | **Piece** | **Provider** | **Price** | **Qty** | | 1 | HAL | 10 | 5 | | 1 | RBT | 15 | 7 | | 2 | HAL | 20 | 5 | | 2 | RBT | 15 | 8 | | 2 | TNBC | 14 | 10 | | 3 | RBT | 50 | 1 | | 3 | TNBC | 45 | 5 |  |  |  |  |  | | --- | --- | --- | --- | | **Code** | **Name** | **State** | **Phoneno** | | HAL | Clarke Enterprises | Tamil nadu | 6543980987 | | RBT | Susan Calvin corp. | Tamil nadu | 9756437206 | | TNBC | Skellington supplies | Tamil nadu | 9875438790 |   b. Obtain the names of all providers who supply piece 1.  c. Obtain the name of piece and price from all provides where piece equals to 2.  d. display the details of pieces whose price is in the range of 10 to 50(both values included).  e. display name and price of the piece in descending order.  f. Select the name of pieces provided by provider with code "HAL".  **PROGRAM 4:**  **1. CREATE the table MANUFACTURERS with the following fields.**   |  |  |  |  |  | | --- | --- | --- | --- | --- | | **Field Name** | **data type** | **width** | **Constraint** | **Description** | | Code | Integer | - | Primary key | Manufacturers code | | Name | character | 20 | Not null | Wd Name of Manufacturers |   **2. Create the Products table with the following fields.**   |  |  |  |  | | --- | --- | --- | --- | | **Field Name** | **data type** | **Constraint** | **Description** | | Code | Integer | Primary key | Product code | | Name | character | Not null | Name of the products | | Price | Real | Not null | Product price | | Manufacturer | Integer | Foreign key | Manufacturer code |   C:\Users\lenovo\Pictures\Screenshots\Screenshot (72).png**2. Insert the following record**  **into the tables**    **4.Perform the following queries**   1. Select the name and price in cents (i.e., the price must be multiplied by 100). 2. Select the name and price of all products with a price larger than or equal to $180, and sort first by price (in descending order), and then by name (in ascending order). 3. Select all the data from the products, including all the data for each product's manufacturer. 4. Select the average price of each manufacturer's products, showing the manufacturer's name. 5. Select the names of manufacturer whose products have an average price larger than or equal to $150. 6. Select the name and price of the cheapest product. | | | | | | | | | **15** | |
| V | **PROGRAM 5:**  **1. Create the department table as follows**    **2. Create Employee tables as follows**    **3. Insert data to the tables as follows:**    **4. Perform the following queries:**  a. Add ‘course name’ column to the department’s table and course name must be ‘bca’ (if not given).  b.Add salary column to employees table and the salary between 10000 and 25000.  c.Additionally, add phone no column to employee table and make sure the number should be unique.  d.Select all the data of employees that work in department 14.  e.Select all the data of employees whose last name begins with an "S".  F.Select the sum of all the departments' budgets.  **PROGRAM 6:**   1. **CREATE the table MOVIES with the following fields.**  |  |  |  |  | | --- | --- | --- | --- | | Field Name | Data Type | Width | Constraint | | Code | Integer | 10 | Primary key | | Title | Varchar | 30 | Not null | | Rating | Varchar | 30 |  |   **2. CREATE the table MOVIETHEATERS with the following fields.**   |  |  |  |  | | --- | --- | --- | --- | | Field Name | Data Type | Width | Constraint | | Code | Integer | 10 | Not Null, Foreign key | | Name | Varchar | 30 | Not Null | | Movie | Integer | 20 |  |   **3. Insert the following values to the created tables.**  **Movies Table**    **Movie theaters Table**    **4.** Perform the following queries:  a) Add a new field location to the table Movies theaters.  b) Modify the movie theaters table to set the location column to ‘CBE’ if not given.  c) Insert a new record to table movies.  d) Remove a record from movies table where rating is A and code is 10  e) Set the rating of all unrated movies to "G".  f) Remove movie theaters projecting movies rated "NC-17". | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Recalling various concepts relating to data base management systems | | | | | | | | | | |
| **CO2** | Illustrate various models of relational data base systems | | | | | | | | | | |
| **CO3** | Applying SQL DDL commands | | | | | | | | | | |
| **CO4** | Analysing various SQL DML commands | | | | | | | | | | |
| **CO5** | Apply the concepts of advanced SQL features | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | “Database System Concepts”, 6th Edition by Abraham Silberschatz, Henry F. Korth, S. Sudarshan, McGraw-Hill. | | | | | | | | | | |
| 2 | “Fundamentals of Database Systems”, 7th Edition by R. Elmasri and S. Navathe, Pearson | | | | | | | | | | |
| 3 | “An introduction to Database Systems”, C J Date, Pearson. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | “Modern Database Management”, Hoffer , Ramesh, Topi, Pearson | | | | | | | | | | |
| 2 | “Principles of Database and Knowledge – Base Systems”, Vol 1 by J. D. Ullman, Computer Science Press | | | | | | | | | | |
| 3 | An Introduction to Database Systems – C.J.Date – Addision – Wesley Publications – Seventh Edition 2000. | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | <https://www.youtube.com/watch?v=T7AxM7Vqvaw> | | | | | | | | | | |
| 2 | <https://www.youtube.com/watch?v=kBdlM6hNDAE&list=PLxCzCOWd7aiFAN6I8CuViBu> CdJgiOkT2Y | | | | | | | | | | |
| 3 | <https://www.youtube.com/watch?v=wjfeGxqAQOY&list=PLrjkTql3jnm-> CLxHftqLgkrZbM8fUt0vn | | | | | | | | | | |

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

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

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SECOND SEMESTER**

**Allied A: Paper II – Principles of Management**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | **L** | | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **Core II** | **4** | |  |  |  | **3** | **4** | **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. | | | | | | | | **9** | |
| 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. | | | | | | | | **9** | |
| 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. | | | | | | | | **9** | |
| 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]. | | | | | | | | **9** | |
| 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]. | | | | | | | | **9** | |
|  | | **Total** | | | | | | | | **45** | |
| **CO** | | **Course Outcomes** | | | | | | | | | |
| **CO1** | | Demonstrate the importance of principles of management. | | | | | | | | | |
| **CO2** | | Paraphrase the importance of planning and decision making in an organization. | | | | | | | | | |
| **CO3** | | Comprehend the concept of various authorizes and responsibilities of an organization. | | | | | | | | | |
| **CO4** | | Enumerate the various methods of Performance appraisal | | | | | | | | | |
| **CO5** | | Demonstrate the notion of directing, co-coordination and control in the management. | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | | Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand &Sons Co. Ltd, New Delhi. | | | | | | | | | |
| 2 | | Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi. | | | | | | | | | |
| 3 | | P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida. | | | | | | | | | |
| 4 | | L.M. Prasad, Principles of Management, S.Chand & Sons Co. Ltd, New Delhi. | | | | | | | | | |
| 5 | | R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi. | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | | K Sundhar, Principles Of Management, Vijai Nicholos Imprints Limited, Chennai | | | | | | | | | |
| 2 | | Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi. | | | | | | | | | |
| 3 | | Grifffin, 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**



**SECOND YEAR – SEMESTER – III**

**Core Paper V - Corporate Accounting**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **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. | **12** |
| 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. | **12** |
| 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. | **12** |
| IV | **Valuation of Goodwill & Shares**  Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation - Acquisition of Business. | **12** |
| 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. | **12** |
|  | **TOTAL** | **60** |
| **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: Object Oriented Programming using C++(Theory)**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **Core VIII** | | **6** |  |  |  | **4** | 6 | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand the object technology | | | | | | | | | | |
| **LO2** | To impart the information on codes and arrays | | | | | | | | | | |
| **LO3** | To enhance the user functions | | | | | | | | | | |
| **LO4** | To analyse the classes and objects | | | | | | | | | | |
| **LO5** | To Enhance reusability features using the concept inheritance | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std..** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Object Technology**: Object Oriented Programming Concepts–OOP Benefits and OOP applications. Elementary C++ Programming: Keywords- Variables- Constants/ Literals - Operators- Fundamental Data Types -Expressions- General Format of a C++ program. | | | | | | | | | **12** | |
| II | **Conditional/Decision Making Statements**: if, if-else, else-if ladder nested if and switch Statements. Loop Statements: while, do-while, for loop. Jump Statements: break, continue, go to statements -Arrays. | | | | | | | | | **12** | |
| III | **User-Defined Functions**: Function Prototyping – Function call - Parameters Passing methods- Inline Functions - Function Overloading - Function Overriding– Strings. | | | | | | | | | **12** | |
| IV | **Classes and Objects**: -Declaring class and objects -Member Functions-Friend Functions-Passing object to function – Returning object from function. Constructors: Features of constructors – Types of Constructors. Destructors: Features of Destructor. | | | | | | | | | **12** | |
| V | **Inheritance**: Single Inheritance - Multilevel inheritance - Multiple Inheritance - Hierarchical Inheritance - Hybrid Inheritance – Polymorphism. | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | **60** | |

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

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

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

**3 - Strong, 2 - Medium, 1- Low**

**SECOND YEAR – SEMESTER – III**

**ALLIED C: Paper I :** **MATHEMATICS FOR BUSINESS**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | | |  | | | **TITLE OF THE COURSE** | **L** | | | | | | **T** | **P** | **C** |
| **ALLIED B: PAPER I** | | | | | | | **MATHEMATICS FOR BUSINESS** | **4** | | | | | | **-** | **-** | **4** |
| **Pre-requisite** | | | | | | | **Knowledge on Mathematics for Business** | **Syllabus Version** | | | | | | | **2025** | |
| **Course Objectives:** | | | | | | | | | | | | | | | | |
| The main objectives of this course are to:   1. Understand and apply basics of applications of mathematics in business 2. Makethestudentstobereadyforsolvingbusinessproblemsusingmathematical operations. 3. Provide insight knowledge about variables, constants and functions. 4. Gaintheknowledgeonintegralcalculusanddeterminingdefiniteandindefinite functions. | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | |
| **ExpectedCourseOutcomes:** | | | | | | | | | | | | | | | | |
| Onthesuccessful completionofthe course,studentwill beable to: | | | | | | | | | | | | | | | | |
| 1 | | Understand the basic concepts of arithmetic and geometric series and. | | | | | | | | | K2 | | | | | |
| 2 | | To remember the methods for solving problems in arithmetic and geometric series | | | | | | | | | K1 | | | | | |
| 3 | | Awareofvariables,constantsandfunctionsandevaluatethefirstand second order derivatives. | | | | | | | | | K2 | | | | | |
| 4 | | Togainknowledgeonintegralcalculusanddeterminingdefiniteand indefinite functions. | | | | | | | | | K4 | | | | | |
| **K1**-Remember; **K2** -Understand;**K3** -Apply;**K4**-Analyze;**K5**-Evaluate;**K6**–Create | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | |
| **Unit:1** | | | | **SET THEORY** | | | | | | **12hours** | | | | | | |
| SetTheory–SimpleandCompoundInterest–Effective rate ofInterest | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | |
| **Unit:2** | | | | | **ARITHMETIC AND GEOMETRIC SERIES** | | | | | | | **12hours** | | | | |
| Arithmetic and Geometric series-problems | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | |
| **Unit:3** | | | | **MATRIX** | | | | | | **12hours** | | | | | | |
| Matrix:BasicConcepts–AdditionandMultiplicationofMatrices–InverseofaMatrix–Rank of Matrix - Solution of Simultaneous Linear Equations | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | |
| **Unit:4** | | | | **VARIABLES,CONSTANTSANDFUNCTIONS** | | | | | | **12hours** | | | | | | |
| Variables,ConstantsandFunctions–LimitsofAlgebraicFunctions–SimpleDifferentiationof Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order  Derivatives–MaximaandMinima–ApplicationtoBusiness Problems | | | | | | | | | | | | | | | |
| **Unit:5** | | | | | **ELEMENTARYINTEGRALCALCULUS** | | | | | | | **10hours** | | | |
| ElementaryIntegralCalculus–DeterminingIndefiniteandDefiniteIntegralsofsimple Functions | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | |
| **Unit:6** | | | | | **CONTEMPORARYISSUES** | | | | | | | **2 hours** | | | |
| Expertlectures,onlineseminars –webinars | | | | | | | | | | | | | | | |
|  | | | | | **TotalLecturehours** | | | **60 hours** | | | | | | | |
| **Text Book(s)** | | | | | | | | | | | | | | | |
| 1 | | Navanitham,P.A,”BusinessMathematics&Statistics”JaiPublishers,Trichy-21 | | | | | | | | | | | | | |
| 2 | | SundaresanandJayaseelan,”IntroductiontoBusinessMathematics”,SultanchandCo&Ltd,Newdelhi | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | |
| **ReferenceBooks** | | | | | | | | | | | | | | | |
| 1 | | G.K.Ranganath,C.S.Sampamgiram&Y.Rajan-ATextbookBusinessMathematics- Himalaya Publishing House. | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | |
| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websites etc.]** | | | | | | | | | | | | | | | |
| 1 | | <https://www.youtube.com/watch?v=qO1SYFZVmhY> | | | | | | | | | | | | | |
| 2 | | [https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC](https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD)  [-Lj3PmzVmKCD](https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD) | | | | | | | | | | | | | |
| 3 | | <https://www.youtube.com/watch?v=qO1SYFZVmhY&list=PLX2gX-ftPVXUYjs2g3YiaY0sEfwW-jg5L> | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | |
| CourseDesigned By: Dr.A.Manonmani ,Dr. | | | | | | | | | | | | | | | |

**SECOND YEAR – SEMESTER – III**

**SBS– 2: Computer Applications: C++(PRACTICAL III)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | | |
| **CIA** | **External** | | **Total** | |
| **Skill Based Subject** | |  |  | **4** |  | **2** | **4** | **25** | **25** | | **50** | |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO 1** | To understand the program by applying the concept of OOPs. | | | | | | | | | | | | |
| **LO 2** | To remember the reusability of C++ program by applying the concept of Inheritance and Polymorphism. | | | | | | | | | | | | |
| **LO 3** | To apply the data files operation technique and solve the given problems in a practical manner. | | | | | | | | | | | | |
| **LO 4** | To understand the program by applying the concept of OOPs | | | | | | | | | | | | |
| **LO 5** | To apply the data file operation technique and evaluate the program in a practical manner | | | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII** | | | | | | | | | | | | |
|  | **Contents** | | | | | | | | | **No. of Hours** | |
| OOPS WITH C++  1. Program to calculate depreciation under Straight Line method and Diminishing Balance method (using class, defining member functions outside the class).  2. Program to calculate depreciation under Diminishing Balance method (Using class, defining member function inside the class)  3. Program to calculate Economic Order Quantity (using nesting of member function).  4. Program to print the Employees' payroll statement (using control structures).  5. Program to calculate simple Interest and compound Interest (using nested class).  6. Program to calculate net income of a family (using friend function in two classes).  7. Program to print the book list of library (using array of objects).  8. Program to prepare cost sheet (using inheritance).  9. Program to calculate margin of safety (using multilevel inheritance).  10. Program for bank transaction (using constructor and destructor).  11. Program to calculate increase or decrease in working capital using operator overloading.  12. Program to create the student file and prepare the marks slip by accessing the file. | | | | | | | | | | | | |
|  | **Total** | | | | | | | | | **30** | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Compare the different types of languages and find the importance of object-oriented programming language | | | | | | | | | | |
| **CO2** | Understand the C++ statements and motivate the students to make use of the statements | | | | | | | | | | |
| **CO3** | Identify the class structure and develop the program. | | | | | | | | | | |
| **CO4** | Apply the program by applying the concept of OOPs | | | | | | | | | | |
| **CO5** | Apply the data file operation technique and evaluate the program in a practical manner | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | |
|  | E.Balaguruswamy, “Object Oriented Programming in C++”, Sixth Edition, 2012,TMH | | | | | | | | | | |
|  | H. Schildt, “The Complete Reference C++”, Fourth Edition, 2002, TMH | | | | | | | | | | |
|  | KanetkarY,” Let us C++”, Third Edition, 1999, BPB Publishers. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
|  | John R Hubbard, “Programming with C++”, Third Edition, 2009, TMH. | | | | | | | | | | |
|  | Grady Booch, "Object Oriented Analysis and Design", Addison Wesley | | | | | | | | | | |
|  | James RumboughEtal, "Object Oriented Modelling and Design " | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | |
|  | http://en.highscore.de/cpp/boost/ | | | | | | | | | | |
|  | http://bookboon.com/en/structural-programming-with-c-plus-plus-ebook | | | | | | | | | | |

**Mapping with Programmes Outcomes & Programmes Specific Outcomes:**

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

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

**THIRD YEAR – SEMESTER –IV**

**Core Paper VII - Cost Accounting**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **Core VII** | | | 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 AccountingDefinition-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. | | | | | | | | | | 12 | |
| II | Cost Sheet and Methods of CostingPreparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing. | | | | | | | | | | 12 | |
| 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. | | | | | | | | | | 12 | |
| 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. | | | | | | | | | | 12 | |
| V | Overheads CostingOverheads – 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. | | | | | | | | | | 12 | |
|  | TOTAL | | | | | | | | | | **60** | |
| THEORY 20% & PROBLEMS 80% | | | | | | | | | | |  | |
| **CO** | | **Course Outcomes** | | | | | | | | | | |
| **CO1** | | Remember and recall the various concepts of cost accounting | | | | | | | | | | |
| **CO2** | | Demonstrate the preparation and reconciliation of cost sheet. | | | | | | | | | | |
| **CO3** | | Analyze the various valuation methods of material. | | | | | | | | | | |
| **CO4** | | Examine the different methods of calculating labour cost. | | | | | | | | | | |
| **CO5** | | Critically evaluate the apportionment of Overheads. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | |
| 1 | | Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi | | | | | | | | | | |
| 2 | | Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi, | | | | | | | | | | |
| 3 | | Dr.S.N.Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi | | | | | | | | | | |
| 4 | | T.S.Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai | | | | | | | | | | |
| 5 | | S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
| 1 | | Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York. | | | | | | | | | | |
| 2 | | Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi, | | | | | | | | | | |
| 3 | | V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi | | | | | | | | | | |
| 4 | | Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt .Ltd .Chennai | | | | | | | | | | |
| 5 | | Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | |
| 1 | | <https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html> | | | | | | | | | | |
| 2 | | <https://www.accountingtools.com/articles/what-is-material-costing.html> | | | | | | | | | | |
| 3 | | <https://www.freshbooks.com/hub/accounting/overhead-cost> | | | | | | | | | | |

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

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

**3 - Strong, 2 - Medium, 1- Low**

**SECOND YEAR – SEMESTER – IV**

**Core Paper VIII – Python Practicals IV**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | | | | | |
| **CIA** | | | **External** | | **Total** | | |
| Core VIII | | |  |  | **4** |  | **4** | **4** | **25** | | | **75** | | **100** | | |
| **Learning Objectives:** | | | | | | | | | | | | | | | |  |
| The main objectives of this course are to:  1. To apply the Python techniques and solve the given problems in a practical manner. | | | | | | | | | | | | | | | |  |
|  | | | | | | | | | | | | | | | |  |
| **Expected Course Outcomes:** | | | | | | | | | | | | | | | |  |
| On the successful completion of the course, student will be able to: | | | | | | | | | | | | | | | |  |
| CO1 | | know the Numbers, Math functions, Strings, List, Tuples and Dictionaries in Python | | | | | | | | | | | | **K1** | |  |
| CO2 | | implement Decision Making Statements and Function | | | | | | | | | | | | **K3** | |  |
| CO3 | | inculcate and Apply various skills in Problem Solving | | | | | | | | | | | | **K4** | |  |
| CO4 | | understand and Apply different File handling operations | | | | | | | | | | | | **K2** | |  |
| CO5 | | write, Test and Debug Python Program | | | | | | | | | | | | **K5** | |  |
| **K1**-Remember; **K2**-Understand; **K3**-Apply;**K4**-Analyze; **K5**-Evaluate;**K6**-Create | | | | | | | | | | | | | | | |  |
|  | | | | | | | | | | | | | | | |  |
| **Units** | | | **Contents** | | | | | | | | |  | | | | **No of hours** |
| 1. Write a python program that displays the following Employee information: Employee name,Address, Mobile number, Company name, Designation,Salary.  2. Program to Remove Characters From a String Using replace function.  3. Python program to find odd or even using a control statement.  4. Write a python program that asks the user to enter a series of positive numbers (The user should enter a negative number to signal the end of the series) and the program should display the numbers in order and their sum.  5. Program to demonstrate iteration over Tuple, list, and Dictionary Using for Loops inPython. 6. Write a python program to add two matrices  7. Program to use the script of a python file from another python file  8. Python Program to Find Factorial of Number Using Recursion  9. Write a python program to writes a text to a file then read and display the values.  10. Program to find the square root and pi value using modules. | | | | | | | | | | | | | | | |  |
|  | | | | | | | | | | | | | | | |  |
|  | | | **Total hours** | | | | | | | | **90 hours** | | | | |  |
|  | | | | | | | | | | | | | | | |  |
| **Text Book(s)** | | | | | | | | | | | | | | | |  |
| 1. | | | Wes McKinney, Python for Data Analysis, O’Reilly Media, Inc., 1005 Graven stein Highway North, Sebastopol. | | | | | | | | | | | | |  |
| 2. | | | Kenneth A. Lambert – Fundamentals of Python First Programs - Cengage ,New Delhi | | | | | | | | | | | | |  |
| 3. | | | Ch Satya Narayana, M Radhika Mani, BN Jagadesh - Python Programming- Cengage, New Delhi. | | | | | | | | | | | | |  |
|  | | | | | | | | | | | | | | | |  |
| **Reference Books** | | | | | | | | | | | | | | | |  |
| 1. | | | **NA** | | | | | | | | | | | | |  |
| 2. | | |  | | | | | | | | | | | | |  |
| 3. | | |  | | | | | | | | | | | | |  |
|  | | | | | | | | | | | | | | | |  |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | | | | | | | | | | | | | |  |
| 1. | | | [**https://www.geeksforgeeks.org/python-programming-examples**](https://www.geeksforgeeks.org/python-programming-examples) | | | | | | | | | | | | |  |
| 2. | | | [**https://www.programiz.com/python-programming**](https://www.programiz.com/python-programming) | | | | | | | | | | | | |  |
| 3. | | | [**https://www.edureka.co/blog/learn-python/**](https://www.edureka.co/blog/learn-python/) | | | | | | | | | | | | |  |
| 4. | | | **https://www.programiz.com/python-programming/online-compiler/** | | | | | | | | | | | | |  |
| 5. | | | **https://www.onlinegdb.com/online\_python\_compiler** | | | | | | | | | | | | |  |
| 6. | | | **https://linuxhint.com/python\_scripts\_beginners\_guide/#post-67157-top** | | | | | | | | | | | | |  |
|  | | | | | | | | | | | | | | | |  |

**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

**SECOND YEAR - SEMESTER IV**

**STATISTICS FOR BUSINESS**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
| **Allied D:Paper II** | 4 |  |  |  | 3 | 4 | 20 | 55 | 75 |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Objectives:** | | | | | | | | | |
| The main objectives of the course are able to   1. Provide basic conceptual knowledge on applications of statistics in business. 2. Make the students to be ready for solving business problems using statistical operations. 3. Give a detailed instruction of measurement ofdispersion. 4. Gain the knowledge on application of correlation and regression for business operations. 5. Analyze interpolation and probability theory and perform the problems. | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 | | | Understand the basic concepts of arithmetic and geometric mean and  different types of data collection. | | | | | | K2 |
| 2 | | | Recall measures of dispersion. | | | | | | K1 |
| 3 | | | Execute correlation and regression analysis. | | | | | | K3 |
| 4 | | | Understand the different types of moving averages. | | | | | | K2 |
| 5 | | | Analyze interpolation and probability | | | | | | K4 |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | | | **INTRODUCTIONS** | | | **12 hours** | | |
| Meaning and Definition of Statistics – Collection of data –– Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – simple problems | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:2** | | | | **MEASURES OF DISPERSION** | | | **10 hours** | | |
| Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and  Co-efficient of Variation. Skewness – Meaning – Measures of Skewness - Pearson’s and Bowley’s co-efficient of Skewness. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:3** | | | | **CORRELATION AND REGRESSION ANALYSIS** | | | **12 hours** | | |
| Correlation –Meaning and Definition –Scatter diagram, Karl Pearson’s co-efficient of Correlation, Spearman’s Rank Correlation, Co-efficient of Concurrent deviation. Regression  Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:4** | | | | **TIME SERIES** | | | **12 hours** | | |
| Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal Variation – Method of Simple average. Index Numbers – Meaning, Uses and Methods  of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number. | | | | | | | | | |
|  | | | | | | | | |
| **Unit:5** | | | | **INTERPOLATION** | | | **12 hours** | |
| Interpolation: Binomial, Newton’s and Lagrange methods. Probability – Concept and Definition  – Addition and Multiplication theorems of Probability (statement only) – simple problems based on Addition and Multiplication theorems only. | | | | | | | | |
|  | | | | | | | | |
| **Unit:6** | | | | **CONTEMPORARY ISSUES** | | | **2 hours** | |
| Expert lectures, online seminars – webinars | | | | | | | | |
|  | | | | | | | | |
|  | | | | **Total Lecture hours** | **60 hours** | | | |
| **Text Book(s)** | | | | | | | | |
| 1 | Statistical Methods by S.P. Gupta | | | | | | | |
| 2 | Business Mathematics and Statistics by P. Navaneetham | | | | | | | |
| 3 | Statistics by R.S.N. Pillai and V. Bagavathi | | | | | | | |
|  | | | | | | | | |
| **Reference Books** | | | | | | | | |
| 1 | Statistics-Theory, Methods & Application by D.C. Sancheti and V.K. Kapoor | | | | | | | |
| 2 | Applied General Statistics by Frederick E.Croxton and Dudley J. Cowden | | | | | | | |
|  | | | | | | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | | | | | | |
| 1 | <https://www.youtube.com/watch?v=BUE-XJEHp7g> | | | | | | | |
| 2 | [https://www.youtube.com/watch?v=0s4mKbkYJPU&t=1s](https://www.youtube.com/watch?v=0s4mKbkYJPU&amp%3Bt=1s) | | | | | | | |
| 3 | htt[ps://www.youtube.com/watch?v=Dxcc6ycZ73M](http://www.youtube.com/watch?v=Dxcc6ycZ73M) | | | | | | | |
|  | | | | | | | | |
| Course Designed By: | | | | | | | | |

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

S- Strong; M-Medium; L-Low

**SECOND YEAR – SEMESTER – IV**

**Skill Based Subject 2 - Executive Business Communication**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **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 know about the principles, objectives and importance of communication in commerce and trade. | | | | | | | | | | | |
| **LO2** | To develop the students to understand about trade enquiries | | | | | | | | | | | |
| **LO3** | To make the students aware about various types of business correspondence. | | | | | | | | | | | |
| **LO4** | To develop the students to write business reports. | | | | | | | | | | | |
| **LO5** | To enable the learners to update with various types of interview | | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std..** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | | |
| I | **Introduction to Business Communication**  Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout | | | | | | | | | **12** | | |
| II | **Trade Enquiries**  Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters | | | | | | | | | **12** | | |
| III | **Banking Correspondence**  Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence | | | | | | | | | **12** | | |
| IV | **Secretarial Correspondence**  Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing | | | | | | | | | **12** | | |
| V | **Application Letters**  Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech | | | | | | | | | **12** | | |
|  | **TOTAL** | | | | | | | | | **60** | | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Acquire the basic concept of business communication. | | | | | | | | | | |
| **CO2** | Exposed to effective business letter | | | | | | | | | | |
| **CO3** | Paraphrase the concept of various correspondences. | | | | | | | | | | |
| **CO4** | Prepare Secretarial Correspondence like agenda, minutes and various business reports. | | | | | | | | | | |
| **CO5** | Acquire the skill of preparing an effective resume | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| **1** | Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi. | | | | | | | | | | |
| **2** | Gupta and Jain, Business Communication,Sahityabahvan publication, New Delhi. | | | | | | | | | | |
| **3** | K.P.Singha, Business Communication, Taxmann, New Delhi. | | | | | | | | | | |
| **4** | R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi. | | | | | | | | | | |
| **5** | M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| **1** | V.K.Jain and Om Prakash, Business communication, S.Chand, New Delhi. | | | | | | | | | | |
| **2** | RithikaMotwani, Business communication, Taxmann, New Delhi. | | | | | | | | | | |
| **3** | Shirley Taylor, Communication for Business-Pearson Publications-New Delhi. | | | | | | | | | | |
| **4** | Bovee, Thill, Schatzman, Business Communication Today-Pearson Education, Private Ltd- NewDelhi. | | | | | | | | | | |
| **5** | Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore. | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| **1** | <https://accountingseekho.com/> | | | | | | | | | | |
| **2** | <https://www.testpreptraining.com/business-communications-practice-exam-questions> | | | | | | | | | | |
| **3** | <https://bachelors.online.nmims.edu/degree-programs> | | | | | | | | | | |

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

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

**3 - Strong, 2 - Medium , 1- Low**

**THIRD YEAR – SEMESTER – V**

**Core Paper IX - Management 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 basics management accounting | | | | | | | | | | |
| **LO2** | To know the aspects of Financial Statement Analysis | | | | | | | | | | |
| **LO3** | To familiarize with fund flow and cash flow analysis | | | | | | | | | | |
| **LO4** | To learn about budgetary control | | | | | | | | | | |
| **LO5** | To gain insights into marginal costing. | | | | | | | | | | |
| **Prerequisite: Should have studied Financial Accounting in 1st Sem.** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Management Accounting**  Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. | | | | | | | | | **15** | |
| II | **Financial Statement Analysis**  Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis. Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Capital Structure Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios. | | | | | | | | | **15** | |
| III | **Fund Flow Analysis & Cash Flow Analysis**  Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds -Technique of Preparing Funds Flow Statement- Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement.  **Cash Flow Statements:** Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 – Types of Cash Flows - Operating, Financing and Investing Cash Flows. | | | | | | | | | **15** | |
| IV | **Budgetary Control**  Budgetary Control: Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget. | | | | | | | | | **15** | |
| V | **Marginal Costing :** Meaning - Features – Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis- Break Even Point – Decision Making : Selection Of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factors – Exploring New Markets. | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **THEORY 20% & PROBLEMS 80%** | | | | | | | | | |  | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Remember and recall basics in management accounting | | | | | | | | | | |
| **CO2** | Apply the knowledge of preparation of Financial Statements | | | | | | | | | | |
| **CO3** | Analyse the concepts relating to fund flow and cash flow | | | | | | | | | | |
| **CO4** | Evaluate techniques of budgetary control | | | | | | | | | | |
| **CO5** | Formulate criteria for decision making using principles of marginal costing. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | Jain S.P. &Narang K.L. (2018) Cost and Management Accounting, kalyani publications, | | | | | | | | | | |
| 2 | Dr.S.N.Maheswari, Cost and Management Accounting, Sultan chand sons publications, New Delhi. | | | | | | | | | | |
| 3 | Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai. | | | | | | | | | | |
| 4 | Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai. | | | | | | | | | | |
| 5 | T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, Margham publications, Chennai. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Chadwick – The Essence of Management Accounting, Financial Times Publications, England. | | | | | | | | | | |
| 2 | Charles T.Horngren and Gary Sundem –Introduction to Management Accounting, Pearson, Chennai. | | | | | | | | | | |
| 3 | Murthy A and Gurusamy S, Management Accounting- Theory &Practice, Vijay Nicole Imprints  Pvt. Ltd .Chennai. | | | | | | | | | | |
| 4 | Hansen - Mowen, Cost Management Accounting and Control, South Western College, India. | | | | | | | | | | |
| 5 | N.P. Srinivasan, Management Accounting, New Age publishers, Chennai. | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | <https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300> | | | | | | | | | | |
| 2 | <https://accountingshare.com/budgetary-control/> | | | | | | | | | | |
| 3 | <https://www.investopedia.com/terms/m/marginalcostofproduction.asp> | | | | | | | | | | |

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

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

**3 - Strong, 2 - Medium , 1- Low**

**THIRD YEAR – SEMESTER – V**

**Core Paper X – Direct Tax**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coursecode** | | |  |  | | **L** | **T** | | **P** | **C** |
| **Core Paper X** | | | | **Direct Tax** | | **6** |  | |  | **4** |
| **Pre-requisite** | | | | **Basic knowledge in Tax** | | **Syllabus version** | | 2025-  2026 | | |
| **CourseObjectives:** | | | | | | | | | | |
| Themainobjectivesof thiscourseareto:   1. Tounderstandthevariousconceptsofincometaxandrelatedterminologies 2. Tofamiliarizewithcalculation ifincomeunderdifferentheads 3. Tounderstandtheprocess ofsetoffand carryforwardoflosses whilecomputingtotalincome | | | | | | | | | | |
| **ExpectedCourseOutcomes:** | | | | | | | | | | |
| Onthesuccessfulcompletion ofthecourse,studentwillbeableto: | | | | | | | | | | |
| 1 | | Outlinethevariousterminologiesrelated toincometax | | | | | | | K1 | |
| 2 | | Understandthemethodofcalculatingandlevyingtax | | | | | | | K2 | |
| 3 | | Applythe varioustaxlawsand availableprovisions intaxcomputations | | | | | | | K3 | |
| 4 | | Evaluatetheset offandcarryforwardoflosseswhilecalculatingpersonalincome | | | | | | | K5 | |
| 5 | | Analyzeself-assessment ofincomeandtax computation | | | | | | | K4 | |
| **K1**-Remember; **K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5** -Evaluate;**K6**-Create | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:1** | | | **C:\Users\ADMINI~1\AppData\Local\Temp\ksohtml7360\wps8.png** | | | **15--hours** | | | | |
| IncomeTaxAct–DefinitionofIncome–Assessmentyear–PreviousYear–Assessee–Scope of Income – Charge of Tax – Residential Status – Exempted Income. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:2** | | |  | | | **15--hours** | | | | |
| HeadsofIncome:IncomefromSalaries–IncomefromHouseProperty. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:3** | | |  | | **15--hours** | | | | | |
| ProfitandGainsofBusiness orProfession–IncomefromOtherSources. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:4** | | |  | | **15--hours** | | | | | |
| CapitalGains–Deductions fromGrossTotalIncome. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:5** | | |  | | **15--hours** | | | | | |
| SetoffandCarryforwardoflosses–AggregationofIncome-ComputationofTaxliability – Assessment of Individuals. | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:6** | | | **ContemporaryIssues** | | **2 hours** | | | | | |
| Expertlectures,onlineseminars-webinars | | | | | | | | | | |
|  | | | **TotalLecture hours** | | **75--hours** | | | | | |
| **Text Book(s)** | | | | | | | | | | |
| 1 | GaurandNarang,“IncomeTaxLawandPractice”KalyanipublishersNewDelhi | | | | | | | | | |
| **ReferenceBooks** | | | | | | | | | | |
| 1 | Dr.HCMehrotra,“Income-taxLawandAccounts”SahithyaBhavanpublishers | | | | | | | | | |

**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 XI - **Software with Visual Basic ( Theory)**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
| **Core XI** | 5 |  |  |  | 4 | 5 | 25 | 75 | 100 |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Objectives:** | | | |  |  | | | | |
| The main objectives of this course are to: | | | | | | | | | |
| 1. |  | Develop a front end application using Visual Basic. | | | | | | | |
| 2. |  | Enable the students to develop a front end tool for Customer Interaction in Business. | | | | | | | |
| 3. |  | Impart knowledge on data controls. | | | | | | | |
| 4. |  | Make the students to understand the intrinsic controls. | | | | | | | |
| 5. |  | Understand the concept on client and server. | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | |
| 1 |  | Understand the concept on client and server | | | | | | | K1 |
| 2 |  | To gain the knowledge on IDE | | | | | | | K3 |
| 3 |  | Understand the concept on user defined data types | | | | | | | K3 |
| 4 |  | To gain knowledge on working with controls in VB | | | | | | | K2 |
| 5 |  | Understand on data controls | | | | | | | K2 |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6**– Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | | **INTRODUCTION OF BASICS** | | | |  | **15 hours** | |
| Introduction – Client/Server – Benefits of Client/Server – Downsizing – Upsizing – Right sizing – Client/Server Models – Distributed Presentation – Remote Presentation – Remote Data – Distributed Logic – Distributed Data – Client/Server Architecture – Technical Architecture – Application Architecture – Two Tier Architecture – Three Tier Architecture OLTP & n Tier Architecture. | | | | | | | | | |
| **Unit:2** | | | **INTRODUCTION TO VISUAL BASIC** | | | **10 hours** | | | |
| Introduction to Visual Basic – Steps in VB Application – Integrated Development Environment (IDE) – Menu Bar – Tool Bar – Project Explorer Window – Property Window – Toolbox Properties, Methods and Events – Event Driven Programming – Working with Forms - Variables – Scope of Variables – Constants – Data Types. | | | | | | | | | |
| **Unit:3** | | | **FUNCTIONS AND PROCEDURES** | | | **10 hours** | | | |
| Functions – Procedures – Control Structure : If - Switch – Select – For – While – Do While - Arrays  – User Defined Data Types – Data Type Conversions - Operators – String Functions – Date and Time Functions. | | | | | | | | | |
| **Unit:4** | | | **STANDARD CONTROLS** | | | **15 hours** | | | |
| Creating and Using Standard Controls: Form, Label, Text box, Command Button, Check Box, Option Button, List Box, Combo Box, Picture Box, Image Controls, Scroll Bars – Drive List Box – Directory List Box - Time Control, Frame, Shape and Line Controls – Control Arrays – Dialog  Menu Editor – Menu Creation | | | | | | | | | |
| **Unit:5** | | | **DATA CONTROLS** | | | **8 Hours** | | | |
| Data Controls – Data Access Objects (DAO) – Accessing and Manipulating Databases – Recordset – Types of Recordset – Creating a Recordset – Modifying, Deleting Records – Finding Records - Data Report – Data Environment – Report - Designer – Connection Object – Command Object – Section of the Data Report Designer – Data Report Controls. | | | | | | | | | |
| **Unit 6** | | | **CONTEMPORARY ISSUES** | | | **2 Hours** | | | |
|  | | | Expert lectures, online seminars – webinars | | |  | | | |
|  | | | **Total Lecture hours** | | | **60 hours** | | | |
|  | | |  | | |  | | | |
|  | | |  | | |  | | | |

**Text Book(s)**

1

Steven Holzner, “VB 6 Programming Black Book”, Dream Tech Press, New Delhi, 2002.

**Reference Books**

1

N. Krishnan & N. Saravanan, “Visual Basic 6.0 in 30 days”, Scitech Publications, (India) Pvt Ltd., Chennai, 2001.

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

1. <https://www.youtube.com/watch?v=-HNNCem5MoQ>
2. <https://www.youtube.com/watch?v=bCMWfzPONJg>
3. <https://www.youtube.com/watch?v=hfqqRUAXCC0>

Course Designed By:

**Mapping with Programme Outcomes**

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

S- Strong; M-Medium; L-Low

**THIRD YEAR – SEMESTER – V**

Core Paper XII– **Computer Applications: GST with Tally**  **Practical – V**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **Core Paper XII** | | |  |  | **5** |  | **4** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | | |
| **C1** | To Introduce accounting in Tally prime | | | | | | | | | | | |
| **C2** | To Understand the Preparation of Masters group | | | | | | | | | | | |
| **C3** | To Create the accounting transactions | | | | | | | | | | | |
| **C4** | To Generate the financial statements and MIS reports | | | | | | | | | | | |
| **C5** | To Introduce the GST Calculation to Tally entry | | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII** | | | | | | | | | | | | |
| **UNIT** | | **Contents** | | | | | | | | | **No. of Hours** | |
| 1. Create the company with relevant information using tally prime 2. Ledger creation   Capital Accounts Sundry debtors  Opening stock wages  Purchase  Sales  Sundry creditors  Bank account  telephone charges  office rent   1. 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 |  Prepare Trading Account using tally primeParticulars Amount Sales 2,05,000 Sales Return 15,000Purchase 49,000Purchase Returns 3000Opening Inventories 8000Closing Inventories 300005.Prepare the trading and profit and Loss account and balance sheet as on 31st march 2021 in Tally PrimeParticular Rs Particulars RsCapital 3600 Salaries 600Machinery 700 General Expenses 200Sales 8,200 Rent 500Purchase 4000 Return outward 50Sales Return 100 Debtor 3000Stock 1-4-2020 1000 cash 400Drawing 400 carriage on sales 200Wages 1000 Advertisement 200Carriage 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 leger 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 leger 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 leger 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 leger creation. Computer 10nos Rs.14000; External Hard Drive 10nos Rs.4000    11. Enter the following transaction of ANU enterprises  Apr 05 Paid Telephone Charges Rs.2000 Apr 10 Received Commission Rs.30000 Apr 23 An account paid to M/s.ANU ENTERPRISES was Rs.15000 part settlement against bill no:21 May 01 Purchase goods from M/s.A.P COMPUTERS was Rs.50000 bill no:30 25days May 13 Depreciation of Machinery @ 10% May 19 Cash withdraw from bank Rs.10000 May 27 Bank O/D Received Rs.200000  12. Create Godown in tally prime   |  |  |  | | --- | --- | --- | | Particulars | Rs | Rs | | Capital |  | 3,00000 | | Bills Payable |  | 45000 | | Cash | 1,42,200 |  | | Furniture | 50000 |  | | Bank o/d |  | 80000 | | Good will | 95000 |  | | Salary Due |  | 45000 | | Profit and Loss account |  | 50000 |   Name of the Godown  Name: Godown: A  Under: primary  Name: Godown B  Under: primary  Stock in hand   |  |  |  |  | | --- | --- | --- | --- | | Name of the item | Qty | Rate | Godown | | External Hard Disk | 10nos | 8000 each | (A-6,B-4) | | Internal Hard Disk | 7nos | 3,000 each | (A-5.B-2) |   13. Generating the report and print  14. Create a company with all relevant information with enabling GST information  15. Accounting of purchases made from composition dealers and defining GST rate details at stock item level  JK Traders Purchased the following goods from Rakesh Traders, Karnataka who is a composition dealer with the supplier invoice number 001 (GST:8%)   |  |  |  | | --- | --- | --- | | Name of item | quantity | Rate | | M S Printer | 10 Nos | 6000 |   16. Calculate total GST payable by the XYZ firm for the Following transactions  GST (Feature 28%)  (i)Purchase from Mr.Ajay Local (Delhi) GST No: 07AADCB2230MIZV   * 20 PCS, DELL LED ,22 Inch @Rs 9500 each on 1st may * 10 PCS ,HP LED ,21 Inch @ Rs .9200each on 2nd may   (ii)Purchase from Mr.Sunil, Inter-state (Kerala) GST no: 32AAACC417 5D 1Z7  10 PCS HCL Lap Top, i3 @ Rs .19500 each on 1st may  15 PCS Lenovo LapTop i7@ Rs 24500 each on 2nd May  17. A Shop Keeper is selling a TV for taxable value of Rs. 30,000 GST Charged is 28 %.Calculate SGST, CGST & GST.  18. A Shop Keeper is selling a TV with discount offer of 10 % on the taxable value of Rs. 30,000 .Calculate SGST, CGST, GST and Total amount .GST Charged at 28 %  19. How to pass purchase and sales entries with GST in Tally prime  1. July – Goods purchase from Chennai Mobiles RS. 3, 20, 000 + GST 18 %   |  |  |  | | --- | --- | --- | | VIVO V20 (HSN:8175) | 20 nos | Rs .10000 | | VIVO V 20 pro(HSN:8175) | 10 nos | Rs.12000 |   2 Iuly –Cash Purchase from Chennai Mobiles RS 50000 /-+18% inventories   |  |  |  | | --- | --- | --- | | VIVO V 20 (HSN:8175) | 2 NOS | Rs 10000 | | VIVO V 20 pro  (HSN:8175) | 3 nos | Rs.12000 |     JULY 1 Goods sold to Chandra Mobiles Rs 2, 35,000. + 18 %  Inventories     |  |  |  | | --- | --- | --- | | VIVO V20 (HSN:8175) | 10 nos | Rs .15 000 | | VIVO V 20 pro | 5 nos | Rs.17000 |   July 2 Cash sales to chandru Mobiles Rs 1, 26,000 + 18% GST  Inventories   |  |  |  |  | | --- | --- | --- | --- | | VIVO V20 (HSN:8175) | 5 nos | Rs .15 000 | 2% Discount | | VIVO V 20 pro  (HSN:8175) | 5 nos | Rs.17000 | 2% Discount |   20. Exporting the returns (GSTR-1, GSTR-2, GSTR -3B and uploading in GST portal | | | | | | | | | | | | |
|  | | **Total** | | | | | | | | | **45** | |
| **CO** | | **Course Outcomes** | | | | | | | | | | |
| **CO1** | | Understand accounting entries in Tally prime | | | | | | | | | | |
| **CO2** | | Understand the creations of Masters group | | | | | | | | | | |
| **CO3** | | Understand the accounting transactions entry in Tally | | | | | | | | | | |
| **CO4** | | Generate the financial statements and MIS reports | | | | | | | | | | |
| **CO5** | | Understand the GST Calculation in Tally entry | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | |
| 1 | | Tally Education Pvt. Ltd, Official Guide To Financial Accounting Using Tally.ERP 9, BPB Publications, 2018 | | | | | | | | | | |
| 2 | | Shraddha Singh, Tally ERP 9 (Power of Simplicity), V&S Publishers, 2015 | | | | | | | | | | |
| 3 | | Nadhani, Tally .ERP 9 Training Guide, BPB Publications, 2009 | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
| 1. | | Vinod Kumar (Educator), Tally.ERP 9 Made Easy, Vinod Kumar,2016 | | | | | | | | | | |
| 2. | | Dinesh Maidasani, Straight To The Point - Tally.ERP 9, Laxmi Publications Pvt. Limited, 2010 | | | | | | | | | | |
| 3. | | Asok K Nadhani, GST Accounting with Tally .ERP 9, BPB Publications, 2018 | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | |
| 1. | | https://www.youtube.com/watch?v=QC4ghSZVpsE | | | | | | | | | | |
| 2. | | https://www.youtube.com/watch?v=rG\_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.**

**THIRD YEAR – SEMESTER – V**

Skill based Subject – **Business Law**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | **L** | | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **SBS** | 3 | |  |  |  | 2 | 3 | 25 | 25 | | 50 |
| **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, Definition, Nature, Objectives, Sources, Problems of Mercantile Law | | | | | | | | **8** | |
| 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 | | | | | | | | **7** | |
| 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 | | | | | | | | **7** | |
| 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 - Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien. | | | | | | | | **7** | |
| V | | **Sale of Goods Act 1930:**  Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property –Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller | | | | | | | | **8** | |
|  | | **TOTAL** | | | | | | | | **37** | |
| **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 andSons, 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 andSons, New Delhi. | | | | | | | | | |
| 5 | | Shusma Aurora, Business Law,Taxmann, New Delhi. | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | | Preethi Agarwal, Business Law, CA foundation study material, Chennai. | | | | | | | | | |
| 2 | | Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai. | | | | | | | | | |
| 3 | | Kavya and Vidhyasagar, Business Law, Nithya publication, New Delhi. | | | | | | | | | |
| 4 | | D.Geet, Business Law Nirali Prakashan Publication, Pune. | | | | | | | | | |
| 5 | | M.R. Sreenivasan , Business Laws, Margham Publications, Chennai. | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | | [www.cramerz.comwww.digitalbusinesslawgroup.com](http://www.cramerz.comwww.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 YEAR – SEMESTER – VI**

Core Paper XIII - **Principles of Auditing**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **Core XIII** | | 5 |  |  |  | 4 | 5 | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To enable students to understand process of auditing and its classification. | | | | | | | | | | |
| **LO2** | To impart knowledge on internal check and internal control. | | | | | | | | | | |
| **LO3** | To acquire a detailed knowledge on verification of assets and liabilities | | | | | | | | | | |
| **LO4** | To illustrate the role of auditors in company. | | | | | | | | | | |
| **LO5** | To provide insights into the concept of Corporate Social Responsibility | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std..** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Auditing:** Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of Banking, Insurance, Non-Profit Organizations and Charitable Societies, Trusts, Organizations. | | | | | | | | | **15** | |
| II | **Audit Procedures and Documentation:** Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check – Vouching – Cash and Trade Transactions - Verification and Valuations of Assets and Liabilities. | | | | | | | | | **15** | |
| III | **Verification and Valuation of Assets and Liabilities:** Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves | | | | | | | | | **15** | |
| IV | **Company Auditor:** Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor – Professional Conduct and Ethics in Auditing - Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer Systems – Procedure of Audit under ISA System. | | | | | | | | | **15** | |
| V | **Corporate Social Responsibility:** Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013. | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Define auditing and its process. | | | | | | | | | | |
| **CO2** | Compare and contrast essence of internal check and internal control. | | | | | | | | | | |
| **CO3** | Acquire a detailed knowledge on verification of assets and liabilities. | | | | | | | | | | |
| **CO4** | Identify the role of auditors in companies. | | | | | | | | | | |
| **CO5** | Appraise the implications of Corporate Social Responsibility | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | 1. Dinkar Pagare, Principles and Practice of Auditing,[Sultan Chand & Sons](http://www.sapnaonline.com/index.php?option=com_search&filter=books&field=publisher&q=sultan%2Bchand%2Band%2Bsons%2Btb), New Delhi | | | | | | | | | | |
| 2 | 1. [B. N. Tandon, S. Sudharsanam & S.Sundharabahu,](http://www.google.co.in/search?hl=en&sa=X&biw=994&bih=636&tbm=bks&tbm=bks&q=inauthor)  Practical Auditing, S.Chand & Sons New Delhi. | | | | | | | | | | |
| 3 | 1. Dr.T.R. Sharma, Dr.Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Bhawan Publications, Agra | | | | | | | | | | |
| 4 | ArunaJha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley | | | | | | | | | | |
| 2 | 1. Dr.T.R. Sharma, Auditing, Sahithya Bhawan Publications, Agra | | | | | | | | | | |
| 3 | C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi. | | | | | | | | | | |
| 4 | 1. Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai. | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | <https://www.wallstreetmojo.com/audit-procedures/> | | | | | | | | | | |
| 2 | <https://theinvestorsbook.com/company-auditor.html> | | | | | | | | | | |
| 3 | <https://www.investopedia.com/terms/c/corp-social-responsibility.asp> | | | | | | | | | | |

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

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

**3 - Strong, 2 - Medium , 1- Low**

**SEMESTER-VI**

Core Paper XIV - **Digital Marketing**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | | | **TITLE OF THE COURSE** | | **L** | **T** | **P** | **C** |
| **Core XIV** | | | | **DIGITAL MARKETING** | | **5** |  |  | **4** |
| **Pre-requisite** | | | | **Basic knowledge in Digital Marketing** | | **Syllabus**  **Version** | | **2025-26** | |
| **Course Objectives:** | | | | | | | | | |
| Themainobjectives ofthis course areto:   1. ToUnderstandthe importanceofdigital marketing 2. ToGain Knowledge on digitalmarketingmix 3. ToUnderstand thevarious conceptsin digitalmarketing 4. ToAcquireknowledgeoninteractivemarketing 5. ToKnowledge on legal issues relatedto digitalmarketing | | | | | | | | | |
| **ExpectedCourseOutcomes:** | | | | | | | | | |
| Onthe successfulcompletionofthecourse,studentwillbeableto: | | | | | | | | | |
| 1 | Identifyandassessthe impactofdigitaltechnologyintransformingthe business  environmentandalso thecustomerjourney | | | | | | | K2 | |
| 2 | Understandhowmarketersthink,conceptualize,testcontinuouslytooptimizetheir  product searchon digitalplatforms | | | | | | | K4 | |
| 3 | Illustrate howthe effectivenessof adigital marketing campaign canbemeasured | | | | | | | K2 | |
| 4 | Demonstratetheir skillsin digitalmarketingtoolssuch asSEO,Social media, and  Bloggingforengagingthe digitalgeneration | | | | | | | K1 | |
| 5 | Appreciate theneed forregulatoryframework fordigitalmarketingin India. | | | | | | | K2 | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:1** | | | C:\Users\ADMINI~1\AppData\Local\Temp\ksohtml7360\wps10.png**INTRODUCTION** | | | **12-hours** | | | |
| Introduction-Concept,scope,andimportanceofdigitalmarketing.Traditionalmarketingversus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Digital marketing landscape: an overview. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:2** | | | **DIGITAL MARKETING MANAGEMENT** | | | **12-hours** | | | |
| Digital-marketingmix.Segmentation,Targeting,Differentiation,andPositioning:Concept,levels,and strategies in a digital environment; Digital technology and customer- relationship management. Digital consumers and their buying decision process. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:3** | | | **DIGITAL MARKETING PRESENCE** | | **12-hours** | | | | |
| Concept and role of Internet in marketing. Online marketing domains. The P.O.E.S-M framework. WebsitedesignandDomainnamebranding.Searchengineoptimization:stages, typesoftraffic,tactics. Online advertising: types, formats, requisites of a good online advertisement. Buying models. Online public relation management. Direct marketing: scope and growth. E-mail marketing: types and  strategies. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:4** | | | **INTERACTIVE MARKETING** | | **12-hours** | | | | |
| Interactive marketing: concept and options. Social media marketing: concept and tools. Online communitiesandsocialnetworks.Blogging:typesandrole.Videomarketing:toolsandtechniques.  Mobilemarketingtools.PPCmarketing. Payment options. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:5** | | | **ETHICAL AND LEGAL ISSUES** | | **10-hours** | | | | |
| Ethicalissuesandlegalchallengesindigitalmarketing.Regulatoryframeworkfor digitalmarketin gin India. | | | | | | | | | |
|  | | | | | | | | | |
| **Unit:6** | | | **CONTEMPORARY ISSUES** | | **2hours** | | | | |
| Expert lectures,onlineseminars-webinars | | | | | | | | | |
|  | | | | | | | | | |
|  | | | **TotalLecture hours** | | **60-hours** | | | | |
| **Text Book(s)** | | | | | | | | | |
| 1 | | Chaffey,D,F.E.Chadwick,R.Mayer,andK.Johnston.InternetMarketing:Strategy, Implementation, and Practice. Pearson India (2015) | | | | | | | |
| 2 | | Kotler,Philip,HermawanKartajaya,andIwanSetiawanDigitalMarketing:4.0 (2017). | | | | | | | |
| 3 | | MovingfromTraditional toDigital.PearsonIndia | | | | | | | |
| **ReferenceBooks** | | | | | | | | | |
| 1 | | Frost,Raymond D.,Alexa Fox,and JudyStrauss E-Marketing.Rutledge(2018). | | | | | | | |
| 2 | | Gupta,SeemaDigitalMarketing.Mc GrawHillEducation(India) Private Ltd.(2018). | | | | | | | |
| 3 | | Kapoor,Neeru.E-Marketing,Pinnaclelearning | | | | | | | |
| **RelatedOnlineContents [MOOC,SWAYAM, NPTEL,Websites etc.]** | | | | | | | | | |
| 1 | |  | | | | | | | |
| 2 | |  | | | | | | | |
| 4 | |  | | | | | | | |
|  | | | | | | | | | |
| CourseDesigned By: | | | | | | | | | |

**THIRD YEAR – SEMESTER – VI**

**Core Paper XV - Web Design (Theory)**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **Core Paper XV** | | **4** | 1 |  |  | 4 | 5 | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | Explaining the concept of Web design and its applications. | | | | | | | | | | |
| **LO2** | Detailed description for Internet Domains and establishing Connectivity Internet. | | | | | | | | | | |
| **LO3** | Structuring the HTML tags, Lists, Tables, Frames, Forms and Forms elements | | | | | | | | | | |
| **LO4** | Emphasizing the DHTML Style Sheets, linking a Style Sheet and Web page designing | | | | | | | | | | |
| **LO5** | Elaborating the concept of JavaScript Document Object Model and Cookies | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std..** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Internet**: Basic Concepts – Communicating on Internet – Internet Domains – Internet Server Identities – Establishing Connectivity on the Internet | | | | | | | | | **12** | |
| II | **Introduction to HTML:** Anchor Tag – Hyperlink - Head and Body Section – Heading - Horizontal Ruler – Paragraphs – Tags - Images and Picture – Lists – Tables – Frames - Forms and forms elements. | | | | | | | | | **12** | |
| III | **DHTML and Style sheets:** Defining styles - Elements of style - Linking a style sheet to a html documents - Inline style - External style sheets - Multiple styles- Web page designing. | | | | | | | | | **12** | |
| IV | **Introduction to Java script:** Advantage of JavaScript - Data type - Variable – Array - Operator and Expression - Control and looping Constructs - Functions - Dialog Boxes. | | | | | | | | | **12** | |
| V | **JavaScript Document Object Model:** Event Handling - Form Object - Built in Object - User Defined Object-Cookies | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | **60** | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Demonstrate Internet Basic concepts and Internet Domains | | | | | | | | | | |
| **CO2** | Impart Lists, Frames and Table to the Forms and Forms Elements | | | | | | | | | | |
| **CO3** | Elaborate DHTML Style Sheets and Element of the Style | | | | | | | | | | |
| **CO4** | Representation of JavaScript Data types, Control and Looping and Functions. | | | | | | | | | | |
| **CO5** | Pointing out Form object, User Defined Object and Cookies | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | Ivan Bayross, “Web Enabled Commercial Application Development using HTML, JavaScript, DHTML and PHP”, Fourth Edition, 2010, BPB Publications | | | | | | | | | | |
| 2 | Harvey M. Deitel, Paul J. Deitel, Tem R. Nieto, “Internet & World Wide Web – How to program”, Third Edition, 2002, Prentice Hall | | | | | | | | | | |
| 3 | Using HTML 4, XML & JAVA by Eric Ladd & Jim O’Donell (Platinum Edition) (PHI) | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Hirdesh Bharadwaj, Web designing, Paper Back, 2016 | | | | | | | | | | |
| 2 | Brain D Miller, Principles of web design, Allworth Publications, 2022 | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | <http://books.google.co.in/books?id=BrASwbtAGGUC&pg=PA69&source=gbs_selected_pages&cad=2#v> =onepage&q&f=false | | | | | | | | | | |
| 2 | <https://www.google.co.in/books/edition/Principles_of_Web_Design/qFk1EAAAQBAJ?hl=en&> gbpv=1&dq=web%20design&pg=PA1977&printsec=frontcover | | | | | | | | | | |

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

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

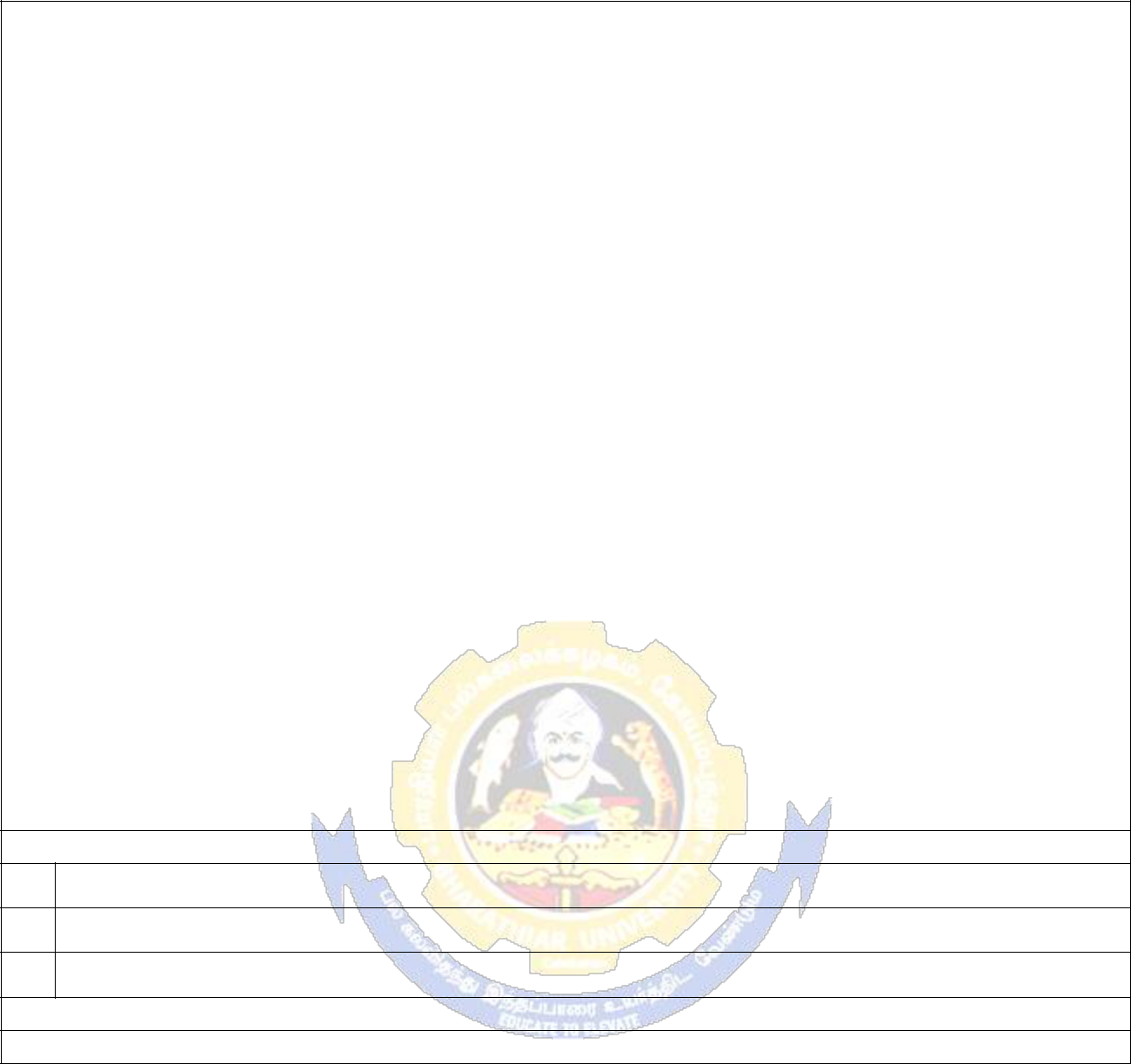
**3 - Strong, 2 - Medium , 1- Low**

**SEMESTER-VI**

**Skill Based: Computer Applications: Visual Basic & Web Designing Practical- VI**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | |  |  |  | **TITLE OF THE COURSE** |  | **L** | | **T** |  | **P** |  | **C** |
|  |  | **Skill Based** | |  | **Computer Applications: Visual Basic & Web Designing Practical- VI** | |  | **-** | | **-** |  | **4** |  | **3** |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | **Pre-requisite** | | |  |  | **Basic Knowledge on Computers** |  |  | | |  |  | | |
|  |  |  |  |  | | |  |
|  |  |  |  |  |  |  |  |  |  |  |  |
| **Course Objectives:** | | | |  |  |  |  |  |  |  |  |  |  |  |
|  |  | The main objectives of the program are: | | | | | |  |  |  |  |  |  |  |
|  |  | 1. To acquire the knowledge on application of Visual basic. | | | | | |  |  |  |  |  |  |  |
|  |  | 2. To apply the concepts of vb in business applications. | | | | | |  |  |  |  |  |  |  |
|  |  | 3. To develop programs using visual basic. | | | | | |  |  |  |  |  |  |  |
|  |  | 4. To design the form for performing programs in IDE environment. | | | | | |  |  |  |  |  |  |  |
|  |  | 5. To develop the students to perform the practical programs in VB. | | | | | |  |  |  |  |  |  |  |
| **Expected Course Outcomes:** | | | | | |  |  |  |  |  |  |  |  |  |
| On the successful completion of the course, student will be able to: | | | | | | | |  |  |  |  |  |  |  |
| 1 |  | Understand the basic concepts computer applications using Oracle for | | | | | |  |  |  |  | K2 | | |
|  |  | maintaining the database. | | | |  |  |  |  |  |  |  |  |  |
| 2 |  | Create different databases using access application for developing the | | | | | |  |  |  |  | K4 | | |
|  |  | business transactions | | | |  |  |  |  |  |  |  |  |  |
| 3 |  | Gain the knowledge on creating database using oracle. | | | | | |  |  |  |  | K2 | | |
| 4 |  | Gain knowledge on application of oracle statements to extract the | | | | | |  |  |  |  | K4 | | |
|  |  | particular data base. | | |  |  |  |  |  |  |  |  |  |  |
| 5 |  | Gain the knowledge on developing employees and salary databases | | | | | |  |  |  |  | K2 | | |
|  |  | using oracle. | | |  |  |  |  |  |  |  |  |  |  |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create | | | | | | | | | | | |  |  |  |
| 1. Design a form with text box to perform the alignment and format function. | | | | | | | |  |  |  |  |  |  |  |
| 2. Design a form to display the list of products by declaring array function. | | | | | | | |  |  |  |  |  |  |  |
| 3. | | Design a form to calculate capital budgeting technique by declaring finance | | | | | | | |  |  |  |  |  |
|  |  | function and variable declaration using option button (Radio/Check box). | | | | | |  |  |  |  |  |  |  |
| 4. | | Design a form to display an advertisement banner using image box control with string | | | | | | | | | |  |  |  |
|  |  | function. | | |  |  |  |  |  |  |  |  |  |  |
| 5. | | Design a form to compute cost of capital using finance function in visual basic using check | | | | | | | | | | | |  |
|  |  | box. | | |  |  |  |  |  |  |  |  |  |  |
| 6. | | Design a form to perform working capital analysis by declaring finance function using flex | | | | | | | | | | | |  |
|  |  | grid control. | | |  |  |  |  |  |  |  |  |  |  |
| 7. | | Design a form to display Break-even analysis using line and chart controls, by | | | | | | | |  |  |  |  |  |
|  |  | declaring variables. | | |  |  |  |  |  |  |  |  |  |  |





8. Design a form to present product details like purchases, sales, profit,etc by

declaring array functions and present the details in a rich text box(RTF).

1. Design a form to display Product Life Cycle using slider control.
2. Design a Pay Slip for an organization and create a data base using using SQL and Data Control.
3. Design the form to display the highlights of the budget using option button and animation.
4. Design a supermarket bill to display the sales invoice, and create a database using Data Control, option button, , check box, date picker, etc.
5. Design the form to create a bank customer database by declaring simple array and multiple arrays using Data Control.
6. Design a form to calculate minimum, maximum, reorder, reorder quantity, EOQ and display the inventory control records using data object.
7. Design the form to display tree view and list of folders and files from a directory of an organization.

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

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

Course Designed By:

**Mapping with Programme Outcomes**

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

S- Strong; M-Medium; L-Low

**ELECTIVES**

**THIRD YEAR – SEMESTER – V**

**Elective – I A: Introduction to ERP**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **Elective – I** | | | **5** |  |  |  | 4 | 5 | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | To understand the ERP and its risks and benefits | | | | | | | | | | | |
| **LO2** | To be aware of ERP solutions and functional modules | | | | | | | | | | | |
| **LO3** | To analyse the ERP implementation | | | | | | | | | | | |
| **LO4** | To apply the post implementation and maintenance of ERP | | | | | | | | | | | |
| **LO5** | To examine of emerging trends in ERP | | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std..** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | Introduction: Overview of enterprise systems ñ Evolution - Risks and benefits - Fundamental technology - Issues to be consider in planning design and implementation of cross functional integrated ERP systems | | | | | | | | | | **12** | |
| II | ERP Solutions and Functional Modules: Overview of ERP software solutions- Small, medium and large enterprise vendor solutions, BPR and best business practices - Business process Management, Functional modules | | | | | | | | | | **12** | |
| III | ERP Implementation: Planning Evaluation and selection of ERP systems - Implementation life cycle - ERP implementation, Methodology and Frame work- Training ñ Data Migration - People Organization in Implementation-Consultants, Vendors and Employees. | | | | | | | | | | **12** | |
| IV | Post Implementation: Maintenance of ERP- Organizational and Industrial impact; Success and Failure factors of ERP Implementation. | | | | | | | | | | **12** | |
| V | Emerging Trends on ERP: Extended ERP systems and ERP add-ons -CRM, SCM, Business analytics - Future trends in ERP systems-web enabled, Wireless technologies, cloud computing. | | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | | **60** | |
|  | | | | | | | | | | | | |
| **CO** | | **Course Outcomes** | | | | | | | | | | |
| **CO1** | | Illustrate the Pros and cons of ERP | | | | | | | | | | |
| **CO2** | | Describe the different modules of ERP | | | | | | | | | | |
| **CO3** | | Enumerate the implementation of ERP | | | | | | | | | | |
| **CO4** | | Analyze the success and failure factors of ERP implementation | | | | | | | | | | |
| **CO5** | | Discuss the cloud computing | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | |
| 1 | | Alexis Leon, ERP demystified, second Edition Tata McGraw-Hill,200 | | | | | | | | | | |
| 2 | | Sinha P. Magal and Jeffery Word, Essentials of Business Process and Information System, Wiley India,2012 | | | | | | | | | | |
| 3 | | Jagan Nathan Vaman, ERP in Practice, Tata McGraw-Hill,2008 | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
| 1 | | Alexis Leon, Enterprise Resource Planning, second edition, Tata McGraw-Hill,2008 | | | | | | | | | | |
| 2 | | Mahadeo Jaiswal and Ganesh Vanapalli, ERP Macmillan India,2009 | | | | | | | | | | |
| 3 | | Vinod Kumar Grag and N.K. Venkita krishnan, ERP- Concepts and Practice, PHI,2006 | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | |
| 1 | | https://www.google.co.in/books/edition/Enterprise\_Resource\_Planning/Z0M8BAAAQBAJ?hl=en&gbpv=1&dq=Introduction%20to%20ERP&pg=PP1&printsec=frontcover | | | | | | | | | | |
| 2 | | https://www.google.co.in/books/edition/Enterprise\_Resource\_Planning\_Systems/7fzMFG-tCmkC?hl=en&gbpv=1&dq=Introduction%20to%20ERP&pg=PP1&printsec=frontcover | | | | | | | | | | |
| 3 | | https://www.google.co.in/books/edition/Enterprise\_Resource\_Planning/oTS-aoVMsykC?hl=en&gbpv=1&pg=PP1&printsec=frontcover | | | | | | | | | | |

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

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

**3 - Strong, 2 - Medium , 1- Low**

**THIRD YEAR – SEMESTER – V**

**Elective – I B: Financial Markets**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | **Total** | |
| **Elective – I** | | **5** |  |  |  | 4 | 5 | 25 | 75 | 100 | |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand the environment of financial markets | | | | | | | | | | |
| **LO2** | To understand the various types in financial market | | | | | | | | | | |
| **LO3** | To understand the role of SEBI in secondary Market | | | | | | | | | | |
| **LO4** | To learn the banking institutions as a financial intermediaries | | | | | | | | | | |
| **LO5** | To Learn the various modern age financial instruments | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std..** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** |
| I | **Financial Markets**  Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets. | | | | | | | | | | **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 Securitization- Utility of Securitization – Securitization in India | | | | | | | | | | **12** |
|  | **TOTAL** | | | | | | | | | | **60** |
|  | | | | | | | | | | | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Recall the fundamental concepts of financial markets | | | | | | | | | | |
| **CO2** | Know about the markets for corporate securities | | | | | | | | | | |
| **CO3** | Know about secondary markets. | | | | | | | | | | |
| **CO4** | Gain knowledge about banks as financial intermediaries. | | | | | | | | | | |
| **CO5** | Understand about new methods of financing. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | Essentials of Business Finance - R.M. Sri Vatsava | | | | | | | | | | |
| 2 | Financial Management –Saravanavel | | | | | | | | | | |
| 3 | Financial Management - L.Y. Pandey | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Financial Management - M.Y. Khan and Jain | | | | | | | | | | |
| 2 | Principles of Financial Management - S.N. Maheshwari | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | https://www.youtube.com/watch?v=28HpCMWfc7k&t=1s | | | | | | | | | | |
| 2 | https://www.youtube.com/watch?v=UwHk3EK7M3I | | | | | | | | | | |

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

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

**3 - Strong, 2 - Medium , 1- Low**

**THIRD YEAR – SEMESTER – V**

**Elective – I C: Business Finance**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **Elective - III** | | 4 | 1 |  |  | **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** | | | | | | | | | | | |
| **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. | | | | | | | | | **12** | |
| II | **Financial Plan**: Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals | | | | | | | | | **12** | |
| III | **Capitalisation**: Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation: Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation | | | | | | | | | **12** | |
| 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 | | | | | | | | | **12** | |
| 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 | | | | | | | | | **12** | |
|  | **Total** | | | | | | | | | **60** | |
| **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** | | | | | | | | | | | |
|  | 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 | | | | | | | | | | |
| 3. | Financial Management Theory and Practice - Prasanna Chandra | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1. | <https://www.youtube.com/watch?v=28HpCMWfc7k&t=1s> | | | | | | | | | | |
| 2. | <https://www.youtube.com/watch?v=UwHk3EK7M3I> | | | | | | | | | | |

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

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

**3 - Strong, 2 - Medium , 1- Low**

**THIRD YEAR – SEMESTER – VI**

**Elective – II A: Computer Networks**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **Elective II** | | 4 |  |  |  | 3 | 4 | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | Study the basic taxonomy and terminology of the computer networking and enumerate the layers of OSI model | | | | | | | | | | |
| **LO2** | To Acquire knowledge of physical layer | | | | | | | | | | |
| **LO3** | To Apply the data link layer in Networks | | | | | | | | | | |
| **LO4** | To analyse the network layer and design issues | | | | | | | | | | |
| **LO5** | To imply of transport layer and transport protocol | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std..** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction**: Uses of Computer Networks – Network Hardware- Network Software OSI Reference Model – TCP/IP Reference Model. | | | | | | | | | **12** | |
| II | **Physical Layer**: Guided Transmission media – Wireless Transmission – Public switched Telephone Network –Local Loop – Trunks – Multiplexing- Switching. | | | | | | | | | **12** | |
| III | **Data Link Layer:**  Design Issues- Error Detection and Correction- Simplex Stop and Wait Protocol- Sliding Window Protocol. | | | | | | | | | **12** | |
| IV | **Network Layer:** Design Issues – Routing Algorithm- IP Protocol – IP Addresses Internet Control Protocols. | | | | | | | | | **12** | |
| V | **Transport Layer**: Addressing- Connection Establishment-Connection Release. Internet Transport Protocol: UDP-TCP. Application Layer: DNS- Electronic Mail- World Wide Web | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | **60** | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Illustrate the usage of computer networks and functions of each layer in OSI and TCP/IP model | | | | | | | | | | |
| **CO2** | Implications of Physical layer, and apply them in real time applications. | | | | | | | | | | |
| **CO3** | Design of Data link layer | | | | | | | | | | |
| **CO4** | Design of network link layers and generate IP Address | | | | | | | | | | |
| **CO5** | Design of transport layer and Protocols needed for end –end delivery of packets Role of layer in real time applications | | | | | | | | | | |

|  |  |
| --- | --- |
| **Textbooks** | |
| 1 | Andrew S. Tanenbaum, “Computer Networks”, Fourth Edition, 2008, PHI |
| 2 | Behrouz and Forouzan, “Data Communication and Networking”, Third Edition, 2006, TMH |
| 3 | Tanenbaum, A. S. (2004). Computer Networks. Pearson Education |
| **Reference Books** | |
| 1 | Couch Digital and Analog communication systems, MacMillan publishing Co, 1990. |
| 2 | William Stallings , Data and Computer Communications, MacMillan Publishing Co, second edition  1989 |
| 3 | Prokis, J.Q, Digital Communications, Mcgraw Hill , 1983 |
| **NOTE: Latest Edition of Textbooks May be Used** | |
| **Web Resources** | |
| 1 | <http://ceit.aut.ac.ir/~91131079/SE2/SE2%20Website/Lecture%20Slides.html> |
| 2 | <https://www.google.co.in/books/edition/Computer_Networks/J_1SAAAAMAAJ?hl=en&gbpv=0&bsq>=  computer%20networks |

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

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

**3 - Strong, 2 - Medium , 1- Low**

**THIRD YEAR – SEMESTER – VI**

**Elective – II B: Brand Management**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **Elective II** | | 4 |  |  |  | **3** | 4 | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | Conceptualize an idea about brand and related terms. | | | | | | | | | | |
| **LO2** | Provide insight about various forms of brand associations | | | | | | | | | | |
| **LO3** | Deliver a detailed knowledge on banding impact. | | | | | | | | | | |
| **LO4** | Develop the students to know more about branding rejuvenate | | | | | | | | | | |
| **LO5** | Have better understanding on branding strategies | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std..** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Basic Understanding of Brands**  Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors. | | | | | | | | | **12** | |
| II | **Brand Associations**  Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building | | | | | | | | | **12** | |
| III | **Brand Impact**  Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing – marketing finance - purchase and R & D – brand audit | | | | | | | | | **12** | |
| IV | **Brand Rejuvenation**  Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding. | | | | | | | | | **12** | |
| V | **Brand Strategies**  Brand Strategies: Designing and implementing branding strategies – Case studies | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | **60** | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Recall various terms and concepts relating to branding | | | | | | | | | | |
| **CO2** | Understand on brand vision and image building | | | | | | | | | | |
| **CO3** | Evaluate the dimensions of branding impact | | | | | | | | | | |
| **CO4** | Differentiate specific components of branding and co-branding | | | | | | | | | | |
| **CO5** | Explain the emerging trends in designing branding | | | | | | | | | | |

|  |  |
| --- | --- |
| **Textbooks** | |
| 1 | Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2003. |
| 2 | Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002 |
| 3 | Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 1992 |
| **Reference Books** | |
| 1 | S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi, 2002 |
| 2 | Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005 |
| 3 | Emmanuel Mogaji, Brand Management ( An Introduction Through Storytelling), Springer International Publishing, 2021 |
| **NOTE: Latest Edition of Textbooks May be Used** | |
| **Web Resources** | |
| 1 | https://www.youtube.com/watch?v=3iw2609DEuY |
| 2 | https://www.youtube.com/watch?v=nwc68CNAxTM&list=PLP1K8RwG01- eTBzOSDVpQOjiCZ3Z8Hn08 |

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

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

**3 - Strong, 2 - Medium , 1- Low**

**THIRD YEAR – SEMESTER – VI**

**Elective – II C : Entrepreneurial Development**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **Elective III** | | 5 |  |  |  | **4** | 5 | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To student should be well versed in concept relating to Entrepreneurship. | | | | | | | | | | |
| **LO2** | To gain knowledge on Financial Institutions which provides finance and services to the entrepreneurs. | | | | | | | | | | |
| **LO3** | To know about the incentives and subsidies | | | | | | | | | | |
| **LO4** | To aware of the Start-up Process | | | | | | | | | | |
| **LO5** | To understand the various financial packages for Business | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std..** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Concept of Entrepreneurship**  Concept of entrepreneurship: Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self-employment of women council scheme. | | | | | | | | | **12** | |
| II | **The Start-Up Process**  The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report. | | | | | | | | | **12** | |
| III | **Institutional Service to Entrepreneur**  Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank | | | | | | | | | **12** | |
| IV | **Institutional Finance to Entrepreneurs**  Institutional finance to entrepreneurs: IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital | | | | | | | | | **12** | |
| V | **Incentives and Subsidies**  Incentives and subsidies – Subsidized services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | **60** | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Conceptualize the Entrepreneurship. | | | | | | | | | | |
| **CO2** | Make the students to aware the start-up process. | | | | | | | | | | |
| **CO3** | Know the institutional service to entrepreneur | | | | | | | | | | |
| **CO4** | Gain the knowledge on institutional finance to the entrepreneur | | | | | | | | | | |
| **CO5** | Know about the incentives and subsidies | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan | | | | | | | | | | |
| 2 | Fundamentals of Entrepreneurship and Small Business –Renu Arora &S.KI.Sood | | | | | | | | | | |
| 3 | Entrepreneurial Development – S.S.Khanka | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Entrepreneurial Development – P.Saravanavel | | | | | | | | | | |
| 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 A: Indirect Taxes**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
| **Elective III** | 5 |  |  |  | **4** | 5 | 25 | 75 | 100 |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Pre-requisite** | | | | | **Basic knowledge in Tax** | | |  |  | |
| **Course Objectives:** | | | | | | | | | | |
| The main objectives of this course are to:   1. To understand the applicability of indirect taxes in India 2. To familiarize with the calculation and execution of goods and service tax in India 3. To understand the working of custom law in India | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | |
| 1 | | Recall various concepts relating to Indirect tax regime in India | | | | | | | | K1 |
| 2 | | Analyze the concept and applicability of GST in businesses | | | | | | | | K4 |
| 3 | | Compare the GST regime with other indirect tax laws prior to it | | | | | | | | K2 |
| 4 | | Illustrate GST system in own business and other prototypes | | | | | | | | K2 |
| 5 | | Examine the custom law and related duties and taxes | | | | | | | | K4 |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | | | | | | | | | |
|  | | | | | | | | | | |
| **Unit:1** | | | |  | | | | **12-- hours** | | |
| Meaning of Tax and Taxation - Types of Taxes: Direct and Indirect Taxes - Features – Merits and Limitations - Comparison of Direct and Indirect taxes. Constitutional basis of Taxation in  India- Methods of levying Indirect Taxes: Advoleram and Specific. Contribution of Indirect taxes to Government Revenues | | | | | | | | | | |
| **Unit:2** | | | |  | | | | **15-- hours** | | |
| Good and Services Tax in India - Introduction – Concept of GST - Need for GST - Advantages of GST. Structure of GST in India: Dual Concept – CGST- SGST- UTGST-IGST. Subsuming of Taxes- GST Rate Structure in India. GST Council: Structure and Functions. | | | | | | | | | | |
| **Unit:3** | | | |  | | | **15-- hours** | | | |
| Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods, Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax and Output Tax. Taxable Event under GST: Concept of Supply - Time of supply - Value of Taxable supply. Composite and Mixed Supplies. Input Tax Credit: Meaning - Eligibility and Conditions for availing Input Tax Credit. Reverse Charge Mechanism under GST. Composition Levy: Meaning  and Applicability. | | | | | | | | | | |
| **Unit:4** | | | |  | | | **15--hours** | | | |
| Levy and Collection under Integrated Goods and Services Tax Act: Meaning of important terms: Integrated tax, Intermediary, Location of the Recipient and Supplier of Services, and Zero-rated Supply. Nature of Supply: Intra-State Supply and Inter-State Supply - Place of Supply of Goods or Services: Meaning and Determination. Procedures under GST: Procedure for Registration - Persons Liable for Registration - Compulsory Registration and Deemed Registration. E-Way Bill under GST: Meaning and Applicability. Filing of Returns: Types of GST Returns and their Due  Dates. | | | | | | | | | | |
| **Unit:5** | | | |  | | | **16--hours** | | | | | |
| Introduction to Customs Laws in India: The Customs Act 1962 - The Customs Tariff Act 1975 - Basic Concepts - Taxable Event - Levy and Exemptions from Customs Duty - Types - Methods of Valuation- Abatement of Duty on Damaged or Deteriorated Goods - Customs Duty Draw Back. | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
| **Unit:6** | | | | **Contemporary Issues** | | | **2 hours** | | | | | |
| Expert lectures, online seminars - webinars | | | | | | | | | | | | |
|  | | | | **Total Lecture hours** | | | **75--hours** | | | | | |
| **Text Book(s)** | | | | | | | | | | | | |
| 1 | | Indirect Taxes Law and Practice - V.S.Datey. Taxmann Publications, New Delhi. | | | | | | | | | | |
| 2 | | Indirect Taxes: GST and Customs Laws - R.Parameswaran and P.Viswanathan, Kavin Publications, Coimbatore. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
| 1 | | GST Law and Practice - S.S.Gupta, Taxmann Publications, New Delhi. | | | | | | | | | | |
| 2 | | Indirect Taxation - V.Balachandran. Sultan Chand & Co. New Delhi | | | | | | | | | | |
| **Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]** | | | | | | | | | | | | |
| 1 | | **https://tutorstips.com/wp-content/uploads/2019/03/Goods-and-Services-Tax-In-India-Ebook-.pdf** | | | | | | | | | | |
| 2 | | https[://www.](http://www.bing.com/videos/search?q=gst%2Bvideo%2Byoutube&view=detail&mid=7DFF9357992F1E0E36717DFF93)bin[g.com/videos/search?q=gst+video+youtube&view=detail&mid=7DFF9357992F1E0E36717DFF93](http://www.bing.com/videos/search?q=gst%2Bvideo%2Byoutube&view=detail&mid=7DFF9357992F1E0E36717DFF93) 57992F1E0E3671&FORM=VIRE | | | | | | | | | | |
|  | |  | | | | | | | | | | |
| Course Designed By: | | | | | | | | | | | | |

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| **Mapping with programme outcomes** | | | | | |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** |
| **CO1** | S | S | M | M | M |
| **CO2** | S | S | M | M | M |
| **CO3** | S | M | M | M | M |
| **CO4** | S | S | M | M | M |
| **CO5** | S | S | M | M | M |

**THIRD YEAR – SEMESTER – VI**

**Elective – III B: Supply Chain Management**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **Elective II** | | 4 |  |  |  | **3** | 4 | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | Conceptualize an idea about supply chain management. | | | | | | | | | | |
| **LO2** | Provide insight about economies of scale in supply chain. | | | | | | | | | | |
| **LO3** | Deliver a detailed knowledge on networking the supply chain | | | | | | | | | | |
| **LO4** | . Develop the students to know more about network design for supply chain management | | | | | | | | | | |
| **LO5** | Have better understanding of emerging trends and regulatory mechanisms in supply chain | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std..** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Supply Chain Management**  Supply Chain Management – Global Optimization – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system | | | | | | | | | **12** | |
| II | **Supply Chain Integrates**  Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies | | | | | | | | | **12** | |
| III | **Strategic Alliances**  Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration | | | | | | | | | **12** | |
| IV | **Procurement and Outsourcing**  Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement | | | | | | | | | **12** | |
| V | **Dimension of Customer Value**  Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | **60** | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Recall various terms and concepts relating to supply chain | | | | | | | | | | |
| **CO2** | Understand various forms of supply and demand in supply chain | | | | | | | | | | |
| **CO3** | Evaluate the applications to e-business | | | | | | | | | | |
| **CO4** | Differentiate specific network design in certain and uncertain situations | | | | | | | | | | |
| **CO5** | Explain the emerging trends in supply chain and the regulatory mechanisms | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution | | | | | | | | | | |
| 2 | Michael H. Hugos, Essentials of Supply Chain Management, Wiley, 2018 | | | | | | | | | | |
| 3 | Janat Shah, Supply Chain Management (Text and Cases), Pearson Education, 2016 | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Simchi-Levi, David, Kamisnsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004). | | | | | | | | | | |
| 2 | Anthony M. Pagano, Matthew Liotine, Technology in Supply Chain Management and Logistics  (Current Practice and Future Applications), Elsevier Science, 2019 | | | | | | | | | | |
| 3 | David Blanchard, Supply Chain Management Best Practices, Wiley, 2021 | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | https://www.youtube.com/watch?v=lZPO5RclZEo&t=40s | | | | | | | | | | |
| 2 | https://www.youtube.com/watch?v=raqi4gjMLm8&t=23s | | | | | | | | | | |

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

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

**3 - Strong, 2 - Medium , 1- Low**

**THIRD YEAR – SEMESTER – VI**

**Elective – III C: Project Work**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **Elective III** | | 5 |  |  |  | **4** | 5 | 25 | 75 | | 100 |
| **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**