**BHARATHIAR UNIVERSITY: COIMBATORE 641 046**

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

(For the students admitted from the academic year **2025-2026** onwards)

**Scheme of Examination**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Part** | **Title of the Course** | **Hours/ Week** | **Examination** | | | | | **Credits** |
| **Duration**  **in Hours** | **Maximum Marks** | | | |
| **CIA** | **CEE** | | **Total** |
|  | **Semester I** | | | | | | | |
| I | Language - I | 6 | 3 | 25 | | 75 | 100 | 4 |
| II | English - I | 6 | 3 | 25 | | 75 | 100 | 4 |
| III | Core Paper I - **Financial Accounting I** | 6 | 3 | 25 | | 75 | 100 | 4 |
| III | Core Paper II – **Computer Application Practical I (MS Office)** | 6 | 3 | 25 | | 75 | 100 | 4 |
| III | Allied A: Paper I - **Business Economics** | 4 | 3 | 25 | | 75 | 100 | 4 |
| IV | Environmental Studies\* | 2 | 3 | - | | 50 | 50 | 2 |
|  | **Total** | **30** |  | **125** | | **425** | **550** | **22** |
|  | **Semester II** | | | | | | | |
| I | Language – II | 6 | 3 | 25 | | 75 | 100 | 4 |
| II | English – II | 4 | 3 | 25 | | 25 | 50@ | 2 |
| II | Effective English: Language Proficiency for Employability  <http://kb.naanmudhalvan.in/Special:Filepath/Cambridge_Course_Details.pdf> | 2 |  | 25 | | 25 | 50# | 2 |
| III | Core Paper III - **Financial Accounting II** | 6 | 3 | 25 | | 75 | 100 | 4 |
| III | Core Paper IV – **Database Management System (Practical - II)** | 5 | 3 | 25 | | 75 | 100 | 4 |
| III | Allied A: Paper II –**Principles of Management** | 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 - **Object Oriented Programme with C++ (Theory)** | 5 | 3 | 25 | | 75 | 100 | 4 |
| III | Allied B: Paper I - **Mathematics for Business** | 4 | 3 | 20 | | 55 | 75 | 3 |
| IV | Skill based Subject:  **Computer Applications: C++ Practical-III** | 3 | 3 | 25 | | 25 | 50@ | 2 |
| IV | Tamil\*\* / Advanced Tamil\* (OR) Non-major elective - I (Yoga for Human Excellence)\* / Women’s Rights\* | 1 | 2 | - | | 25 | 25 | 1 |
| IV | Health and Wellness\*\* | 1 | 1 | 25 | | - | 25 | 1 |
| IV | Naan Mudhalvan Course:  Microsoft office Essentials | 2 |  | 25 | | 25 | 50 | 2 |
|  | **Total** | **32** |  | **195** | | **430** | **625** | **25** |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Semester IV** | | | | | | |
| I | Language – IV | 6 | 3 | 25 | 75 | 100 | 4 |
| II | English – IV | 4 | 3 | 25 | 75 | 100 | 4 |
| III | Core Paper VII - **Cost Accounting** | 6 | 3 | 25 | 75 | 100 | 4 |
| III | Core Paper VIII - **Python Practical IV** | 4 | 3 | 25 | 75 | 100 | 4 |
| III | Allied B: Paper II – **Statistics for Business** | 4 | 3 | 20 | 55 | 75 | 3 |
| IV | Skill based Subject 2: **Executive Business Communication** | 3 | 3 | 25 | 25 | 50@ | 2 |
| IV | Office Fundamentals: Digital Skills for Employability  <http://kb.naanmudhalvan.in/Special:Filepath/Microsoft_Course_Details.xlsx> | 3 | - | 25 | 25 | 50# | 2 |
| IV | Basic Tamil\*\*/Advanced Tamil\* (OR) Non-major elective -II (General Awareness\*) | 2 | 3 | - | 50 | 50 | 2 |
|  | **Total** | **32** |  | **170** | **455** | **625** | **25** |
|  | **Semester V** | | | | | | |
| III | Core Paper IX - **Management Accounting** | 6 | 3 | 25 | 75 | 100 | 4 |
| III | Core Paper X – **Direct Tax** | 6 | 3 | 25 | 75 | 100 | 4 |
| III | Core Paper XI - **Software with Visual Basic ( Theory)** | 4 | 3 | 25 | 75 | 100 | 4 |
| III | Core Paper XII– **Computer Applications: GST with**  **Tally Practical – V** | 4 | 3 | 25 | 75 | 100 | 4 |
| III | Elective I - | 5 | 3 | 25 | 75 | 100 | 4 |
| IV | Skill based Subject – **Business Law** | 3 | 3 | 25 | 25 | 50@ | 2 |
| IV | Naan Mudhalvan Course:  Banking, Lending and NBFC Products and Services- 1 | 2 |  | 25 | 25 | 50 | 2 |
|  | **Total** | **30** |  | **175** | **425** | **600** | **24** |
|  | **Semester VI** | | | | | | |
| III | Core Paper XIII - **Principles of Auditing** | 5 | 3 | 25 | 75 | 100 | 4 |
| III | Core Paper XIV - **Digital Marketing** | 5 | 3 | 25 | 75 | 100 | 4 |
| III | Core Paper XV - **Web Design** (Theory) | 5 | 3 | 25 | 75 | 100 | 4 |
| III | Elective II | 4 | 3 | 25 | 75 | 100 | 3 |
| III | Elective III | 5 | 3 | 25 | 75 | 100 | 4 |
| IV | Skill Based Subject -**Computer Applications: Visual Basic & Web Designing Practical- VI** | 3 | 3 | 25 | 25 | 50 | 3 |
| IV | Project Based Learning: Advanced Platform Technology / Data Analytics & Visualization  <http://kb.naanmudhalvan.in/BharathiarUniversity_(BU)> | 3 |  | 25 | 25 | 50# | 2 |
| V | Extension Activities\*\* | - | - | 50 | - | 50 | 2 |
|  | **Total** | **30** |  | **225** | **425** | **650** | **26** |
|  | **Grand Total** | **184** |  | **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** | Informatics and Cyber Laws |
| **B** | Business Finance |
| **C** | Banking Law & Practice |
| **Elective – II** | **A** | E-Commerce and Net Banking |
| **B** | Financial Markets |
| **C** | Investment Management |
|  | **A** | Integrated Marketing communication |
| **B** | Entrepreneurial Development |
| **C** | Project Work |

**FIRST YEAR – SEMESTER – I**

**Core I - Financial Accounting I**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | | |
| **CIA** | **External** | | **Total** | |
| **Core I** | | 6 |  |  |  | 4 | 6 | 25 | 75 | | 100 | |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand the basic accounting concepts and standards. | | | | | | | | | | |
| **LO2** | To know the basis for calculating business profits. | | | | | | | | | | |
| **LO3** | To familiarize with the accounting treatment of depreciation. | | | | | | | | | | |
| **LO4** | To learn the methods of calculating profit for single entry system. | | | | | | | | | | |
| **LO5** | To gain knowledge on the accounting treatment of insurance claims. | | | | | | | | | | |
| **Prerequisites: Should have studied Accountancy in XII Std** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Fundamentals of Financial Accounting**  Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books –– Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation - Bank Reconciliation Statement. | | | | | | | | | **18** | |
| II | **Final Accounts**  Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments. | | | | | | | | | **18** | |
| III | **Depreciation and Bills of Exchange**  Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method.  Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method.  **Bills of Exchange** – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation. | | | | | | | | | **18** | |
| IV | **Accounting from Incomplete Records**  Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.  Average Due Date and Account Current. | | | | | | | | | **18** | |
| V | **Royalty and Insurance of Claims**  Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment.  **Insurance Claims** –Calculation of Claim amount-Average clause (Loss of Stock only) | | | | | | | | | **18** | |
|  | **Total** | | | | | | | | | **90** | |
| **THEORY 20% & PROBLEM 80%** | | | | | | | | | | | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| CO1 | Remember the concept of rectification of errors and Bank reconciliation statements | | | | | | | | | | |
| CO2 | Apply the knowledge in preparing detailed accounts of sole trading concerns | | | | | | | | | | |
| CO3 | Analyse the various methods of providing depreciation | | | | | | | | | | |
| CO4 | Evaluate the methods of calculation of profit | | | | | | | | | | |
| CO5 | Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
|  | S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi. | | | | | | | | | | |
|  | S.N. Maheswari, Financial Accounting, Vikas Publications, Noida. | | | | | | | | | | |
|  | Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi. | | | | | | | | | | |
|  | Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi. | | | | | | | | | | |
|  | R.L.Gupta and V.K.Gupta, “Financial Accounting”, Sultan Chand, New Delhi. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
|  | Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai. | | | | | | | | | | |
|  | Tulsian , Advanced Accounting, Tata McGraw Hills, Noida. | | | | | | | | | | |
|  | Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi. | | | | | | | | | | |
|  | Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi. | | | | | | | | | | |
|  | Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida. | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
|  | <https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1> | | | | | | | | | | |
|  | <https://www.slideshare.net/ramusakha/basics-of-financial-accounting> | | | | | | | | | | |
|  | <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html> | | | | | | | | | | |

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

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

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

**FIRST YEAR – SEMESTER – I**

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

**FIRST YEAR – SEMESTER - I**

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

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **Allied A** | | 4 |  |  |  | 4 | 4 | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand the approaches to economic analysis | | | | | | | | | | |
| **LO2** | To know the various determinants of demand | | | | | | | | | | |
| **LO3** | To gain knowledge on concept and features of consumer behaviour | | | | | | | | | | |
| **LO4** | To learn the laws of variable proportions | | | | | | | | | | |
| **LO5** | To enable the students to understand the objectives and importance of pricing policy | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std.** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Economics**  Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles –  Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation. | | | | | | | | | **15** | |
| II | **Demand & Supply Functions**  Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants. | | | | | | | | | **15** | |
| III | **Consumer Behaviour**  Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve. | | | | | | | | | **15** | |
| IV | **Theory of Production**  Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium | | | | | | | | | **15** | |
| V | **Product Pricing**  Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, Its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly –Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Explain the positive and negative approaches in economic analysis | | | | | | | | | | |
| **CO2** | Understood the factors of demand forecasting | | | | | | | | | | |
| **CO3** | Know the assumptions and significance of indifference curve | | | | | | | | | | |
| **CO4** | Outline the internal and external economies of scale | | | | | | | | | | |
| **CO5** | Relate and apply the various methods of pricing | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi. | | | | | | | | | | |
| 2 | C.M.Chaudhary, Business Economics-RBSA Publishers - Jaipur-03. | | | | | | | | | | |
| 3 | Aryamala.T, Business Economics, Vijay Nocole, Chennai. | | | | | | | | | | |
| 4 | T.P Jain, Business Ecomnomics, Global Publication Pvt.Ltd, Chennai. | | | | | | | | | | |
| 5 | D.M.Mithani, Business Economics, Himalaya Publishing House, Mumbai. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | S.Shankaran, Business Economics-Margham Publications, Chennai. | | | | | | | | | | |
| 2 | P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi. | | | | | | | | | | |
| 3 | Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia | | | | | | | | | | |
| 4 | Ram singh and Vinaykumar, Business Economics, Thakur publication Pvt.Ltd, Chennai. | | | | | | | | | | |
| 5 | Saluram and Priyanks Tindal, Business Economics, CA Foundation Study material, Chennai. | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |

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| --- | --- |
| **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 - II)**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **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**

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

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | | **L** | | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **Allied B** | | **5** | |  |  |  | **4** | **4** | **25** | **75** | | **100** |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | | | To understand the basic management concepts and functions | | | | | | | | | |
| **LO2** | | | To know the various techniques of planning and decision making | | | | | | | | | |
| **LO3** | | | To familiarize with the concepts of organisation structure | | | | | | | | | |
| **LO4** | | | To gain knowledge about the various components of staffing | | | | | | | | | |
| **LO5** | | | To enable the students in understanding the control techniques of management | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std.** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Management**  Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art - Evolution of Management Thoughts - F. W. Taylor, Henry Fayal, Peter F Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities. | | | | | | | | | | **15** | |
| II | **Planning**  Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting. | | | | | | | | | | **15** | |
| III | **Organizing**  Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management. | | | | | | | | | | **15** | |
| IV | **Staffing**  Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work From Home - Managing Work From Home [WFH]. | | | | | | | | | | **15** | |
| V | **Directing**  Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision.  **Co-ordination and Control**  Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE]. | | | | | | | | | | **15** | |
|  | **Total** | | | | | | | | | | **75** | |
| **CO** | **Course Outcomes** | | | | | | | | | | | |
| **CO1** | Demonstrate the importance of principles of management. | | | | | | | | | | | |
| **CO2** | Paraphrase the importance of planning and decision making in an organization. | | | | | | | | | | | |
| **CO3** | Comprehend the concept of various authorizes and responsibilities of an organization. | | | | | | | | | | | |
| **CO4** | Enumerate the various methods of Performance appraisal | | | | | | | | | | | |
| **CO5** | Demonstrate the notion of directing, co-coordination and control in the management. | | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | |
| 1 | Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand &Sons Co. Ltd, New Delhi. | | | | | | | | | | | |
| 2 | Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi. | | | | | | | | | | | |
| 3 | P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida. | | | | | | | | | | | |
| 4 | L.M. Prasad, Principles of Management, S.Chand & Sons Co. Ltd, New Delhi. | | | | | | | | | | | |
| 5 | R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi. | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
| 1 | K Sundhar, Principles Of Management, Vijai Nicholos Imprints Limited, Chennai | | | | | | | | | | | |
| 2 | Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi. | | | | | | | | | | | |
| 3 | Grifffin, Management principles and applications, Cengage learning, India. | | | | | | | | | | | |
| 4 | H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York. | | | | | | | | | | | |
| 5 | Eccles, R. G. &Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India. | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | |
| 1 | <http://www.universityofcalicut.info/sy1/management> | | | | | | | | | | | |
| 2 | <https://www.managementstudyguide.com/manpower-planning.htm> | | | | | | | | | | | |
| 3 | <https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392> | | | | | | | | | | | |

**Mapping With Programme Outcomes And Programme Specific Outcomes**

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

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

**SECOND YEAR – SEMESTER – III**

**Core Paper V - Corporate Accounting I**

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

|  |  |  |
| --- | --- | --- |
| **Learning Objectives** | | |
| **LO1** | To understand about the pro-rata allotment | |
| **LO2** | To know the provisions of companies Act under Redemption of Preference shares and debentures | |
| **LO3** | To learn the form and contents of Financial statements as per Schedule III of Companies Act 2013 | |
| **LO4** | To examine the factors affecting goodwill of a company | |
| **LO5** | To identify the Significance of International financial reporting standard (IFRS) | |
| **Prerequisite: Should have studied Financial Accounting in I Year** | | |
| **Unit** | **Contents** | **No. of Hours** |
| I | **Issue of Shares**  Issue of Shares - Forfeiture - Reissue – Pro-rata Allotment – Right Issue – Bonus Issue - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting. | **18** |
| II | **Redemption of Preference Shares & Debentures**  Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. Debentures: Issue and Redemption – Meaning – Methods – In One Lot – in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method. | **18** |
| III | **Final Accounts**  Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration. Profit Prior to Incorporation. | **18** |
| IV | **Valuation of Goodwill & Shares**  Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation - Acquisition of Business. | **18** |
| V | Indian Accounting Standards  International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Accounting Standards in India – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS 12 Income Tax Indi AS – 16, Property Equipment Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. | **18** |
|  | **TOTAL** | **90** |
| **THEORY 20% & PROBLEMS 80%** | | |
| **CO** | **Course Outcomes** | |
| **CO1** | To understand the provisions for underwriting commission | |
| **CO2** | To examine the provisions of issue and redemption of preferences shares and debentures | |
| **CO3** | To illustrate part I and part II forms | |
| **CO4** | To value shares and goodwill | |
| **CO5** | To analyze IND AS 7, 12,16 | |
| **Textbooks** | | |
| 1 | S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi. | |
| 2 | R.L. Gupta and M.Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi. | |
| 3 | B.Raman, Corporate Accounting, Taxmann, New Delhi. | |
| 4 | Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi. | |
| 5 | M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi. | |
| **Reference Books** | | |
| 1 | T.S.Reddy, A.Murthy – Corporate Accounting- Margham Publication, Chennai. | |
| 2 | D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi | |
| 3 | Prof.Mukeshbramhbutt, Devi,CorporateAccountingI, AhilyaPublication, Madhya Pradesh | |
| 4 | Anil kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai. | |
| 5 | Prasanth Athma, Corporate Accounting I, Himalaya Publishing house, Mumbai. | |
| **NOTE: Latest Edition of Textbooks May be Used** | | |
| **Web Resources** | | |
| 1 | <https://www.tickertape.in/blog/issue-of-shares/> | |
| 2 | <https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf> | |
| 3 | <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html> | |

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

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

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

**SECOND YEAR – SEMESTER - III**

**Core Paper VI: Object Oriented Programming using C++(Theory)**

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

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

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

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

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

**SECOND YEAR – SEMESTER – III**

**ALLIED B: PAPER I -MATHEMATICS FOR BUSINESS**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | | | | **TITLEOFTHECOURSE** | | | | | **L** | | | **T** | **P** | **C** | |
| **ALLIED B PAPER I** | | | | | **MATHEMATICS FOR BUSINESS** | | | | | **4** | | | **-** | **-** | **3** | |
| **Pre-requisite** | | | | | **Basics knowledge on Mathematics** | | | | | **Syllabus Version** | | | | **2025–26** | | |
| **Course Objectives:** | | | | | | | | | | | | | | | | |
| Themainobjectivesofthiscourseareto:   1. Understandandapply basicsofapplicationsofmathematics inbusiness 2. Makethestudentstobereadyforsolvingbusinessproblemsusingmathematical operations. 3. Provideinsightknowledge aboutvariables, constantsand functions. 4. Gaintheknowledgeonintegralcalculusanddeterminingdefiniteandindefinite functions. 5. Analyzethelinear programmingproblem by usinggraphicalsolutionandsimple method. | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | |
| **ExpectedCourseOutcomes:** | | | | | | | | | | | | | | | | |
| Onthe successfulcompletionofthecourse,student willbeable to: | | | | | | | | | | | | | | | | |
| 1 | Understand the basic concepts of arithmetic and geometric series and differenteffectiveratesofinterestforsinkingfund,annuityandpresent value. | | | | | | | | | | | K2 | | | | |
| 2 | Knowthebasicconceptsofadditionandmultiplicationanalysisand input and output analysis. | | | | | | | | | | | K1 | | | | |
| 3 | Awareofvariables,constantsandfunctionsandevaluatethefirstand second order derivatives. | | | | | | | | | | | K2 | | | | |
| 4 | Togainknowledgeonintegralcalculusanddeterminingdefiniteand indefinite functions. | | | | | | | | | | | K2 | | | | |
| 5 | Analyzethelinearprogrammingproblembyusinggraphicalsolution and simple method. | | | | | | | | | | | K4 | | | | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply; **K4**-Analyze;**K5**-Evaluate;**K6**–Create | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | |
| **Unit:1** | | | | **SETTHEORY** | | | | | | | | **12 hours** | | | | |
| SetTheory–ArithmeticandGeometric Series–Simple and CompoundInterest–Effective rate  OfInterest–SinkingFund–Annuity-PresentValue–DiscountingofBills–TrueDiscount–Banker’s Gain. | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | |
| **Unit:2** | | | | **MATRIX** | | | | | | | | **12 hours** | | | | |
| Matrix:BasicConcepts–AdditionandMultiplicationofMatrices–InverseofaMatrix–Rankof Matrix - Solution of Simultaneous Linear Equations – Input-Output Analysis. | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | |
| **Unit:3** | | | | **VARIABLES,CONSTANTSANDFUNCTIONS** | | | | | | | | **12 hours** | | | | |
| Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of AlgebraicFunctions–MeaningofDerivations–EvaluationofFirstandSecondOrderDerivatives– Maxima and Minima–Application to Business Problems | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | |
| **Unit:4** | | | | | **ELEMENTARYINTEGRAL CALCULUS** | | | | | | **12 hours** | | | | | | |
| ElementaryIntegralCalculus–DeterminingIndefiniteandDefiniteIntegralsofsimple Functions – Integration by Parts. | | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | |
| **Unit:5** | | | | | **LINEARPROGRAMMINGPROBLEM** | | | | | | **10 hours** | | | | | | |
| LinearProgrammingProblem–Formation–SolutionbyGraphicalMethodSolutionbySimple Method. | | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | |
| **Unit:6** | | | | | **CONTEMPORARYISSUES** | | | | | | **2 hours** | | | | | | |
| Expert lectures,onlineseminars–webinars | | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | |
|  | | | | | **TotalLecture hours** | | | | | | **60 hours** | | | | | | |
| **Text Book(s)** | | | | | | | | | | | | | | | | | |
| 1 | Navanitham,P.A,“BusinessMathematics& Statistics”JaiPublishers,Trichy-21 | | | | | | | | | | | | | | | | |
| 2 | SundaresanandJayaseelan,“IntroductiontoBusinessMathematics”,SultanchandCo&Ltd, Newdelhi | | | | | | | | | | | | | | | | |
| 3 | Sanchetti,D.CandKapoor,V.K,“BusinessMathematics”,SultanchandCo&Ltd,NewDelhi | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | |
| **ReferenceBooks** | | | | | | | | | | | | | | | | | |
| 1 | G.K.Ranganath,C.S.Sampamgiram&Y.Rajan-ATextbookBusinessMathematics-Himalaya Publishing House. | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | |
| **RelatedOnlineContents [MOOC,SWAYAM,NPTEL,Websitesetc.]** | | | | | | | | | | | | | | | | | |
| 1 | <https://www.youtube.com/watch?v=qO1SYFZVmhY> | | | | | | | | | | | | | | | | |
| 2 | [https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC](https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD)  [-Lj3PmzVmKCD](https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD) | | | | | | | | | | | | | | | | |
| 3 | <https://www.youtube.com/watch?v=qO1SYFZVmhY&list=PLX2gX-ftPVXUYjs2g3YiaY0sEfwW-jg5L> | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | |
| CourseDesigned By: | | | | | | | | | | | | | | | | | |
| **Mappingwith ProgrammeOutcomes** | | | | | | | | | | | | | | | | | |
| **COs** | | | | **PO1** | | | | **PO2** | **PO3** | **PO4** | | | **PO5** | | | | |
| **CO1** | | | | S | | | | S | S | S | | | M | | | | |
| **CO2** | | | | S | | | | S | M | S | | | S | | | | |
| **CO3** | | | | M | | | | S | S | S | | | S | | | | |
| **CO4** | | | | S | | | | S | S | M | | | M | | | | |
| **CO5** | | | | M | | | | M | S | S | | | S | | | | |

**SECOND YEAR - THIRD SEMESTER**

**SKILL BASED SUBJECT : COMPUTERAPPLICATIONS:C++**

**PRACTICAL-III**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Course code** |  | **TITLEOFTHECOURSE** | **L** | **T** | **P** | **C** |
| **CoreXII** | | **COMPUTERAPPLICATIONS:C++**  **PRACTICAL-III** | **3** | **-** | **-** | **2** |
| **Pre-requisite** | | **Basic knowledge on C++** | **Syllabus**  **Version** | | **2025-26** | |

#### CourseObjectives:

The main objectives of the program are to

* 1. Develop the reusability of C++ program by applying the concept of Inheritance.
  2. Apply the concepts of C++ program to solve the given problems in a practical manner.

#### ExpectedCourseOutcomes:

Onthesuccessfulcompletionofthe course,studentwillbeable to:

|  |  |  |
| --- | --- | --- |
| 1 | Createprogramsbyapplyingclassandmemberfunctions concept | K3 |
| 2 | Developtheprogramsusingmemberfunctiondefinition | K3 |
| 3 | ApplytheconceptsofC++ tosolvetheproblemsofbusiness enterprises. | K3 |
| 4 | Developthestudentstousethereusabilityconcepts. | K2 |
| 5 | Acquirethe knowledgeon theapplication ofc++andto solve the  problems. | K2 |

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

1.ProgramtocalculatedepreciationunderStraightLinemethodandDiminishing Balance method (using class, defining member functions outside the class).

1. ProgramtocalculatedepreciationunderDiminishingBalancemethod(Usingclass, defining member function inside the class)
2. ProgramtocalculateEconomicOrderQuantity(usingnestingofmemberfunction).
3. ProgramtoprinttheEmployees'payrollstatement(usingcontrolstructures).
4. ProgramtocalculatesimpleInterestand compoundInterest(usingnested class).
5. Program to calculate net income of a family (using friend function in two classes).
6. Program to Prepare Cost Sheet (Using inheritance)
7. Program for bank transactions (using Constructor & Destructor)

**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

**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 Commerce in XII Std** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | **Introduction of Cost Accounting**  Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System –Classification of Costs– Cost Centre– Profit Centre - Preparation of Cost Sheet. | | | | | | | | | | 18 | |
| II | **Cost Sheet and Methods of Costing**  Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing. | | | | | | | | | | 18 | |
| III | **Material Costing**  Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method. | | | | | | | | | | 18 | |
| IV | **Labour Costing**  Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement. | | | | | | | | | | 18 | |
| V | **Overheads Costing**  Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate. | | | | | | | | | | 18 | |
|  | **TOTAL** | | | | | | | | | | **90** | |
| **THEORY 20% & PROBLEM 80%** | | | | | | | | | | |  | |
| **CO** | | **Course Outcomes** | | | | | | | | | | |
| **CO1** | | Remember and recall the various concepts of cost accounting | | | | | | | | | | |
| **CO2** | | Demonstrate the preparation and reconciliation of cost sheet. | | | | | | | | | | |
| **CO3** | | Analyze the various valuation methods of material. | | | | | | | | | | |
| **CO4** | | Examine the different methods of calculating labour cost. | | | | | | | | | | |
| **CO5** | | Critically evaluate the apportionment of Overheads. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | |
| 1 | | Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi | | | | | | | | | | |
| 2 | | Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi, | | | | | | | | | | |
| 3 | | Dr.S.N.Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi | | | | | | | | | | |
| 4 | | T.S.Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai | | | | | | | | | | |
| 5 | | S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
| 1 | | Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York. | | | | | | | | | | |
| 2 | | Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi, | | | | | | | | | | |
| 3 | | V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi | | | | | | | | | | |
| 4 | | Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt .Ltd .Chennai | | | | | | | | | | |
| 5 | | Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | |
| 1 | | <https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html> | | | | | | | | | | |
| 2 | | <https://www.accountingtools.com/articles/what-is-material-costing.html> | | | | | | | | | | |
| 3 | | <https://www.freshbooks.com/hub/accounting/overhead-cost> | | | | | | | | | | |

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

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

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

**SECOND YEAR – SEMESTER – IV**

**Core Paper VIII – Python Practicals IV**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | | | | | |
| **CIA** | | | **External** | | **Total** | | |
| Core VIII | | |  |  | **4** |  | **4** | **4** | **25** | | | **75** | | **100** | | |
| **Learning Objectives:** | | | | | | | | | | | | | | | |  |
| The main objectives of this course are to:  1. To apply the Python techniques and solve the given problems in a practical manner. | | | | | | | | | | | | | | | |  |
|  | | | | | | | | | | | | | | | |  |
| **Expected Course Outcomes:** | | | | | | | | | | | | | | | |  |
| On the successful completion of the course, student will be able to: | | | | | | | | | | | | | | | |  |
| CO1 | | know the Numbers, Math functions, Strings, List, Tuples and Dictionaries in Python | | | | | | | | | | | | **K1** | |  |
| CO2 | | implement Decision Making Statements and Function | | | | | | | | | | | | **K3** | |  |
| CO3 | | inculcate and Apply various skills in Problem Solving | | | | | | | | | | | | **K4** | |  |
| CO4 | | understand and Apply different File handling operations | | | | | | | | | | | | **K2** | |  |
| CO5 | | write, Test and Debug Python Program | | | | | | | | | | | | **K5** | |  |
| **K1**-Remember; **K2**-Understand; **K3**-Apply;**K4**-Analyze; **K5**-Evaluate;**K6**-Create | | | | | | | | | | | | | | | |  |
|  | | | | | | | | | | | | | | | |  |
| **Units** | | | **Contents** | | | | | | | | | **No of hours** | | | |  |
| 1. Write a python program that displays the following Employee information: Employee name,Address, Mobile number, Company name, Designation,Salary.  2. Program to Remove Characters From a String Using replace function.  3. Python program to find odd or even using a control statement.  4. Write a python program that asks the user to enter a series of positive numbers (The user should enter a negative number to signal the end of the series) and the program should display the numbers in order and their sum.  5. Program to demonstrate iteration over Tuple, list, and Dictionary Using for Loops inPython. 6. Write a python program to add two matrices  7. Program to use the script of a python file from another python file  8. Python Program to Find Factorial of Number Using Recursion  9. Write a python program to writes a text to a file then read and display the values.  10. Program to find the square root and pi value using modules. | | | | | | | | | | | | | | | |  |
|  | | | **Total hours** | | | | | | | | **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 OUTCOMES**

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

3 – Strong, 2- Medium, 1- Low

**SECOND YEAR – SEMESTER – IV**

**Allied B: Paper II – Statistics for Business**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Subject Code** | | | **L** | | | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | | | | | |
| **CIA** | **External** | | | | | | **Total** |
| **Allied B** | | | **4** | | | **-** | **-** | **-** | **3** | **4** | **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 – IV**

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

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **Allied B** | | **3** |  |  |  | 2 | 5 | 25 | 25 | | 50 |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To enable the students to know about the principles, objectives and importance of communication in commerce and trade. | | | | | | | | | | |
| **LO2** | To develop the students to understand about trade enquiries | | | | | | | | | | |
| **LO3** | To make the students aware about various types of business correspondence. | | | | | | | | | | |
| **LO4** | To develop the students to write business reports. | | | | | | | | | | |
| **LO5** | To enable the learners to update with various types of interview | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std..** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Business Communication**  Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout. | | | | | | | | | **8** | |
| II | **Trade Enquiries**  Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters | | | | | | | | | **8** | |
| III | **Banking Correspondence**  Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence | | | | | | | | | **11** | |
| IV | **Secretarial Correspondence**  Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing. | | | | | | | | | **8** | |
| V | **Application Letters**  Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech | | | | | | | | | **10** | |
|  | **TOTAL** | | | | | | | | | **45** | |
| **CO** | **Course Outcomes** | | | | | | | | | | | |
| **CO1** | Acquire the basic concept of business communication. | | | | | | | | | | | |
| **CO2** | Exposed to effective business letter | | | | | | | | | | | |
| **CO3** | Paraphrase the concept of various correspondences. | | | | | | | | | | | |
| **CO4** | Prepare Secretarial Correspondence like agenda, minutes and various business reports. | | | | | | | | | | | |
| **CO5** | Acquire the skill of preparing an effective resume | | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | |
| **1** | Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi. | | | | | | | | | | | |
| **2** | Gupta and Jain, Business Communication,Sahityabahvan publication, New Delhi. | | | | | | | | | | | |
| **3** | K.P.Singha, Business Communication, Taxmann, New Delhi. | | | | | | | | | | | |
| **4** | R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi. | | | | | | | | | | | |
| **5** | M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi. | | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
| **1** | V.K.Jain and Om Prakash, Business communication, S.Chand, New Delhi. | | | | | | | | | | | |
| **2** | RithikaMotwani, Business communication, Taxmann, New Delhi. | | | | | | | | | | | |
| **3** | Shirley Taylor, Communication for Business-Pearson Publications-New Delhi. | | | | | | | | | | | |
| **4** | Bovee, Thill, Schatzman, Business Communication Today-Pearson Education, Private Ltd- NewDelhi. | | | | | | | | | | | |
| **5** | Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore. | | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | |
| **1** | <https://accountingseekho.com/> | | | | | | | | | | | |
| **2** | <https://www.testpreptraining.com/business-communications-practice-exam-questions> | | | | | | | | | | | |
| **3** | <https://bachelors.online.nmims.edu/degree-programs> | | | | | | | | | | | |

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

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

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

**THIRD YEAR – SEMESTER – V**

**Core Paper IX - Management Accounting**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **Core IX** | | 6 |  |  |  | 4 | 6 | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand basics management accounting | | | | | | | | | | |
| **LO2** | To know the aspects of Financial Statement Analysis | | | | | | | | | | |
| **LO3** | To familiarize with fund flow and cash flow analysis | | | | | | | | | | |
| **LO4** | To learn about budgetary control | | | | | | | | | | |
| **LO5** | To gain insights into marginal costing. | | | | | | | | | | |
| **Prerequisite: Should have studied Financial Accounting in Ist Sem.** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction to Management Accounting**  Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. | | | | | | | | | **15** | |
| II | **Financial Statement Analysis**  Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis. Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Capital Structure Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios. | | | | | | | | | **15** | |
| III | **Fund Flow Analysis & Cash Flow Analysis**  Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds -Technique of Preparing Funds Flow Statement- Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement.  **Cash Flow Statements:** Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 – Types of Cash Flows - Operating, Financing and Investing Cash Flows. | | | | | | | | | **15** | |
| IV | **Budgetary Control**  Budgetary Control: Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget. | | | | | | | | | **15** | |
| V | **Marginal Costing :** Meaning - Features – Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis- Break Even Point – Decision Making : Selection Of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factors – Exploring New Markets. | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | **75** | |
| **THEORY 20% & PROBLEM 80%** | | | | | | | | | |  | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Remember and recall basics in management accounting | | | | | | | | | | |
| **CO2** | Apply the knowledge of preparation of Financial Statements | | | | | | | | | | |
| **CO3** | Analyse the concepts relating to fund flow and cash flow | | | | | | | | | | |
| **CO4** | Evaluate techniques of budgetary control | | | | | | | | | | |
| **CO5** | Formulate criteria for decision making using principles of marginal costing. | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | Jain S.P. &Narang K.L. (2018) Cost and Management Accounting, kalyani publications, | | | | | | | | | | |
| 2 | Dr.S.N.Maheswari, Cost and Management Accounting, Sultan chand sons publications, New Delhi. | | | | | | | | | | |
| 3 | Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai. | | | | | | | | | | |
| 4 | Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai. | | | | | | | | | | |
| 5 | T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, Margham publications, Chennai. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Chadwick – The Essence of Management Accounting, Financial Times Publications, England. | | | | | | | | | | |
| 2 | Charles T.Horngren and Gary Sundem –Introduction to Management Accounting, Pearson, Chennai. | | | | | | | | | | |
| 3 | Murthy A and Gurusamy S, Management Accounting- Theory &Practice, Vijay Nicole Imprints  Pvt. Ltd .Chennai. | | | | | | | | | | |
| 4 | Hansen - Mowen, Cost Management Accounting and Control, South Western College, India. | | | | | | | | | | |
| 5 | N.P. Srinivasan, Management Accounting, New Age publishers, Chennai. | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | <https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300> | | | | | | | | | | |
| 2 | <https://accountingshare.com/budgetary-control/> | | | | | | | | | | |
| 3 | <https://www.investopedia.com/terms/m/marginalcostofproduction.asp> | | | | | | | | | | |

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

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

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

**THIRD YEAR – SEMESTER – V**

**Core Paper X – Direct Tax**

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

|  |  |
| --- | --- |
| **RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]** | |
| 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> |
| CourseDesignedBy: | |

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

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

**THIRD YEAR – SEMESTER - V**

**Core Paper XI: Software with Visual Basic ( Theory)**

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

|  |  |
| --- | --- |
| **CO** | **Course Outcomes** |
| **CO1** | Recall working in visual basics |
| **CO2** | Comparing various kind of variables in visual basics |
| **CO3** | Applying control in visual basic |
| **CO4** | Analyzing using menu editor |
| **CO5** | Applying various DDE properties |
| **Textbooks** | |
| 1 | Mohammed Azam, Programming with Visual Basic 6.0.– IKAS publishing house (P) Ltd |
| 2 | D.S. Rajendra Prasad, Dr. M.A. Jayaram, Visual Basic 6.0, Sapna Book House (P) Ltd., 2011 |
| 3 | Jitendra Patel, Visual Basic 6.0 Practiced, Osmora Incorporated, 2015 |
| **Reference Books** | |
| 1 | Dr.Liew Voon Kiong, Visual Basic Handbook (A Concise Guide to VB2019 Programming) Amazon Digital Services LLC - KDP Print US, 2020 |
| 2 | Paul Vick, The Visual Basic .Net Programming Language , Addison-Wesley, 2004· |
| 3 | Kelvin Saungweme, II, Visual Basics Programming Solutions (Programming Made Easy), Independently Published, 2021 |
| **NOTE: Latest Edition of Textbooks May be Used** | |
| **Web Resources** | |
| 1 | https://www.youtube.com/watch?v=-HNNCem5MoQ |
| 2 | https://www.youtube.com/watch?v=bCMWfzPONJg |

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

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

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

**THIRD YEAR – SEMESTER – V**

**Core Paper XII - Computer Applications: GST with Tally (Practical V)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **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 Introduce accounting in Tally prime | | | | | | | | | | | |
| **LO2** | To Understand the Preparation of Masters group | | | | | | | | | | | |
| **LO3** | To Create the accounting transactions | | | | | | | | | | | |
| **LO4** | To Generate the financial statements and MIS reports | | | | | | | | | | | |
| **LO5** | To Introduce the GST Calculation to Tally entry | | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std.** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | **FundamentalsofAccounting:** IntroductionofAccounting- accounting terminologiesandconcepts - RecordingofBusinessTransactions  **IntroductiontoTally Prime:** FeaturesofTally Prime -CompanyCreationand Setting up CompanyFeaturesinTally Prime | | | | | | | | | | 15 | |
| II | **MaintainingChartofAccounts:** Introduction -ChartofAccounts –Groups –Ledgers  **AccountingMasters:** CreationofGroups -ActivityofGroupCreation -CreationofLedger -ActivityofLedger Creation  **InventoryMasters**: Three Category of Inventory Masters -Inventory Masters- Stock Groups - Stock Category - Unit of Measures - Stock Items- Go down- Activity- Stock group, category, unit of measures | | | | | | | | | | 15 | |
| III | Recording and Maintaining Accounting Transactions: Business Scenarios- Accounting Voucher, Inventory Voucher Receipt Voucher - Contra Voucher -Payment Voucher -Purchase Voucher -Sales Voucher - Debit Note Voucher - Credit Note Voucher - Journal Voucher | | | | | | | | | | 15 | |
| IV | **Generating Financial Statements and MIS reports:** Trial Balance - Profit & Loss A/c -Balance Sheet -View working capital figures -Cash flow & Fund Flow Analysis -Stock Summary Analysis - Item wise Profitability -Go down-wise stock Availability -Stock Query- Daybook-Cash and Bank Book-Purchase Register -Sales Register-Journal Register-Bird’s eye view/drill from anywhere to anywhere | | | | | | | | | | 15 | |
| V | **Introduction to GST: GST in Tally Prime: Basis of GST-**GST Tax Structure -Supply of Goods and Services - Creation of Company and Activating GST at CompanyLevel –Creating Masters-Recording GST compliant transactions: Accounting Intrastate Supply of Goods - Accounting Interstate Supply of Goods –GST Reports-(Generating GST Returns for Regular Dealer in Tally: GSTR-1 -GSTR-3B -GSTR-9) – GST Filling (GST Annual Computation) | | | | | | | | | | 15 | |
|  | **TOTAL** | | | | | | | | | | **75** | |
| **CO** | | **Course Outcomes** | | | | | | | | | | |
| **CO1** | | Understand accounting entries in Tally prime | | | | | | | | | | |
| **CO2** | | Understand the creations of Masters group | | | | | | | | | | |
| **CO3** | | Understand the accounting transactions entry in Tally | | | | | | | | | | |
| **CO4** | | Generate the financial statements and MIS reports | | | | | | | | | | |
| **CO5** | | Understand the GST Calculation in Tally entry | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | |
| 1 | | Tally Education Pvt. Ltd, Official Guide To Financial Accounting Using Tally.ERP 9, BPB Publications, 2018 | | | | | | | | | | |
| 2 | | Shraddha Singh, Tally ERP 9 (Power of Simplicity), V&S Publishers, 2015 | | | | | | | | | | |
| 3 | | Nadhani, Tally .ERP 9 Training Guide, BPB Publications, 2009 | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
| 1 | | Vinod Kumar (Educator), Tally.ERP 9 Made Easy, Vinod Kumar,2016 | | | | | | | | | | |
| 2 | | Dinesh Maidasani, Straight To The Point - Tally.ERP 9, Laxmi Publications Pvt Limited, 2010 | | | | | | | | | | |
| 3 | | Asok K Nadhani, GST Accounting with Tally .ERP 9, BPB Publications, 2018 | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | |
| 1 | | https://www.youtube.com/watch?v=QC4ghSZVpsE | | | | | | | | | | |
| 2 | | https://www.youtube.com/watch?v=rG\_eHA3vN1I | | | | | | | | | | |
| 3 | | https://www.youtube.com/watch?v=xwpJ5QX9WEU | | | | | | | | | | |

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

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

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

**THIRD YEAR – SEMESTER – V**

**Skill Based Subject 3 - Business Law**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | **L** | | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **Skill Based Subject** | 3 | |  |  |  | 2 | 3 | 25 | 25 | | 50 |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | | To know the nature and objectives of Mercantile law | | | | | | | | | |
| **LO2** | | To understand the essentials of valid contract | | | | | | | | | |
| **LO3** | | To gain knowledge on performance contracts | | | | | | | | | |
| **LO4** | | To define the concepts of Bailment and pledge | | | | | | | | | |
| **LO5** | | To understand the essentials of contract of sale | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std.** | | | | | | | | | | | |
| **Unit** | | **Contents** | | | | | | | | **No. of Hours** | |
| I | | **Introduction**  An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law | | | | | | | | **8** | |
| II | | **Elements of Contract**  **Indian Contract Act 1872:** Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract | | | | | | | | **7** | |
| III | | **Performance Contract**  Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for  Breach of contract - Termination and Discharge of Contract - Quasi Contract | | | | | | | | **7** | |
| IV | | **Contract of Indemnity and Guarantee**  Contract of Indemnity and Contract of Guarantee - Extent of Surety’s Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailment’s, Duties and Rights of Bailor and Bailee. | | | | | | | | **7** | |
| V | | **Sale of Goods Act 1930:**  Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property –Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller | | | | | | | | **7** | |
|  | | **TOTAL** | | | | | | | | **36** | |
| **CO** | | **Course Outcome** | | | | | | | | | |
| **CO1** | | Explain the Objectives and significance of Mercantile law | | | | | | | | | |
| **CO2** | | Understand the clauses and exceptions of Indian Contract Act. | | | | | | | | | |
| **CO3** | | Explain concepts on performance, breach and discharge of contract. | | | | | | | | | |
| **CO4** | | Outline the contract of indemnity and guarantee | | | | | | | | | |
| **CO5** | | Explain the various provisions of Sale of Goods Act 1930 | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | | N.D. Kapoor , Business Laws- Sultan Chand andSons, New Delhi. | | | | | | | | | |
| 2 | | R.S.N. Pillai – Business Law, S.Chand, New Delhi. | | | | | | | | | |
| 3 | | M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi | | | | | | | | | |
| 4 | | M.V. Dhandapani, Business Laws, Sultan Chand andSons, New Delhi. | | | | | | | | | |
| 5 | | Shusma Aurora, Business Law,Taxmann, New Delhi. | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | | Preethi Agarwal, Business Law, CA foundation study material, Chennai. | | | | | | | | | |
| 2 | | Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai. | | | | | | | | | |
| 3 | | Kavya and Vidhyasagar, Business Law, Nithya publication, New Delhi. | | | | | | | | | |
| 4 | | D.Geet, Business Law Nirali Prakashan Publication, Pune. | | | | | | | | | |
| 5 | | M.R. Sreenivasan , Business Laws, Margham Publications, Chennai. | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | | [www.cramerz.comwww.digitalbusinesslawgroup.com](http://www.cramerz.comwww.digitalbusinesslawgroup.com) | | | | | | | | | |
| 2 | | <http://swcu.libguides.com/buslaw> | | | | | | | | | |
| 3 | | <http://libguides.slu.edu/businesslaw> | | | | | | | | | |

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

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

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

**THIRD YEAR – SEMESTER – VI**

**Core Paper XIII – Principles of Auditing**

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

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

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

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

**THIRD YEAR – SEMESTER – VI**

**Core Paper XIV – Digital Marketing**

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

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

**THIRD YEAR – SEMESTER – VI**

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

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | **Total** | |
| **Core Paper XV** | | | | **5** |  |  |  | 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 | | | | | | | | | | **15** |
| 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. | | | | | | | | | | **15** |
| 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. | | | | | | | | | | **15** |
| IV | | | **Introduction to Java script:** Advantage of JavaScript - Data type - Variable – Array - Operator and Expression - Control and looping Constructs - Functions - Dialog Boxes. | | | | | | | | | | **15** |
| V | | | **JavaScript Document Object Model:** Event Handling - Form Object - Built in Object - User Defined Object-Cookies | | | | | | | | | | **15** |
|  | | | **TOTAL** | | | | | | | | | | **75** |
| **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](file:///C:\Users\Administrator\Desktop\New%20folder%20(2)\B.Com%20(IT)%202025-2026.docx#v)=onepage&q&f=false | | | | | | | | | | | | |
| 2 | <https://www.google.co.in/books/edition/Principles_of_Web_Design/qFk1EAAAQBAJ?hl=en&>gbpv=1&dq=web%20design&pg=PA1977&printsec=frontcover | | | | | | | | | | | | |

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

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

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

**THIRD YEAR – SEMESTER – VI**

**Skill Based Subject 4 – COMPUTER APPLICATIONS:VISUAL**

**BASIC &WEBDESIGNINGPRACTICAL - VI**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course code** | | |  | **TITLEOFTHECOURSE** | **L** | | **T** | **P** | **C** |
| **Skill Based Subject** | | | | **COMPUTERAPPLICATIONS:VISUAL**  **BASIC &WEBDESIGNINGPRACTICAL - VI** | **-** | | **-** | **3** | **3** |
| **Pre-requisite** | | | | **Basic knowledge in Visual Basic and Web Designing** | **Syllabus**  **Version** | | | **2025-26** | |
| **CourseObjectives:** | | | | | | | | | |
| The main objectives of the program are:   1. To apply the concepts of Visual Basic in business applications. 2. To acquire the knowledge on application of Web Designing. | | | | | | | | | |
| **ExpectedCourseOutcomes:** | | | | | | | | | |
| Onthesuccessfulcompletionofthe course,studentwillbeable to: | | | | | | | | | |
| 1 | | CreatedifferentdatabasesUsingVisualBasicapplicationfordevelopingthe business transactions | | | | K3 | | | |
| 2 | | Create programsusingfinancial function in Visual Basic. | | | | K2 | | | |
| 3 | | Gainknowledgeon applicationofvisual basicinbusiness enterprises. | | | | K3 | | | |
| 4 | | Togainknowledgeonworking withweb page | | | | K2 | | | |
| 5 | | Toapplytheframesinweb page | | | | K3 | | | |
| **K1**-Remember;**K2**-Understand;**K3**-Apply;**K4** -Analyze;**K5** -Evaluate;**K6**– Create | | | | | | | | | |
| 1. Write a VisualBasic program to calculate Depreciation. 2. Write a VisualBasic program to find Currency Conversion. 3. Write a VisualBasic program to use Menu Editor for adding a picture and also increase and decrease the height and Width of a image box. 4. Write a VisualBasic program to calculate various leverages. 5. Write a VisualBasic program to find Present Value and Future Value by using Financial Functions. 6. Write a VisualBasic program to compute cost of Capital using Financial Functions. 7. Createwebpages forabusinessorganizationusingHTMLFrames. 8. CreateaProgramusingHTMLtodisplaytheorderedlistandunorderedlist ofa Departmental Store. 9. ProgramtodisplayImageandtextusingHTMLtagforanadvertisementofaCompany Product. 10. CreateadocumentusingFormattingandalignmenttodisplaySalesLetter. 11. CreateaResumeusingHTML Tag. 12. Createawebsiteofyour departmentwithminimumfivelinksusingHTML. 13. CreateaFormoftheCustomerSurveyfortheusertoenterGeneralnameandaddress information. | | | | | | | | | |
| **RelatedOnlineContents[MOOC,SWAYAM,NPTEL,Websitesetc.]** | | | | | | | | | |
| 1 | https:/[/www.youtube.com/watch?v=-HNNCem5MoQ&t=36s](http://www.youtube.com/watch?v=-HNNCem5MoQ&t=36s) | | | | | | | | |
| 2 | https:/[/www.youtube.com/watch?v=Q33KBiDriJY](http://www.youtube.com/watch?v=Q33KBiDriJY) | | | | | | | | |
| 3 | https:/[/www.youtube.com/watch?v=VqCgcpAypFQ](http://www.youtube.com/watch?v=VqCgcpAypFQ) | | | | | | | | |
|  | | | | | | | | | |

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

S-Strong;M-Medium;L-Low

ELECTIVES

**THIRD YEAR – SEMESTER – V**

**Elective – I A: Informatics and Cyber Laws**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **Elective – I** | | | 5 |  |  |  | 4 | 5 | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | | |
| **LO1** | To review the basic concepts and fundamental knowledge in the field of informatics. | | | | | | | | | | | |
| **LO2** | To create awareness about the nature of the emerging digital knowledge society and the impact of informatics on business decisions. | | | | | | | | | | | |
| **LO3** | To enlighten the social informatics in IT & Society | | | | | | | | | | | |
| **LO4** | To instil the importance of cyber world | | | | | | | | | | | |
| **LO5** | To create an awareness about the cyber world and cyber regulations | | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std.** | | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** | |
| I | **Overview of Informatics:** meaning, feature and importance - Computer networks & Internet, wireless technology, cellular wireless networks, introduction to mobile phone technology, Purchase of technology, license, guarantee, and warranty. New development in informatics | | | | | | | | | | **15** | |
| II | **Knowledge Skills for Higher Education**: Data, information and knowledge, knowledge management, Internet access methods –Dial-up, DSL, Cable, ISDN, Wi-Fi. Internet as a knowledge repository, academic search techniques, creating cyber presence. Academic websites, open access initiatives, opens access publishing models, Introduction to use of IT in teaching and learning - Educational software, Academic services – INFLIBNET, NICNET, BRNET. | | | | | | | | | | **15** | |
| III | **Social Informatics**: IT & Society– issues and concerns– digital divide, IT & development, IT for national integration, overview of IT application in medicine, healthcare, business, commerce, industry, defence, law, crime detection, publishing, communication, resource management, weather forecasting, education, film and media, IT in service of disabled, Futuristic IT – artificial intelligence, Virtual reality, bio computing. Health issues – guide lines for proper usage of computers, internet and mobile phones E-wastes and green computing, impact of IT on language & culture-localization issues. | | | | | | | | | | **15** | |
| IV | **Cyber World**: Cyber space, information overload, cyber ethics, cyber addictions, cybercrimes – categories – person, property, Government – types - stalking, harassment, threats, security & privacy issues | | | | | | | | | | **15** | |
| V | **Cyber Regulations:** Scope of cyber laws, - Provisions under IT Act 2000, cyber related Provisions under IPC | | | | | | | | | | **15** | |
|  | **TOTAL** | | | | | | | | | | **75** | |
|  | | | | | | | | | | | | |
| **CO** | | **Course Outcomes** | | | | | | | | | | |
| **CO1** | | Apply Information Security Standards compliance during software design and development | | | | | | | | | | |
| **CO2** | | Analyze the knowledge skills in informatics | | | | | | | | | | |
| **CO3** | | Implication of social informatics in IT & society and various consequences in social informatics | | | | | | | | | | |
| **CO4** | | Understand the concept of cybercrime and its effect on outside world | | | | | | | | | | |
| **CO5** | | Interpret and apply IT law in various legal issues | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | | |
| 1 | | Ramesh Bangia. Learning Computer Fundamentals, Khanna Publishers, New Delhi | | | | | | | | | | |
| 2 | | Raja Raman, Introduction to information Technology, PHI, New Delhi. | | | | | | | | | | |
| 3 | | Alexis Leon & Mathews Leon. Fundamentals of Information Technology, Vikas Publishing House, New Delhi. | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | | |
| 1 | | Barbara Wilson. Information Technology: The Basics, Thomson Learning | | | | | | | | | | |
| 2 | | George Beekman, Eugene Rathswohl. Computer Confluence, Pearson Education, New Delhi. | | | | | | | | | | |
| 3 | | IT Act 2000, 8. Rohas Nagpal, IPR & Cyberspace – Indian Perspective | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | | |
| 1 | | <https://www.google.co.in/books/edition/INFORMATICS/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 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| TOTAL | 15 | 12 | 15 | 15 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| AVERAGE | 3 | 2.4 | 3 | 3 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

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

**THIRD YEAR – SEMESTER – V**

**Elective – I B: Business Finance**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | **Total** | |
| **Elective – I** | | 5 |  |  |  | 4 | 5 | 25 | 75 | 100 | |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | Introduce the concepts of business finance. | | | | | | | | | | |
| **LO2** | Understand about the financial plans. | | | | | | | | | | |
| **LO3** | Know about the capitalization of the financial sources. | | | | | | | | | | |
| **LO4** | Understand about the capital structure | | | | | | | | | | |
| **LO5** | Know about the different sources of finance | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std.** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** |
| I | **Business Finance**: Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions | | | | | | | | | | **15** |
| II | **Financial Plan**: Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals. | | | | | | | | | | **15** |
| III | **Capitalisation:** Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation: Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation | | | | | | | | | | **15** |
| IV | **Capital Structure**: Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital. | | | | | | | | | | **15** |
| V | **Sources and Forms of Finance**: Source: External or Internal; Duration: Permanent – Short, Medium or long-term. Type: Ordinary (equity) shares - Loan stock - Retained earnings - Bank lending – Leasing - Hire purchase - Government assistance - Venture capital – Franchising. | | | | | | | | | | **15** |
|  | **TOTAL** | | | | | | | | | | **75** |
|  | | | | | | | | | | | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Introduce the concepts of business finance. | | | | | | | | | | |
| **CO2** | Understand about the financial plans. | | | | | | | | | | |
| **CO3** | Know about the capitalization of the financial sources. | | | | | | | | | | |
| **CO4** | Understand about the capital structure | | | | | | | | | | |
| **CO5** | Know about the different sources of finance | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
| 1 | Essentials of Business Finance - R.M. Sri Vatsava | | | | | | | | | | |
| 2 | Financial Management – Saravanavel | | | | | | | | | | |
| 3 | Financial Management - L.Y. Pandey | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Financial Management - S.C. Kuchhal | | | | | | | | | | |
| 2 | Financial Management - M.Y. Khan and Jain | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | https://www.youtube.com/watch?v=AJiwqgkKSqc | | | | | | | | | | |
| 2 | https://www.youtube.com/watch?v=ITTtEnuoCWw&list=PLwml6wWINYLHpci2- OgbeLOclaWzG9CHY | | | | | | | | | | |
| 3 | https://www.youtube.com/watch?v=vLPmjO4K3Vk | | | | | | | | | | |

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

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

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

**THIRD YEAR – SEMESTER – V**

**Elective – I C: Banking Law & Practice**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | **Total** | |
| **Elective – I** | | 5 |  |  |  | 4 | 5 | 25 | 75 | 100 | |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks | | | | | | | | | | |
| **LO2** | To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function | | | | | | | | | | |
| **LO3** | To throw light on Central Bank in India, it formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion | | | | | | | | | | |
| **LO4** | To understand how capital fund of commercial banks, objectives and process of Asset securitization etc., | | | | | | | | | | |
| **LO5** | To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc. | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII Std.** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | | **No. of Hours** |
| I | **Introduction to Banking**  History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India - Payment Banks and Small Banks - Commercial Banking: Definition - Classification of Banks. Banking System - Universal Banking - Commercial Banking functions - Role of Banks in Economic Development. Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank. | | | | | | | | | | **15** |
| II | **RBI**  Establishment – objective - Legal framework – Functions – SBI - Origin and History – Establishment Indian subsidiaries - Foreign subsidiaries -Non-Banking-Subsidiaries-Personal banking International banking-Trade Financing-Correspondent banking - Co-operative banks-Meaning and definition-Features-Co-operative banks Vs Commercial banks-Structure.-NBFC-Role of NBFCRBI Regulations-Financial sector reforms-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** |
|  | | | | | | | | | | | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks | | | | | | | | | | |
| **CO2** | Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function | | | | | | | | | | |
| **CO3** | Gain knowledge about the Central Bank in India, it 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 | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
| 1 | Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi | | | | | | | | | | |
| 2 | K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi | | | | | | | | | | |
| 3 | B. Santhanam, Banking & Financial System, Margam Publication, Chennai | | | | | | | | | | |
| **NOTE: Latest Edition of Textbooks May be Used** | | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
| 1 | https://www.rbi.org.in/ | | | | | | | | | | |
| 2 | https://businessjargons.com/e-banking.html | | | | | | | | | | |
| 3 | <https://www.wallstreetmojo.com/endorsement/> | | | | | | | | | | |

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

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

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

**THIRD YEAR – SEMESTER – VI**

**Elective – II A: E-Commerce and Net Banking**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **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 e-commerce | | | | | | | | | | |
| **LO2** | To enlighten the different types of E-commerce | | | | | | | | | | |
| **LO3** | To compare the internet and extranet | | | | | | | | | | |
| **LO4** | To gain knowledge on the public policy of e-commerce | | | | | | | | | | |
| **LO5** | To identify the infrastructure for E-commerce | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std.** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction to E-Commerce**: Definition, main activities of E-Commerce, goals of E-Commerce, technical components of E-Commerce, functions of E-Commerce. e-Commerce and the Trade Cycle, Electronic Markets, Electronic Data Interchange, Internet Commerce. Business Strategy in an Electronic Age: Supply Chains, Porterís Value Chain Model, Inter Organizational Value Chains, Competitive Strategy, First Mover Advantage. | | | | | | | | | **12** | |
| II | **Business-to-Business Electronic Commerce**: Types of E-commerce, Characteristics of B2B EC, Models of B2BEC, Auctions and Services from traditional to Internet Based EDI; Electronic Data Interchange (EDI): Concepts of EDI and Limitations, applications of EDI, advantages and disadvantages of EDI, EDI Model. | | | | | | | | | **12** | |
| III | **Internet and Extranet** : Architecture of the Internet, Intranet and Extranet, Intranet software, Applications of Intranets, Extranets, Structures of Extranets, Extranet products and services, Applications of Extranets, Business Models of Extranet Applications,; Electronic Payment Systems: Types of Electronic payment types, value exchange system, electronic fund transfer, Issues and Challenges. | | | | | | | | | **12** | |
| IV | **Public Policy**: From Legal Issues to Privacy: Legal Incidents, Ethical and Other Public Policy Issues, Protecting Privacy, Protecting Intellectual Property, Encryption and Decryption, secret key cryptography, DES and RSA algorithms. | | | | | | | | | **12** | |
| V | **Infrastructure For EC** : Network of Networks, Internet Protocols, Web- Based client/Server, Internet Security, Selling on the Web, Chatting on the Web, Multimedia delivery, Analysing Web Visits, Managerial | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | **60** | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Illustrate the technical components of E-commerce | | | | | | | | | | |
| **CO2** | Compare and contrast the different models of e-commerce | | | | | | | | | | |
| **CO3** | Analyze the applications of internet and extranet | | | | | | | | | | |
| **CO4** | Discuss the legal issues of e-commerce | | | | | | | | | | |
| **CO5** | Enumerate the internet protocols | | | | | | | | | | |

|  |  |
| --- | --- |
| **Textbooks** | |
| 1 | David Whiteley, ì E-Commerce, Tata McGraw Hill, 2000 |
| 2 | E Business by Parag Kulakarni and Sunitha Jahirabadkar from Oxford University Press. |
| 3 | E Business by Jonathan Reynolds from Oxford University Press |
| **Reference Books** | |
| 1 | R. Kalakota and A. B. Whinston, Frontiers of Electronic Commerce, Addison Wesley |
| 2 | David Kosiur, Understanding Electronic Commerce, Microsoft Press |
| 3 | Soka, From EDI to Electronic Commerce, McGraw Hill. |
| **NOTE: Latest Edition of Textbooks May be Used** | |
| **Web Resources** | |
| 1 | <https://www.google.co.in/books/edition/Introduction_to_E_Commerce_Technology_in/SdPwo> QEACAAJ?hl=en |
| 2 | <https://www.google.co.in/books/edition/Introduction_to_E_commerce/cheOQeh8rk4C?hl=en&> gbpv=1&dq=e-commerce%20and%20networking&pg=PP1&printsec=frontcover |
| 3 | https://www.google.co.in/books/edition/Electronic\_Commerce/bHzSRAAACAAJ?hl=en |

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

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

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

**THIRD YEAR – SEMESTER – VI**

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

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

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

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

**THIRD YEAR – SEMESTER – VI**

**Elective – II C: Investment 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 various alternatives of investment | | | | | | | | | | |
| **LO2** | To understand about classification of investment market | | | | | | | | | | |
| **LO3** | To perform fundamental analysis before investing | | | | | | | | | | |
| **LO4** | To evaluate various types of fundamental analysis | | | | | | | | | | |
| **LO5** | To understand about optimum portfolio construction and management | | | | | | | | | | |
| **Prerequisite: Should have studied Commerce in XII Std.** | | | | | | | | | | | |
| **Unit** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | **Introduction of Investment**: Investment Choices and Alternatives; Forms of Investment; Investment in Financial Assets; Money market and Capital Market Investment Instruments; Investment Objectives; Investment - Return and Risk | | | | | | | | | **12** | |
| II | **Investment Market**: Investment Market; Primary and Secondary Markets; New Issue Market; Listing of Securities; Operations of India Stock Market; Cost of Investing in Securities; Mechanics of Investing; markets and Brokers; Regulation and Control over investment market; Role and Guidelines of SEBI | | | | | | | | | **12** | |
| III | **Fundamental Analysis**: Fundamental Analysis; Valuation Theories of Fixed and Variable Income Securities Risk Analysis in Investment Decision; Systematic and Unsystematic Risk | | | | | | | | | **12** | |
| IV | **Stock Market Analysis**: Stock Market Analysis- Technical Approach; Efficient Market Theory; Weak and Semi-strong form of Efficient Market; Investment decision making under Efficient market Hypothesis | | | | | | | | | **12** | |
| V | **Portfolio Management**: Introduction to Portfolio Management – An Optimum portfolio Selection Problem, Markowitz Portfolio Theory, Sharpe: Single Index Model; Capital Asset Pricing Model | | | | | | | | | **12** | |
|  | **TOTAL** | | | | | | | | | **60** | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Recalling various alternatives of investment | | | | | | | | | | |
| **CO2** | Comparing the features of various investment markets | | | | | | | | | | |
| **CO3** | Analysing investments using fundamental analysis | | | | | | | | | | |
| **CO4** | Applying technical analysis for evaluating investments | | | | | | | | | | |
| **CO5** | Analysing an optimum portfolio for investment | | | | | | | | | | |

|  |  |
| --- | --- |
| **Textbooks** | |
| 1 | Alexander, Gordon J. and Sharpe, William F. (1989), “Fundamental of Investments”, Prentice Hall Inc., Englewood Cliffs, New Jersey. (Pearson Education) |
| 2 | Bhalla, V. K, (2005), “Investment Management Security Analysis and Portfolio Management”, 8th Ed, S. Chand, New Delhi. |
| 3 | Elton, Edwin, J. and Gruber, Martin, J. (1984), “Modern Portfolio theory and |
| **Reference Books** | |
| 1 | Fischer, Donald, E. and Jordan, Ronald, J. (1995), “Security Analysis and Portfolio Management”, 6th Ed, Pearson Education. |
| 2 | Fuller, Russell, J. and Farrell, James, L. (1993), “Modern Investment and Security Analysis”, McGraw Hill, New York. |
| 3 | A. K. Vashisht, R.K. Gupta, Investment Management and Stock Market, Deep & Deep Publications, 2005 |
| **NOTE: Latest Edition of Textbooks May be Used** | |
| **Web Resources** | |
| 1 | https://intellipaat.com/blog/investment-management/ |
| 2 | https://www.coursera.org/lecture/understanding-financial-markets/investment-management-in-a-nutshell-part-1-IWNFW |
| 3 | https://www.youtube.com/watch?v=ImaQ\_MC73hk |

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

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

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

**THIRD YEAR – SEMESTER – VI**

**Elective – III A: Integrated Marketing communication**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Category** | | **L** | **T** | **P** | **S** | **Credits** | **Inst. Hours** | **Marks** | | | |
| **CIA** | **External** | | **Total** |
| **Elective - III** | | 5 |  |  |  | 4 | 5 | 25 | 75 | | 100 |
| **Learning Objectives** | | | | | | | | | | | |
| **LO1** | To understand the role of Integrated Marketing Communication | | | | | | | | | | |
| **LO2** | To enhance knowledge in different models in communication hierarchy | | | | | | | | | | |
| **LO3** | To have an understanding on budgeting for promotional programmes | | | | | | | | | | |
| **LO4** | To learn the development of creative marketing communication | | | | | | | | | | |
| **LO5** | To examine the effectiveness and control of promotional programmes | | | | | | | | | | |
| **Prerequisites: Should have studied Commerce in XII** | | | | | | | | | | | |
| **UNIT** | **Contents** | | | | | | | | | **No. of Hours** | |
| I | An Introduction to Integrated Marketing Communication (IMC): Meaning and role of IMC in the Marketing process, Introduction to IMC tools – Advertising, sales promotion, publicity, public relations, and event sponsorship | | | | | | | | | **12** | |
| II | **Understanding communication process**: Source, Message and channel factors, Communication response hierarchy - AIDA model, Hierarchy of effect model, Innovation adoption model, information processing model | | | | | | | | | **12** | |
| III | **Planning for Marketing Communication (Marcom)**: Establishing marcom Objectives and Budgeting for Promotional Programmes-Setting communication objectives, Sales as marcom objective, Budgeting for marcom-Factors influencing budget | | | | | | | | | **12** | |
| IV | **Developing the Integrated Marketing Communication Programme**: Planning and development of creative marcom. Creative strategies in advertising, sales promotion, publicity, event sponsorships etc. | | | | | | | | | **12** | |
| V | **Measuring Effectiveness and control of Promotional Programmes**: Meaning and importance of measuring communication effectiveness, the testing process, measuring the effectiveness of other promotional tools and IMC. | | | | | | | | | **12** | |
|  | **Total** | | | | | | | | | **60** | |
| **CO** | **Course Outcomes** | | | | | | | | | | |
| **CO1** | Explain the role of Integrated Marketing Communication | | | | | | | | | | |
| **CO2** | Describe the different types of model in communication hierarchy | | | | | | | | | | |
| **CO3** | Enumerate the Objectives and Budgeting for Promotional Programmes | | | | | | | | | | |
| **CO4** | List out the development in creative marketing communication | | | | | | | | | | |
| **CO5** | Outline the effectiveness and control of promotional programmes in IMC | | | | | | | | | | |
| **Textbooks** | | | | | | | | | | | |
|  | Advertising Management, Jaishri Jethwaney & Shruti Jain, Oxford University Press | | | | | | | | | | |
|  | Advertising & Promotions: An IMC perspective, Kruti Shah and Alan D’Souza, Tata McGraw Hill | | | | | | | | | | |
|  | Advertising & Promotion- An Integrated Marketing Communications Perspective, George Belch, Michael Belch & Keyoor Purani, TATA McGraw Hill | | | | | | | | | | |
| **Reference Books** | | | | | | | | | | | |
|  | Jerome M. Juska- Integrated Marketing Communication ,Taylor & Francis | | | | | | | | | | |
|  | Advertising & Promotions, S H Kazmi and Satish K Batra, Excel | | | | | | | | | | |
|  | Advertising & Promotion: An IMC approach, Terence A. Shimp Pub., Cengage Learning | | | | | | | | | | |
| **Web Resources** | | | | | | | | | | | |
|  | https://www.google.co.in/books/edition/Marketing\_Communications/paVeBAAAQBAJ?hl=e n&gbpv =1&dq=marketing%20communications&pg=PP1&printsec=front cover | | | | | | | | | | |
|  | <https://www.google.co.in/books/edition/Marketing_Communications/q6deBAA> AQBAJ?hl=en&gbpv=1&dq=marketing%20communications&pg=PA1&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 : Entrepreneurial Development**

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

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

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

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

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

**THIRD YEAR – SEMESTER – VI**

**Elective – III 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. | | | | | | | | | | |

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| --- | --- |
| **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**