

**MANONMANIAM SUNDARANAR UNIVERSITY  
TIRUNELVELI-12**

**B.Com  
Computer Application**

**SYLLABUS**

**(With effect from the Academic Year 2025-2026 onwards)**

## B.COM., COMPUTER APPLICATION

### PROGRAMME OBJECTIVE:

The B.Com. Computer Application Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

| LEARNING OUTCOMES – BASED CURRICULUM FRAMEWORK GUIDELINES<br>BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Programme:                                                                                                  | B.COM Computer Application                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Programme Code :                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Duration:                                                                                                   | 3 Years (UG)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Programme Outcomes:                                                                                         | <p><b>PO1 : Disciplinary knowledge :</b> Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study</p> <p><b>PO2 : Communication Skills :</b> Ability to express thoughts and ideas effectively in writing and orally; Communicative with others using appropriate media; confidently share one's views and express herself / himself; demonstrate the ability to listen carefully, read and write analytically and present complex information in a clear and concise manner to different groups.</p> <p><b>PO3 : Critical Thinking :</b> Capability to apply analytic thought to the body of knowledge ; analyse and evaluate evidence , arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p><b>PO4 : Problem Solving :</b> Capacity to extrapolate from what one has learnt and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.</p> <p><b>PO5 : Analytical Reasoning :</b> Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesize data from the variety of sources; draw valid conclusion and support them with evidence and examples and addressing opposing viewpoints.</p> <p><b>PO6 : Research- related skill :</b> A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating, Ability to recognise cause and effect relationships, define problems, formulate hypothesis , analyse and interpret and draw conclusions from data, establish hypothesis, predict cause and effect relationships, execute and report the results of an experiment or investigation.</p> <p><b>PO7 : Co-operation/Team work:</b> Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated</p> |

|                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                               | <p>effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of the team.</p> <p><b>PO8</b> : Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative or qualitative data: and critically evaluate ideas, evidence and experiences from an open minded and reasoned perspective.</p> <p><b>PO9</b> : Reflective thinking : Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.</p> <p><b>PO10</b> : Information/Digital Literacy : Capability to use ICT in variety of learning situations, demonstrate ability to access, evaluate and use a variety of relevant information sources, and use appropriate software for analysis of data.</p> <p><b>PO11</b>: Self- directed learning: ability to work independently, identify appropriate resources required for a project and manage a project through to completion.</p> <p><b>PO12</b> : Multicultural competence : Posses knowledge of values and belief of multiple cultures and global perspective: and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.</p> <p><b>PO13: Moral and Ethical awareness /reasoning</b> : Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issue's related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarist, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.</p> <p><b>PO14</b> : Leadership readiness/qualities : Capability for mapping out the task of the team or an organisation, and setting direction, formulating and inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision and using management skill to guide people to the right destination in a smooth and efficient way.</p> <p><b>PO15 : Life Long Learning</b> : Ability to acquire knowledge and skills, including "learning how to learn" , that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives and adapting to changing trades and demands of workplace through knowledge/skill development/reskilling.</p> |
| Programme Specific Outcomes : | <p><b>PSO1 – Placement</b> :</p> <p>To prepare the students who will demonstrate respectful engagement</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

with others ideas, behaviours, beliefs and apply diverse frames of reference to decisions and action. Further the students are encouraged with add-on value based and job oriented courses which ensure them to sustain in the organisation level.

**PSO2 – Contribution to Business World:**

Apply theoretical concepts to business practices to produce employable, ethical, and innovative professionals to sustain in the dynamic business world.

**PSO3 – Contribution to the Society :**

To contribute to the development of the society by collaborating with stakeholders for mutual benefit. Become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.

**B.Com., Computer Application**

| Part                  | Course Code | Title of the Course                                             | Credits | Hours |
|-----------------------|-------------|-----------------------------------------------------------------|---------|-------|
| <b>FIRST YEAR</b>     |             |                                                                 |         |       |
| <b>FIRST SEMESTER</b> |             |                                                                 |         |       |
| Part I                |             | Language - Tamil                                                | 3       | 6     |
| Part II               |             | English                                                         | 3       | 6     |
| Part III              |             | Core Paper I – <b>Financial Accounting I</b>                    | 5       | 5     |
| Part III              |             | Core Paper II - <b>Principles of Management</b>                 | 5       | 5     |
| Part III              |             | Elective I – Computer Fundamentals                              | 3       | 4     |
|                       | Any one     | Elective I - Indian Economic Development                        |         |       |
|                       |             | Elective I - Business Economics                                 |         |       |
|                       | Any one     | Skill Enhancement Course SEC – 1<br>Digital Banking / MS Office | 2       | 2     |

|                        |                   |                                                                                                     |           |           |
|------------------------|-------------------|-----------------------------------------------------------------------------------------------------|-----------|-----------|
| Part IV                |                   | Foundation Course - FC                                                                              | 2         | 2         |
|                        |                   | <b>TOTAL</b>                                                                                        | <b>23</b> | <b>30</b> |
| <b>SECOND SEMESTER</b> |                   |                                                                                                     |           |           |
| Part I                 |                   | Language - Tamil                                                                                    | 3         | 6         |
| Part II                |                   | English                                                                                             | 3         | 4         |
| Part III               |                   | Core Paper III – <b>Financial Accounting II</b>                                                     | 5         | 5         |
| Part III               |                   | Core Paper IV- <b>Business Law</b>                                                                  | 5         | 5         |
| Part III               |                   | Elective II – Digital marketing                                                                     | 3         | 4         |
|                        | Any one           | Elective II - Programming with C++                                                                  |           |           |
|                        |                   | Elective II – Information and Cyber Laws                                                            |           |           |
| Part IV                | Select Any Two    | Skill Enhance Course SEC – 2                                                                        | 1<br>1    | 2<br>2    |
|                        |                   | Skill Enhancement Course – SEC 3                                                                    |           |           |
|                        |                   | Internet and its Applications /<br>Stock Market Operation /<br>New venture Planning and Development |           |           |
|                        | Naan<br>Mudhalvan | Overview of English Communication<br>(Language Proficiency for Employability)                       | 2         | 2         |
|                        |                   | <b>TOTAL</b>                                                                                        | <b>23</b> | <b>30</b> |

| SECOND YEAR     |                   |                                                                                                           |           |           |
|-----------------|-------------------|-----------------------------------------------------------------------------------------------------------|-----------|-----------|
| THIRD SEMESTER  |                   |                                                                                                           |           |           |
| Part I          |                   | Language - Tamil                                                                                          | 3         | 6         |
| Part II         |                   | English                                                                                                   | 3         | 4         |
| Part III        |                   | Core Paper V- <b>Corporate Accounting I</b>                                                               | 5         | 5         |
| Part III        |                   | Core Paper VI - <b>Company Law</b>                                                                        | 4         | 5         |
| Part IV         |                   | Elective III – E-Commerce                                                                                 | 4         | 4         |
|                 |                   | Elective III – Visual Basic                                                                               |           |           |
|                 |                   | Elective III- Business Communication                                                                      |           |           |
| Part IV         | Any One           | Skill Enhance Course SEC – 4<br>Computerized Accounting System /<br>Clearing and Forwarding in Import and | 1         | 2         |
|                 | Naan<br>Mudhalvan | *Goods and Service Tax                                                                                    | 2         | 2         |
|                 |                   | Environmental Studies                                                                                     | 2         | 2         |
|                 |                   | <b>TOTAL</b>                                                                                              | <b>24</b> | <b>30</b> |
| FOURTH SEMESTER |                   |                                                                                                           |           |           |
| Part I          |                   | Language - Tamil                                                                                          | 3         | 6         |
| Part II         |                   | English                                                                                                   | 3         | 6         |
| Part III        |                   | Core Paper VII – <b>Corporate Accounting II</b>                                                           | 5         | 5         |
| Part III        |                   | Core Paper VIII - <b>Business Mathematics &amp; Statistics</b>                                            | 4         | 4         |
| Part III        |                   | Elective IV – JAVA Programming                                                                            | 4         | 3         |
|                 |                   | Elective IV– Computer Networks                                                                            |           |           |
|                 |                   | Elective IV– Operating systems                                                                            |           |           |
| Part IV         |                   | Skill Enhance Course SEC – 5<br>Fundamentals of Fin Tech /<br>Filing of GST Returns                       | 1         | 2         |
|                 |                   | Value Education                                                                                           | 2         | 2         |
|                 | Naan<br>Mudhalvan | *Working Capital Management                                                                               | 2         | 2         |
|                 |                   | <b>TOTAL</b>                                                                                              | <b>24</b> | <b>30</b> |

| <b>THIRDYEAR</b>      |                   |                                                                                                                  |           |           |
|-----------------------|-------------------|------------------------------------------------------------------------------------------------------------------|-----------|-----------|
| <b>FIFTH SEMESTER</b> |                   |                                                                                                                  |           |           |
| Part III              |                   | Core Paper IX – <b>Cost Accounting</b>                                                                           | <b>4</b>  | <b>5</b>  |
| Part III              |                   | Core Paper X - <b>Banking Law and Practice</b>                                                                   | <b>4</b>  | <b>5</b>  |
| Part III              |                   | Core Paper XI – <b>Income Tax Law and Practice I</b>                                                             | <b>4</b>  | <b>5</b>  |
| Part III              |                   | Core Paper XII – <b>Auditing and Corporate Governance</b>                                                        | <b>3</b>  | <b>5</b>  |
| Part III              |                   | Discipline Specific Elective 1/2 -<br>Object Oriented Programming in C++ /<br>Introduction to Oracle and SQ File | <b>3</b>  | <b>4</b>  |
|                       |                   | Discipline Specific Elective 3/4 –<br>Mobile Computing /<br>Management Information Systems                       | <b>3</b>  | <b>4</b>  |
| Part IV               | Naan<br>Mudhalvan | *Agricultural Economy of India                                                                                   | <b>2</b>  | <b>2</b>  |
|                       |                   | Internship/Industrial Training/ Field visit/<br>Knowledge Upgradation Activity                                   | <b>2</b>  | <b>-</b>  |
|                       |                   | <b>TOTAL</b>                                                                                                     | <b>25</b> | <b>30</b> |

| <b>SIXTH SEMESTER</b> |                   |                                                                                                 |            |            |
|-----------------------|-------------------|-------------------------------------------------------------------------------------------------|------------|------------|
| Part III              |                   | Core Paper XIII – <b>Cost Accounting - II</b>                                                   | <b>4</b>   | <b>6</b>   |
| Part III              |                   | Core Paper XIV- <b>Management Accounting</b>                                                    | <b>4</b>   | <b>6</b>   |
| Part III              |                   | Core Paper XV- <b>Income Tax Law and Practice II</b>                                            | <b>4</b>   | <b>6</b>   |
| Part III              |                   | Discipline Specific Elective 5/6 -<br>PHP Programming /<br>Web Design                           | <b>3</b>   | <b>5</b>   |
|                       |                   | Discipline Specific Elective 7/8-<br>Cryptography and network security /<br>Introduction to ERP | <b>3</b>   | <b>5</b>   |
|                       | Naan<br>Mudhalvan | *Personal Investment                                                                            | <b>2</b>   | <b>2</b>   |
| Part V                |                   | Extension Activity                                                                              | <b>1</b>   | <b>-</b>   |
|                       |                   | <b>TOTAL</b>                                                                                    | <b>21</b>  | <b>30</b>  |
| <b>GRAND TOTAL</b>    |                   |                                                                                                 | <b>140</b> | <b>180</b> |

\*Applicable to the students who failed in Naan Mudhalvan (Alternative paper).

## Core I - Financial Accounting I

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

## Learning Objectives

|            |                                                                     |
|------------|---------------------------------------------------------------------|
| <b>LO1</b> | To understand the basic accounting concepts and standards.          |
| <b>LO2</b> | To know the basis for calculating business profits.                 |
| <b>LO3</b> | To familiarize with the accounting treatment of depreciation.       |
| <b>LO4</b> | To learn the methods of calculating profit for single entry system. |
| <b>LO5</b> | To gain knowledge on the accounting treatment of insurance claims.  |

**Prerequisites:** Should have studied Accountancy in XII Std

| Unit | Contents                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | No. of Hours |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| I    | <b>Fundamentals of Financial Accounting</b><br>Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation - Bank Reconciliation Statement.                                                                                                                                                                                                           | 15           |
| II   | <b>Final Accounts</b><br>Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.                                                                                                                                                                                                                                                                                                                                                                    | 15           |
| III  | <b>Depreciation and Bills of Exchange</b><br>Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method.<br><b>Bills of Exchange</b> – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation. | 15           |
| IV   | <b>Accounting from Incomplete Records</b><br>Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.<br>Average Due Date and Account Current.                                                                                                                                                                                                                                  | 15           |

|   |                                                                                                                                                                                                                                                                   |    |
|---|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| V | <b>Royalty and Insurance of Claims</b><br>Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment.<br><b>Insurance Claims</b> –Calculation of Claim amount-Average clause (Loss of Stock only) | 15 |
|   | <b>Total</b>                                                                                                                                                                                                                                                      | 75 |

**THEORY 20% & PROBLEM 80%**

| CO  | Course Outcomes                                                                                          |
|-----|----------------------------------------------------------------------------------------------------------|
| CO1 | Remember the concept of rectification of errors and Bank reconciliation statements                       |
| CO2 | Apply the knowledge in preparing detailed accounts of sole trading concerns                              |
| CO3 | Analyse the various methods of providing depreciation                                                    |
| CO4 | Evaluate the methods of calculation of profit                                                            |
| CO5 | Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock. |

**Textbooks**

|    |                                                                                     |
|----|-------------------------------------------------------------------------------------|
| 1. | S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi. |
| 2. | S.N. Maheswari, Financial Accounting, Vikas Publications, Noida.                    |
| 3. | ShuklaGrewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi. |
| 4. | Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.            |
| 5. | R.L.Gupta and V.K.Gupta, “Financial Accounting”, Sultan Chand, New Delhi.           |

**Reference Books**

|    |                                                                                                                 |
|----|-----------------------------------------------------------------------------------------------------------------|
| 1. | Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.                                  |
| 2. | Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.                                                        |
| 3. | Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.                                    |
| 4. | Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.                                        |
| 5. | Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida. |

**NOTE: Latest Edition of Textbooks May be Used**

**Web Resources**

|    |                                                                                                                                                                       |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | <a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>                   |
| 2. | <a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>                 |
| 3. | <a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a> |

## MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

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

**FIRST YEAR – SEMESTER – I**

## Core II - Principles of Management

| Category                                               | L                                                                            | T | P | S | Credits | Inst. Hours | Marks |          |       |
|--------------------------------------------------------|------------------------------------------------------------------------------|---|---|---|---------|-------------|-------|----------|-------|
|                                                        |                                                                              |   |   |   |         |             | CIA   | External | Total |
| Core II                                                | 5                                                                            |   |   |   | 5       | 5           | 25    | 75       | 100   |
| Learning Objectives                                    |                                                                              |   |   |   |         |             |       |          |       |
| LO1                                                    | To understand the basic management concepts and functions                    |   |   |   |         |             |       |          |       |
| LO2                                                    | To know the various techniques of planning and decision making               |   |   |   |         |             |       |          |       |
| LO3                                                    | To familiarize with the concepts of organisation structure                   |   |   |   |         |             |       |          |       |
| LO4                                                    | To gain knowledge about the various components of staffing                   |   |   |   |         |             |       |          |       |
| LO5                                                    | To enable the students in understanding the control techniques of management |   |   |   |         |             |       |          |       |
| Prerequisites: Should have studied Commerce in XII Std |                                                                              |   |   |   |         |             |       |          |       |

| Unit       | Contents                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | No. of Hours |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| I          | <b>Introduction to Management</b><br>Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art - Evolution of Management Thoughts - F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.                                                                                                                                                                   | 15           |
| II         | <b>Planning</b><br>Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.                                                                                                                                                                                                                                                | 15           |
| III        | <b>Organizing</b><br>Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.                                                                                                                                                                                                                                            | 15           |
| IV         | <b>Staffing</b><br>Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion – Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work From Home - Managing Work From Home [WFH].                                                                                                                                                                                               | 15           |
| V          | <b>Directing</b><br>Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision.<br><b>Co-ordination and Control</b><br>Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE]. | 15           |
|            | <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>75</b>    |
| <b>CO</b>  | <b>Course Outcomes</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |              |
| <b>CO1</b> | Demonstrate the importance of principles of management.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |              |
| <b>CO2</b> | Paraphrase the importance of planning and decision making in an organization.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |              |
| <b>CO3</b> | Comprehend the concept of various authorizes and responsibilities of an organization.                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |              |
| <b>CO4</b> | Enumerate the various methods of Performance appraisal                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |              |
| <b>CO5</b> | Demonstrate the notion of directing, co-coordination and control in the management.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |              |

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

### Mapping With Programme Outcomes And Programme Specific Outcomes

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

3 - Strong, 2 - Medium , 1- Low

## Elective I - Computer Fundamentals

| Category                                                     | L                                                                                                                                                                                                                                                                                                                                                                                                                                                                | T | P | S | Credits | Inst. Hours | Marks |          |              |
|--------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---------|-------------|-------|----------|--------------|
|                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |   |   |   |         |             | CIA   | External | Total        |
|                                                              | 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                |   |   |   | 3       | 4           | 25    | 75       | 100          |
| <b>Learning Objectives</b>                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |   |   |   |         |             |       |          |              |
| <b>LO1</b>                                                   | To Impart the Knowledge of Fundamentals of Computers.                                                                                                                                                                                                                                                                                                                                                                                                            |   |   |   |         |             |       |          |              |
| <b>LO2</b>                                                   | To discover the Knowledge of newly invented devices and Units                                                                                                                                                                                                                                                                                                                                                                                                    |   |   |   |         |             |       |          |              |
| <b>LO3</b>                                                   | To compute with the interconnected networks for the linkage of Worldwide Networks.                                                                                                                                                                                                                                                                                                                                                                               |   |   |   |         |             |       |          |              |
| <b>LO4</b>                                                   | To apply the software and understand the system software                                                                                                                                                                                                                                                                                                                                                                                                         |   |   |   |         |             |       |          |              |
| <b>LO5</b>                                                   | To given more information on the Internet                                                                                                                                                                                                                                                                                                                                                                                                                        |   |   |   |         |             |       |          |              |
| <b>Prerequisite: Should have studied Commerce in XII Std</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |   |   |   |         |             |       |          |              |
| Unit                                                         | Contents                                                                                                                                                                                                                                                                                                                                                                                                                                                         |   |   |   |         |             |       |          | No. of Hours |
| I                                                            | Evolution of Computers - Generations, Types of computers, Computer system characteristics, Basic components of a Digital Computer - Control unit, ALU, Input/Output functions and memory, Memory addressing capability of a CPU, Word length of a computer, processing speed of a computer, Computer Classification.                                                                                                                                             |   |   |   |         |             |       |          | 12           |
| II                                                           | Input/Output Units-: Keyboard, Mouse, Trackball, Joystick, Digitizing tablet, Scanners, Digital Camera, MICR, OCR, OMR, Bar-code Reader, Voice Recognition, Light pen, Touch Screen, Monitors and types of monitor -Digital, Analog, Size, Resolution, Refresh Rate, Dot Pitch, Video Standard - VGA, SVGA, XGA etc., Printers & types - Daisy wheel, Dot Matrix, Inkjet, Laser, Line Printer, Plotter, Sound Card and Speakers.                                 |   |   |   |         |             |       |          | 12           |
| III                                                          | Memory - RAM, ROM, EPROM, PROM and other types of memory, Storage fundamentals - Primary Vs Secondary Data Storage, Various Storage Devices - Magnetic Tape, Magnetic Disks, Cartridge Tape, Hard Disk Drives, Floppy Disks (Winchester Disk), Optical Disks, CD, VCD, CDR, CD-RW, Zip Drive, flash drives Video Disk, Blue Ray Disc, SD/MMC Memory cards, Physical structure of floppy & hard disk, drive naming conventions in PC. DVD, DVD-RW, USB Pen drive. |   |   |   |         |             |       |          | 12           |
| IV                                                           | Software and its Need, Types of Software - System software, Application software, System Software - Operating System, Utility Program, Algorithms, Flow Charts - Symbols, Rules for making Flow chart, Programming languages, Assemblers, Compilers and Interpreter, Computer Applications in Business.                                                                                                                                                          |   |   |   |         |             |       |          | 12           |
| V                                                            | Introduction to Internet, connecting to the Internet Hardware, Software & ISPs, Search Engines, Web Portals, Online Shopping, Email – Types of email, Compose and send a message. Reply to a message, Working with emails.                                                                                                                                                                                                                                       |   |   |   |         |             |       |          | 12           |

|                                                      |                                                                                                                                                                                                                                                                                                                                         |           |
|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
|                                                      | <b>TOTAL</b>                                                                                                                                                                                                                                                                                                                            | <b>60</b> |
| <b>CO</b>                                            | <b>Course Outcomes</b>                                                                                                                                                                                                                                                                                                                  |           |
| <b>CO1</b>                                           | Illustrate the different types of computers                                                                                                                                                                                                                                                                                             |           |
| <b>CO2</b>                                           | Extracting the nature of Input and Output Devices                                                                                                                                                                                                                                                                                       |           |
| <b>CO3</b>                                           | Differentiate the types of Memory                                                                                                                                                                                                                                                                                                       |           |
| <b>CO4</b>                                           | Determine system software and Explain the Structure of Algorithms, Programs and Flowcharts                                                                                                                                                                                                                                              |           |
| <b>CO5</b>                                           | Scholastic Representation of Web Portals, Search Engines                                                                                                                                                                                                                                                                                |           |
| <b>Textbooks</b>                                     |                                                                                                                                                                                                                                                                                                                                         |           |
| 1                                                    | B. Ram, “Computer Fundamentals, Architecture and Organization”, New Age International Publishers                                                                                                                                                                                                                                        |           |
| 2                                                    | S.K.Basandra, “Computers Today “, Galgotia Publications.                                                                                                                                                                                                                                                                                |           |
| 3                                                    | P.K. Sinha, “Computer Fundamentals – P. K. Sinha – BPB Publication                                                                                                                                                                                                                                                                      |           |
| <b>Reference Books</b>                               |                                                                                                                                                                                                                                                                                                                                         |           |
| 1                                                    | T. C.Bartee, “Digital Computer Fundamentals”, Sixth Edition, 1991,TMH.                                                                                                                                                                                                                                                                  |           |
| 2                                                    | Anita Goel, Computer Fundamentals, Pearson Publications,                                                                                                                                                                                                                                                                                |           |
| 3                                                    | Ramesh Bangia, Computer Fundamentals and information technology, Firewall Media Publications                                                                                                                                                                                                                                            |           |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |                                                                                                                                                                                                                                                                                                                                         |           |
| <b>Web Resources</b>                                 |                                                                                                                                                                                                                                                                                                                                         |           |
| 1                                                    | <a href="https://books.google.co.in/books?id=ICjqr6V9S6UC&amp;printsec=frontcover#v=onepage&amp;q&amp;f=false">https://books.google.co.in/books?id=ICjqr6V9S6UC&amp;printsec=frontcover#v=onepage&amp;q&amp;f=false</a>                                                                                                                 |           |
| 2                                                    | <a href="https://www.google.co.in/books/edition/COMPUTER_FUNDAMENTALS_SEMESTER_1/sbf0wQEACAAJ?hl=en">https://www.google.co.in/books/edition/COMPUTER_FUNDAMENTALS_SEMESTER_1/sbf0wQEACAAJ?hl=en</a>                                                                                                                                     |           |
| 3                                                    | <a href="https://www.google.co.in/books/edition/Computer_Fundamentals/zyOYs2EqZDgC?hl=en&amp;gbpv=1&amp;dq=computer%20fundamentals&amp;pg=PR6&amp;printsec=frontcover">https://www.google.co.in/books/edition/Computer_Fundamentals/zyOYs2EqZDgC?hl=en&amp;gbpv=1&amp;dq=computer%20fundamentals&amp;pg=PR6&amp;printsec=frontcover</a> |           |

#### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low

**FIRST YEAR – SEMESTER**

**–I**

**Elective I - Indian Economic  
Development**

MSU

| Category                                                      | L                                                                                                                                                                                                                                                                                                                                                                                                 | T | P | S | Credits | Inst. Hours | Marks |          |              |
|---------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---------|-------------|-------|----------|--------------|
|                                                               |                                                                                                                                                                                                                                                                                                                                                                                                   |   |   |   |         |             | CIA   | External | Total        |
| Elective I                                                    | 4                                                                                                                                                                                                                                                                                                                                                                                                 |   |   |   | 3       | 4           | 25    | 75       | 100          |
| <b>Learning Objectives</b>                                    |                                                                                                                                                                                                                                                                                                                                                                                                   |   |   |   |         |             |       |          |              |
| LO1                                                           | To understand the concepts of Economic growth and development                                                                                                                                                                                                                                                                                                                                     |   |   |   |         |             |       |          |              |
| LO2                                                           | To know the features and factors affecting economic development                                                                                                                                                                                                                                                                                                                                   |   |   |   |         |             |       |          |              |
| LO3                                                           | To gain understanding about the calculation of national income                                                                                                                                                                                                                                                                                                                                    |   |   |   |         |             |       |          |              |
| LO4                                                           | To examine the role of public finance in economic development                                                                                                                                                                                                                                                                                                                                     |   |   |   |         |             |       |          |              |
| LO5                                                           | To understand the causes of inflation                                                                                                                                                                                                                                                                                                                                                             |   |   |   |         |             |       |          |              |
| <b>Prerequisites: Should have studied Commerce in XII Std</b> |                                                                                                                                                                                                                                                                                                                                                                                                   |   |   |   |         |             |       |          |              |
| Unit                                                          | Contents                                                                                                                                                                                                                                                                                                                                                                                          |   |   |   |         |             |       |          | No. of Hours |
| I                                                             | <b>Economic Development and Growth</b><br>Concepts of Economic Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure.                                                                                                                                               |   |   |   |         |             |       |          | 12           |
| II                                                            | <b>Economic Development</b><br>Factors affecting Economic Development - Characteristics of Developing Countries- Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development                                                                                                                                                     |   |   |   |         |             |       |          | 12           |
| III                                                           | <b>National Income</b><br>Meaning, Importance, National Product-Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare                                                                                                                                                      |   |   |   |         |             |       |          | 12           |
| IV                                                            | <b>Public Finance</b><br>Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Canons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficit - Revenue, Budgetary, Primary and Fiscal, Deficit Financing. |   |   |   |         |             |       |          | 12           |
| V                                                             | <b>Money Supply</b><br>Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply.                                                                                                                                |   |   |   |         |             |       |          | 12           |
|                                                               | <b>TOTAL</b>                                                                                                                                                                                                                                                                                                                                                                                      |   |   |   |         |             |       |          | <b>60</b>    |
| CO                                                            | <b>Course Outcomes</b>                                                                                                                                                                                                                                                                                                                                                                            |   |   |   |         |             |       |          |              |
| CO1                                                           | Elaborate the role of State and Market in Economic Development                                                                                                                                                                                                                                                                                                                                    |   |   |   |         |             |       |          |              |
| CO2                                                           | Explain the Sectorial contribution to National Income                                                                                                                                                                                                                                                                                                                                             |   |   |   |         |             |       |          |              |
| CO3                                                           | Illustrate and Compare National Income at constant and current prices.                                                                                                                                                                                                                                                                                                                            |   |   |   |         |             |       |          |              |
| CO4                                                           | Describe the canons of public expenditure                                                                                                                                                                                                                                                                                                                                                         |   |   |   |         |             |       |          |              |

|                                                      |                                                                                           |
|------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>CO5</b>                                           | Understand the theories of money and supply                                               |
| <b>Textbooks</b>                                     |                                                                                           |
| 1                                                    | Dutt and Sundaram, Indian Economy, S.Chand, New Delhi                                     |
| 2                                                    | V.K.Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai                  |
| 3                                                    | Remesh Singh, Indian Economy, Mc.Graw Hill, Noida.                                        |
| 4                                                    | NitinSinghania, Indian Economy, Mc.Graw Hill, Noida.                                      |
| 5                                                    | Sanjeverma, The Indian Economy, unique publication, Shimla.                               |
| <b>Reference Books</b>                               |                                                                                           |
| 1                                                    | GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi. |
| 2                                                    | Sukumoychakravathy : Development Planning- Indian Experience, OUP, New Delhi.             |
| 3                                                    | Ramesh Singh, Indian Economy, Mc.Graw Hill, Noida.                                        |
| 4                                                    | Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.                 |
| 5                                                    | Todaro, Micheal P : Economic Development in the third world, Orient Longman, Hyderabad    |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |                                                                                           |
| <b>Web Resources</b>                                 |                                                                                           |
| 1                                                    | <a href="http://www.jstor.org">http://www.jstor.org</a>                                   |
| 2                                                    | <a href="http://www.indiastat.com">http://www.indiastat.com</a>                           |
| 3                                                    | <a href="http://www.epw.in">http://www.epw.in</a>                                         |

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

|                | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> | <b>PO8</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> |
|----------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| <b>CO1</b>     | 3          | 2          | 2          | 3          | 2          | 2          | 2          | 2          | 2           | 2           | 2           |
| <b>CO2</b>     | 3          | 2          | 3          | 3          | 2          | 2          | 2          | 2          | 2           | 3           | 2           |
| <b>CO3</b>     | 3          | 2          | 3          | 3          | 2          | 2          | 2          | 2          | 2           | 2           | 2           |
| <b>CO4</b>     | 3          | 2          | 3          | 3          | 2          | 2          | 2          | 2          | 2           | 2           | 2           |
| <b>CO5</b>     | 3          | 2          | 3          | 3          | 2          | 2          | 2          | 2          | 2           | 2           | 2           |
| <b>TOTAL</b>   | 15         | 10         | 14         | 15         | 10         | 10         | 10         | 10         | 10          | 13          | 10          |
| <b>AVERAGE</b> | 3          | 2          | 2.8        | 3          | 2          | 2          | 2          | 2          | 2           | 2.2         | 2           |

3 - Strong, 2 - Medium , 1- Low

**FIRST YEAR – SEMESTER - I****Elective I - Business Economics**

| Category   | L | T | P | S | Credits | Inst. Hours | Marks |          |       |
|------------|---|---|---|---|---------|-------------|-------|----------|-------|
|            |   |   |   |   |         |             | CIA   | External | Total |
| Elective I | 4 |   |   |   | 3       | 4           | 25    | 75       | 100   |

**Learning Objectives**

|            |                                                                                      |
|------------|--------------------------------------------------------------------------------------|
| <b>LO1</b> | To understand the approaches to economic analysis                                    |
| <b>LO2</b> | To know the various determinants of demand                                           |
| <b>LO3</b> | To gain knowledge on concept and features of consumer behaviour                      |
| <b>LO4</b> | To learn the laws of variable proportions                                            |
| <b>LO5</b> | To enable the students to understand the objectives and importance of pricing policy |

**Prerequisites: Should have studied Commerce in XII Std**

| Unit | Contents                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | No. of Hours |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| I    | <b>Introduction to Economics</b><br>Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation. | 12           |
| II   | <b>Demand &amp; Supply Functions</b><br>Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.                                                                                                                                                                     | 12           |
| III  | <b>Consumer Behaviour</b><br>Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.                                               | 12           |

|                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |
|------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| IV                                                   | <b>Theory of Production</b><br>Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium                                                                                                     | 12        |
| V                                                    | <b>Product Pricing</b><br>Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, Its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly –Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve | 12        |
|                                                      | <b>TOTAL</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>60</b> |
| <b>CO</b>                                            | <b>Course Outcomes</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |           |
| <b>CO1</b>                                           | Explain the positive and negative approaches in economic analysis                                                                                                                                                                                                                                                                                                                                                                                                                            |           |
| <b>CO2</b>                                           | Understood the factors of demand forecasting                                                                                                                                                                                                                                                                                                                                                                                                                                                 |           |
| <b>CO3</b>                                           | Know the assumptions and significance of indifference curve                                                                                                                                                                                                                                                                                                                                                                                                                                  |           |
| <b>CO4</b>                                           | Outline the internal and external economies of scale                                                                                                                                                                                                                                                                                                                                                                                                                                         |           |
| <b>CO5</b>                                           | Relate and apply the various methods of pricing                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |
|                                                      | <b>Textbooks</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |           |
| 1                                                    | H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.                                                                                                                                                                                                                                                                                                                                                                                                               |           |
| 2                                                    | C.M.Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.                                                                                                                                                                                                                                                                                                                                                                                                                               |           |
| 3                                                    | Aryamala.T, Business Economics, Vijay Nocole, Chennai.                                                                                                                                                                                                                                                                                                                                                                                                                                       |           |
| 4                                                    | T.P Jain, Business Econnomics, Global Publication Pvt.Ltd, Chennai.                                                                                                                                                                                                                                                                                                                                                                                                                          |           |
| 5                                                    | D.M.Mithani, Business Economics, Himalaya Publishing House, Mumbai.                                                                                                                                                                                                                                                                                                                                                                                                                          |           |
|                                                      | <b>Reference Books</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |           |
| 1                                                    | S.Shankaran, Business Economics-Margham Publications, Chennai.                                                                                                                                                                                                                                                                                                                                                                                                                               |           |
| 2                                                    | P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.                                                                                                                                                                                                                                                                                                                                                                                                  |           |
| 3                                                    | Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia                                                                                                                                                                                                                                                                                                                                                                                                             |           |
| 4                                                    | Ram singh and Vinaykumar, Business Economics, Thakur publication Pvt.Ltd, Chennai.                                                                                                                                                                                                                                                                                                                                                                                                           |           |
| 5                                                    | Saluram and Priyanks Tindal, Business Economics, CA Foundation Study material, Chennai.                                                                                                                                                                                                                                                                                                                                                                                                      |           |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |           |

| Web Resources |                                                                                                                                                                                                                               |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1             | <a href="https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ">https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ</a>                                                                                                       |
| 2             | <a href="https://www.icsi.edu/">https://www.icsi.edu/</a>                                                                                                                                                                     |
| 3             | <a href="https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160">https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160</a> |

#### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium, 1- Low

## Skill Enhancement Course SEC-I

### DIGITAL BANKING

| Subject Code                | L                                                                                     | T | P | S | Credits | Inst. Hours | Marks |          |       |
|-----------------------------|---------------------------------------------------------------------------------------|---|---|---|---------|-------------|-------|----------|-------|
|                             |                                                                                       |   |   |   |         |             | CIA   | External | Total |
|                             |                                                                                       |   |   |   | 2       | 2           | 25    | 75       | 100   |
| <b>Learning Objectives:</b> |                                                                                       |   |   |   |         |             |       |          |       |
| <b>LO1:</b>                 | To acquaint students with knowledge of Digital Banking Products.                      |   |   |   |         |             |       |          |       |
| <b>LO2:</b>                 | To enable the students to understand the knowledge of Digital Payment System          |   |   |   |         |             |       |          |       |
| <b>LO3:</b>                 | To impart the students to understand the new concepts of Mobile and Internet Banking  |   |   |   |         |             |       |          |       |
| <b>LO4:</b>                 | To enables the students to have depth knowledge in point-of-sale terminals            |   |   |   |         |             |       |          |       |
| <b>LO5:</b>                 | To understand the ATM and cash deposit system                                         |   |   |   |         |             |       |          |       |
| <b>Course Outcomes:</b>     |                                                                                       |   |   |   |         |             |       |          |       |
|                             | After the successful completion of the course, the students will be able to:          |   |   |   |         |             |       |          |       |
| <b>CO1:</b>                 | Explain the need for digital banking products and the usage of cards.                 |   |   |   |         |             |       |          |       |
| <b>CO2:</b>                 | Classify the usage of various payment systems.                                        |   |   |   |         |             |       |          |       |
| <b>CO3:</b>                 | Discuss the profitability, risk management and frauds of mobile and internet banking. |   |   |   |         |             |       |          |       |
| <b>CO4:</b>                 | Analyze the approval processes of POS terminals.                                      |   |   |   |         |             |       |          |       |
| <b>CO5:</b>                 | Explain the product features and services of ATM and Cash Deposit Machine.            |   |   |   |         |             |       |          |       |

#### Unit I: Digital Banking Products

Digital Banking –Meaning – Features - Digital Banking Products -Features - Benefits – Bank Cards – Features and Incentives of Bank cards - Types of Bank Cards – New Technologies- Europay, Master and Visa Card (EMV)-Tap and Go, Near Field Communication (NFC) etc.

- Approval Processes for Bank Cards – Customer Education for Digital Banking Products – Digital Lending–Digital Lending Process-Non-Performing-Asset (NPA).

#### Unit II: Payment System

Overview of Domestic and Global Payment systems -RuPay and RuPay Secure – Immediate Payment Service (IMPS)–National Unified USSD Platform (NUUP)-

National Automated Clearing House (NACH)- Aadhaar Enabled Payment System (AEPS)– Cheque Truncation System (CTS) –Real Time Gross Settlement Systems (RTGS)– National Electronic Fund Transfer (NEFT)- Innovative Banking &Payment Systems.

#### Unit III: Mobile and Internet Banking

Mobile & Internet Banking - Overview – Product Features and Diversity - Corporate and Individual Internet Banking Integration with e-Commerce Merchant sites, IMPS - Profitability - Risk Management and Fraud - Cyber Crime - Cyber Security – Block chain Technology-Types-Crypto currency and Bitcoins

#### Unit IV: Point of Sale Terminals

Point of Sale (POS) Terminals - Overview - Features - Approval processes for POS Terminals - Key Components of POS - Hardware - Software - User Interface Design – Cloud based Point of Sale – Cloud Computing-Benefits of POS in Retail Business.

## **Unit V: Automated Teller Machine and Cash Deposit Systems**

Automated Teller Machine (ATM) – Cash Deposit Machine (CDM)& Cash Recyclers - Overview - Features - ATM Instant Money Transfer Systems - National Financial Switch (NFS) -Various Value-Added Services - Proprietary, Brown Label and White Label ATMs  
- ATM & CDM Network Planning - Onsite / Offsite - ATM security, Surveillance and Fraud Prevention.

### **Recent Trends in Digital Banking**

Faculty member will impart the knowledge on recent Developments in Digital Banking to the students and these components will not cover in the examination.

### **Text Books:**

1. IIBF, 2019. Digital Banking. Taxmann Publications, New Delhi
2. Gordon E. &Natarajan S. 2017 Banking Theory, Law and Practice. 24th Revised Edition. Himalaya Publishing House, New Delhi
3. Ravindra Kumar and Manish Deshpande. 2016 E-Banking. PacificBooksInternational, 2016.
4. UppalR.K. 2017 E-Banking: The Indian Experience. Bharti Publications, 2017.

### **Supplementary Readings:**

1. Arunajatesan S 2017 Technology in Banking Margham Publications Chennai.
2. Digital Banking 2016 Indian Institute of Banking and Finance, Pvt Limited New Delhi.
3. Indian Institute of Banking and Finance, 2016, General Bank Management, McMillan, Mumbai
4. Subba Rao S and Khanna. P.L 2014 Principles and Practice of Bank Management, Himalya Publishing House, Mumbai.

### **Web Reference:**

- 1 [https://ebooks.lpude.in/commerce/bcom/term\\_4/DCOM208\\_BANKING\\_THEORY\\_AND\\_PRACTICE.pdf](https://ebooks.lpude.in/commerce/bcom/term_4/DCOM208_BANKING_THEORY_AND_PRACTICE.pdf)

<http://www.himpub.com/documents/Chapter1859.pdf>.

## MS OFFICE

| Subject Code         | L                                                                                                                                                                                                                 | T | P | S | Credits | Inst. Hours | Marks |                        |       |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---------|-------------|-------|------------------------|-------|
|                      |                                                                                                                                                                                                                   |   |   |   |         |             | CIA   | External (Practical)   | Total |
|                      |                                                                                                                                                                                                                   |   |   |   | 2       | 2           | 50    | 50 (Internal Examiner) | 100   |
| Learning Objectives: |                                                                                                                                                                                                                   |   |   |   |         |             |       |                        |       |
| LO1:                 | To enable the students to acquire knowledge in creating documents for printing, sharing, presentation and store data in a spreadsheet                                                                             |   |   |   |         |             |       |                        |       |
| LO2:                 | To equip the students themselves with the skills in MS Excel program, which is used to save and analyses the numerical data.                                                                                      |   |   |   |         |             |       |                        |       |
| LO3:                 | To engage the students themselves with advanced, MS excel<br><br>Functions and productivity tools to assist in developing Work sheets and consolidation to summarize and report results from multiple work sheets |   |   |   |         |             |       |                        |       |
| LO4:                 | To identify the names and functions of the PowerPoint interface and create a slide presentation that includes text, graphics, animation and transition                                                            |   |   |   |         |             |       |                        |       |
| LO5:                 | To plan, design, create, manipulate and analyses and compile data in various ways.                                                                                                                                |   |   |   |         |             |       |                        |       |
| Course Outcomes:     |                                                                                                                                                                                                                   |   |   |   |         |             |       |                        |       |
|                      | After the successful completion of the course, the students will be able to:                                                                                                                                      |   |   |   |         |             |       |                        |       |
| CO1:                 | Acquire practical knowledge in MS Word                                                                                                                                                                            |   |   |   |         |             |       |                        |       |
| CO2:                 | Construct worksheet in MS Excel using basic functions                                                                                                                                                             |   |   |   |         |             |       |                        |       |
| CO3:                 | Construct Excel sheets in MS Excel using advanced functions                                                                                                                                                       |   |   |   |         |             |       |                        |       |
| CO4:                 | Prepare presentations in MS Power Point using various Templates                                                                                                                                                   |   |   |   |         |             |       |                        |       |
| CO5:                 | Create a data base using Power point                                                                                                                                                                              |   |   |   |         |             |       |                        |       |

### Unit I: Microsoft Word -I

Working with Microsoft Word: Constructing a new document – Revising and Formatting a document – Alter the Page Layout, Watermark - Background and Borders – Headers & Footers – Page Numbering

### Unit II: Microsoft Word -II

Applying Templates - Formulating Tables – Editing tables – Incorporate Word Art, Clip Arts, Smart art & Pictures – Search & Replace – Transferring and Receiving Documents, sharing information to others – Encrypt and Decrypt a document -Mail Merge.

### Unit III: Microsoft Excel-I

Microsoft Excel - create a spreadsheet using Auto fill, setting margin, adding and Removing Rows and Columns, creating and copying formulae, changing column widths and row heights, using Auto format, creating and printing a chart, Page Layout, converting files into a different format, finding total in rows and columns and Mathematical Expression Such as Add, Subtract, Multiply and Divide.

### Unit IV: Microsoft Excel-II

More Advanced Excel Functions: Normal, Page Layout, Page Break View – Employing the Freeze Panes Tool – Employing Financial Functions: PMT, RATE, NPER, PV, FV – Logical Functions: AND,

FALSE, IF, NOT, OR, TRUE–BAHTT EXTT ext. Function –LEFT Concatenation – Using LOWER and UPPER – Value Function – Examining Date & Time Functionality.

### **Unit V: Microsoft Power Point:**

Applying the Auto-content wizard to Create and Store a presentation - Design template  
Creating a Blank presentation – Opening a Previously- made presentation – Adjusting the Background– Choosing the Presentation Layout –Establishing the Presentation Style;

#### **List of Practical:**

##### **MS-WORD**

1. Enter the chairperson's speech, auditor's report, minutes and agenda, and implement the following processes: emboldening, underscoring, varying font size, adjusting the style, altering the background and text color, varying line spacing, verifying spellings, arranging, adding headers and footers, inserting pages and page numbers, finding and replacing words.
2. Prepare an invitation for the college function using text boxes and clipart.
3. Prepare a class time table and perform the following operations: Inserting the table, data entry, alignment of Rows and Columns, inserting and deleting the rows and columns, and Changing of Table Format.
4. Prepare a shareholders' meeting letter for 10 members using mail merge operation.
5. Prepare Bio-Data by using Wizard and Templates.

##### **MS-EXCEL**

1. Generate a roster of your class (a minimum of 5 topics) and perform the following activities: Data entry, Grand total, Mean, Result and Ranking through arithmetic and logical functions and sorting.
2. Utilizing the chart wizard, create various charts (line, pie, bar) to show the annual performance of sales, purchase, and profit of the company.
3. Prepare a declaration of Bank customer's account indicating simple and compound interest estimations for 10 different customers using mathematical and logical functions.
4. Make an Excel spread sheet to do various financial operations PMT, RATE, NPER, PV, FV.
5. Generate an excel sheet to accomplish numerous texts, value, and date & time functions.

##### **MS-POWERPOINT**

1. Construct presentation slides that display the five levels of a company's hierarchy utilizing an organization chart.
2. Create slides for the news headlines of a well-known television network. The presentation ought to include the following transitions: Top to Bottom, Bottom to Top, zoom in and Zoom Out. The presentation should be able to run in custom mode.
3. Create slides for the Seminar/ Lecture Presentation featuring animation and complete the following: Develop multiple slides, alter background color, and incorporate word art to adjust font color.

#### **Text Books:**

1. A First Course in computers Based on Windows 8 and MS Office 2013) by Sanjay Saxena, Edition 2015, Vikas Publishing House Pvt. Ltd. New Delhi.
2. Fundamentals of Information Technology & MS Office by Bhullar MS, Ramanpreet Kaur, Edition 2015, Kalyani Publishers Ludhiana
3. Excel 2019–All-in-one by Lokesh Lalwani, Edition 2019,

**BPB Publications; 1st edition (January 2019); BPB Publication**

4. Jordan Gold meter 2014 Advanced Excel Essentials Friends of a Press USA

**Supplementary Readings:**

1. Sterling Libs Fcca 2016 Advanced Excel: How to use V lookup & Index Match function  
Straight Publications USA
2. Chris Urban 2016 Advanced Excel for Productivity USA
3. Lokesh Lalwani 2019 Excel 2019 All in One); BPB Publication USA
4. . Ritu Arora 2018 Advanced Excel 2016 BPB Publications New Delhi

**Web Reference:**

- 1 <https://www.klientsolutech.com/list-of-microsoft-word-exercises-for-students/>
- 2 <https://www.guru99.com/logical-functions-operators-and-conditions-in-excel.html>
- 3 <https://www.educba.com/text-function-in-excel/>
- 4 <https://www.cours-gratuit.com/powerpoint-courses/ms-powerpoint-exercises-for-college-students-pdf>

**FOUNDATION COURSE (OR) BRIDGE COURSE  
FUNDAMENTALS OF BUSINESS STUDIES**

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks |          |       |
|--------------|---|---|---|---|---------|-------------|-------|----------|-------|
|              |   |   |   |   |         |             | CIA   | External | Total |
|              |   |   |   |   | 2       | 2           | 25    | 75       | 100   |

A bridge course for the students of commerce faculty is conducted every year to get the students the knowledge of commerce faculty. The main objective of the course is to bridge the gap between subjects studied at School level and subjects they would be studying in commerce faculty. A Bridge course aims to cover the gap between the understanding level of the higher secondary school courses and higher educational courses. Bridge course is preparative course for college level course with an academic curriculum that is offered to enhance the knowledge of the students by means of preparing for the intellectual challenges of commerce subject and to know basic information about core subject. Bridge courses are the tool to help students to success in their graduate level studies. It is also a pre requisite and foundational course to know the basic information about commerce subjects.

**FUNDAMENTALS OF BUSINESS STUDIES**

**Objective**

The bridge course aims to act as a buffer for the new entrants with an objective to provide adequate time for the transition to hard core of degree courses. This gives them a breather, to prepare themselves before the onset of courses for first year degree programmed.

| Course Outcomes: |                                                                                                                  |
|------------------|------------------------------------------------------------------------------------------------------------------|
|                  | After the successful completion of the course, the students will be able to:                                     |
| CO1:             | To make the students familiar with the basic concepts of commerce, and Management Fields.                        |
| CO 2:            | To encourage and motivate the students for the commerce Education.                                               |
| CO 3:            | To make the students aware towards the various branches of commerce for Example, Accounts, Banking and Auditing. |

**Unit I Commerce-Introduction:**

Definition of Commerce -Importance's of Commerce -Meaning of barter system -- business-industry-trade-hindrances of trade-branches of Commerce.

**Unit II Accounting-Introduction**

Book-Keeping-Meaning -Definition -Objectives-Accounting-Meaning -Definition- Objectives-Importance-Functions-Advantages-Limitations-Methods of Accounting-Single Entry Double Entry-

Steps involved in double entry system-Advantages of double entry system-Meaning of Debit and Credit-Types of Accounts and its rules-Personal Accounts- Real Accounts-Nominal Accounts.

### **Unit III Marketing & Advertising:**

Meaning of Marketing-Definition-Functions of Marketing-Meaning of Consumer –Standardization and Grading - Pricing –Kinds of Pricing -AGMARK-ISI- Advertising: Meaning, Characteristics, Advertising Objectives, Advertising Functions Advantages of advertising, Kinds of Advertising, Advertising Media, Kinds of media

### **Unit IV Auditing & Entrepreneurial Development:**

Introduction of Auditing -Origin and Evolution –Definition -Features of Auditing - Objectives of Auditing Advantages of Audit -Limitations of Auditing -Distinction between Auditing & Investigation - Distinction between Accounting & Auditing -Basic Principles of Audit-Classification of Audit-Entrepreneurial Development- Characteristics of an entrepreneur-Functions of an entrepreneur-Types of an entrepreneur -Problems of Women entrepreneur-Concept of Women Entrepreneurs

### **Unit V: Income Tax Law and Practice:**

Tax history-Types –Various Terms in Tax-Exempted Income U/S 10-Canons of Taxation-Income Tax Authority and Administration-Slab Rate -Filing of Returns- Residential Status.

### **Text Books:**

1. L.M. Prasad, Principles of Management, 2022 S. Chand & Sons Co. Ltd, New Delhi.
2. S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi.
3. Dr. N. Rajan Nair, 2023 Marketing, Sultan Chand & Sons. New Delhi
4. Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai
5. Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai.
6. T. Srinivasan 2024 Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

## Core III - Financial Accounting II

| Category                                                         | L                                                                                                                                                                                                                                                                                                                                                                                                                 | T | P | S | Credits | Inst. Hours | Marks |          |              |
|------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---------|-------------|-------|----------|--------------|
|                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                   |   |   |   |         |             | CIA   | External | Total        |
| Core III                                                         | 5                                                                                                                                                                                                                                                                                                                                                                                                                 |   |   |   | 5       | 5           | 25    | 75       | 100          |
| <b>Learning Objectives</b>                                       |                                                                                                                                                                                                                                                                                                                                                                                                                   |   |   |   |         |             |       |          |              |
| LO1                                                              | The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.                                                                                                                                                                                                                                                                                                         |   |   |   |         |             |       |          |              |
| LO2                                                              | To understand the allocation of expenses under departmental accounts                                                                                                                                                                                                                                                                                                                                              |   |   |   |         |             |       |          |              |
| LO3                                                              | To gain an understanding about partnership accounts relating to Admission and retirement                                                                                                                                                                                                                                                                                                                          |   |   |   |         |             |       |          |              |
| LO4                                                              | Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm                                                                                                                                                                                                                                                                                                                 |   |   |   |         |             |       |          |              |
| LO5                                                              | To know the requirements of international accounting standards                                                                                                                                                                                                                                                                                                                                                    |   |   |   |         |             |       |          |              |
| <b>Prerequisites: Should have studied Accountancy in XII Std</b> |                                                                                                                                                                                                                                                                                                                                                                                                                   |   |   |   |         |             |       |          |              |
| Unit                                                             | Contents                                                                                                                                                                                                                                                                                                                                                                                                          |   |   |   |         |             |       |          | No. of Hours |
| I                                                                | <b>Hire Purchase and Instalment System</b><br>Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Instalment System - Calculation of Profit                                                                                                                                                                                          |   |   |   |         |             |       |          | 15           |
| II                                                               | <b>Branch and Departmental Accounts</b><br>Branch – Dependent Branches : Accounting Aspects - Debtors system - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter-Departmental Transfer at Cost or Selling Price.                                              |   |   |   |         |             |       |          | 15           |
| III                                                              | <b>Partnership Accounts - I</b><br>Partnership Accounts:–Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.                                                                                                                                                                                                                           |   |   |   |         |             |       |          | 15           |
| IV                                                               | <b>Partnership Accounts - II</b><br>Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent - Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method. |   |   |   |         |             |       |          | 15           |

|                                                      |                                                                                                                                                                                                                                                                                                                                                                                                          |    |
|------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| V                                                    | <b>Accounting Standards for financial reporting</b><br>Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India-Requirements of International Accounting Standards - Role of Developing IFRS- IFRS Adoption or Convergence in India-Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS. | 15 |
|                                                      | <b>TOTAL</b>                                                                                                                                                                                                                                                                                                                                                                                             | 75 |
| <b>THEORY 20% &amp; PROBLEMS 80%</b>                 |                                                                                                                                                                                                                                                                                                                                                                                                          |    |
| <b>CO</b>                                            | <b>Course Outcomes</b>                                                                                                                                                                                                                                                                                                                                                                                   |    |
| <b>CO1</b>                                           | To evaluate the Hire purchase accounts and Instalment systems                                                                                                                                                                                                                                                                                                                                            |    |
| <b>CO2</b>                                           | To prepare Branch accounts and Departmental Account                                                                                                                                                                                                                                                                                                                                                      |    |
| <b>CO3</b>                                           | To understand the accounting treatment for admission and retirement in partnership                                                                                                                                                                                                                                                                                                                       |    |
| <b>CO4</b>                                           | To know Settlement of accounts at the time of dissolution of a firm.                                                                                                                                                                                                                                                                                                                                     |    |
| <b>CO5</b>                                           | To elaborate the role of IFRS                                                                                                                                                                                                                                                                                                                                                                            |    |
| <b>Textbooks</b>                                     |                                                                                                                                                                                                                                                                                                                                                                                                          |    |
| 1                                                    | Radhaswamy and R.L. Gupta: Advanced Accounting , Sultan Chand, New Delhi.                                                                                                                                                                                                                                                                                                                                |    |
| 2                                                    | M C ShuklaTS Grewal&S C Gupta, Advance Accounts, S Chand Publishing, New Delhi.                                                                                                                                                                                                                                                                                                                          |    |
| 3                                                    | R.L.Gupta and V.K.Gupta, “Financial Accounting”, Sultan Chand, New Delhi.                                                                                                                                                                                                                                                                                                                                |    |
| 4                                                    | S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.                                                                                                                                                                                                                                                                                                                       |    |
| 5                                                    | T.S.Reddy& A. Murthy, Financial Accounting, Margham Publishers, Chennai.                                                                                                                                                                                                                                                                                                                                 |    |
| <b>Reference Books</b>                               |                                                                                                                                                                                                                                                                                                                                                                                                          |    |
| 1                                                    | Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.                                                                                                                                                                                                                                                                                                                                     |    |
| 2                                                    | Dr.Venkataraman& others ( 7 lecturers): Financial Accounting, VBH, Chennai.                                                                                                                                                                                                                                                                                                                              |    |
| 3                                                    | Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.                                                                                                                                                                                                                                                                                                                           |    |
| 4                                                    | Tulsian , Advanced Accounting, Tata MC. Graw hills, India.                                                                                                                                                                                                                                                                                                                                               |    |
| 5                                                    | Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.                                                                                                                                                                                                                                                                                                                             |    |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |                                                                                                                                                                                                                                                                                                                                                                                                          |    |
| <b>Web Resources</b>                                 |                                                                                                                                                                                                                                                                                                                                                                                                          |    |
| 1                                                    | <a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>                                                                                                                                                                                                                                                      |    |
| 2                                                    | <a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>                                                                                                                                                                                                                                                    |    |
| 3                                                    | <a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>                                                                                                                                                                                                                                    |    |

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

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

3 - Strong, 2 - Medium , 1- Low

**FIRST YEAR – SEMESTER – II****Core IV - Business Law**

| Category                                               | L                                                                                                                                                                                                                                                                                                                                                                                                                                     | T | P | S | Credits | Inst. Hours | Marks |              |       |
|--------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---------|-------------|-------|--------------|-------|
|                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                       |   |   |   |         |             | CIA   | External     | Total |
| Core IV                                                | 5                                                                                                                                                                                                                                                                                                                                                                                                                                     |   |   |   | 5       | 5           | 25    | 75           | 100   |
| Learning Objectives                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                       |   |   |   |         |             |       |              |       |
| LO1                                                    | To know the nature and objectives of Mercantile law                                                                                                                                                                                                                                                                                                                                                                                   |   |   |   |         |             |       |              |       |
| LO2                                                    | To understand the essentials of valid contract                                                                                                                                                                                                                                                                                                                                                                                        |   |   |   |         |             |       |              |       |
| LO3                                                    | To gain knowledge on performance contracts                                                                                                                                                                                                                                                                                                                                                                                            |   |   |   |         |             |       |              |       |
| LO4                                                    | To define the concepts of Bailment and pledge                                                                                                                                                                                                                                                                                                                                                                                         |   |   |   |         |             |       |              |       |
| LO5                                                    | To understand the essentials of contract of sale                                                                                                                                                                                                                                                                                                                                                                                      |   |   |   |         |             |       |              |       |
| Prerequisites: Should have studied Commerce in XII Std |                                                                                                                                                                                                                                                                                                                                                                                                                                       |   |   |   |         |             |       |              |       |
| Unit                                                   | Contents                                                                                                                                                                                                                                                                                                                                                                                                                              |   |   |   |         |             |       | No. of Hours |       |
| I                                                      | <b>Introduction</b><br>An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law                                                                                                                                                                                                                             |   |   |   |         |             |       | 15           |       |
| II                                                     | <b>Elements of Contract</b><br><b>Indian Contract Act 1872:</b> Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract                                                                                                                                              |   |   |   |         |             |       | 15           |       |
| III                                                    | <b>Performance Contract</b><br>Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract                                                                                                                                             |   |   |   |         |             |       | 15           |       |
| IV                                                     | <b>Contract of Indemnity and Guarantee</b><br>Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailment's, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee. |   |   |   |         |             |       | 15           |       |
| V                                                      | <b>Sale of Goods Act 1930:</b><br>Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller                                                                                                                                                      |   |   |   |         |             |       | 15           |       |
|                                                        | TOTAL                                                                                                                                                                                                                                                                                                                                                                                                                                 |   |   |   |         |             |       | 75           |       |
| CO                                                     | Course Outcome                                                                                                                                                                                                                                                                                                                                                                                                                        |   |   |   |         |             |       |              |       |
| CO1                                                    | Explain the Objectives and significance of Mercantile law                                                                                                                                                                                                                                                                                                                                                                             |   |   |   |         |             |       |              |       |
| CO2                                                    | Understand the clauses and exceptions of Indian Contract Act.                                                                                                                                                                                                                                                                                                                                                                         |   |   |   |         |             |       |              |       |
| CO3                                                    | Explain concepts on performance, breach and discharge of contract.                                                                                                                                                                                                                                                                                                                                                                    |   |   |   |         |             |       |              |       |

|                                                      |                                                                                                                                           |
|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|
| <b>CO4</b>                                           | Outline the contract of indemnity and guarantee                                                                                           |
| <b>CO5</b>                                           | Explain the various provisions of Sale of Goods Act 1930                                                                                  |
| <b>Textbooks</b>                                     |                                                                                                                                           |
| 1                                                    | N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.                                                                            |
| 2                                                    | R.S.N. Pillai – Business Law, S.Chand, New Delhi.                                                                                         |
| 3                                                    | M C Kuchhal & Vivek Kuchhal, Business law, S Chand Publishing, New Delhi                                                                  |
| 4                                                    | M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.                                                                         |
| 5                                                    | Shusma Aurora, Business Law, Taxmann, New Delhi.                                                                                          |
| <b>Reference Books</b>                               |                                                                                                                                           |
| 1                                                    | Preethi Agarwal, Business Law, CA foundation study material, Chennai.                                                                     |
| 2                                                    | Business Law by Saravanel, Sumathi, Anu, Himalaya Publications, Mumbai.                                                                   |
| 3                                                    | Kavya and Vidhyasagar, Business Law, Nithya publication, New Delhi.                                                                       |
| 4                                                    | D.Geet, Business Law Nirali Prakashan Publication, Pune.                                                                                  |
| 5                                                    | M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.                                                                          |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |                                                                                                                                           |
| <b>Web Resources</b>                                 |                                                                                                                                           |
| 1                                                    | <a href="http://www.cramerz.com">www.cramerz.com</a> <a href="http://www.digitalbusinesslawgroup.com">www.digitalbusinesslawgroup.com</a> |
| 2                                                    | <a href="http://swcu.libguides.com/buslaw">http://swcu.libguides.com/buslaw</a>                                                           |
| 3                                                    | <a href="http://libguides.slu.edu/businesslaw">http://libguides.slu.edu/businesslaw</a>                                                   |

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low

**FIRST YEAR – SEMESTER – II****Elective II - Digital Marketing**

| Category    | L | T | P | S | Credits | Inst. Hours | Marks |          |       |
|-------------|---|---|---|---|---------|-------------|-------|----------|-------|
|             |   |   |   |   |         |             | CIA   | External | Total |
| Elective II | 4 |   |   |   | 3       | 4           | 25    | 75       | 100   |

**Learning Objectives**

|            |                                                              |
|------------|--------------------------------------------------------------|
| <b>LO1</b> | To understand the significance of web marketing              |
| <b>LO2</b> | To enhance the skill of the students on the display networks |
| <b>LO3</b> | To impart knowledge on the social media advertising          |
| <b>LO4</b> | To give more insight on the email marketing                  |
| <b>LO5</b> | To learn the concept of mobile marketing                     |

**Prerequisites: Should have studied Commerce in XII Std**

| Unit         | Contents                                                                                                                                               | No. of Hours |
|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| I            | Introduction to Web Marketing and SEO The Significance of Web Marketing, Internal Measures for SEO, Link Building, Introduction to Web Marketing Tools | 12           |
| II           | Display Network Advertising on Display Networks, Image Advertising, Mobile Advertising, Video Advertising, YouTube Advertising                         | 12           |
| III          | Social Media Advertising Creating Effective Content, Do and Dont's for Social Media, Analysing Target Audience                                         | 12           |
| IV           | E-Mail Marketing Creating E-mail Campaigns, Effective strategies for E-mail Marketing                                                                  | 12           |
| V            | Mobile Marketing - Key Mobile Marketing Concepts, Mobile Devices, SMS Strategy, Mobile Advertising, Mobile Apps                                        | 12           |
| <b>TOTAL</b> |                                                                                                                                                        | <b>60</b>    |

**CO Course Outcomes**

|            |                                                                        |
|------------|------------------------------------------------------------------------|
| <b>CO1</b> | Paraphrase the significiance of web marketing                          |
| <b>CO2</b> | List out the different advertisements.                                 |
| <b>CO3</b> | Determine the pros and cons of social media advertising                |
| <b>CO4</b> | Analyze the creation of email marketing and effective strategies of it |
| <b>CO5</b> | Describe the new trends in mobile marketing                            |

| <b>Textbooks</b>                                     |                                                                                                                                                                                                                                                                                                                                                                       |
|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1                                                    | Damian Ryan, Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation, Kogan Page; 3 edition, 2014                                                                                                                                                                                                                                   |
| 2                                                    | STepanie Diamond , Digital Marketing, Wiley Publication,                                                                                                                                                                                                                                                                                                              |
| 3.                                                   | VandhanaAhuja, Digital Marketing, Oxford Press, 2015                                                                                                                                                                                                                                                                                                                  |
| 4.                                                   | Ryan Deiss, Russ Hennesberry, Digital Marketing                                                                                                                                                                                                                                                                                                                       |
| 5.                                                   | Puneet Bhatia, Fundamentals Of Digital Marketing, Pearson Publication, 2018                                                                                                                                                                                                                                                                                           |
| <b>Reference Books</b>                               |                                                                                                                                                                                                                                                                                                                                                                       |
| 1.                                                   | Seema Gupta, Digital Marketing, Tata McGrawHill, 2018                                                                                                                                                                                                                                                                                                                 |
| 2.                                                   | Blogging: A Practical Guide to Plan Your Blog: Start Your Profitable Home-Based Business with a Successful Blog, Jo and Dale Reardon                                                                                                                                                                                                                                  |
| 3.                                                   | Simon Kingsnorth, Digital Marketing Strategy, Kogan Page, 2016                                                                                                                                                                                                                                                                                                        |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Web Resources</b>                                 |                                                                                                                                                                                                                                                                                                                                                                       |
| 1                                                    | <a href="https://www.google.co.in/books/edition/Digital_Marketing_All_in_One_For_Dummies/nPOODwAAQBAJ?hl=en&amp;gbpv=1&amp;dq=digital%20marketing&amp;pg=PP1&amp;printsec=frontcover">https://www.google.co.in/books/edition/Digital_Marketing_All_in_One_For_Dummies/nPOODwAAQBAJ?hl=en&amp;gbpv=1&amp;dq=digital%20marketing&amp;pg=PP1&amp;printsec=frontcover</a> |
| 2                                                    | <a href="https://www.google.co.in/books/edition/Digital_Marketing/PHSgigEACAAJ?hl=en">https://www.google.co.in/books/edition/Digital_Marketing/PHSgigEACAAJ?hl=en</a>                                                                                                                                                                                                 |
| 3                                                    | <a href="https://www.google.co.in/books/edition/Digital_Marketing/PHSgigEACAAJ?hl=en">https://www.google.co.in/books/edition/Digital_Marketing/PHSgigEACAAJ?hl=en</a>                                                                                                                                                                                                 |

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

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

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

## Elective II - Programming in C++

| Category                                               | L                                                                                                                                                                                                                | T | P | S | Credits | Inst. Hours | Marks |          |              |
|--------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---------|-------------|-------|----------|--------------|
|                                                        |                                                                                                                                                                                                                  |   |   |   |         |             | CIA   | External | Total        |
| Elective II                                            | 4                                                                                                                                                                                                                |   | 2 |   | 3       | 4           | 25    | 75       | 100          |
| Learning Objectives                                    |                                                                                                                                                                                                                  |   |   |   |         |             |       |          |              |
| LO1                                                    | To understand about object-oriented languages and their applications                                                                                                                                             |   |   |   |         |             |       |          |              |
| LO2                                                    | To introduce basic concepts of C++language                                                                                                                                                                       |   |   |   |         |             |       |          |              |
| LO3                                                    | To provide knowledge about various conversions                                                                                                                                                                   |   |   |   |         |             |       |          |              |
| LO4                                                    | To enlighten the various inheritance system                                                                                                                                                                      |   |   |   |         |             |       |          |              |
| LO5                                                    | To impart knowledge on files and exception handling                                                                                                                                                              |   |   |   |         |             |       |          |              |
| Prerequisites: Should have studied Commerce in XII Std |                                                                                                                                                                                                                  |   |   |   |         |             |       |          |              |
| Unit                                                   | Contents                                                                                                                                                                                                         |   |   |   |         |             |       |          | No. of Hours |
| I                                                      | Introduction to C++; Tokens, Keywords, Identifiers, Variables, Operators, Manipulators, Data types -Expressions and Control Structures in C++; Simple C++ Programs.                                              |   |   |   |         |             |       |          | 12           |
| II                                                     | Functions in C++ - Main Function - Function Prototyping -Parameters Passing in Functions - Values Return by Functions – Inline Functions - Friend and Virtual Functions                                          |   |   |   |         |             |       |          | 12           |
| III                                                    | Classes and Objects; Constructors and Destructors; Operator Overloading and Type Conversions - Type of Constructors – Function Definition - Function overloading – Function Overriding.                          |   |   |   |         |             |       |          | 12           |
| IV                                                     | Inheritance: Single Inheritance - Multilevel Inheritance - Multiple Inheritance - Hierarchical Inheritance - Hybrid Inheritance - Pointers, Virtual Functions and Polymorphism; Managing Console I/O operations. |   |   |   |         |             |       |          | 12           |
| V                                                      | Working with Files: Classes for File Stream Operations -Opening and Closing a File - Endof-File Deduction - File Pointers - Updating a File - Error Handling during File Operations - Command-line Arguments.    |   |   |   |         |             |       |          | 12           |
|                                                        | TOTAL                                                                                                                                                                                                            |   |   |   |         |             |       |          | 60           |
| CO                                                     | Course Outcomes                                                                                                                                                                                                  |   |   |   |         |             |       |          |              |
| CO1                                                    | Recalling various concepts relating to languages and applications                                                                                                                                                |   |   |   |         |             |       |          |              |
| CO2                                                    | Understanding various functions of C++ language                                                                                                                                                                  |   |   |   |         |             |       |          |              |
| CO3                                                    | Applying various classes and objects                                                                                                                                                                             |   |   |   |         |             |       |          |              |
| CO4                                                    | Analyzing different types of inheritance system                                                                                                                                                                  |   |   |   |         |             |       |          |              |
| CO5                                                    | Understanding working bout files and exception handling                                                                                                                                                          |   |   |   |         |             |       |          |              |

| Textbooks                                            |                                                                                                                                                                                                                                                                                                                                                                                 |
|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1                                                    | E. Balagurusamy, 1995, Object Oriented Programming with C++, Tata McGraw-Hill Publishing Company Ltd                                                                                                                                                                                                                                                                            |
| 2                                                    | Ulla Kirh-Prinz, Peter Prinz, A Complete guide to Programming in C++, Jones and Bartlett Publications, 2002                                                                                                                                                                                                                                                                     |
| 3                                                    | BjarneStroustrup, The C++ Programming, Pearson Education, 2000                                                                                                                                                                                                                                                                                                                  |
| 4                                                    | C++ -The Complete Reference: Herbert Schilt,3rd Edition, Tata McGraw Hill, Pub-Ltd,1999                                                                                                                                                                                                                                                                                         |
| 5                                                    | Programming with C++ - John R.Hubbard – Schaum’s outline series, 1996                                                                                                                                                                                                                                                                                                           |
| Reference Books                                      |                                                                                                                                                                                                                                                                                                                                                                                 |
| 1                                                    | Robert Lafore, Object Oriented Programming in Microsoft C++, Galgotia publication                                                                                                                                                                                                                                                                                               |
| 2                                                    | H.Schildt, C++,1998,The Complete Reference-1998-TMH Edition, 1998                                                                                                                                                                                                                                                                                                               |
| 3                                                    | “Let us C++” – YeswantKanetkar – BPB Publications, 1999                                                                                                                                                                                                                                                                                                                         |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |                                                                                                                                                                                                                                                                                                                                                                                 |
| Web Resources                                        |                                                                                                                                                                                                                                                                                                                                                                                 |
| 1                                                    | <a href="https://www.google.co.in/books/edition/A_Complete_Guide_to_Programming_in_C++/-yhuY0Wg_QcC?hl=en&amp;gbpv=1&amp;dq=Programming%20in%20C%2B%2B&amp;pg=PP1&amp;printsec=frontcover">https://www.google.co.in/books/edition/A_Complete_Guide_to_Programming_in_C++/-yhuY0Wg_QcC?hl=en&amp;gbpv=1&amp;dq=Programming%20in%20C%2B%2B&amp;pg=PP1&amp;printsec=frontcover</a> |
| 2                                                    | <a href="https://www.google.co.in/books/edition/The_C++_Programming_Language/q7fomH9lOU8C?hl=en&amp;gbpv=1&amp;dq=Programming%20in%20C%2B%2B&amp;pg=PP1&amp;printsec=frontcover">https://www.google.co.in/books/edition/The_C++_Programming_Language/q7fomH9lOU8C?hl=en&amp;gbpv=1&amp;dq=Programming%20in%20C%2B%2B&amp;pg=PP1&amp;printsec=frontcover</a>                     |
| 3                                                    | <a href="https://beginnersbook.com/2017/08/c-plus-plus-tutorial-for-beginners/">https://beginnersbook.com/2017/08/c-plus-plus-tutorial-for-beginners/</a>                                                                                                                                                                                                                       |

### Exercise:

1. Create a C++ program to add, subtract, Multiple the Numbers.
2. Create a C++C++ program to display the Multiplication table.
3. Write a program to find the given numbers is Armstrong or not.
4. Write a program to display the student grade using structure.
5. Develop a program to do EB bill calculation using structure.
6. Develop a program to find length of the string and concatenate two strings.
7. Write a program to find the given string is palindrome (or) not.
8. Write a program to find factorial of given value.

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

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

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

**FIRST YEAR – SEMESTER – II**

## Elective II - Informatics and Cyber Laws

| Category                                                     | L                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | T | P | S | Credits | Inst. Hours | Marks |          |                     |
|--------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---------|-------------|-------|----------|---------------------|
|                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |   |   |   |         |             | CIA   | External | Total               |
| <b>Elective II</b>                                           | 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |   |   |   | 3       | 4           | 25    | 75       | 100                 |
| <b>Learning Objectives</b>                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |   |   |   |         |             |       |          |                     |
| <b>LO1</b>                                                   | To review the basic concepts and fundamental knowledge in the field of informatics.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |   |   |   |         |             |       |          |                     |
| <b>LO2</b>                                                   | To create awareness about the nature of the emerging digital knowledge society and the impact of informatics on business decisions.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |   |   |   |         |             |       |          |                     |
| <b>LO3</b>                                                   | To enlighten the social informatics in IT & Society                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |   |   |   |         |             |       |          |                     |
| <b>LO4</b>                                                   | To instil the importance of cyber world                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |   |   |   |         |             |       |          |                     |
| <b>LO5</b>                                                   | To create an awareness about the cyber world and cyber regulations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |   |   |   |         |             |       |          |                     |
| <b>Prerequisite: Should have studied Commerce in XII Std</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |   |   |   |         |             |       |          |                     |
| <b>Unit</b>                                                  | <b>Contents</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |   |   |   |         |             |       |          | <b>No. of Hours</b> |
| I                                                            | <b>Overview of Informatics-</b> meaning, feature and importance - Computer networks & Internet, wireless technology, cellular wireless networks, introduction to mobile phone technology, Purchase of technology, license, guarantee, and warranty. New development in informatics                                                                                                                                                                                                                                                                                                                                           |   |   |   |         |             |       |          | 12                  |
| II                                                           | <b>Knowledge Skills for Higher Education-</b> Data, information and knowledge, knowledge management, Internet access methods –Dial-up, DSL, Cable, ISDN, Wi-Fi. Internet as a knowledge repository, academic search techniques, creating cyber presence. Academic websites, open access initiatives, opens access publishing models, Introduction to use of IT in teaching and learning - Educational software, Academic services – INFLIBNET, NICNET, BRNET.                                                                                                                                                                |   |   |   |         |             |       |          | 12                  |
| III                                                          | <b>Social Informatics-</b> IT & Society– issues and concerns– digital divide, IT & development, IT for national integration, overview of IT application in medicine, healthcare, business, commerce, industry, defence, law, crime detection, publishing, communication, resource management, weather forecasting, education, film and media, IT in service of disabled, Futuristic IT – artificial intelligence, Virtual reality, bio computing. Health issues – guide lines for proper usage of computers, internet and mobile phones E-wastes and green computing, impact of IT on language & culture-localization issues |   |   |   |         |             |       |          | 12                  |
| IV                                                           | <b>CYBER WORLD -</b> Cyber space, information overload, cyber ethics, cyber addictions, cybercrimes – categories – person, property, Government – types - stalking, harassment, threats, security & privacy issues                                                                                                                                                                                                                                                                                                                                                                                                           |   |   |   |         |             |       |          | 12                  |
| V                                                            | <b>CYBER REGULATIONS –</b> Scope of cyber laws, - Provisions under IT Act 2000, cyber related Provisions under IPC                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |   |   |   |         |             |       |          | 12                  |
|                                                              | <b>TOTAL</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |   |   |   |         |             |       |          | <b>60</b>           |
| <b>CO</b>                                                    | <b>Course Outcomes</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |   |   |   |         |             |       |          |                     |
| <b>CO1</b>                                                   | Apply Information Security Standards compliance during software design and development                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |   |   |   |         |             |       |          |                     |
| <b>CO2</b>                                                   | Analyze the knowledge skills in informatics                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |   |   |   |         |             |       |          |                     |

|                                                      |                                                                                                                                                                                                                                                                                                                                                                                           |
|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>CO3</b>                                           | Implication of social informtics in IT & society and various consequences in social informatics                                                                                                                                                                                                                                                                                           |
| <b>CO4</b>                                           | Understand the concept of cybercrime and its effect on outside world                                                                                                                                                                                                                                                                                                                      |
| <b>CO5</b>                                           | Interpret and apply IT law in various legal issues                                                                                                                                                                                                                                                                                                                                        |
| <b>Textbooks</b>                                     |                                                                                                                                                                                                                                                                                                                                                                                           |
| 1                                                    | Ramesh Bangia. Learning Computer Fundamentals, Khanna Publishers, New Delhi                                                                                                                                                                                                                                                                                                               |
| 2                                                    | Rajaraman, Introduction to information Technology, PHI, New Delhi.                                                                                                                                                                                                                                                                                                                        |
| 3                                                    | Alexis Leon & Mathews Leon. Fundamentals of Information Technology, Vikas Publishing House, New Delhi.                                                                                                                                                                                                                                                                                    |
| 4                                                    | Ramachandran et.al , Informatics and Cyber laws, Green Tech Books, Thiruvananthapuram                                                                                                                                                                                                                                                                                                     |
| <b>Reference Books</b>                               |                                                                                                                                                                                                                                                                                                                                                                                           |
| 1                                                    | Barbara Wilson. Information Technology: The Basics, Thomson Learning                                                                                                                                                                                                                                                                                                                      |
| 2                                                    | George Beekman, Eugene Rathswohl. Computer Confluence, Pearson Education, New Delhi.                                                                                                                                                                                                                                                                                                      |
| 3                                                    | IT Act 2000, 8. RohasNagpal, IPR & Cyberspace – Indian Perspective                                                                                                                                                                                                                                                                                                                        |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Web Resources</b>                                 |                                                                                                                                                                                                                                                                                                                                                                                           |
| 1                                                    | <a href="https://www.google.co.in/books/edition/INFORMATICS/jKd2BAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=informatics%20and%20cyber%20laws&amp;pg=PP1&amp;printsec=frontcover">https://www.google.co.in/books/edition/INFORMATICS/jKd2BAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=informatics%20and%20cyber%20laws&amp;pg=PP1&amp;printsec=frontcover</a>                                                     |
| 2                                                    | <a href="https://www.google.co.in/books/edition/Cybercrime_and_Information_Technology/mZhFEAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=informatics%20and%20cyber%20laws&amp;pg=PP1&amp;printsec=Frontcover">https://www.google.co.in/books/edition/Cybercrime_and_Information_Technology/mZhFEAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=informatics%20and%20cyber%20laws&amp;pg=PP1&amp;printsec=Frontcover</a> |
| 3                                                    | <a href="https://www.youtube.com/watch?v=NG2KAtL_QtQ&amp;list=PLb_GOtSrdPpDpqXiMApZw265y35dm4QKe">https://www.youtube.com/watch?v=NG2KAtL_QtQ&amp;list=PLb_GOtSrdPpDpqXiMApZw265y35dm4QKe</a>                                                                                                                                                                                             |

## MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low

### Skill Enhancement Course SEC-II

### INTERNET AND ITS APPLICATIONS

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks |    |     |
|--------------|---|---|---|---|---------|-------------|-------|----|-----|
|              |   |   |   |   |         |             | CIA   |    |     |
|              | 2 |   |   |   | 1       | 2           | 25    | 75 | 100 |

#### Objective

This subject seeks to develop the would-be Accounting Executives with knowledge in Internet for the application in the area of accounting.

#### Unit I: Internet Concepts

Introduction – Internet Connection Concepts – Connecting to Dial-up Internet Accounts – High Speed Connections: ISDN, ADSL, and Cable Modes – Intranets: Connecting LAN to the Internet.

#### Unit II: E-mail Concept

E-mail Concepts – E-mail Addressing – E-mail Basic Commands – Sending and Receiving Files by e-mail – Controlling e-mail Volume – Sending and Receiving Secure e-mail.

#### Unit III: Internet Services

Online Chatting and Conferencing Concepts – E-mail Mailing Lists – Usenet Newsgroup Concepts – Reading Usenet Newsgroups – Video Conferencing.

#### Unit IV: Web Concepts and Browsers

World-Wide-Web Concepts – Elements of Web – Clients and Servers – URL and TP

–Web Browsers – Netscape Navigator and Communicator-Microsoft Internet Explorer.

### **Unit V: Search Engines**

Search Engines – Web Directories – Microsoft Internet Explorer – Searching for Information – Bigfoot, Info space, who were, Yahoo- Subscriptions and Channels – Web Sites-Making use of Web Resources – New and Weather, Sports, Personal Finance and Investing – Entertainment – Shopping – Travel, Kids, Teens, Parents and Communities, Health and Medicine, Religion and Spirituality.

### **TEXT BOOKS**

1. Alexis Leon and Mathews Leon- Internet for everyone, Leon Tech world, Chennai, India, 2000.
2. Kamlesh N. Agarwal – Business on the Net, McMillan India Ltd., 2002
3. Kamlesh N. Agarwal & Prateek A. Agarwal – Web the Net – An introduction to Wireless application protocol, McMillan India Ltd., 2002
4. Margaret Levine Young-The Complete Reference-Internet”, TMG Pub., New Delhi, 2002.

### **REFERENCE BOOKS**

1. Douglas E. Comer-Computer Networks and Internet, PHI (Addison Wesley Longman), New Delhi, 2001
2. Minoli Daniel – Internet & Internet Engineering, Tata McGraw Hill, New Delhi,

## STOCK MARKET OPERATIONS

| Subject Code         | L                                                                                      | T | P | S | Credits | Inst. Hours | Marks |          |       |
|----------------------|----------------------------------------------------------------------------------------|---|---|---|---------|-------------|-------|----------|-------|
|                      |                                                                                        |   |   |   |         |             | CIA   | External | Total |
|                      | 2                                                                                      |   |   |   | 1       | 2           | 25    | 75       | 100   |
| Learning Objectives: |                                                                                        |   |   |   |         |             |       |          |       |
| LO1:                 | To acquaint students with knowledge of Securities Market                               |   |   |   |         |             |       |          |       |
| LO2:                 | To enable the students to understand the knowledge of Practice Trading on Stock Market |   |   |   |         |             |       |          |       |
| LO3:                 | To impart the students to understand the legal frame work of securities Market         |   |   |   |         |             |       |          |       |
| LO4:                 | To enables the students to have depth knowledge in different segment of stock exchange |   |   |   |         |             |       |          |       |
| LO5:                 | To understand the role of Demat Trading                                                |   |   |   |         |             |       |          |       |
| Course Outcomes:     |                                                                                        |   |   |   |         |             |       |          |       |
|                      | After the successful completion of the course, the students will be able to:           |   |   |   |         |             |       |          |       |
| CO1:                 | Explain the basic concept of Securities Market                                         |   |   |   |         |             |       |          |       |
| CO2:                 | Practice Trading on Stock Market                                                       |   |   |   |         |             |       |          |       |
| CO3:                 | Analyze the legal Frame work of Securities Market                                      |   |   |   |         |             |       |          |       |
| CO4:                 | Explain different segment of Stock Exchange                                            |   |   |   |         |             |       |          |       |
| CO5:                 | Perform Demat Trading                                                                  |   |   |   |         |             |       |          |       |

### Unit I: Introduction

Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India

### Unit II: Primary Market

Primary market Concept, Functions and Importance; Functions of New Issue Market (IPO, FPO&OFS); Methods of Floatation- fix price method and book building method; Pricing of Issues; Offer Documents; Appointment and Role of Merchant Bankers, Underwriters, Lead Managers, Syndicate Members, Brokers, Registrars, Bankers, ASBA; SMEIPOs and Listing of Securities.

### Unit III: Secondary Market

Secondary Market Concept; Functions and Importance; Mechanics of Stock Market Trading- Different Types of Orders, Screen Based Trading, Internet Based Trading and Settlement Procedure; Types of Brokers.

### Unit IV: Regulatory Framework

Regulatory Framework SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018; Stock Exchanges and Intermediaries; SEBI and Investor Protection; Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

### Unit V: Dematerialization

Demat Trading Concept and Significance; Role of Depositories and Custodian of Securities in Demat Trading; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading.

### Practical Exercises:

#### The learners are required to:

1. Prepare the steps involved in pre and post management of hypothetical case of IPO/FPO.
2. Make a comparative analysis of IPOs to identify parameters of success and causes of failure.
3. Expose themselves to trading screen of National Stock Exchange ([www.nseindia.com](http://www.nseindia.com)) and demonstrate
  - a) Procedure of placing buying/selling order.
  - b) Trading Workstation Station (TWS) of spot market and financial derivative markets (Futures and Options).
4. Learn demat trading and investment with the help of relevant software (Working on Virtual trading platform).

| Recent Trends in Stock Market                                                                                                                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------|
| Faculty member will impart the knowledge on recent trends in Stock Market to the students and these components will not cover in the examination. |

#### Text Books:

1. Gordon, E., & Natarajan, K. 2019. Financial Markets and Services. New Delhi: Himalaya Publishing House. New Delhi
2. Benjamin, G. 1949. The Intelligent Investor. New York: Harper Publishing.
3. Dalton, J.M. 2001. How The Stock Market Works? New York: Prentie Hall Press. Machiraju, H.
4. Machiraju, H.R. 2019. Merchant Banking. New Delhi, New Age Publishers.

#### Supplementary Readings:

- a. Gitman and Joehnk 2015, Fundamentals of Investing, Pearson Publications, New Delhi.
- b. Chandra Prasanna, 2017, Investment Analysis and Portfolio Management, Tata McGraw Hill, New Delhi.
- c. Damodaran Asath 2016, Investment Valuation: Tool and Techniques for Determining the value of any Asset, Wiley Finance., New Delhi
- d. Bhole L.M 2015, Financial Institutions and Markets Tata McGraw Hill Publishing Company Ltd, New Delhi

Note: Latest edition of the books may be used

### Skill Enhancement Course SEC

#### NEW VENTURE PLANNING & DEVELOPMENT

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks |          |       |
|--------------|---|---|---|---|---------|-------------|-------|----------|-------|
|              |   |   |   |   |         |             | CIA   | External | Total |

|  |   |  |  |  |   |   |    |    |     |
|--|---|--|--|--|---|---|----|----|-----|
|  | 2 |  |  |  | 1 | 2 | 25 | 75 | 100 |
|--|---|--|--|--|---|---|----|----|-----|

| <b>Learning Objectives:</b> |                                                                                                        |
|-----------------------------|--------------------------------------------------------------------------------------------------------|
| <b>LO1:</b>                 | To acquaint students with knowledge of Setting up a new business                                       |
| <b>LO2:</b>                 | To enable the students to understand the legal challenges in setting up Business                       |
| <b>LO3:</b>                 | To impart the students to search for entrepreneurial capital                                           |
| <b>LO4:</b>                 | To enables the students to have depth knowledge in marketing aspects of new ventures                   |
| <b>LO5:</b>                 | To understand the role Business Plan Preparation for New Ventures                                      |
| <b>Course Outcomes:</b>     |                                                                                                        |
|                             | After the successful completion of the course, the students will be able to:                           |
| <b>CO1:</b>                 | Generate a business idea using different techniques and describe sources of innovative ideas           |
| <b>CO2:</b>                 | Evaluate advantages of acquiring an ongoing venture with a case study;                                 |
| <b>CO3:</b>                 | Present a comparative analysis of various government schemes which are suitable for the business idea; |
| <b>CO4:</b>                 | Develop a marketing plan for a business idea;                                                          |
| <b>CO5:</b>                 | Prepare and present a well-conceived Business Plan                                                     |

**Unit I: Starting New Ventures:** Meaning and features. Opportunity identification. The search for new ideas Source of innovative ideas. Techniques for generating ideas. Entrepreneurial imagination and creativity: The role of creative thinking. Developing creativity. Impediments to creativity. The pathways to New Ventures for Entrepreneurs, Creating New Ventures. Acquiring an established Venture: Advantages of acquiring an ongoing Venture. Evaluation of key issues. Franchising: How a Franchise works. Franchise law. Evaluating the franchising opportunities.

**Unit II: Legal Challenges in Setting up Business Intellectual Property Protection:** Patents, Trademarks, and Copyrights. Requirements and Procedure for filing a Patent, Trademark, and Copyright. Legal acts governing businesses in India. Identifying Form of Organization and their procedures and compliances.

**Unit III: Search for Entrepreneurial Capital:** The Entrepreneur's Search for Capital. The Venture Capital Market. Criteria for evaluating New-Venture Proposals. Evaluating the Venture Capitalist Financing stages. Alternate Sources of Financing for Indian Entrepreneurs. Bank Funding. Government Policy Packages. State Financial Corporations (SFCs). Business Incubators and Facilitators. Informal risk capital: Angel Investors. Government schemes for new ventures like: Start up India, Stand Up India, Make in India, etc.

**Unit IV: Marketing Aspects of New Ventures Developing a Marketing Plan:** Customer Analysis, Geographical Analysis, Economical Analysis, Linguistic Analysis, Sales Analysis and Competition Analysis. Market Research Sales Forecasting. Evaluation. Pricing Decision.

**Unit V: Business Plan Preparation for New Ventures:** Business Plan - Concept. Pitfalls to Avoid in Business Plan. Benefits of a Business Plan. Developing a Well-Conceived Business Plan. Elements of a Business Plan: Executive Summary. Business Description. Marketing: Market Niche and Market Share. Research, Design and Development. Operations. Management. Finances. Critical-Risk. Harvest Strategy. Milestone Schedule

**Practical Exercises:**

**The learners are required to:**

1. Generate a business idea using different techniques and describe sources of innovative ideas.
  2. Evaluate advantages of acquiring an ongoing venture with a case study.
  3. Present an idea which can have IPR like patents along with comparative analysis of patents already granted in similar field.
  4. Present a comparative analysis of various government schemes which are suitable for the business idea (developed in exercise 1).
  5. Develop a marketing plan for the business idea (developed in exercise 1).
- Prepare and present a well-conceived Business Plan.

| Recent Trends in New Venture Planning & Development                                                                                                                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Faculty member will impart the knowledge on recent trends in New Venture Planning & Development to the students and these components will not cover in the examination. |

**Text Books:**

1. Allen, K. R. (2015). Launching New Ventures: An Entrepreneurial Approach. Boston: Cengage Learning
2. Barringer, B. R., & Ireland, R.D. (2015). Entrepreneurship: Successfully Launching New Ventures. London: Pearson.
3. Kuratko, D.F., & Rao, T.V. (2012). Entrepreneurship: A South- Asian Perspective. Boston: Cengage Learning
4. Donald F Kuratko and Jeffrey S Hons by 2021 New Venture Management Routledge, USA

**Supplementary Readings:**

1. Colin Barrow Paul Barrow Robert Brown 2015 The Business Plan Work Book: A Practical Guide to New Venture, Kogan Page Ltd, Great Brittan
2. David Butler 2006 Enterprise Planning and Development Routledge USA
3. David Butler 2014 Business Planning for New Ventures: A Guide to Startup, Routledge USA
4. Robert N Lussier Joel Corman 2014 Entrepreneurial New Venture Skills Routledge USA

Note: Latest edition of the books may be used.

**SECOND YEAR – SEMESTER – III**

**CORE – V: CORPORATE ACCOUNTING I**

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

**Learning Objectives**

|                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                     |
|-------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| <b>LO1</b>                                                              | To understand about the pro-rata allotment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                     |
| <b>LO2</b>                                                              | To know the provisions of companies Act under Redemption of Preference shares and debentures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                     |
| <b>LO3</b>                                                              | To learn the form and contents of Financial statements as per Schedule III of Companies Act 2013                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                     |
| <b>LO4</b>                                                              | To examine the factors affecting goodwill of a company                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                     |
| <b>LO5</b>                                                              | To identify the Significance of International financial reporting standard (IFRS)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                     |
| <b>Prerequisite: Should have studied Financial Accounting in I Year</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                     |
| <b>Unit</b>                                                             | <b>Contents</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>No. of Hours</b> |
| I                                                                       | <b>Issue of Shares</b><br>Issue of Shares - Forfeiture - Reissue – Pro-rata Allotment – Right Issue – Bonus Issue - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.                                                                                                                                                                                                                                                                                                                                                                                                           | 15                  |
| II                                                                      | <b>Redemption of Preference Shares &amp; Debentures</b><br>Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. Debentures: Issue and Redemption – Meaning – Methods – In One Lot – in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.                                                                                                                                                                                                                              | 15                  |
| III                                                                     | <b>Final Accounts</b><br>Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration. Profit Prior to Incorporation.                                                                                                                                                                                                                                                                                                           | 15                  |
| IV                                                                      | <b>Valuation of Goodwill &amp; Shares</b><br>Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation - Acquisition of Business.                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 15                  |
| V                                                                       | <b>Indian Accounting Standards</b><br>International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Accounting Standards in India – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS 12 Income Tax Indi AS – 16, Property Equipment Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. | 15                  |
|                                                                         | <b>TOTAL</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>75</b>           |

| <b>THEORY 20% &amp; PROBLEMS 80%</b>                 |                                                                                                                                                                                                             |
|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>CO</b>                                            | <b>Course Outcomes</b>                                                                                                                                                                                      |
| <b>CO1</b>                                           | To understand the provisions for underwriting commission                                                                                                                                                    |
| <b>CO2</b>                                           | To examine the provisions of issue and redemption of preferences shares and debentures                                                                                                                      |
| <b>CO3</b>                                           | To illustrate part I and part II forms                                                                                                                                                                      |
| <b>CO4</b>                                           | To value shares and goodwill                                                                                                                                                                                |
| <b>CO5</b>                                           | To analyse IND AS 7, 12,16                                                                                                                                                                                  |
| <b>Textbooks</b>                                     |                                                                                                                                                                                                             |
| 1                                                    | S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.                                                                                                                       |
| 2                                                    | R.L. Gupta and M.Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.                                                                                                                              |
| 3                                                    | B.Raman, Corporate Accounting, Taxmann, New Delhi.                                                                                                                                                          |
| 4                                                    | Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi.                                                                                                                                        |
| 5                                                    | M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.                                                                                                                                                  |
| <b>Reference Books</b>                               |                                                                                                                                                                                                             |
| 1                                                    | T.S.Reddy, A.Murthy – Corporate Accounting- Margham Publication, Chennai.                                                                                                                                   |
| 2                                                    | D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi                                                                                                                            |
| 3                                                    | Prof.Mukeshbramhbutt, Devi,CorporateAccountingI, AhilyaPublication, Madhya Pradesh                                                                                                                          |
| 4                                                    | Anil kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.                                                                                                                        |
| 5                                                    | Prasanth Athma, Corporate Accounting I, Himalaya Publishing house, Mumbai.                                                                                                                                  |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |                                                                                                                                                                                                             |
| <b>Web Resources</b>                                 |                                                                                                                                                                                                             |
| 1                                                    | <a href="https://www.tickertape.in/blog/issue-of-shares/">https://www.tickertape.in/blog/issue-of-shares/</a>                                                                                               |
| 2                                                    | <a href="https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf">https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf</a> |
| 3                                                    | <a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html</a>             |

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

|            | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> | <b>PO8</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> |
|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| <b>CO1</b> | 3          | 2          | 3          | 2          | 2          | 2          | 2          | 2          | 3           | 2           | 2           |
| <b>CO2</b> | 3          | 2          | 3          | 2          | 2          | 2          | 2          | 2          | 3           | 2           | 2           |



|                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |    |
|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| III                                                  | <b>Meeting</b><br>Meeting and Resolution – Types – Requisites – Voting & Poll – Resolution – Ordinary, Special Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor.                                                                                                                                                                                                                                                                                                                                     | 15 |
| IV                                                   | <b>Management &amp; Administration</b><br>Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One – Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts. | 15 |
| V                                                    | <b>Winding up</b><br>Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.                                                                                                                                                                                                                                                                                                                                                   | 15 |
|                                                      | <b>TOTAL</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 75 |
| <b>CO</b>                                            | <b>Course Outcomes</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |    |
| <b>CO1</b>                                           | Understand the classification of companies under the act                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |    |
| <b>CO2</b>                                           | Examine the contents of the Memorandum of Association & Articles of Association                                                                                                                                                                                                                                                                                                                                                                                                                                                               |    |
| <b>CO3</b>                                           | Know the qualification and disqualification of Auditors                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |    |
| <b>CO4</b>                                           | Understand the workings of National Company Law Appellate Tribunal (NCLAT)                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |    |
| <b>CO5</b>                                           | Analyse the modes of winding up                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |    |
| <b>Textbooks</b>                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |    |
| 1                                                    | N.D. Kapoor , Business Laws, Sultan Chand andSons, Chennai                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |    |
| 2                                                    | R.S.N. Pillai – Business Law, S.Chand, New Delhi.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |    |
| 3                                                    | M.V. Dhandapani, Business Laws Sultan Chand andSons, Chennai                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |    |
| 4                                                    | Shusma Aurora, Business Law,Taxmann, New Delhi                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |    |
| 5                                                    | M.C.Kuchal, Business Law, VikasPublication, Noida                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |    |
| <b>Reference Books</b>                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |    |
| 1                                                    | Gaffoor&Thothadri, Company Law, Vijay Nicholas Imprints Limited, Chennai                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |    |
| 2                                                    | M.R. Sreenivasan, Business Laws, Margham Publications, Chennai                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |    |
| 3                                                    | KavyaAndVidhyasagar, Business Law,NithyaPublication, Bhopal                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |    |
| 4                                                    | S.D.Geet, Business Law NiraliPrakashan Publication, Pune                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |    |
| 5                                                    | PreethiAgarwal, Business Law, CA foundation study material                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |    |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |    |

| Web Resources |                                                                                                                                                                                                           |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1             | <a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html</a> |
| 2             | <a href="https://vakilsearch.com/blog/explain-procedure-formation-company/">https://vakilsearch.com/blog/explain-procedure-formation-company/</a>                                                         |
| 3             | <a href="https://www.investopedia.com/terms/w/windingup.asp">https://www.investopedia.com/terms/w/windingup.asp</a>                                                                                       |

#### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low

## SECOND YEAR – SEMESTER – III

### **Elective III - E- Commerce**

| Category            | L | T | P | S | Credits | Inst. Hours | Marks |          |       |
|---------------------|---|---|---|---|---------|-------------|-------|----------|-------|
|                     |   |   |   |   |         |             | CIA   | External | Total |
| <b>Elective III</b> | 4 |   |   |   | 4       | 4           | 25    | 75       | 100   |

#### **Learning Objectives**

|            |                                                                                |
|------------|--------------------------------------------------------------------------------|
| <b>LO1</b> | To acquire the basic concept of E- Business and related information technology |
| <b>LO2</b> | To Understand the different e-commerce business models                         |
| <b>LO3</b> | To enhance the student's knowledge on the concept of ecommerce marketing       |
| <b>LO4</b> | To analyze the Electronic data interchange and security systems                |
| <b>LO5</b> | To instil the ethical concepts in students                                     |

**Prerequisite: Should have studied Commerce in XII Std**

| Unit | Contents                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | No. of Hours |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| I    | <b>Introduction to E-Commerce</b><br>Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web, The Internet and the Web : Features, Role of Automation & Artificial Intelligence in E-Commerce                                                                            | 12           |
| II   | <b>E-Commerce Business Models &amp; Consumer Oriented E Commerce</b><br>E-commerce Business Models, Major Business to Consumer (B2C) business models, Major Business to Business (B2B) business models, Business models in emerging E-commerce areas - E-tailing: Traditional retailing and e retailing, Benefits of e retailing, Models of e retailing, Features of e retailing.                                                                                              | 12           |
| III  | <b>E-Commerce marketing concepts</b><br>The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of e-services, Web-enabled services, Information-selling on the web                                                                                                                                                                                                              | 12           |
| IV   | <b>Electronic Data Interchange &amp; Security</b><br>Benefits of EDI, EDI technology, EDI standards, EDI communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server. | 12           |
| V    | <b>Ethics in E-Commerce</b><br>Issues in E Commerce Understanding Ethical, Social and Political issues in E-Commerce: A model for Organizing the issues, Basic Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical principles Privacy and                                                                                                                                                                                                                          | 12           |

|  |                                                                  |           |
|--|------------------------------------------------------------------|-----------|
|  | Information Rights: Information collected at E-Commerce Websites |           |
|  | <b>TOTAL</b>                                                     | <b>60</b> |

| <b>CO</b>  | <b>Course Outcomes</b>                                           |
|------------|------------------------------------------------------------------|
| <b>CO1</b> | Illustrate the basic concept of E- Business and its applications |
| <b>CO2</b> | Compare and contrast the different models of e-commerce          |
| <b>CO3</b> | Apply the different concepts of e-commerce marketing             |
| <b>CO4</b> | Enumerate the benefits of EDI and its technology                 |
| <b>CO5</b> | Describe the ethical practice in E-commerce                      |

| <b>Textbooks</b> |                                                                                                                                                       |
|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1                | Whitley, David (2000). e-Commerce Strategy, Technologies and Applications. Tata McGraw Hill.                                                          |
| 2                | Schneider Gary P. and Perry, James T (1st Edition 2000). Electronic Commerce. Thomson Learning.                                                       |
| 3                | Bajaj, Kamlesh K and Nag, Debjani (1st Edition 1999). E-Commerce: The Cutting Edge of Business. Tata McGraw Hill, Publishing Company Ltd., New Delhi. |
| 4                | “Frontiers of Electronic Commerce”, Kalakota&Whinston, Pearson Education, 2002.                                                                       |
| 5                | Effy Oz, “ Foundations of E-Commerce”, PHI, 2001.                                                                                                     |

| <b>Reference Books</b> |                                                                                                                         |
|------------------------|-------------------------------------------------------------------------------------------------------------------------|
| 1                      | Dr.C.S.Rayudu,”E-Commerce &E-Business”,Himalaya Publishing House, New Delhi, 2004.                                      |
| 2                      | <a href="https://ecommerceguide.com/guides/what-is-ecommerce/">https://ecommerceguide.com/guides/what-is-ecommerce/</a> |
| 3                      | Kamalesh K. Bajaj, “E-Commerce: The Cutting Edge & Business”, Tata McGraw-Hill, 2003.                                   |

**NOTE: Latest Edition of Textbooks May be Used**

| <b>Web Resources</b> |                                                                                                                                                                                                                                                                                                                                                               |
|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1                    | <a href="https://searchcio.techtarget.com/definition/ecommerce#:~:text=E%2Dcommerce%20(electronic%20commerce)%20is%20the%20buying%20and%20selling,or%20consumer%2Dto%2Dbusiness.">https://searchcio.techtarget.com/definition/ecommerce#:~:text=E%2Dcommerce%20(electronic%20commerce)%20is%20the%20buying%20and%20selling,or%20consumer%2Dto%2Dbusiness.</a> |
| 2                    | <a href="https://www.google.co.in/books/edition/E_commerce/MwEB8LuK0P0C?hl=en&amp;gbpv=1&amp;dq=E-commerce&amp;pg=PP1&amp;printsec=frontcover">https://www.google.co.in/books/edition/E_commerce/MwEB8LuK0P0C?hl=en&amp;gbpv=1&amp;dq=E-commerce&amp;pg=PP1&amp;printsec=frontcover</a>                                                                       |
| 3                    | <a href="https://www.google.co.in/books/edition/ESSENTIALS_OF_E_COMMERCE_TECHNOLOGY/ZAOSwdjes38C?hl=en&amp;gbpv=1&amp;dq=E-commerce&amp;pg=PP1&amp;printsec=frontcover">https://www.google.co.in/books/edition/ESSENTIALS_OF_E_COMMERCE_TECHNOLOGY/ZAOSwdjes38C?hl=en&amp;gbpv=1&amp;dq=E-commerce&amp;pg=PP1&amp;printsec=frontcover</a>                     |

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

|                | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| <b>C01</b>     | 3   | 2   | 3   | 2   | 2   | 2   | 2   | 2   | 2    | 3    | 2    |
| <b>C02</b>     | 3   | 2   | 3   | 2   | 3   | 2   | 2   | 2   | 2    | 3    | 2    |
| <b>C03</b>     | 3   | 2   | 3   | 2   | 3   | 2   | 2   | 2   | 2    | 3    | 2    |
| <b>C04</b>     | 3   | 2   | 3   | 2   | 2   | 2   | 2   | 2   | 2    | 3    | 2    |
| <b>C05</b>     | 3   | 2   | 3   | 2   | 2   | 2   | 2   | 2   | 2    | 3    | 2    |
| <b>TOTAL</b>   | 15  | 10  | 15  | 10  | 12  | 10  | 10  | 10  | 10   | 15   | 10   |
| <b>AVERAGE</b> | 3   | 2   | 3   | 2   | 2.4 | 2   | 2   | 2   | 2    | 3    | 2    |

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

**SECOND YEAR – SEMESTER – III****Elective III - Visual Basic**

| Category            | L | T | P | S | Credits | Inst. Hours | Marks |          |       |
|---------------------|---|---|---|---|---------|-------------|-------|----------|-------|
|                     |   |   |   |   |         |             | CIA   | External | Total |
| <b>Elective III</b> | 4 |   |   |   | 4       | 4           | 25    | 75       | 100   |

**Learning Objectives**

|            |                                                                   |
|------------|-------------------------------------------------------------------|
| <b>LO1</b> | To conceptualize the working of visual basic                      |
| <b>LO2</b> | To provide knowledge about various variables used in visual basic |
| <b>LO3</b> | To understand about various controls in visual basic              |
| <b>LO4</b> | To have more insights about working with forms and procedures     |
| <b>LO5</b> | To impart more information about database connecting tools        |

**Prerequisite: Should have studied Commerce in XII Std**

| Unit | Contents                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | No. of Hours |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| I    | Introduction to Visual Basic: Introduction Graphics User Interface (GUI), Programming Language (Procedural, Object Oriented, Event Driven), The Visual Basic Environment IDE; Introduction to VB Controls: Textboxes, Frames, check Boxes, Option Buttons, Setting a Border & Style, the shape Control, The line control, Working with multiple controls and their properties, Designing the user Interface, Keyboard access, tab controls. Default & controls property, Coding for Controls, list box and combo box and their properties, filling the list box using property window/ add item method, picture/ image box and their properties. | 12           |
| II   | Variables, Constants and Calculations: Variables, Variables Public, Private, Static, Constants, Data Types, Naming rules/ conventions, Named & intrinsic, Declaring variables, Scope of variables, Val Function, Arithmetic operations, formatting Data. Error functions and types. Introducing to menu editor                                                                                                                                                                                                                                                                                                                                   | 12           |
| III  | Decision & conditions and Controls: If Statement, If then-else Statement, Comparing String, Compound conditions (and, or Not), Nested if Statements, Case Structure, Using If Statements with option Buttons & Check Boxes, Displaying Message in Message Box, testing whether input is valid or not. Using call Statement to call a procedure. Do loop, while and for next loop                                                                                                                                                                                                                                                                 | 12           |
| IV   | Working with forms and procedures: Introducing to forms and types of forms and setting form properties, Creating, adding, removing Forms in project, hide, Show Method, Load, Unload, Statement, Me Keywords, Referring to objects on a Different Forms                                                                                                                                                                                                                                                                                                                                                                                          | 12           |
| V    | Introduction to database connecting tools (ADO, DAO, ADODC, ADODB), Creating the database file for use by Visual Basic (Using MSAccess),, Using the Data control, Setting its property, Using Data control with forms, using list boxes & combo boxes as data bound controls, updating a database file (adding, deleting records): PS –(Basic concepts only)                                                                                                                                                                                                                                                                                     | 12           |

|                                                      |                                                                                                                                           |           |
|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|-----------|
|                                                      | <b>TOTAL</b>                                                                                                                              | <b>60</b> |
| <b>CO</b>                                            | <b>Course Outcomes</b>                                                                                                                    |           |
| <b>CO1</b>                                           | Recall working in visual basics                                                                                                           |           |
| <b>CO2</b>                                           | Comparing various kind of variables in visual basics                                                                                      |           |
| <b>CO3</b>                                           | Applying control in visual basic                                                                                                          |           |
| <b>CO4</b>                                           | Analyzing work with forms and procedures                                                                                                  |           |
| <b>CO5</b>                                           | Design the database file.                                                                                                                 |           |
| <b>Textbooks</b>                                     |                                                                                                                                           |           |
| 1                                                    | Mohammed Azam, Programming with Visual Basic 6.0.– IKAS publishing house (P) Ltd.                                                         |           |
| 2                                                    | Gary Cornell, “Visual Basic 6 from the Ground up”, First Edition, 1999, TataMcGraw-Hill.                                                  |           |
| 3                                                    | Steven Holzner, “Visual Basic 6 Black Book”, Second Edition, 1999,Oreilly.                                                                |           |
| <b>Reference Books</b>                               |                                                                                                                                           |           |
| 1                                                    | Noel Jerke, “Visual Basic 6 (The Complete Reference)”, Second Edition, 1999, TataMcGraw-Hill.                                             |           |
| 2                                                    | Overland Brian, “Visual Basic 6 in Plain English”, Third Edition, 1999, JohnWiley                                                         |           |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |                                                                                                                                           |           |
| <b>Web Resources</b>                                 |                                                                                                                                           |           |
| 1                                                    | www.tutorialspoint.com/listtutorials/visual-basic                                                                                         |           |
| 2                                                    | https://www.google.co.in/books/edition/Beginning_Visual_Basic_2015/Ax4FCAAAQBAJ?hl=en&gbpv=1&dq=Visual%20basic&pg=PR1&printsec=frontcover |           |
| 3                                                    | https://www.google.co.in/books/edition/Visual_Basic_6_Programming_Black_Book_Wi/a5iIRThV0RoC?hl=en                                        |           |

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

|                | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| <b>C01</b>     | 3   | 2   | 3   | 2   | 2   | 2   | 2   | 2   | 2    | 3    | 2    |
| <b>C02</b>     | 3   | 2   | 3   | 2   | 3   | 2   | 2   | 2   | 2    | 3    | 2    |
| <b>C03</b>     | 3   | 2   | 3   | 2   | 3   | 2   | 2   | 2   | 2    | 3    | 2    |
| <b>C04</b>     | 3   | 2   | 3   | 2   | 2   | 2   | 2   | 2   | 2    | 3    | 2    |
| <b>C05</b>     | 3   | 2   | 3   | 2   | 2   | 2   | 2   | 2   | 2    | 3    | 2    |
| <b>TOTAL</b>   | 15  | 10  | 15  | 10  | 12  | 10  | 10  | 10  | 10   | 15   | 10   |
| <b>AVERAGE</b> | 3   | 2   | 3   | 2   | 2.4 | 2   | 2   | 2   | 2    | 3    | 2    |

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

## Elective I - Business Communication

| Category                                                      | L                                                                                                                                                                                                                                                                                                                                                                                                                                                               | T | P | S | Credits | Inst. Hours | Marks |          |                     |
|---------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---------|-------------|-------|----------|---------------------|
|                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |   |   |   |         |             | CIA   | External | Total               |
| <b>Elective I</b>                                             | 4                                                                                                                                                                                                                                                                                                                                                                                                                                                               |   |   |   | 4       | 4           | 25    | 75       | 100                 |
| <b>Learning Objectives</b>                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |   |   |   |         |             |       |          |                     |
| <b>LO1</b>                                                    | To enable the students to know about the principles, objectives and importance of communication in commerce and trade.                                                                                                                                                                                                                                                                                                                                          |   |   |   |         |             |       |          |                     |
| <b>LO2</b>                                                    | To develop the students to understand about trade enquiries                                                                                                                                                                                                                                                                                                                                                                                                     |   |   |   |         |             |       |          |                     |
| <b>LO3</b>                                                    | To make the students aware about various types of business correspondence.                                                                                                                                                                                                                                                                                                                                                                                      |   |   |   |         |             |       |          |                     |
| <b>LO4</b>                                                    | To develop the students to write business reports.                                                                                                                                                                                                                                                                                                                                                                                                              |   |   |   |         |             |       |          |                     |
| <b>LO5</b>                                                    | To enable the learners to update with various types of interview                                                                                                                                                                                                                                                                                                                                                                                                |   |   |   |         |             |       |          |                     |
| <b>Prerequisites: Should have studied Commerce in XII Std</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |   |   |   |         |             |       |          |                     |
| <b>Unit</b>                                                   | <b>Contents</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                 |   |   |   |         |             |       |          | <b>No. of Hours</b> |
| I                                                             | <b>Introduction to Business Communication</b><br>Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout                                                                                                                                                                             |   |   |   |         |             |       |          | 12                  |
| II                                                            | <b>Trade Enquiries</b><br>Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters                                                                                                                                                                                                                                                                       |   |   |   |         |             |       |          | 12                  |
| III                                                           | <b>Banking Correspondence</b><br>Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence |   |   |   |         |             |       |          | 12                  |
| IV                                                            | <b>Secretarial Correspondence</b><br>Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing                                                                                                                                                                         |   |   |   |         |             |       |          | 12                  |

|                                                      |                                                                                                                                                                                                              |           |
|------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| V                                                    | <b>Application Letters</b><br>Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech | 12        |
|                                                      | <b>TOTAL</b>                                                                                                                                                                                                 | <b>60</b> |
| <b>CO</b>                                            | <b>Course Outcomes</b>                                                                                                                                                                                       |           |
| <b>CO1</b>                                           | Acquire the basic concept of business communication.                                                                                                                                                         |           |
| <b>CO2</b>                                           | Exposed to effective business letter                                                                                                                                                                         |           |
| <b>CO3</b>                                           | Paraphrase the concept of various correspondences.                                                                                                                                                           |           |
| <b>CO4</b>                                           | Prepare Secretarial Correspondence like agenda, minutes and various business reports.                                                                                                                        |           |
| <b>CO5</b>                                           | Acquire the skill of preparing an effective resume                                                                                                                                                           |           |
| <b>Textbooks</b>                                     |                                                                                                                                                                                                              |           |
| 1                                                    | Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons-New Delhi.                                                                                                          |           |
| 2                                                    | Gupta and Jain, Business Communication,Sahityabahvan publication, New Delhi.                                                                                                                                 |           |
| 3                                                    | K.P.Singha, Business Communication, Taxmann, New Delhi.                                                                                                                                                      |           |
| 4                                                    | R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.                                                                                                                 |           |
| 5                                                    | M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.                                                                                       |           |
| <b>Reference Books</b>                               |                                                                                                                                                                                                              |           |
| 1                                                    | V.K.Jain and Om Prakash, Business communication, S.Chand, New Delhi.                                                                                                                                         |           |
| 2                                                    | RithikaMotwani, Business communication, Taxmann, New Delhi.                                                                                                                                                  |           |
| 3                                                    | Shirley Taylor, Communication for Business-Pearson Publications-New Delhi.                                                                                                                                   |           |
| 4                                                    | Bovee, Thill, Schatzman, Business Communication Today-Pearson Education, Private Ltd-NewDelhi.                                                                                                               |           |
| 5                                                    | Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.                                                                                                                                         |           |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |                                                                                                                                                                                                              |           |
| <b>Web Resources</b>                                 |                                                                                                                                                                                                              |           |
| 1                                                    | <a href="https://accountingseekho.com/">https://accountingseekho.com/</a>                                                                                                                                    |           |
| 2                                                    | <a href="https://www.testpreptraining.com/business-communications-practice-exam-questions">https://www.testpreptraining.com/business-communications-practice-exam-questions</a>                              |           |
| 3                                                    | <a href="https://bachelors.online.nmims.edu/degree-programs">https://bachelors.online.nmims.edu/degree-programs</a>                                                                                          |           |

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

**Skill Enhance Course SEC-4**

**COMPUTERISED ACCOUNTING SYSTEM**

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks |                        |       |
|--------------|---|---|---|---|---------|-------------|-------|------------------------|-------|
|              |   |   |   |   |         |             | CIA   | External (Practical)   | Total |
|              | 1 |   |   |   | 1       | 2           | 50    | 50 (Internal Examiner) | 100   |

**Learning Objectives:**

|             |                                                                                 |
|-------------|---------------------------------------------------------------------------------|
| <b>LO1:</b> | To educate the students to prepare spread sheets and its business applications. |
| <b>LO2:</b> | To enlighten the students on the fundamentals of Tally.                         |
| <b>LO3:</b> | To impart knowledge on preparing reports                                        |

**Course Outcomes:**

|             |                                                                                                                      |
|-------------|----------------------------------------------------------------------------------------------------------------------|
|             | After the successful completion of the course, the students will be able to:                                         |
| <b>CO1:</b> | Understand what is spread sheet, and how to enter data, format, edit and take print out                              |
| <b>CO2:</b> | Prepare slides for presentations                                                                                     |
| <b>CO3:</b> | Prepare final accounts, preparation of ratios and to create backup files with help of computerized accounting system |
| <b>CO4:</b> | Prepare ratios with the help of computerized accounting                                                              |
| <b>CO5:</b> | Prepare functional budgets with computerized accounting                                                              |

### **Unit I: Spreadsheet and its Business Applications**

Spreadsheet concepts, managing worksheets; Formatting, entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs. Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

### **Unit II: Preparation for Presentations**

Basics of presentations: Slides, Fonts, Drawing, editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow. Creating Business Presentations using above facilities

### **Unit III: Introduction to Accounting Package Tally**

Financial accounting Packages- An Introduction – Introduction to Tally – Book keeping and Accounting – Starting Tally converses the Gateway & Menu – Creation of a Company – Account Groups and Ledger Creation – Setting of Company – Features and Configuration.

### **Unit IV: Ledger Creation and Vouchers**

Creation of ledger - stock categories, group, items. Vouchers - Concepts and Types of Vouchers – Voucher Advance Features – Bill by Bill details - Illustration to get on-screen results of various books of accounts

### **Unit V: Reports**

Generation of Reports - Preparation of Final Accounts - Configuring for Printing – diverse reports- Maintenance talks about backup – security passwords.

### **List of Practical:**

1. Construct a graphical representation of frequency distribution table for ten employees Score by using Count if and Frequency Function in Spreadsheet.
2. Prepare a data set with Correlation and regression function in spreadsheet.
3. Prepare a poster presentation by inserting Tables, Images, texts and Symbols.
4. Create a Business Plan Presentation with the help of Slides, Fonts, Drawing, editing; Media; Design; Transition; Animation and Slideshow features.
5. Creating a new Company in Tally and creating groups and Ledger accounts.
6. Prepare Stock categories, Groups and Stock items in Tally.
7. Create Accounting Vouchers for the trading business transactions in Tally.
8. Creation of Trial Balance in Tally
9. Create an invoice (Purchase/Sales) in Tally.
10. Prepare Final Accounts with adjustment in Tally.

**Note: 100% Practical for External**

**\*Marks: Internal 50 & External 50**

**Internal: 50 Marks**

**External: 50 Marks (Practical only)**

- a) There is no external theory examination for this subject. Only practical shall be conducted as external examination.

Practical mark shall be awarded as below:

|                                 |                   |
|---------------------------------|-------------------|
| i) Record Note                  | 10 marks          |
| ii) Program / Procedure writing | 10 * 2 = 20 marks |
| iii) Debugging                  | 5 * 2 = 10 marks  |
| iv) Result                      | 5 * 2 = 10 marks  |
| <b>Total</b>                    | <b>50 marks</b>   |

Practical examination should be conducted by both internal and external examiners.

| Recent Trends in Computerized Accounting System                                                                                                                     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Faculty member will impart the knowledge on recent trends in Computerized Accounting System to the students and these components will not cover in the examination. |

**Text Books:**

- 1 Rizwan Ahamed P. 2018, Tally ERP 9 Margham Publications, Chennai
- 2 Palanivel S. 2018 Tally accounting software, Margham Publications, Chennai
- 3 Michael Jardon, 2018 Computer Accounting, Osborne Books Ltd, New Delhi

**Supplementary Readings:**

- 1 Dewey D. 2018 Computerized Accounting, Tata Mc Graw Hill, New Delhi
- 2 Robert Hurt 2016 Accounting Information System Mc Graw Hill, New Delhi
- 3 Carol Yacht 2016 Computer Accounting Essentials, Susan V. Crosson, New Delhi
- 4 O'Leary T.J and O'Leary 2011 Computing essentials in Computer McGraw Hill, New Delhi
- 5 Ama G.A.N 2003 Fundamentals of Public sector Accounting and Finance, Amazons Publications, Nigeria

## CLEARING AND FORWARDING IN EXPORT AND IMPORT

| Subject Code         | L                                                                                                                                              | T | P | S | Credits | Inst. Hours | Marks |          |       |
|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---------|-------------|-------|----------|-------|
|                      |                                                                                                                                                |   |   |   |         |             | CIA   | External | Total |
|                      |                                                                                                                                                |   |   |   | 1       | 2           | 25    | 75       | 100   |
| Learning Objectives: |                                                                                                                                                |   |   |   |         |             |       |          |       |
| LO1:                 | To educate the students how the clearing and forwarding agents acted in Ports                                                                  |   |   |   |         |             |       |          |       |
| LO2:                 | To gain knowledge how the export documents are prepared by the exporter and theses documents are handled by the shipping and forwarding agents |   |   |   |         |             |       |          |       |
| LO3:                 | To acquire knowledge in import documentation                                                                                                   |   |   |   |         |             |       |          |       |
| LO4:                 | To know the how the frights are charged by the shipping and forwarding agents                                                                  |   |   |   |         |             |       |          |       |
| LO5:                 | To understand the Risk in Export and Import                                                                                                    |   |   |   |         |             |       |          |       |
| Course Outcomes:     |                                                                                                                                                |   |   |   |         |             |       |          |       |
|                      | After the successful completion of the course, the students will be able to:                                                                   |   |   |   |         |             |       |          |       |
| CO1:                 | Explain the role of clearing agents in ports                                                                                                   |   |   |   |         |             |       |          |       |
| CO2:                 | Discuss the export procedure and documentation                                                                                                 |   |   |   |         |             |       |          |       |
| CO3:                 | Explain the import documentation procedure                                                                                                     |   |   |   |         |             |       |          |       |
| CO4:                 | Equip Freight forwarding services                                                                                                              |   |   |   |         |             |       |          |       |
| CO5:                 | Discuss the determinants of Risk Management                                                                                                    |   |   |   |         |             |       |          |       |

### Unit I: Clearing and Forwarding

Introduction to clearing and forwarding – Role and importance of Clearing and Forwarding in International Trade- Logistics and Supply Chain Management- Roles and responsibilities of clearing and forwarding agents- Relevant legal and regulatory frame work-Documents required for clearing and forwarding

### Unit II: Export Procedure Documentation

Documents required for export- Commercial Invoice-Packing List-Certificate of Origin – GMP Certificate- Bill of Lading – Insurance – USFDA Registration Certificate- ISO 9000 certification- Export Licensing procedures and formalities- Pre-requisite of Export and Import- Negative list of Exports

### Unit III: Import Procedure Documentation

Import Documentation – Import license under Advance Authorization- Customs Inspection, Examination and Audits – General Provisions regarding Import

### Unit IV: Freight Forwarding and Transportation

Freight Forwarding services in import and export – Mode of Transport- Air, Sea- Freight rates- INCO terms – Packaging, labeling and cargo handling requirements

### Unit V: Risk Management

Risk Assessment – Insurance coverage and claims – Methods of Export and Import Payments- Export Earning Foreign Currency – Letter of credit and international payments system- Managing trade related financial documents

### Recent Trends in Clearing and Forwarding in Export and Import

Faculty member will impart the knowledge on recent trends in Clearing and Forwarding in Export and Import to the students and these components will not cover in the examination.

## Text Books:

- 1 Mahajan M.I, 2021, Export Policy, Procedure and Documentation, Snow white Publications, Mumbai
- 2 Natarajan L 2022, Import and Export Procedure (Import Management), Margham Publications, Chennai.
- 3 Rathor B.S and Rathor, J.S 2022, Export Marketing, Himalaya Publishing House, New Delhi.

## Supplementary Readings:

1. Francis Cherunilam 2021, International Trade and Export Management, Himalaya Publishing House, New Delhi
2. Paras Ram , 2022, Nilkhil Garg Export : What, Where and How? Anupam Publishers, New Delhi
3. Hand Book of Export Import Procedures: Ministry of Commerce 2020-2025 Government of India Volume No:1 and 2
4. Mahajan M.I, 2022, Export Do it yourself, Snow white Publications, Mumbai
5. Mahajan M.I, 2022, Import Policy, Procedure and Documentation, Snow white Publications, Mumbai.

### GOODS AND SERVICES TAX

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks |          |       |
|--------------|---|---|---|---|---------|-------------|-------|----------|-------|
|              |   |   |   |   |         |             | CIA   | External | Total |
|              |   |   |   |   | 2       | 2           | 25    | 75       | 100   |

### Unit I: Introduction to Goods and Services Tax

Indirect Taxes – Problems of Indirect taxes – Need for introduction of GST – Commodities kept out the preview of GST – Other indirect Taxes

### Unit II: Structure of GST

GST Structure – CGST –SGST- IGST – Futures – Exemptions – Schemes – Composition Schemes – Ordinary Scheme – GST Structured Rates

### Unit III: GST Registration Process.

Registration process in GST – Types – Compulsory Registration - Cancellation

### Unit IV: Input Tax Credit

Input Tax Credit – Adjustment of Debit Notes and Credit Notes – Problems in Input Tax Credit

## **Unit V: Returns, Payments, Refund Process and Assessment**

Process of Return Filing-Types of Returns - E-Ledger and E-Payment Process in GST- Assessment Methods – Refund under GST – Refund under Special Occasions - Authorities of GST.

### **Amendments in Goods and Services Tax made from Time to Time:**

Faculty Member will impart the knowledge on the Amendments in Goods and Services Tax made from time to time, to the students and these components will not cover in the examination.

### **Text Books:**

1. Balachandran V., 2024, Indirect Taxes, Sultan Chand and Sons, New Delhi
2. Satrangi G., Goods and Services Tax Precept and Practice 2024, Centax Publications, New Delhi
3. Anandaday Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited, New Delhi
4. Raj. C. A., Agarwa. K, 2019, Taxation and Indirect Taxes, Taxmann Publications Pvt Limited, New Delhi

### **Supplementary Readings:**

1. Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi
2. Sanjeet Sharma and Shaileja Anand, 2024, VK Global Publications (P) Ltd., New Delhi
3. Mishra. SK, 2024, Simplified Approach to GST, Educreation Publishing, New Delhi
4. Viswanthan. B, 2024, Goods and Services Tax in India, New Century Publications, New Delhi

### **Web Reference:**

- 1 <https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html>
- 2 <https://cleartax.in/s/gst-book-online-pdf>

## SECOND YEAR – SEMESTER – IV

## Core VII - Corporate Accounting II

| Category                                                         | L                                                                                                                                                                                                                                                                                           | T | P | S | Credits | Inst. Hours | Marks |          |              |
|------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---------|-------------|-------|----------|--------------|
|                                                                  |                                                                                                                                                                                                                                                                                             |   |   |   |         |             | CIA   | External | Total        |
| Core VII                                                         | 5                                                                                                                                                                                                                                                                                           |   |   |   | 5       | 5           | 25    | 75       | 100          |
| Learning Objectives                                              |                                                                                                                                                                                                                                                                                             |   |   |   |         |             |       |          |              |
| LO1                                                              | To know the types of amalgamation                                                                                                                                                                                                                                                           |   |   |   |         |             |       |          |              |
| LO2                                                              | To gain an understanding about reconstruction                                                                                                                                                                                                                                               |   |   |   |         |             |       |          |              |
| LO3                                                              | To know Final statements of banking companies                                                                                                                                                                                                                                               |   |   |   |         |             |       |          |              |
| LO4                                                              | To understand the legal requirements of financial accounts                                                                                                                                                                                                                                  |   |   |   |         |             |       |          |              |
| LO5                                                              | To have an insight on modes of winding up of a company                                                                                                                                                                                                                                      |   |   |   |         |             |       |          |              |
| Prerequisite: Should have studied Financial Accounting in I Year |                                                                                                                                                                                                                                                                                             |   |   |   |         |             |       |          |              |
| Unit                                                             | Contents                                                                                                                                                                                                                                                                                    |   |   |   |         |             |       |          | No. of Hours |
| I                                                                | <b>Amalgamation, Absorption &amp; External Reconstruction</b><br>Amalgamation, Absorption and External Reconstruction - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Amalgamation (Excluding Inter-Company Holdings). |   |   |   |         |             |       |          | 15           |
| II                                                               | <b>Alteration of Share Capital – &amp; Internal Reconstruction</b><br>Alteration of Share Capital – Modes of Alteration - Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability.                                                             |   |   |   |         |             |       |          | 15           |
| III                                                              | <b>Accounting of Banking Companies</b><br>Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.                                                       |   |   |   |         |             |       |          | 15           |
| IV                                                               | <b>Consolidated Financial Statements</b><br>Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Presentation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).                                                                |   |   |   |         |             |       |          | 15           |
| V                                                                | <b>Liquidation of Companies</b><br>Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Deficiency Accounts - Order of Payment – Liquidators Remuneration-Liquidator’s Final Statement of Accounts.                                                                        |   |   |   |         |             |       |          | 15           |
|                                                                  | <b>TOTAL</b>                                                                                                                                                                                                                                                                                |   |   |   |         |             |       |          | <b>75</b>    |
| CO                                                               | <b>Course Outcomes</b>                                                                                                                                                                                                                                                                      |   |   |   |         |             |       |          |              |

|            |                                                                                             |
|------------|---------------------------------------------------------------------------------------------|
| <b>CO1</b> | Understand the accounting treatment of amalgamation, absorption and external reconstruction |
| <b>CO2</b> | Apply and alter the share capital and internal reconstruction                               |
| <b>CO3</b> | Do the accounting procedure of non-performing assets                                        |
| <b>CO4</b> | Give the consolidated accounts of holding companies                                         |
| <b>CO5</b> | Prepare liquidator's final statements                                                       |

#### **Textbooks**

|   |                                                                                                       |
|---|-------------------------------------------------------------------------------------------------------|
| 1 | S.P.Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.                         |
| 2 | Dr.K.S.RamanandDr.M.A.Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing house, Mumbai. |
| 3 | R.L.GuptaandM.Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.                                 |
| 4 | M.C.Shukla and T.S.Grewal, Advanced Accounts Vol2 S Chand & Sons, New Delhi.                          |
| 5 | T.S.Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai                          |

#### **Reference Books**

|   |                                                               |
|---|---------------------------------------------------------------|
| 1 | B.Raman, Corporate Accounting, Taxmann, New Delhi             |
| 2 | M.C.Shukla, Advanced Accounting,S.Chand, New Delhi            |
| 3 | Prof.MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh |

|   |                                                                                             |
|---|---------------------------------------------------------------------------------------------|
| 4 | Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai. |
| 5 | PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.                     |

**NOTE: Latest Edition of Textbooks May be Used**

#### **Web Resources**

|   |                                                                                                                                                                                                                                 |
|---|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | <a href="https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/12670">https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/12670</a> |
| 2 | <a href="https://www.slideshare.net/debchat123/accounts-of-banking-companies">https://www.slideshare.net/debchat123/accounts-of-banking-companies</a>                                                                           |
| 3 | <a href="https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862">https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862</a>                                       |

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

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

## **SECOND YEAR – SEMESTER - IV**

## Core VIII - Business Mathematics & Statistics

| Category                                              | L                                                                                                                                                                                                                                                                                         | T | P | S | Credits | Inst. Hours | Marks |          |              |
|-------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---------|-------------|-------|----------|--------------|
|                                                       |                                                                                                                                                                                                                                                                                           |   |   |   |         |             | CIA   | External | Total        |
| Core VIII                                             | 5                                                                                                                                                                                                                                                                                         |   |   |   | 4       | 5           | 25    | 75       | 100          |
| Learning Objectives                                   |                                                                                                                                                                                                                                                                                           |   |   |   |         |             |       |          |              |
| LO1                                                   | To impart knowledge on the basics of ratio, proportion, indices and proportions                                                                                                                                                                                                           |   |   |   |         |             |       |          |              |
| LO2                                                   | To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.                                                                                                                                                                                          |   |   |   |         |             |       |          |              |
| LO3                                                   | To familiarise with the measures of central tendency                                                                                                                                                                                                                                      |   |   |   |         |             |       |          |              |
| LO4                                                   | To conceptualise with correlation co-efficient                                                                                                                                                                                                                                            |   |   |   |         |             |       |          |              |
| LO5                                                   | To gain knowledge on time series analysis                                                                                                                                                                                                                                                 |   |   |   |         |             |       |          |              |
| Prerequisite: Should have studied Commerce in XII Std |                                                                                                                                                                                                                                                                                           |   |   |   |         |             |       |          |              |
| Unit                                                  | Contents                                                                                                                                                                                                                                                                                  |   |   |   |         |             |       |          | No. of Hours |
| I                                                     | <b>Ratio</b><br>Ratio, Proportion and Variations, Indices and Logarithms.                                                                                                                                                                                                                 |   |   |   |         |             |       |          | 15           |
| II                                                    | <b>Interest and Annuity</b><br>Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions.<br>Annuity - Meaning - Types of Annuity Applications.                                                                                                  |   |   |   |         |             |       |          | 15           |
| III                                                   | <b>Business Statistics Measures of Central Tendency</b><br>Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient. |   |   |   |         |             |       |          | 15           |
| IV                                                    | <b>Correlation and Regression</b><br>Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.                                                                                                                           |   |   |   |         |             |       |          | 15           |
| V                                                     | <b>Time Series Analysis and Index Numbers</b><br>Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index –Wholesale Index – Cost of Living Index.                                        |   |   |   |         |             |       |          | 15           |
|                                                       | <b>TOTAL</b>                                                                                                                                                                                                                                                                              |   |   |   |         |             |       |          | 75           |

| CO                                                   | Course Outcomes                                                                                                                                                             |
|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CO1                                                  | Learn the basics of ratio, proportion, indices and logarithm                                                                                                                |
| CO2                                                  | Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.                                                          |
| CO3                                                  | Determine the various measures of central tendency                                                                                                                          |
| CO4                                                  | Calculate the correlation and regression co-efficients.                                                                                                                     |
| CO5                                                  | Assess problems on time series analysis                                                                                                                                     |
| Textbooks                                            |                                                                                                                                                                             |
| 1                                                    | Dr.B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai                                                                                    |
| 2                                                    | Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida                                                                                           |
| 3                                                    | A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, NiraliPrakashan publishing, Pune                                                                      |
| 4                                                    | Dr.S.Sachdeva, Business Mathematics & Statistics, Lakshmi Narain Agarwal, Agra                                                                                              |
| 5                                                    | P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai                                                                                               |
| Reference Books                                      |                                                                                                                                                                             |
| 1                                                    | J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida                                                                                                   |
| 2                                                    | Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York                                                                                                    |
| 3                                                    | Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover                                                                                            |
| 4                                                    | Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi                                                                                              |
| 5                                                    | R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi                                                                                          |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |                                                                                                                                                                             |
| Web Resources                                        |                                                                                                                                                                             |
| 1                                                    | <a href="https://www.britannica.com/biography/Henry-Briggs">https://www.britannica.com/biography/Henry-Briggs</a>                                                           |
| 2                                                    | <a href="https://corporatefinanceinstitute.com/resources/data-science/central-tendency/">https://corporatefinanceinstitute.com/resources/data-science/central-tendency/</a> |
| 3                                                    | <a href="https://www.expressanalytics.com/blog/time-series-analysis/">https://www.expressanalytics.com/blog/time-series-analysis/</a>                                       |

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

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

## SECOND YEAR – SEMESTER – IV

## Elective IV - JAVA Programming

| Category                                              | L                                                                                                                                                                                                                                                                                                                                           | T | P | S | Credits | Inst. Hours | Marks |          |              |
|-------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---------|-------------|-------|----------|--------------|
|                                                       |                                                                                                                                                                                                                                                                                                                                             |   |   |   |         |             | CIA   | External | Total        |
| Elective IV                                           |                                                                                                                                                                                                                                                                                                                                             |   |   |   | 4       | 3           | 25    | 75       | 100          |
| Learning Objectives                                   |                                                                                                                                                                                                                                                                                                                                             |   |   |   |         |             |       |          |              |
| C1                                                    | To get in-depth Knowledge about the evolution of java and its Features                                                                                                                                                                                                                                                                      |   |   |   |         |             |       |          |              |
| C2                                                    | Bring out the difference and similarities between C, C++ and java.                                                                                                                                                                                                                                                                          |   |   |   |         |             |       |          |              |
| C3                                                    | Develop programmers in Java with its special Features.                                                                                                                                                                                                                                                                                      |   |   |   |         |             |       |          |              |
| C4                                                    | To apply the exception handling in Programming                                                                                                                                                                                                                                                                                              |   |   |   |         |             |       |          |              |
| C5                                                    | Implementing the code in internet using Applet with AWT controls.                                                                                                                                                                                                                                                                           |   |   |   |         |             |       |          |              |
| Prerequisite: Should have studied Commerce in XII Std |                                                                                                                                                                                                                                                                                                                                             |   |   |   |         |             |       |          |              |
| Unit                                                  | Contents                                                                                                                                                                                                                                                                                                                                    |   |   |   |         |             |       |          | No. of Hours |
| I                                                     | Introduction to Java - Features of Java – Java Environment - Lexical Issues or tokens- Data Types - Variables - Arrays - Operators – Conditional Statements- Iterative Statements-General Structure of a Java Program.                                                                                                                      |   |   |   |         |             |       |          | 9            |
| II                                                    | Classes and Objects – Fields and Methods Declaration -Constructors – Method Overloading - Static keyword - Final keyword -String Class - String Buffer Class. Java Utilities: Scanner, Stack, Date, Vector, Enumeration. Inheritance: Keyword extends -Types of Inheritance–Keyword super-Overriding of methods Abstract class and methods. |   |   |   |         |             |       |          | 9            |
| III                                                   | User-Defined Packages: Creating and accessing Packages. Interface: Defining Interface-Key word implements -Multiple Inheritance using Interface. Threads: Introduction- Thread States or life cycle of thread Creation of threads using Thread class and Runnable interface –Thread methods -Thread Priorities -Thread Synchronization.     |   |   |   |         |             |       |          | 9            |
| IV                                                    | Exception Handling: Types of errors - Syntax of Exception handling code – Built-in Exceptions – Multiple catch statements – Nested try block – Finally statement- Throwing our own exception using throw – Method throwing exception using throws keyword - Managing Errors.                                                                |   |   |   |         |             |       |          | 9            |

|                                               |                                                                                                                                                                                                                                                                                                           |    |
|-----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| V                                             | Applets: Difference between applet and application -Applet life cycle - Building Applet code using Applet tag – Passing parameters to Applets Drawing various shapes using Graphics Class. AWT Controls: Buttons, Labels, Text Field, Text Area, Choice, Check Box, List, Scroll Bar and Layout Managers. | 9  |
| TOTAL                                         |                                                                                                                                                                                                                                                                                                           | 45 |
| CO                                            | Course Outcomes                                                                                                                                                                                                                                                                                           |    |
| CO1                                           | Importance of Java comparing the other language.                                                                                                                                                                                                                                                          |    |
| CO2                                           | Develop program using constructors and its types.                                                                                                                                                                                                                                                         |    |
| CO3                                           | Implementing the concept Exception handling various application.                                                                                                                                                                                                                                          |    |
| CO4                                           | Analyzing different types of inheritance .                                                                                                                                                                                                                                                                |    |
| CO5                                           | Life Build Applet code using AWT controls and Layout managers                                                                                                                                                                                                                                             |    |
| Textbooks                                     |                                                                                                                                                                                                                                                                                                           |    |
| 1                                             | E. Balagurusamy, “Programming with Java”, Fourth Edition, 2010, Tata McGraw-Hill                                                                                                                                                                                                                          |    |
| 2                                             | P Radha Krishna, “Object Oriented Programming through Java”, Second Edition, 2007, Universities Press.                                                                                                                                                                                                    |    |
| 3                                             | John R Hubbard, Programming with Java – Schuam’s Outline Series                                                                                                                                                                                                                                           |    |
| Reference Books                               |                                                                                                                                                                                                                                                                                                           |    |
| 1                                             | K. Arnold and J. Gosling, “The Java Programming Language”, Second Edition, 1996, Addison Wesley                                                                                                                                                                                                           |    |
| 2                                             | P. Naughton and H. Schildt, “Java2 (The Complete Reference)”, Eight Edition,2005, Tata McGraw Hill                                                                                                                                                                                                        |    |
| 3                                             | Kathy Sierra and Bert Bates, “Head First Java”, Second Edition, 2003, Oreilly                                                                                                                                                                                                                             |    |
| NOTE: Latest Edition of Textbooks May be Used |                                                                                                                                                                                                                                                                                                           |    |
| Web Resources                                 |                                                                                                                                                                                                                                                                                                           |    |
| 1                                             | www.tutorialspoint.com/java/java-quick-guide.htm                                                                                                                                                                                                                                                          |    |
| 2                                             | www.ntu.edu.sg/home/ehchua/programming/java/J3a_OOPBasics.html                                                                                                                                                                                                                                            |    |
| 3                                             | www.tutorialspoint.com/java/java_overview.htm                                                                                                                                                                                                                                                             |    |

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

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

| Category                                              | L                                                                                                                                                                             | T | P | S | Credits | Inst. Hours | Marks |              |       |
|-------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---------|-------------|-------|--------------|-------|
|                                                       |                                                                                                                                                                               |   |   |   |         |             | CIA   | External     | Total |
| Elective IV                                           | 3                                                                                                                                                                             |   |   |   | 4       | 3           | 25    | 75           | 100   |
| Learning Objectives                                   |                                                                                                                                                                               |   |   |   |         |             |       |              |       |
| LO1                                                   | Study the basic taxonomy and terminology of the computer networking and enumerate the layers of OSI model                                                                     |   |   |   |         |             |       |              |       |
| LO2                                                   | To Acquire knowledge of physical layer                                                                                                                                        |   |   |   |         |             |       |              |       |
| LO3                                                   | To Apply the data link layer in Networks                                                                                                                                      |   |   |   |         |             |       |              |       |
| LO4                                                   | To analyze the network layer and design issues                                                                                                                                |   |   |   |         |             |       |              |       |
| LO5                                                   | To imply of transport layer and transport protocol                                                                                                                            |   |   |   |         |             |       |              |       |
| Prerequisite: Should have studied Commerce in XII Std |                                                                                                                                                                               |   |   |   |         |             |       |              |       |
| Unit                                                  | Contents                                                                                                                                                                      |   |   |   |         |             |       | No. of Hours |       |
| I                                                     | Introduction – Uses of Computer Networks – Network Hardware- Network Software<br>OSI Reference Model – TCP/IP Reference Model.                                                |   |   |   |         |             |       | 9            |       |
| II                                                    | Physical Layer – Guided Transmission media – Wireless Transmission – Public switched Telephone Network –Local Loop – Trunks – Multiplexing- Switching.                        |   |   |   |         |             |       | 9            |       |
| III                                                   | Data Link Layer – Design Issues- Error Detection and Correction- Simplex Stop and Wait Protocol- Sliding Window Protocol.                                                     |   |   |   |         |             |       | 9            |       |
| IV                                                    | Network Layer – Design Issues – Routing Algorithm- IP Protocol – IP Addresses<br>Internet Control Protocols.                                                                  |   |   |   |         |             |       | 9            |       |
| V                                                     | Transport Layer: Addressing- Connection Establishment-Connection Release.<br>Internet Transport Protocol: UDP-TCP. Application Layer: DNS- Electronic Mail-<br>World Wide Web |   |   |   |         |             |       | 9            |       |
|                                                       | TOTAL                                                                                                                                                                         |   |   |   |         |             |       | 45           |       |
| CO                                                    | Course Outcomes                                                                                                                                                               |   |   |   |         |             |       |              |       |
| CO1                                                   | Illustrate the usage of computer networks and functions of each layer in OSI and TCP/IP model                                                                                 |   |   |   |         |             |       |              |       |
| CO2                                                   | Implications of Physical layer, and apply them in real time applications.                                                                                                     |   |   |   |         |             |       |              |       |
| CO3                                                   | Design of Data link layer                                                                                                                                                     |   |   |   |         |             |       |              |       |

## MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

[illegible]

## Learning Objectives

| Category                                                     | L                                                                                                                                                                                                                                                                                                                                                       | T | P | S | Credits | Inst. Hours | Marks |              |       |
|--------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---------|-------------|-------|--------------|-------|
|                                                              |                                                                                                                                                                                                                                                                                                                                                         |   |   |   |         |             | CIA   | External     | Total |
| Elective IV                                                  | 3                                                                                                                                                                                                                                                                                                                                                       |   |   |   | 4       | 3           | 25    | 75           | 100   |
| <b>Learning Objectives</b>                                   |                                                                                                                                                                                                                                                                                                                                                         |   |   |   |         |             |       |              |       |
| LO1                                                          | To state the Services provided to the user and hardware by operating system.                                                                                                                                                                                                                                                                            |   |   |   |         |             |       |              |       |
| LO2                                                          | To communicate with the process through system calls                                                                                                                                                                                                                                                                                                    |   |   |   |         |             |       |              |       |
| LO3                                                          | To define deadlocks and identify its presence in the system                                                                                                                                                                                                                                                                                             |   |   |   |         |             |       |              |       |
| LO4                                                          | To design appropriate memory management scheme                                                                                                                                                                                                                                                                                                          |   |   |   |         |             |       |              |       |
| LO5                                                          | To learn the mechanisms of OS to handle processes and threads and their communication                                                                                                                                                                                                                                                                   |   |   |   |         |             |       |              |       |
| <b>Prerequisite: Should have studied Commerce in XII Std</b> |                                                                                                                                                                                                                                                                                                                                                         |   |   |   |         |             |       |              |       |
| Unit                                                         | Contents                                                                                                                                                                                                                                                                                                                                                |   |   |   |         |             |       | No. of Hours |       |
| I                                                            | Introduction- views and goals - Operating-System Services - User and Operating-System interface - System Call- Types of System Calls – Operating System Design and Implementation - Operating- System Structure. Process Management: Process conceptProcess Scheduling - Operations on Processes- Interprocess Communication. Threads: Types of threads |   |   |   |         |             |       | 9            |       |

|     |                                                                                                                                                                                                                                                      |           |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| II  | Process Scheduling: Basic Concepts- Scheduling Criteria - Scheduling Algorithms Multiple-Processor Scheduling–CPU Scheduling. Synchronization: The Critical-Section Problem Synchronization Hardware – Semaphores-Classic Problem of Synchronization | 9         |
| III | Deadlocks: Deadlock Characterization - Methods for Handling Deadlocks-Deadlock Prevention- Deadlock Avoidance - Deadlock Detection - Recovery from Deadlock.                                                                                         | 9         |
| IV  | Memory-Management Strategies: Swapping - Contiguous Memory Allocation – Segmentation- Paging - Structure of the Page Table. Virtual-Memory Management: Demand Paging - Page Replacement - Allocation of Frames - Thrashing.                          | 9         |
| V   | Storage Management: File System- File Concept - Access Methods- Directory and Disk Structure -File Sharing- Protection. Allocation Methods - Free- Space Management - Efficiency and Performance – Recovery                                          | 9         |
|     | <b>TOTAL</b>                                                                                                                                                                                                                                         | <b>45</b> |

| CO        | Course Outcomes                                                                                                                        |
|-----------|----------------------------------------------------------------------------------------------------------------------------------------|
| CO1       | Illustrate OS with its view and goals and services rendered by it Design of OS with its structure.                                     |
| CO2       | Allocation of process through scheduling algorithms and analyze critical section problems and its usage                                |
| CO3       | Know the Mutual exclusion, Deadlock detection and agreement protocols for deadlock prevention and its avoidance                        |
| CO4       | Strategies of memory management schemes and the usage of virtual memory and Apply prepare Replacement to algorithms to avoid thrashing |
| CO5       | Apply prepare Replacement to algorithms to avoid thrashing and Methods to allocate files for proper protection.                        |
| Textbooks |                                                                                                                                        |
| 1         | A. SilberschatzP.B.Galvin, Gange. “Operating System Concepts”, Ninth Edition, 2013, Addison Wesley Publishing Co.                      |
| 2         | H.M. Deitel, “An Introduction to Operating System”, Second Edition, Addison Wesley                                                     |

|                                                      |                                                                                                                                                                                                                                                                                                                         |
|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3                                                    | Chandra Mohan I, Operating Systems, PHI Learning PVT Ltd, 2013                                                                                                                                                                                                                                                          |
| <b>Reference Books</b>                               |                                                                                                                                                                                                                                                                                                                         |
| 1                                                    | Andrew S. Tanenbaum, “Modern Operating Systems”, Prentice Hall of India Pvt. Ltd, 2003.                                                                                                                                                                                                                                 |
| 2                                                    | William Stallings, “Operating System”, Prentice Hall of India, 4 Edition, 2003.                                                                                                                                                                                                                                         |
| 3                                                    | Pramod Chandra P. Bhatt – “An Introduction to Operating Systems, Concepts and Practice”, PHI, 2003                                                                                                                                                                                                                      |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |                                                                                                                                                                                                                                                                                                                         |
| <b>Web Resources</b>                                 |                                                                                                                                                                                                                                                                                                                         |
| 1                                                    | <a href="http://www.cs.kent.edu/~farrell/osf03/oldnotes/">http://www.cs.kent.edu/~farrell/osf03/oldnotes/</a>                                                                                                                                                                                                           |
| 2                                                    | <a href="https://it325blog.files.wordpress.com/2012/09/operating-system-concepts-7-th-edition.pdf">https://it325blog.files.wordpress.com/2012/09/operating-system-concepts-7-th-edition.pdf</a>                                                                                                                         |
| 3                                                    | <a href="https://www.google.co.in/books/edition/OPERATING_SYSTEMS/eei_jHVJi3oC?hl=en&amp;gbpv=1&amp;dq=operating%20systems&amp;pg=PR2&amp;printsec=frontcover">https://www.google.co.in/books/edition/OPERATING_SYSTEMS/eei_jHVJi3oC?hl=en&amp;gbpv=1&amp;dq=operating%20systems&amp;pg=PR2&amp;printsec=frontcover</a> |

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium, 1- Low

### FUNDAMENTALS OF FINTECH

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks |          |       |
|--------------|---|---|---|---|---------|-------------|-------|----------|-------|
|              |   |   |   |   |         |             | CIA   | External | Total |
|              |   |   |   |   | 2       | 2           | 25    | 75       | 100   |

#### Learning Objectives:

**LO1:** To educate the students to introduce Fintech

**LO2:** To gain knowledge in Financial Technology and Digital payments

**LO3:** To acquire knowledge in Cryptocurrencies

**LO4:** To know the knowledge in Blockchain Technology

**LO5:** To understand the effects of fintech on various sectors

#### Course Outcomes:

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

**CO1:** Identify the benefits of FinTech industry;

**CO2:** Enable a better understanding of Financial Technology and Digital Payments

|             |                                                    |
|-------------|----------------------------------------------------|
| <b>CO3:</b> | Analysethefunctioning of Cryptocurrency            |
| <b>CO4:</b> | Explain the impact of Block Chain Technology       |
| <b>CO5:</b> | Evaluate the effects of Fintech on various sectors |

### **Unit I: Introduction to Fintech**

Introduction – Meaning of FinTech - Definitions - The History and Evolution of the Fintech Industry - FinTech Ecosystem - Recent Developments - FinTech In India - FinTech Market Trends In India - Types Of FinTech or Transformation of Financial Services - Benefits Of FinTech - Drawbacks Of FinTech - Key Growth Drivers - Challenges.

### **Unit II: Financial Technology and Digital Payments**

Introduction -Artificial Intelligence (AI) in FinTech-Machine Learning in FinTech - Machine Learning in Accounting and Finance - Robotic Process Automation (RPA) – Financial Data Analytics - Data Science and Big Data in FinTech - Digital Payments - Cashless Society - DFS Eco System -Developing Countries and DFS: The Story of Mobile Money - RTGS networks.

### **Unit III: Cryptocurrencies**

Cryptocurrencies - features, benefits, disadvantages- Outline of cryptocurrency – types - wallet - Legal and Regulatory Implications - legal position of cryptocurrencies in India - Impact on cryptocurrencies.

### **Unit IV: Blockchain Technology**

Blockchain Technology in FinTech – An understanding of Blockchain technology, its potential, and applications - BCT in Banking – Benefits of BCT in banking - BCT in Indian Banking Sector - BCT insupply chain management.

### **Unit V: Effects of Fin-Tech on Various Sectors**

Effects of Fin-tech on Payment Innovations – The Implications of Fintech on Real Estate, Insurance, Health, and Payment Innovations - The effects of Fin-tech on Payment Innovations – Health- Real-Estate- Insurance Sector- Capital Market - Key Fin- tech trends - FinTech around the Globe: Asia, Middle East, South America, Europe, Southeast Asia / Australia and Africa.

### Recent Trends in Fintech

Faculty member will impart the knowledge on recent trends in Fintech to the students and these components will not cover in the examination.

### Text Books:

- 1 Dheenadhayalan V and Vijay C, 2022 Fintech, Vijay Nicole Imprints Pvt. Ltd, Chennai
- 2 Sanjay Phadke., 2020 Fintech Future : The Digital Dna Of Finance Paperback –
- 3 Agustin Rubini, 2021 Fintech in a Flash: Financial Technology Made Easy (newedition) Kindle Edition

### Supplementary Readings:

1. Aravind Narayanan 2022 Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction
2. Joseph Bonneau, Edward Felten, Andrew Miller, Steven Goldfeder, 2022 Princeton University
3. SlavaGomzin 2020 Bitcoin for Non-Mathematicians: Exploring the foundations of Crypto, Universal Publishers, USA
4. The Robotics Process Automation, Handbook: A Guide to Implementing, Tom Taulli/ Apress, Latest 1 ST Edition 2020 Website Reference:<https://www.ibm.com/industries/banking-financial-markets/resources/omnichannelbanking-paper/>.  
<https://thefinancialbrand.com/111080/evolution-future-digital-banking-baas>
5. Diamandis, P. H., & Kotler, S. 2020. The Future Is Faster Than You Think: How Converging Technologies Are Disrupting Business, Industries, and Our Lives. New York: Simon &Schuster.

### FILING OF GST RETURNS

| Subject Code         | L                                                                            | T | P | S | Credits | Inst. Hours | Marks |                        |       |
|----------------------|------------------------------------------------------------------------------|---|---|---|---------|-------------|-------|------------------------|-------|
|                      |                                                                              |   |   |   |         |             | CIA   | External (Practical)   | Total |
|                      |                                                                              |   |   |   | 1       | 2           | 50    | 50 (Internal Examiner) | 100   |
| Learning Objectives: |                                                                              |   |   |   |         |             |       |                        |       |
| LO1:                 | To understand the concept and importance of Goods and Services Tax           |   |   |   |         |             |       |                        |       |
| LO2:                 | To enable the students to prepare data for GSTR Forms                        |   |   |   |         |             |       |                        |       |
| LO3:                 | To gain knowledge on Filing GST Returns                                      |   |   |   |         |             |       |                        |       |
| LO4:                 | To understand the steps involved in GST Filing                               |   |   |   |         |             |       |                        |       |
| LO5:                 | To acquire knowledge on penalty for late filling of GST Returns              |   |   |   |         |             |       |                        |       |
| Course Outcomes:     |                                                                              |   |   |   |         |             |       |                        |       |
|                      | After the successful completion of the course, the students will be able to: |   |   |   |         |             |       |                        |       |
| CO1:                 | Prepare the Students for filing of GST returns through Online                |   |   |   |         |             |       |                        |       |
| CO2:                 | Helps in filing up of GSTR forms (GSTR 1 – GSTR11)                           |   |   |   |         |             |       |                        |       |
| CO3:                 | Explain the steps involved in GSTR filing                                    |   |   |   |         |             |       |                        |       |
| CO4:                 | Acquire knowledge on penalty for late filing GST Returns                     |   |   |   |         |             |       |                        |       |
| CO5:                 | Understand the concept of interest on outstanding tax                        |   |   |   |         |             |       |                        |       |

#### Content

1. Forms and due dates
2. GSTR Registration Forms
3. ITC Forms
4. Steps involved in filing GST return
5. GSTR1: Return for Outward Supplies
6. Difference between GSTR2A and GSTR 2B
7. GSTR3B: Summary of Inward and Outward Supplies
8. GSTR4: Return for Composition Dealers
9. GSTR5: Return for Non-Resident Taxable Persons
10. GSTR6: Return for Input Service Distributors
11. GSTR7: Return for Taxpayers Deducting TDS
12. GSTR8: Return for E-Commerce Operators Collecting TCS
13. GSTR10: Return for Registered Person whose GST Registration gets Cancelled
14. GSTR11: Return for UIN (Unique Identification Number) Holders
15. Penalty for late Filing of GST Return
16. Interest on Outstanding Tax
17. GSTR9C- Reconciliation Statement
18. GSTR9B- Filed by Electronic Commerce Operators

### **Recent Amendments in Filing of GST Returns**

Faculty member will impart the knowledge on recent Amendments in Filing of GST Returns to the students and these components will not cover in the examination.

### **Text Books:**

1. Balachandran V., 2024, Indirect Taxes, Sultan Chand and Sons, New Delhi
2. Satrangi G., Goods and Services Tax Precept and Practice 2024, Centax Publications, New Delhi
3. Anandaday Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited, New Delhi
4. Raj. C. A., Agarwa. K, 2019, Taxation and Indirect Taxes, Taxmann Publications Pvt Limited, New Delhi

### **Supplementary Readings:**

1. Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi
2. Sanjeet Sharma and Shaileja Anand, 2024, VK Global Publications (P) Ltd., New Delhi
3. Mishra. SK, 2024, Simplified Approach to GST, Educreation Publishing, New Delhi.
4. Viswanthan.B, 2024, Goods and Services Tax in India, New Century Publications, New Delhi.

### **Web Reference:**

- 1 <https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html>
- 2 <https://cleartax.in/s/gst-book-online-pdf>

**WORKING CAPITAL MANAGEMENT**

| Subject Code                                          | L                                                                                                                                                                                                                                                                                                                       | T | P | S | Credits | Inst. Hours | Marks |          |              |
|-------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---------|-------------|-------|----------|--------------|
|                                                       |                                                                                                                                                                                                                                                                                                                         |   |   |   |         |             | CIA   | External | Total        |
|                                                       | 4                                                                                                                                                                                                                                                                                                                       |   |   |   | 2       | 2           | 25    | 75       | 100          |
| Learning Objectives                                   |                                                                                                                                                                                                                                                                                                                         |   |   |   |         |             |       |          |              |
| LO 1                                                  | To explain working capital and interpret the cash conversion cycle                                                                                                                                                                                                                                                      |   |   |   |         |             |       |          |              |
| LO 2                                                  | To know whether the company maintain a large size of inventory for efficient and smooth production and sales operations.                                                                                                                                                                                                |   |   |   |         |             |       |          |              |
| LO 3                                                  | To prepare a cash budget and comment on it                                                                                                                                                                                                                                                                              |   |   |   |         |             |       |          |              |
| LO 4                                                  | To assess the components of credit policy and its evaluation                                                                                                                                                                                                                                                            |   |   |   |         |             |       |          |              |
| LO 5                                                  | To explain the inventory management techniques and calculate the Economic Ordering Quantity                                                                                                                                                                                                                             |   |   |   |         |             |       |          |              |
| Prerequisite: Should have studied Commerce in XII Std |                                                                                                                                                                                                                                                                                                                         |   |   |   |         |             |       |          |              |
| Unit                                                  | Contents                                                                                                                                                                                                                                                                                                                |   |   |   |         |             |       |          | No. of Hours |
| I                                                     | Introduction<br><br>Working Capital Meaning – Types of Working Capital - Importance of working capital management - Components of Working Capital - Factors Influencing Working Capital Requirements - Estimating Working capital management- Working Capital. Life Cycle - Role of Finance Manager in Working Capital. |   |   |   |         |             |       |          | 6            |
| II                                                    | Financing Current Assets<br><br>Different Approaches to Financing Current Assets- Conservative, Aggressive and Matching approach - Sources of Finance Committees on Working Capital Finance – Working Capital Financing Approach.                                                                                       |   |   |   |         |             |       |          | 6            |

|     |                                                                                                                                                                                                                                                                                                                         |           |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| III | <b>Cash Management</b><br>Importance - Factors Influencing Cash Balance – Motives of Holding Cash<br>- Determining Optimum Cash Balance – Cash Budgeting - Controlling and<br>Monitoring Collection and Disbursements. - Cash Management Models –<br>Baumol Model and Miller-Orr Model.                                 | 6         |
| IV  | <b>Receivables Management</b><br>Overview of Receivables Management – Significance – Elements of Credit<br>Policy Variables - Credit Standards - Credit period - Cash discount and<br>Collection efforts - Credit Evaluation - Control of Receivables.                                                                  | 6         |
| V   | <b>Inventory Management</b><br>Components of Inventory - Benefits of Holding Inventory - Importance of<br>Inventory Management -Techniques for Managing Inventory - Economic<br>Order Quantity (EOQ) - Stock levels - Analysis of Investment in Inventory<br>- Selective Inventory Control - ABC, VED and FSN Analysis. | 6         |
|     | <b>TOTAL</b>                                                                                                                                                                                                                                                                                                            | <b>30</b> |

**THIRD YEAR – SEMESTER – V****Core IX - Cost Accounting**

| Category                                              | L                                                                     | T | P | S | Credits | Inst. Hours | Marks |          |       |
|-------------------------------------------------------|-----------------------------------------------------------------------|---|---|---|---------|-------------|-------|----------|-------|
|                                                       |                                                                       |   |   |   |         |             | CIA   | External | Total |
| Core IX                                               | 5                                                                     |   |   |   | 4       | 5           | 25    | 75       | 100   |
| Learning Objectives                                   |                                                                       |   |   |   |         |             |       |          |       |
| LO1                                                   | To understand the various concepts of cost accounting.                |   |   |   |         |             |       |          |       |
| LO2                                                   | To prepare and reconcile Cost accounts.                               |   |   |   |         |             |       |          |       |
| LO3                                                   | To gain knowledge regarding valuation methods of material.            |   |   |   |         |             |       |          |       |
| LO4                                                   | To familiarize with the different methods of calculating labour cost. |   |   |   |         |             |       |          |       |
| LO5                                                   | To know the apportionment of Overheads.                               |   |   |   |         |             |       |          |       |
| Prerequisite: Should have studied Commerce in XII Std |                                                                       |   |   |   |         |             |       |          |       |

| Unit | Contents                                                                                                                                                                                                                                                                                                       | No. of Hours |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| I    | <b>Introduction of Cost Accounting</b><br>Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting – Installation of Costing System –Classification of Costs– Cost Centre– Profit Centre - Preparation of Cost Sheet. | 15           |
| II   | <b>Cost Sheet and Methods of Costing</b><br>Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.                                                                                                                                        | 15           |
| III  | <b>Material Costing</b><br>Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.                      | 15           |

|            |                                                                                                                                                                                                                                                                                                                                         |           |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| IV         | <b>Labour Costing</b><br>Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement.                                                        | 15        |
| V          | <b>Overheads Costing</b><br>Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate. | 15        |
|            | <b>TOTAL</b>                                                                                                                                                                                                                                                                                                                            | <b>75</b> |
| <b>CO</b>  | <b>Course Outcomes</b>                                                                                                                                                                                                                                                                                                                  |           |
| <b>CO1</b> | Remember and recall the various concepts of cost accounting                                                                                                                                                                                                                                                                             |           |
| <b>CO2</b> | Demonstrate the preparation and reconciliation of cost sheet.                                                                                                                                                                                                                                                                           |           |
| <b>CO3</b> | Analyze the various valuation methods of material.                                                                                                                                                                                                                                                                                      |           |
| <b>CO4</b> | Examine the different methods of calculating labour cost.                                                                                                                                                                                                                                                                               |           |
| <b>CO5</b> | Critically evaluate the apportionment of Overheads.                                                                                                                                                                                                                                                                                     |           |
|            | <b>Textbooks</b>                                                                                                                                                                                                                                                                                                                        |           |
| 1          | Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi                                                                                                                                                                                                                                                                |           |
| 2          | Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,                                                                                                                                                                                                                                      |           |
| 3          | Dr.S.N.Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi                                                                                                                                                                                                                                                   |           |
| 4          | T.S.Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai                                                                                                                                                                                                                                                      |           |
| 5          | S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi                                                                                                                                                                                                                                                                     |           |
|            | <b>Reference Books</b>                                                                                                                                                                                                                                                                                                                  |           |
| 1          | Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.                                                                                                                                                                                                                       |           |
| 2          | Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,                                                                                                                                                                                                                                          |           |
| 3          | V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi                                                                                                                                                                                                                                                       |           |
| 4          | Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt .Ltd .Chennai                                                                                                                                                                                                                                                              |           |
| 5          | Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata                                                                                                                                                                                                                                                                     |           |

**NOTE: Latest Edition of Textbooks May be Used**

**Web Resources**

|   |                                                                                                                                                                                                               |
|---|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | <a href="https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html">https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html</a> |
| 2 | <a href="https://www.accountingtools.com/articles/what-is-material-costing.html">https://www.accountingtools.com/articles/what-is-material-costing.html</a>                                                   |
| 3 | <a href="https://www.freshbooks.com/hub/accounting/overhead-cost">https://www.freshbooks.com/hub/accounting/overhead-cost</a>                                                                                 |

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

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

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

**THIRD YEAR – SEMESTER – V**

**Core VI - Banking Law and Practice**

| Category                   | L                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | T | P | S | Credits | Inst. Hours | Marks |                     |       |
|----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---------|-------------|-------|---------------------|-------|
|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |   |   |   |         |             | CIA   | External            | Total |
| Core VI                    | 5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |   |   |   | 4       | 5           | 25    | 75                  | 100   |
| <b>Learning Objectives</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |   |   |   |         |             |       |                     |       |
| <b>LO1</b>                 | To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |   |   |   |         |             |       |                     |       |
| <b>LO2</b>                 | To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |   |   |   |         |             |       |                     |       |
| <b>LO3</b>                 | To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |   |   |   |         |             |       |                     |       |
| <b>LO4</b>                 | To understand how capital fund of commercial banks, objectives and process of Asset securitization etc                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |   |   |   |         |             |       |                     |       |
| <b>LO5</b>                 | To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |   |   |   |         |             |       |                     |       |
| <b>Unit</b>                | <b>Contents</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |   |   |   |         |             |       | <b>No. of Hours</b> |       |
| I                          | <b>Introduction to Banking</b><br>History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India - Payment Banks and Small Banks - Commercial Banking: Definition - Classification of Banks. Banking System - Universal Banking - Commercial Banking functions - Role of Banks in Economic Development. Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank.                                                                                                                                               |   |   |   |         |             |       | 15                  |       |
| II                         | <b>RBI</b><br>Establishment – objective - Legal framework – Functions – SBI - Origin and History – Establishment Indian subsidiaries - Foreign subsidiaries -Non-Banking-Subsidiaries-Personal banking International banking-Trade Financing-Correspondent banking - Co-operative banks-Meaning and definition-Features-Co-operative banks vs Commercial banks-Structure.-NBFC-Role of NBFCRBI Regulations-Financial sector reforms-Sukhmoy committee 1985-Narasimham committee I and II-Prudential norms: capital adequacy norms-classification of assets and provisioning – Meaning, Structure of Interest Rates - Short term and Long Term – Impacts of Savings and Borrowings. |   |   |   |         |             |       | 15                  |       |

|            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |    |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| III        | <b>Bank Account</b><br>Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account-‘Donatio Mortis Causa’-Passbook-Bank Customer Relationship-Special Types of currents –KYC norms. Bank Lending – Lending Sources-Bank Lending Principles-Forms of lending-Loan evaluation process-securities of lending-Factors influencing bank lending – Negotiable Instruments –Meaning –Characteristics-Types. Crossing –Definition – Objectives-Crossing and negotiability-Consequences of Crossing.                                                                                                                                                                                                     | 15 |
| IV         | <b>Endorsement</b><br>Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative –Negotiation bank-effect of endorsement-Rules regarding Endorsement - Paying banker-Banker’s duty-Dishonouring of Cheques-Discharge of paying banks Payments of a crossed cheque payment. Collecting bankers-Statutory protection under section85 - Refusal of cheques Payment. Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer grievances-Grievance Redressal –Banking Ombudsman.                                                                                            | 15 |
| V          | <b>E-Banking</b><br>Meaning-Services-e-banking and Financial services- Initiatives- Opportunities-Internet banking Meaning-Internet banking Vs Traditional banking-Services-Drawbacks-Frauds in Internet banking. Mobile banking– Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM Evolution -Concept-Features - Types-. Electronic money-Meaning- Categories-Merits of e-money - National Electronic Funds Transfer (NEFT) Real Time Gross Settlement (RTGS) Difference between NEFT & RTGS-Meaning- Steps-Benefits-Monetary policies- final sector reforms- Chakravarthy committee 1985- Narasimham Committee I &II Prudential norms capital adequacy norms- classification of assets & provisions. | 15 |
|            | <b>TOTAL</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 75 |
| <b>CO</b>  | <b>Course Outcomes</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |    |
| <b>CO1</b> | Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |    |
| <b>CO2</b> | Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |    |
| <b>CO3</b> | Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |    |
| <b>CO4</b> | Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |    |

|                  |                                                                                                                   |
|------------------|-------------------------------------------------------------------------------------------------------------------|
| <b>CO5</b>       | Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc. |
| <b>Textbooks</b> |                                                                                                                   |
| 1                | Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai                                   |
| 2                | Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi           |
| 3                | Gupta P.K. Gordon E. Banking and Insurance, Himalaya publication, Kolkata                                         |
| 4                | Gajendra, A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi                                      |
| 5                | K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi               |

| Reference Books                                      |                                                                                                                      |
|------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|
| 1                                                    | B. Santhanam, Banking & Financial System, Margam Publication, Chennai                                                |
| 2                                                    | <u>Katait Sanjay</u> , Banking Theory and Practice, Lambert Academic Publishing,                                     |
| 3                                                    | Henry Dunning Macleod, The Theory and Practice Of Banking, Hard Press Publishing, Old New Zealand                    |
| 4                                                    | William Amasa Scott, Money and Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA |
| 5                                                    | Nektarios Michail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London    |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |                                                                                                                      |
| Web Resources                                        |                                                                                                                      |
| 1                                                    | <a href="https://www.rbi.org.in/">https://www.rbi.org.in/</a>                                                        |
| 2                                                    | <a href="https://businessjargons.com/e-banking.html">https://businessjargons.com/e-banking.html</a>                  |
| 3                                                    | <a href="https://www.wallstreetmojo.com/endorsement/">https://www.wallstreetmojo.com/endorsement/</a>                |

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

## Core XI - Income Tax Law and Practice I

| Category                                              | L                                                                                                                                                                                                                                                               | T | P | S | Credits | Inst. Hours | Marks |          |              |
|-------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---------|-------------|-------|----------|--------------|
|                                                       |                                                                                                                                                                                                                                                                 |   |   |   |         |             | CIA   | External | Total        |
| Core XI                                               | 5                                                                                                                                                                                                                                                               |   |   |   | 4       | 5           | 25    | 75       | 100          |
| Learning Objectives                                   |                                                                                                                                                                                                                                                                 |   |   |   |         |             |       |          |              |
| LO1                                                   | To understand the basic concepts & definitions under the Income Tax Act,1961.                                                                                                                                                                                   |   |   |   |         |             |       |          |              |
| LO2                                                   | To compute the residential status of an assessee and the incidence of tax.                                                                                                                                                                                      |   |   |   |         |             |       |          |              |
| LO3                                                   | To compute income under the head salaries.                                                                                                                                                                                                                      |   |   |   |         |             |       |          |              |
| LO4                                                   | To learn the concepts of Annual value, associated deductions and the calculation of income from House property.                                                                                                                                                 |   |   |   |         |             |       |          |              |
| LO5                                                   | To compute the income from Business & Profession considering its basic principles & specific disallowances.                                                                                                                                                     |   |   |   |         |             |       |          |              |
| Prerequisite: Should have studied Commerce in XII Std |                                                                                                                                                                                                                                                                 |   |   |   |         |             |       |          |              |
| Unit                                                  | Contents                                                                                                                                                                                                                                                        |   |   |   |         |             |       |          | No. of Hours |
| I                                                     | <b>Introduction to Income Tax</b><br>Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act – Assessee – Types– Incomes Exempted under Section 10. |   |   |   |         |             |       |          | 15           |
| II                                                    | <b>Residential Status</b><br>Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.               |   |   |   |         |             |       |          | 15           |
| III                                                   | <b>Income from Salary</b><br>Computation of Salary Income – Features of Salary – Allowances – Types of Allowances - Perquisites – Kinds of Perquisites –Types of Provident Fund -                                                                               |   |   |   |         |             |       |          | 15           |

|                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |           |
|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
|                        | Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary.                                                                                                                                                                                                                                                                                                                                                                            |           |
| IV                     | <b>Income from House Property</b><br>Income from House Property –Basis of Charge – Annual Value –Gross Annual Value, Net Annual Value of Let-out Property, Self– Occupied Property–Amenities–Deductions.                                                                                                                                                                                                                                                                  | 15        |
| V                      | <b>Profits and Gains from Business or Profession</b><br>Income from Business or Profession – Allowable Expenses – Not Allowable Expenses - General Deductions – Provisions Relating to Depreciation – Deemed Business Profits - Undisclosed Incomes – Investments – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis – Computation of Income from Business or Profession. | 15        |
|                        | <b>TOTAL</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>75</b> |
| <b>CO</b>              | <b>Course Outcomes</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                    |           |
| <b>CO1</b>             | Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.                                                                                                                                                                                                                                                                                                                                                                             |           |
| <b>CO2</b>             | Assess the residential status of an assessee & the incidence of tax.                                                                                                                                                                                                                                                                                                                                                                                                      |           |
| <b>CO3</b>             | Compute income of an individual under the head salaries.                                                                                                                                                                                                                                                                                                                                                                                                                  |           |
| <b>CO4</b>             | Ability to compute income from house property.                                                                                                                                                                                                                                                                                                                                                                                                                            |           |
| <b>CO5</b>             | Evaluate income from a business carried on or from the practice of a Profession.                                                                                                                                                                                                                                                                                                                                                                                          |           |
| <b>Textbooks</b>       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |           |
| 1                      | V.P.Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.                                                                                                                                                                                                                                                                                                                                                                 |           |
| 2                      | T.S.Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.                                                                                                                                                                                                                                                                                                                                                                               |           |
| 3                      | Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.                                                                                                                                                                                                                                                                                                                                                                                               |           |
| 4                      | H.C. Mehrotra, Dr.Goyal S.P,Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.                                                                                                                                                                                                                                                                                                                                                                               |           |
| 5                      | T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.                                                                                                                                                                                                                                                                                                                                                                                   |           |
| <b>Reference Books</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |           |
| 1                      | Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai                                                                                                                                                                                                                                                                                                                                                                                           |           |
| 2                      | Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi.                                                                                                                                                                                                                                                                                                                                                                                                 |           |

|                                                      |                                                                                                                                     |
|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|
| 3                                                    | Vinod K. Singhanian, Students Guide to Income Tax.,U.K.Bharghava Taxman.                                                            |
| 4                                                    | Dr.Vinod K Singhanian, Dr. Monica Singhanian, Taxmann's Students' Guide to Income Tax, New Delhi.                                   |
| 5                                                    | Mittal Preethi Raniand Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.                                 |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |                                                                                                                                     |
| <b>Web Resources</b>                                 |                                                                                                                                     |
| 1                                                    | <a href="https://cleartax.in/s/residential-status/">https://cleartax.in/s/residential-status/</a>                                   |
| 2                                                    | <a href="https://www.legalraasta.com/itr/income-from-salary/">https://www.legalraasta.com/itr/income-from-salary/</a>               |
| 3                                                    | <a href="https://taxguru.in/income-tax/income-house-properties.html">https://taxguru.in/income-tax/income-house-properties.html</a> |

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

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

**THIRD YEAR – SEMESTER – V**

**Core XII - Auditing & Corporate Governance**

| Category                                              | L                                                                                                                                                                                                                                                                                                                                                                                    | T | P | S | Credits | Inst. Hours | Marks |              |       |
|-------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---------|-------------|-------|--------------|-------|
|                                                       |                                                                                                                                                                                                                                                                                                                                                                                      |   |   |   |         |             | CIA   | External     | Total |
| Core XII                                              | 5                                                                                                                                                                                                                                                                                                                                                                                    |   |   |   | 3       | 5           | 25    | 75           | 100   |
| Learning Objectives                                   |                                                                                                                                                                                                                                                                                                                                                                                      |   |   |   |         |             |       |              |       |
| LO1                                                   | To enable students to understand process of auditing and its classification.                                                                                                                                                                                                                                                                                                         |   |   |   |         |             |       |              |       |
| LO2                                                   | To impart knowledge on internal check and internal control.                                                                                                                                                                                                                                                                                                                          |   |   |   |         |             |       |              |       |
| LO3                                                   | To illustrate the role of auditors in company.                                                                                                                                                                                                                                                                                                                                       |   |   |   |         |             |       |              |       |
| LO4                                                   | To help students understand the framework, theories and models of Corporate Governance.                                                                                                                                                                                                                                                                                              |   |   |   |         |             |       |              |       |
| LO5                                                   | To provide insights into the concept of Corporate Social Responsibility                                                                                                                                                                                                                                                                                                              |   |   |   |         |             |       |              |       |
| Prerequisite: Should have studied Commerce in XII Std |                                                                                                                                                                                                                                                                                                                                                                                      |   |   |   |         |             |       |              |       |
| Unit                                                  | Contents                                                                                                                                                                                                                                                                                                                                                                             |   |   |   |         |             |       | No. of Hours |       |
| I                                                     | Introduction to Auditing<br>Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of Banking, Insurance, Non-Profit Organizations and Charitable Societies, Trusts, Organizations.                                                                 |   |   |   |         |             |       | 15           |       |
| II                                                    | Audit Procedures and Documentation<br>Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check – Vouching – Cash and Trade Transactions - Verification and Valuations of Assets and Liabilities.                                                                                                                                           |   |   |   |         |             |       | 15           |       |
| III                                                   | Company Auditor<br>Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor – Professional Conduct and Ethics in Auditing - Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer Systems – Procedure of Audit under ISA System. |   |   |   |         |             |       | 15           |       |

|    |                                                                                                                                                                                                                                                                                                                             |    |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| IV | <b>Introduction to Corporate Governance</b><br>Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance. | 15 |
| V  | <b>Corporate Social Responsibility</b><br>Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013.                                                                       | 15 |
|    | <b>TOTAL</b>                                                                                                                                                                                                                                                                                                                | 75 |

| CO  | Course Outcomes                                                      |
|-----|----------------------------------------------------------------------|
| CO1 | Define auditing and its process.                                     |
| CO2 | Compare and contrast essence of internal check and internal control. |
| CO3 | Identify the role of auditors in companies.                          |
| CO4 | Define the concept of Corporate Governance.                          |
| CO5 | Appraise the implications of Corporate Social Responsibility         |

| Textbooks |                                                                                                          |
|-----------|----------------------------------------------------------------------------------------------------------|
| 1         | Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi                       |
| 2         | B. N. Tandon, S. Sudharsanam & S. Sundharabahu, Practical Auditing, S. Chand & Sons New Delhi.           |
| 3         | Dr. T. R. Sharma, Dr. Gaurav Sankalp, Auditing & Corporate Governance, Sahitya Bhawan Publications, Agra |
| 4         | Aruna Jha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.                     |

| Reference Books |                                                                                                              |
|-----------------|--------------------------------------------------------------------------------------------------------------|
| 1               | Kevin Keasey, Steve Thompson & Mike Wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley |
| 2               | Dr. T. R. Sharma, Auditing, Sahitya Bhawan Publications, Agra                                                |
| 3               | C. B. Gupta, Neha Singhal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.                   |
| 4               | Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai.                                         |

**NOTE: Latest Edition of Textbooks May be Used**

| Web Resources |                                                                                                                                                       |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1             | <a href="https://www.wallstreetmojo.com/audit-procedures/">https://www.wallstreetmojo.com/audit-procedures/</a>                                       |
| 2             | <a href="https://theinvestorsbook.com/company-auditor.html">https://theinvestorsbook.com/company-auditor.html</a>                                     |
| 3             | <a href="https://www.investopedia.com/terms/c/corp-social-responsibility.asp">https://www.investopedia.com/terms/c/corp-social-responsibility.asp</a> |

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

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

| Category                                                     | L                                                                                                                                                                                                                                                                   | T | P | S | Credits | Inst. Hours | Marks |              |       |
|--------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---------|-------------|-------|--------------|-------|
|                                                              |                                                                                                                                                                                                                                                                     |   |   |   |         |             | CIA   | External     | Total |
| Discipline Specific Elective 1/2                             | 4                                                                                                                                                                                                                                                                   |   |   |   | 3       | 4           | 25    | 75           | 100   |
| <b>Learning Objectives</b>                                   |                                                                                                                                                                                                                                                                     |   |   |   |         |             |       |              |       |
| LO1                                                          | To understand the object technology                                                                                                                                                                                                                                 |   |   |   |         |             |       |              |       |
| LO2                                                          | To impart the information on codes and arrays                                                                                                                                                                                                                       |   |   |   |         |             |       |              |       |
| LO3                                                          | To enhance the user functions                                                                                                                                                                                                                                       |   |   |   |         |             |       |              |       |
| LO4                                                          | To analyzete classes and objects                                                                                                                                                                                                                                    |   |   |   |         |             |       |              |       |
| LO5                                                          | To Enhance reusability features using the concept inheritance                                                                                                                                                                                                       |   |   |   |         |             |       |              |       |
| <b>Prerequisite: Should have studied Commerce in XII Std</b> |                                                                                                                                                                                                                                                                     |   |   |   |         |             |       |              |       |
| Unit                                                         | Contents                                                                                                                                                                                                                                                            |   |   |   |         |             |       | No. of Hours |       |
| I                                                            | Introduction to Object Technology: Object Oriented Programming Concepts–OOP Benefits and OOP applications. Elementary C++ Programming: Keywords- Variables- Constants/ Literals - Operators- Fundamental Data Types - Expressions- General Format of a C++ program. |   |   |   |         |             |       | 12           |       |
| II                                                           | Conditional/Decision Making Statements: if, if-else, else-if ladder nested if and switch Statements. Loop Statements: while, do-while, for loop. Jump Statements: break, continue, goto statements -Arrays.                                                         |   |   |   |         |             |       | 12           |       |
| III                                                          | User-Defined Functions: Function Prototyping – Function call - Parameters Passing methods- Inline Functions - Function Overloading - Function Overriding–Strings.                                                                                                   |   |   |   |         |             |       | 12           |       |
| IV                                                           | Classes and Objects: -Declaring class and objects -Member functions-Friend Functions-Passing object to function – Returning object from function. Constructors: Features of constructors – Types of Constructors. Destructors: Features of Destructor.              |   |   |   |         |             |       | 12           |       |

|   |                                                                                                                                                 |           |
|---|-------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| V | Inheritance: Single Inheritance - Multilevel inheritance - Multiple Inheritance - Hierarchical Inheritance - Hybrid Inheritance – Polymorphism. | 12        |
|   | <b>TOTAL</b>                                                                                                                                    | <b>60</b> |

| CO  | Course Outcomes                                             |
|-----|-------------------------------------------------------------|
| CO1 | Recall the basics of Building any programming language      |
| CO2 | Explain about Arrays with illustration                      |
| CO3 | Analyze the benefits of using Friend Function•              |
| CO4 | Develop programs for overloading Unary and Binary Operators |
| CO5 | Access the memory Address of any variable using pointers    |

| Textbooks |                                                                                |
|-----------|--------------------------------------------------------------------------------|
| 1         | E.Balaguruswamy, “Object Oriented Programming in C++”, Sixth Edition, 2012,TMH |
| 2         | H. Schildt, “The Complete Reference C++”, Fourth Edition, 2002, TMH            |
| 3         | KanetkarY,” Let us C++”, Third Edition, 1999, BPB Publishers.                  |

| Reference Books |                                                                    |
|-----------------|--------------------------------------------------------------------|
| 1               | John R Hubbard, “Programming with C++”, Third Edition, 2009, TMH.  |
| 2               | Grady Booch, "Object Oriented Analysis and Design", Addison Wesley |
| 3               | James RumboughEtal, "Object Oriented Modelling and Design "        |

**NOTE: Latest Edition of Textbooks May be Used**

| Web Resources |                                                                                                                                                         |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1             | <a href="http://en.highscore.de/cpp/boost/">http://en.highscore.de/cpp/boost/</a>                                                                       |
| 2             | <a href="http://bookboon.com/en/structural-programming-with-c-plus-plus-ebook">http://bookboon.com/en/structural-programming-with-c-plus-plus-ebook</a> |

## MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

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

### THIRD YEAR – SEMESTER - V

## Discipline Specific Elective 2/2 - Introduction to Oracle and SQ file

| Category                         | L                                                                                                        | T | P | S | Credits | Inst. Hours | Marks |          |       |
|----------------------------------|----------------------------------------------------------------------------------------------------------|---|---|---|---------|-------------|-------|----------|-------|
|                                  |                                                                                                          |   |   |   |         |             | CIA   | External | Total |
| Discipline Specific Elective 2/2 | 4                                                                                                        |   |   |   | 3       | 4           | 25    | 75       | 100   |
| Learning Objectives              |                                                                                                          |   |   |   |         |             |       |          |       |
| LO1                              | To enhance the knowledge and understanding of Database analysis and design.                              |   |   |   |         |             |       |          |       |
| LO2                              | To Enhance the knowledge of the processes of Database Development and Administration using SQL and PL/SQ |   |   |   |         |             |       |          |       |
| LO3                              | To understand the implantation of keys                                                                   |   |   |   |         |             |       |          |       |

|                                                              |                                                                                                                                                                                                                                                        |                     |
|--------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| <b>LO4</b>                                                   | To create the database and tables and setting the keys                                                                                                                                                                                                 |                     |
| <b>LO5</b>                                                   | To imply the functions                                                                                                                                                                                                                                 |                     |
| <b>Prerequisite: Should have studied Commerce in XII Std</b> |                                                                                                                                                                                                                                                        |                     |
| <b>Unit</b>                                                  | <b>Contents</b>                                                                                                                                                                                                                                        | <b>No. of Hours</b> |
| I                                                            | Introduction to File – Flat File – Advantage and disadvantage of Flat File – Introduction to Database - Types of database structure: Hierarchical Data Base – Relational Data Base – Object Relational Data Base.                                      | 12                  |
| II                                                           | Introduction to Relational Database – Relational Database terms: Records – Fields – Tables – Advantage and disadvantage of Relational Database.                                                                                                        | 12                  |
| III                                                          | Keys: Primary Key – Foreign Key – Candidate Key – Composite Key - Super Key – Implementation of those keys on tables.                                                                                                                                  | 12                  |
| IV                                                           | Introduction to Oracle: Creating database – Creating tables – Setting Primary Key and Foreign Keys on tables – Introduction to SQL queries: CREATE, ALTER, DROP, RENAME, TRUNCATE, SELECT statements – Retrieving data – Restricting and Sorting data. | 12                  |
| V                                                            | Function – Single Row Function – Group Function – Reporting Aggregated data – Displaying data from multiple tables – Sub Queries.                                                                                                                      | 12                  |
|                                                              | <b>TOTAL</b>                                                                                                                                                                                                                                           | <b>60</b>           |
| <b>CO</b>                                                    | <b>Course Outcomes</b>                                                                                                                                                                                                                                 |                     |
| <b>CO1</b>                                                   | Listout the merits and demerits of files                                                                                                                                                                                                               |                     |
| <b>CO2</b>                                                   | Paraphrase the relational database and its usage                                                                                                                                                                                                       |                     |
| <b>CO3</b>                                                   | Analyze the various keys on tables                                                                                                                                                                                                                     |                     |
| <b>CO4</b>                                                   | Apply the concept creating database and tables                                                                                                                                                                                                         |                     |
| <b>CO5</b>                                                   | Enumerate the various functions and displaying data from multiple tables                                                                                                                                                                               |                     |
| <b>Textbooks</b>                                             |                                                                                                                                                                                                                                                        |                     |
| 1                                                            | Steven Feuerstein, Oracle and SQ file, O-Reilly Publication, 2002                                                                                                                                                                                      |                     |
| 2                                                            | Jason Prince, Oracle Database 12cSQL                                                                                                                                                                                                                   |                     |
| 3                                                            | Sanjay Mishra, Alan Beaulieru, Mastering Oracle SQL                                                                                                                                                                                                    |                     |
| <b>Reference Books</b>                                       |                                                                                                                                                                                                                                                        |                     |

|                                                      |                                                                                                                                                                                                                                                                                                                                           |
|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1                                                    | Joel Murach, Oracle SQL and PL SQL for developers                                                                                                                                                                                                                                                                                         |
| 2                                                    | Alice Rischert, Oracle SQL workbook                                                                                                                                                                                                                                                                                                       |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |                                                                                                                                                                                                                                                                                                                                           |
| <b>Web Resources</b>                                 |                                                                                                                                                                                                                                                                                                                                           |
| 1                                                    | <a href="https://www.google.co.in/books/edition/Oracle_SQL_Plus/rIg6LtArAPcC?hl=en&amp;gbpv=1&amp;dq=oracle%20and%20sql%20file&amp;pg=PP1&amp;printsec=frontcover">https://www.google.co.in/books/edition/Oracle_SQL_Plus/rIg6LtArAPcC?hl=en&amp;gbpv=1&amp;dq=oracle%20and%20sql%20file&amp;pg=PP1&amp;printsec=frontcover</a>           |
| 2                                                    | <a href="https://www.google.co.in/books/edition/Mastering_Oracle_SQL/RI2_4LhDjZkC?hl=en&amp;gbpv=1&amp;dq=oracle%20and%20sql%20file&amp;pg=PP1&amp;printsec=frontcover">https://www.google.co.in/books/edition/Mastering_Oracle_SQL/RI2_4LhDjZkC?hl=en&amp;gbpv=1&amp;dq=oracle%20and%20sql%20file&amp;pg=PP1&amp;printsec=frontcover</a> |
| 3                                                    | <a href="https://www.scribd.com/doc/4367886/Oracle-SQL-Syllabus">https://www.scribd.com/doc/4367886/Oracle-SQL-Syllabus</a>                                                                                                                                                                                                               |

#### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

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

### THIRD YEAR – SEMESTER – V

### Discipline Specific Elective 3/4 - Mobile Computing

| Category                                                     | L                                                                                                                                                                                                                                                                              | T | P | S | Credits | Inst. Hours | Marks |          |                     |
|--------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---------|-------------|-------|----------|---------------------|
|                                                              |                                                                                                                                                                                                                                                                                |   |   |   |         |             | CIA   | External | Total               |
| <b>Discipline Specific Elective 3/4</b>                      | 4                                                                                                                                                                                                                                                                              |   |   |   | 3       | 4           | 25    | 75       | 100                 |
| <b>Learning Objectives</b>                                   |                                                                                                                                                                                                                                                                                |   |   |   |         |             |       |          |                     |
| <b>C1</b>                                                    | To understand the basic concepts of mobile computing                                                                                                                                                                                                                           |   |   |   |         |             |       |          |                     |
| <b>C2</b>                                                    | To familiarize with the network protocol stack                                                                                                                                                                                                                                 |   |   |   |         |             |       |          |                     |
| <b>C3</b>                                                    | To learn the basics of telecommunication strategy                                                                                                                                                                                                                              |   |   |   |         |             |       |          |                     |
| <b>C4</b>                                                    | Be exposed to Ad-Hoc networks                                                                                                                                                                                                                                                  |   |   |   |         |             |       |          |                     |
| <b>C5</b>                                                    | To gain knowledge about different mobile platforms and application development                                                                                                                                                                                                 |   |   |   |         |             |       |          |                     |
| <b>Prerequisite: Should have studied Commerce in XII Std</b> |                                                                                                                                                                                                                                                                                |   |   |   |         |             |       |          |                     |
| <b>Unit</b>                                                  | <b>Contents</b>                                                                                                                                                                                                                                                                |   |   |   |         |             |       |          | <b>No. of Hours</b> |
| I                                                            | Introduction-Mobile Computing – Mobile Computing Applications –Generations of Mobile computing – Structure of Mobile Computing Application. MAC Protocols – Wireless MAC Issues – Fixed Assignment Schemes – Random Assignment Schemes – Reservation Based Schemes.            |   |   |   |         |             |       |          | 12                  |
| II                                                           | Mobile Ad-Hoc Networks-Ad-Hoc Basic Concepts – Characteristics – Applications – Design Issues – Routing – Essential of Traditional Routing Protocols –Popular Routing Protocols – Vehicular Ad Hoc networks ( VANET) – MANET Vs VANET –Security.                               |   |   |   |         |             |       |          | 12                  |
| III                                                          | Mobile Telecommunication System-Global System for Mobile Communication (GSM) – — Services & Architecture — Protocols — Connection Establishment - General Packet Radio Service (GPRS) – Universal Mobile Tele communication System (UMTS). Architecture — Handover — Security. |   |   |   |         |             |       |          | 12                  |
| IV                                                           | Mobile Internet Protocol and Transport Layer-Overview of Mobile IP – Features of Mobile IP – Key Mechanism in Mobile IP – route Optimization. Overview of TCP/IP – Architecture of TCP/IP Adaptation of TCP Window – Improvement in                                            |   |   |   |         |             |       |          | 12                  |

|                                                      |                                                                                                                                                                                                                                                                                                                                                                   |           |
|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
|                                                      | TCP Performance.                                                                                                                                                                                                                                                                                                                                                  |           |
| V                                                    | Mobile Platforms and Applications-Mobile Device Operating Systems – Special Constrains & Requirements – Commercial Mobile Operating Systems – Software Development Kit: iOS, Android, BlackBerry, Windows Phone – M-Commerce – Structure– Pros & Cons – Mobile Payment System – Security Issues.                                                                  | 12        |
|                                                      | <b>TOTAL</b>                                                                                                                                                                                                                                                                                                                                                      | <b>60</b> |
| <b>CO</b>                                            | <b>Course Outcomes</b>                                                                                                                                                                                                                                                                                                                                            |           |
| <b>CO1</b>                                           | Paraphrase the mobile computing                                                                                                                                                                                                                                                                                                                                   |           |
| <b>CO2</b>                                           | Analyze the different networks and designs issues                                                                                                                                                                                                                                                                                                                 |           |
| <b>CO3</b>                                           | Acquire the knowledge on the mobile telecommunication systems                                                                                                                                                                                                                                                                                                     |           |
| <b>CO4</b>                                           | Apply the mobile Internet protocol and transport layer                                                                                                                                                                                                                                                                                                            |           |
| <b>CO5</b>                                           | Enhance the skills on the different platforms and application models                                                                                                                                                                                                                                                                                              |           |
| <b>Textbooks</b>                                     |                                                                                                                                                                                                                                                                                                                                                                   |           |
| 1                                                    | Jochen Schiller, “Mobile Communications”, PHI/Pearson Education, Second Edition, 2003. (Unit I Chap 1,2 &3- Unit II chap 4,5 &6-Unit III Chap 7.Unit IV Chap 8- Unit V Chap 9&10.)                                                                                                                                                                                |           |
| 2                                                    | William Stallings, “Wireless Communications and Networks”, PHI/Pearson Education, 2002. (Unit I Chapter – 7&10-Unit II Chap 9)                                                                                                                                                                                                                                    |           |
| 3                                                    | Kaveh Pahlavan, Prasanth Krishnamoorthy, “Principles of Wireless Networks”, PHI/Pearson Education, 2003.                                                                                                                                                                                                                                                          |           |
| <b>Reference Books</b>                               |                                                                                                                                                                                                                                                                                                                                                                   |           |
| 1                                                    | Uwe Hansmann, Lothar Merk, Martin S. Nicklons and Thomas Stober, “Principles of Mobile Computing”, Springer, New York, 2003.                                                                                                                                                                                                                                      |           |
| 2                                                    | Hazyszt of Wesolowshi, “Mobile Communication Systems”, John Wiley and Sons Ltd, 2002.                                                                                                                                                                                                                                                                             |           |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |                                                                                                                                                                                                                                                                                                                                                                   |           |
| <b>Web Resources</b>                                 |                                                                                                                                                                                                                                                                                                                                                                   |           |
| 1                                                    | <a href="https://www.google.co.in/books/edition/FUNDAMENTALS_OF_MOBILE_COMPUTING_Second/NREACwAAQBAJ?hl=en&amp;gbpv=1&amp;dq=mobile%20computing&amp;pg=PP1&amp;printsec=frontcover">https://www.google.co.in/books/edition/FUNDAMENTALS_OF_MOBILE_COMPUTING_Second/NREACwAAQBAJ?hl=en&amp;gbpv=1&amp;dq=mobile%20computing&amp;pg=PP1&amp;printsec=frontcover</a> |           |
| 2                                                    | <a href="https://www.google.co.in/books/edition/Mobile_Computing/LSqPLwEACAAJ?hl=en">https://www.google.co.in/books/edition/Mobile_Computing/LSqPLwEACAAJ?hl=en</a>                                                                                                                                                                                               |           |
| 3                                                    | <a href="https://www.google.co.in/books/edition/Mobile_Computing/psAgAQAAIAAJ?hl=en&amp;gbpv=1&amp;bsq=mobile+computing&amp;dq=mobile+computing&amp;printsec=frontcover">https://www.google.co.in/books/edition/Mobile_Computing/psAgAQAAIAAJ?hl=en&amp;gbpv=1&amp;bsq=mobile+computing&amp;dq=mobile+computing&amp;printsec=frontcover</a>                       |           |

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

### Discipline Specific Elective 4/4 - Management Information Systems

| Category                            | L                                                                            | T | P | S | Credits | Inst. Hours | Marks |          |       |
|-------------------------------------|------------------------------------------------------------------------------|---|---|---|---------|-------------|-------|----------|-------|
|                                     |                                                                              |   |   |   |         |             | CIA   | External | Total |
| Discipline Specific Elective<br>4/4 | 4                                                                            |   |   |   | 3       | 4           | 25    | 75       | 100   |
| Learning Objectives                 |                                                                              |   |   |   |         |             |       |          |       |
| LO1                                 | To understand the management information system                              |   |   |   |         |             |       |          |       |
| LO2                                 | To explore the system concepts and to identify the characteristics of system |   |   |   |         |             |       |          |       |
| LO3                                 | To analyse the transaction processing system                                 |   |   |   |         |             |       |          |       |
| LO4                                 | To apply the database management systems and architecture networks           |   |   |   |         |             |       |          |       |

|                                                              |                                                                                                                                                                                                                                                                                                     |                     |
|--------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| <b>LO5</b>                                                   | To estimate the functional management information systems                                                                                                                                                                                                                                           |                     |
| <b>Prerequisite: Should have studied Commerce in XII Std</b> |                                                                                                                                                                                                                                                                                                     |                     |
| <b>Unit</b>                                                  | <b>Contents</b>                                                                                                                                                                                                                                                                                     | <b>No. of Hours</b> |
| I                                                            | Management information system: meaning – features – requisites of an effective MIS – MIS Model – components – subsystems of an MIS – role and importance – corporate planning for MIS – growth of MIS in an organization – centralization vs decentralization of MIS. Support – Limitations of MIS. | 12                  |
| II                                                           | System concepts – elements of system – characteristics of a system – types of system – categories of information system – system development life cycle – system enhancement.                                                                                                                       | 12                  |
| III                                                          | Information systems in business and management: Transaction processing system: Information repeating and executive information system.                                                                                                                                                              | 12                  |
| IV                                                           | Database management systems – conceptual presentation – client server architectures networks.                                                                                                                                                                                                       | 12                  |
| V                                                            | Functional management information system: Financial – accounting – marketing – production – Human resource – business process outsourcing.                                                                                                                                                          | 12                  |
|                                                              | <b>TOTAL</b>                                                                                                                                                                                                                                                                                        | <b>60</b>           |
| <b>CO</b>                                                    | <b>Course Outcomes</b>                                                                                                                                                                                                                                                                              |                     |
| <b>CO1</b>                                                   | Paraphrase the characteristics of Management information system                                                                                                                                                                                                                                     |                     |
| <b>CO2</b>                                                   | Describe the elements and characteristics of system                                                                                                                                                                                                                                                 |                     |
| <b>CO3</b>                                                   | Enumerate the application of information system in business                                                                                                                                                                                                                                         |                     |
| <b>CO4</b>                                                   | Explain the database management system                                                                                                                                                                                                                                                              |                     |
| <b>CO5</b>                                                   | Elaborate the functional management information system in financial, accounting, marketing and production.                                                                                                                                                                                          |                     |
| <b>Textbooks</b>                                             |                                                                                                                                                                                                                                                                                                     |                     |
| 1                                                            | Gordon B. Davis And MaggretheH , Olson , Management Information Systems , McGraw Hill International Edition - Second Edition , 1998                                                                                                                                                                 |                     |
| 2                                                            | RoberG .Mudrick , Joel E . Ross And James R .CLAGGET , Information Systems For Modern Management , 33Rd Edition , 1992 , Prentice Hall Of India (P) Ltd ., Eastern Economy Edition .                                                                                                                |                     |
| 3                                                            | Jerome Kanter Management Information Systems, 3 Edition , 1990 . Prentice Hall Of India Ltd. ,Eastern Economy Edition                                                                                                                                                                               |                     |
| <b>Reference Books</b>                                       |                                                                                                                                                                                                                                                                                                     |                     |
| 1                                                            | James A. O'Brien, Management information systems, McGraw Hill, 2002                                                                                                                                                                                                                                 |                     |

|                                                      |                                                                                                                                                                                                                                                                                                                                                                                                 |
|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2                                                    | BagchiNirmalya, Management Information systems, Vikas Publications, 2010                                                                                                                                                                                                                                                                                                                        |
| 3                                                    | IndrajitChattarjee, Management information systems, PHI Learning, 2010                                                                                                                                                                                                                                                                                                                          |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Web Resources</b>                                 |                                                                                                                                                                                                                                                                                                                                                                                                 |
| 1                                                    | <a href="https://www.google.co.in/books/edition/Management_Information_Systems/RTZDDAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=management%20information%20system&amp;pg=PR4&amp;printsec=frontcover">https://www.google.co.in/books/edition/Management_Information_Systems/RTZDDAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=management%20information%20system&amp;pg=PR4&amp;printsec=frontcover</a>                   |
| 2                                                    | <a href="https://www.google.co.in/books/edition/MANAGEMENT_INFORMATION_SYSTEMS/DOI2meoOKWsC?hl=en">https://www.google.co.in/books/edition/MANAGEMENT_INFORMATION_SYSTEMS/DOI2meoOKWsC?hl=en</a>                                                                                                                                                                                                 |
| 3                                                    | <a href="https://www.google.co.in/books/edition/Management_Information_Systems_Manageria/ZaNDAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=management%20information%20system&amp;pg=PP1&amp;printsec=frontcover">https://www.google.co.in/books/edition/Management_Information_Systems_Manageria/ZaNDAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=management%20information%20system&amp;pg=PP1&amp;printsec=frontcover</a> |

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

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

### III B. COM (COMPUTER APPLICATION) V SEMESTER – UNDER CBCS

#### NAAN MUDHALVAN SCHEME

#### AGRICULTURAL ECONOMY OF INDIA

#### The main objectives of this course are to:

1. To know the agricultural economy of India
2. To understand the condition of agricultural labours
3. To acquire knowledge on land reforms
4. To aware about Agricultural Marketing
5. To identify the availability of agricultural finance

| <b>Expected Course Outcomes:</b>                                                                                               |                                                                                                      |    |
|--------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|----|
| On the successful completion of the course, student will be able to:                                                           |                                                                                                      |    |
| 1                                                                                                                              | Understand the Agricultural Economy of the India and measure the development of agriculture in India | K2 |
| 2                                                                                                                              | Identify the problems and prospects of Indian agriculture and importance of greenrevolution.         | K2 |
| 3                                                                                                                              | Study the agricultural marketing, pricing and their effect marketing system                          | K2 |
| 4                                                                                                                              | Outline the land tenure and land ceiling system in India                                             | K1 |
| 5                                                                                                                              | Understand the role of agricultural banks for rural economic development                             | K2 |
| <b>K1</b> - Remember; <b>K2</b> - Understand; <b>K3</b> - Apply; <b>K4</b> - Analyze; <b>K5</b> - Evaluate; <b>K6</b> - Create |                                                                                                      |    |
|                                                                                                                                |                                                                                                      |    |

#### Unit: I

Features of the Indian Rural Economy – Place of Agriculture – Causes for Low Productivity – Ruralpoverty. Agriculture: Special Features and – Causes of Backwardness–Measures for the Development of Agriculture–Progress of Agriculture during the plan period.

#### Unit: II

Agricultural Labour and Mechanisation of Agriculture: Agricultural Labour – Meaning – Wages and Income of labour assure to improve the conditions of labour – Green Revolutions – Effects – Mechanisation– Problems and Prospects.

#### Unit: III

Agricultural Marketing and Pricing: Causes and Consequences of Defective

| Category            | L                                              | T | P | S | Credits | Inst. Hours | Marks |          |       |
|---------------------|------------------------------------------------|---|---|---|---------|-------------|-------|----------|-------|
|                     |                                                |   |   |   |         |             | CIA   | External | Total |
| Core XIII           | 6                                              |   |   |   | 4       | 6           | 25    | 75       | 100   |
| Learning Objectives |                                                |   |   |   |         |             |       |          |       |
| LO1                 | To understand the standards in Cost Accounting |   |   |   |         |             |       |          |       |
| LO2                 | To know the concepts of contract costing.      |   |   |   |         |             |       |          |       |

|                                                                   |                                                                                                                                                                                                                                                                                                                                                        |                     |
|-------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| <b>LO3</b>                                                        | To be familiar with the concept of process costing.                                                                                                                                                                                                                                                                                                    |                     |
| <b>LO4</b>                                                        | To learn about operation costing.                                                                                                                                                                                                                                                                                                                      |                     |
| <b>LO5</b>                                                        | To gain insights into standard costing.                                                                                                                                                                                                                                                                                                                |                     |
| <b>Prerequisite: Should have studied Cost Accounting in V Sem</b> |                                                                                                                                                                                                                                                                                                                                                        |                     |
| <b>Unit</b>                                                       | <b>Contents</b>                                                                                                                                                                                                                                                                                                                                        | <b>No. of Hours</b> |
| I                                                                 | <b>Cost Accounting Standards</b><br>An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.                                                                       | 18                  |
| II                                                                | <b>Contract Costing</b><br>Definition - Features of Contract Costing - Calculation of Profit on Contracts – Cost Plus Contract- Contract Costing and Job Costing - A Comparison - Preparation of Contract A/c.                                                                                                                                         | 18                  |
| III                                                               | <b>Process Costing</b><br>Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Joint Products, By Products – Concept of Equivalent Production – Process Accounts - Process Losses and Gains. | 18                  |
| IV                                                                | <b>Operation Costing</b><br>Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.                                                                                                                                                                             | 18                  |
| V                                                                 | <b>Standard Costing</b><br>Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.                                                                                                                | 18                  |
|                                                                   | <b>TOTAL</b>                                                                                                                                                                                                                                                                                                                                           | <b>90</b>           |
| <b>CO</b>                                                         | <b>Course Outcomes</b>                                                                                                                                                                                                                                                                                                                                 |                     |
| <b>CO1</b>                                                        | Remember and recall standards in cost accounting                                                                                                                                                                                                                                                                                                       |                     |
| <b>CO2</b>                                                        | Apply the knowledge in contract costing                                                                                                                                                                                                                                                                                                                |                     |
| <b>CO3</b>                                                        | Analyze and assimilate concepts in process costing                                                                                                                                                                                                                                                                                                     |                     |
| <b>CO4</b>                                                        | Understand various bases of classification cost and prepare operating cost statement.                                                                                                                                                                                                                                                                  |                     |
| <b>CO5</b>                                                        | Set up standards and analyse variances.                                                                                                                                                                                                                                                                                                                |                     |
| <b>Textbooks</b>                                                  |                                                                                                                                                                                                                                                                                                                                                        |                     |
| 1                                                                 | Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.                                                                                                                                                                                                                                                                              |                     |

|                                                      |                                                                                                                                                                     |
|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2                                                    | KhannaB.S.,PandeyI.M.,AhujaG.K.,and AroraM.N., Practical Costing, S Chand & Co, New Delhi.                                                                          |
| 3                                                    | Dr.S.N.Maheswari, Principles of Cost Accounting, Sultan Chand publications, NewDelhi.                                                                               |
| 4                                                    | T.S.Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.                                                                                 |
| 5                                                    | S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.                                                                                                |
| <b>Reference Books</b>                               |                                                                                                                                                                     |
| 1                                                    | Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.                                                  |
| 2                                                    | Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.                                                                                           |
| 3                                                    | V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi.                                                                                  |
| 4                                                    | Murthy A &GurusamyS, Cost Accounting, Vijay Nicole Imprints Pvt .Ltd .Chennai.                                                                                      |
| 5                                                    | Prasad.N.K and Prasad.V.K,Cost Accounting, Book Syndicate, Bangladesh.                                                                                              |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |                                                                                                                                                                     |
| <b>Web Resources</b>                                 |                                                                                                                                                                     |
| 1                                                    | <a href="https://www.economicsdiscussion.net/cost-accounting/contract-costing/32597">https://www.economicsdiscussion.net/cost-accounting/contract-costing/32597</a> |
| 2                                                    | <a href="https://www.wallstreetmojo.com/process-costing/">https://www.wallstreetmojo.com/process-costing/</a>                                                       |
| 3                                                    | <a href="https://www.accountingnotes.net/cost-accounting/operating-costing/17755">https://www.accountingnotes.net/cost-accounting/operating-costing/17755</a>       |

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

|     | <b>PO1</b> | <b>PO2</b> | <b>PO3</b> | <b>PO4</b> | <b>PO5</b> | <b>PO6</b> | <b>PO7</b> | <b>PO8</b> | <b>PSO1</b> | <b>PSO2</b> | <b>PSO3</b> |
|-----|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3          | 3          | 3          | 2          | 3          | 3          | 3          | 3          | 3           | 2           | 2           |
| CO2 | 3          | 3          | 3          | 2          | 2          | 3          | 2          | 2          | 3           | 2           | 3           |
| CO3 | 3          | 3          | 3          | 2          | 3          | 3          | 3          | 3          | 3           | 2           | 2           |
| CO4 | 3          | 3          | 3          | 2          | 2          | 3          | 2          | 2          | 3           | 2           | 2           |

|         |    |    |    |    |     |    |     |     |    |    |     |
|---------|----|----|----|----|-----|----|-----|-----|----|----|-----|
| CO5     | 3  | 3  | 3  | 2  | 3   | 3  | 3   | 3   | 3  | 2  | 3   |
| TOTAL   | 15 | 15 | 15 | 10 | 13  | 15 | 13  | 13  | 15 | 10 | 12  |
| AVERAGE | 3  | 3  | 3  | 2  | 2.6 | 3  | 2.6 | 2.6 | 3  | 2  | 2.4 |

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

| Category                                                           | L                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | T | P | S | Credits | Inst. Hours | Marks |              |       |
|--------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---------|-------------|-------|--------------|-------|
|                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |   |   |   |         |             | CIA   | External     | Total |
| Core XIV                                                           | 6                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |   |   |   | 4       | 6           | 25    | 75           | 100   |
| Learning Objectives                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |   |   |   |         |             |       |              |       |
| LO1                                                                | To understand basics management accounting                                                                                                                                                                                                                                                                                                                                                                                                                                                                |   |   |   |         |             |       |              |       |
| LO2                                                                | To know the aspects of Financial Statement Analysis                                                                                                                                                                                                                                                                                                                                                                                                                                                       |   |   |   |         |             |       |              |       |
| LO3                                                                | To familiarize with fund flow and cash flow analysis                                                                                                                                                                                                                                                                                                                                                                                                                                                      |   |   |   |         |             |       |              |       |
| LO4                                                                | To learn about budgetary control                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |   |   |   |         |             |       |              |       |
| LO5                                                                | To gain insights into marginal costing.                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |   |   |   |         |             |       |              |       |
| Prerequisite: Should have studied Financial Accounting in I st Sem |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |   |   |   |         |             |       |              |       |
| Unit                                                               | Contents                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |   |   |   |         |             |       | No. of Hours |       |
| I                                                                  | <b>Introduction to Management Accounting</b><br>Management Accounting – Meaning – Scope – Importance- Limitations -<br>Management Accounting Vs Cost Accounting – Management Accounting Vs<br>Financial Accounting.                                                                                                                                                                                                                                                                                       |   |   |   |         |             |       | 18           |       |
| II                                                                 | <b>Financial Statement Analysis</b><br>Analysis and Interpretation of Financial Statements – Nature and Significance<br>– Types of Financial Analysis – Tools of Analysis – Comparative Statements –<br>Common Size Statement – Trend Analysis. Ratio Analysis: Meaning –<br>Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability<br>Ratios -Turnover Ratios – Capital Structure Ratios – Leverage Ratios -<br>Preparation of Financial Statements from Ratios.                  |   |   |   |         |             |       | 18           |       |
| III                                                                | <b>Fund Flow Analysis &amp; Cash Flow Analysis</b><br>Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of<br>Funds -Technique of Preparing Funds Flow Statement- Schedule of Changes in<br>Working Capital-Adjusted Profit and Loss Account - Preparation of Funds<br>Flow Statement.<br><b>Cash Flow Statements:</b> Meaning – Advantages – Limitations – Preparation of<br>Cash Flow Statement as per AS 3 – Types of Cash Flows - Operating,<br>Financing and Investing Cash Flows. |   |   |   |         |             |       | 18           |       |
| IV                                                                 | <b>Budgetary Control</b><br>Budgetary Control: Meaning – Preparation of Various Budgets – Cash Budget<br>- Flexible Budget– Production Budget – Sales Budget.                                                                                                                                                                                                                                                                                                                                             |   |   |   |         |             |       | 18           |       |

|                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                      |           |
|------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| V                                                    | <b>Marginal Costing :</b> Meaning - Features – Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis- Break Even Point – Decision Making : Selection Of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factors – Exploring New Markets. | 18        |
|                                                      | <b>TOTAL</b>                                                                                                                                                                                                                                                                                                                                                                                                         | <b>90</b> |
| <b>CO</b>                                            | <b>Course Outcomes</b>                                                                                                                                                                                                                                                                                                                                                                                               |           |
| <b>CO1</b>                                           | Remember and recall basics in management accounting                                                                                                                                                                                                                                                                                                                                                                  |           |
| <b>CO2</b>                                           | Apply the knowledge of preparation of Financial Statements                                                                                                                                                                                                                                                                                                                                                           |           |
| <b>CO3</b>                                           | Analyze the concepts relating to fund flow and cash flow                                                                                                                                                                                                                                                                                                                                                             |           |
| <b>CO4</b>                                           | Evaluate techniques of budgetary control                                                                                                                                                                                                                                                                                                                                                                             |           |
| <b>CO5</b>                                           | Formulate criteria for decision making using principles of marginal costing.                                                                                                                                                                                                                                                                                                                                         |           |
| <b>Textbooks</b>                                     |                                                                                                                                                                                                                                                                                                                                                                                                                      |           |
| 1                                                    | Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, kalyani publications,                                                                                                                                                                                                                                                                                                                                 |           |
| 2                                                    | Dr.S.N.Maheswari, Cost and Management Accounting, Sultan Chand sons publications, New Delhi.                                                                                                                                                                                                                                                                                                                         |           |
| 3                                                    | Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.                                                                                                                                                                                                                                                                                                                                      |           |
| 4                                                    | Jenitra L Mervin , Dasilton L Cecil, Management Accounting, Lerantec Press, Chennai.                                                                                                                                                                                                                                                                                                                                 |           |
| 5                                                    | T.S.Reddy & Y. Hari Prasad Reddy, Management Accounting, Margham publications, Chennai.                                                                                                                                                                                                                                                                                                                              |           |
| <b>Reference Books</b>                               |                                                                                                                                                                                                                                                                                                                                                                                                                      |           |
| 1                                                    | Chadwick – The Essence of Management Accounting, Financial Times Publications, England.                                                                                                                                                                                                                                                                                                                              |           |
| 2                                                    | Charles T. Horngren and Gary N. Sundem – Introduction to Management Accounting, Pearson, Chennai.                                                                                                                                                                                                                                                                                                                    |           |
| 3                                                    | Murthy A and Gurusamy S , Management Accounting- Theory & Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.                                                                                                                                                                                                                                                                                                         |           |
| 4                                                    | Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.                                                                                                                                                                                                                                                                                                                                |           |
| 5                                                    | N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.                                                                                                                                                                                                                                                                                                                                                 |           |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |                                                                                                                                                                                                                                                                                                                                                                                                                      |           |
| <b>Web Resources</b>                                 |                                                                                                                                                                                                                                                                                                                                                                                                                      |           |
| 1                                                    | <a href="https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300">https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300</a>                                                                                                                                                                                                      |           |

|   |                                                                                                                                                   |
|---|---------------------------------------------------------------------------------------------------------------------------------------------------|
| 2 | <a href="https://accountingshare.com/budgetary-control/">https://accountingshare.com/budgetary-control/</a>                                       |
| 3 | <a href="https://www.investopedia.com/terms/m/marginalcostofproduction.asp">https://www.investopedia.com/terms/m/marginalcostofproduction.asp</a> |

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

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

| Category                                                                 | L                                                                                                                                                                                                                                                                                                           | T | P | S | Credits | Inst. Hours | Marks |          |              |
|--------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---------|-------------|-------|----------|--------------|
|                                                                          |                                                                                                                                                                                                                                                                                                             |   |   |   |         |             | CIA   | External | Total        |
| Core XV                                                                  | 6                                                                                                                                                                                                                                                                                                           |   |   |   | 4       | 6           | 25    | 75       | 100          |
| <b>Learning Objectives</b>                                               |                                                                                                                                                                                                                                                                                                             |   |   |   |         |             |       |          |              |
| LO1                                                                      | To understand provisions relating to capital gains                                                                                                                                                                                                                                                          |   |   |   |         |             |       |          |              |
| LO2                                                                      | To know the provisions for computation of income from other sources.                                                                                                                                                                                                                                        |   |   |   |         |             |       |          |              |
| LO3                                                                      | To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.                                                                                                                                                                                                  |   |   |   |         |             |       |          |              |
| LO4                                                                      | To learn about assessment of individuals                                                                                                                                                                                                                                                                    |   |   |   |         |             |       |          |              |
| LO5                                                                      | To gain knowledge about assessment procedures.                                                                                                                                                                                                                                                              |   |   |   |         |             |       |          |              |
| <b>Prerequisite: Should have studied Financial Accounting in Ist Sem</b> |                                                                                                                                                                                                                                                                                                             |   |   |   |         |             |       |          |              |
| Unit                                                                     | Contents                                                                                                                                                                                                                                                                                                    |   |   |   |         |             |       |          | No. of Hours |
| I                                                                        | <b>Capital Gains</b><br>Capital Gains – Kinds of Capital Assets – Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.                                                                                                                                                    |   |   |   |         |             |       |          | 18           |
| II                                                                       | <b>Income From Other Sources</b><br>Income from Other Sources – Income Chargeable to Tax under the Head Income from Other Sources – Procedures for Computing Income from Other Sources – Deductions Allowed – Deduction not Allowed – Problems on Computation of Income from Other Sources.                 |   |   |   |         |             |       |          | 18           |
| III                                                                      | <b>Set Off and Carry Forward of Losses and Deductions From Gross Total Income</b><br>Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only. |   |   |   |         |             |       |          | 18           |

|                        |                                                                                                                                                                                                                                                                                                                                                  |           |
|------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| IV                     | <b>Assessment of Individuals</b><br>Assessment: Meaning and Types, Computation of Total Income and Tax Liability of an Individuals (simple problems in case of Income from salaries, HP and Profits and Gains – computed income may be given).                                                                                                   | 18        |
| V                      | <b>Income Tax Authorities</b><br>Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income – Tax Officers - Procedures for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filling – Return of Loss – Related Return – Defective Return – Signing of Return – Permanent Account Number (PAN) | 18        |
|                        | <b>TOTAL</b>                                                                                                                                                                                                                                                                                                                                     | <b>90</b> |
| <b>CO</b>              | <b>Course Outcomes</b>                                                                                                                                                                                                                                                                                                                           |           |
| <b>CO1</b>             | Remember and recall provisions on capital gains                                                                                                                                                                                                                                                                                                  |           |
| <b>CO2</b>             | Apply the knowledge about income from other sources                                                                                                                                                                                                                                                                                              |           |
| <b>CO3</b>             | Analyze the set off and carry forward of losses provisions                                                                                                                                                                                                                                                                                       |           |
| <b>CO4</b>             | Learn about assessment of individuals                                                                                                                                                                                                                                                                                                            |           |
| <b>CO5</b>             | Apply procedures learnt about assessment procedures.                                                                                                                                                                                                                                                                                             |           |
| <b>Textbooks</b>       |                                                                                                                                                                                                                                                                                                                                                  |           |
| 1                      | V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.                                                                                                                                                                                                                                         |           |
| 2                      | T.S.Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.                                                                                                                                                                                                                                                      |           |
| 3                      | DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.                                                                                                                                                                                                                                                                       |           |
| 4                      | Mehrotra H.C, Dr.GoyalS.P,Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.                                                                                                                                                                                                                                                        |           |
| 5                      | T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.                                                                                                                                                                                                                                                          |           |
| <b>Reference Books</b> |                                                                                                                                                                                                                                                                                                                                                  |           |
| 1                      | Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.                                                                                                                                                                                                                                                                 |           |
| 2                      | Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan, New Delhi.                                                                                                                                                                                                                                                                        |           |
| 3                      | Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.                                                                                                                                                                                                                                                             |           |
| 4                      | Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New                                                                                                                                                                                                                                                         |           |

|                                                      |                                                                                                      |
|------------------------------------------------------|------------------------------------------------------------------------------------------------------|
|                                                      | Delhi.                                                                                               |
| 5                                                    | Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |                                                                                                      |

| Web Resources |                                                                                                                                                                                                                                   |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1             | <a href="https://www.investopedia.com/terms/c/capitalgain.asp">https://www.investopedia.com/terms/c/capitalgain.asp</a>                                                                                                           |
| 2             | <a href="https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html">https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html</a> |
| 3             | <a href="https://www.incometax.gov.in/iec/foportal/">https://www.incometax.gov.in/iec/foportal/</a>                                                                                                                               |

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

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

### THIRD YEAR – SEMESTER – VI

## Discipline Specific Elective 5/6 - PHP Programming

| Category                                                      | L                                                                                                                                                                                                                                                                     | T | P | S | Credits | Inst. Hours | Marks |              |       |
|---------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---------|-------------|-------|--------------|-------|
|                                                               |                                                                                                                                                                                                                                                                       |   |   |   |         |             | CIA   | External     | Total |
| <b>Discipline Specific Elective 5/6</b>                       | 5                                                                                                                                                                                                                                                                     |   |   |   | 3       | 5           | 25    | 75           | 100   |
| <b>Learning Objectives</b>                                    |                                                                                                                                                                                                                                                                       |   |   |   |         |             |       |              |       |
| <b>LO1</b>                                                    | To understand the PHP programming                                                                                                                                                                                                                                     |   |   |   |         |             |       |              |       |
| <b>LO2</b>                                                    | To apply the controlling program flow                                                                                                                                                                                                                                 |   |   |   |         |             |       |              |       |
| <b>LO3</b>                                                    | To analyze the PHP arrays                                                                                                                                                                                                                                             |   |   |   |         |             |       |              |       |
| <b>LO4</b>                                                    | To imply the concept of using functions                                                                                                                                                                                                                               |   |   |   |         |             |       |              |       |
| <b>LO5</b>                                                    | To work with database and SQL                                                                                                                                                                                                                                         |   |   |   |         |             |       |              |       |
| <b>Prerequisites: Should have studied Commerce in XII Std</b> |                                                                                                                                                                                                                                                                       |   |   |   |         |             |       |              |       |
| Unit                                                          | Contents                                                                                                                                                                                                                                                              |   |   |   |         |             |       | No. of Hours |       |
| I                                                             | Introducing PHP – Basic development Concepts – Creating first PHP Scripts – Using Variable and Operators – Storing Data in variable – Understanding Data types – Setting and Checking variables Data types – Using Constants – Manipulating Variables with Operators. |   |   |   |         |             |       | 15           |       |
| II                                                            | Controlling Program Flow: Writing Simple Conditional Statements - Writing More Complex Conditional Statements – Repeating Action with Loops – Working with String and Numeric Functions.                                                                              |   |   |   |         |             |       | 15           |       |
| III                                                           | Working with Arrays: Storing Data in Arrays – Processing Arrays with Loops and Iterations – Using Arrays with Forms - Working with Array Functions – Working with Dates and Times.                                                                                    |   |   |   |         |             |       | 15           |       |
| IV                                                            | Using Functions and Classes: Creating User-Defined Functions - Creating Classes – Using Advanced OOP Concepts. Working with Files and Directories: Reading Files-Writing Files Processing Directories.                                                                |   |   |   |         |             |       | 15           |       |
| V                                                             | Working with Database and SQL : Introducing Database and SQL- Using MySQL-Adding and modifying Data-Handling Errors – Using SQLite Extension and PDO Extension.                                                                                                       |   |   |   |         |             |       | 15           |       |

|                                                      |                                                                                                              |    |
|------------------------------------------------------|--------------------------------------------------------------------------------------------------------------|----|
|                                                      |                                                                                                              |    |
|                                                      | <b>TOTAL</b>                                                                                                 | 75 |
| <b>CO</b>                                            | <b>Course Outcomes</b>                                                                                       |    |
| <b>CO1</b>                                           | Illustrate the PHP Programming                                                                               |    |
| <b>CO2</b>                                           | Apply the Controlling program flow                                                                           |    |
| <b>CO3</b>                                           | Analyze the working with Arrays                                                                              |    |
| <b>CO4</b>                                           | Describe the functions and classes in PHP Programming                                                        |    |
| <b>CO5</b>                                           | Implication of adding and modifying data in database and SQL.                                                |    |
| <b>Textbooks</b>                                     |                                                                                                              |    |
| 1                                                    | Vikram Vaswani, “PHP A Beginner's Guide”, Tata McGraw Hill 2008.                                             |    |
| 2                                                    | Steven Holzner , “The PHP Complete Reference”, Tata McGraw Hill, 2007.                                       |    |
| 3                                                    | Steven Holzer , “Spring into PHP”, Tata McGraw Hill 2011, 5thEdition.                                        |    |
| <b>Reference Books</b>                               |                                                                                                              |    |
| 1                                                    | RasmusLerdorf, Kevin Tatroe, Bob Kaehms, PHP Programming,                                                    |    |
| 2                                                    | Leon Atkinson “Core PHP Programming”, Prentice Hall, ISBN0130463469.                                         |    |
| 3                                                    | W. Jason Gilmore, “Beginning PHP5 and MySQL: From Novice to Professional”, 2004, Apress, ISBN:1- 893115-51-8 |    |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |                                                                                                              |    |
| <b>Web Resources</b>                                 |                                                                                                              |    |
| 1                                                    | <a href="https://www.w3schools.com/php/">https://www.w3schools.com/php/</a>                                  |    |
| 2                                                    | <a href="https://www.phptpoint.com/php-tutorial-pdf/">https://www.phptpoint.com/php-tutorial-pdf/</a>        |    |
| 3                                                    | <a href="http://www.xmlsoftware.com/">http://www.xmlsoftware.com/</a>                                        |    |

## MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

|         | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|---------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1     | 3   | 2   | 3   | 2   | 3   | 2   | 3   | 3   | 3    | 2    | 2    |
| CO2     | 3   | 2   | 2   | 2   | 3   | 2   | 2   | 2   | 3    | 2    | 3    |
| CO3     | 3   | 3   | 3   | 2   | 3   | 2   | 3   | 3   | 3    | 2    | 2    |
| CO4     | 3   | 2   | 2   | 2   | 3   | 2   | 2   | 2   | 3    | 2    | 2    |
| CO5     | 3   | 3   | 3   | 2   | 3   | 2   | 3   | 3   | 3    | 2    | 2    |
| TOTAL   | 15  | 12  | 13  | 10  | 15  | 10  | 13  | 13  | 15   | 10   | 11   |
| AVERAGE | 3   | 2.2 | 2.6 | 2   | 3   | 2   | 2.6 | 2.6 | 3    | 2    | 2.1  |

3 - Strong, 2 - Medium , 1- Low

### THIRD YEAR – SEMESTER – VI

## Discipline Specific Elective 6/6 – WEB DESIGN

| Category                         | L                                                                                 | T | P | S | Credits | Inst. Hours | Marks |          |       |
|----------------------------------|-----------------------------------------------------------------------------------|---|---|---|---------|-------------|-------|----------|-------|
|                                  |                                                                                   |   |   |   |         |             | CIA   | External | Total |
| Discipline Specific Elective 6/6 | 5                                                                                 |   |   |   | 3       | 5           | 25    | 75       | 100   |
| Learning Objectives              |                                                                                   |   |   |   |         |             |       |          |       |
| LO1                              | Explaining the concept of Web design and its applications.                        |   |   |   |         |             |       |          |       |
| LO2                              | Detailed description for Internet Domains and establishing Connectivity Internet. |   |   |   |         |             |       |          |       |
| LO3                              | Structuring the HTML tags, Lists, Tables, Frames, Forms and Forms elements        |   |   |   |         |             |       |          |       |
| LO4                              | Emphasizing the DHTML Style Sheets, linking a Style Sheet and Web page designing  |   |   |   |         |             |       |          |       |
| LO5                              | Elaborating the concept of JavaScript Document Object Model and Cookies           |   |   |   |         |             |       |          |       |

| Prerequisites: Should have studied Commerce in XII Std |                                                                                                                                                                                                  |              |
|--------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| Unit                                                   | Contents                                                                                                                                                                                         | No. of Hours |
| I                                                      | Internet: Basic Concepts – Communicating on Internet – Internet Domains – Internet Server Identities – Establishing Connectivity on the Internet                                                 | 15           |
| II                                                     | Introduction to HTML -Anchor Tag – Hyperlink - Head and Body Section – Heading - Horizontal Ruler – Paragraphs – Tags - Images and Picture – Lists – Tables – Frames - Forms and forms elements. | 15           |
| III                                                    | DHTML and Style sheets - Defining styles - Elements of style - Linking a style sheet to a html documents - Inline style - External style sheets - Multiple styles- Web page designing.           | 15           |
| IV                                                     | Introduction to Java script - Advantage of JavaScript - Data type - Variable – Array - Operator and Expression - Control and looping Constructs - Functions - Dialog Boxes.                      | 15           |
| V                                                      | JavaScript Document Object Model - Event Handling - Form Object - Built in Object - User Defined Object-Cookies                                                                                  | 15           |
|                                                        | TOTAL                                                                                                                                                                                            | 75           |
| THEORY 20% & PROBLEMS 80%                              |                                                                                                                                                                                                  |              |
| CO                                                     | Course Outcomes                                                                                                                                                                                  |              |
| CO1                                                    | Demonstrate Internet Basic concepts and Internet Domains                                                                                                                                         |              |
| CO2                                                    | Impart Lists, Frames and Table to the Forms and Forms Elements                                                                                                                                   |              |
| CO3                                                    | Elaborate DHTML Style Sheets and Element of the Style                                                                                                                                            |              |
| CO4                                                    | Representation of JavaScript Data types, Control and Looping and Functions.                                                                                                                      |              |
| CO5                                                    | Pointing out Form object, User Defined Object and Cookies                                                                                                                                        |              |
| Textbooks                                              |                                                                                                                                                                                                  |              |
| 1                                                      | Ivan Bayross, “Web Enabled Commercial Application Development using HTML, JavaScript, DHTML and PHP”, Fourth Edition, 2010, BPB Publications                                                     |              |
| 2                                                      | Harvey M. Deitel, Paul J. Deitel, Tem R. Nieto, “Internet & World Wide Web – How to program”, Third Edition, 2002, Prentice Hall                                                                 |              |
| 3                                                      | Using HTML 4, XML & JAVA by Eric Ladd & Jim O’Donell (Platinum Edition) (PHI)                                                                                                                    |              |
| Reference Books                                        |                                                                                                                                                                                                  |              |

|                                                      |                                                                                                                                                                                                                                                                                                                               |
|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1                                                    | Hirdesh Bharadwaj, Web designing, Paper Back, 2016                                                                                                                                                                                                                                                                            |
| 2                                                    | Brain D Miller, Principles of web design, Allworth Publications, 2022                                                                                                                                                                                                                                                         |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |                                                                                                                                                                                                                                                                                                                               |
| <b>Web Resources</b>                                 |                                                                                                                                                                                                                                                                                                                               |
| 1                                                    | <a href="http://books.google.co.in/books?id=BrASwbtAGGUC&amp;pg=PA69&amp;source=gbs_selected_pages&amp;cad=2#v=onepage&amp;q&amp;f=false">http://books.google.co.in/books?id=BrASwbtAGGUC&amp;pg=PA69&amp;source=gbs_selected_pages&amp;cad=2#v=onepage&amp;q&amp;f=false</a>                                                 |
| 2                                                    | <a href="https://www.google.co.in/books/edition/Principles_of_Web_Design/qFk1EAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=web%20design&amp;pg=PA1977&amp;printsec=frontcover">https://www.google.co.in/books/edition/Principles_of_Web_Design/qFk1EAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=web%20design&amp;pg=PA1977&amp;printsec=frontcover</a> |

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

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

**THIRD YEAR – SEMESTER – VI**

## Discipline Specific Elective 7/8 - CRYPTOGRAPHY & NETWORK SECURITY

| Category                                                      | L                                                                                                                                                                                                                                                                                                                                                                                                                                                         | T | P | S | Credits | Inst. Hours | Marks |          |              |
|---------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---------|-------------|-------|----------|--------------|
|                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                           |   |   |   |         |             | CIA   | External | Total        |
| Discipline Specific Elective 7/8                              | 1                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 2 | 2 |   | 3       | 5           | 25    | 75       | 100          |
| <b>Learning Objectives</b>                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                           |   |   |   |         |             |       |          |              |
| LO1                                                           | To understand on the security trends                                                                                                                                                                                                                                                                                                                                                                                                                      |   |   |   |         |             |       |          |              |
| LO2                                                           | To apply the mathematical symmetric key cryptography                                                                                                                                                                                                                                                                                                                                                                                                      |   |   |   |         |             |       |          |              |
| LO3                                                           | To analyze the mathematics of asymmetric key cryptography                                                                                                                                                                                                                                                                                                                                                                                                 |   |   |   |         |             |       |          |              |
| LO4                                                           | To imply the authentication requirements                                                                                                                                                                                                                                                                                                                                                                                                                  |   |   |   |         |             |       |          |              |
| LO5                                                           | To understand election mail survey and firewall                                                                                                                                                                                                                                                                                                                                                                                                           |   |   |   |         |             |       |          |              |
| <b>Prerequisites: Should have studied Commerce in XII Std</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                           |   |   |   |         |             |       |          |              |
| Unit                                                          | Contents                                                                                                                                                                                                                                                                                                                                                                                                                                                  |   |   |   |         |             |       |          | No. of Hours |
| I                                                             | Security trends – Legal, Ethical and Professional Aspects of Security, Need for Security at Multiple levels, Security Policies – Model of network security – Security attacks, services and mechanisms – OSI security architecture – Classical encryption techniques: substitution techniques, transposition techniques, steganography- Foundations of modern cryptography: perfect security – information theory – product cryptosystem – cryptanalysis. |   |   |   |         |             |       |          | 15           |
| II                                                            | Mathematics of Symmetric Key Cryptography: Algebraic structures – Modular arithmetic-Euclid’s algorithm- Congruence and matrices -Groups, Rings, Fields- Finite fields- SYMMETRIC KEY CIPHERS: SDES – Block cipher Principles of DES – Strength of DES – Differential and linear cryptanalysis – Block cipher design principles – Block cipher mode of operation – Evaluation criteria for AES – Advanced Encryption Standard – RC4 – Key Distribution.   |   |   |   |         |             |       |          | 15           |
| III                                                           | Mathematics of Asymmetric Key Cryptography: Primes – Primality Testing – Factorization – Euler’s totient function, Fermat’s and Euler’s Theorem – Chinese Remainder Theorem – Exponentiation and logarithm – ASYMMETRIC KEY CIPHERS: RSA cryptosystem – Key distribution – Key management – Diffie Hellman key exchange -ElGamal cryptosystem – Elliptic curve arithmetic-Elliptic curve cryptography.                                                    |   |   |   |         |             |       |          | 15           |

|                                                      |                                                                                                                                                                                                                                                                                                                                                                                                         |           |
|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| IV                                                   | Authentication requirement – Authentication function – MAC – Hash function – Security of hash function and MAC – SHA –Digital signature and authentication protocols – DSS- Entity Authentication: Biometrics, Passwords, Challenge Response protocols- Authentication applications – Kerberos, X.509                                                                                                   | 15        |
| V                                                    | Electronic Mail security – PGP, S/MIME – IP security – Web Security – SYSTEM SECURITY: Intruders – Malicious software – viruses – Firewalls.                                                                                                                                                                                                                                                            | 15        |
|                                                      | <b>TOTAL</b>                                                                                                                                                                                                                                                                                                                                                                                            | <b>75</b> |
| <b>THEORY 20% &amp; PROBLEMS 80%</b>                 |                                                                                                                                                                                                                                                                                                                                                                                                         |           |
| <b>CO</b>                                            | <b>Course Outcomes</b>                                                                                                                                                                                                                                                                                                                                                                                  |           |
| <b>CO1</b>                                           | Remember the security trends in cryptography and network security                                                                                                                                                                                                                                                                                                                                       |           |
| <b>CO2</b>                                           | Enumerate the algebra structures                                                                                                                                                                                                                                                                                                                                                                        |           |
| <b>CO3</b>                                           | Apply and analyze the key distribution of mathematical of asymmetrical key                                                                                                                                                                                                                                                                                                                              |           |
| <b>CO4</b>                                           | Implication of authentication requirement and functions                                                                                                                                                                                                                                                                                                                                                 |           |
| <b>CO5</b>                                           | Describe the electronic mail security and web security system                                                                                                                                                                                                                                                                                                                                           |           |
| <b>Textbooks</b>                                     |                                                                                                                                                                                                                                                                                                                                                                                                         |           |
| 1                                                    | William Stallings, “Cryptography and Network Security – Principles and Practices”, Prentice Hall of India, Third Edition, 2003.                                                                                                                                                                                                                                                                         |           |
| 2                                                    | Atul Kahate, “Cryptography and Network Security”, Tata McGraw-Hill, 2003.                                                                                                                                                                                                                                                                                                                               |           |
| 3                                                    | Bruce Schneier, “Applied Cryptography”, John Wiley & Sons Inc, 2001.                                                                                                                                                                                                                                                                                                                                    |           |
| <b>Reference Books</b>                               |                                                                                                                                                                                                                                                                                                                                                                                                         |           |
| 1                                                    | Charles B. Pfleeger, Shari Lawrence Pfleeger, “Security in Computing”, Third Edition, Pearson Education, 2003                                                                                                                                                                                                                                                                                           |           |
| 2                                                    | William Stallings, Cryptography and Network security, Hardcover, 2016                                                                                                                                                                                                                                                                                                                                   |           |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |                                                                                                                                                                                                                                                                                                                                                                                                         |           |
| <b>Web Resources</b>                                 |                                                                                                                                                                                                                                                                                                                                                                                                         |           |
| 1                                                    | <a href="https://www.google.co.in/books/edition/Cryptography_and_Network_Security/v8nCCwAAQBAJ?hl=en&amp;gl=in&amp;kptab=editions&amp;sa=X&amp;ved=2ahUKEwiDnLTgxoP8AhXbpVYBHd18CggQmBZ6BAGBEAc">https://www.google.co.in/books/edition/Cryptography_and_Network_Security/v8nCCwAAQBAJ?hl=en&amp;gl=in&amp;kptab=editions&amp;sa=X&amp;ved=2ahUKEwiDnLTgxoP8AhXbpVYBHd18CggQmBZ6BAGBEAc</a>             |           |
| 2                                                    | <a href="https://www.google.co.in/books/edition/Cryptography_And_Network_Security_4_E/qKcrce0x_2YC?hl=en&amp;gbpv=1&amp;dq=cryptography%20and%20network%20security&amp;pg=PP1&amp;printsec=frontcover">https://www.google.co.in/books/edition/Cryptography_And_Network_Security_4_E/qKcrce0x_2YC?hl=en&amp;gbpv=1&amp;dq=cryptography%20and%20network%20security&amp;pg=PP1&amp;printsec=frontcover</a> |           |

|   |                                                                                                                                                                                                                     |
|---|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3 | <a href="https://www.google.co.in/books/edition/Introduction_to_Cryptography_and_Network/JGPDxwEACAAJ?hl=en">https://www.google.co.in/books/edition/Introduction to Cryptography and Network/JGPDxwEACAAJ?hl=en</a> |
|---|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

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

### THIRD YEAR – SEMESTER – VI

## Discipline Specific Elective 8/8 - Introduction to ERP

| Category                                                      | L                                                                                                                                                                                                                                                        | T | P | S | Credits | Inst. Hours | Marks |                     |       |
|---------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|---|---------|-------------|-------|---------------------|-------|
|                                                               |                                                                                                                                                                                                                                                          |   |   |   |         |             | CIA   | External            | Total |
| <b>Discipline Specific Elective 8/8</b>                       | 1                                                                                                                                                                                                                                                        | 2 | 2 |   | 3       | 5           | 25    | 75                  | 100   |
| <b>Learning Objectives</b>                                    |                                                                                                                                                                                                                                                          |   |   |   |         |             |       |                     |       |
| <b>LO1</b>                                                    | To understand the ERP and its risks and benefits                                                                                                                                                                                                         |   |   |   |         |             |       |                     |       |
| <b>LO2</b>                                                    | To be aware of ERP solutions and functional modules                                                                                                                                                                                                      |   |   |   |         |             |       |                     |       |
| <b>LO3</b>                                                    | To analyze the ERP implementation                                                                                                                                                                                                                        |   |   |   |         |             |       |                     |       |
| <b>LO4</b>                                                    | To apply the post implementation and maintenance of ERP                                                                                                                                                                                                  |   |   |   |         |             |       |                     |       |
| <b>LO5</b>                                                    | To examine of emerging trends in ERP                                                                                                                                                                                                                     |   |   |   |         |             |       |                     |       |
| <b>Prerequisites: Should have studied Commerce in XII Std</b> |                                                                                                                                                                                                                                                          |   |   |   |         |             |       |                     |       |
| <b>Unit</b>                                                   | <b>Contents</b>                                                                                                                                                                                                                                          |   |   |   |         |             |       | <b>No. of Hours</b> |       |
| I                                                             | Introduction: Overview of enterprise systems ñ Evolution - Risks and benefits - Fundamental technology - Issues to be consider in planning design and implementation of cross functional integrated ERP systems                                          |   |   |   |         |             |       | 15                  |       |
| II                                                            | ERP Solutions and Functional Modules: Overview of ERP software solutions-Small, medium and large enterprise vendor solutions, BPR and best business practices - Business process Management, Functional modules                                          |   |   |   |         |             |       | 15                  |       |
| III                                                           | ERP Implementation: Planning Evaluation and selection of ERP systems - Implementation life cycle - ERP implementation, Methodology and Frame work- Training ñ Data Migration - People Organization in implementation-Consultants, Vendors and Employees. |   |   |   |         |             |       | 15                  |       |
| IV                                                            | Post Implementation: Maintenance of ERP- Organizational and Industrial impact; Success and Failure factors of ERP Implementation.                                                                                                                        |   |   |   |         |             |       | 15                  |       |
| V                                                             | Emerging Trends on ERP: Extended ERP systems and ERP add-ons -CRM, SCM, Business analytics - Future trends in ERP systems-web enabled, Wireless technologies, cloud computing.                                                                           |   |   |   |         |             |       | 15                  |       |
|                                                               | <b>TOTAL</b>                                                                                                                                                                                                                                             |   |   |   |         |             |       | <b>75</b>           |       |
| <b>THEORY 20% &amp; PROBLEMS 80%</b>                          |                                                                                                                                                                                                                                                          |   |   |   |         |             |       |                     |       |

| CO                                                   | Course Outcomes                                                                                                                                                                                                                                                                                                                                                       |
|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CO1                                                  | Illustrate the Pros and cons of ERP                                                                                                                                                                                                                                                                                                                                   |
| CO2                                                  | Describe the different modules of ERP                                                                                                                                                                                                                                                                                                                                 |
| CO3                                                  | Enumerate the implementation of ERP                                                                                                                                                                                                                                                                                                                                   |
| CO4                                                  | Analyze the success and failure factors of ERP implementation                                                                                                                                                                                                                                                                                                         |
| CO5                                                  | Discuss the cloud computing                                                                                                                                                                                                                                                                                                                                           |
| <b>Textbooks</b>                                     |                                                                                                                                                                                                                                                                                                                                                                       |
| 1                                                    | Alexis Leon, ERP demystified, second Edition Tata McGraw-Hill,200                                                                                                                                                                                                                                                                                                     |
| 2                                                    | Sinha P. Magal and Jeffery Word, Essentials of Business Process and Information System, Wiley India,2012                                                                                                                                                                                                                                                              |
| 3                                                    | Jagan Nathan Vaman, ERP in Practice, Tata McGraw-Hill,2008                                                                                                                                                                                                                                                                                                            |
| <b>Reference Books</b>                               |                                                                                                                                                                                                                                                                                                                                                                       |
| 1                                                    | Alexis Leon, Enterprise Resource Planning, second edition, Tata McGraw-Hill,2008                                                                                                                                                                                                                                                                                      |
| 2                                                    | Mahadeo Jaiswal and Ganesh Vanapalli, ERP Macmillan India,2009                                                                                                                                                                                                                                                                                                        |
| 3                                                    | Vinod Kumar Grag and N.K. Venkita krishnan, ERP- Concepts and Practice, PHI,2006                                                                                                                                                                                                                                                                                      |
| <b>NOTE: Latest Edition of Textbooks May be Used</b> |                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Web Resources</b>                                 |                                                                                                                                                                                                                                                                                                                                                                       |
| 1                                                    | <a href="https://www.google.co.in/books/edition/Enterprise_Resource_Planning/Z0M8BAAQBAJ?hl=en&amp;gbpv=1&amp;dq=Introduction%20to%20ERP&amp;pg=PP1&amp;printsec=frontcover">https://www.google.co.in/books/edition/Enterprise_Resource_Planning/Z0M8BAAQBAJ?hl=en&amp;gbpv=1&amp;dq=Introduction%20to%20ERP&amp;pg=PP1&amp;printsec=frontcover</a>                   |
| 2                                                    | <a href="https://www.google.co.in/books/edition/Enterprise_Resource_Planning_Systems/7fzMFG-tCmkC?hl=en&amp;gbpv=1&amp;dq=Introduction%20to%20ERP&amp;pg=PP1&amp;printsec=frontcover">https://www.google.co.in/books/edition/Enterprise_Resource_Planning_Systems/7fzMFG-tCmkC?hl=en&amp;gbpv=1&amp;dq=Introduction%20to%20ERP&amp;pg=PP1&amp;printsec=frontcover</a> |
| 3                                                    | <a href="https://www.google.co.in/books/edition/Enterprise_Resource_Planning/oTS-aoVMsykC?hl=en&amp;gbpv=1&amp;pg=PP1&amp;printsec=frontcover">https://www.google.co.in/books/edition/Enterprise_Resource_Planning/oTS-aoVMsykC?hl=en&amp;gbpv=1&amp;pg=PP1&amp;printsec=frontcover</a>                                                                               |

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

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

NAAN MUDHALVAN

## PERSONAL INVESTMENT

### Learning Objective

1. To make the students aware of various investment avenues and to facilitate them for effective investment planning.
2. To enable the students to prepare Investment and financial planning
3. To understand the students various bank deposit schemes and insurance policies.
4. To know the basic concepts of Income tax benefits.
5. To know about role of SEBI under Investments.

| <b>Expected Course Outcomes:</b>                                                            |                                                               |    |
|---------------------------------------------------------------------------------------------|---------------------------------------------------------------|----|
| On the successful completion of the course, student will be able to:                        |                                                               |    |
| 1                                                                                           | Understand the Concept and conversions of personal investment | K2 |
| 2                                                                                           | Calculation of personal investment planning                   | K2 |
| 3                                                                                           | Knowledge about various methods of insurance policies         | K2 |
| 4                                                                                           | Fundamentals of Investment in Equity and Preference Shares    | K1 |
| 5                                                                                           | Understand the Well in prepared Investment Planning           | K2 |
| <b>K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6 - Create</b> |                                                               |    |

**UNIT – I:** Introduction: Meaning and Definition of Investment– Concepts of Investment, Nature of Investment, Types of Investors, Stages in Investment, Speculation- Types of Speculators, Distinction between Investment and Speculation, Gambling – Meaning, features, Distinction between Investment and Gambling.

**UNIT - II:** Principles of Investment: Importance and basic Principles of Investment, Kinds of Investment – Direct Investment alternatives – Fixed Principal Investments, Variable Principal Securities and Non–Security Investments – Stages in Investment.

**UNIT – III:** Investment Planning: Investment Planning – Financial

Planning and Investment Planning, Features of Investment Planning, Setting of investment goals at different stages of an individual, Deciding the investment time frame.

**UNIT – IV:** Popular Investment Media: Popular Investment Media – Bank deposits – Saving deposits, Fixed deposits, Recurring Deposits, Instruments of post office, Savings certificates, Public Provident Fund, Company deposits – Life Insurance Schemes – Endowment policy, Whole Life policy, Term Life Policy, Money Back Policy, Joint Life Policy, Children's Insurance Policy, Group Policy, Unit Linked Insurance Plans – Income tax benefits with respect to payment of premiums. Real Estate – Reasons for growth, problems with Real Estate Investments, Chit funds, Plantation and Farm Houses, Gold and Silver.

**UNIT - V:** Types of Shares: Investment in Equity and Preference Shares. Methods of Trading in Stock Exchanges, Investors' Protection, Problems & Remedies, Role of SEBI in protecting investors' interests.

**Books for Reference:** (Latest Revised Edition Only)

1. Punithavathy Pandiyan – Security Analysis and Portfolio Management, Vikas Publishing house, New Delhi.
2. Dr.Radha, Parameswaran and Dr. Nedunchezian – Investment Management, Prasanna Publishers, Chennai.
3. Preeti Singh – Investment Management, Himalaya Publishing House, Mumbai.
4. V.A.Avadhani – Investment Management, Himalaya Publishing House, Mumbai.
5. Rajiv k. Tayal - Art of Handling Money and Investments: A Practical guide to Personal Finances, Atlantic publishers and distributors (p) ltd.

\*\*\*\*\*