**BHARATHIAR UNIVERSITY: COIMBATORE 641 046**

**B. Com (E. Com) - (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 Applications Practical I – (MS Office)** | 5 | 3 | 25 | | 75 | 100 | 4 |
| III | Allied A: Paper I - **Business Economics** | 5 | 3 | 25 | | 75 | 100 | 4 |
| IV | Environmental Studies\* | 2 | 3 | - | | 50 | 50 | 2 |
|  | **Total** | **30** |  | **125** | | **425** | **550** | **22** |
|  | **Semester II** | | | | | | | |
| I | Language – II | 6 | 3 | 25 | | 75 | 100 | 4 |
| II | English – II | 4 | 3 | 25 | | 25 | 50@ | 2 |
| II | Effective English: Language Proficiency for Employability  <http://kb.naanmudhalvan.in/Special:Filepath/Cambridge_Course_Details.pdf> | 2 |  | 25 | | 25 | 50# | 2 |
| III | Core Paper III - **Financial Accounting II** | 6 | 3 | 25 | | 75 | 100 | 4 |
| III | Core Paper IV – **Database Management System (Practical)** | 5 | 3 | 25 | | 75 | 100 | 4 |
| III | Allied A: Paper II - **Fundamentals of Digital Marketing** | 5 | 3 | 25 | | 75 | 100 | 4 |
| IV | Value Education – Human Rights\* | 2 | 3 | - | | 50 | 50 | 2 |
|  | **Total** | **30** |  | **150** | | **400** | **550** | **22** |
|  | **Semester III** | | | | | | | |
| I | Language – III | 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 - **Company Law** | 5 | 3 | 25 | | 75 | 100 | 4 |
| III | Allied B: Paper I - **Statistics for Business** | 4 | 3 | 20 | | 55 | 75 | 3 |
| IV | Skill based Subject: **Software Development with Visual Basic (Practical)** | 3 | 3 | 25 | | 25 | 50@ | 2 |
| IV | Tamil\*\* / Advanced Tamil\* (OR) Non-major elective - I (Yoga for Human Excellence)\* / Women’s Rights\* | 1 | 3 | - | | 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 - **Java Programming ( Theory)** | 5 | 3 | 25 | 75 | 100 | 4 |
| III | Allied B: Paper II - **Informatics and Cyber Laws** | 4 | 3 | 20 | 55 | 75 | 3 |
| IV | Skill based Subject 2: **Tally Prime Essentials** **( Practical)** | 3 | 3 | 25 | 25 | 50@ | 2 |
| IV | Employability Skills  <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** | **24** |
|  | **Semester V** | | | | | | |
| III | Core Paper IX - **Management Accounting** | 6 | 3 | 25 | 75 | 100 | 4 |
| III | Core Paper X - **Banking Law and Practice** | 6 | 3 | 25 | 75 | 100 | 4 |
| III | Core Paper XI - **Income Tax Law and Practice I** | 5 | 3 | 25 | 75 | 100 | 4 |
| III | Core Paper XII **- Python for Data Analytics** (**Theory)** | 5 | 3 | 25 | 75 | 100 | 4 |
| III | Elective I - | 5 | 3 | 25 | 75 | 100 | 4 |
| IV | Skill based Subject - **Python (Practical)** | 3 | 3 | 25 | 25 | 50@ | 2 |
| IV | Naan Mudhalvan Course:  Banking, Lending and NBFC Products and Services- 1 | 2 |  | 25 | 25 | 50 | 2 |
|  | **Total** | **32** |  | **175** | **425** | **600** | **24** |
|  | **Semester VI** | | | | | | |
| III | Core Paper XIII– **Principles of Auditing** | 5 | 3 | 25 | 75 | 100 | 4 |
| III | Core Paper XIV - **Income Tax Law and Practice II** | 5 | 3 | 25 | 75 | 100 | 4 |
| III | Core Paper XV - **E- Commerce Technology (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 - **Intellectual Property Rights** | 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** | **180** |  | **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** | Business Finance |
| **B** | Brand Management |
| **C** | Fundamentals of Insurance |
| **Elective – II** | **A** | Technology Management |
| **B** | Entrepreneurial Development |
| **C** | Financial Markets |
| **Elective – III** | **A** | Web Design |
| **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. | | | | | | | | | **12** | |
| 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. | | | | | | | | | **12** | |
| 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. | | | | | | | | | **12** | |
| 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. | | | | | | | | | **12** | |
| 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) | | | | | | | | | **12** | |
|  | **Total** | | | | | | | | | **60** | |
| **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 II – Computer Applications Practical -I**

MS-OFFICE

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | | **L** | | **T** | | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | | | | | | | |
| **CIA** | | | | | **External** | | | **Total** | |
| **Core II** | | 5 | |  | |  |  | 4 | 5 | 25 | | | | | 75 | | | 100 | |
|  | | | | | | | | | | | | | | | | | | | |
| **Pre-requisite** | | | | | | Basic Knowledge about Office Automation and Computerized Accounting | | | | | | | **Syllabus Version** | | | | 2025-26 | | |
| **Course Objectives:** | | | | | | | | | | | | | | | | | | | |
| The main objectives of this course is to learn basics of office applications and programming with C. | | | | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | | | |
| **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** | | | | | | | | | | **30 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** | | | | | | | | **75 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**  **Paper – I** | | **5** |  |  |  | **4** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand the approaches to economic analysis | | | | | | | | | | |
| **LO2** | To know the various determinants of demand | | | | | | | | | | |
| **LO3** | To gain knowledge on concept and features of consumer behaviour | | | | | | | | | | |
| **LO4** | To learn the laws of variable proportions | | | | | | | | | | |
| **LO5** | To enable the students to understand the objectives and importance of pricing policy | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std.** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Economics**  Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles –  Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation. | | | | | | | | | **15** | |
| II | **Demand & Supply Functions**  Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants. | | | | | | | | | **15** | |
| III | **Consumer Behaviour**  Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve. | | | | | | | | | **15** | |
| IV | **Theory of Production**  Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium | | | | | | | | | **15** | |
| V | **Product Pricing**  Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, Its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly –Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Explain the positive and negative approaches in economic analysis | | | | | | | | | | |
| **CO2** | Understood the factors of demand forecasting | | | | | | | | | | |
| **CO3** | Know the assumptions and significance of indifference curve | | | | | | | | | | |
| **CO4** | Outline the internal and external economies of scale | | | | | | | | | | |
| **CO5** | Relate and apply the various methods of pricing | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi. | | | | | | | | | | |
| 2 | C.M.Chaudhary, Business Economics-RBSA Publishers - Jaipur-03. | | | | | | | | | | |
| 3 | Aryamala.T, Business Economics, Vijay Nocole, Chennai. | | | | | | | | | | |
| 4 | T.P Jain, Business 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 – SEMESTER – II**

**Core Paper IV - Database Management Systems (Practical)**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **Core Paper IV** | |  |  | **5** |  | **4** | **5** | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand various kinds of database systems 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 – SEMESTER – II**

**Allied A: Paper II - Fundamentals of Digital Marketing**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | |
| **CIA** | **External** | **Total** |
| Allied A | 5 |  |  |  | 4 | 5 | 25 | 75 | 100 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Learning Objectives** | | | | |
| **LO1** | | | To enable the learners to know about basic concepts of digital marketing | |
| **LO2** | | | To analyse buyer behaviour and marketing communication | |
| **LO3** | | | To know about advertising and social networking | |
| **LO4** | | | To enable knowledge of digital marketing tool, online marketing matrixes | |
| **LO5** | | | To comprehend Web Marketing Strategies | |
| **Prerequisite: Should have studied Commerce XII** | | | | |
| **Unit** | | | **Contents** | **No. of Hours** |
| I | | | **Introduction**: Digital Marketing meaning, scope and Importance, Types, Digital Marketing Channels, Traditional Marketing Vs Digital Marketing, Reason for choosing Digital Marketing, Opportunities and challenges in Digital Marketing, | 15 |
| II | | | **Online Buyer Behaviour**: Website Design, Online user experience, online site design, Integrated Internet Marketing Communications, Interactive Marketing Communication, Search Engine Optimization, Creating and Managing Campaigns | **15** |
| III | | | **Digital Promotion Techniques**: E-Mail marketing, Permission Marketing, Viral Marketing, Social Media Marketing, Content Marketing, Facebook Advertising, Visual Advertising, Display Advertising, Mobile Advertising, Image Advertising, Video Advertising; YouTube Advertising, Concept of SNS Industry (Social Networking Site Industry) | **15** |
| IV | | | **Google Analytics:**  Tracking Performance, Tracking Mobile marketing Performance, Web Analytics, Traffic Reports, Behaviour reports, KPIs in analytics, Tracking SMM performance | **15** |
| V | | | **Web marketing strategy**: Web marketing environment, Web Content, Web marketing tools | **15** |
| **TOTAL** | | | | **75** |
| **Course Outcomes** | | | | |
| **CO1** | | Remember the scope of digital marketing and how it integrates with overall business and  marketing strategy globally | | |
| **CO2** | | Assess various digital channels and understand which are most suitable to an idea or solution | | |
| **CO3** | | Summarise the fundamentals of a digital marketing campaign, and be able to apply it to achieve  your business objectives | | |
| **CO4** | | Knowledge on usage of internet  for promotion using digital marketing communication | | |
| **CO5** | | Students will be able to establish in web marketing | | |
| **Textbooks** | | | | |
| 1 | Ryan Damian, Understanding Digital Marketing, Kogan Page, Londan, UK | | | |
| 2 | Parkin Godfrey, Digital Marketing: Strategies For Online Success, New Holland Publishers,Londan | | | |
| 3 | Hanson, W. and Kalyanam, E-Commerce and Web Marketing, Cengage. | | | |
| 4 | Puneet Singh Bhatia, Fundamentals Of Digital Marketing, Pearson, New Delhi | | | |
| **Reference Books** | | | | |
| 1 | Whitley, David, E-Commerce Strategy, Technologies And Applications, Macgraw Hill, New Jersey | | | |
| 2 | Seema Gupta, Digital Marketing, Mcgraw Hill Education, New Delhi | | | |
| 3 | Swaminathan T N , Digital Marketing: From Funamentals To Future, Cengagae Learning, Boston | | | |
| 4 | Whitley, David, E-Commerce Strategy, Technologies And Applications, Macgraw Hill, New Jersey | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | |
| **Web Resources** | | | | |
| 1 | https://digitalfireflymarketing.com/wp-content/uploads/2017/02/Big-Book-of-Digital- | | | |
| 2 | https://www.7boats.com/academy/wp-content/uploads/2016/10/50-shades-of-digital- | | | |
| 3 | https://www.redandyellow.co.za/content/uploads/woocommerce\_uploads/2017/10/emarketing\_te | | | |
| 4 | https://webmarketingacademy.in/wp-content/uploads/2015/09/A-Step-By-Step-Guide-to- | | | |
| 5 | <https://www.gbv.de/dms/zbw/865712123.pdf> | | | |

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

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO 1** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO 2** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO 3** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO 4** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO 5** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **Total** | 15 | 10 | 10 | 10 | 10 | 10 | 10 | 10 | 15 | 10 | 10 |
| **Average** | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |

**Strong - 3 Medium – 2 Low – 1**

**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. | **18** |
| II | **Redemption of Preference Shares & Debentures**  Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. Debentures: Issue and Redemption – Meaning – Methods – In One Lot – in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method. | **18** |
| III | **Final Accounts**  Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration.  Profit Prior to Incorporation. | **18** |
| IV | **Valuation of Goodwill & Shares**  Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation - Acquisition of Business. | **18** |
| V | Indian Accounting Standards  International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Accounting Standards in India – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS 12 Income Tax Indi AS – 16, Property Equipment Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. | **18** |
|  | **TOTAL** | **90** |
| **THEORY 20% & PROBLEMS 80%** | | |
| **CO** | **Course Outcomes** | |
| **CO1** | To understand the provisions for underwriting commission | |
| **CO2** | To examine the provisions of issue and redemption of preferences shares and debentures | |
| **CO3** | To illustrate part I and part II forms | |
| **CO4** | To value shares and goodwill | |
| **CO5** | To analyze IND AS 7, 12,16 | |
| **Textbooks** | | |
| 1 | S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi. | |
| 2 | R.L. Gupta and M.Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi. | |
| 3 | B.Raman, Corporate Accounting, Taxmann, New Delhi. | |
| 4 | Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi. | |
| 5 | M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi. | |
| **Reference Books** | | |
| 1 | T.S.Reddy, A.Murthy – Corporate Accounting- Margham Publication, Chennai. | |
| 2 | D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi | |
| 3 | Prof.Mukeshbramhbutt, Devi,CorporateAccountingI, AhilyaPublication, Madhya Pradesh | |
| 4 | Anil kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai. | |
| 5 | Prasanth Athma, Corporate Accounting I, Himalaya Publishing house, Mumbai. | |
| **NOTE: Latest Edition of Textbooks May be Used** | | |
| **Web Resources** | | |
| 1 | <https://www.tickertape.in/blog/issue-of-shares/> | |
| 2 | <https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf> | |
| 3 | <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html> | |

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

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

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

**SECOND YEAR – SEMESTER – III**

**Core Paper VI - Company Law**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **Core Paper VI** | | **5** | **1** |  |  | **4** | **6** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To know Company Law 1956 and Companies Act 2013 | | | | | | | | | | |
| **LO2** | To have an understanding on the formation of a company | | | | | | | | | | |
| **LO3** | To understand the requisites of meeting and resolution | | | | | | | | | | |
| **LO4** | To gain knowledge on the procedure to appoint and remove Directors | | | | | | | | | | |
| **LO5** | To familiarize with the various modes of winding up | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Company law**  Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control. | | | | | | | | | **15** | |
| II | **Formation of Company**  Formation of a Company – Promoter – Fundamental Documents – Memorandum of Association – Contents – Alternation – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alternation – Dividend – Debentures. | | | | | | | | | **15** | |
| III | **Meeting**  Meeting and Resolution – Types – Requisites – Voting & Poll – Resolution – Ordinary, Special Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor. | | | | | | | | | **15** | |
| IV | **Management & Administration**  Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One – Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts. | | | | | | | | | **15** | |
| V | **Winding up**  Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator. | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **Course Outcomes** | | | | | | | | | | | |
| **CO1** | Understand the classification of companies under the act | | | | | | | | | | |
| **CO2** | Examine the contents of the Memorandum of Association & Articles of Association | | | | | | | | | | |
| **CO3** | Know the qualification and disqualification of Auditors | | | | | | | | | | |
| **CO4** | Understand the workings of National Company Law Appellate Tribunal (NCLAT) | | | | | | | | | | |
| **CO5** | Analyse the modes of winding up | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai | | | | | | | | | | |
| 2 | R.S.N. Pillai – Business Law, S.Chand, New Delhi. | | | | | | | | | | |
| 3 | M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai | | | | | | | | | | |
| 4 | Shusma Aurora, Business Law,Taxmann, New Delhi | | | | | | | | | | |
| 5 | M.C.Kuchal, Business Law, VikasPublication, Noida | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Gaffoor & Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai | | | | | | | | | | |
| 2 | M.R. Sreenivasan, Business Laws, Margham Publications, Chennai | | | | | | | | | | |
| 3 | KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal | | | | | | | | | | |
| 4 | S.D.Geet, Business Law Nirali Prakashan Publication, Pune | | | | | | | | | | |
| 5 | PreethiAgarwal, Business Law, CA foundation study material | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | <https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html> | | | | | | | | | | |
| 2 | <https://vakilsearch.com/blog/explain-procedure-formation-company/> | | | | | | | | | | |
| 3 | <https://www.investopedia.com/terms/w/windingup.asp> | | | | | | | | | | |

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

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

3 – Strong, 2- Medium, 1- Low

**SECOND YEAR – SEMESTER – III**

**Allied b paper i: Statistics for business**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | | **L** | | | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | | | | | |
| **CIA** | **External** | | | | | | **Total** |
| **Allied B** | | | **5** | | | **-** | **-** | **-** | **3** | **5** | **20** | **55** | | | | | | **75** |
| **CourseObjectives:** | | | | | | | | | | | | | | | | | | |
| 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 of dispersion. 4. Gain the knowledge on application of correlation and regression for business operations. 5. Analyze interpolation and probability theory and perform the problems. | | | | | | | | | | | | | | | | | | |
| **Expected Course Outcomes:** | | | | | | | | | | | | | | | | | | |
| On the successful completion of the course, student will be able to: | | | | | | | | | | | | | | | | | | |
| 1 | | Understand the basic concepts of arithmetic and geometric mean and  Different types of data collection. | | | | | | | | | | | | | K2 | | | |
| 2 | | 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** | | | | **INTRODUCTION** | | | | | | | | | | **12hours** | | | | |
| 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** | | | | **MEASURESOFDISPERSION** | | | | | | | | | | **10hours** | | | | |
| 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** | | | | | | | | | | **12hours** | | | | |
| Correlation –Meaning and Definition –Scatter diagram, Karl Pearson’s co-efficient ofCorrelation,Spearman’s RankCorrelation, Co-efficientofConcurrentdeviation.Regression  Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses ofRegression | | | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | | |
| **Unit:4** | | | | **TIMESERIES** | | | | | | | | | | **12hours** | | | | |
| TimeSeries–Meaning,ComponentsandModels–Businessforecasting–Methodsofestimatingtrend–Graphic,Semi-average,MovingaverageandMethodofLeastsquares–SeasonalVariation–Method ofSimpleaverage.IndexNumbers –Meaning, UsesandMethods  of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Costoflivingindexnumber. | | | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | | |
| **Unit:5** | | | | | **INTERPOLATION** | | | | | | | | **12hours** | | | | | |
| Interpolation:Binomial,Newton’sand Lagrangemethods.Probability–ConceptandDefinition  –AdditionandMultiplication theoremsofProbability(statementonly)–simpleproblemsbasedonAddition and Multiplication theorems only. | | | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | | |
| **Unit:6** | | | | | **CONTEMPORARYISSUES** | | | | | | | | | | | | **2hours** | |
| Expertlectures,onlineseminars–webinars | | | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | | |
|  | | | | | **TotalLecturehours** | | | | | | | | | | | **60hours** | | |
| **TextBook(s)** | | | | | | | | | | | | | | | | | | |
| 1 | StatisticalMethodsbyS.P.Gupta | | | | | | | | | | | | | | | | | |
| 2 | BusinessMathematics andStatistics byP.Navaneetham | | | | | | | | | | | | | | | | | |
| 3 | StatisticsbyR.S.N.Pillaiand V.Bagavathi | | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | | |
| **ReferenceBooks** | | | | | | | | | | | | | | | | | | |
| 1 | Statistics-Theory,Methods&ApplicationbyD.C.SanchetiandV.K.Kapoor | | | | | | | | | | | | | | | | | |
| 2 | AppliedGeneralStatisticsbyFrederickE.CroxtonandDudleyJ.Cowden | | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | | |
| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** | | | | | | | | | | | | | | | | | | |
| 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) | | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | | |
| CourseDesignedBy: | | | | | | | | | | | | | | | | | | |

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

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

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

**SECOND YEAR – SEMESTER – III**

**SBS: - Software Development with Visual Basic (Practical)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **Allied B** | | | **-** |  | **3** |  | **2** | **3** | **25** | **25** | | **50** |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | | To conceptualize the working of visual basic | | | | | | | | | | |
| **LO2** | | To provide knowledge about various controls used in visual basic | | | | | | | | | | |
| **LO3** | | To apply the concepts of controls in visual basic | | | | | | | | | | |
| **LO4** | | To utilize the concepts of controls structure, arrays and functions | | | | | | | | | | |
| **LO5** | | To make use of concepts for built in functions, string & numeric functions, menu editor | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std.** | | | | | | | | | | | | |
| **Unit** | | **Contents** | | | | | | | | | **No. of Hours** | |
| I | | **VB Fundamentals**: Integrated Development Environment (IDE) – Customizing a Form – Steps in VB Programming – Anatomy of a Form – Code Window – Variables – Data types – Constant – Strings – Numbers – The Comment & End Statements - Tool Box – Controls – Creating Controls & its Properties. | | | | | | | | | 12 | |
| II | | **Navigating Between Controls**: Command Button – Picture Box – Label Box – Option Button – Text Box – Check Box – List & Combo Box - Control Arrays – LOOPS & its Types – Making Decisions – Select Case – Nested if then – GOTO Statement – Built in Functions – String – Numeric – Date & Time Functions – Financial Functions.  **Functions & Procedures**: Function Procedures & Sub Procedures – Grids – Flex Grid – DB Grid – Rich Text Box – Progress Bar – Status Bar – Frame Controls – Image Objects – Timer – Scroll Bar – Active X Controls – Tree View Control – List View Control – Common Dialog Controls & File System Controls(Drive, Dirlist, File list Box). | | | | | | | | | 12 | |
| III | | * Develop a VB program using Text box and label box * Develop a VB program using List and Combo box * Develop a VB program using Check box and option button * Develop a VB program using Select case | | | | | | | | | 12 | |
| IV | | * Develop a VB program using Control structure * Develop a VB program using Arrays * Develop a VB program using Financial function | | | | | | | | | 12 | |
| V | | * Develop a VB program using Built in Functions * Develop a VB program using String and numeric functions * Develop a VB program using Menu editor * Develop a VB program using Grids box | | | | | | | | | 12 | |
|  | | **TOTAL** | | | | | | | | | 60 | |
| **Course Outcomes** | | | | | | | | | | | | |
| **CO1** | | Recall working in visual basics | | | | | | | | | | |
| **CO2** | | Comparing various kind of variables in visual basics | | | | | | | | | | |
| **CO3** | | Applying control in visual basic | | | | | | | | | | |
| **CO4** | | Analyzing work with functions, array | | | | | | | | | | |
| **CO5** | | Apply the concepts of various string and numeric functions | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | |
| 1 | Mohammed Azam, Programming with Visual Basic 6.0.– IKAS publishing house (P) Ltd. | | | | | | | | | | | |
| 2 | Gary Cornell, “Visual Basic 6 from the Ground up”, First Edition, 1999, Tata McGraw-Hill. | | | | | | | | | | | |
| 3 | Steven Holzner, “Visual Basic 6 Black Book”, Second Edition, 1999,Oreilly. | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
| 1 | Noel Jerke, “Visual Basic 6 (The Complete Reference)”, Second Edition, 1999, TataMcGraw-Hill. | | | | | | | | | | | |
| 2 | Overland Brian, “Visual Basic 6 in Plain English”, Third Edition, 1999, JohnWiley | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | |
| 1 | www.tutorialspoint.com/listtutorials/visual-basic | | | | | | | | | | | |
| 2 | <https://www.google.co.in/books/edition/Beginning_Visual_Basic_2015/Ax4FCAAAQBAJ?hl>=en&gbpv=1&dq=Visual%20basic&pg=PR1&printsec=frontcover | | | | | | | | | | | |
| 3 | <https://www.google.co.in/books/edition/Visual_Basic_6_Programming_Black_Book_Wi/a5iIRThV0RoC?hl=en> | | | | | | | | | | | |

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

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| **CO1** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 |
| **CO3** | 3 | 3 | 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 | 2 |
| **TOTAL** | 15 | 12 | 13 | 10 | 15 | 10 | 13 | 13 | 15 | 10 | 11 |
| **AVERAGE** | 3 | 2.2 | 2.6 | 2 | 3 | 2 | 2.6 | 2.6 | 3 | 2 | 2.1 |

3 – Strong, 2- Medium, 1- Low

**SECOND 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 Financial Accounting in I Year** | | | | | | | | | | | | | | | |
| **Unit** | | | | | **Contents** | | | | | | | | **No. of Hours** | | |
| I | | | | | **Introduction of Cost Accounting**  Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System –Classification of Costs– Cost Centre– Profit Centre - Preparation of Cost Sheet. | | | | | | | | **18** | | |
| II | | | | | **Cost Sheet and Methods of Costing**  Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing. | | | | | | | | **18** | | |
| III | | | | | **Material Costing**  Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method. | | | | | | | | **18** | | |
| IV | | | | | **Labour Costing**  Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement. | | | | | | | | **18** | | |
| V | | | | | **Overheads Costing**  Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate. | | | | | | | | **18** | | |
|  | | | | | **TOTAL** | | | | | | | | **90** | | |
| **THEORY 20% & PROBLEM 80%** | | | | | | | | | | | | |  | | |
| **CO** | | | | | **Course Outcomes** | | | | | | | | | | |
| **CO1** | | | | | Remember and recall the various concepts of cost accounting | | | | | | | | | | |
| **CO2** | | | | | Demonstrate the preparation and reconciliation of cost sheet. | | | | | | | | | | |
| **CO3** | | | | | Analyze the various valuation methods of material. | | | | | | | | | | |
| **CO4** | | | | | Examine the different methods of calculating labour cost. | | | | | | | | | | |
| **CO5** | | | | | Critically evaluate the apportionment of Overheads. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | | | | |
| 1 | | Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi | | | | | | | | | | | | | |
| 2 | | Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi, | | | | | | | | | | | | | |
| 3 | | Dr.S.N.Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi | | | | | | | | | | | | | |
| 4 | | T.S.Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai | | | | | | | | | | | | | |
| 5 | | S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi | | | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | | | | |
| 1 | | Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 2015, 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 | 3 | 2 | 3 | 2 | 2 |
| **CO2** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO3** | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 15 | 10 | 12 | 10 | 15 | 10 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 3 | 2 | 2.4 | 2 | 3 | 2 | 3 | 2 | 2 |

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

**SECOND YEAR – SEMESTER - IV**

**Core Paper VIII: Java Programming (Theory)**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **Core Paper VIII** | | **5** |  |  |  | **4** | **5** | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | |
| **LO 1** | To get in-depth Knowledge about the evolution of java and its Features | | | | | | | | | | |
| **LO 2** | Bring out the difference and similarities between C, C++ and java. | | | | | | | | | | |
| **LO 3** | Develop programmers in Java with its special Features. | | | | | | | | | | |
| **LO 4** | To apply the exception handling in Programming | | | | | | | | | | |
| **LO 5** | Implementing the code in internet using Applet with AWT controls. | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Java**: Features of Java – Java Environment - Lexical Issues or tokens- Data Types - Variables - Arrays - Operators – Conditional Statements-Iterative Statements-General Structure of a Java Program. | | | | | | | | | **15** | |
| II | **Classes and Objects**: Fields and Methods Declaration -Constructors – Method Overloading - Static keyword - Final keyword -String Class - String Buffer Class. Java Utilities: Scanner, Stack, Date, Vector, Enumeration. Inheritance: Keyword Extends-Types of Inheritance–Keyword super- Overriding of methods Abstract class and methods. | | | | | | | | | **15** | |
| III | **User-Defined Packages**: Creating and accessing Packages. Interface: Defining Interface-Keyword implements -Multiple Inheritance using Interface. Threads: Introduction- Thread States or life cycle of thread Creation of threads using Thread class and Runnable interface –Thread methods -Thread Priorities -Thread Synchronization. | | | | | | | | | **15** | |
| IV | **Exception Handling**: Types of errors - Syntax of Exception handling code – Built-in Exceptions – Multiple catch statements – Nested try block – Finally statement- Throwing our own exception using throw – Method throwing exception using throws keyword - Managing Errors. | | | | | | | | | **15** | |
| V | **Applets**: Difference between applet and application -Applet life cycle - Building Applet code using Applet tag – Passing parameters to Applets Drawing various shapes using Graphics Class. AWT Controls: Buttons, Labels, Text Field, Text Area, Choice, Check Box, List, Scroll Bar and Layout Managers. | | | | | | | | | **15** | |
|  | TOTAL | | | | | | | | | **75** | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Importance of Java comparing the other language. | | | | | | | | | | |
| **CO2** | Develop program using constructors and its types. | | | | | | | | | | |
| **CO3** | Implementing the concept Exception handling various application. | | | | | | | | | | |
| **CO4** | Analysing different types of inheritance . | | | | | | | | | | |
| **CO5** | Life Build Applet code using AWT controls and Layout managers | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | E. Balagurusamy, “Programming with Java”, Fourth Edition, 2010, Tata McGraw-Hill | | | | | | | | | | |
| 2 | P Radha Krishna, “Object Oriented Programming through Java”, Second Edition, 2007, Universities Press. | | | | | | | | | | |
| 3 | John R Hubbard, Programming with Java – Schuam’s Outline Series | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | K. Arnold and J. Gosling, “The Java Programming Language”, Second Edition, 1996, Addison Wesley | | | | | | | | | | |
| 2 | P. Naughton and H. Schildt, “Java2 (The Complete Reference)”, Eight Edition,2005, Tata McGraw Hill | | | | | | | | | | |
| 3 | Kathy Sierra and Bert Bates, “Head First Java”, Second Edition, 2003, Oreilly | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | www.tutorialspoint.com/java/java-quick-guide.htm | | | | | | | | | | |
| 2 | [www.ntu.edu.sg/home/ehchua/programming/java/J3a\_OOPBasics.html](http://www.ntu.edu.sg/home/ehchua/programming/java/J3a_OOPBasics.html) | | | | | | | | | | |
| 3 | [www.tutorialspoint.com/java/java\_overview.htm](http://www.tutorialspoint.com/java/java_overview.htm) | | | | | | | | | | |

**SECOND YEAR – SEMESTER – IV**

**Allied B: Paper II: Informatics and Cyber Laws**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **Allied B** | | **4** |  |  |  | **3** | **4** | 20 | 55 | | 75 |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To review the basic concepts and fundamental knowledge in the field of informatics. | | | | | | | | | | |
| **LO2** | To create awareness about the nature of the emerging digital knowledge society and the impact of informatics on business decisions. | | | | | | | | | | |
| **LO3** | To enlighten the social informatics in IT & Society | | | | | | | | | | |
| **LO4** | To instil the importance of cyber world | | | | | | | | | | |
| **LO5** | To create an awareness about the cyber world and cyber regulations | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | Overview of Informatics- meaning, feature and importance - Computer networks & Internet, wireless technology, cellular wireless networks, introduction to mobile phone technology, Purchase of technology, license, guarantee, and warranty. New development in informatics | | | | | | | | | **15** | |
| II | Knowledge Skills for Higher Education- Data, information and knowledge, knowledge management, Internet access methods –Dial-up, DSL, Cable, ISDN, Wi-Fi. Internet as a knowledge repository, academic search techniques, creating cyber presence. Academic websites, open access initiatives, opens access publishing models, Introduction to use of IT in teaching and learning - Educational software, Academic services – INFLIBNET, NICNET, BRNET. | | | | | | | | | **15** | |
| III | Social Informatics- IT & Society– issues and concerns– digital divide, IT & development, IT for national integration, overview of IT application in medicine, healthcare, business, commerce, industry, defence, law, crime detection, publishing, communication, resource management, weather forecasting, education, film and media, IT in service of disabled, Futuristic IT – artificial intelligence, Virtual reality, bio computing. Health issues – guide lines for proper usage of computers, internet and mobile phones E-wastes and green computing, impact of IT on language & culture-localization issues | | | | | | | | | **15** | |
| IV | Cyber World - Cyber space, information overload, cyber ethics, cyber addictions, cybercrimes – categories – person, property, Government – types - stalking, harassment, threats, security & privacy issues | | | | | | | | | **15** | |
| V | Cyber Regulations – Scope of cyber laws, - Provisions under IT Act 2000, cyber related Provisions under IPC | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Apply Information Security Standards compliance during software design and development | | | | | | | | | | |
| **CO2** | Analyze the knowledge skills in informatics | | | | | | | | | | |
| **CO3** | Implication of social informatics in IT & society and various consequences in social informatics | | | | | | | | | | |
| **CO4** | Understand the concept of cybercrime and its effect on outside world | | | | | | | | | | |
| **CO5** | Interpret and apply IT law in various legal issues | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | Ramesh Bangia. Learning Computer Fundamentals, Khanna Publishers, New Delhi | | | | | | | | | | |
| 2 | Rajaraman, Introduction to information Technology, PHI, New Delhi. | | | | | | | | | | |
| 3 | Alexis Leon & Mathews Leon. Fundamentals of Information Technology, Vikas Publishing House, New Delhi. | | | | | | | | | | |
| 4 | Ramachandran et.al , Informatics and Cyber laws, Green Tech Books, Thiruvananthapuram | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Barbara Wilson. Information Technology: The Basics, Thomson Learning | | | | | | | | | | |
| 2 | George Beekman, Eugene Rathswohl. Computer Confluence, Pearson Education, New Delhi. | | | | | | | | | | |
| 3 | IT Act 2000, 8. Rohas Nagpal, IPR & Cyberspace – Indian Perspective | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | https://www.google.co.in/books/edition/INFORMATICS/jKd2BAAAQBAJ?hl=en&gbpv=1&  dq=informatics%20and%20cyber%20laws&pg=PP1&printsec=front cover | | | | | | | | | | |
| 2 | https://www.google.co.in/books/edition/Cybercrime\_and\_Information\_Technology/mZhF  EAAAQBAJ?hl=en&gbpv=1&dq=informatics%20and%20cyber%20laws&pg=PP1&printsec=  front cover | | | | | | | | | | |
| 3 | https://www.youtube.com/watch?v=NG2KAtL\_QtQ&list=PLb\_GOtSrdPpDpqXiMApZw  265y35dm4QKe | | | | | | | | | | |

**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 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO4** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **CO5** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| **TOTAL** | 15 | 10 | 15 | 10 | 10 | 10 | 10 | 10 | 15 | 10 | 10 |
| **AVERAGE** | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER – IV**

**SBS– 2: Tally Prime Essentials (Practical)**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | **Total** | |
| **Skill Based Subject** | |  |  | 3 |  | 2 | 3 | 25 | 25 | 50 | |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To recall the accounting computations | | | | | | | | | | |
| **LO2** | To understand the GST in Tally Essentials | | | | | | | | | | |
| **LO3** | To identify the accounting treatments in tally prime essentials | | | | | | | | | | |
| **LO4** | To explore the reports in tally | | | | | | | | | | |
| **LO5** | To apply the taxes in tally prime essentials | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std.** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** |
| I | **Getting started with Tally**  Meaning of Tally software – features - Advantages - Preparation for installation of tally software - installation. Items on Tally screen: Menu options, creating a New Company, Basic Currency information, other information, Company features and Inventory features | | | | | | | | | | **6** |
| II | **Configuring TALLY Prime Essentials**  GST on Tally Prime Essentials, Introduction to GST -  GSTN, GST computation – composition Levy, Regular Levy –  Input Tax Credit – CGST, SGST / UTGST, IGST, Generate GSTR-1 Returns, GSTR-2 Returns, GSTR-3B Returns, Challan Reconciliation Report for GST Payments, Creating Income and expenses ledger in GST and reverse charge on purchase from unregistered dealer. | | | | | | | | | | **6** |
| III | **Accounting in Tally Prime Essentials**  Working with Tally Prime Essentials: Groups, Ledgers, writing voucher, different types of voucher, voucher entry Problem on Voucher entry -Trail Balance, Accounts books, Cash Book, Bank Books, Ledger Accounts, Group Summary, Sales Register and Purchase Register, Journal Register, Statement of Accounts, & Balance Sheet | | | | | | | | | | **6** |
| IV | **Reports in Tally**  Generating Basic Reports in Tally – Financial Statements –  Accounting Books and registers -  Inventory Books and Registers –  Exception reports –  printing reports – Types of Printing Configuration of Options –  Printing Format. | | | | | | | | | | **6** |
| V | **Taxes in TALLY Prime Essentials**  TDS – TDS Reports – TDS Online Payment – TDS Returns Filing – TDS Certificate issuing – Trace - 26AS Reconciliation – GST – GST Returns – EPF – Tally Audit | | | | | | | | | | **9** |
|  | **TOTAL** | | | | | | | | | | **30** |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Illustrate the Tally essentials Prime | | | | | | | | | | |
| **CO2** | Analyze the implication of GST in Tally essentials prime | | | | | | | | | | |
| **CO3** | Enumerate the accounting treatments in tally | | | | | | | | | | |
| **CO4** | Describe the extraction of report in tally | | | | | | | | | | |
| **CO5** | Discuss the taxes implications in tally | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | Tally Prime Essentials, Tally Pvt. Ltd | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | https://tallytraining.in/Tally-ERP9-Course-Syllabus-GST.pdf | | | | | | | | | | |
| 2 | TALLY.pdf (sacw.edu.in) | | | | | | | | | | |

**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 –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 Ist Sem.** | | |
| **Unit** | **Contents** | **No. of Hours** |
| I | **Introduction to Management Accounting**  Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. | **18** |
| 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. | **18** |
| 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. | **18** |
| IV | **Budgetary Control**  Budgetary Control: Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget. | **18** |
| 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. | **18** |
|  | **TOTAL** | **90** |
| **THEORY 20% & PROBLEM 80%** | |  |
| **CO** | **Course Outcomes** | |
| **CO1** | Remember and recall basics in management accounting | |
| **CO2** | Apply the knowledge of preparation of Financial Statements | |
| **CO3** | Analyse the concepts relating to fund flow and cash flow | |
| **CO4** | Evaluate techniques of budgetary control | |
| **CO5** | Formulate criteria for decision making using principles of marginal costing. | |
| **Textbooks** | | |
| 1 | Jain S.P. &Narang K.L. (2018) Cost and Management Accounting, kalyani publications, | |
| 2 | Dr.S.N.Maheswari, Cost and Management Accounting, Sultan chand sons publications, New Delhi. | |
| 3 | Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai. | |
| 4 | Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai. | |
| 5 | T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, Margham publications, Chennai. | |
| **Reference Books** | | |
| 1 | Chadwick – The Essence of Management Accounting, Financial Times Publications, England. | |
| 2 | Charles T.Horngren and Gary Sundem –Introduction to Management Accounting, Pearson, Chennai. | |
| 3 | Murthy A and Gurusamy S, Management Accounting- Theory &Practice, Vijay Nicole Imprints  Pvt. Ltd .Chennai. | |
| 4 | Hansen - Mowen, Cost Management Accounting and Control, South Western College, India. | |
| 5 | N.P. Srinivasan, Management Accounting, New Age publishers, Chennai. | |
| **NOTE: Latest Edition of Textbooks May be Used** | | |
| **Web Resources** | | |
| 1 | <https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300> | |
| 2 | <https://accountingshare.com/budgetary-control/> | |
| 3 | <https://www.investopedia.com/terms/m/marginalcostofproduction.asp> | |

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

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

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

**THIRD YEAR – SEMESTER – V**

**Core Paper X – Banking Law and Practice**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **Core Paper X** | | **5** | **1** |  |  | **4** | **6** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks | | | | | | | | | | |
| **LO2** | To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function | | | | | | | | | | |
| **LO3** | To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion | | | | | | | | | | |
| **LO4** | To understand how capital fund of commercial banks, objectives and process of Asset securitization etc. | | | | | | | | | | |
| **LO5** | To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc. | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Banking**  History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India - Payment Banks and Small Banks - Commercial Banking: Definition - Classification of Banks. Banking System - Universal Banking - Commercial Banking functions - Role of Banks in Economic Development. Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank. | | | | | | | | | **15** | |
| II | **RBI**  Establishment – objective - Legal framework – Functions – SBI - Origin and History – Establishment Indian subsidiaries - Foreign subsidiaries -Non-Banking-Subsidiaries-Personal banking International banking-Trade Financing-Correspondent banking - Co-operative banks-Meaning and definition-Features-Co-operative banks vs Commercial banks-Structure.-NBFC-Role of NBFCRBI Regulations-Financial sector reforms-Sukhmoy committee 1985-Narasimham committee I and II-Prudential norms: capital adequacy norms-classification of assets and provisioning – Meaning, Structure of Interest Rates - Short term and Long Term – Impacts of Savings and Borrowings. | | | | | | | | | **15** | |
| III | **Bank Account**  Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account-‘Donatio Mortis Causa’-Passbook-Bank Customer Relationship-Special Types of currents –KYC norms. Bank Lending –Lending Sources-Bank Lending Principles-Forms of Lending-Loan evaluation process-securities of Lending-Factors influencing bank lending – Negotiable Instruments –Meaning –Characteristics-Types. Crossing –Definition –Objectives-Crossing and negotiability-Consequences of Crossing. | | | | | | | | | **15** | |
| IV | **Endorsement**  Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank-effect of Endorsement-Rules regarding Endorsement - Paying Banker-Banker’s Duty-Dishonoring of Cheques-Discharge of paying banks Payments of a crossed cheque payment. Collecting Bankers-Statutory protection under section85 - Refusal of cheques Payment. Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances-Grievance Redressal –Banking Ombudsman. | | | | | | | | | **15** | |
| V | **E-Banking** Meaning-Services-e-banking and financial services- Initiatives-Opportunities-Internet banking Meaning-Internet banking Vs Traditional Banking-Services-Drawbacks-Frauds in Internet banking. Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM Evolution -Concept-Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT) Real Time Gross Settlement (RTGS) Difference between NEFT & RTGS- Meaning- Steps–Benefits-Monetary policies- final sector reforms- Chakravarthy committee 1985- Narasimham Committee I &II Prudential norms capital adequacy norms- classification of assets & provisions. | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **Course Outcomes** | | | | | | | | | | | |
| **CO1** | Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks | | | | | | | | | | |
| **CO2** | Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function | | | | | | | | | | |
| **CO3** | Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion | | | | | | | | | | |
| **CO4** | Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc. | | | | | | | | | | |
| **CO5** | Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai | | | | | | | | | | |
| 2 | Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi | | | | | | | | | | |
| 3 | Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata | | | | | | | | | | |
| 4 | Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi | | | | | | | | | | |
| 5 | K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | B. Santhanam, Banking & Financial System, Margam Publication, Chennai | | | | | | | | | | |
| 2 | [KataitSanjay](https://www.amazon.in/s/ref=dp_byline_sr_book_1?ie=UTF8&field-author=Katait+Sanjay&search-alias=stripbooks), Banking Theory and Practice, Lambert Academic Publishing, | | | | | | | | | | |
| 3 | Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand | | | | | | | | | | |
| 4 | William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA | | | | | | | | | | |
| 5 | Nektarios Michail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | https://www.rbi.org.in/ | | | | | | | | | | |
| 2 | https://businessjargons.com/e-banking.html | | | | | | | | | | |
| 3 | <https://www.wallstreetmojo.com/endorsement/> | | | | | | | | | | |

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

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

3 – Strong, 2- Medium, 1- Low

**THIRD YEAR – SEMESTER – V**

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

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **Core XI** | | 5 |  |  |  | 4 | 5 | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand the basic concepts & definitions under the Income Tax Act,1961. | | | | | | | | | | |
| **LO2** | To compute the residential status of an assessed and the incidence of tax. | | | | | | | | | | |
| **LO3** | To compute income under the head salaries. | | | | | | | | | | |
| **LO4** | To learn the concepts of Annual value, associated deductions and the calculation of income from House property. | | | | | | | | | | |
| **LO5** | To compute the income from Business & Profession considering its basic principles & specific disallowances. | | | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std. | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Income Tax**  Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act – Assesse – Types– Incomes Exempted under Section 10. | | | | | | | | | 15 | |
| II | **Residential Status**  Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax. | | | | | | | | | 15 | |
| III | **Income from Salary**  Computation of Salary Income – Features of Salary – Allowances – Types of Allowances - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary. | | | | | | | | | 15 | |
| IV | **Income from House Property**  Income from House Property –Basis of Charge – Annual Value –Gross Annual Value, Net Annual Value of Let-out Property, Self– Occupied Property–Amenities–Deductions. | | | | | | | | | 15 | |
| V | **Profits and Gains from Business or Profession**  Income from Business or Profession – Allowable Expenses – Not Allowable Expenses - General Deductions – Provisions Relating to Depreciation – Deemed Business Profits - Undisclosed Incomes – Investments – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis – Computation of Income from Business or Profession. | | | | | | | | | 15 | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **THEORY 20% & PROBLEM 80%** | | | | | | | | | |  | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act. | | | | | | | | | | |
| **CO2** | Assess the residential status of an assessed & the incidence of tax. | | | | | | | | | | |
| **CO3** | Compute income of an individual under the head salaries. | | | | | | | | | | |
| **CO4** | Ability to compute income from house property. | | | | | | | | | | |
| **CO5** | Evaluate income from a business carried on or from the practice of a Profession. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | V.P.Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi. | | | | | | | | | | |
| 2 | T.S.Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai. | | | | | | | | | | |
| 3 | Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. | | | | | | | | | | |
| 4 | H.C. Mehrotra, Dr.Goyal S.P,Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra. | | | | | | | | | | |
| 5 | T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai | | | | | | | | | | |
| 2 | Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi. | | | | | | | | | | |
| 3 | Vinod K. Singhania, Students Guide to Income Tax.,U.K.Bharghava Taxman. | | | | | | | | | | |
| 4 | Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi. | | | | | | | | | | |
| 5 | Mittal Preethi Raniand Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | <https://cleartax.in/s/residential-status/> | | | | | | | | | | |
| 2 | <https://www.legalraasta.com/itr/income-from-salary/> | | | | | | | | | | |
| 3 | <https://taxguru.in/income-tax/income-house-properties.html> | | | | | | | | | | |

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

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

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

**THIRD YEAR – SEMESTER – V**

**Core Paper XII - Python for Data Analytics (Theory)**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **Core Paper XII** | | 5 |  |  |  | 4 | 5 | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To Understand fundamental programming concepts of Python programming and its Libraries | | | | | | | | | | |
| **LO2** | To study basic programming concepts and packages for data analysis, modeling, and visualization in python language. | | | | | | | | | | |
| **LO3** | To study about structure and LOOP | | | | | | | | | | |
| **LO4** | To comprehend the Basics of Numpy Arrays | | | | | | | | | | |
| **LO5** | To gain inputs in Data structure, plotting & visualization | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII** | | | | | | | | | | | |
| **UNIT** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Computer systems:** Python Programming Language Computational Thinking – Python Data Types: Expressions, Operator, Variables, and Assignments – Strings – Lists – Objects & Classes – Python standard library. | | | | | | | | | **15** | |
| II | **Imperative programming**: Python modules – Built-in-function: print() function –oval function – user-defined function & assignments -parameter passing. | | | | | | | | | **15** | |
| III | **Text Data, Files & Exceptions**: Strings, revisited – formatted output – files – errors & Exceptions – Execution control Structures: decision control & the IF statement. For LOOP & Iteration Patterns – two-dimensional list- while loop – more loop patterns – additional iteration control statements – Container and Randomness: Dictionaries – other built-in container types – character encodings & strings – module random. Namespaces – encapsulation in functions – global vs. local namespaces exceptional flow control – modules as namespaces. | | | | | | | | | **15** | |
| IV | **Numpy Basics**: Array and Vectorized Computation – A Multidimensional Array Object – Data Processing using Arrays, File Input and Output with Arrays – Linear Algebra – Random Number Generation. | | | | | | | | | **15** | |
| V | **Pandas:** Data Structure – Essential Functionality – Handling Missing Data – Hierarchical Indexing – Data loading, Storage and File formats- Data wragling- Plotting and Visualization -Time Series – Financial and Economic Data applications. | | | | | | | | | **15** | |
|  | **Total** | | | | | | | | | **75** | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Demonstrate the understanding of basic programming terminologies and packages of python language. | | | | | | | | | | |
| **CO2** | Will gain knowledge on concepts and packages for data analysis, modeling, and visualization in python language. | | | | | | | | | | |
| **CO3** | In depth understanding about structure and LOOP | | | | | | | | | | |
| **CO4** | Analyze the time series data to design an optimized investment plan. | | | | | | | | | | |
| **CO5** | Demonstrate financial and Economic | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
|  | Wes McKinney, Python for Data Analysis, O’Reilly Media, Inc., 1005 Graven stein Highway North, Sebastopol. | | | | | | | | | | |
|  | Kenneth A. Lambert – Fundamentals of Python First Programs - Cengage ,New Delhi | | | | | | | | | | |
|  | Ch Satya Narayana, M Radhika Mani, BN Jagadesh - Python Programming- Cengage, New Delhi. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
|  | J. M. Weiming, Mastering Python for Finance. Birmingham, England: Packt Publishing. | | | | | | | | | | |
|  | Ljubomir Periodic, “Introduction to Computing Using Python: An Application Development Focus”, John Wiley & Sons,2012 2. Shymala Devi, Python Programming, Vijay Nicole Imprints, Chennai | | | | | | | | | | |
|  | Wesley J. Chun, “Core Python Programming”, Pearson Education. | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
|  | https://onlinecourses.nptel.ac.in/noc20\_cs46/preview | | | | | | | | | | |
|  | <https://bedford-computing.co.uk/learning/wp-content/uploads/2015/10/Python-for-Data-Analysis.pdf> | | | | | | | | | | |

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

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

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

**THIRD YEAR – SEMESTER – V**

**SBS 3: Python (Practical)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | | | | | |
| **CIA** | | | **External** | | **Total** | | |
| Skill Based Subject | | |  |  | **3** |  | **2** | **3** | **25** | | | **25** | | **50** | | |
| **Learning Objectives:** | | | | | | | | | | | | | | | |  |
| 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** | | | | | | | | **60 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 OUTCOMESE**

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

3 – Strong, 2- Medium, 1- Low

**THIRD YEAR – SEMESTER – VI**

**Core Paper XIII – Principles of Auditing**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | | | **L** | | | | **T** | | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | | | |
| **CIA** | | **External** | | | **Total** |
| **Core XIII** | | 5 | | | | |  |  | |  | 4 | 5 | 25 | | 75 | | | 100 |
| **CourseObjectives:** | | | | | | | | | | | | | | | | | | |
| Themainobjectives ofthiscourseareto:   1. Tounderstandthevariousconceptsofauditingandtheprocedurefortheconductofinternalaudit 2. Tofamiliarizewiththeprocessofvaluingassetsandliabilities 3. Tounderstandtheprocessofauditingthejointstockcompaniesandinvestigationmechanism | | | | | | | | | | | | | | | | | | |
| **ExpectedCourseOutcomes:** | | | | | | | | | | | | | | | | | | |
| Onthesuccessfulcompletion ofthecourse,studentwillbeableto: | | | | | | | | | | | | | | | | | | |
| 1 | | | | Definetheimportant conceptandrulesrelatingtoauditing | | | | | | | | | | | | | | | K1 | |
| 2 | | | | Outlinethetechniquesandapplicabilityofinternalaudit | | | | | | | | | | | | | | | K2 | |
| 3 | | | | Analyzethevaluationofassetsandliabilitiesinbusiness | | | | | | | | | | | | | | | K4 | |
| 4 | | | | Analyzetheaccounts andauditingthejoint stockcompanies | | | | | | | | | | | | | | | K4 | |
| 5 | | | | Examineaboutinvestigationandauditingofcomputerizedaccounts | | | | | | | | | | | | | | | K4 | |
| **K1**-Remember;**K2**-Understand;**K3** -Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create | | | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | | |
| **Unit:1** | | | | | |  | | | | | | | | | | | **20--hours** | |
| Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities ofanAuditor– Audit Programmes | | | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | | |
| **Unit:2** | | | | | |  | | | | | | | | | | | **18--hours** | |
| InternalControl–InternalCheckandInternalAudit–AuditNoteBook–WorkingPapers.Vouching  –Voucher– VouchingofCashBook–VouchingofTradingTransactions–VouchingofImpersonalLedger. | | | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | | |
| **Unit:3** | | | | | |  | | | | | | | | | | **17--hours** | | |
| VerificationandValuationofAssetsandLiabilities–Auditor’spositionregardingthevaluationandverificationsofAssetsandLiabilities –Depreciation–ReservesandProvisions–Secret Reserves. | | | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | | |
| **Unit:4** | | | | | |  | | | | | | | | | | **15--hours** | | |
| Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes ofAppointmentof CompanyAuditor–Rights and Duties– LiabilitiesofaCompanyAuditor–Share  Capital andShareTransferAudit –AuditReport–ContentsandTypes. | | | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | | |
| **Unit:5** | | | | | |  | | | | | | | | | | **18--hours** | | |
| Investigation–ObjectivesofInvestigation–AuditofComputerised Accounts–ElectronicAuditing–InvestigationundertheprovisionsofCompanies Act. | | | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | | |
| **Unit:6** | | | | | **ContemporaryIssues** | | | | | | | | | **2hours** | | | | | |
| Expertlectures,onlineseminars-webinars | | | | | | | | | | | | | | | | | | | |
|  | | | | | **TotalLecturehours** | | | | | | | | | **90--hours** | | | | | |
| **TextBook(s)** | | | | | | | | | | | | | | | | | | | |
| 1 | B.N.Tandon,“PracticalAuditing”,SChandCompanyLtd | | | | | | | | | | | | | | | | | | |
| **ReferenceBooks** | | | | | | | | | | | | | | | | | | | |
| 1 | .R.MDePaula,“Auditing-theEnglishlanguageSocietyandSirIsaacPitmanandSonsLtd,London | | | | | | | | | | | | | | | | | | |
| 2 | SpicerandPegler,“Auditing:Khatalia’sAuditing”4.KamalGupta,“Auditing“,TataMcgriall Publications | | | | | | | | | | | | | | | | | | |
| **RelatedOnlineContents[MOOC,SWAYAM, NPTEL,Websitesetc.]** | | | | | | | | | | | | | | | | | | | |
| 1 | <http://ebooks.lpude.in/commerce/bcom/term_3/DCOM204_AUDITING_THEORY.pdf> | | | | | | | | | | | | | | | | | | |
| 2 | https[://www.](http://www.himpub.com/documents/Chapter3442.pdf)him[pub.com/documents/Chapter3442.pdf](http://www.himpub.com/documents/Chapter3442.pdf) | | | | | | | | | | | | | | | | | | |
| 3 |  | | | | | | | | | | | | | | | | | | |

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

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

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

**THIRD YEAR – SEMESTER - VI**

**Core Paper XIV - Income Tax Law and Practice II**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | **Total** | |
| **Core XIV** | | 5 |  |  |  | 4 | 5 | 25 | 75 | 100 | |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand provisions relating to capital gains | | | | | | | | | | |
| **LO2** | To know the provisions for computation of income from other sources. | | | | | | | | | | |
| **LO3** | To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income. | | | | | | | | | | |
| **LO4** | To learn about assessment of individuals | | | | | | | | | | |
| **LO5** | To gain knowledge about assessment procedures. | | | | | | | | | | |
| **Prerequisite: Should have studied Financial Accounting in 1st Sem.** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** |
| I | **Capital Gains**  Capital Gains – Kinds of Capital Assets – Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA. | | | | | | | | | | **15** |
| II | **Income from Other Sources**  Income from Other Sources – Income Chargeable to Tax under the Head Income from Other Sources – Procedures for Computing Income from Other Sources – Deductions Allowed – Deduction not Allowed – Problems on Computation of Income from Other Sources. | | | | | | | | | | **15** |
| III | **Set Off and Carry Forward of Losses and Deductions from Gross Total Income**  Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only. | | | | | | | | | | **15** |
| IV | **Assessment of Individuals**  Assessment: Meaning and Types, Computation of Total Income and Tax Liability of an Individuals (simple problems in case of Income from salaries, HP and Profits and Gains – computed income may be given). | | | | | | | | | | **15** |
| V | **Income Tax Authorities**  Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income – Tax Officers - Procedures for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filling – Return of Loss – Related Return – Defective Return – Signing of Return – Permanent Account Number (PAN) | | | | | | | | | | **15** |
|  | **TOTAL** | | | | | | | | | | **75** |
| **THEORY 20% & PROBLEM 80%** | | | | | | | | | | |  |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Remember and recall provisions on capital gains | | | | | | | | | | |
| **CO2** | Apply the knowledge about income from other sources | | | | | | | | | | |
| **CO3** | Analyze the set off and carry forward of losses provisions | | | | | | | | | | |
| **CO4** | Learn about assessment of individuals | | | | | | | | | | |
| **CO5** | Apply procedures learnt about assessment procedures. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi. | | | | | | | | | | |
| 2 | T.S.Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai. | | | | | | | | | | |
| 3 | DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. | | | | | | | | | | |
| 4 | Mehrotra H.C, Dr.GoyalS.P,Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra. | | | | | | | | | | |
| 5 | T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai. | | | | | | | | | | |
| 2 | Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan, New Delhi. | | | | | | | | | | |
| 3 | Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi. | | | | | | | | | | |
| 4 | Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi. | | | | | | | | | | |
| 5 | Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | <https://www.investopedia.com/terms/c/capitalgain.asp> | | | | | | | | | | |
| 2 | <https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html> | | | | | | | | | | |
| 3 | <https://www.incometax.gov.in/iec/foportal/> | | | | | | | | | | |

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

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

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

**THIRD YEAR – SEMESTER – VI**

**Core Paper XV – E - Commerce Technology (Theory)**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **Core Paper XV** | | **4** | **1** |  |  | **4** | **5** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To acquire the basic concept of E-Commerce | | | | | | | | | | |
| **LO2** | To enable the students on network security and firewall | | | | | | | | | | |
| **LO3** | To impart knowledge on electronic payment systems | | | | | | | | | | |
| **LO4** | To gain knowledge on consumer aspects in E-Commerce | | | | | | | | | | |
| **LO5** | To know and apply various digital payment methods | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **E-Commerce**: E-Commerce-Framework-Classification of electronic commerce -Anatomy of E-Commerce Applications- Components of the I way-Network Access Equipment-Internet Terminology | | | | | | | | | **12** | |
| II | **ELECTRONIC DATA INTERCHANGE:** Electronic Data Interchange- Benefits-EDI Legal, Security & privacy issues- EDI software implementation- Value added networks-Internal Information Systems-Work flow atomization and Coordination-Customization and Internal Commerce. | | | | | | | | | **12** | |
| III | **NETWORK SECURITY AND FIREWALLS:** Network security and firewalls- Client Server Network Security- Emerging client server security threats- Firewalls and network security- Data and message security- Encrypted documents and electronic mail- Hypertext publishing- Technology behind the web- Security and the web. | | | | | | | | | **12** | |
| IV | **CONSUMER ORIENTED ELECTRONIC COMMERCE**  Consumer Oriented Electronic Commerce: Consumer Oriented Applications-Mercantile Process Models-Mercantile Models From the Consumers Perspective- Mercantile Models from the Merchants Perspective. | | | | | | | | | **12** | |
| V | **ELECTRONIC PAYMENT SYSTEMS**  Electronic Payment Systems-Types-Digital Token Based Electronic Payment System-Smart Cards & Credit Card Electronic Payment Systems -Risk -Designing electronic payment system | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | **60** | |
| **Course Outcomes** | | | | | | | | | | | |
| **CO1** | Understand the basic concept of E- Commerce and its applications | | | | | | | | | | |
| **CO2** | To gain the knowledge on EDI | | | | | | | | | | |
| **CO3** | Analyze security and the web | | | | | | | | | | |
| **CO4** | To gain knowledge on consumer aspects in E-Commerce | | | | | | | | | | |
| **CO5** | Apply various digital payment methods | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | Ravi Kalakota &Andrew b.Whinston , “Frontiers of Electronic Commerce”, Dorling  Kindersley (India) Pvt.Ltd-2006 | | | | | | | | | | |
| 2 | Bharat Bhasker , “Electronic Commerce”, Tata Mc Graw Hill Publishing Co Ltd,New Delhi-  2006. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Daniel Minoli, Emma Minoli “Web Commerce Technology Handbook”, Tata McGraw Hill Publishing, New Delhi. | | | | | | | | | | |
| 2 | Dr.C.S.Rayudu,”E-Commerce &E-Business”,Himalaya Publishing House, New Delhi, 2004. | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | [https://searchcio.techtarget.com/definition/e-](https://searchcio.techtarget.com/definition/e-commerce#%3A~%3Atext%3DE%2Dcommerce%20(electronic%20commerce)%20is%20the%20buying%20and%20selling%2Cor%20consumer%2Dto%2Dbusiness) [commerce#:~:text=E%2Dcommerce%20(electronic%20commerce)%20is%20the%20buyin](https://searchcio.techtarget.com/definition/e-commerce#%3A~%3Atext%3DE%2Dcommerce%20(electronic%20commerce)%20is%20the%20buying%20and%20selling%2Cor%20consumer%2Dto%2Dbusiness) [g%20and%20selling,or%20consumer%2Dto%2Dbusiness](https://searchcio.techtarget.com/definition/e-commerce#%3A~%3Atext%3DE%2Dcommerce%20(electronic%20commerce)%20is%20the%20buying%20and%20selling%2Cor%20consumer%2Dto%2Dbusiness). | | | | | | | | | | |
| 2 | <https://ecommerceguide.com/guides/what-is-ecommerce/> | | | | | | | | | | |

**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

**THIRD YEAR – SEMESTER – VI**

**Skill Based Subject 4- Intellectual Property Rights**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | **Total** | |
| **SBS - 4** | | 2 | 2 |  |  | 3 | 4 | 25 | 25 | 50 | |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | Students will be able to determine the purpose and type of protection available to various categories of IP, as well as the duration and extent of protection. | | | | | | | | | | |
| **LO2** | Understanding the nuances and complexities of the global intellectual property system, as well as the challenges it poses to India in terms of compliance with global IP protection standards. | | | | | | | | | | |
| **LO3** | To recognize intellectual property as an effective policy tool for national, economic, social, and cultural development, particularly through the use of monopoly rights limitations and exceptions. | | | | | | | | | | |
| **LO4** | To provide students with knowledge of India's procedural and substantive intellectual property systems. | | | | | | | | | | |
| **LO5** | Analyze national and international developments in the field of intellectual property rights. | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std.** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** |
| I | **Introduction to Intellectual Property**  Introduction, types of intellectual property, international organizations, agencies and treaties, importance of intellectual property rights | | | | | | | | | | **6** |
| II | **Trade Marks**  Purpose and function of trademarks, acquisition of trade mark rights, protectable matter, selecting, and evaluating trade mark, trade mark registration processes | | | | | | | | | | **6** |
| III | **Law of Copy Rights**  Fundamental of copy right law, originality of material, rights of reproduction, rights to perform the work publicly, copy right ownership issues, copy right registration, notice of copy right, international copy right law**.** | | | | | | | | | | **6** |
| IV | **Law of Patents, Trade Secrets**  Foundation of patent law, patent searching process, ownership rights and transfer. Trade Secrets: Trade secrete law, determination of trade secrete status, liability for misappropriations of trade secrets, protection for submission, trade secrete litigation | | | | | | | | | | **6** |
| V | **Protection of Plant Varieties and Farmers’ Rights**  Introduction - Meaning and Definition - Registrable Varieties of Plants - Procedure for Registration - Plant Varieties Protection | | | | | | | | | | **6** |
|  | **TOTAL** | | | | | | | | | | **30** |
|  | | | | | | | | | | | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | To Understand and identify the fundamental principles of intellectual property protection. | | | | | | | | | | |
| **CO2** | To Understand and identify the fundamental principles of Trade marks | | | | | | | | | | |
| **CO3** | To understand and comprehend the legal effects of copy rights | | | | | | | | | | |
| **CO4** | To understand and comprehend the legal effects of patents and trade secrets | | | | | | | | | | |
| **CO5** | To understand and comprehend the IP for Plant Varieties and Farmer’s Rights | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | V K Ahuja - Law Relating To Intellectual Property Rights - Lexis Nexis; Third edition , 2017 | | | | | | | | | | |
| 2 | Elizabeth Verkey - Intellectual Property Law and Practice – Eastern Book Company - 2018 | | | | | | | | | | |
| 3 | S R Myneni - Law of Intellectual Property - Asia Law House - 2021 | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | B.L. Wadehra - Law Relating To Intellectual Property – Universal Law Publishing House, New Delhi , 2011 | | | | | | | | | | |
| 2 | Avtar Singh - Intellectual Property Law - Eastern Book Company - 2015 | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | <https://dst.gov.in/sites/default/files/E-BOOK%20IPR.pdf> | | | | | | | | | | |
| 2 | <https://open.umn.edu/opentextbooks/textbooks/intellectual-property-law-the-information-society-cases-and-materials> | | | | | | | | | | |

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

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

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

**ELECTIVES**

**THIRD YEAR – SEMESTER – V**

**Elective – I A: 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 Programmes Outcomes & Programmes Specific Outcomes:**

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

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

**THIRD YEAR – SEMESTER – V**

**Elective – I B: Brand Management**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | **Total** | |
| **Elective I** | | 4 | 1 |  |  | 4 | 5 | 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 rejuvenation | | | | | | | | | | |
| **LO5** | Have better understanding on branding strategies | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std.** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** |
| I | **Introduction to Branding**: 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 Association**: 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. Cobranding | | | | | | | | | | **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 | Paul Temporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000 | | | | | | | | | | |
| 2 | S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi, 2002 | | | | | | | | | | |
| 3 | Jagdeep Kapoor, “Brandex”, Biztantra, New Delhi, 2005 | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | https://www.canto.com/blog/brand-management/ | | | | | | | | | | |
| 2 | https://www.managementstudyguide.com/brand-management.html | | | | | | | | | | |

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

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PSO1** | **PSO2** | **PSO3** |
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 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: Fundamentals of Insurance**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | **Total** | |
| **Elective I** | | 4 | 1 |  |  | 4 | 5 | 25 | 75 | 100 | |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To acquire the basic knowledge on Insurance | | | | | | | | | | |
| **LO2** | To identify the qualification of agents | | | | | | | | | | |
| **LO3** | To effectively prepare roles and responsibilities of agents | | | | | | | | | | |
| **LO4** | To give an insight on actuarial concepts | | | | | | | | | | |
| **LO5** | To acquire the basic knowledge on General Insurance | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std.** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** |
| I | **Introduction to Insurance**: Introduction to insurance: Purpose and need of insurance: Insurance as a social security tool; insurance and economic development. | | | | | | | | | | **12** |
| II | **Pre-requisitions for an Agent**: Procedures for Becoming an Agent: Pre- requisite for obtaining a license: Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices. | | | | | | | | | | **12** |
| III | **Agents Roles and Responsibilities**: Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims | | | | | | | | | | **12** |
| IV | **Actuarial Aspects**: Company Profile: Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing - actuarial aspects; Distribution channels. | | | | | | | | | | **12** |
| V | **General Insurance**: Fundamental/Principles of life Insurance/Marine/Fire/Medical/General Insurance: Contract of various kinds; Insurance Interest. | | | | | | | | | | **12** |
|  | **TOTAL** | | | | | | | | | | **60** |
|  | | | | | | | | | | | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Recall the fundamental concepts on Insurance | | | | | | | | | | |
| **CO2** | Understand the roles and responsibilities of Agents | | | | | | | | | | |
| **CO3** | Analyze the qualification of insurance agents | | | | | | | | | | |
| **CO4** | Gain knowledge about actuarial concepts | | | | | | | | | | |
| **CO5** | Understand general insurance concepts and types | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | Mishra M.N: Insurance Principles and practice; S. Chand and co, New Delhi. | | | | | | | | | | |
| 2 | Insurance Regulatory Development Act 1999 | | | | | | | | | | |
| 3 | Hargovind Dayal, he Fundamentals of Insurance : Theories, Principles and Practices, ‎ Notion Press; 2017 | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Life Insurance Corporation Act 1956 | | | | | | | | | | |
| 2 | P.K. Gupta, Fundamentals of Insurance, ‎ Himalaya Publishing House, 2017 | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | https://www.youtube.com/watch?v=zAg\_i0m2AHM | | | | | | | | | | |
| 2 | https://www.youtube.com/watch?v=\_ApbX0YKsjY | | | | | | | | | | |

**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: Technology Management**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **Elective II** | | 4 |  |  |  | **3** | 4 | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand the concept of technology management | | | | | | | | | | |
| **LO2** | To analyze the competitive advantages in new technology | | | | | | | | | | |
| **LO3** | To gain knowledge on the technological forecasting | | | | | | | | | | |
| **LO4** | To explore the technology assessment | | | | | | | | | | |
| **LO5** | To identify the technology strategy | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std.** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction to technology management**: Concept and meaning of technology, Evolution and growth of technology, role and significance of management of technology, Impact of technology on society and business, Forms of technology: process technology and product technology. | | | | | | | | | **12** | |
| II | **Competitive advantages through new technologies**: product development – from scientific breakthrough to marketable product – Role of Government in Technology Development. Linkage between technology, development and competition, Managing research and development (R&D), Managing Intellectual Property | | | | | | | | | **12** | |
| III | **Technological Forecasting**: Exploratory: Intuitive, Extrapolation, Growth Curves, Technology Monitoring, Normative: Relevance Tree, Morphological Analysis, Mission Flow Diagram. | | | | | | | | | **12** | |
| IV | **Technology Assessment**: Technology Choice, Technological Leadership and Follower ship, Technology Acquisition. Meaning of Innovation and creativity, innovation management | | | | | | | | | **12** | |
| V | **Technology strategy**: concept, types, key principles, framework for formulating technology strategy, Technology forecasting: techniques and application-. Technology diffusion and absorption: Rate of Diffusion; Innovation Time and Innovation Cost, Speed of Diffusion. Project management in adoption and implementation of new technologies | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | **60** | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Describe the significance of technology management | | | | | | | | | | |
| **CO2** | Enumerate the role of government in technology development | | | | | | | | | | |
| **CO3** | Explain the methods of technological forecasting and monitoring | | | | | | | | | | |
| **CO4** | Elaborate the technology assessment and acquisition. | | | | | | | | | | |
| **CO5** | Discus the principles of technology strategy | | | | | | | | | | |

|  |  |
| --- | --- |
| **Textbooks** | |
| 1 | Strategic Technology Management - Betz. F. - McGraw-Hill. |
| 2 | Management of Technology - Tarek Khalli -, McGraw-Hill. |
| 3 | Management of Technology - Tarek Khalli -, McGraw-Hill. |
| **Reference Books** | |
| 1 | Managing Technology and Innovation for Competitive Advantage - V K Narayanan - Pearson Education Asia |
| 2 | Handbook Of Technology Management - Gaynor - Mcgraw Hill |
| 3 | Management Of New Technologies For Global Competitiveness –– Christian N Madu - Jaico Publishing House |
| **NOTE: Latest Edition of Textbooks May be Used** | |
| **Web Resources** | |
| 1 | https://www.google.co.in/books/edition/Technology\_Management/p5CwzgEACAAJ?hl=en |
| 2 | <https://www.google.co.in/books/edition/Technology_Management_and_Systems_of_Inn/CY32XXw9floC>?  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 | 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: ENTREPRENEURIAL DEVELOPMENT**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **Elective III** | | 4 | 1 |  |  | **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 – II C: Financial Markets**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **Elective II** | | 4 |  |  |  | **3** | 4 | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To acquire the basic accounting knowledge on principles and concept of accounting | | | | | | | | | | |
| **LO2** | To identify the errors in accounting and to rectify those errors. | | | | | | | | | | |
| **LO3** | To effectively prepare final accounts, bills of exchange, bank reconciliation statements and accounting on joint ventures and consignment | | | | | | | | | | |
| **LO4** | To gain knowledge about banks as financial intermediaries. | | | | | | | | | | |
| **LO5** | To understand about new methods of financing. | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std.** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Financial Markets**: Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets. | | | | | | | | | **12** | |
| II | **Markets For Corporate Securities**: Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing | | | | | | | | | **12** | |
| III | **Secondary Markets**: Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange. | | | | | | | | | **12** | |
| IV | **Banks As Financial Intermediaries**: Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies | | | | | | | | | **12** | |
| V | **New Modes Of Financing**: New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitization of assets – Mechanics of Securitisation- Utility of Securitization – Securitisation in India | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | **60** | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Recall the fundamental concepts of financial markets | | | | | | | | | | |
| **CO2** | Analyse the markets for corporate securities. | | | | | | | | | | |
| **CO3** | Analyse the significance of secondary markets instruments. | | | | | | | | | | |
| **CO4** | Gain knowledge about banks as financial intermediaries | | | | | | | | | | |
| **CO5** | Understand about new methods of financing | | | | | | | | | | |

|  |  |
| --- | --- |
| **Textbooks** | |
| 1 | Essentials of Business Finance - R.M. Sri Vatsava |
| 2 | Financial Management –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 |
| 3 | Financial Management Theory and Practice - Prasanna Chandra |
| **NOTE: Latest Edition of Textbooks May be Used** | |
| **Web Resources** | |
| 1 | https://www.youtube.com/watch?v=28HpCMWfc7k&t=1s |
| 2 | https://www.youtube.com/watch?v=UwHk3EK7M3I |

**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: WEB DESIGN**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **Elective - I** | | | 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 Programmes Outcomes & Programmes Specific Outcomes:**

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

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

**THIRD YEAR – SEMESTER – VI**

**Elective – III 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**