B.Com. Corporate Secretaryship with CA

Syllabus

AFFILIATED COLLEGES

Program Code: 2AG

2026 – 2027 onwards

BHARATHIAR UNIVERSITY

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

Coimbatore - 641 046, Tamil Nadu, India

Program Educational Objectives (PEOs)	
The **B. COM CSCA** program describe accomplishments that graduates are expected to attain with in five to seven years after graduation	
PEO1	The students will ready for employment in functional areas like accounting, taxationon, banking, insurance and corporate law.
PEO2	An attitude for working effectively and efficiently in a business environment
PEO3	To make the students competent in taking up wide range of responsible positions inthe Secretarial, Legal, Finance, Accounts, Personnel and Administrative departments.
PEO4	To impart the most current knowledge and skills for the individuals to getthem placed at middle level professionals in the corporate sector.
PEO5	To make the students to prepare for the Company Secretaryship Program.

Program Specific Outcomes (PSO)	
After the successful completion of **BCOMCSCA** program, the students are expected to	
PSO1	To produce competent professionals like Company secretaries, Chartered Accountants, Cost and Management Accountants through appropriate teaching programs.
PSO2	To provide right skills, attitudes and values by imparting training in reputed Companies / Corporate.
PSO3	To understand the law and best practices in key function matters and toapply them in Secretaryship functions and ensure corporate compliance.
PSO4	To develop the skills of research, analyzing, evaluating problems andtaking business decisions.
PSO5	To acquire knowledge to nurture in intellectual, interpersonal and societal skills.

Program Out comes (POs)	
After the successful completion of **B.COMCS CA** program, the students are expected to	
PO1	Become knowledgeable in the subject of Corporate Laws and apply the principles of the same to the requirements of the Employer / Institution / Own Business or Enterprise.
PO2	Gain Analytical skills in the field/area of Accounting and Taxation
PO3	Understand and Appreciate Professional Ethics, Community Living and Nation Building Initiatives.
PO4	Capable of handling several Departments in companies.
PO5	Understanding and giving solutions to varied Financial Problems.
PO6	Able to identify and adopt compliance formalities in Company Administration.

BHARATHIARUNIVERSITY,COIMBATORE-641046

B.Com-CS with CA (Corporate Secretaryship with Computer Applications)(CBSC PATTERN)

(For the students admitted during the academicyear2025-26 andonwards)

Course Code	Title of the Course	Hours		Credits	Maximum Marks		
		Theory	Practical		CIA	ESE	Total
	SEMESTER–I						
11T/M/H/F	Language-I	6	-	3	25	75	100
11E	English-I	6	-	3	25	75	100
13A	Core I– Financial Accounting	5	-	4	25	75	100
13B	Core II–Business Management	5	-	4	25	75	100
1AA	Supportive I-Computer Applications in Corporate-Office	4	-	3	25	75	100
23P	Computer Practical– I	-	2	-	-	-	-
1FA	Environmental Studies	2	-	2	-	50	50
	Total	**28**	**2**	**19**	**125**	**425**	**550**
	SEMESTER–II						
21T/M/H/F	Language-II	6	-	2	25	75	100
21E	English-II	4	-	2	25	25	50*
2NM	**Skilled Based Subject – I – Nan Mudhalvan Scheme – Language Profiency for employability - Effective English**	2		2	25	25	50**
23A	Core III–Higher Financial Accounting	6	-	4	25	75	100
23B	Core IV– Setting Up of Business	6	-	4	25	75	100
23P	Supportive II–Computer Practical –I	-	4	3	25	75	100
2FB	Value Education – Human Rights	2	-	2	-	50	50
	Total	**26**	**4**	**19**	**150**	**400**	**550**
	SEMESTER–III						
31T	Language-III	6	-	2	25	75	100
31E	English-III	4		2	25	75	100
33A	Core V–Commercial Law	3		4	25	75	100
33B	Core VI–Company Law and Secretarial Practice	3	-	4	25	75	100
33C	Core VII–Programming in C	3	-	3	20	55	75
3AC	Supportive: III- Business Mathematics	4	-	3	25	75	100
33P	Computer Practical-II	-	2	-	-	-	-
3ZA	Skill based Subject-II Intellectual Property Rights	2		3	20	30	50
3FB/3FC/ 3FD /3FG	Tamil@/Advanced Tamil# (or) Non-Major Elective–I: Yoga for Human Excellence#/ Women's Rights# Constitution of India#	1		1		25	25
	Health and Wellness		1	1	25	-	25

3NM	**Skill based Subject -I : Naan Mudhalvan- Digital Skills for Employability(Microsoft Office Essentials)** **https://docs.google.com/spreadsheets/d/1bBRAYYJa35th9m3wzzzdool34bx6f5Vp/edit?usp=drivesdk&ouid=100738103855604184250&rtpof=true&sd=true**	**2**		**2**	25	75	100
	Total	**27**	**3**	**25**	**215**	**560**	**775**
	SEMESTER–IV						
41T	Language-IV	6	-	2	25	75	100
41E	English-IV	4		2	25	75	100
43A	Core VIII– Corporate Accounting	4	-	4	25	75	100
43B	**Core IX–** AdvancedCompany Law and Secretarial Practice	4	-	4	25	75	100
43P	Core XI Computer Practical- II(C Programming & Tally ERP 9.0)	-	3	3	25	75	100
4AD	Supportive: IV–Business Statistics	4	-	3	25	75	100
4ZA	**SkillbasedSubject-2: Nan MudhalvanScheme – Office Fundamentals** http://kb.naanm\udhalvan.in/Bharathiar University_(BU)		3	2	25	25	50
4FB/ 4FE	Tamil @ / Advanced Tamil (or)Non-major elective -II : General Awareness	1	-	1		25	25
	Disaster Management	1		1	25		25
	Total	**24**	**6**	**22**	**200**	**500**	**700**
	SEMESTER–V						
53A	Core XII– Cost Accounting	4	-	4	25	75	100
53B	Core XIII– Labour Legislation	4	-	3	25	75	100
53C	Core XIV – Advanced Corporate Accounting	5	-	4	25	75	100
53D	Core XV– Taxation	4	-	4	25	75	100
53E	Core XVI – Secretarial Audit and Standard	3	-	3	20	55	75
5EA/ 5EB/ 5EC	Elective–I	5	-	4	25	75	100
57A	Institutional Training (15 days)			2		50	50
5ZC	Skill based Subject- 3 : PYTHON	2	-	3	20	30	50
5NM	Skill Based Subject-III: Naan Mudhalvan- Accounting and Trading Essentials for Employability (Banking, Lending and NBFC Products and Services- I) http://kb.naanmudhalvan.in/images/3/37/BFSI-2_2023-2024.pdf	3		2	25	75	100
	Total	**30**		**29**	**190**	**585**	**775**
	SEMESTER–VI						

63A	CoreXVII–CorporateLaws	5	-	4	25	75	100
63B	CoreXVIII–Management Accounting	5	-	4	25	75	100
63C	CoreXIX-GoodsandServicesTax(GST)	4	-	3	25	75	100
63D	Core XX - Securities Management	3	-	3	20	55	75
6EA/ 6EB/ 6EC	Elective–II	5	-	4	25	75	100
6ED/ 6EE/ 6EF	Elective–III	-	5	4	20	55	75
	Based Subject -4 :**NanMudhalvan Scheme:Fintech Course :2(Capital** Markets Skill /Digital Marketing/Opreational Logistics) http://kb.naanmudhalvan.in/Bharathiar_Un iversity_(B	3		2	25	25	50
67A	Extension Activities @	-	-	2	50	-	50
	Total	**25**	**5**	**26**	**215**	**435**	**650**
	Grand Total	**160**	**20**	**140**	**1095**	**2905**	**4000**

*ENGLISH II – University semester examination will be conducted for 50 marks (as per exiting pattern of examination) and it will be conducted for 25 marks.
**NAN MUDHALVAN SKILL COURSE – External 75 marks will be assessed by Industry and Internal 25 marks will be offered by respective course teachers.

Includes50% 20% 25% continuous internal assessment marks for theory and practical papers respectively.

Value added courses: Minimum 2 and Maximum 5 for each Department for entire program-Itis optional for affiliated colleges.

Job oriented certificate courses: Two courses (Each Department for entire program)- Itis optional for affiliated colleges

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

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

Elective Papers (Colleges can choose any one of the papers as electives)		
Elective–I	A	Advance Excel and Power B
	B	Management Information System with AI
	C	Big Data Analysis
Elective–II	A	Corporate Governance
	B	Internet and E-Commerce
	C	Introduction to Industry 4.0
Elective- III	A	Corporate E-Filing Practice
	B	Cyber Security Laws
	C	Web Designing

First Semester

SCHEME OF EXAMINATIONS: CBCS Pattern

SEMESTER-I

Course code	**13A**	**TITLEOFTHECOURSE**	**L**	**T**	**P**	**C**
CoreI		**FINANCIALACCOUNTING**	**5**		**-**	**4**
Pre-requisite			**Syllabus version**			

Course Objectives:

The main objectives of this course are to:

To acquire knowledge on basic principles of accounting theory, concepts and conventions, preparation of financial statements, Bank Reconciliation Statement and Bills of Exchange for effective accounting management.

Expected Course Outcomes:

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

1	Recall the fundamental concepts of accounting and book keeping	K1&K5
2	Solve the errors in book keeping and identify the effect of BRS in an enterprise	K3
3	Aware of Bills of exchange and its transaction, including Accommodation bills	K3
4	To gain knowledge about preparation of final Accounts	K2
5	UnderstandtheAccountcurrentstatementandprocedureforcalculationof Average due date methods	K3

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

Unit:1	**INTRODUCTION**	**13—hours**
Introduction–Accounting principles, Concepts and Conventions–Journal– Ledger, Subsidiary books.		
Unit:2	**TRIALBALANCEANDRECTIFICATIONOFERRORS**	**15--Hours**
Preparation of trial balance – Rectification of errors –Bank reconciliation statement.		
Unit:3	**FINALACCOUNTS**	**15—hours**
Final Accounts of Sole Traders		
Unit:4	**BILLSOFEXCHANGE**	**15-hours**
Bills of Exchange, Accounting of Non-trading Concerns		
Unit:5	**ACCOUNTCURRENT–AVERAGEDUEDATE**	**15—hours**
Account Current –Average Due Date.		
Unit:6	**Contemporary Issues**	**2hours**
Expert lectures, online seminars -webinars		
	Total Lecture hours	**75—hours**

DistributionofMarks:20% Theory,80% Problems

Text Book(s)	
1	T.S.Reddy &Murthy–Financial Accounting
2	N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy – S.Chand &Company Ltd.,
Reference Books	
1	Shukla M.C.& Grewal T.S. –Advanced Accounting.
2	Gupta R.L &Radhaswamy M.– Advanced Accounting.
Related Online Contents[MOOC,SWAYAM, NPTEL, Websites etc.]	
1	https://nptel.ac.in/course.html
2	https://swayam.gov.in/search?searchText=basic+accounting
Course Designed By: Mrs.P.Neelaveni snvaan@gmail.com	

Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

SEMESTER-I

Course code	13B	TITLEOFTHECOURSE	L	T	P	C
Core II		**BUSINESS MANAGEMENT**	**5**	**-**	**-**	**4**
Pre-requisite			**Syllabus version**			

Course Objectives:

The main objectives of this course are to:

1. The subject aims to education the functions and theories of management.
2. To organization structure, communication skills and leadership Qualities And build competencies among the students as entrepreneurs and managers

Expected Course Outcomes:

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

1	Discuss Nature and Scope of Management Process	K1&K2
2	Describe Planning and Decision-Making Process.	K2
3	Explain Organization and Organizational Structure.	K2&K3
4	Enumerate Theories of Motivation and Incentives.	K2
5	Describe Co-ordination and Control Process.	K3

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

Unit:1	INTRODUCTION TO MANAGEMENT	15-hours

Management – meaning – Difference between Management and Administration –Management is an art / Science levels and functions of Management

Unit:2	PLANNING	15—hours

Planning–Policies and procedures-Steps or Process –Methods –Decision Making

Unit:3	ORGANISING	15—hours

Organizing – Structure Principles – Theories of Organization – Line and staff functions–delegation– Functional Organization–Formal and Informal organization. span of Management –Centralization and Decentralization

Unit:4	DIRECTION AND CO-ORDINATION	15—hours

Direction – Communication – Motivation – Morale – Leadership – Internal and External Co-ordination-Committees in management

Unit:5	CONTROL PROCESS	13—hours

Control process–Source Tools –CPM–PERT–social responsibilities of Business

Unit:6	Contemporary Issues	2hours

Expert lectures, online seminars -webinars

	Total Lecture hours	**75—hours**

Text Book(s)

1	Principles of Management -
2	Dinkar Pagare – Business Management

Reference Books	
1	Koontz & O‟ Donnell – Principles of Management.
2	Dr.Saxen–Business Administration and Management.
3	Chatterjee–An introduction to Management of Principles and techniques
Related On line Contents[MOOC,SWAYAM, NPTEL, Websites etc.]	
1	https://swayam.gov.in/search?searchText=business+studies
2	https://nptel.ac.in/course.html
Course Designed By: Mrs.P.Neelaveni snvaan@gmail.com	

Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

SEMESTER-I

Course code	1AA	TITLEOFTHECOURSE	L	T	P	C
Supportive I		COMPUTER APPLICATIONS IN CORPORATE OFFICE	4	-	-	3
Pre-requisite			Syllabus Version			

Course Objectives:

The main objectives of this course are to:

1. This course is designed to project the utilization of Computers in the Modern Business World.
2. To enable the students to know the importance of Computer in Business
3. After the successful completion of the course the student must be aware of Concepts and utilization of computer in day to day life

Expected Course Outcomes:

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

1	To gain knowledge about computers and its Generations, characteristic, classifications and introduction to windows98	K1&2
2	To acquire knowledge how to create word document including pages no, space, header and footer with graphics.	K2&K3
3	Learn to creating a new Work book and entering data, Adding Cell working with simple formulas and creating charts for data.	K2&K3
4	To know how to create a new database, entering data in table creating relationships between tables modifying a form, and create query and report.	K3&K6
5	To learn how to create a new presentation slides with graphics, and alsothe performance of deleting, copying slides, and also adding and modifying text.	K3&K6

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

Unit:1	**INTRODUCTIONTO COMPUTER**	**10-hours**

Introduction to computer–generation of computers–classification of computers – characteristics of computers –hardware and software. Introduction to windows 98– working within a window – toolbars, menu 7 dialog boxes– working with drivers' folders & files.

Unit:2	**MSWORD**	**12—hours**

MSWord– Creating an new document–Editing–Working with margins, pages and line spaces, -Adding Headers, Footers and page numbering – Printing documents – Faxing & E-mailing documents– Adding Graphics to Documents.

Unit:3	**MS-EXCEL**	**12—hours**

MS-Excel– Creating a new Work book–Entering data into the worksheets– Editing worksheets– Adding Cell borders and shading working with ranges– managing and printing work book– simple calculations– copying formulas– creating charts.

Unit:4	**MSACCESS**	**12—hours**
MS Access–Creating a new data base creating & editing table–Entering & editing data in table–creatingrelationshipsbetweentables–creating&modifyingaform–sorting, filtering & indexing data–creating a query– creating a customizing a report.		
Unit:5	**POWERPOINT**	**12—hours**
Power Point –Creating a new presentation– working with slides in different views–Printing presentations- Inserting, Deleting & copy slides–Rearranging slides –Adding & modifying slide text–adding graphics to slide.		
Unit:6	**Contemporary Issues**	**2hours**
Expert lectures, online seminars -webinars		
	Total Lecture hours	**60—hours**

Text Book(s)	
1	Introduction to computers-Alexis Leon and Mathews Leon
2	Computer and commonsense-Roger Huntand John Shellery
Reference Books	
1	Joyce Cox, Polly urban, "Quick course in Microsoft Office",Galgotia Publications Pvt.Ltd.1996.
2	R. K. Taxali, "PC Software for windows made simple". Tata Mc Graw Hill Publications Pvt.Ltd.,1998.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://swayam.gov.in/search?searchText=computer+applications
2	https://nptel.ac.in/course.html
Course Designed By: Mrs.P.Neelaveni snvaan@gmail.com	

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

S-Strong; M-Medium; L-Low

Second Semester

SEMESTER-II

Course code	**23A**	**TITLE OF THE COURSE**	**L**	**T**	**P**	**C**
Core III		**HIGHER FINANCIAL ACCOUNTING**	**6**		**-**	**4**
Pre-requisite			**Syllabus version**			
Course Objectives:						
To acquire knowledge about self-balancing ledgers, Depreciation and Methods						
To acquire the knowledge about Branch accounts, Departmental accounts, non- trading concern and single-entry systems						
Expected Course Outcomes:						
On the successful completion of the course, students will be able to:						
1	Acquire knowledge about self-balancing ledgers		K1&K2			
2	To learn about depreciation and methods of depreciation		K3			
3	Prepare Branch accounts and departmental accounts		K3			
4	To gain knowledge about Non-trading concern		K3			
5	To know the concept of statement of affairs and single-entry system		K3&K4			
K1–Remember ;**K2**–Understand;**K3**–Apply;**K4**–Analyze;**K5**–Evaluate; **K6**–Create						
Unit:1	**SELF-BALANCING LEDGERS–FIRE CLAIMS**		**20—hours**			
Self-balancing Ledgers –Fire claims and claims for loss or profits..						
Unit:2	**CONSIGNMENTS ACCOUNTS**		**15—hours**			
Consignments Accounts (Separate Book Maintenance only)						
Unit:3	**BRANCH AND DEPARTMENTAL ACCOUNTS**		**20-hours**			
Branch Accounts and Departmental Accounts						
Unit:4	**DEPRECIATION**		**15—hours**			
Depreciation- Meaning -Causes of Depreciation – Methods of Depreciation						
Unit:5	**SINGLE - ENTRY**		**18—hours**			
Single-Entry–Preparation of Statement of Affairs– Conversion of Single-entry into Double- Entry –Calculation of missing figures.						
Unit:6	**Contemporary Issues**		**2hours**			
Expert lectures, online seminars –webinars						
	Total Lecture hours		**90—hours**			
Text Book(s)						
1	T.S.Reddy &Murthy–Financial Accounting					
2	T.S. Grewal– Double Entry Book Keeping					
DistributionofMarks:20% Theory,80% Problems						
Reference Books						
1	S.P.Jain &K.L.Narang– Advanced Accountancy					

2	Dr.Shukla– Principles of Accountancy
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://swayam.gov.in/search?searchText=financial+accounting
2	https://www.nptel.ac.in/courses/110101131
Course Designed By:Mrs.P.Neelaveni snvaan@gmail.com	

Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

SEMESTER-II

Course code	23B	TITLEOFTHECOURSE	L	T	P	C
Core IV		START-UP MANAGEMENT	6	-	-	4
Pre-requisite			Syllabus Version			

Course Objectives:

The main objectives of this course are to:

- To Understand the concept, formation, and compliance requirements of Limited Liability Partnerships (LLPs).
- To Gain knowledge on various non-corporate entities and their formation, including Partnerships, HUFs, and trusts.
- To Explore the structure and registration of financial organizations like NBFCs, MFIs, and Chit funds.
- To Analyze the classification, registration, and developmental schemes related to MSMEs.
- To Examine the Startup India Policy, registration procedures, funding options and entrepreneurship essentials.

Expected Course Outcomes:

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

1	Understand the concept, formation, and compliance requirements of Limited Liability Partnerships (LLPs).	K1&K2
2	Identify and explain the structure, formation and documentation of various non-corporate entities.	K2
3	Gain knowledge of financial organizations and the irregistration and Regulatory frameworks.	K2
4	Recognize MSME classifications, registration and support schemes for enterprise development.	K3
5	Comprehend the startup ecosystem, registration processes and various Forms of startup financing.	K3

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

Unit:1	**Limited Liability Partnership**	**20—hours**

Limited Liability Partnership (LLP): Concept of LLP-Formation and registration -LLP agreement-alteration of LLP agreement- annual and event-based compliance’s

Unit:2	**Non-Corporate Entities**	**20—hours**

Non – Corporate Entities: Partnership – HUF – Sole Proprietorship – Multi state CooperativeSociety-TrustandSociety-types-features-advantages-limitation- registration – Formation and Registration – Partnership agreement and trust deed

Unit:3	**Financial Organization**	**15—hours**

Financial Organization: Non-banking financial corporation (NBFC)-types– benefits – registration – Housing finance company – benefits – registration – license -asset reconstruction company - benefits – registration – micro finance institution – features – registration – NIDHI – features – registration – payment bank -regulation -MUDRA Bank -procedure for loan -MUDRA card – types of funding support

Unit:4	**Micro, Small, Medium Enterprises (MSMEs)**	**15—hours**

Micro, Small, Medium enterprises (MSMEs): Classification of enterprises- memorandum-registration-measure for promotion and development–Udayam -registration process -NSIC Registration -MSMEs Schemes		
Unit:5	**Startup Business Procedures**	**18—hours**
Startup and its registration: Startup India Policy – registration process – benefits and othergovernmentpolicies-differenttypesofcapital-seedcapital-venturecapital -private equity-Angel Investor -Entrepreneurship -Unicorns Startups -meaning		
Unit:6	**Contemporary Issues**	**2hours**
Expert lectures, on line seminars –webinars		
	Total Lecture hours	**90—hours**

Text Book(s)

1	"Setting Up of Business Entity and Closure" ICSI Study Material (Executive) November 2021
2.	"Introduction to Business" by Jeff Madura
3.	

Reference Books

1	"Business: A Changing World" by O.C. Ferrell, Geoffrey Hirt, and Linda Ferrell
2	"Start with Why: How Great Leaders Inspire Everyone to Take Action" by Simon Sinek

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

1	https://swayam.gov.in/search?searchText=startup+management
2	https://www.nptel.ac.in/courses/110106141

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Mapping with Programme Outcomes

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

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

SEMESTER-II-Practical Paper

Course code	**23P**	**TITLE OF THE COURSE**	**L**	**T**	**P**	**C**
Skill based Subject-3:		**MS Office and Tally 2013 Version (Practical)**		**-**	**6**	**2**
Pre-requisite		**II semester -2 Hours and IV Semester – 4 Hours**	**Syllabus version**			
Course Objectives:						
The main objectives of this course are to: Aim to create knowledge on MS words, MS–Excel, MS Access and Power Point to meet the new corporate world.						
Expected Course Outcomes:						
On the successful completion of the course, students will be able to:						
1	Create mail merge, documents, templates and text formatting		K1,K2& K6			
2	Prepare work sheets and drawing graphs		K1,K2& K6			
3	Organize data and manipulate files		K1,K2& K6			
4	Create new slides antiseptic parts and pictures.		K1,K2& K6			
5	Learn to create company, voucher ledger and balance sheet and profit and loss account		K1,K2& K6			
K1-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create						
Unit:1			**10--hours**			
1. To Prepare a Bio-Data using tables. 2. Type the text check spelling and numbering the list items and align, left, right justify. 3. To perform a mail merge. 4. Prepare a document in a Newspaper Column lay out using Drop cap. 5. Page layout, Header and footer for matting.						
Unit:2			**8-hours**			
1. To prepare a Mark list for Students. 2. To calculate simple interest and compound interest. 3. Header and footer, page layout.						
Unit:3			**10--hours**			
1. To prepare a Mark list for student 2. To create a Mailing tables						
Unit:4			**7-hours**			
1. To prepare an Organization Chart 2. To implement all the Animations into a slide						

Unit:5		**8--hours**
1. To create a Company voucher & ledger & record minimum transaction and display the result. 2. To prepare a Balance Sheet 3. To prepare a Profit & Loss Account.		
Unit:6	**Contemporary Issues**	**2hours**
Expert lectures, online seminars–webinars		
	Total Lecture hours	**45--hours**

Text Book(s)	
1	Official Guide to Financial Accounting Using Tally.ERP9 with GST Paper back, Tally Education Pvt. Ltd,2018
2	
Reference Books	
1	**RajeshChheda**,LearnTally.ERP9withGSTandE-WayBillPaperback,2018
2	
Related On line Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://swayam.gov.in
2	

Course Designed By: Dr.J.Thiravia Mary Gloria thiraviagloria@gmail.com

Mapping with Programme Outcomes

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

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

1.

2.

3.

4.

Third Semester

SEMESTER-III

Course code	**33A**	**TITLE OF THE COURSE**	**L**	**T**	**P**	**C**
Core V		**COMMERCIAL LAW**	**3**	**-**	**-**	**4**
Pre-requisite			**Syllabus version**			
Course Objectives:						
The main objectives of this course are to: This course aims to throw light on the various enactments pertaining to commercial activities and their significance and understand the fundamentals of law relating to commercial activities						
Expected Course Out comes:						
On the successful completion of the course, students will be able to:						
1	To learn about the nature and sources of law					K1
2	Understand about free consent and capacity of contract					K2
3	Identify contract remedies					K2
4	Acquire knowledge about special contracts.					K3
5	To know about Law relating to the sale of goods Act.					K4
K1-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create						
Unit:1	**SOURCESOFLAW**					**9--hours**
Sources of law- Law of contract – Nature –kinds-Essentials of valid contract- offer-Acceptance-intentiontocreatelegalrelations–considerations-capacitytoacontract.						
Unit:2	**FREECONSENT**					**9--hours**
Free consent – Mistake – Misrepresentations – fraud – coercion and undue influence – lawful object– Agreement not declared void– legal formalities.						
Unit:3	**CONTINGENTCONTRACT**					**9--hours**
Contingent contract – performance of contract – Remedies for Breach of contract– Quasi contracts.						
Unit:4	**SPECIALCONTRACTS**					**9--hours**
Special contracts –Indemnity and guarantee–Agency– Bailment and pledge.						
Unit:5	**SALEOFGOODS ACT–1930**					**7--hours**
Law relating to sale of goods Act– 1930						
Unit:6	**Contemporary Issues**					**2hours**
Expert lectures, on line seminars -webinars						
	Total Lecture hours					**45--hours**
Text Book(s)						
1	N.D.Kapoor–Elements of Mercantile Law					
2	M.C.Sukla–A manual of mercantile Law					

Reference Books	
1	S.R.Davar -Mercantile law
2	Balachandran V.& Thothadri.S -Business Law
Related On line Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://swayam.gov.in/search?searchText=manufacturing
2	https://nptel.ac.in/course.html
Course Designed By: Mrs.P.Neelaveni snvaan@gmail.com	

Mapping with Programme Out comes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	M	M	M
CO2	M	M	S	M	M
CO3	S	S	M	S	S
CO4	S	M	S	M	S
CO5	S	M	S	M	S

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

Semester III

Course code	33B	TITLEOFTHECOURSE	L	T	P	C
Core VI		**COMPANY LAW AND SECRETARIAL PRACTICE**	**3**	**-**	**-**	**4**
Pre-requisite			**Syllabus version**			

Course Objectives:

The main objectives of this course are to:

This course aimsto enlighten the students on the provisions of the Companies Act, 2013 along with secretarial work relating to Corporate Entities

Expected Course Outcomes:

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

1	Understanding the various types of Companies and the issues associated with the Companies.	K1&K2
2	Summarize Procedure for incorporation of the company.	K2
3	Discuss Matters to best acted in the prospectus.	K3
4	Analyze Sources of raising capital.	K3
5	Define borrowing powers and legal charges.	K4

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

Unit:1	**INTRODUCTION TO COMPANY**	**9--hours**

Company – definition – characteristics – kinds of companies – Doctrine of Lifting the veil- Promotion of a company- Company secretary – appointment, legal position – qualification –Duties and Liabilities of a Secretary.

Unit:2	**MEMORANDUM AND ARTICLES**	**9--hours**

Memorandum of association-forms–contents–procedures for alteration- secretarial duties –articles of association – forms and contents- procedures for alteration- the Doctrine of Indoor management-distinguish between memorandum and articles.

Unit:3	**PROSPECTUS**	**9-hours**

Prospectus–Meaning and contents –Deposits –Deemed Deposits –Secretarial duties with regard to Prospectus and Deposits.

Unit:4	**SHARE CAPITAL**	**9-hours**

Share Capital – kinds of capital – alteration – Share- meaning, types, issue and allotment of shares-book building scheme-share certificate– transfer and transmission of shares–secretarial duties.

Unit:5	**BORROWING POWERS**	**7--hours**

Borrowing powers–methods of Borrowing-mortgage and charges–registration of charges–

Legal provisions-secretarial duties with regard to borrowing.		
Unit:6	**Contemporary Issues**	**2hours**
Expert lectures, online seminars -webinars		
	Total Lecture hours	**45--hours**

Text Book(s)

1	N.D.Kapoor–Company Law and Secretarial Practice–2013Act
2	Dr. V. Balachandran – Hand Book of Company Law and Secretarial Practice – 2013 Act –Vijay Nicol Publication

Reference Books

1	ICSI Study Material -Company Law and Secretarial Practice ICSI2013, Latest Edition
2	

Related On line Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

1	https://nptel.ac.in/courses/110106146?utm_source=chatgpt.com
2	

Course Designed By: Dr.D.Yuvaraaj Yuvakirthik73@gmail.com

Mapping with Programme Outcomes

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

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

SEMESTER-III

Course code	33C	TITLE OF THE COURSE	L	T	P	C
Core VII		**PROGRAMMING IN C**	**3**	**-**		**3**
Pre-requisite			**Syllabus Version**			

Course Objectives:

The main objectives of this course are to:

1. To understand the practical applications of computer in business.
2. Be able to work with C Programming and Perform efficiently using programming

Expected Course Outcomes:

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

1	Understand the basic structure, datatypes, operators, and statements of C language.	K1
2	Gain knowledge about input and output statements and control structures	K2
3	To know the concepts of arrays and types of arrays.	K3
4	To learn about user defined functions and structures.	K3
5	Gain knowledge about standard input and output functions.	K4

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

Unit:1	**C-LANGUAGE –INTRODUCTION**	**10—hours**
C-Language–History–Elementary programming–Declaration, assignments and Variables–Expressions– Data types– Operators.		
Unit:2	**INPUT–OUTPUTSTATEMENTS**	**10—hours**
Input – Output statements – escape sequences- Control Structures – IF, IF-Else statements, Switch– go to – Break and Continue – While, Do-While statements-for loop.		
Unit:3	**ARRAYS**	**8--hours**
Arrays–Character Arrays—Strings, standard string function –One- and Two-Dimensional arrays.		
Unit:4	**FUNCTIONS**	**7-hours**
Functions–User defined functions–function keys, Storage Classes –Structures.		
Unit:5	**STANDARD INPUT AND OUTPUT**	**8--hours**
Standard input and output: Put char, get char, header files, get C, put C – C Preprocessor- files –fgetc(), fputc(), fprintf( ), fscanf().		
Unit:6	**Contemporary Issues**	**2hours**
Expert lectures, online seminars –webinars		
	Total Lecturehours	**45--hours**

Text Book(s)

1	Programming in ANSIC–E.Balagurusamy–Tata McGraw-Hill
2	

Reference Books	
1	Programming with ANSI and TurboC–Ashok. N.Kamathare–Pearson Education.
2	
Related On line Contents [MOOC,SWAYAM, NPTEL, Websites etc.]	
1	https://nptel.ac.in/courses/106104128?utm_source=chatgpt.com
2	https://nptel.ac.in/courses/106104128?utm_source=chatgpt.com
Course Designed By: Dr.D.Yuvaraaj	Yuvakirthik73@gmail.com

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

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

SEMESTER-III

Course code	3AC	TITLEOFTHECOURSE	L	T	P	C
Supportive -III		**BUSINESS MATHEMATICS**	**4**	**-**	**-**	**3**
Pre-requisite			**Syllabus version**			

Course Objectives:
The main objectives of this course are to: 1. Aim to create mathematical knowledge and also apply the functions of mathematics in Banking and other institutions.
Expected Course Outcomes:
On the successful completion of the course, students will be able to:

1	Apply the functions of mathematics in business	K1,2&3
2	Remember the matrix and set functions	K1,2,&3
3	Understand the variables and constants	K3,4&5
4	Acquire knowledge on derivations	K3
5	Apply the basic functions of integrals	K3,4&5

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

Unit:1	**ARITHMETIC AND GEOMETRICSERIES**	**10--hours**
Set theory-Arithmetic and Geometric Series-Simple and compound interest- Effective rate of interest-Sinking fund-Discounting of Bill-true Discount-Bankers Gain.		
Unit:2	**MATRIX**	**10--hours**
Matrix: Basic concepts - Addition and Multiplication of Matrix - Inverse of a Matrix Solution of Simultaneous linear equations-Input-Output Analysis.		
Unit:3	**VARIABLES, CONSTANTS AND FUNCTIONS**	**10--hours**
Variables, Constants and Functions- Limits of Algebraic functions -Simple differentiation of algebraic functions-Meaning of derivatives-Evaluation first and second order derivatives-maxima and minima.		
Unit:4	**ELEMENTARYINTEGRALCALCULUS**	**15--hours**
Elementary integral calculus - Determining indefinite and definite integrals of simple functions –Integration by parts.		
Unit:5	**INEARPROGRAMMINGPROBLEM**	**13--hours**
Linear programming problem -Formation -Solution by Graphical method-Solution by simplex method.		
Unit:6	**Contemporary Issues**	**2hours**
Expert lectures, online seminars -webinars		
	Total Lecture hours	**60--hours**
Text Book(s)		
1	Business Mathematics &Statistics -Dr.P.R.Vittal	

2	Business Mathematics & Statistics- Navaneetham.P
Reference Books	
1	Business Mathematics- Dharmapadam
2	PillaiR.S.N.,& Bagavathi .V Business Mathematics,
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.nptel.ac.in/courses/109103188?utm_source=chatgpt.com
2	
Course Designed By: Dr.D.Yuvaraaj	Yuvakirthik73@gmail.com

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

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

SEMESTER-III

Course code	3ZA	TITLEOFTHECOURSE	L	T	P	C
Skill based subject-II		INTELLECTUAL PROPERTY RIGHTS	2	-	-	3
Pre-requisite			Syllabus version			

Course Objectives:

The main objectives of this course are to:

1. To identify different types of IP such as patents, trademarks, copyrights, geographical indications, and industrial designs.
2. To Explain the nature, scope, and need for protection of various IP rights.
3. To Illustrate the process of applying for a patent, trademark, copyright, or GI
4. To Examine opposition, revocation, and infringement procedures under IP law
5. To Design a strategy for IP protection for a business or innovation.

Expected Course Outcomes:

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

1	Acquire the knowledge of IPR laws.	**K1**
2	Enable the knowledge towards Trade Marks	**K2**
3	Enable the knowledge towards copyright.	**K3**
4	To familiarize with import and export procedure under Geographical Indications of Goods.	**K3**
5	Gain basic and broad knowledge in law relating to industrial designs.	**K3 &K4**

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

Unit:1	**INTELLECTUAL PROPERTY**	**6—hours**

Regulatory Framework - Nature of intellectual Property-Need of Intellectual Property- Scope of Intellectual Property-The General Agreement on Trade in Services (GATS) - World Intellectual Property Organization (WIPO) - Trade-Related Aspects of Intellectual Property Rights (TRIPS) -The Concept of Intellectual Property Law relating to Patents: Applications for Patents - Publication and Examination of Applications - Inventions Not Patentable – Opposition Proceedings to Grant of Patents- Restoration of Lapsed Patents - Surrender and Revocation of Patents - Working of Patents - Compulsory Licenses and Revocation -Infringement of Patents.

Unit:2	**TRADE MARKS**	**6—hours**

Law relating to Trade Marks: Classification of Goods and Services - Conditions for Registration - Procedure for and Duration of Registration - Absolute Grounds for Refusal of Registration- Assignability and Transmissibility of Registered Trademarks -Collective Marks - Certification Trademarks - Trademark Agent - Infringement of Trade Marks

Unit:3	**COPY RIGHT**	**6--hours**

Law relating to Copyright: Meaning of Copyright - Works in which Copyright Subsists - Registration of opyright - Ownership of Copyright - Assignment of Copyright - Term of Copyright - Licenses by Owners of Copyright - Copyright Society - Infringement of Copyright.

Unit:4	GEOGRAPHICAL INDICATION	6-hours
Law relating to Geographical Indications of Goods: Geographical Indication - Application for registration - Procedure for and Duration of Registration - Effect of Registration - Prohibition of registration of geographical indication as Trade Mark.		
Unit:5	**INDUSTRIAL DESIGNS**	**4--hours**
Law relating to Industrial Designs: Registration of Designs -Prohibition of Registration of Certain Designs-Certificate of Registration-Copyright in Registered Designs - Industrial and International Exhibitions - Piracy of registered design.		
Unit:6	**Contemporary Issues**	**2hours**
Expert lectures, online seminars -webinars		
	Total Lecture hours	**30—hours**

Text Book(s)	
1.	**ICSI Material Year of Publication 2022**
2.	**Author**: Prabuddha Ganguli **Publisher**: McGraw-Hill Education **Edition**: 3rd Edition (2020)
Reference Books	
1	**"Intellectual Property: A Very Short Introduction" Author**: Siva Vaidhyanathan **Publisher**: Oxford University Press **Edition**: 1st Edition (2008)
2	**"The Law of Intellectual Property" Author**: Adrian Silverstein **Publisher**: Sweet & Maxwell **Edition**: 7th Edition (2017)
Related On line Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://nptel.ac.in/courses/109/107/109107058/
Course Designed By:Dr. Dr.A.Sabeena - sabeena.easc@gmail.com	

Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

Fourth Semester

SEMESTER-IV

Course code	43A	TITLEOFTHECOURSE	L	T	P	C
Core VIII		CORPORATE ACCOUNTING	4	-	-	4
Pre-requisite			Syllabus version			

Course Objectives:

The main objectives of this course are to:

1. This course aims to enlighten the students on the accounting procedures followed by the Companies.
2. To enable the students to be aware on the Corporate Accounting in Conformity with the provision of the Companies Act.

Expected Course Out comes:

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

1	Enabling the students to understand the features of Shares.	K1&K2
2	To understand about the redemption of Shares and Debenture and its types.	K2&K3
3	To give an exposure to the company final accounts	K3
4	To provide knowledge on the amalgamation of companies.	K3
5	Students can get an idea about internal reconstruction	K3&K4

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

Unit:1	**ISSUEOFSHARES**	**12--hours**
Accounting for issue of shares (Including forfeiture and reissue)-Redemption of preference shares.		
Unit:2	**ISSUEANDREDEMPTIONOFDEBENTURES**	**12--hours**
Issue and redemption of debentures		
Unit:3	**FINALACCOUNTSOFCOMPANIES**	**12-- hours**
FINALACCOUNTSOFCOMPANIES Profit prior to incorporation – Final accounts of companies		
Unit:4	**AMALGAMATIONANDABSORPTION**	**12-- hours**
Amalgamation and absorption		
Unit:5	**RECONSTRUCTION**	**10-- hours**
Internal and External reconstruction		
Unit:6	**Contemporary Issues**	**2hours**
Expert lectures, online seminars –webinars		
	Total Lecture hours	**60 hours --**

Text Book(s)

1	Reddy T.S & Murthy. A Corporate Accounting Margham Publications, Chennai 2012,6th Edition
2	R.L.Gupta Advance Accountancy
Reference Books	
1	JainS.P.&. Narang K.L Corporate Accounting Kalyani Publication, New Delhi2016, Latest Edition,
2	Shukla M.C Advanced Accounting Sultan Chand & Sons, NewDelhi2016, Latest Edition,
(Problems–80 %and Theory 20%)	
Related Online Contents [MOOC,SWAYAM, NPTEL, Websites etc.]	
1	https://onlinecourses.nptel.ac.in/noc26_ec06/preview?utm_source=chatgpt.com
2	
Course Designed By : Dr.D.Yuvaraaj	Yuvakirthik73@gmail.com

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

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

SEMESTER-IV

Course code	43B	TITLE OF THE COURSE	L	T	P	C
Core-IX		**ADVANCED COMPANY LAW AND SECRETARIAL PRACTICE**	**4**	**-**	**-**	**4**
Pre-requisite			**Syllabus Version**			

Course Objectives:

The main objectives of this course are to:

To an enlighten the students "knowledge on Companies Act2013, knowledge on Formation of Company, Documents required and Acts pertaining to it.

Expected Course Outcomes:

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

1	Remember the basic levels of company	K1
2	Identify the role of Directors, Kinds of Directors Application for DIN under Companies rules 2014	K2
3	Evaluate the Corporate Governance, objectives,Need, Role of Auditors in Corporate Governance.	K2
4	Understand the dividend, payment of dividend, dividend warrant.	K2
5	Know the winding up procedures and Secretarial duties regarding winding up.	K2

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

Unit:1	**COMPANY MEETING**	**10--hours**

Company Meeting – kinds of meetings – requisites of a valid meeting – Agenda – minutes – quorum–proxy– voting – poll –motion and resolution–Secretarial Standards (SS-1&SS -2) –Secretarial duties in connection with meetings.

Unit:2	**MANAGEMENT AND ADMINISTRATION OF THE COMPANY**	**10hours**

Directors–appointment–qualification– Kinds– removal–casual vacancy– powers, duties, liabilities– managing director–appointment –rights and duties – KMP (Key Managerial Person)– Secretarial duties.

Unit:3	**BOOKS OF ACCOUNTS AND REGISTERS**	**10-hours**

Books of Accounts and Registers –inspections–annual returns–circulation and filing– directors report – chairman's speech – appointment of auditors – qualification of auditors – auditors report – removable of auditors– secretarial duties.

Unit:4	**DIVIDEND**	**15--hours**

Dividend – definition – statutory provision – power of board of directors regarding dividend – Interim dividend– unclaimed dividend– dividend warrant – payment of interest out of capital–secretarial duties in connection with dividend.

Unit:5	WINDING UP	13--hours
Winding up – meaning–modes of winding up– petitions for winding up– consequences of winding up– National Company Law Tribunal (NCLT)–duties of secretary in respect of each winding up.		
Unit:6	**Contemporary Issues**	**2hours**
Expert lectures, online seminars -webinars		
	Total Lecture hours	**60--hours**

Text Book(s)	
1.	N.D.Kapoor–Company Law and Secretarial Practice–2013Act
2.	Dr. V. Balachandran – Hand Book of Company Law and Secretarial Practice – 2013 Act –Vijay Nicol Publication
3.	Textbook on Company Law" **Author**: K.R. Chandra Tre **Edition**: 6th Edition (2021) **Publisher**: LexisNexis
Reference Books	
1	Company Law and Secretarial Practice–2013Act ICSI STUDY MATERIAL
2	"Guide to Company Law Procedures" **Author**: M.C. Bhandari **Edition**: 25th Edition (2023) **Publisher**: Wadhwa and Company
Related On line Contents[MOOC,SWAYAM, NPTEL, Websites etc.]	
1.	https://swayam.gov.in/nd1_noc21_lm29/preview
Course Designed By:Dr.R.Maheswaran rm@kggroup.in	

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

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

SEMESTERIII&IV

COMPUTER PRACTICAL – II (C PROGRAMMING & TALLY ERP 9.0)
COURSECODE:43p III- Semester-1 Hour , IV - Semester-3 Hours - Credit -3

C Programming & Tally ERP 9.0 - SemesterIII-30hours, Semester IV- 60 Total 90hours

Any Eight Problems. Problems should be in the type of ledger creation, voucher entry, preparation of trial balance, profit and loss account, balance sheet, cashbook, daybook.

C ROGRAMMING

1) Solve a quadratic equation for all types of roots.

1) 2) Program to print the prime numbers upto100.

3) Program to print or arrange the given strings in to alphabetical order.

4) Program to find the given String is Palindrome or Not.

5) Program to Print the Fibonacci Series.

6) Program to Print the given string in the reverse order.

7) Program to Convert the given integer into equivalent words.

8) Program to Print the Armstrong numbers up to500.

9) Program to find the number of days between two dates.

10) Program to Print the calendar for a given month of a year.

SEMESTER-IV

Course code	4AD	TITLEOFTHECOURSE	L	T	P	C
SUPPORTIVE IV		BUSINES STATISTICS	4	-	-	3
Pre-requisite			Syllabus version			

Course Objectives:

The main objectives of this course are to:

1. This course introduces the concepts, methods and the application of, Statistical Tools that are essential frcommerce, economics and industry
2. ToenablethestudentstolearntheStatisticalmethodsandtheirapplicationsinCommerce

Expected Course Out comes:

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

1	Understand the basic concepts statistics and collection of data	K1&K2
2	Imparting knowledge on tabulation and presentation	K2&K3
3	Have a comprehensive knowledge on Central tendency	K3
4	Acquire knowledge on correlation and regression analysis	K4&K6
5	Acquire knowledge on index numbers Mapping	K6

K1- Remember ;**K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate;**K 6**-Create

Unit:1	**STATISTICS INTRODUCTION**	**10--hours**

Meaning and scope of statistics of data collection of data primary and secondary methods of primary data collection, editing secondary data collection and tabulation presentation if data by diagrams bar dia gram and pie diagram. Graphic representation, frequency distribution..

Unit:2	**MEAN-MEDIAN-MODE:**	**10-hours**

Mean- Median-Mode: Average simple and weighted mean, median, mode- geometric mean and harmonic mean. Their computation properties and uses Measures of dispersion Range. Quartiled deviation and co-efficient of variation.

Unit:3	**CORRELATION - REGRESSION**	**10--hours**

Skewness – meaning Bowley's and Pearson's co-efficient of skewness, correlation meaning and definition–scatter diagram Pearson's correlation co-efficient and liner prediction – regression in two variables–uses of regression.

Unit:4	**INTERPOLATION**	**15--hours**

Interpolation, Newton Language and, methods–Index numbers –meaning uses, methods of construction– Aggregative and relative types test sa= of an index number wholesale and cost of living index price data of India.		
Unit:5	**TIME SERIES**	**13--hours**
Timeseries– meaning, components, models, business forecasting methods of estimating Trend graphic, Semi average, moving average and least square method seasonal variation method of simple average interpretation of statistics – Precaution – errors – methods of sampling and non – sampling errors.		
Unit:6	**Contemporary Issues**	**2hours**
Expert lectures, on line seminars -webinars		
	Total Lecture hours	**60--hours**

Text Book(s)	
1	S.P.Gupta: Statistical Methods
2	Sanchetti&Kapoor: Advanced Statistical Methods
Reference Books	
1	Oxten. Cowden & Kreins: Applied General Statistic
2	
Related On line Contents [MOOC,SWAYAM, NPTEL, Websites etc.]	
1	https://www.nptel.ac.in/courses/110107114?utm_source=chatgpt.com
2	https://swayam.gov.in/?utm_source=chatgpt.com
4	
Course Designed By: Dr.D.Yuvaraaj	Yuvakirthik73@gmail.com

Mapping with Programme Outcomes

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

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

Fifth Semester

SEMESTER-V

Course code	53A	TITLE OF THE COURSE	L	T	P	C
Core-XII		**COST ACCOUNTING**	**4**		**-**	**4**
Pre-requisite			**Syllabus version**			

Course Objectives:

The main objectives of this course are to:

1. To enlighten the students on the importance of cost ascertainment, reduction and control
2. To understand the methods of costing adopted by different types of industries

Expected Course Outcomes:

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

1	Explain Elements of cost and preparation of cost sheet and tenders.	K1, K2&K3
2	Describe Procedure for preparation of Stores ledger Calculation of wages	K3
3	Acquire knowledge about cost and financial accounting.	K2
4	Demonstrate Classification and apportionment of overheads	K3
5	Explain Unit costing, Job costing, Standard costing.	K3&K4

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

Unit:1	**COST ACCOUNTING-INTRODUCTION**	**12--hours**
Cost Accounting-Meaning and Objectives-Elements of cost -Preparation of cost sheet.		
Unit:2	**MATERIAL, LABOUR & OVERHEAD**	**12--hours**
Material control-Treatment of Issue of Material – Labour -Overhead- Methods of Wage Payment-Overheads-Classification, Apportionment and Absorption.		
Unit:3	**RECONCILIATION**	**12--hours**
Reconciliation of Cost Accounting and Financial Accounting.		
Unit:4	**METHODS OF COSTING**	**12--hours**
Methods of Costing-Contract Costing and Process Costing		
Unit:5	**MATERIAL AND STANDARD COSTING**	**10--hours**
Material Costing- Break Even Analysis-Standard Costing (Material and Labour Simple Variances only).		
Unit:6	**Contemporary Issues**	**2hours**
Expert lectures, online seminars -webinars		
	Total Lecture hours	**60--hours**

Text Book(s)	
1	JainS.P.,&NarangK.L Cost Accounting: Kalyani publishers Latest edition2015
2	Maheswari.SN Principles of Cost Accounting : Sultan Chand &sons, Latest edition 2016
Reference Books	
1	PillaiR.S.N,&BagavathiVCostaccounting:S.Chand&CompanyLtd.,NewDelhi Latest edition 2015
2	V.K.Saxena&C.D.Vashist,“CostAccounting”,SultanChand,NewDelhi2005.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://nptel.ac.in/courses/110101132?utm_source=chatgpt.com
2	https://swayam.gov.in/?utm_source=chatgpt.com
Course Designed By: Mrs.P.Neelaveni snvaan@gmail.com	

Mapping with Programme Outcomes

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

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

SEMESTER-V

Course code	**53B**	**TITLE OF THE COURSE**	**L**	**T**	**P**	**C**
Core XII		**LABOUR LEGISLATIONS**	**4**	**-**	**-**	**3**
Pre-requisite			**Syllabus version**			

Course Objectives:		
The main objectives of this course are to: To impart various provisions of the important Acts related to Factories and Employees.		
Expected Course Out comes:		
On the successful completion of the course, student will be able to:		
1	Explain FactoriesAct,1948(health, safety and welfare measures)	K1
2	Describe Payment of Gratuity Act, 1972 recovery and protection	K2
3	Illustrate the Employees Provident Fund and Miscellaneous Provisions	K2
4	Demonstrate Employees State Insurance Act, 1948	K2
5	Describe Code on Wages, 2019: Minimum Wages Act, 1948	K3
K1-Remember; **K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create		

Unit:1	**Factories Act, 1948**	**15--hours**

Object and scope of the act - Important definitions - Statutory agencies and their powers for enforcement of the act - Approval, Licensing and Registration of Factories - Notice by occupier - General duties of the occupier - General duties of manufacturers - Measures to be taken by factories for health, safety and welfare of worker - Special provisions relating to hazardous processes - Penalties and procedures - Compliances under the act

Unit:2	**Payment of Gratuity Act, 1972 & Employees Provident Fund and Miscellaneous Provisions Act, 1952**	**10--hours**

Payment of Gratuity Act, 1972: Introduction and application of the act - - Important definitions - When is and whom Gratuity payable? – Exemptions - Rights and obligations of employees - Rights and obligations of the employer - Recovery of Gratuity - Protection of Gratuity - Compliances under the act.

Employees Provident Fund and Miscellaneous Provisions Act, 1952: Introduction - Application of the act - Important definitions - Schemes under the act - Employees Provident Fund Scheme - Employees' Pension Scheme - Employees' Deposit-Linked Insurance Scheme - Determination of moneys due from employers - Employer not to reduce wages and transfer of accounts - Protection against attachment - Power to exempt – compliances under the act.

Unit:3	**Employees Compensation Act 1923; Industrial Disputes Act 1947 & Payment of wage Act 1936**	**10--hours**

Employees Compensation Act 1923 : Objectives, scope, employer's liability, occupational diseases, compensation calculation, notice and claims, role of the Commissioner, penalties. **Industrial Disputes Act 1947:** Objectives, industrial disputes, authorities under the Act, works committee, conciliation, arbitration, adjudication, strikes and lockouts, lay-off, retrenchment, closure, unfair labour practices. **Payment of wage Act 1936:** Objectives, applicability, responsibility for wage payment, wage periods, time of payment, authorized deductions, fines, claims, inspectors, penalties.

Unit:4	**Employees State Insurance Act, 1948:**	**10--hours**

Introduction – Confinement – Contribution – Employment Injury – Registration of Factories and Establishments under this Act –Administration of Employees' State Insurance Scheme – Employees State Insurance Fund – Contributions – Benefits – Employees' Insurance Court (E.I. Court) – Exemptions – Compliances under the Act

Unit:5	**Code on Wages, 2019: Minimum Wages Act, 1948 -**	**13--hours**
Object and scope of the legislation - Important definitions wages [Section 2(h)] 51 - Fixation of minimum rates of wages [Section 3(1)(a)] 52 - Revision of minimum wages - Manner of fixation/revision of minimum wages.		
Unit:6	**Contemporary Issues**	**2hours**
Expert lectures, online seminars–webinars		
	Total Lecture hours	**60--hours**

Text Book(s)

1. N.D.Kapoor-Industrial Laws.
2. SundaramS.M.,Industrial law Sree Meenakshi Publications, Karaikudi 5th Edition 2006

Reference Books

1. Arun Kumar Sen &Jitendra Kumar Mitra – Industrial law The world Press Pvt.Ltd, Kolkata,23rd Editon,2004.
2. MalikP.L.,Industrial Law-Eastern Book Company, Lucknow 7thEditon,2000

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

1. https://swayam.gov.in/nd1_noc21_lm37/preview

Course Designed By: Dr.J.Thiravia Mary Gloria thiraviagloria@gmail.com

Mapping with Programme Outcomes

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

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

SEMESTER-V

Course code	53C	TITLEOFTHECOURSE	L	T	P	C
Core-XIV		**ADVANCED CORPORATE ACCOUNTING**	5	-	-	4
Pre-requisite			**Syllabus version**			

Course Objectives:

The main objectives of this course are to:

1. Aims to enlighten the students on the accounting procedures followed by the Companies.
2. To enable the students to be aware on the Advanced Corporate Accounting in conformity with the provision of the Companies Act.

Expected Course Outcomes:

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

1	Acquire knowledge about goodwill.	K1&K2
2	Prepare Final accounts of Banking companies	K2&K3
3	Prepare Final accounts of Insurance companies	K3
4	Learn about holding company accounts.	K3
5	Prepare Liquidator's final statement of receipts and payments	K3

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

Unit:1	**VALUATION OF SHARES AND GOODWILL**	**13--hours**
Valuation of shares and goodwill		
Unit:2	**BANKING COMPANYACCOUNTS**	**15--hours**
Banking company accounts (New format)		
Unit:3	**INSURANCE COMPANY ACCOUNTS**	**15--hours**
Insurance company accounts (New format)		
Unit:4	**HOLDING COMPANIES**	**15--hours**
Holding companies (New format).		
Unit:5	**LIQUIDATION OF COMPANIES**	**15--hours**
Liquidation of Companies		
Unit:6	**Contemporary Issues**	**2hours**
Expert lectures, online seminars -webinars		
	Total Lecture hours	**75--hours**

Text Book(s)	
1	T.S.Reddy & Murthy– Corporate Accounting
2	Jain & Narang-Advanced Accountancy–Kalyani Publishers
Reference Books	
1	R L Gupta -Advanced Accountancy–Sulthan Chand Publishers
2	Pillai. RSN, Bhagavathy and Uma. S Advanced Accountancy Vol-IIS. Chand Co 2016
Problems–80%andTheory20%	
Related Online Contents[MOOC,SWAYAM, NPTEL, Websites etc.]	
1	https://nptel.ac.in/courses/110/104/110104143/
Course Designed By: Mrs.G.Jacquline Adaikalam jackaruljose@gmail.com	

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

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

SEMESTER-V

Course code	53D	TITLEOFTHECOURSE	L	T	P	C
Core-XV		TAXATION	4	-	-	4
Pre-requisite			Syllabus version			

Course Objectives:

The main objectives of this course are to:

1. To provide an in-depth knowledge on the provisions of Income Tax.
2. To familiarize the students with recent amendments in Income-tax.

Expected Course Outcomes:

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

1	Recall the basic concepts of Income tax and Income TaxAct, 1961 and Determine Residential status	K1
2	Understand Income tax provisions relating to computation of Income under the head salary, House property	K2
3	Discuss the Income tax provisions relating to computation of Income under the head Business and Profession.	K3
4	Explain Income tax provisions relating to computation of Income under the head set off and carryforward	K3
5	Discuss Procedure for assessment	K3

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

Unit:1	BASIC CONCEPTS OF INCOME TAX	10--hours

Income Tax Act 1961 – Important Definitions – classes of Assesses – Residential status – Incidence of Taxations – Exempted income [Income not included in total income]..

Unit:2	COMPUTATION OF INCOME FROM SALARIES	20--hours

Computation of Income under various heads. Income from salaries–Income from House Property.

Unit:3	COMPUTATION OF INCOME UNDER BUSINESS	15-hours

Computation of Income under various heads. Business or Profession–Capital Gain.

Unit:4	INCOME FROM OTHER SOURCES	15--hours

Income from other sources–setoff and carryforward of losses–Deduction in total income.

Unit:5	INCOME TAX AUTHORITIES AND THERPOWERS	13--hours

Income Tax Authorities and their Powers –filing of Returns–Procedure for Assessment.

Unit:6	Contemporary Issues	2hours

Expert lectures, online seminars -webinars

		Total Lecture hours	**75--hours**
Text Book(s)			
1	Gaur &Narang -Income Tax Law & Practice.		
2			
Reference Books			
1	Reddy and MurthyT.S	Income Tax Law and Practice Kalyani Publications, NewDelhi2019	
2	Balachandran.V and Thothadri.S	Taxation law and Practice-I Prentice Hall, NewDelhi2019	
Related Online Contents [MOOC,SWAYAM, NPTEL, Websites etc.]			
1	https://nptel.ac.in/course.html		
2	https://swayam.gov.in/search?searchText=direct+tax		
Course Designed By: Mrs.G.Jacquline Adaikalam jackaruljose@gmail.com			

Mapping with Programme Outcomes

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

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

SEMESTER-V

SubCode:57A Institutional Training (15 days)**-50marks

Course Objectives: The purpose of this Skill Enhancement (Training) Core Paper is to bridge the gap between theoretical knowledge and practical application. It aims to cultivate a spirit of inquiry and research rigor, enabling students to investigate the various aspects and functioning of the industry. In addition to developing teamwork skills, students are expected to gather, analyze, and filter relevant information and present the dynamics of the chosen industry in a standardized and professional report format.

SEMESTERV

Course code	**53E**	**TITLEOFTHECOURSE**	**L**	**T**	**P**	**C**
CORE XVI		**SECRETARIAL AUDIT AND STANDARD**	**3**	**-**	**-**	**3**
Pre-requisite			**Syllabus version**			

Course Objectives:

The main objectives of this course are to:

Educate the students about Secretarial Auditors Rights and Duties, report and also audit standard

Expected Course Outcomes:

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

1	Understand Secretarial Auditing advantages and disadvantages	K1
2	To gain knowledge about the appointment and Qualification of Secretary in Practice	K1
3	To learn the Secretarial standard	K2
4	Acquaint the knowledge on Compliance officer	K2
5	To learn ICSI structure and role in governance	K3

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

Unit:1	**Secretarial Audit**	**10--hours**

Secretarial Audit – Introduction – Applicability – purpose – benefits – beneficiaries - appointment – powers - scope – process – duty to fraud report – Steps for preparing for Secretarial Audit: Company's Perspective- penalty for incorrect audit - specimen of qualified secretarial audit report

Unit:2	**Company Secretary in Practice**	**10--hours**

Company Secretary in Practice- appointment- functions - corporate Law advisory services – tax planning – role- removal- designation to be used by members in practice.

Unit:3	**Secretarial standard**	**8--hours**

Secretarial standard - Introduction – Meaning - Functions SSB – Need – scope – procedure – Secretarial standard on board meeting – AGM - process of making secretarial standard.

Unit:4	**Compliance officer**	**8--hours**

Compliance officer – appointment- obligations- compliance certificate - role of company and practicing secretary in e-filing-board resolution for appointment of compliance officer.

Unit:5	**ICSI**	**7--hours**

Introduction- ICSI- Structure – functions - Associate and Fellow company secretaries- register of members - disciplinary mechanism- provisions for misconduct.

Unit:6	**Contemporary Issues**	**2hours**

Expert lectures, online seminars –webinars

	Total Lecture hours	**45--hours**

Text Book(s)

1	Advanced Company Law Practice – ICSI
2	A Text of Company Secretarial Practice – P.K.Ghosh

Reference Books	
1	Company Law and Secretarial Practice – N.D.Kapoor- Sultan Chand & Sons
2	
Related Online Contents[MOOC,SWAYAM, NPTEL, Websites etc.]	
1	https://swayam.gov.in/search?searchText=secretarial+audit
2	https://nptel.ac.in/courses/129105674
Course Designed By:Dr.M.Devarajan	

Mapping with Programme Outcomes

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

*S-Strong; M-Medium L-Low

SEMESTER-V

Course code	5ZC	TITLEOFTHECOURSE	L	T	P	C
Skilled Based Subject-3		**PYTHON**	**2**	**-**	**-**	**3**
Pre-requisite			**Syllabus version**			

Course Objectives:		
The main objectives of this course are to:		
Expected Course Outcomes:		
On the successful completion of the course, student will be able to:		
1	To know the basis on python programming.	K1
2	To create a control structure in python programming	K2
3	To understand the functions of python programming	K3
4	To study the various file operation of python programming	K3
5	To gain knowledge on handling data base in python programming.	K4
K1–Remember; **K2**–Understand; **K3**–Apply;**K4**–Analyze;**K5**–Evaluate; **K6**–Create		

Unit:1		**10--hours**
Introduction to Python - Python variables - Python Basic Operation - Python data types - Declaring and using Python data type and Variables.		
Unit:2		**10--hours**
Python program flow control- conditional blocks – if, if- else and else if – simple for loop in Python – programming using Python conditional blocks statements.		
Unit:3		**8--hours**
Python complex database – string database – string operations –string manipulations – using python programs – Python functions – Organizing Python codes using functions.		
Unit:4		**7--hours**
Python file operations reading files – writing files in Python – understanding read ( ) function – read line( ) function – write ( ) and write lines( )- creating tables, insert, update, delete and read operations.		
Unit:5		**8--hours**

Exception handling database – Python simple packages – simple programs using Built-in- functions of packages – Python programming with IDE.		
Unit:6	**Contemporary Issues**	**2hours**
	Total Lecture hours	**45--hours**

Text Book(s)	
1	Python Programming an Introduction to Computer – 3rd Edition.
2	Marketing Management-Rajan Sexena
Reference Books	
1	
2	
Related Online Contents[MOOC,SWAYAM, NPTEL, Websites etc.]	
1	https://www.nptel.ac.in/courses/106106182?utm_source=chatgpt.com
2	https://www.nptel.ac.in/courses/106106145?utm_source=chatgpt.com
Course Designed By: Dr.J.Thiravia Mary Gloria thiraviagloria@gmail.com	

Mapping with Programme Outcomes

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

*S-Strong; M-Medium L-Low

Sixth Semester

SEMESTER-VI

Course Code	63A	**TITLEOFTHECOURSE**	**L**	**T**	**P**	**C**
Core-XVII		**CORPORATE LAWS**	**5**	**-**	**-**	**4**
Pre-requisite			**Syllabus version**			

Course Objectives:

The main objectives of this course are to:

1. To enable the students to acquire knowledge regarding the various provisions in Economic Legislations.
2. Familiarize the students to know the facts and concepts regarding Foreign Exchange Management and IP Laws.

Expected Course Outcomes:

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

1	Acquaint the knowledge on CompetitionAct-2002.	K1
2	To know about Environment Laws.	K2
3	To learn about Foreign Exchange Management Act,1999	K2
4	Understand the Patent Laws Trademarks Copyright	K3
5	To learn about Consumer ProtectionAct,1986.	K3

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

Unit:1	**COMPETITION ACT-2002**	**15--hours**

Competition Act, 2002: Objectives – Definitions – Competition Commission of India – Anti-Competitive Agreements – Abuse of Dominant Position – Regulation of Combinations – Penalties.

Unit:2	**ENVIRONMENT LAWS**	**15--hours**

a) Water (prevention and control of Pollution) Act– Various Boards functions and Powers

b) Air(provisionandcontrolofpollution)Act1981–VariousBoardsfunctionsandPowers.

c) Environmental protection Act –1986.Legaland regulatory frame work procedures for obtaining various environmental clearances – Role andfunction of Environmental tribunal /Authority– Appearance before Environment Tribunal /Authority, Environment Audit.

Unit:3	**FOREIGNEXCHANGEMANAGEMENTACT1999**	**10--hours**

ForeignExchangeManagementAct1999–objectivesanddefinitionsunderFEMA–Dealingsin Foreign Exchange–Holding for Foreign Exchange etc- Current account transactions, Capital; account transactions – Export of goods and reviewed realization andrepatriation of foreign exchange–Exemptions authorized–person – Penalties and enforcement –Appellate Tribunal etc.

Unit:4	**PATENTLAWS–TRADEMARKS–COPYRIGHT**	**15--hours**
Patent Laws–Trademarks–Copyright-meaning, objectives, registration, infringement.		
Unit:5	**CONSUMER PROTECTION ACT, 1986**	**18--hours**
Consumer Protection Act,1986 – Definitions – Consumer protection councils –Consumer dispute redressal Agencies– Consumer Rights.		
Unit:6	**Contemporary Issues**	**2hours**
Expert lectures, online seminars –webinars		
	Total Lecture hours	**75--hours**

Text Book(s)

1	Economics and other legislation- Glslan Kapoor
2	Corporate Laws-Taxman Publications

Reference Books

1	Economic Laws-YCSI Study Material
2	Intellectual Property Rights Law - B.S.Xlasyanan

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

1	https://nptel.ac.in/courses/110105159
2	https://swayam.gov.in/?utm_source=chatgpt.com

Course Designed By: Dr.J.Thiravia Mary Gloria thiraviagloria@gmail.com

Mapping with Programme Outcomes

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

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

SEMESTER-VI

Course code	63B	TITLEOFTHECOURSE	L	T	P	C
CORE XVIII		MANAGEMENT ACCOUNTING	5		-	4
Pre-requisite			Syllabus version			

Course Objectives:

The main objectives of this course are to:

1.Tohelp the students to acquire knowledge regarding the concepts of management accounting through various techniques

Expected Course Out comes:

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

1	Explain Management accounting concepts and techniques for business decisions	K1
2	Discuss Analysis and interpretation of financial statements	K2& K3
3	Prepare fund flow and cashflow statement.	K3
4	Prepare Budget and budgetary control	K3& K4
5	To learn about concept of capital budgeting.	K4& K5

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

Unit:1	INTRODUCTION	15--hours

Management Accounting – Meaning – Definitions – Scope and Objectives – Advantages – Distinctions between Management and Financial Accounting, Management accounting Vs Cost Accounting.

Unit:2	RATIO ANALYSIS	15--hours

AnalysisandinterpretationofFinancialstatements–AnalysisforLiquidity. Profitability and solvency–Accounting ratios-their significance, utility and Limitations.

Unit:3	FUND FLOW AND CASH FLOW ANALYSIS	13--hours

Fund Flow analysis –Cash Flow analysis.

Unit:4	BUDGETS AND BUDGETARY CONTROL	15--hours

Budgets and Budgetary control – Objectives, Advantages –Limitations – Preparation of Different type of Budgets-Marginal Costing.

Unit:5	CAPITAL BUDGETING	15--hours

Concept of Capital Budgeting–Importance of Capital Budgeting–Kinds of Capital Investment Proposals– Capital Investment Decisions Capital Budgeting Methods

Unit:6	**Contemporary Issues**	**2hours**
Expert lectures, online seminars –webinars		
	Total Lecture hours	**75--hours**

Text Book(s)

1	MAGESWARI-Management Accounting–Sulthan Chand Publishers
2	Sharma R.K.,&Shahi K.Gupta Kalyani Publishers, New Delhi 2016

Reference Books

1	ReddyT.S., and Hari Prasad ReddyY Management Accounting Margham Publications, Chennai3rdEdition, 2005
2	Nisar Ahamad Management Accounting AnmolPublicationsPvt.,Ltd.,,NewDelhi2014

DistributionofMarks:20% Theory,80% Problems

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

1	https://swayam.gov.in/search?searchText=management+accounting
2	https://nptel.ac.in/courses/110107127
4	

Course Designed By: Dr.J.Thiravia Mary Gloria thiraviagloria@gmail.com

Mapping with Programme Outcomes

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

SEMESTER-VI

Course code	63C	TITLEOFTHECOURSE	L	T	P	C
Core-XIX		**GOODS AND SERVICE TAX(GST)**	**4**	**-**	**-**	**3**
Pre-requisite			**Syllabus version**			

Course Objectives:
The main objectives of this course are to: Understand the traders who are responsible to pay GST to State Government and exemptions, provisions relate to exemption from registration and e-filing.
Expected Course Outcomes:
On the successful completion of the course, student will be able to:

1	Explaining features of GST, various indirect taxes subsuming in GST, Constitutional amendment and benefitsof GST.	K1
2	Provides information to understand the traders who are responsible to pay GST to State Government and exemptions	K2
3	Regulates the procedure and time for registration of traders and provide awareness relates to exemption from registration.	K2 &K 3
4	Demonstrate the documents which is necessity to filing regards out wardgoods, inward goods, annual returns and claims	K2
5	Defines about GST network and structure of e-filling.	K2

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

Unit:1	INTRODUCTION TO GOODS ANDSERVICESTAX(GST)	10--hours
Objectives and basic scheme of GST, Meaning –Salient features of GST–Subsuming of taxes – Benefits of implementing GST – Constitutional amendments – Structure of GST – Central GST.		
Unit:2	**CGSTACT, SGSTACT(TAMILNADUSTATE)**	**10--hours**
Salient features of CGST Act, SGST Act (Tamilnadu State) – Meaning and Definitions – Tamilnadu GST Council– Rates of GST.		
Unit:3	**PROCEDURE UNDER GST**	**10--hours**
Procedure and Levy Under GST-Registration under GST: Procedure for registration-Persons liable for registration–Persons not liable for Registration–Compulsory registration–Exempted goods and services.		
Unit:4	**ASSESSMENT AND RETURNS**	**15--hours**

Assessment and Returns-Furnishing details of outward supplies and inward supplies, First return –Claim of input tax credit–Annual return and final return–Assessment of tax and taxliability.		
Unit:5	**GST AND TECHNOLOGY**	**13--hours**
GST and Technology GST Network –Structure–Powers and Functions.		
Unit:6	**Contemporary Issues**	**2hours**
Expert lectures, online seminars –webinars		
	Total Lecture hours	**60--hours**

Text Book(s)	
1	Deloitte– GSTERA Beckons, Wolters Kluwer.
2	Dr.M.Vaanmalar, Indirect Tax – Firsching Publications
3	Goods & ServiceTax–India Journey–N. K.Gupta &Sunnania Batia–Barat‟sPublication
Reference Books	
1	All About GST – V. S. Datey– Taxman‟s
2	Guide to GST –CA. Rajat Mohan
Related On line Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://nptel.ac.in/courses/110105117
2	https://nptel.ac.in/
4	
Course Designed By: Dr.J.Thiravia Mary Gloria thiraviagloria@gmail.com	

Mapping with Programme Outcomes

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

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

SEMESTER-VI

Course code	63D	**TITLEOFTHECOURSE**	**L**	**T**	**P**	**C**
CORE XX		**SECURITIES MANAGEMENT**	**3**	**-**	**-**	**3**
Pre-requisite			**Syllabus version**			

Course Objectives:		
The main objectives of this course are to: To Enable the Students to Acquire Knowledge Regarding the Various provisions in Capital Market Legislations.		
Expected Course Outcomes:		
On the successful completion of the course, student will be able to:		
1	Inculcate the legislation in capital market	K1
2	Imbibe the regulatory frame work in stock exchanges	K2
3	Highlight the powers and function of SEBI	K2
4	Evaluate the regulation in Mutual funds	K3
5	Enhance knowledge in Depositories Act	K2
K1–Remember; **K2**–Understand; **K3**–Apply; **K4**–Analyze; **K5**–Evaluate; **K6**–Create		

Unit:1	**SECURITIES**	**10--hours**
Securities – Meaning – Definitions – Types of Securities – Fundamental of security analysis – Listing of securities.		
Unit:2	**BROKERAGE**	**10--hours**
Brokerage of Business –Introduction–Function of Brokerage Firm–Brokerage information.		
Unit:3	**FUNCTIONAL SPECIALISATION**	**8--hours**
Functional specialization of members – selecting a Brokerage and a Brokerage Firm–Types of transactions in a stock exchange		
Unit:4	**PORTFOLIO ANALYSIS**	**7--hours**
Portfolio Analysis – Introduction – Portfolio and Security Returns –Portfolio Risk– Portfolio selection model.		
Unit:5	**FINANCIAL DERIVATIVES**	**8--hours**
Financial Derivatives–Meaning–Options–Futures–Swaps–Warrants		
Unit:6	**Contemporary Issues**	**2hours**
Expert lectures, online seminars –webinars		
	Total Lecture hours	**45--hours**

Text Book(s)	
1	Investment Management – V.K.Bhalla–S.Chand & Company Limited
2	Shanmugam R.,Financial ServicesWileyIndiaPvt.,Ltd.,NewDelhi1st Edition, 2010.
3	RadhaV.,Oomen P.TCapital Markets &Financial Services Prassanna & Co,Chennai,2005.
Reference Books	
1	GangadharV.,Ramesh BabuG.,Investment Management Anmol Publication Pvt.,Ltd.\ ,NewDelhi,.1st Edition,2003.
2	Joseph Anbarasu D,BoominathanV.K.,Manoharan.P,Gnanaraj.G- Financial Services, Sultan Chand & Sons, New Delhi,. 2nd Edition, 2004.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websitesetc.]	
1	https://onlinecourses.nptel.ac.in/noc26_mg111/preview?utm_source=chatgpt.com
Course Designed By: Dr.J.Thiravia Mary Gloria thiraviagloria@gmail.com	

Mapping with Programme Outcomes

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

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

Elective Paper

SEMESTER-V

Course code	5EA	TITLE OF THE COURSE	L	T	P	C
Elective-I-A		**ADVANCE EXCEL AND POWER B**	**5**	**-**	**-**	**4**
Pre-requisite			**Syllabus version**			

Course Objectives:		
The main objectives of this course are to: 1. To equip learners with advanced Excel techniques for data analysis and automation, while mastering Power BI for creating interactive dashboards, reports, and data models to drive business intelligence and informed decision-making.		
Expected Course Outcomes:		
On the successful completion of the course, student will be able to:		
1	Gain proficiency in using complex Excel functions (e.g., **VLOOKUP**, **INDEX-MATCH**, **SUMIFS**, and **IF** formulas) to analyze, manipulate, and summarize large datasets.	K1
2	Develop the skills to design and visualize data through **pivot tables**, **advanced charts**, and interactive reports in **Excel**	K2
3	Automate repetitive tasks and improve workflow efficiency using **Excel Macros**,	K3
4	Learn to create interactive **Power BI dashboards** and reports by importing, transforming, and modeling data	K3
5	Master **Power BI** for creating **real-time reports** and dashboards, enabling better data-driven decision-making and business insights	K6
K1–Remember; **K2**–Understand;**K3**–Apply; **K4**–Analyze; **K5**–Evaluate; **K6**–Create		

Unit:1	**INTRODUCTION**	**15--hours**
Introduction to Advanced Excel: Excel Refresher - Data Handling and Validation - Lookup Functions : VLOOKUP, HLOOKUP - INDEX & MATCH - XLOOKUP		
Unit:2	**ADVANCED EXCEL FUNCTIONS AND TOOLS** :	**15-hours**
Advanced Excel Functions and Tools: Logical and Text Functions - Date and Time Functions - Financial and Statistical Functions - Data Analysis Tools		
Unit:3	**DATA VISUALIZATION AND DASHBOARD CREATION IN EXCEL**	**15-hours**
Data Visualization and Dashboard Creation in Excel: Charting Techniques - Pivot Tables and Pivot Charts - Dashboard Design		
Unit:4	**INTRODUCTION TO POWER BI**	**15--hours**
Introduction to Power BI: Overview of Power BI - Data Loading and Transformation - Data Modeling in Power BI		
Unit:5	**DATA VISUALIZATION AND REPORTING IN POWER BI**	**13--hours**

Data Visualization and Reporting in Power BI: Creating Visual Reports - Advanced Features in Power BI - Power BI Integration and Publishing		
Unit:6	**Contemporary Issues**	**2hours**
Expert lectures, online seminars –webinars		
	Total Lecture hours	**75--hours**
Text Book(s)		
1	"Microsoft Excel Data Analysis and Business Modelling" by **Wayne Winston**	
2	"Power BI Cookbook" by **Brett Powell**	
Reference Books		
1	""Mastering Excel and Power BI for Business Intelligence" by **Reza Rad**	
Related Online Contents [MOOC,SWAYAM, NPTEL, Websites etc.]		
1	https://swayam.gov.in/nd1_noc21_mg57/preview	
Course Designed By: Dr Dr.R.Maheswaran Mail ID: rm@kggroup.in		

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

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

SEMESTER-VI

Course code	5EB	TITLEOFTHECOURSE	L	T	P	C
Elective-I-B		**MANAGEMENTINFORMATIONSYSTEM with AI**	**5**	**-**	**-**	**4**
Pre-requisite			**Syllabus version**			

Course Objectives:		
The main objectives of this course are to:		
Expected Course Out comes:		
On the successful completion of the course, student will be able to:		
1	Grasp the core principles of **Management Information Systems (MIS)**	K1
2	generate actionable insights, thereby improving business intelligence	K2
3	enhance data analysis and decision support systems.	K2
4	Learn how **Artificial Intelligence (AI)** technologies such as **machine learning**	K3
5	improving business intelligence and environment	K3
K1–Remember; **K2**–Understand; **K3**–Apply; **K4**–Analyze; **K5**–Evaluate; **K6**–Create		

Unit:1	**MANAGEMENT INFORMATION SYSTEM -**	**15--hours**
Management Information System: Meaning Features Requisites of an effective MIS-MIS Model-Components-Subsystems of an MIS-Role and Importance Corporate Planning for MIS-Growth of MIS in an Organisation-Centralisation Vs Decentralisation of MIS. Support-Limitations of MIS		
Unit:2	**SYSTEM CONCEPTS & BUSINESS AND MANAGEMENT**	**15--hours**
Systems Concepts - Elements of a System-Characteristics of a system Types of System-Categories of Information System-System Development Life Cycle- System Enhancement-Information Systems in Business and Management- Transaction Processing System-Information Repeating and Executive Information System.		
Unit:3	**DATABASE MANAGEMENT SYSTEMS & FUNCTIONAL MANAGEMENT INFORMATION SYSTEM -**	**15--hours**
Database Management Systems – Conceptual Presentation – Client Server Architectures - Networks – Business Process Re–Engineering [BPR]- Functional Management Information System- Financial Accounting Marketing Production Human Resource Business Process Outsourcing.		
Unit:4	**ARTIFICIAL INTELLIGENCE**	**15--hours**
What is AI-Scope and applications of AI-Ethical considerations-The future of AI		
Unit:5	**INTELLIGENT AGENT AND ENVIRONMENT -**	**13--hours**
Agents and their environments-Types of agents-Problem-solving and search-Constraint satisfaction		

Unit:6	Contemporary Issues	2hours
Expert lectures, online seminars –webinars		
	Total Lecture hours	75--hours

Text Book(s)	
1	James AO‟ Brien, "Management Information Systems" Tata McGrawHillFourthEdition,1999.
2	Effy Oz, "Management Information Systems", Vikas Publishing House, Third Edition
Reference Books	
1	Laudon &Laudon, "Management Information System" Eightedition, Pearson,2003.
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://swayam.gov.in/search?searchText=management+information+system
2	https://nptel.ac.in/course.html
Course Designed By Dr Dr.R.Maheswaran Mail ID: rm@kggroup.in	

Mapping with Programme Outcomes

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

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

SEMESTERV

Course code	**5EC**	**TITLEOFTHECOURSE**	**L**	**T**	**P**	**C**
Elective–I-C		**BIG DATA ANALYSIS**	**5**			**4**
Pre-requisite			**Syllabus revision**			

Course Objectives:

The main objectives of this course are to:

1. To understand the need of Big Data for Industry 4.0 transformation
2. To understand the importance of data integration service providers
3. To analyses Big Data infrastructure for effective online teaching and learning
4. To discuss the role of Big Data in various fields
5. To provide Big Data scope into different application are as

Unit:1	**Introduction to Big Data Analytics and Data Science**	**12--hours**

Data: Terminologies (5-5.1.1)–Data Evolution (5-5.1.2)-Data Formats and sources (5-5.1.2.2)-Big Data Analytics (5- 5.1)-Big Data concepts (4-4.2)-Big Data Components (5-5.2)–Big Data Characteristics (5-5.2.1)–Big Data Vs Statistics Vs Data Mining (5-5.1.3.3)–Big Data Approaches (13-13.1.3)-Data Life cycle (13-13.2)-Data Science: A Definition (1-1.1.1) – Data Analysis (5-5.1.3.2)-Data Analytics types(1-1.1.3)-Data in the business (1-1.1.2)-Data Analytics Process, Implementation and Measurement (1-1.1.5)

Unit:2	**Data Integration and Big Data Systems**	**12-hours**

Data Integration (2-2.2) – Data Integration Solutions (2-2.3) –ETL(2-2.3.2.1)– Data integration Methodologies (2-2.4) – Big Data Processing: Architecture (5-5.2.2)– Traditional vs Big Data Framework (5-5.2.2.1)–Big Data related technologies (5-5.2.3)– Big Data Industry 4.0 Applications (5-5.2.4)

Unit:3	**Business Statistic al Methods for Big Data Analytics**	**12-hours**

Statistical methods and analytics techniques used across business (1-1.5)– Statistical methods and analytics techniques used in sales and marketing (1-1.6)– Data types generated in sales and marketing function (1-1.6.1)–Statistical Methods and Analytical Techniques (1- 1.6.2)–Statistical Methods and Analytics Techniques used in Supply Chain Management (1-1.7)–Analytics use case in SCM (1-1.7.2)

Unit:4	**BigDataforEducation4.0**	**12--hours**

Education 4.0 in India (10-10.6) - Digital Revolution of Education 4.0 (8-8.2) – Education4.0 (8-8.2.1) - Requirements of Education 4.0 in Industry (8-8.2.2)–Benefits of Education 4.0 for Business Sector(8-8.2.3)–Influence of Industrial Revolution 4.0 on Higher Education (8-8.2.4)–Conceptual Framework of Big Data for Industry 4.0 (8-8.3) – Need for Big Data Analytics in Education(10-10.2)

Unit:5	Applications using Big Data and Business Analytics	10--hours
Big Data Analytics and Business Analytics: An introduction (8-8.1) – Business Analytics (8-8.4) – Business Analytics. Business Intelligence (8-8.4.1)–Business Intelligence (8-8.4.1.2)–Challenges of Big Data and Business Analytics (8-8.6) – Applications of Big Data (8-8.5) – Big Data Analytics in Finance Industry (9- 9.4)–Applications of Big Data Analytics in Education (10-10.3)–Big Data in Biomedical Research (13-13.4)– Applications in Biomedicine (17-17-4)–Applications in Health care		
Unit:6	**Contemporary Issues**	**2hours**
Expert lectures, online seminars–webinars		
	Total Lecture Hours	**60hours**

Reference Book	
1	Kaliraj, P.Devi,T.(2022).BigDataApplicationsinIndustry4.0(P.Kaliraj,Ed.)(1sted.).AuerbachPublications. https://doi.org/10.1201/9781003175889
Related Online Contents [MOOC, SWAYAM, NPTEL, Web sites etc.]	
1	https://swayam.gov.in/search?searchText=big+data
2	https://nptel.ac.in/course.html
Course Designed by: Ms.M.Lissa and Prof.T.Devi	

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

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

SEMESTER-VI

Course code	6EA	TITLEOFTHEPAPER	L	T	P	C
Elective-II-A		CORPORATE GOVERNANCE	5			4
Pre-requisite			Syllabus version			

Course Objectives:

The main objectives of this course are to:

To enable the students to learn Corporate Governance, Corporate Social Responsibility, Ethics and Sustainability of Corporate World

Expected Course Outcomes:

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

1	To recall corporate emergence of corporate governance	K1
2	To understand legal position and liabilities of governance committees	K2
3	To analyses business ethics	K2
4	To discuss Corporate Social Responsibility in India	K2
5	To enumerate recent trends of Corporate Sustainability	K3

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

Unit:1	**Introduction to Corporate Governance**	**15--hours**

Introduction of Corporate Governance - Definitions - Need - Features – Objectives- Elements of Good Governance - Principles For Periodic Disclosure - Corporate Governance Theories -Governance Developments In India - Confederation of Indian Industry (CII)- Kumar Mangalam Birla Committee (2000) - N.R. Narayana Murthy Committee (2003) - Governance Under Companies Act, 2013.

Unit:2	**Board Committees**	**15--hours**

Board Committees- Need and Advantages -Various Committees - Audit Committee -Nomination and Remuneration -Stakeholders Relationship - Corporate Governance Committee- Regulatory, Compliance and Government Affairs Committee – Science Technology And Sustainability Committee- Risk Management Committee.

Unit:3	**Business Ethics**	**15--hours**

Ethics - The Concept of Business Ethics - Theories - Scope of - Organization Structure and Ethics - Role of Board of Directors - Code of Ethics - Code of Conduct - Model Code & Ethics – Credo - Training And Communication - Ethics Committee - Functions - Integrity Pact - Whistle Blower Policy - Mechanism- Social And Ethical Accounting - Principles - Ethics Audit and Dilemma.

Unit:4	**Corporate Social Responsibility**	**15--hours**

Corporate Social Responsibility - Definitions - Importance - Essentials - Factors Influencing CSR - Principles - Triple Bottom Line Approach - National Voluntary Guidelines on Social, Environmental And Economic Responsibilities of Business - CSR UMDER - Applicability of CSR Policy - Constitutions of CSR Committee - Contents of CSR Policy -Expenditure - Board's Responsibility - Reporting And Auditing

Unit:5	**Corporate Sustainability**	**13--hours**

Corporate Sustainability - and CSR - Government Role in Improving Sustainability Reporting – KYOSEI - Triple Bottom Line (TBL) - Benefits- Sustainability Indices - Sustainability Reporting Framework in India - Challenges in Reporting - Contemporary Developments- Integrated Reporting - Relation Between Integrated Reporting and Sustainability Reporting.		
Unit:6	**Contemporary Issues**	**2hours**
Expert lectures, online seminars -webinars		
	Total Lecture hours	**75--hours**

Text Book(s)	
1	Dr.M.Devarajan - Corporate Governance- Narain Publications, Chennai
2	Dr.S.S.Khanka- S.Chand - Business Ethics and Corporate Governance
3	Corporate Governance–The new paradigm –N.Gopalsamy Wheeler Publishing.
Reference Books	
1	Corporate Governance- Dr.S.Singh-Excel Books.
2	ICSI Material
Related Online Contents[MOOC,SWAYAM, NPTEL, Websites etc.]	
1	https://nptel.ac.in/courses/110105159
2	
Course Designed By: Dr.M.Devarajan devamcs@gmail.com	

Mapping with Programme Outcomes

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

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

SEMESTER-VI

Course code	6EB	TITLEOFTHEPAPER	L	T	P	C
Elective-II-B		**INTERNET&E-COMMERCE**	**5**	**-**	**-**	**4**
Pre-requisite			**Syllabus version**			

Course Objectives:		
The main objectives of this course are to: To learn about network security, E-Commerce, E-Market, EDI and Business Strategies.		
Expected Course Outcomes:		
On the successful completion of the course, student will be able to:		
1	Brief about the network security and firewalls, understand the client server Network security,	K1
2	To analyses the Internet addressing in standard internet format	K2
3	To elaborate about the e-commerce, classification of electronic commerce,	K2
4	To Remember building block of EDI system and electronic payment systems and types	K3
5	To discuss about system analysis and design	K3
K1-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create		

Unit:1	**INTRODUCTION**	**15--hours**
Internet-Introduction-Facilities-Internet Software's–UnderstandingInternet-Clients and Server–Hosts and Terminals –Tour of the Internet –Hardware Requirements – Software Requirements.—Intranet-Extranet		
Unit:2	**INTERNET**	**15--hours**
Internet Addressing – Standard Internet Address – DomainName–Standard Internet Address format- DNS – URL – SMTP – E-Mail: Advantages – Mail Headers – Mail address Sendingmail – Sending copies of message – Reading Mail – Replying to a message – Forwarding and Bouncing mail-Features of an E-mail: package-Communication parameters.		
Unit:3	**E-COMMERCE**	**15--hours**
E-Commerce-Definition – Impact of Electronic Commerce – Benefits of Electronic Commerce–Classification and application of Electronic commerce technologies.		
Unit:4	**EDISYSTEMS**	**15--hours**
EDI – Definition- Building Blocks of EDI Systems: Layered Architecture - Value added networks–BenefitsofEDI–ApplicationsofEDI.ElectronicPaymentSystems–Introduction–Basic Characteristics of on-line payment systems-Prepaid and Post -Paid Electronic Payment Systems.		
Unit:5	**SYSTEMANALYSISANDDESIGN**	**13--hours**
System Analysis and Design –System Study–System Analysis–System Design –System Development and Implementation – System Maintenance – System Evaluation – User Involvement– Qualifications of a system Analyst.		

Unit:6	Contemporary Issues	2hours
Expert lectures, online seminars -webinars		
	Total Lecture hours	**75--hours**

Text Book(s)

1	The Internet – Complete Reference Harley Hahn, Tata McGraw – Hill PublishingCompany Limited, New Delhi.
2	Electronic Commerce- Bharat Bhasker, Tata McGraw –Hill Publishing Company Limited, New Delhi.

Reference Books

1	Management Information Systems and Corporate Communication ACS (Intermediate)- Study Material Published by ICSI, New Delhi.
2	

Related On line Contents [MOOC,SWAYAM, NPTEL, Websites etc.]

1	https://nptel.ac.in/courses/110105083
2	

Course Designed By: Dr. Alagappan KKA kkalagappan@gmail.com

Mapping with Programme Outcomes

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

S-Strong; M-Medium; L-Low

SEMESTER-VI

Course code	6EC	TITLEOFTHECOURSE	L	T	P	C
Elective – II - C		**INTRODUCTION TO INDUSTRY 4.0**	**5**			**4**
Pre-requisite			**SyllabusVersion**			

Course Objectives:

The main objectives of this course are to:

At the end of completing this course, students willhaveknowledgeonIndustry4.0, need for digital transformationandthefollowingIndustry4.0 tools:

1. Artificial Intelligence
2. Big Data and Data Analytics
3. Internet of Things

Expected Course Out comes:

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

1	To understand technologiesofIndustry4.0	K1
2	To study artificial intelligence	K2
3	To enumerate Big Data Analytics	K2
4	To analyses the application IoT in manufacturing units	K3
5	To recall Internet things	K3

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

Unit:1	**Industry4.0-**	**15-hours**
	Industry4.0-Need– ReasonforAdoptingIndustry4.0- Definition–Goals and Design Principles-TechnologiesofIndustry4.0–Big Data–Artificial Intelligence (AI)–Industrial Internet of Things-Cyber Security– Cloud – Augmented Reality	
Unit:2	**Artificial Intelligence**	**15--hours**
	Artificial Intelligence: Artificial Intelligence (AI) – What & Why? - History of AI – Foundations of AI-The AI-environment -Societal Influences of AI-Application Domains and Tools-Associated Technologies of AI-Future Prospects of AI-Challenges of AI	
Unit:3	**Big Data**	**15--hours**
	Big Data : Evolution - Data Evolution - Data : Terminologies - Big Data Definitions - Essential of Big Data in Industry 4.0 - Big Data Merits and Advantages - Big Data Components : Big Data Characteristics - Big Data Processing Frameworks - Big Data Applications - Big Data Tools – Big Data Domain Stack: Big Data in Data Science–Big Data in IoT-Big Data in Machine Learning - Big Data in Databases - Big Data Use cases : Big Datain Social Causes - Big Data for Industry -Big Data Roles and Skills-Big Data. Roles-Learning Platforms; Internet of Things (IoT): Introduction to IoT–Architecture of IoT-Technologies for IoT- Developing IoT Applications-Applications of IoT-Security in IoT	

Unit:4	**Applications of IoT**	**13—hours**
	Applications of IoT–Manufacturing–Healthcare–Education–Aerospace and Defense–Agriculture–Transportation and Logistics–Impact of Industry4.0onSociety: Impact on Business, Government, People. Tools for Artificial Intelligence, Big Data and Data Analytics, Virtual Reality, Augmented Reality, IoT, Robotics	
Unit:5	**Jobs2030-Industry4.0**	**15--hours**
	Jobs2030-Industry4.0 –Education 4.0 –Curriculum 4.0–Faculty4.0 –Skills required for Future -Tools for Education – Artificial Intelligence Jobs in 2030 – Jobs 2030 – Framework for aligning Education withIndustry4.0	
Unit:6	**Contemporary Issues**	**2hours**
	Expert lectures, online seminars –webinars	
	Total Lecture hours	**60--hours**
Text Book(s)		
1	P.Kaliraj,T.Devi,HigherEducationforIndustry4.0andTransformationtoEducation5.0,2020	
2		
Reference Books		
1		
2		
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]		
1	https://www.nptel.ac.in/courses/106105195?utm_source=chatgpt.com	
2		
Course Designed By:		

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

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

SEMESTER-VI

Course code	6ED	TITLEOFTHECOURSE	L	T	P	C
Elective – III- A		CORPORATE E-FILLING PRACTICE	-		5	4
Pre-requisite			SyllabusVersion			

Course Objectives:

The main objectives of this course are to:

1. To equip learners with the skills to efficiently manage **corporate e-filing** for **GST returns**, **tax compliance**, **e-payments**, and **refund processes**, ensuring adherence to regulatory requirements in Indian taxation.

Expected Course Outcomes:

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

1	To process of Master the **tax compliance**	K1
2	To Gain a comprehensive understanding of the **GST e-filing system**,	K2
3	To maintain and records in timely filing of tax annual **returns**	K2
4	To generate and interpret **GST audit reports**,	K3
5	To process of Application for a pre-filing meeting	K3
	K1-Remember; **K2**-Understand; **K3**-Apply; **K4**-Analyze; **K5**-Evaluate; **K6**-Create	

Unit:1	**Method of Income**	**15-hours**
Method of Income –Tax E-Filling ITR – 1 to ITR - 7 -Income Tax Slab		
Unit:2	**Method of GST**	**15--hours**
Method of GST – Application for GST Enrolment- Return Filling GSTR – 3B (Total Purchase and Sales) -GSTR – 1 (Bill Sales- -GSTR – 2A)		
Unit:3	**Statement of Tax collection at source**	**15--hours**
Statement of Tax collection at source-GSTR-8 Final Return of GST –GSTR 10-Method of TDS Return Filling Form No.24Q		
Unit:4	**Tax deducted at source & Audit Report**	**13—hours**
Tax deducted at source Form No 16 - Audit Report for Business or Profession of a person –Form No 3CA		
Unit:5	**Application for a pre-filing meeting**	**15 --hours**
Application for a pre-filing meeting –Form No 3CEC -online filing of income tax returns		
Unit:6	**Contemporary Issues**	**2hours**
	Expert lectures, online seminars –webinars	
	Total Lecture hours	**60--hours**

Text Book(s)

1	"GST E-Filing: A Complete Guide" **Author**: **CA Rachna Gupta Edition**: 2021 Edition **Publisher**: **CBS Publishers**
2	"GST Handbook" **Author**: **R. K. Jain Edition**: 2021 Edition **Publisher**: **Wiley India**

Reference Books

1	"GST Law and Practice" **Author**: **V.S. Daley Edition**: 2022 Edition **Publisher**: **Tax Mann Publications**

2	"GST and Income Tax: Law and Practice" **Author**: **Dr. B. K. Mehta Edition**: 2021 Edition **Publisher**: **Orient Publishing**
Related Online Contents[MOOC,SWAYAM, NPTEL, Websitesetc.]	
1	https://swayam.gov.in/nd2_noc19_mg22/preview
2	https://nptel.ac.in/courses/110106064
Course Designed By: Dr.R.Maheswaran rm@kggroup.in	

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

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

SEMESTER-VI

Course code	6EE	TITLEOFTHECOURSE	L	T	P	C
Elective – III -B		CYBER SECURITY LAWS	5	-		4
Pre-requisite			Syllabus Version			

Course Objectives:

The main objectives of this course are to:

To provide learners with an understanding of **cybersecurity laws**, including data protection, privacy regulations, and legal frameworks to safeguard digital information and ensure compliance with cyber laws.

Expected Course Outcomes:

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

1	Gain knowledge of the key **cybersecurity laws** and regulations,	K1
2	Learn the principles of **data protection** and **privacy regulations**	K2
3	Understand the legal consequences of **cybercrimes** such as **hacking**, **identity theft**, and **phishing**, and how to address them within the legal framework .	K2
4	quip learners with an understanding of **cyber torts** like **cyber defamation**,	K3
5	To provide learners with a comprehensive understanding of **e-commerce concepts**	K3
	K1-Remember;**K2**-Understand;**K3**-Apply;**K4**-Analyze;**K5**-Evaluate;**K6**-Create	

Unit:1	**Introduction to Cyber space**	**15-hours**

Introduction to Cyber space, Need for Cyber Law. Cyber Jurisprudence at International and Indian Level. Cyber Law - International Perspectives-UN & International Telecommunication Union (ITU) Initiatives, Council of Europe - Budapest Convention on Cybercrime, Asia-Pacific Economic Cooperation (APEC), Organization for Economic Co-operation and Development (OECD), World Bank, Commonwealth of Nations

Unit:2	**Cyberspace-Freedom**	**15--hours**

Constitutional & Human Rights Issues in Cyberspace-Freedom of Speech and Expression in Cyberspace. Right to Access Cyberspace – Access to Internet. Right to Privacy. Right to Data Protection

Unit:3	**Cyber Crimes**	**15--hours**

Cyber Crimes & Legal Framework-Cyber Crimes against Individuals, Institution and State, Hacking, Digital Forgery, Cyber Stalking/Harassment, Cyber Pornography, Identity Theft & Fraud, Cyber terrorism, Cyber Defamation, Different offences under IT Act, 2000.

Unit:4	**Cyber Torts**	**13—hours**

Cyber Torts-Cyber Defamation, Different Types of Civil Wrongs under the IT Act, 2000. Intellectual Property Issues in Cyber Space. Interface with Copyright Law. Interface with Patent Law. Trademarks & Domain Names Related issues

Unit:5	**E Commerce - Dispute Resolution in Cyberspace**	**15 --hours**

E Commerce-Concept, E-commerce-Salient Features, Online approaches like B2B, B2C & C2C.Online contracts, Click Wrap Contracts, Applicability of Indian Contract Act, 1872. Dispute Resolution in Cyberspace-Concept of Jurisdiction, Indian Context of Jurisdiction and IT Act, 2000. International Law and Jurisdictional Issues in Cyberspace. Dispute Resolutions

Unit:6	**Contemporary Issues**	**2hours**
	Expert lectures, Online Seminars –Webinars	

	Total Lecture hours	**60--hours**
Text Book(s)		
1	Cyber Law: A Guide to Internet Law in India" **Author**: **Pavan Duggal Edition**: 2021 Edition **Publisher**: **S. Chand & Co.**	
2	"Cyber Law and Cyber Security" **Author**: **Nidhi Single Edition**: 2020 Edition **Publisher**: **LexisNexis India**	
Reference Books		
1	"Cyber Law and E-Commerce" **Author**: **M. S. Prabhakar Edition**: 2019 Edition **Publisher**: **Wiley India**	
Related Online Contents[MOOC,SWAYAM, NPTEL, Websites etc.]		
1	https://nptel.ac.in/courses/106/106/106106185/	
2	https://www.edx.org/course/cybersecurity-and-privacy-law	
Course Designed By: Dr.M.Baby mbabymurugesan@gmail.com		

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

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

SEMESTER-VI 6EF - Elective–III-C Web Designing (Practical)total-60hours

1. Sendanemailtoyourfriendwithyourresumeinthewordformatasanattachment.
2. Use Google Search engine and do advanced searching to collect information about books written by N. D. Kapoor.
3. Create a Program using HTML to display the ordered list and unordered list of a Departmental Store.
4. Program to display Image and text using HTML tag for an advertisement of aCompany Product.
5. Create a table to display list of products using HTML tag.
6. Create a document using Formatting and alignment to display Sales Letter.
7. Create a document using Form to support Local Processing of Order form.
8. Create a Form of the Customer Survey for the user to enter General name and address information.
9. Create web pages for a business organization using HTML Frames.
10. Create a website of your department with minimum five links using HTML.

Annexure

BHARATHIAR UNIVERSITY: : COIMBATORE 641 406

GUIDELINES FOR CONDUCTING VALUE ADDED COURSES

Course Structure

1. The request for approval of syllabus by the concerned authorities is mandatory at least 15 days before the date of commencement of the course. The Syllabus (15/30 hours), Schedule and the Details of Faculty handling the course approvedbytheDepartmentalCommitteeandforwardedbyHeadoftheDepartmentshould been closed.

   a. Thecourseofferedshouldnotbethesameasanycourselistedinthecurriculum of the respective programme/ or any other programme offered in University /Colleges.
   b. Thevalueaddedcoursesmaybealsoconductedduringweekends/vacationperiod.
   c. The course can be offered any semester in the PG Programmes.
   d. Industryexperts/eminentacademiciansfromotherInstitutesarealsoeligibleto offer the value-added course.
   e. The course can be offered only if thereareatleast10 students opting for it.
   f. The students may be allowed to take value added courses offered by other departments after obtaining permission from Head of the Department offering the courses.

Duration

2. The duration of value-added courses is 15 (30) periods of theory or a maximum of theory and Laboratory courses and the course can have a maximum of three hours per day.

   For the one (two) credit courses either 15 (30) periods of theory or a combination of theory and Laboratory may be offered.

   Where,**2 periods** of laboratory=**1 period** of theory

Evaluation

3. The value-added coursesshallcarry100marks and shall be evaluated through **Internal assessments only**.

a. Two Assessments shall be conducted preferably one in the middle andthe other at the end of the course by the Department concerned.
b. The duration of assessment is one hour each.
c. The total marks obtained in the tests shall be reduced to 100 marksand rounded to the nearest integer.
d. The Head of the Department may identify a faculty member as coordinator for the course. A committee consisting of the Head of the Department, staff handling the course (if available), coordinator and a senior FacultymembernominatedbytheHeadoftheDepartmentshallmonitortheevaluation process. The grades shall be assigned to the students by the above committee based on the irrelative performance.
e. The coordinator for the course is responsible for maintaining andprocessing their cords with regard to assessment marks and results.

Passing Requirement and Grading

4. Thepassingrequirementforvalueaddedcoursesshallbe50%ofthemarksprescribedforthecourse**(Internal assessment only)**

   a. The grades O, A+, A, B+, B obtained for the one/two credit shall figure in the Mark sheet under the title **'Value Added Courses'**. The other grades RA, SA **will not figure in the mark sheet.**
   b. Thecreditsearnedthroughvalueaddedcoursesshallnotbeconsideredforcalculating GPA and CGPA.
   c. The credits earned through value added courses shall not be considered for classification ofdegree.
   d. If the course is offered during any semester, it will appear in that semester's mark sheet. However, if the course is offered in summer / winter vacations, the course will be included in the grade sheet of the subsequent semester.

Maximum Number of Courses

5. A student can earn a maximum of 3 credits during the entire programme of study by attending value added courses which would be over and above the required maximum number of credits for the award of the degrees.

Financial Commitment

6. The expenditure to be incurred for the conduct of value-added courses should be metfromnominalfeescollectedfromthestudentsataratefixedbytheUniversity.However any additional expenditure may be supported by the funds of the Department.

APPLICATION FOR CONDUCTING VALUE ADDEDCOURSES

1. Name of the Department:
2. PG programme:

3. Details of the Value-Added Courses:

a. Name of the Value-Added Courses
b. Type of Value-Added Courses (Theory/Lab/Lab intograted Theory/others)
c. Short Description Enclosure1enclosed -YES /NO
d. Syllabus including Reference Enclosure2enclosed -YES /NO

4. Target Audience:

Semester (indicate if more thanone) Others

5. Details of Faculty handling the course:

a. Name of the Faculty handling the Value-Added course
b. Details including designation and expertise Enclosure3 enclosed-YES/NO
c. Contact details

Email ID :
Phone No :

6. **Tentative Time Table** including dates Of internal assessments : Enclosure4 enclosed-YES/NO
7. Number of students opting for the course:
8. Department Consultative Committee - Minutes : Enclosure5 enclosed-YES/NO
9. Name and Designation of the Coordinator:

Head of the Department

(with date&seal)

Note:

* **Fees if any**

DETAILS OF COMPLETION OF VALUE ADDEDCOURSE

Name of the Department :

Name of the Value-Added course offered :

Name of the Faculty offered the course :
: Academic /Industry

Name of the coordinator :
E-mail :

Details of students attended the course:

S. No	Name of the student	Reg. No.	Programme	Semester	Marks	Grade

(Faculty handling the course (if available))

(Senior Faculty nominated by HOD)

(Coordinator)
(Head of the Department)
(with date & seal)