# BHARATHIAR UNIVERSITY: COIMBATORE 641 046

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

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

# **Scheme of Examination**

		Hours		Examin	ation		
Part	Title of the Course	/	Duration		ximum N	<b>Iarks</b>	Credits
		Week	in Hours	CIA	CEE	Total	
		Semest	ter I				
I	Language - I	6	3	25	75	100	4
II	English - I	6	3	25	75	100	4
III	Core Paper I - Financial Accounting I	6	3	25	75	100	4
III	Core Paper II – <b>Computer</b>	(	2	25	75	100	4
	<b>Application Practical I (MS Office)</b>	6	3	25	75	100	4
III	Allied A: Paper I - Business	4	2	25	75	100	4
	Economics	4	3	25	75	100	4
IV	Environmental Studies*	2	3	-	50	50	2
	Total	30		125	425	550	22
		Semest	er II				
I	Language – II	6	3	25	75	100	4
II	English – II	4	3	25	25	50 <sup>@</sup>	2
II	Effective English: Language	2		25	25	50#	2
	Proficiency for Employability						
	http://kb.naanmudhalvan.in/Special:Fi						
	lepath/Cambridge_Course_Details.pdf						
III	Core Paper III - Financial	6	3	25	75	100	4
	Accounting II	O	3	23	73	100	4
III	Core Paper IV – <b>Database</b>	6	3	25	75	100	4
	Management System (Practical - II)	U	3	23	73	100	4
III	Allied B: Paper II – <b>Principles of</b>	4	3	25	75	100	4
	Management			23			т
IV	Value Education – Human Rights*	2	3	-	50	50	2
	Total	30		150	400	550	22
	•	Semesto	er III	1	ı	ı	
I	Language – III	6	3	25	75	100	4
II	English – III	4	3	25	75	100	4
III	Core Paper V - Corporate Accounting	6	3	25	75	100	4
III	Core Paper VI - Object Oriented	4	3	25	75	100	4
	Programme with C++ (Theory)	т	<i>J</i>	23	, ,	100	т
III	Allied C: Paper I – <b>Mathematics for</b>	4	3	20	55	75	3
	Business	-T	<i>J</i>	20	33	13	J
IV	Skill based Subject:						
	Computer Applications: C++	4	3	25	25	50 <sup>@</sup>	2
	Practical –III						
IV	Tamil** / Advanced Tamil* (OR) Non-						
	major elective – I (Yoga for Human	1	2	-	25	25	1
	Excellence)* / Women's Rights*	_					
IV	Health and Wellness	1		25	-	25	1
IV	Naan Mudhalvan Course:	2		25	25	50	2
	Microsoft office Essentials						
	Total	32		195	430	625	25

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

- \* No Continuous Internal Assessment (CIA). Only University Examinations.
- \*\* No University Examinations. Only Continuous Internal Assessment (CIA).
- @ University semester examination will be conducted for 50 marks (As per the existing pattern of and the marks will be converted to 25 marks.
- # Naan Mudhalvan Course: CEE will be assessed by Industry for 25 marks and CIA will be done by the course teacher

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

# $\underline{FIRST\ YEAR-SEMESTER-I}$

# **Core I - Financial Accounting I**

Ş.								Marks	1	
Category	L	Т	P	S	Credits	Inst. Hours	CIA	Extern	al Total	
Core I	6				4	6	25	75	100	
	Learning Objectives									
LO1	To u	ınders	tand the	basic acc	counting cond	cepts and st	andards.			
LO2					ılating busine					
LO3					ounting treatr					
LO4							entry system			
LO5							insurance clain	ms.		
Unit	isites:	Snou	ua nave	studied	Accountanc Conten		u.		No. of Hours	
Unit	Fun	dama	ntals of	Financis					No. 01 Hours	
I	Fundamentals of Financial Accounting Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts – Subsidiary Books  — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation - Bank Reconciliation Statement.								18	
II	Fina and	l Acco	ipts – P	reparatio	n of Tradin		d Revenue Ex		18	
III	Balance Sheet with Adjustments.  Depreciation and Bills of Exchange  Depreciation - Meaning - Objectives - Accounting Treatments - Types - Straight Line Method - Diminishing Balance method - Conversion method.  Annuity Method - Depreciation Fund Method - Insurance Policy Method - Revaluation Method - Depletion Method - Sum of Digits Method - Machine Hour Rate Method.  Bills of Exchange - Definition - Specimens - Discounting of Bills - Endorsement of Bill - Collection - Noting - Renewal - Retirement of Bill								18	
IV	Acce Inco betw Calc state	under rebate – Insolvency of Acceptor – Accommodation.  Accounting from Incomplete Records Incomplete Records - Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.  Average Due Date and Account Current.							18	
V	Roy Mea Wor Insu	<b>alty a</b> ning king -	nd Insur – Minin - Lessor e Claims	rance of num Ren and Less	Claims  nt – Short V  see – Sublease	Vorking – e – Accoun	Recoupment ting Treatmen Average clause	ıt.	18	

	Total	90						
THEOF	RY 20% & PROBLEM 80%							
CO	Course Outcomes							
CO1	Remember the concept of rectification of errors and Bank reconciliation star	tements						
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 compof loss of stock.	panies in case						
	Textbooks							
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, No.	ew Delhi.						
2.	S.N. Maheswari, Financial Accounting, Vikas Publications, Noida.							
3.	Shukla Grewal 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 De	lhi.						
	Reference Books							
1.	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publication	ns, Mumbai.						
2.	Tulsian, Advanced Accounting, Tata McGraw Hills, Noida.							
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, Nev	v Delhi.						
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi	i.						
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Tex McGraw-Hill Education, Noida.	xt and Cases.						
NOTE:	Latest Edition of Textbooks May be Used							
Web Resources								
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1							
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting							
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.htm	<u>nl</u>						

	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

## <u>FIRST YEAR – SEMESTER – I</u> Core Paper II - Computer Applications Practical -I MS-OFFICE

ategory	L	Т	P	S	Credits	Inst. Hours	Marks		
Cat							CIA	External	Total
Core			6		4	6	25	75	100

Pre-re	quisite	Basic Knowledge about Computer	Syllabus Version	2025-26
Course	<b>Objectives:</b>		I	
The ma	in objectives of t	his course is to learn basics of office application	ons	
Expecte	ed Course Outc	omes:		
On the	successful com	pletion of the course, student will be able to:		
CO1	Create, forma	t, and collaborate on documents		K2
CO2	Use MS Exce	for data manipulation and analysis		K4
CO3	Create and de	liver effective presentations		K3
CO4	Understanding	g basics of coding and apply the same in more	complex	K4
	programming	in other languages		
K1-Re	member; <b>K2</b> -Ur	derstand; <b>K3</b> -Apply; <b>K4</b> -Analyze; <b>K5</b> -Evalua	ate; <b>K6</b> -Create	•
	MS –	Word		15 Hours

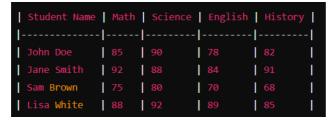
#### **List of Programs:**

- 1. Write a short paragraph on a topic of your choice and do the following operations:
  - Apply the "Heading 1" style to the main title of your document.
  - Use "Heading 2" for subheadings.
  - Justify the paragraph
  - Insert a citation for a book or article referred in the paragraph.
  - Create a bibliography at the end of the document.
  - Share the document with a classmate or instructor for collaboration.
  - Use the "Comments" and "Track Changes" features to review and edit each other's work.
- 2. Create a survey form using text boxes, checkboxes, and dropdown menus.
  - Protect the form so that it can only be filled out and not edited.
  - Collect the data for the form created
- 3. Create a letter template with placeholders for the recipient's name and address.

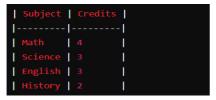
- Use the Mail Merge feature to create letters for a list of recipients.
- 4. Record a macro that formats a paragraph with a specific font, size, and colour. Run the macro on a paragraph to test if it works correctly.

MS Excel 15 Hours

5. Enter the following data into a new Excel sheet:



- Add a new column labelled "Average" next to "History."
- Calculate the average score for each student using the AVERAGE function.
- Create a bar chart to display the average scores of students
- Use a color scale to show the variation in average scores.
- Create a PivotTable to summarize the average score for each subject.
- 6. Add a new sheet with a list of subjects and their respective credits:



- Use VLOOKUP to add a "Credits" column to the original data sheet, matching subjects to their corresponding credits.
- 7. Create a budget tracker with columns for "Income," "Expenses," "Category," and "Balance."
  - Share the workbook with a classmate or instructor for collaboration.
  - Use the "Comments" feature to leave notes for each other.
  - Track changes made by others and review those changes.

Use the Solver add-in to optimize a budget, ensuring that expenses do not exceed income while maximizing savings.

# MS – PowerPoint 15 Hours

- 8. Create an infographic presentation that represents your academic achievements and skills using shapes, icons, and text.
  - Convert the bullet points into a SmartArt graphic of your choice.
  - Insert a video that is related to your future goals.
  - Add background music to play throughout the presentation.
  - Upload the presentation to a cloud storage service and share the link with a classmate.
- 9. Create a new PowerPoint presentation for a photo album.
  - Insert at least ten photos and apply the "Photo Album" feature.
  - Add captions to each photo.
  - Use the "Record Slide Show" feature to record your presentation, including voice narration and slide timings.

- Save the recorded slide show as a video file.
- 10. Create a presentation for a topic of Your choice using Text, Images, SmartArt.
  - Use Designer feature to add themes, Infographics and transitions
  - Open the Slide Master view & modify the slide master to include a custom header with your name and the date on every slide.
  - Add a footer with the slide number on every slide.
  - Add a hyperlink to a website related to your topic.
  - Insert an action button that links back to the first slide.
  - Use the "Rehearse Timings" feature to practice your presentation and set the timings for each slide.
  - Set up your presentation to use Presenter View.

Present while using Presenter View to take advantage of the speaker notes and slide previews.

MS – Access 15 Hours

- 11. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.
- 12. Create mailing labels for student database which should include at least three Table must have atleast two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.
- 13. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.

	Total Lecture hours 60 Hours
Text Bool	$\mathbf{k}(\mathbf{s})$
1.	E Balagurusamy. Computing Fundamentals & C Programming – Tata McGraw-
	Hill, Second Reprint 2008
Reference	e Books
1.	Ashok N Kamthane: Programming with ANSI and Turbo C, Pearson, 2002.
2.	Henry Mullish & Hubert L.Cooper: The Sprit of C, Jaico, 1996.
Related C	Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1.	Microsoft 365 Fundamentals Specialization – Course ERA
	https://www.coursera.org/specializations/microsoft-365-fundamentals
	C Programming and Assembly Language - NPTEL
	https://nptel.ac.in/courses/106106210
3.	https://edu.gcfglobal.org/en/subjects/office/
4.	https://www.geeksforgeeks.org/c-exercises
5.	https://codeforwin.org/c-programming/if-else-programming-practice

# <u>FIRST YEAR – SEMESTER - I</u>

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

<b>.</b>				Mark	s					
Category	L	Т	P	S	Credits	Inst. Hours	CIA	External	Total	
Allie	<b>d</b> 4		4 4 25 75		75	100				
Learning Objectives										
LO1	O1 To understand the approaches to economic analysis									
LO2	To know	the vari	ous dete	erminan	ts of demand					
LO3	To gain k	nowled	ge on co	ncept a	nd features o	f consumer	r behaviour			
LO4	To learn									
LO5					tand the obje		importance (	of pricing p	olicy	
	quisites: S	hould h	ave stu	died Co	ommerce in	XII Std				
Unit					Contents				No. of Hours	
I	Introduction to Economics  Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.									
II	Demand & Supply Functions  Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and								15	
III	Consumer Behaviour  Consumer Behaviour — Meaning, Concepts and Features — Law of Diminishing Marginal Utility — Equi-Marginal Utility — Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties — Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.								15	

IV	Theory of Production  Concept of Production - Production Functions: Linear and Non - Linear  Homogeneous Production Functions - Law of Variable Proportion - Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale - Economies of Scale - Internal and External Economies - Internal and External Diseconomies - Producer's equilibrium  Product Pricing								
V	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								
	TOTAL	75							
CO	CO Course Outcomes								
CO1	Explain the positive and negative approaches in economic analysis								
CO2	Understood the factors of demand forecasting								
CO3	Know the assumptions and significance of indifference curve								
CO4	Outline the internal and external economies of scale								
CO5	Relate and apply the various methods of pricing								
	Textbooks								
1	H.L. Ahuja, Business Economics-Micro & Macro - Sultan Chand & Sons, Nev	v Delhi.							
2	C.M.Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.								
3	Aryamala.T, Business Economics, Vijay Nocole, Chennai.								
4	T.P Jain, Business Ecomnomics, Global Publication Pvt.Ltd, Chennai.								
5	D.M.Mithani, Business Economics, Himalaya Publishing House, Mumbai.								
	Reference Books								
1	S.Shankaran, Business Economics-Margham Publications, Chennai.								
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand Delhi.	& Sons, New							
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	5 Saluram and Priyanks Tindal, Business Economics, CA Foundation Study material, Chennai.								
NOTI	E: Latest Edition of Textbooks May be Used								
<u> </u>									

	Web Resources								
1	https://youtube.com/channel/UC69P77nf5-rKrjcpVEsqQ								
2	https://www.icsi.edu/								

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

3 - Strong, 2 - Medium, 1- Low

# FIRST YEAR – SEMESTER – II

Core III - Financial Accounting II

	Core III - Financiai Accounting II								
ý								Marks	
Category	L	Т	P	S	Credits	Inst. Hours	CIA	External	Total
Core III	6				4	6	25	75	100
	Learning Objectives								
LO1	LO1 The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
LO2	To u	ndersta	nd the	allocat	ion of expens	ses under d	epartmenta	al accounts	
LO3	To g	ain an ı	ınderst	anding	about partne	ership accou	unts relatin	g to Admission	n and retirement
LO4		ides kn ssolutio	_		e learners reg	garding Par	tnership A	ccounts relatin	g
LO5	To k	now th	e requi	rement	s of internati	onal accour	nting stand	ards	
Prerequ	iisites:	Should	d have	studie	d Accountai	ncy in XII	Std		
Unit					Conte	ents			No. of Hours
I	Hire Purchase and Instalment System							18	

	Hire Purchase System – Accounting Treatment – Calculation of Interest -					
	Default and Repossession - Hire Purchase Trading Account Instalment					
	System - Calculation of Profit					
	Branch and Departmental Accounts					
	Branch – Dependent Branches : Accounting Aspects - Debtors system -					
II	Stock and Debtors system – Distinction between Wholesale Profit and	18				
	Retail Profit – Independent Branches (Foreign Branches excluded) -					
	Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.					
	Partnership Accounts - I					
	Partnership Accounts: –Admission of a Partner – Treatment of Goodwill					
III	- Calculation of Hidden Goodwill –Retirement of a Partner – Death of a	18				
	Partner.					
	Partnership Accounts - II					
	Dissolution of Partnership - Methods - Settlement of Accounts					
	Regarding Losses and Assets - Realization account - Treatment of					
IV	Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One	18				
	or more Partners insolvent – All Partners insolvent - Garner Vs Murray –					
	Accounting Treatment - Piecemeal Distribution – Surplus Capital Method					
	- Maximum Loss Method.					
	Accounting Standards for financial reporting Objectives and Uses of Financial Statements for Users-Role of					
	Accounting Standards - Development of Accounting Standards in India-					
V	Requirements of International Accounting Standards - Role of 18					
	Developing IFRS- IFRS Adoption or Convergence in India-					
	Implementation Plan in India- Ind AS- An Introduction - Difference					
	between Ind AS and IFRS.					
	TOTAL 90					
	Y 20% & PROBLEMS 80%	, , , , , , , , , , , , , , , , , , ,				
CO	Y 20% & PROBLEMS 80%  Course Outcomes	70				
CO CO1	Y 20% & PROBLEMS 80%  Course Outcomes  To evaluate the Hire purchase accounts and Instalment systems	70				
CO CO1	Course Outcomes  To evaluate the Hire purchase accounts and Instalment systems  To prepare Branch accounts and Departmental Account					
CO CO1 CO2 CO3	Course Outcomes  To evaluate the Hire purchase accounts and Instalment systems  To prepare Branch accounts and Departmental Account  To understand the accounting treatment for admission and retirement in pa					
CO CO1	Course Outcomes  To evaluate the Hire purchase accounts and Instalment systems  To prepare Branch accounts and Departmental Account					
CO CO1 CO2 CO3	Course Outcomes  To evaluate the Hire purchase accounts and Instalment systems  To prepare Branch accounts and Departmental Account  To understand the accounting treatment for admission and retirement in pa					
CO CO1 CO2 CO3	Course Outcomes  To evaluate the Hire purchase accounts and Instalment systems  To prepare Branch accounts and Departmental Account  To understand the accounting treatment for admission and retirement in pa  To know Settlement of accounts at the time of dissolution of a firm.					
CO CO1 CO2 CO3	Course Outcomes  To evaluate the Hire purchase accounts and Instalment systems  To prepare Branch accounts and Departmental Account  To understand the accounting treatment for admission and retirement in pa  To know Settlement of accounts at the time of dissolution of a firm.  To elaborate the role of IFRS	rtnership				
CO CO1 CO2 CO3 CO4 CO5	Course Outcomes  To evaluate the Hire purchase accounts and Instalment systems  To prepare Branch accounts and Departmental Account  To understand the accounting treatment for admission and retirement in pa  To know Settlement of accounts at the time of dissolution of a firm.  To elaborate the role of IFRS  Textbooks	rtnership  Delhi.				
CO CO1 CO2 CO3 CO4 CO5	Course Outcomes  To evaluate the Hire purchase accounts and Instalment systems  To prepare Branch accounts and Departmental Account  To understand the accounting treatment for admission and retirement in pa  To know Settlement of accounts at the time of dissolution of a firm.  To elaborate the role of IFRS  Textbooks  Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New	rtnership  Delhi. ng, New Delhi.				
CO CO1 CO2 CO3 CO4 CO5	Course Outcomes  To evaluate the Hire purchase accounts and Instalment systems  To prepare Branch accounts and Departmental Account  To understand the accounting treatment for admission and retirement in pa  To know Settlement of accounts at the time of dissolution of a firm.  To elaborate the role of IFRS  Textbooks  Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New  M C ShuklaTS Grewal&S C Gupta, Advance Accounts, S Chand Publishin  R.L.Gupta and V.K.Gupta, "Financial Accounting", Sultan Chand, New D  S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, N	Delhi. ng, New Delhi. elhi. ew Delhi.				
CO CO1 CO2 CO3 CO4 CO5	Course Outcomes  To evaluate the Hire purchase accounts and Instalment systems  To prepare Branch accounts and Departmental Account  To understand the accounting treatment for admission and retirement in pa To know Settlement of accounts at the time of dissolution of a firm.  To elaborate the role of IFRS  Textbooks  Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New M C ShuklaTS Grewal&S C Gupta, Advance Accounts, S Chand Publishin R.L.Gupta and V.K.Gupta, "Financial Accounting", Sultan Chand, New D	Delhi. ng, New Delhi. elhi. ew Delhi.				
CO CO1 CO2 CO3 CO4 CO5	Course Outcomes  To evaluate the Hire purchase accounts and Instalment systems  To prepare Branch accounts and Departmental Account  To understand the accounting treatment for admission and retirement in pa  To know Settlement of accounts at the time of dissolution of a firm.  To elaborate the role of IFRS  Textbooks  Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New  M C ShuklaTS Grewal&S C Gupta, Advance Accounts, S Chand Publishin  R.L.Gupta and V.K.Gupta, "Financial Accounting", Sultan Chand, New D  S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, N	Delhi. ng, New Delhi. elhi. ew Delhi.				

2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian, Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.
NOTE:	Latest Edition of Textbooks May be Used
	Web Resources
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html

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

<sup>3 -</sup> Strong, 2 - Medium, 1- Low

# <u>FIRST YEAR – Second Semester</u> <u>Core Paper IV - Database Management Systems -Practical – II</u>

	ct	·							Marks	
code		L	T	P	S	Credits	Inst. Hours	CIA	External	Total
Core Paper IV				6		4	6	25	75	100
	ı				I	Learning	Objectives	_ l		
LO1	Τοι	unders	stand va	arious l	kinds of da	atabase syst	tems and various	models of SQ	L	
LO2							pecialities and cal	lculus		
LO3						OL comman	nds			
LO4	1				ML comma					
LO5		11 0			SQL featu					
	quisit	tes: Sl	hould h	ave st	udied Co	mmerce in				
Unit						Cont	ents			No. of
	D 4		0 4		4 1 4	<u> </u>	onents of Datab	C 1	D / 1	Hours
I	Administrator-Entity – E-R Diagram – Parallel System - Centralized System – Network System - Storage Structure – Distributed System.  Approaches & Models: Relational Approaches – Network Approaches - Hierarchical Approaches – Relations – Domains – Attributes – Keys. Relational Algebra: Traditional & Special Relational Operators – IMS Architecture – Data Structure – Program Communication Block – Architecture of DBTG – Fundamental & Additional Operators									15
	<ul> <li>Relational Calculus &amp; Tuple Relational Calculus.</li> <li>SQL: Introduction – Dynamic Statements – Retrieval Operations – Built in Functions –</li> <li>DDL &amp; DML Commands – Condition Based Queries. SQL Fundamentals: Integrity –</li> <li>Triggers – Security – Advanced SQL Features – Dynamic &amp; Embedded SQL</li> </ul>									
II							-		•	15
II	Trig	ggers - OGR	- Securion	ity – A e Proj	dvanced S	QL Feature	es – Dynamic &	Embedded SQ	QL	15
П	Trig	ogers - OGRA 1. Cr Fie	- Securion	e Proje	dvanced S	QL Feature	lowing fields.  Constraint	Embedded SQ  Descript	)L tion	15
II	Trig	ggers - OGR	- Securion	e Proje	dvanced S ect table v data type	vith the fol	es – Dynamic &	Embedded SQ	tion nber	15
II	Trig	OGRA  1. Cr Fie proj loca	- Securion	e Projune	ect table v data type	vith the foluridth	lowing fields.  Constraint	Descript Project Num	tion nber ation	15
II	Trig	OGRA  1. Cr Fie proj loca	AM 1: eate the eld Nan no tion name	e Projene	ect table v data type number	vith the fol width 5	lowing fields.  Constraint	Descript Project Num Project Loc	tion nber ation Jame	15
II	Trig PRO	OGRA  1. Cr Fie proj loca cust	- Securion AM 1:  eate the eld Namo tion name r	e Projene r	ect table v data type number character character	vith the fol width 5 20 20 4	lowing fields.  Constraint	Descript Project Num Project Loc Customer N	tion nber ation Jame	15
	Trig PRO	OGRA  1. Cr Fie proj loca cust Yea	- Securion AM 1:  eate the eld Namo tion name r	e Proj ne r c	ect table v data type number character character	vith the fol width 5 20 20 4	lowing fields.  Constraint Primary key	Descript Project Num Project Loc Customer N	tion nber ation Jame	
	Trig PRO	OGRA  1. Cr Fie proj loca cust Yea	- Securion AM 1:  eate the eld Name result on the Erection Control on the Erec	e Projune rocarnos con romploye	ect table v data type number character character number ee table wi	with the followidth  5  20  20  4	lowing fields.  Constraint Primary key  owing fields.	Descript Project Num Project Loc Customer N Project Yea	tion nber ation Jame	
	Trig PRO	OGRA  1. Cr Fie proj loca cust Yea  Freate	- Securion AM 1:  eate the eld Name result on the Erection Control on the Erec	e Projene ropens	ect table very data type number character number ee table widdata type	vith the folk width 5 20 20 4 ith the folk width	lowing fields.  Constraint Primary key  owing fields.  Constraint	Descript Project Num Project Loc Customer N Project Yea	tion nber ation Vame or	
	Trig PRO	OGRA  1. Cr Fie proj loca cust Yea  Freate	eate the ld Name r the Erron no name name	e Projene roccina romploye	ect table v data type number character character number ee table wide data type umber	vith the followidth  5  20  20  4  ith the followidth  5	lowing fields.  Constraint Primary key  owing fields.  Constraint	Descript Project Num Project Loc Customer N Project Yea  Descript Employee Num	tion nber ation Vame ur	
	Trig PRO	OGRA  1. Cr Fie proj loca cust Yea  Create  Fie emp emp	eate the ld Name r the Erron no name no name no	e Projene rope rope rope rope rope rope rope rop	ect table very data type number character number et table with data type umber tharacter haracter haracter haracter haracter haracter haracter	vith the fold width 5 20 4 4 4 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	lowing fields.  Constraint Primary key  owing fields.  Constraint Primary key	Descript Project Num Project Loc Customer N Project Yea  Descript Employee Num Employee Num	tion nber ation Vame ur	

					Salary
--	--	--	--	--	--------

## 3. Insert the following data into the tables:

#### **Project Table**

PROJNO LOCATION	CUSTNAME	Year
Chennai	Vimal	2005
Coimbatore	Vijay	2006
Salem	Ramesh	2005
Chennai	Ravi	2005
Chennai	Suresh	2006
Salem	Murali	2005

#### **Employee Table**

EMPN0	EMPNAME	DEPTNO	PROJNO	SALARY
101	richard	10	1	15000
102	krishnan	20	3	20000
103	ravi	10	2	16000
104	rahul	30	1	24000
105	prakash	40	2	18000
106	prem	20	4	25000
107	vijay	30	5	30000
108	vikram	10	6	35000
109	venu	46	1	35000
110	santhosh	20	3	28000

#### 4. Perform the following queries:

- a) Increase the salary of the employees working in department number 10 by 15%.
- b) Find the employee number and names of employees who get the salary in the range 20000 and 30000.
- c) Find the information about the employees whose name starts with the letter 'r'.
- d) Find the employee names and salary for employees who work in 'production' department.
- e) Find the details of the employee who gets the maximum salary.
- f) Find the department number of all departments which has more than 2 employees working in it.

#### **PROGRAM 2:**

1.

#### 1. CREATE the table WAREHOUSES with the following fields.

Field Name	data type	width	Constraint
Code	Char	15	Primary Key
Location	Char	15	Not Null
Capacity	varchar	15	Not Null

#### 2. CREATE the table BOXES with the following fields.

Field Name	data type	width	Constraint
BCode	Char	15	
Contents	Char	15	Not Null
Value	varchar	10	Not Null
Warehouse	Char		Foreign Key(Primary Key)

### 3. Perform the following queries.

- a) Modify B Code as a Not null in "BOXES" table.
- b). In Boxes table Code must be greater than 100 how to evaluate the condition?
- c). Insert the value to WAREHOUSES table & Boxes table:

CODE	LOCATION	CAPACITY
1	cbe	4
2	cbe	5
2 3	pldm	2
4	sulur	3
5	pldm	2
6	newyork	3

BCODE	CONTENTS	VALUE	WAREHOUSE
a3se	cover	330	2
s4hi	cup	380	5
d7yt	pen	280	4
n9ok	note	130	5
e2ep	qum	110	2
h2aa	dol1	170	3
c4k j	lamp	130	3
r9oi	pen <sup>*</sup>	110	2
b3uh	note	140	3
d9oq	lamp	280	5
h5rť	papers	280	2

- d. Boxes table "contents" contains many duplicate values within it. Retrieve the value without any duplication.
- e. Find the values between 3 and 8 and show the results and Use all Aggregate function in boxes table (Use Value field)
- f. Retrieve the warehouse code along with the average value of the boxes in each warehouse.

### PROGRAM 3:

IV

1. Create the table Pieces with the following fields.

FIELD NAME	DATATYPE	WIDTH	CONSTRAINT	DESCRIPTION
Code	Integer	6	Primary key	Piece code
Name	Character	25	Not null	
Color	Character	10	White or black	

2. Create the table providers with the following fields.

	1		0	
FIELD NAME	DATATYPE	WIDTH	CONSTRAINT	DESCRIPTION
Code	Character	8	Primary key	Providers code
Name	Character	25	Not null	
State	Character	15	Fill it with Tamil Nadu	
Phoneno	Number	10	Value must be 10	

3. Create the table provides with the following fields.

FIELD	DATATYPE	WIDTH	CONSTRAINT	DESCRIPTION
NAME				

15

Piece	Integer	6	Primary key, Foreign	Piececode
			key	
Provider	Character	6	Primary key, Foreign	Providers code
			key	
Price	Numeric	8,2		Price of the piece
Qty	Numeric	5	Not null	Number of
				pieces

- 4. Perform the following queries:
- a) Insert the following records into all tables:

Code	Name	Color
1	Sprocket	White
2	Screw	Black
3	Nut	White
4	Bolt	Black

Piece	Provider	Price	Qty
1	HAL	10	5
1	RBT	15	7
2	HAL	20	5
2	RBT	15	8
2	TNBC	14	10
3	RBT	50	1
3	TNBC	45	5

Code	Name	State	Phoneno
HAL	Clarke Enterprises	Tamil nadu	6543980987
RBT	Susan Calvin corp.	Tamil nadu	9756437206
TNBC	Skellington supplies	Tamil nadu	9875438790

- b. Obtain the names of all providers who supply piece 1.
- c. Obtain the name of piece and price from all provides where piece equals to 2.
- d. display the details of pieces whose price is in the range of 10 to 50(both values included).
- e. display name and price of the piece in descending order.
- f. Select the name of pieces provided by provider with code "HAL".

#### PROGRAM 4:

## 1. CREATE the table MANUFACTURERS with the following fields.

Field	data	width	Constraint	Description
Name	type			
Code	Integer	-	Primary	Manufacturers
			key	code
Name	character	20	Not null	Name of
				Manufacturers

#### 2. Create the Products table with the following fields.

Field Name	data type	Constraint	Description
Code	Integer	Primary Dec duct acc	
Code	integer	key	
Name	character	Not null Name of t	Name of the
	Character	Not Hull	Name of the products Product price
Price	Real	Not null	Product price
Manufacturer	Integer	Foreign	Product price Manufacturer
	Integer	key	code

# 2. Insert the following record into the tables

CODE	NAME	PRICE	MANUFACTURER
1	Hard drive	240	5
2	Memory	120	6
3	ZIP drive	150	4
4	Floppy disk	5	6
5	Monitor	240	1
6	DUD drive	180	2
7	CD drive	90	2
8	Printer	270	3
9	Toner cartridge	66	3
10	DVD burner	180	2

#### CODE NAME

- 1 Sony
- 2 Creative Labs
- 3 Hewlett-Packard
- 4 Iomega
- 5 Fujitsu
- 6 Winchester

#### 4. Perform the following queries

- a. Select the name and price in cents (i.e., the price must be multiplied by 100).
- b. Select the name and price of all products with a price larger than or equal to \$180, and sort first by price (in descending order), and then by name (in ascending order).
- c. Select all the data from the products, including all the data for each product's manufacturer.
- d. Select the average price of each manufacturer's products, showing the manufacturer's name.
- e. Select the names of manufacturer whose products have an average price larger than or equal to \$150.
- f. Select the name and price of the cheapest product.

#### PROGRAM 5:

#### 1. Create the department table as follows

	• -		<u> </u>					
Field Name	data type	width	Constraint	Description				
Code	Integer	25	Primary key	Department Code				
Name	Text	20		Name of the department				
Budget	Real			Budget				

V

#### 2. Create Employee tables as follows

Field Name	data type	width	Constraint	Description
SSN	Integer	25	Primary key	Employee Number
Name	Text	20		Employee Name
LastName	Text	20		Emp Lastname
Department	Integer	25	Foreign key	Dept Code

#### 3. Insert data to the tables as follows:

CODE	NAME	BUDGET
14	IT	65000
37	Accounting	15000
59	Human Resources	240000
77	Research	55000

SSN	NAME	LASTNAME	DEPARTMENT
123234877	Michael	Rogers	14
152934485	Anand	Manikutty	14
222364883	Carol	Smith	37
326587417	Joe	Stevens	37
332154719	Mary-Anne	Foster	14
332569843	George	'O"Donnell'	77
546523478	John	Doe	59
631231482	David	Smith	77
654873219	Zacary	Efron	59
745685214	Eric	Goldsmith	59
845657245	Elizabeth	Doe	14
845657246	Kumar	Swamy	14

#### 4. Perform the following queries:

- a. Add 'course name' column to the department's table and course name must be 'bca' (if not given).
- b.Add salary column to employees table and the salary between 10000 and 25000.
- c.Additionally, add phone no column to employee table and make sure the number should be unique.
- d.Select all the data of employees that work in department 14.
- e.Select all the data of employees whose last name begins with an "S".
- F.Select the sum of all the departments' budgets.

#### **PROGRAM 6:**

#### 1. CREATE the table MOVIES with the following fields.

Field Name	Data Type	Width	Constraint
Code	Integer	10	Primary key
Title	Varchar	30	Not null
Rating	Varchar	30	

#### 2. CREATE the table MOVIETHEATERS with the following fields.

Field Name	Data Type	Width	Constraint
Code	Integer	10	Not Null, Foreign key
Name	Varchar	30	Not Null

	Movie	Integer	20				
		<u> </u>		1		_	
	3. Insert the	_	lues to t	he created	tables.		
	Movies Table				RATING		
	CODE TITL						
	1 Citi 2 Sing 3 The 4 The 5 Nort 6 The	zen King zen Kane pin' in the Wizard of Quiet Man h by North Last Tango Like it H	Oz west in Par	ris	G PG G G NC-17 PG-13		
		ght at the			FG-13		
	Movie theate	rs Table					
	CODE N	IAME			М	OVIE	
	1 0	 )deon				 5	
	2 I	mperial				1	
	3 Majestic 4 Royale 6 5 Paraiso 3 6 Nickelodeon						
	4. Perform the	e following a	ueries:				
	a) Add a new		-	able Movie	s theaters.		
	b) Modify the	movie theat	ers table	to set the lo	ocation colum	n to 'CBE' if not given.	
	c) Insert a nev						
	d) Remove a record from movies table where rating is A and code is 10						
	e) Set the rating of all unrated movies to "G".  f) Remove movie theaters projecting movies rated "NC-17".						
	,		1 3	TOTA			75
CO				Cours	e Outcomes		
CO1	Recalling vari	ious concept	s relating	g to data bas	se managemer	nt systems	
CO2	Illustrate vario	ous models o	of relation	nal data bas	e systems		
CO3	Applying SQ	L DDL com	mands				
CO4	Analysing va	rious SQL Γ	ML con	nmands			
CO5	Apply the cor	ncepts of adv	anced So	QL features			
				Textb	ooks		
1	"Database System Concepts", 6th Edition by Abraham Silberschatz, Henry F. Korth, S. Sudarshan, McGraw-Hill.						
2	"Fundamentals of Database Systems", 7th Edition by R. Elmasri and S. Navathe, Pearson						
3	"An introduct	ion to Datab	ase Syste	ems", C J D	ate, Pearson.		
				Referenc	e Books		
1	"Modern Data	abase Manag	gement",	Hoffer, Ra	mesh, Topi, F	Pearson	
2	"Principles of Science Press		nd Know	ledge – Bas	e Systems", V	Vol 1 by J. D. Ullman, Comp	uter
3	An Introduction Edition 2000.		se Syste	ms – C.J.Da	ate – Addisior	n – Wesley Publications – Se	eventh

NOTI	NOTE: Latest Edition of Textbooks May be Used					
	Web Resources					
1	https://www.youtube.com/watch?v=T7AxM7Vqvaw					
2	https://www.youtube.com/watch?v=kBdlM6hNDAE&list=PLxCzCOWd7aiFAN6I8CuViBuCdJgiOkT2Y					
3	https://www.youtube.com/watch?v=wjfeGxqAQOY&list=PLrjkTql3jnm- CLxHftqLgkrZbM8fUt0vn					

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

# 3 – Strong, 2- Medium, 1- Low

## <u>FIRST YEAR - SECOND SEMESTER</u> <u>Allied A: Paper II - Principles of Management</u>

y.								Marks	
Category	L	T	P	S	Credits	Inst. Hours	CIA	External	Total
Core II	4				3	4	25	75	100
					Learning O	bjectives			
LO1	To un	derstand	the bas	ic mana	gement conce	epts and fun	ctions		
LO2	To kn	ow the v	arious t	echniqu	es of planning	g and decisi	on making		
LO3	To far	niliarize	with the	e concep	ots of organis	ation structi	ıre		
LO4	To gai	To gain knowledge about the various components of staffing							
LO5	LO5 To enable the students in understanding the control techniques of management								
Prerequ	isites: S	should h	ave stu	died Co	mmerce in Y	XII Std			
Unit		Contents No. of Hours							

	Introduction to Management	
I	Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art - Evolution of Management Thoughts - F. W. Taylor, Henry Fayal, Peter F Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.	9
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.	9
III	Organizing  Meaning - Definitions - Nature and Scope - Characteristics - Importance - Types - Formal and Informal Organization - Organization Chart - Organization Structure: Meaning and Types - Departmentalization - Authority and Responsibility - Centralization and Decentralization - Span of Management.	9
IV	Staffing Introduction - Concept of Staffing- Staffing Process - Recruitment - Sources of Recruitment - Modern Recruitment Methods - Selection Procedure - Test-Interview- Training: Need - Types- Promotion - Management Games - Performance Appraisal - Meaning and Methods - 360 Performance Appraisal - Work From Home - Managing Work From Home [WFH].	9
V	Directing  Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision.  Co-ordination and Control  Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	9
	Total	45
CO CO1	Course Outcomes  Demonstrate the importance of principles of management	
	Demonstrate the importance of principles of management.	
CO2	Paraphrase the importance of planning and decision making in an organization	
CO3	Comprehend the concept of various authorizes and responsibilities of an organ  Enumerate the various methods of Performance appraisal	ization.
CO5	Demonstrate the notion of directing, co-coordination and control in the manage	ement.
	Textbooks	
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand &Sons Co. Ltd,	New Delhi.
2	Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications,	
L	1 2 2 7	

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

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

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

<sup>3 -</sup> Strong, 2 - Medium, 1- Low

# <u>SECOND YEAR – SEMESTER – III</u> Core Paper V - Corporate Accounting

egory	L	Т	P	S	Credits	Inst. Hours		Marks	
Cati							CIA	External	Total
Core V	6				4	6	25	75	100

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

	Financial Statement.	
	TOTAL	60
	RY 20% & PROBLEMS 80%	
CO	Course Outcomes	
CO1	To understand the provisions for underwriting commission	
CO2	To examine the provisions of issue and redemption of preferences shares and debenture	S
CO3	To illustrate part I and part II forms	
CO4	To value shares and goodwill	
CO5	To analyze IND AS 7, 12,16	
	Textbooks	
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Dell	ni.
2	R.L. Gupta and M.Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.	
3	B.Raman, Corporate Accounting, Taxmann, New Delhi.	
4	Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi.	
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.	
	Reference Books	
1	T.S.Reddy, A.Murthy – Corporate Accounting- Margham Publication, Chennai.	
2	D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Do	elhi
3	Prof.Mukeshbramhbutt, Devi, Corporate Accounting I, Ahilya Publication, Madhya Prade	esh
4	Anil kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumb	ai.
5	Prasanth Athma, Corporate Accounting I, Himalaya Publishing house, Mumbai.	
NOTE:	Latest Edition of Textbooks May be Used	
	Web Resources	
1	https://www.tickertape.in/blog/issue-of-shares/	
2	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwil	landshares.pdf
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.	<u>html</u>

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2

CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	3	2.2	3	2	2.6	2	2	2	3	2	2

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

# SECOND YEAR – SEMESTER - III CORE PAPER VI: OBJECT ORIENTED PROGRAMMING USING C++(Theory)

	<u>}</u> .								Marks		
	Category	L	T	P	S	Credits	Inst. Hours	CIA	External	Total	
C	ore VIII	6				4	6	25	75	100	
			Lea	rning O	bjectiv	es					
LO1	To understand	the object te	chnology								
LO2	To impart the in	nformation	on codes a	nd arrays	S						
LO3	To enhance the	user function	ons								
LO4	To analyse the classes and objects										
LO5	To Enhance rea	Enhance reusability features using the concept inheritance									
Prerequ	isite: Should ha	Should have studied Commerce in XII Std									
Unit				Contents						f Hours	
I	Introduction to OOP Benefits Variables- Con General Forma	and OOP apstants/ Liter	oplications als - Opera	. Elemen	itary C	++ Progra	mming: I	Keywords	S-	12	
II	Conditional/D switch Stateme break, continue	ecision Ma	king State tatements:	while, d						12	
III	User-Defined Passing method Strings.	ds- Inline Fu	inctions - ]	Function	Overlo	oading - Fu	ınction O	verriding	<del>-</del>	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.							ı.	12		
V	Inheritance: S Hierarchical In	-					-	neritance		12	
	TOTAL									60	

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

	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

## <u>SECOND YEAR – SEMESTER – III</u> <u>ALLIED C: Paper I : MATHEMATICS FOR BUSINESS</u>

Course code		TITLE OF THE COURSE	L	T	P	C					
ALLIED B: PA	PER I	MATHEMATICS FOR BUSINESS	4	-	-	4					
Pre-requis		<b>Knowledge on Mathematics for Business</b>	Syllab Versio		202	25					
Course Object											
The main object	ctives of thi	s course are to:									
2. M op 3. Pr	akethestud berations. ovide insig	and apply basics of applications of mathematics in buse entstobereadyforsolvingbusinessproblemsusingmathe tht knowledge about variables, constants and function yledgeonintegralcalculusanddeterminingdefiniteanding	ematical	ınctio	ns.						
ExpectedCour											
		nofthe course, student will beable to:		1	72						
1 Unders	tand the ba	sic concepts of arithmetic and geometric series and.		J	ζ2						
	To remember the methods for solving problems in arithmetic and geometric series K1										
	ofvariables, erivatives.	ariables,constantsandfunctionsandevaluatethefirstand second K2 vatives.									
4 Togain function		onintegralcalculusanddeterminingdefiniteand indefini	ite	I	ζ4						
K1-Remember;	<b>K2</b> -Under	stand; <b>K3</b> -Apply; <b>K4</b> -Analyze; <b>K5</b> -Evaluate; <b>K6</b> -Crea	te								
Unit:1		SET THEORY		12	hou	rs					
SetTheory–Simp	oleandCom	poundInterest–Effective rate ofInterest									
Unit:2	ARITI	HMETIC AND GEOMETRIC SERIES	1	l 2hou	ırs						
Arithmetic and (	Geometric s	eries-problems									
Unit:3		MATRIX		12ho	urs						
Matrix:BasicCo		ditionandMultiplicationofMatrices—InverseofaMatrix- inear Equations									
Unit:4	V	ARIABLES, CONSTANTS AND FUNCTIONS		12ho	urs						
Functions – Mea	aning of De	nctions—LimitsofAlgebraicFunctions—SimpleDifferent erivations — Evaluation of First and Second Order inima—ApplicationtoBusiness Problems	tiationof A	Algebi	aic						
Unit:5		ELEMENTARYINTEGRALCALCULUS		10	hour	S					
ElementaryInteg	gralCalculu	s-DeterminingIndefiniteandDefiniteIntegralsofsimple	e Function	ıS							
Unit:6		CONTEMPORARYISSUES		21	iour	<u> </u>					
C 1111.0		CONTENII ORARTIODUED		<u> </u>	ivui	.9					

	TotalLecturehours	60 hours
ext Boo	k(s)	
1	Navanitham, P.A, "Business Mathematics & Statistics" Jai Publishers, Trichy-2	1
2	SundaresanandJayaseelan,"IntroductiontoBusinessMathematics",Sultancha	ndCo&Ltd,Newd
	hi	
Referenc	eBooks	
1	G.K.Ranganath, C.S.Sampamgiram & Y.Rajan-A Textbook Business Mathem	natics- Himalaya
	Publishing House.	
Related(	OnlineContents[MOOC,SWAYAM, NPTEL,Websites etc.]	
<b>Related(</b>	https://www.youtube.com/watch?v=qO1SYFZVmhY	
1		JuucxOLmnRC
1	https://www.youtube.com/watch?v=qO1SYFZVmhY	JuucxOLmnRC
1	https://www.youtube.com/watch?v=qO1SYFZVmhY https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkU	JuucxOLmnRC

## <u>SECOND YEAR – SEMESTER – III</u>

#### SBS-2: COMPUTER APPLICATIONS: C++(PRACTICAL III)

Cubiast	Cada	т	Т	P	S	Cuadita	Inst House		Marks	
Subject	Code	L	1	P	3	Credits	Inst. Hours	CIA	External	Total
Skill Ba				4		2	4	25	25	50
				•		Learning Ob	jectives			
LO 1	To u	ndersta	nd the	progra	m by a	pplying the con	cept of OOPs.			
LO 2	To re	memb	er the r	eusabi	lity of	C++ program by	y applying the c	oncept of ]	Inheritance an	d
	Poly	norphi	sm.					_		
LO 3	To ap	ply th	e data i	files op	eration	technique and	solve the given	problems i	in a practical i	nanner.
LO 4	To u	ndersta	nd the	progra	m by a	pplying the con	cept of OOPs			
LO 5	To ap	ply th	e data i	file ope	ration	technique and e	evaluate the prog	gram in a p	ractical mann	er
Prerequ	isites:	Shoul	d have	studie	d Con	nmerce in XII				
						Contents			N	o. of
									Н	ours
	•					OOPS WITH	H C++		<u>'</u>	
1. P	rogram	to cal	culate o	depreci	ation u	ınder Straight L	ine method and	Diminishi	ng Balance m	ethod

- 1. Program to calculate depreciation under Straight Line method and Diminishing Balance method (using class, defining member functions outside the class).
- 2. Program to calculate depreciation under Diminishing Balance method (Using class, defining member function inside the class)
- 3. Program to calculate Economic Order Quantity (using nesting of member function).
- 4. Program to print the Employees' payroll statement (using control structures).
- 5. Program to calculate simple Interest and compound Interest (using nested class).
- 6. Program to calculate net income of a family (using friend function in two classes).
- 7. Program to print the book list of library (using array of objects).

- 8. Program to prepare cost sheet (using inheritance).
- 9. Program to calculate margin of safety (using multilevel inheritance).
- 10. Program for bank transaction (using constructor and destructor).
- 11. Program to calculate increase or decrease in working capital using operator overloading.
- 12. Program to create the student file and prepare the marks slip by accessing the file.

	Total	30						
CO	Course Outcomes							
CO1	Compare the different types of languages and find the importance of object-oriented	programming						
	language							
CO2	Understand the C++ statements and motivate the students to make use of the statement	nts						
CO3	Identify the class structure and develop the program.							
CO4	Apply the program by applying the concept of OOPs							
CO5	Apply the data file operation technique and evaluate the program in a practical manne	er						
	Textbooks							
1.	E.Balaguruswamy, "Object Oriented Programming in C++", Sixth Edition, 2012,TM	Н						
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 "							
	Web Resources							
1.	http://en.highscore.de/cpp/boost/							
2.	http://bookboon.com/en/structural-programming-with-c-plus-plus-ebook							

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

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

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

# $\underline{\textbf{THIRD YEAR} - \textbf{SEMESTER} - \textbf{IV}}$

Core Paper VII - Cost Accounting

	gory	<u> </u>		_			Inst.		Marks	
	Category	L	Т	P	S	Credits	Hours	CIA	External	Total
	Core VII	6				4	6	25	75	100
			]	Learni	ng Ob	jectives				
LO1	To understand the va	rious c	oncept	s of co	st acco	ounting.				
LO2	To prepare and recon	cile C	ost acc	counts.						
LO3	To gain knowledge re	egardiı	ıg valu	ation n	nethod	s of mater	ial.			
LO4	To familiarize with the	ne diff	erent r	nethod	s of ca	lculating la	abour cos	st.		
LO5	To know the apportion	nment	of Ov	erhead	s.					
Prerequ	isite: Should have stu	died (	Comme	erce in	XII S	td.				
Unit				Cor	ntents					No. of Hours
I	Introduction of Cost Accounting  Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System –Classification of Costs – Cost Centre – Profit Centre - Preparation of Cost Sheet.								allation	12
II	Cost Sheet and Methods of Costing  Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.									12
III	Material Costing Material Control – M Records – Reorder L FIFO – LIFO – Base Average Method.	evels -	ABC	Analys	sis - Iss	sue of Mat	erials –M	lethods of	Issue –	12
IV	Labour Costing  Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement.								hods of	12
V	Overheads Costing  Overheads - Definition - Classification - Allocation and Apportionment of Overheads - Basis of Apportionment - Primary and Secondary Distribution - Absorption of Overheads - Methods of absorption Preparation of Overheads Distribution Statement - Machine Hour Rate - Computation of Machine Hour Rate.									12
						TOTAL				60
THEOR	RY 20% & PROBLEN	1S 80°	<b>6</b>							
CO				(	Course	Outcome	es			
CO1	Remember and recal	the va	rious o	concep	ts of co	ost accoun	ting			

	T								
CO2	Demonstrate the preparation and reconciliation of cost sheet.								
CO3	Analyze the various valuation methods of material.								
CO4	Examine the different methods of calculating labour cost.								
CO5	Critically evaluate the apportionment of Overheads.								
	Textbooks								
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi								
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,								
3	Dr.S.N.Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi								
4	T.S.Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai								
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi								
	Reference Books								
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.								
2	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,								
3	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi								
4	Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt .Ltd .Chennai								
5	Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata								
NOTE:	Latest Edition of Textbooks May be Used								
	Web Resources								
1	https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html								
2	https://www.accountingtools.com/articles/what-is-material-costing.html								
3	https://www.freshbooks.com/hub/accounting/overhead-cost								

	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

# <u>SECOND YEAR – SEMESTER – IV</u> Core Paper VIII – Python Practicals IV

Cubiast	Coda	L	Т	P	S	Credits	Inst.		Mar	ks	
Subject	Code	L	1	r	3	Credits	Hours	CIA	Extern	al	Tota
Core VI	II			4		4	4	25	5 75		100
Learnin	g Obj	ectives	s:								
Гhe mai 1. То арј						he given proble	ms in a practic	cal manner.			
Expecte											
						se, student wil					
CO1	knov Pyth		umbers,	Math 1	function	ns, Strings, List,	Tuples and D	ictionaries	in	K1	
CO2			Decision	ı Makir	ng State	ments and Fund	ction			К3	
CO3	incul	cate an	d Apply	variou	ıs skills	in Problem Sol	ving			K4	
CO4	understand and Apply different File handling operations K2										
CO5	write, Test and Debug Python Program K5										
K1-Re						oly; <b>K4</b> -Analyz	ze; <b>K5-</b> Evalua	ate; <b>K6-</b> Cre	eate		
TT •4						1 1					NT
Units					C	Contents					No o
1. Wri	te a p	ython	progran	n that	display	vs the following	ng Employee	informatic	n: Employ	yee	nour
		_				ime, Designatio					
_						a String Using	=	tion.			
-						ing a control s					
	enter a	a negat	tive nu	mber t	o sign	al the end of	-		`		
uispiay	uic nu	1110618	m oruc	ı anu t	nen su	111.					
5. Progr Python.		demon	strate i	teration	n over	Tuple, list, and	d Dictionary U	Using for I	Loops		
6. Write 7. Prog			-			ees Tile from anoth	er python file	2			
8. Pyth	on Prog	gram to	o Find l	Factori	al of N	umber Using	Recursion				
9. Write	e a pyth	on pros	ram to	writes	toxt to	C1 .1		1			

**Total hours** 

90 hours

Text	Book(s)						
1.	Wes McKinney, Python for Data Analysis, O'Reilly Media, Inc., 1005 Graven stein						
1.	Highway North, Sebastopol.						
2.	Kenneth A. Lambert – Fundamentals of Python First Programs - Cengage ,New						
	Delhi						
3.	Ch Satya Narayana, M Radhika Mani, BN Jagadesh - Python Programming-						
	Cengage, New Delhi.						
D.C.							
	rence Books						
1.	NA						
2.							
3.							
Relat	red Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]						
1.	https://www.geeksforgeeks.org/python-programming-examples						
2.	https://www.programiz.com/python-programming						
3.	https://www.edureka.co/blog/learn-python/						
4.	https://www.programiz.com/python-programming/online-compiler/						
	https://www.onlinegdb.com/online python compiler						
5.	https://www.oninnegub.com/oninne_python_complier						

	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

## SECOND YEAR - SEMESTER IV STATISTICS FOR BUSINESS

Category	L	Т	P	S	Credits	Inst. Hours	Marks		
Cate							CIA	External	Total
Allied	4				3	4	20	55	75
D:Paper II									

#### **Course Objectives:**

The main objectives of the course are able to

- 1. Provide basic conceptual knowledge on applications of statistics in business.
- 2. Make the students to be ready for solving business problems using statistical operations.
- 3. Give a detailed instruction of measurement of dispersion.
- 4. Gain the knowledge on application of correlation and regression for business operations.
- 5. Analyze interpolation and probability theory and perform the problems.

#### **Expected Course Outcomes:**

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

1	Understand the basic concepts of arithmetic and geometric mean and	K2
	different types of data collection.	
2	Recall measures of dispersion.	K1
3	Execute correlation and regression analysis.	K3
4	Understand the different types of moving averages.	K2
5	Analyze interpolation and probability	K4

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

Unit:1	INTRODUCTIONS	12 hours
O IIII. I	INTRODUCTIONS	14 HUUIS

Meaning and Definition of Statistics – Collection of data — Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – simple problems

#### Unit:2 MEASURES OF DISPERSION 10 hours

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Skewness – Meaning – Measures of Skewness - Pearson's and Bowley's co-efficient of Skewness.

#### Unit:3 CORRELATION AND REGRESSION ANALYSIS 12 hours

Correlation – Meaning and Definition – Scatter diagram, Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent deviation. Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression

Unit:4	TIME SERIES	12 hours
Time Series –	Meaning, Components and Models - Business forecasting - Method	ods of estimating
trend – Graphi	c, Semi-average, Moving average and Method of Least squares – S	easonalVariation
- Method of S	imple average. Index Numbers – Meaning, Uses and Methods	
of construction	n – Un-weighted and Weighted index numbers – Tests of an Index	number – Cost
of living index	number.	

**	•. =	WATER DOOR A TRACK	101						
	nit:5	INTERPOLATION	12 hours						
	-	: Binomial, Newton's and Lagrange methods. Probability – Concep							
		nd Multiplication theorems of Probability (statement only) – simple	problems based						
on	Addition	and Multiplication theorems only.							
H	Unit:6 CONTEMPORARY ISSUES 2 hour								
		res, online seminars – webinars	2 Hours						
EX	peri fectur	es, onime seminars – weomars							
		Total Lecture hours	60 hours						
Te	xt Book(s								
1	Statistica	l Methods by S.P. Gupta							
2	Business	Mathematics and Statistics by P. Navaneetham							
3	Statistics	by R.S.N. Pillai and V. Bagavathi							
·									
Re	eference B	ooks							
1	Statistic	s-Theory, Methods & Application by D.C. Sancheti and V.K. Kapo	oor						
2	Applied	General Statistics by Frederick E.Croxton and Dudley J. Cowden							
Re	elated Onl	ine Contents [MOOC, SWAYAM, NPTEL, Websites etc.]							
1	https://v	vww.youtube.com/watc <mark>h?v=</mark> BUE-XJE <mark>Hp7g</mark>							
2	https://v	vww.youtube.com/watch?v=0s4mKbkYJPU&t=1s							
3	https://v	vww.youtube.com/watch?v=Dxcc6ycZ73M							
		Townson St.							
Co	ourse Desig	gned By:							

	Mapping with Programme Outcomes											
COs	PO1	PO250LITEO	PO3	PO4	PO5							
CO1	S	S	S	S	M							
CO2	S	S	M	S	S							
CO3	M	S	S	S	S							
CO4	S	S	S	M	M							
CO5	M	M	S	S	S							

S- Strong; M-Medium; L-Low

#### SECOND YEAR – SEMESTER – IV

### Skill Based Subject 2 - Executive Business Communication

ľy									Marks	
Category		L	T	P	S	Credits	Inst. Hours	CIA	External	Total
Allied 1	В	3				2	3	25	25	50
					1	Learning Obj	jectives			
LO1	LO1 To enable the students to know about the principles, objectives and importance of communication in commerce and trade.									
LO2	То	develop	the stu	idents to	unders	stand about tra	ade enquirie	S		
LO3						t various type			dence.	
LO4						ousiness repor				
LO5	То	enable	the lear	ners to u	ıpdate v	with various t	ypes of inter	view		
Prerequi	isites	: Shou	ld have	studie	d Comi	nerce in XII	Std			
Unit						Contents				No. of Hours
I	Introduction to Business Communication  Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication – Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout									12
II	Tra	de Enq nplaint	=	- Orders		eir Executior Collection L			_	12
III	Banking Correspondence  Banking Correspondence – Types – Structure of Banking Correspondence –  Elements of a Good Banking Correspondence – Insurance – Meaning and  Types – Insurance Correspondence – Difference between Life and General  Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to  Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages								aning and d General elating to	12
IV	of Agent Correspondence – Terms of Agency Correspondence  Secretarial Correspondence  Company Secretarial Correspondence – Introduction – Duties of Secretary –  Classification of Secretarial Correspondence – Specimen letters – Agenda and  Minutes of Report writing – Introduction – Types of Reports – Preparation of  Report Writing								12	
V	App Obj	plicatio jectives	s and Te	ers –	es of V	ition of Res arious Types h			_	12
						TOTAL				60

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

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

AVERAGE         3         3         3         2         2         2         2         2         2	RAGE	<b>VERAGE</b> 3 3 3	3 2	2 2	2.2	2	2	2
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#### 3 - Strong, 2 - Medium, 1- Low

### $\underline{THIRD\ YEAR-SEMESTER-V}$

**Core Paper IX - Management Accounting** 

ory							Inst.	Marks			
Category		L	T	P	S	Credits	Hours	CIA	External	Total	
Core	IX	6				4	6	25	75	100	
				Lear	ning Obj	ectives					
LO1	To u	nderstand bas	ics manag	ement acco	ounting						
LO2	To k	now the aspe	cts of Fina	ncial State	ment Ana	alysis					
LO3	To fa	amiliarize wit	h fund flov	w and cash	flow ana	ılysis					
LO4	To le	earn about bu	dgetary co	ntrol							
LO5	To g	ain insights in	nto margin	al costing.							
Prerequ	isite: S	Should have	studied Fi	nancial A	ccountin	g in 1st S	em.				
Unit				Cor	ntents				No. o	f Hours	
I	Man	agement Acc agement Acc ncial Account	ounting V	_	_	_				15	
II	Financial Accounting.  Financial Statement Analysis  Analysis and Interpretation of Financial Statements – Nature and Significance –  Types of Financial Analysis – Tools of Analysis – Comparative Statements –  Common Size Statement – Trend Analysis. Ratio Analysis: Meaning –  Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability  Ratios -Turnover Ratios – Capital Structure Ratios – Leverage Ratios –  Preparation of Financial Statements from Ratios.								<del>2</del> –		
	Adva Ratio	mon Size S antages – Lin os -Turnover	tatement nitations – Ratios –	Trend Types of Capital	Analysis. Ratios – Structure	Ratio A Liquidity Ratios –	nalysis: Ratios –	Meaning Profitabili	- ity	15	
III	Adva Ratio Prepa Fund Intro Fund Worl State Cash	mon Size S antages – Lin os -Turnover	tatement nitations — Ratios — ancial Stat vsis & Cas aning of F of Prepari Adjusted P ments: Me ent as per	Trend Types of Capital Types from Air Types from Ai	Analysis. Ratios — Structure om Ratios nalysis w Statem Flow Stat coss Acco	Ratio A Liquidity Ratios — s.  ent-Ascert tement- Sc unt - Prepa	tainment thedule of the dule of the dule of the theory of	Meaning Profitability ge Ratios of Flow f Changes Funds Flow reparation	of in ow	15	

Marginal Costing: Meaning - Features — Fixed Cost, Variable Cost and Semi Variable Cost- Contribution— Marginal Cost Equation— PV 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.    TOTAL		Budgetary Control: Meaning – Preparation of Various Budgets – Cash Budget – Flexible Budget – Production Budget – Sales Budget.						
THEORY 20% & PROBLEMS 80%  CO Course Outcomes  CO1 Remember and recall basics in management accounting  CO2 Apply the knowledge of preparation of Financial Statements  CO3 Analyse the concepts relating to fund flow and cash flow  CO4 Evaluate techniques of budgetary control  CO5 Formulate criteria for decision making using principles of marginal costing.  Textbooks  1 Jain S.P. &Narang K.L. (2018) Cost and Management Accounting, kalyani publications,  Dr.S.N.Maheswari, Cost and Management Accounting, Sultan chand sons publications, New Delhi.  3 Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.  4 Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Margham publications, Chennai  Reference Books  1 Chadwick – The Essence of Management Accounting, Financial Times Publications, England.  Charles T.Horngren and Gary Sundem –Introduction to Management Accounting, Pearson, Chennai.  Murthy A and Gurusamy S, Management Accounting- Theory &Practice, Vijay Nicole Imprint Pvt. Ltd .Chennai.  4 Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.  5 N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.  NOTE: Latest Edition of Textbooks May be Used  Web Resources  https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300  2 https://accountingshare.com/budgetary-control/	V	Marginal Costing: Meaning - Features - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety - Cost- Volume Profits Analysis- Break Even Point - Decision Making: Selection Of a Product Mix - Make or Buy Decision - Discontinuance of a product line - Change or Status quo - Limiting Factors -	15					
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Dr.S.N.Maheswari, Cost and Management Accounting, Sultan chand sons publications, New Delhi.  Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.  Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.  Reference Books  Chadwick – The Essence of Management Accounting, Financial Times Publications, England.  Charles T.Horngren and Gary Sundem –Introduction to Management Accounting, Pearson, Chennai.  Murthy A and Gurusamy S, Management Accounting- Theory &Practice, Vijay Nicole Imprint Pvt. Ltd .Chennai.  Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.  N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.  NOTE: Latest Edition of Textbooks May be Used  Web Resources  https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300  https://accountingshare.com/budgetary-control/		Textbooks						
Delhi.  Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.  Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.  T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, Margham publications, Chennai.  Reference Books  Chadwick – The Essence of Management Accounting, Financial Times Publications, England.  Charles T.Horngren and Gary Sundem –Introduction to Management Accounting, Pearson, Chennai.  Murthy A and Gurusamy S, Management Accounting- Theory &Practice, Vijay Nicole Imprint Pvt. Ltd .Chennai.  Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.  NOTE: Latest Edition of Textbooks May be Used  Web Resources  https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300  https://accountingshare.com/budgetary-control/	1	Jain S.P. &Narang K.L. (2018) Cost and Management Accounting, kalyani publications,						
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Pvt. Ltd .Chennai.  Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.  N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.  Web Resources  https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300  https://accountingshare.com/budgetary-control/	2		g, Pearson,					
5 N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.  NOTE: Latest Edition of Textbooks May be Used  Web Resources  1 https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300  2 https://accountingshare.com/budgetary-control/	3		Nicole Imprints					
NOTE: Latest Edition of Textbooks May be Used  Web Resources  1  https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300  2  https://accountingshare.com/budgetary-control/	4	Hansen - Mowen, Cost Management Accounting and Control, South Western Co	ollege, India.					
Web Resources  1 https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300  2 https://accountingshare.com/budgetary-control/	5	N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.						
1 https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300 2 https://accountingshare.com/budgetary-control/	NOTE:	Latest Edition of Textbooks May be Used						
accounting/13300  https://accountingshare.com/budgetary-control/		Web Resources						
2 https://accountingshare.com/budgetary-control/	1		rsis-					
	2							
3 <u>https://www.investopedia.com/terms/m/marginalcostofproduction.asp</u>	3	https://www.investopedia.com/terms/m/marginalcostofproduction.asp						

CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	2	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	11	13	10	15	10	13	13	15	10	12
AVERAGE	3	2.1	2.6	2	2	2	2.6	2.6	3	2	2.4

3 - Strong, 2 - Medium, 1- Low

# THIRD YEAR – SEMESTER – V Core Paper X – Direct Tax

Coursecode			L	T	P	C
Core Paper X	1	Direct Tax	6		E K K K K K K K K hours	4
Pre-requisite		Basic knowledge in Tax	Sylla versi	bus 2	.025- .026	
CourseObject	ives:			•		
Themainobject	tivesof thisc	courseareto:				
2. Tofamilia	rizewithcal	ousconceptsofincometaxandrelatedterminologies culation ifincomeunderdifferentheads ess ofsetoffand carryforwardoflosses whilecomputing	totalin	come		
ExpectedCour						
Onthesuccess	fulcompleti	on ofthecourse, student will be able to:				
1 Outline	thevariouste	erminologiesrelated toincometax			K	1
		odofcalculatingandlevyingtax			K	2
3 Applyth	ne variousta	xlawsand availableprovisions intaxcomputations			K	3
4 Evaluate	theset offan	dcarryforwardoflosseswhilecalculatingpersonalincom	е		K	5
5 Analyzo	eself-assess	ment ofincomeandtax computation			K	4
K1-Remembe	er; <b>K2</b> -Und	erstand; <b>K3</b> -Apply; <b>K4</b> -Analyze; <b>K5</b> -Evaluate; <b>K6</b> -Crea	ite			
Unit:1						
		nofIncome—Assessmentyear—PreviousYear—Assessee- ential Status — Exempted Income.	-Scop	e of I	ncon	ne
Unit:2	1		1	15 L		
	o:Incomofre	omSalaries–IncomefromHouseProperty.		151	lour	5
Ticausofficoni	C.IIICOIIICII	omsalaries-meomenonintouser toperty.				
Unit:3				15h	our	s
ProfitandGains	ofBusiness	orProfession-IncomefromOtherSources.				
Unit:4				15ŀ	our	S
	Deductions	fromGrossTotalIncome.				
Unit:5				15ŀ	m	
	L					

SetoffandCarry Individuals.	forwardoflosses-AggregationofIncome-ComputationofTaxliability	ty – Assessment of					
marviauais.							
Unit:6	ContemporaryIssues	2 hours					
Expertlectures, online seminars-webinars							
	TotalLecture hours	75hours					
Text Book(s)	Text Book(s)						
1   GaurandNarang,"IncomeTaxLawandPractice"KalyanipublishersNewDelhi							
ReferenceBo	oks						
1 Dr.HCMehrotra, "Income-taxLawandAccounts" SahithyaBhavanpublishers							

	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

#### $\underline{THIRD\ YEAR-SEMESTER-V}$

Core Paper XI - Software with Visual Basic (Theory)

ategory	L	T	P	S	Credits	Inst. Hours		Marks	
Cat							CIA	External	Total
Core XI	5				4	5	25	75	100

Cou	rse Objectives:								
The r	The main objectives of this course are to:								
1.	1. Develop a front end application using Visual Basic.								
2.	2. Enable the students to develop a front end tool for Customer Interaction in Business.								
3. Impart knowledge on data controls.									
4.	Make the students to understand the intrinsic controls.								
5.	Understand the concept on client and server.								

1 Understand 2 To gain the 3 Understand 4 To gain knows 5 Understand K1 - Remember;  Unit:1 Introduction - Colient/Server Marchitecture - Colient/Server Ma	completion of the course, student will be able to: the concept on client and server knowledge on IDE the concept on user defined data types swledge on working with controls in VB on data controls K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6- Cre NTRODUCTION OF BASICS Client/Server - Benefits of Client/Server - Downsizing - Upsizing - Hodels - Distributed Presentation - Remote Presentation - Remote Dated Data - Client/Server Architecture - Technical Architecture - Ap Two Tier Architecture - Three Tier Architecture OLTP & n Tier Architecture Architecture - Steps in VB Application - Integrated Development En Bar - Tool Bar - Project Explorer Window - Property Window - Too vents - Event Driven Programming - Working with Forms - Variables instants - Data Types. FUNCTIONS AND PROCEDURES	Is hours Right sizing — Inta — Distributed plication intecture.  Interpolation intecture.  Interpolation intecture.  Interpolation intecture.  Interpolation intecture.  Interpolation intecture.  Interpolation intecture interpolation intecture.  Interpolation interpola
1 Understand 2 To gain the 3 Understand 4 To gain knows 5 Understand K1 - Remember;  Unit:1 Introduction - Collient/Server Marchitecture - Collient/Server Mar	the concept on client and server knowledge on IDE the concept on user defined data types wledge on working with controls in VB on data controls K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6- Cre NTRODUCTION OF BASICS Client/Server - Benefits of Client/Server - Downsizing - Upsizing - For Models - Distributed Presentation - Remote Presentation - Remote Data ted Data - Client/Server Architecture - Technical Architecture - Apply Two Tier Architecture - Three Tier Architecture OLTP & n Tier Architecture - Tool Bar - Project Explorer Window - Property Window - Tool Visual Basic - Steps in VB Application - Integrated Development Engar - Tool Bar - Project Explorer Window - Property Window - Tool Visual Property Window - Variable Property Window - Varia	K3 K2 K2 R2 ate  15 hours Right sizing – ata – Distributed plication attecture.  10 hours avironment and a size of the size of
2 To gain the 3 Understand 4 To gain knows 5 Understand K1 - Remember;  Unit:1 Introduction - Client/Server North Logic - Distrib Architecture - Client/Server North Logic - Client/Server Nort	the concept on user defined data types weledge on working with controls in VB on data controls K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6– Cre NTRODUCTION OF BASICS Client/Server – Benefits of Client/Server – Downsizing – Upsizing – For Indeed Server – Benefits of Client/Server – Benefits of Client/Server – Downsizing – Upsizing – For Indeed Server Architecture – Technical Architecture – App Two Tier Architecture – Three Tier Architecture OLTP & n Tier Architecture – Three Tier Architecture OLTP & n Tier Architecture – Three Tier Architecture OLTP & n Tier Architecture – Tool Basic – Steps in VB Application – Integrated Development Endar – Tool Bar – Project Explorer Window – Property Window – Tool Vents – Event Driven Programming – Working with Forms - Variables Instants – Data Types.  FUNCTIONS AND PROCEDURES	K3 K2 K2 ate  15 hours Right sizing – ata – Distributed plication nitecture.  10 hours avironment lbox Properties, s – Scope of  10 hours
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5 Understand K1 - Remember;  Unit:1 II Introduction - Client/Server N Logic - Distrib Architecture - Comparison of Client of C	on data controls  K2 - Understand; K3 - Apply; K4 - Analyze; K5 - Evaluate; K6— Cre  NTRODUCTION OF BASICS  Client/Server — Benefits of Client/Server — Downsizing — Upsizing — If Models — Distributed Presentation — Remote Presentation — Remote Data — Client/Server Architecture — Technical Architecture — App Two Tier Architecture — Three Tier Architecture OLTP & n Tier Architecture — Three Tier Architecture OLTP & n Tier Architecture Distributed Data — Steps in VB Application — Integrated Development Engar — Tool Bar — Project Explorer Window — Property Window — Too wents — Event Driven Programming — Working with Forms - Variable Instants — Data Types.  FUNCTIONS AND PROCEDURES	Right sizing – ata – Distributed plication nitecture.  10 hours nvironment lbox Properties, s – Scope of 10 hours
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Introduction to (IDE) – Menu I Methods and E Variables – Cor Unit:3 Functions – Pro	Visual Basic – Steps in VB Application – Integrated Development En Bar – Tool Bar – Project Explorer Window – Property Window – Too vents – Event Driven Programming – Working with Forms - Variable instants – Data Types.  FUNCTIONS AND PROCEDURES	nvironment lbox Properties, s – Scope of  10 hours
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Variables – Con Unit:3 Functions – Pro	nstants – Data Types.  FUNCTIONS AND PROCEDURES	10 hours
Unit:3 Functions – Pro	FUNCTIONS AND PROCEDURES	
Functions – Pro		
	Control Structure of Society Colort For While De	W/hile Amore
<ul> <li>User Defined</li> </ul>	ocedures – Control Structure : If - Switch – Select – For – While – Do	wille - Arrays
	Data Types – Data Type Conversions - Operators – String Functions	– Date and
Time Functions	3.	
Unit:4	STANDARD CONTROLS	15 hours
Creating and U	sing Standard Controls: Form, Label, Text box, Command Button, Ch	neck Box,
Option Button,	List Box, Combo Box, Picture Box, Image Controls, Scroll Bars - Dr	rive List Box
<ul> <li>Directory Lis</li> </ul>	t Box - Time Control, Frame, Shape and Line Controls – Control Arra	ays – Dialog
Menu Editor	– Menu Creation	
Unit:5	DATA CONTROLS	8 Hours
Data Controls -	Data Access Objects (DAO) – Accessing and Manipulating Database	es – Recordset –
Types of Recor	dset - Creating a Recordset - Modifying, Deleting Records - Finding	Records - Data
Report – Data I	Environment – Report - Designer – Connection Object – Command Ol	bject – Section
of the Data Rep	ort Designer – Data Report Controls.	
Unit 6	CONTEMPORARY ISSUES	2 Hours
	Expert lectures, online seminars – webinars	
Т	*	60 hours

#### Text Book(s)

1 Steven Holzner, "VB 6 Programming Black Book", Dream Tech Press, New Delhi, 2002.

#### **Reference Books**

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

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

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

Course Designed By:

#### **Mapping with Programme Outcomes**

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

S- Strong; M-Medium; L-Low

### $\underline{THIRD\ YEAR-SEMESTER-V}$

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

Subje	ct	L	Т	P	S	Credits	Inst.		Marks	
Code		L	1	1	3	Credits	Hours	CIA	External	Total
	Core Paper XII			5		4	5	25	75	100
	Learning Objectives									
C1	C1 To Introduce accounting in Tally prime									
C2	То	Unde	rstand	the P	repara	ntion of Maste	rs group			
C3	То	Creat	e the a	accour	nting t	ransactions				
C4	То	Gene	rate th	e fina	ncial	statements and	d MIS repor	ts		
C5	То	Introd	duce t	ne GS	T Cal	culation to Ta	lly entry			
Prerequ	 isites	s: Sh	ould l	nave s	tudie	d Commerce	in XII			
UNIT						Contents				No. of
										Hours
1. (	reate	the c	ompa	ny wit	th rele	vant informat	ion using ta	lly prime		
	_	r crea				C 4	1.1.4			
		ng sto	ounts			wage	ry debtors			
	urch	_	OK			wage	S			
S	ales									
S	undr	y crec	litors							
Е	Bank	accou	nt							
	_		harges	3						
0	ffice	rent								
3. P	repai	re an [	Гrial Е	Balanc	e of A	BC PVT LTI	o for the following	lowing fina	ncial year o	of 1.4.2020
	_					ation in tally p		_	-	
			S.N	0	P	articulars	R	S		
			1		С	apital	20	6000		
			2		Sı	tock	1	0000		
			3		D	ebtors	80	000		
			4		С	reditors	1:	2000		

	5	Machinery	20000	
4. Prepare Tra				
Particulars		Amount		
Sales		2,05,000		
Sales Return		15,000		
Purchase		49,000		
Purchase Returns		3000		
Opening Inventorio	es	8000		
Closing Inventories	5	30000		
5.Prepare the trading Tally Prime	g and profit an	d Loss account and balar	ice sheet as on 31st 1	march 2021 in
Particular	Rs	Particulars	Rs	
Capital	3600	Salaries	600	
Machinery	700	General Expenses	200	
Sales	8,200	Rent	500	
Purchase	4000	Return outward	50	
Sales Return	100	Debtor	300	00
Stock 1-4-2020	1000	cash	400	)
Drawing	400	carriage on sales	200	)
Wages	1000	Advertisement	200	)

### 6. Create the following items in tally prime inventory masters

Activity- Stock Group Creation

Carriage inward 50 Creditor

Stock Item Name	Stock Group	<b>Stock Category</b>	<b>Units of Measure</b>	
Oppo A31 Mobile	Oppo Mobile Phone	64 GB Storage	Nos	

**Closing stock** 

500

2000

OnePlus Nord Mobile	OnePlus Mobile Phone	128 GB Storage	Nos
Nokia C3 Mobile	Nokia Mobile Phone	32 GB Storage	Nos

- 7...Purchasing the following goods from Anita enterprises, Tamilnadu with supplier invoice 101. Enter in purchase voucher in tally prime with necessary leger creation.
  - Computer 100nos Rs.12000
  - External Hard Drive 50nos Rs.3500
- 8. Purchasing the following goods from Ax world, New Delhi with supplier invoice 102. Enter in purchase voucher in tally prime with necessary leger creation.

  Pen driver 300nos Rs.750; Scanner 50nos Rs.25200
- 9. Sold the following goods to Mr.Murali, Tamilnadu with customer invoice 123. Enter in sale voucher in tally prime with necessary leger creation.
  - Pen driver 50nos Rs.850
  - Scanner 10nos Rs.27000
- 10. Sold the following goods to Ms.Meera, Gujarat with customer invoice 124. Enter in sale voucher in tally prime with necessary leger creation. Computer 10nos Rs.14000; External Hard Drive 10nos Rs.4000
- 11. Enter the following transaction of ANU enterprises

Apr 05 Paid Telephone Charges Rs.2000

Apr 10 Received Commission Rs.30000

Apr 23 An account paid to M/s.ANU ENTERPRISES was Rs.15000 part settlement against bill no:21

May 01 Purchase goods from M/s.A.P COMPUTERS was Rs.50000 bill no:30 25days

May 13 Depreciation of Machinery @ 10%

May 19 Cash withdraw from bank Rs.10000

May 27 Bank O/D Received Rs.200000

#### 12. Create Godown in tally prime

Particulars	Rs	Rs
Capital		3,00000
Bills Payable		45000
Cash	1,42,200	
Furniture	50000	
Bank o/d		80000
Good will	95000	

Salary Due	45000
Profit and Loss account	50000

Name of the Godown

Name: Godown: A
Under: primary

Name: Godown B

Under: primary
Stock in hand

Name of the item	Qty	Rate	Godown
External Hard Disk	10nos	8000 each	(A-6,B-4)
Internal Hard Disk	7nos	3,000 each	(A-5.B-2)

- 13. Generating the report and print
- 14. Create a company with all relevant information with enabling GST information
- 15. Accounting of purchases made from composition dealers and defining GST rate details at stock item level

JK Traders Purchased the following goods from Rakesh Traders, Karnataka who is a composition dealer with the supplier invoice number 001 (GST:8%)

Name of item	quantity	Rate
M S Printer	10 Nos	6000

- 16. Calculate total GST payable by the XYZ firm for the Following transactions GST (Feature 28%)
  - (i)Purchase from Mr. Ajay Local (Delhi) GST No: 07AADCB2230MIZV
- 20 PCS, DELL LED ,22 Inch @Rs 9500 each on 1st may
- 10 PCS ,HP LED ,21 Inch @ Rs .9200each on 2nd may
  - (ii)Purchase from Mr.Sunil, Inter-state (Kerala) GST no: 32AAACC417 5D 1Z7 10 PCS HCL Lap Top, i3 @ Rs .19500 each on 1st may 15 PCS Lenovo LapTop i7@ Rs 24500 each on 2<sup>nd</sup> May
- 17. A Shop Keeper is selling a TV for taxable value of Rs. 30,000 GST Charged is 28 %.Calculate SGST, CGST & GST.
- 18. A Shop Keeper is selling a TV with discount offer of 10 % on the taxable value of Rs. 30,000 .Calculate SGST, CGST, GST and Total amount .GST Charged at 28 %
- 19. How to pass purchase and sales entries with GST in Tally prime
- 1. July Goods purchase from Chennai Mobiles RS. 3, 20, 000 + GST 18 %

VIVO V20 (HSN:8175)	20 nos	Rs .10000
VIVO V 20	10 nos	Rs.12000
pro(HSN:8175)		

2 Iuly –Cash Purchase from Chennai Mobiles RS 50000 /-+18% inventories

VIVO V 20	2 NOS	Rs 10000
(HSN:8175)		
	_	
VIVO V 20 pro	3 nos	Rs.12000
(HSN:8175)		

JULY 1 Goods sold to Chandra Mobiles Rs 2, 35,000.  $\pm$  18 % Inventories

VIVO V20	10 nos	Rs .15 000
(HSN:8175)		
VIVO V 20 pro	5 nos	Rs.17000

July 2 Cash sales to chandru Mobiles Rs 1, 26,000 + 18% GST Inventories

VIVO V20	5 nos	Rs .15 000	2% Discount
(HSN:8175)			
VIVO V 20 pro	5 nos	Rs.17000	2% Discount
(HSN:8175)			

20. Exporting the returns (GSTR-1, GSTR-2, GSTR -3B and uploading in GST portal

	Total	45
CO	Course Outcomes	
CO1	Understand accounting entries in Tally prime	
CO2	Understand the creations of Masters group	
CO3	Understand the accounting transactions entry in Tally	
CO4	Generate the financial statements and MIS reports	
CO5	Understand the GST Calculation in Tally entry	
	Textbooks	

1	Tally Education Pvt. Ltd, Official Guide To Financial Accounting Using Tally.ERP 9, BPB Publications, 2018
2	Shraddha Singh, Tally ERP 9 (Power of Simplicity), V&S Publishers, 2015
3	Nadhani, Tally .ERP 9 Training Guide, BPB Publications, 2009
	Reference Books
1.	Vinod Kumar (Educator), Tally.ERP 9 Made Easy, Vinod Kumar,2016
	Dinesh Maidasani, Straight To The Point - Tally.ERP 9, Laxmi Publications Pvt.
2.	Limited, 2010
3.	Asok K Nadhani, GST Accounting with Tally .ERP 9, BPB Publications, 2018
	Web Resources
1.	https://www.youtube.com/watch?v=QC4ghSZVpsE
2.	https://www.youtube.com/watch?v=rG_eHA3vN1I
3.	https://www.youtube.com/watch?v=xwpJ5QX9WEU

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

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

<sup>3-</sup> Strong, 2- Medium, 1- low.

### $\underline{THIRD\ YEAR-SEMESTER-V}$

Skill based Subject – **Business Law** 

gory	L	Т	P	S	Credits	Inst.	Marks			
Category	L	•	1	5	Credits	Hours	CIA	External	Total	
SBS	3				2	3	25	25	50	
		ı	<u>'</u>	ı	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					
Prerequis	sites: Should have studied Commerce in XII Std					
Unit	Contents	No. of Hours				
	Introduction					
I	An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Definition, Nature, Objectives, Sources, Problems of Mercantile Law	8				
	Elements of Contract					
П	Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract	7				
	Performance Contract					
III	Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract	7				
	Contract of Indemnity and Guarantee					
IV	Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety - Bailment and Pledge - Bailment - Concept - Essentials and Kind - Duties and Rights of Bailor and Bailee - Law of Pledge - Meaning - Essentials of Valid Pledge, Pledge and Lien.	7				
	Sale of Goods Act 1930:					
V	Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property –Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller	8				
	TOTAL	37				
CO	Course Outcome	<u> </u>				
CO1	Explain the Objectives and significance of Mercantile law					
CO2	Understand the clauses and exceptions of Indian Contract Act.					
CO3	Explain concepts on performance, breach and discharge of contract.					
CO4	Outline the contract of indemnity and guarantee					
CO5	Explain the various provisions of Sale of Goods Act 1930					
	Textbooks					

1	N.D. Kapoor, Business Laws- Sultan Chand 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.
	Reference Books
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai.
NOTE: I	Latest Edition of Textbooks May be Used
	Web Resources
1	www.cramerz.comwww.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

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

<sup>3 -</sup> Strong, 2 - Medium, 1- Low

Insurance, Non-Profit Organizations and Charitable Societies, Trusts, Organizations.  Audit Procedures and Documentation: Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check – Vouching – Cash and Trade Transactions - Verification and Valuations of Assets and Liabilities.  Verification and Valuation of Assets and Liabilities: Verification and Valuation of Assets and Liabilities – Auditor's position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves  Company Auditor: Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor – Professional Conduct and Ethics in Auditing - Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Impact of Computer ization on Audit Approach – Online Computer System Audit – Types of Online Computer Systems – Procedure of Audit under ISA System.  Corporate Social Responsibility: Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013.  TOTAL  Co  Course Outcomes  CO1  Define auditing and its process.  CO2  Compare and contrast essence of internal check and internal control.  CO3  Acquire a detailed knowledge on verification of assets and liabilities.  CO4  Identify the role of auditors in companies.  CO5  Appraise the implications of Corporate Social Responsibility  Textbooks  Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi  B. N. Tandon, S. Sudharsanam & S. Sundharabahu, Practical Auditing, S. Chand & Sons New Delhi								
Learning Objectives  LO1 To enable students to understand process of auditing and its classification.  LO2 To impart knowledge on internal check and internal control.  LO3 To acquire a detailed knowledge on verification of assets and liabilities  LO4 To illustrate the role of auditors in company.  LO5 To provide insights into the concept of Corporate Social Responsibility  Prerequisite: Should have studied Commerce in XII Std  Unit Contents  Introduction to Auditing: Meaning and Definition of Auditing —Distinction between Auditing and Accounting — Objectives — Advantages and Limitations of Audit — Scope of Audit — Classifications of Audits — Audit of Banking, Insurance, Non-Profit Organizations and Charitable Societies, Trusts, Organizations.  Audit Procedures and Documentation: Audit Planning — Audit Programme — Procedures — Internal Audit — Internal Control — Internal Check — Vouching — Cash and Trade Transactions — Verification and Valuations of Assets and Liabilities.  Verification and Valuation of Assets and Liabilities: Verification and Valuation of Assets and Liabilities — Depreciation — Reserves and Provisions — Secret Reserves  Company Auditor: Appointment and Removal of Auditors — Rights, Duties and Liabilities of Auditor — Professional Conduct and Ethics in Auditing — Audit IV Report - Recent Trends in Auditing — Information Systems Audit (TSA) — Impact of Computerization on Audit Approach — Online Computer System Audit — Types of Online Computer Systems — Procedure of Audit under ISA System.  Corporate Social Responsibility: Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability — CSR and Business Ethics, CSR and Corporate Governance — CSR Provisions under the Companies Act, 2013.  TOTAL  Co Compare and contrast essence of internal check and internal control.  Co3 Acquire a detailed knowledge on verification of assets and liabilities.  Co4 Identify the role of auditors in companies.  Co5 Appraise the implications of Corporate Social Responsibility  Text	Total							
LO1	100							
To impart knowledge on internal check and internal control.								
LO3								
LO4								
To provide insights into the concept of Corporate Social Responsibility   Prerequisite: Should have studied Commerce in XII Std   No. of								
Prerequisite: Should have studied Commerce in XII Std   Unit   Contents   No. of								
Introduction to Auditing: Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of Banking, Insurance, Non-Profit Organizations and Charitable Societies, Trusts, Organizations.    Audit Procedures and Documentation: Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check – Vouching – Cash and Trade Transactions - Verification and Valuations of Assets and Liabilities:    Verification and Valuation of Assets and Liabilities: Verification and Valuation of Assets and Liabilities – Auditor's position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves    Company Auditor: Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor – Professional Conduct and Ethics in Auditing - Audit Report – Recent Trends in Auditing - Information Systems Audit (ISA) – Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer Systems – Procedure of Audit under ISA System.    Corporate Social Responsibility: Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013.    TOTAL								
Introduction to Auditing: Meaning and Definition of Auditing —Distinction between Auditing and Accounting — Objectives — Advantages and Limitations of Audit — Scope of Audit — Classifications of Audits — Audit of Banking, Insurance, Non-Profit Organizations and Charitable Societies, Trusts, Organizations.  Audit Procedures and Documentation: Audit Planning — Audit Programme — Procedures - Internal Audit - Internal Control — Internal Check — Vouching — Cash and Trade Transactions — Verification and Valuations of Assets and Liabilities:  Verification and Valuation of Assets and Liabilities: Verification and Valuation of Assets and Liabilities — Depreciation — Reserves and Provisions — Secret Reserves  Company Auditor: Appointment and Removal of Auditors — Rights, Duties and Liabilities of Auditor — Professional Conduct and Ethics in Auditing — Audit Report — Recent Trends in Auditing — Information Systems Audit (ISA) — Impact of Computerization on Audit Approach — Online Computer System Audit — Types of Online Computer Systems — Procedure of Audit under ISA System.  Corporate Social Responsibility: Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability — CSR and Business Ethics, CSR and Corporate Governance — CSR Provisions under the Companies Act, 2013.  TOTAL  Co  Course Outcomes  Co1  Define auditing and its process.  CO2  Compare and contrast essence of internal check and internal control.  CO3  Acquire a detailed knowledge on verification of assets and liabilities.  CO4  Identify the role of auditors in companies.  Appraise the implications of Corporate Social Responsibility  Textbooks  Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi  B. N. Tandon, S. Sudharsanam & S. Sundharsabahu, Practical Auditing, S. Chand & Sons New Delhi	f Hours							
Procedures - Internal Audit - Internal Control - Internal Check - Vouching - Cash and Trade Transactions - Verification and Valuations of Assets and Liabilities.    Verification and Valuation of Assets and Liabilities: Verification and Valuation of Assets and Liabilities - Auditor's position regarding the valuation and verifications of Assets and Liabilities - Depreciation - Reserves and Provisions - Secret Reserves    Company Auditor: Appointment and Removal of Auditors - Rights, Duties and Liabilities of Auditor - Professional Conduct and Ethics in Auditing - Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) - Impact of Computerization on Audit Approach - Online Computer System Audit - Types of Online Computer Systems - Procedure of Audit under ISA System.    Corporate Social Responsibility: Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013.    TOTAL	15							
Valuation of Assets and Liabilities – Auditor's position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves  Company Auditor: Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor – Professional Conduct and Ethics in Auditing - Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer Systems – Procedure of Audit under ISA System.  Corporate Social Responsibility: Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013.  TOTAL  CO  Course Outcomes  CO1  Define auditing and its process.  CO2  Compare and contrast essence of internal check and internal control.  CO3  Acquire a detailed knowledge on verification of assets and liabilities.  CO4  Identify the role of auditors in companies.  CO5  Appraise the implications of Corporate Social Responsibility  Textbooks  1  Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi  B. N. Tandon, S. Sudharsanam & S. Sundharabahu, Practical Auditing, S. Chand & Sons New Delhi	15							
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.  Corporate Social Responsibility: Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013.  TOTAL  CO  Course Outcomes  CO1  Define auditing and its process.  CO2  Compare and contrast essence of internal check and internal control.  CO3  Acquire a detailed knowledge on verification of assets and liabilities.  CO4  Identify the role of auditors in companies.  CO5  Appraise the implications of Corporate Social Responsibility  Textbooks  1  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 Contraction of Sultan Chand & Sultan Chand & Sons New Contraction of Sultan Chand & Sultan Chand & Sultan Chand & Sultan Ch	15							
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CO1 Define auditing and its process.  CO2 Compare and contrast essence of internal check and internal control.  CO3 Acquire a detailed knowledge on verification of assets and liabilities.  CO4 Identify the role of auditors in companies.  CO5 Appraise the implications of Corporate Social Responsibility  Textbooks  1 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 Contractions of Corporate Social Responsibility	75							
CO2 Compare and contrast essence of internal check and internal control.  CO3 Acquire a detailed knowledge on verification of assets and liabilities.  CO4 Identify the role of auditors in companies.  CO5 Appraise the implications of Corporate Social Responsibility  Textbooks  1 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								
CO3 Acquire a detailed knowledge on verification of assets and liabilities.  CO4 Identify the role of auditors in companies.  CO5 Appraise the implications of Corporate Social Responsibility  Textbooks  1 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								
CO4 Identify the role of auditors in companies.  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								
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								
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 No.								
Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi B. N. Tandon, S. Sudharsanam & S.Sundharabahu, Practical Auditing, S.Chand & Sons No.								
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2 B. N. Tandon, S. Sudharsanam & S.Sundharabahu, Practical Auditing, S.Chand & Sons No	Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi							
	B. N. Tandon, S. Sudharsanam & S.Sundharabahu, Practical Auditing, S.Chand & Sons New Delhi							
Dr.T.R. Sharma, Dr.Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Publications, Agra	Bhawa							
4 ArunaJha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.								
Reference Books								
1 Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing, Emeral	ld Grou							

	Publishing Limited, Bingley
2	Dr.T.R. Sharma, Auditing, Sahithya Bhawan Publications, Agra
3	C.B.Gupta, NehaSinghal, 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	https://www.wallstreetmojo.com/audit-procedures/
2	https://theinvestorsbook.com/company-auditor.html
3	https://www.investopedia.com/terms/c/corp-social-responsibility.asp

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

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

### **SEMESTER-VI**Core Paper XIV - **Digital Marketing**

Core XIV	DIGITAL MARKETING	5			4
Pre-requisi	Basic knowledge in Digital Marketing	•	labus rsion	20	025-26

#### **Course Objectives:**

Themainobjectives of this course areto:

- 1. ToUnderstandthe importanceofdigital marketing
- 2. ToGain Knowledge on digitalmarketingmix
- 3. ToUnderstand the various concepts in digital marketing
- 4. ToAcquireknowledgeoninteractivemarketing
- 5. ToKnowledge on legal issues related to digital marketing

#### **ExpectedCourseOutcomes:**

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

I clentifyandassessthe impactofiligitaltechnologyintransformingthe business environmentandalso thecustomerjourney   2 Understandhowmarketersthink,conceptualize, testcontinuouslytooptimizetheir product searchon digitalplatforms   K4   2 Understandhowmarketersthink,conceptualize, testcontinuouslytooptimizetheir product searchon digitalplatforms   K2   3 Illustrate howthe effectivenessof adigital marketing campaign canbemeasured   K2   4 Demonstratetheir skillsin digitalmarketingtoolssuch asSEO, Social media, and   K1   Bloggingforengagingthe digitalgeneration   K2   5 Appreciate theneed foregulatoryframework fordigitalmarketingin India.   K2   KI-Remember, K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create   Unit1   INTRODUCTION   12-hours   Introduction-Concept, scope, and importance of digital marketing. Digital penetration in the Indian marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian marketing. Digital marketing landscape: an overview.   Unit2   DIGITAL MARKETING MANACEMENT   12-hours   Unit3   DIGITAL MARKETING PRESENCE   12-hours   Unit3   DIGITAL MARKETING PRESENCE   12-hours   Concept and role of Internet in marketing. Online marketing domains. The P.O.E.S-M framework. WebsitedesignandDomainnamebranding, Searchengineoptimization: stages, typesoftraffic, tactics. Online advertising: types, formats, requisites of a good online advertisement. Buying models. Online public relation management. Direct marketing: scope and growth. E-mail marketing: types and strategies.  Unit3   INTERACTIVE MARKETING   12-hours   Interactive marketing: concept and options. Social media marketing: concept and tools. Online communities and social marketing: scope and growth. E-mail marketing: types and strategies.  Unit4   INTERACTIVE MARKETING   12-hours   Interactive marketing: concept and options. Social media marketing: concept and tools. Online communities and social productions of the production	environmentandalso thecustomerjourney 2 Understandhowmarketersthink, conceptualize, testeontinuouslytooptimizetheir product scarchon digitalplatforms 3 Illustrate howthe effectivenessof adigital marketing eampaign canbemeasured				17.3
United   U	Understandhowmarketersthink,conceptualize,testcontinuouslytooptimizetheir product searchon digitalplatforms   K4	_		S	K2
product searchon digitalplatforms  3 Illustrate howthe effectivenessof adigital marketing campaign canbemeasured K2  4 Demonstratetheir skills digitalmarketingtoolssuch asSEO, Social media, and K1  Bloggingforengagingthe digitalgeneration  5 Appreciate theneed forregulatoryframework fordigitalmarketingin India. K2  K1-Remember, K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create  Unit:   INTRODUCTION   12-hours  Introduction-Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market, Digital marketing landscape; an overview.  Unit:   DIGITAL MARKETING MANAGEMENT   12-hours  Digital-marketingmix. Segmentation, Targeting, Differentiation, and Positioning; Concept, Levels, and strategies in a digital environment; Digital technology and customer- relationship management. Digital consumers and their buying decision process.  Unit:3   DIGITAL MARKETING PRESENCE   12-hours  Concept and role of Internet in marketing. Online marketing domains. The P.O.E.S-M framework. WebsitedesignandDomainnamebranding. Searchengine optimization: stages, typesoftraffic, tactics. Online advertising: types, formats, requisites of a good online advertisement. Buying models. Online public relation management. Direct marketing: scope and growth. E-mail marketing: types and strategies.  Unit:4   INTERACTIVE MARKETING   12-hours  Interactive marketing: concept and options. Social media marketing: concept and tools. Online communities and social networks. Blogging: types and role. Videomarketing: tools and tools. Online communities and social networks. Blogging: types and role. Videomarketing: tools and tools. Online communities and social networks. Blogging: types and role. Videomarketing: tools and tools. Online communities and social networks. Blogging: types and role. Videomarketing: tools and tools. Online communities and social networks. Blogging: types and role. Videomarketing: Strategy, Implement	product searchon digitalplatforms  3 Illustrate howthe effectivenessof adigital marketing campaign canbemeasured  4 Demonstratetheir skills digitalmarketingtoolssuch asSEO, Social media, and Bloggingforengagingthe digitalgeneration  5 Appreciate theneed forregulatoryframework fordigitalmarketingin India.  K1-Remember/K2-Understand;K3-Apply;K4-Analyze;K5-Evaluate;K6-Create  Unit:   INTRODUCTION   12-hours  Introduction-Concept,scope,andimportanceofdigitalmarketing. Traditionalmarketingversus digital marketing, Challenges and opportunities for digital marketing. Digital penetration in the Indian market, Digital marketing landscape; an overview.  Unit:   DIGITAL MARKETING MANAGEMENT   12-hours  Digital-marketingmix.Segmentation, Targeting, Differentiation, andPositioning;Concept, Levels, and strategies in a digital environment; Digital technology and customer- relationship management. Digital consumers and their buying decision process.  Unit:3   DIGITAL MARKETING PRESENCE   12-hours  Concept and role of Internet in marketing. Online marketing domains. The P.O.E.S-M framework. WebsitedesignandDomainnamebranding;Searchengineoptimization:stages, typesoftraffic,tacties, Online advertising: types, formats, requisites of a good online advertisment. Buying models. Online public relation management. Direct marketing: scope and growth. E-mail marketing: types and strategies.  Unit:4   INTERACTIVE MARKETING   12-hours  Interactive marketing: concept and options. Social media marketing: concept and tools. Online communitiessndsocialnetworks. Blogging: typesandrole. Videomarketing: toolsandtechniques. Mobilemarketing: obs. PCmarketing. Payment options.  Unit:6   CONTEMPORARY ISSUES   10-hours  Ethicalissuesandlegalehallengesindigitalmarketing. Regulatoryframeworkfor digitalmarketin gin India.  Unit:6   CONTEMPORARY ISSUES   2-hours  Expert lectures, onlineseminars-webimars    Contemporary   C				77.4
3   Illustrate howthe effectivenessof adigital marketing campaign canbemeasured   4   Demonstratether skillsin digitalmarketingtoolssuch asSEO, Social media, and   K1   Bloggingforengagingthe digitalgeneration   K2   Appreciate theneed forregulatory framework for digitalmarketing India.   K2   K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create   Unit:1   INTRODUCTION   12-hours   Introduction-Concept, scope, and importance of digital marketing. Traditionalmarketing yersus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Digital marketing landscape: an overview.   Unit:2   DIGITAL MARKETING MANAGEMENT   12-hours   Digital-marketingmix. Segmentation, Targeting, Differentiation, and Positioning; Concept, Ievels, and strategies in a digital environment; Digital technology and customer- relationship management. Digital consumers and their buying decision process.   Unit:3   DIGITAL MARKETING PRESENCE   12-hours   Unit:3   DIGITAL MARKETING PRESENCE   12-hours   Unit:3   DIGITAL MARKETING PRESENCE   12-hours   Unit:4   INTERACTIVE MARKETING presence   12-hours   Unit:4   INTERACTIVE MARKETING   12-hours   Unit:4   INTERACTIVE MARKETING   12-hours   Unit:4   INTERACTIVE MARKETING   12-hours   Unit:4   INTERACTIVE MARKETING   12-hours   Unit:5   ETHICAL AND LEGAL ISSUES   10-hours   Ethicalissuesandsocialnetworks. Blogging:typesandrole; Videomarketing:toolsandtechniques.   Mobilemarketing:tools. PPCmarketing. Payment options.   Unit:5   ETHICAL AND LEGAL ISSUES   10-hours   Ethicalissuesandlegalehallengesindigitalmarketing. Regulatoryframeworkfor digitalmarketin gin India.   Unit:6   CONTEMPORARY ISSUES   2-hours   Expert lectures, online seminars-webinars   Totall-ecture hours   60-hours   Expert lectures, online advertise; and Videomarketing: Strategy, Implementation, and Practice. Pearson India (2015)   Chaffey, D.F.E. Chadwick, R. Mayer, and K. Johnston. Internet Marketing: 4.0 (2017).   3 Movingfrom Traditional to Digital. Pear	Illustrate howthe effectivenessof adigital marketing campaign canbemeasured   K2		-	heir	K4
Bomonstratchteir skillsin digitalmarketingtoolssuch asSEO,Social media, and Bloggingforengagingthe digitalgeneration   K1	Demonstratecheir skillsin digitalamarketingtoolssuch asSEO,Social media, and Bloggingforengagingthe digitalgeneration   K1	i <del>-</del>	<b>C</b> 1	1	W2
Bloggingforengagingthe digitalgeneration    Appreciate thenced forregulatory framework for digitalmarketingin India.   K2   K1-Remember; K2-Understand; K3-Apply; K4-Analyze; K5-Evaluate; K6-Create   Unit:1	Bloggingforengagingthe digitalgeneration    Appreciate thenced forregulatoryframework fordigitalmarketingin India.   K2				
Sappreciate theneed forregulatoryframework fordigitalmarketingin India.   K2   K1-Kmmmbcr; K2-Understand; K3-Apply; K4-Analyze; K5-Fvaluate; K6-Create   Unit:1   INTRODUCTION   12-hours   Introduction-Concept, scope, and importanceofdigitalmarketing. Traditionalmarketingversus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Digital marketing landscape: an overview.   Unit:2   DIGITAL MARKETING MANAGEMENT   12-hours   Digital-marketingmix. Segmentation, Targeting, Differentiation, and Positioning-Concept, levels, and strategies in a digital environment; Digital technology and customer- relationship management. Digital consumers and their buying decision process.   Unit:3   DIGITAL MARKETING PRESENCE   12-hours	Sappreciate theneed forregulatoryframework fordigitalmarketingin India.   K2   K1-Kmmmbcr; K2-Understand; K3-Apply; K4-Analyze; K5-Fvaluate; K6-Create   Unit:1   INTRODUCTION   12-hours   Introduction-Concept, scope, and importanceofdigitalmarketing. Traditionalmarketingversus digital marketing. Challenges and opportunities for digital marketing. Digital penetration in the Indian market. Digital marketing landscape: an overview.   Unit:2   DIGITAL MARKETING MANAGEMENT   12-hours   Digital-marketingmix. Segmentation, Targeting, Differentiation, and Positioning-Concept, levels, and strategies in a digital environment; Digital technology and customer- relationship management. Digital consumers and their buying decision process.   Unit:3   DIGITAL MARKETING PRESENCE   12-hours			and	Kı
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2 Gupta, Seema Digital Marketing. Mc Graw Hill Education (India) Private Ltd. (2018).  3 Kapoor, Neeru. E-Marketing, Pinnaclelearning  Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]  1 2 4	2 Gupta, Seema Digital Marketing. Mc Graw Hill Education (India) Private Ltd. (2018).  3 Kapoor, Neeru. E-Marketing, Pinnaclelearning  Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]  1 2 4	Unit:4 Interactive mar communities an Mobilemarketin Unit:5 Ethicalissues an India.  Unit:6 Expert lectur  Text Book(s) 1 Chaffey, and Prace 2 Kotler,P 3 Movings	INTERACTIVE MARKETING  keting: concept and options. Social media marketing: concept and dsocialnetworks.Blogging:typesandrole.Videomarketing:toolsand ngtools.PPCmarketing. Payment options.  ETHICAL AND LEGAL ISSUES  dlegalchallengesindigitalmarketing.Regulatoryframeworkfor dig  CONTEMPORARY ISSUES  es,onlineseminars-webinars  TotalLecture hours  D,F.E.Chadwick,R.Mayer,andK.Johnston.InternetMarketing:Stratice. Pearson India (2015)  hilip,HermawanKartajaya,andIwanSetiawanDigitalMarketing:4.6  fromTraditional toDigital.PearsonIndia	12-hed tools. Onlir dtechniques.  10-hed italmarketin grade at the state of the sta	ours gin hours
3 Kapoor,Neeru.E-Marketing,Pinnaclelearning  RelatedOnlineContents [MOOC,SWAYAM, NPTEL,Websites etc.]  1 2 4	3 Kapoor,Neeru.E-Marketing,Pinnaclelearning  RelatedOnlineContents [MOOC,SWAYAM, NPTEL,Websites etc.]  1 2 4	Unit:4 Interactive mar communities an Mobilemarketin Unit:5 Ethicalissues an India.  Unit:6 Expert lectur  Text Book(s) 1 Chaffey, and Prace 2 Kotler,P 3 Movings Reference Book	INTERACTIVE MARKETING keting: concept and options. Social media marketing: concept and dsocialnetworks.Blogging:typesandrole.Videomarketing:toolsand agtools.PPCmarketing. Payment options.  ETHICAL AND LEGAL ISSUES dlegalchallengesindigitalmarketing.Regulatoryframeworkfor dig  CONTEMPORARY ISSUES es,onlineseminars-webinars  TotalLecture hours  D,F.E.Chadwick,R.Mayer,andK.Johnston.InternetMarketing:Stratice. Pearson India (2015) hilip,HermawanKartajaya,andIwanSetiawanDigitalMarketing:4.6 fromTraditional toDigital.PearsonIndia	12-hed tools. Onlind techniques.  10-hed italmarketing  2  60-lategy, Implement (2017).	ours gin hours
RelatedOnlineContents [MOOC,SWAYAM, NPTEL,Websites etc.]  1 2 4	RelatedOnlineContents [MOOC,SWAYAM, NPTEL,Websites etc.]  1 2 4	Unit:4 Interactive marketine Mobilemarketine Unit:5 Ethicalissuesane India.  Unit:6 Expert lecture  Text Book(s 1 Chaffey, and Prace 2 Kotler,P 3 Movingst ReferenceBook(s) 1 Frost,Ra	INTERACTIVE MARKETING keting: concept and options. Social media marketing: concept and dsocialnetworks.Blogging:typesandrole.Videomarketing:toolsand agtools.PPCmarketing. Payment options.  ETHICAL AND LEGAL ISSUES dlegalchallengesindigitalmarketing.Regulatoryframeworkfor dig  CONTEMPORARY ISSUES es,onlineseminars-webinars  TotalLecture hours  D.F.E.Chadwick,R.Mayer,andK.Johnston.InternetMarketing:Stratice. Pearson India (2015) hilip,HermawanKartajaya,andIwanSetiawanDigitalMarketing:4.6 fromTraditional toDigital.PearsonIndia tooks  ymond D.,Alexa Fox,and JudyStrauss E-Marketing.Rutledge(20)	12-hod tools. Onlir dtechniques.  10-hod italmarketin grade at the state of the sta	ours gin hours
1 2 4	1 2 4	Unit:4 Interactive marketin Mobilemarketin Unit:5 Ethicalissuesan India.  Unit:6 Expert lectur  Text Book(s 1 Chaffey, and Prace 2 Kotler,P 3 Movingt ReferenceBook 1 Frost,Ra 2 Gupta,So	INTERACTIVE MARKETING  keting: concept and options. Social media marketing: concept and dsocialnetworks.Blogging:typesandrole.Videomarketing:toolsand ngtools.PPCmarketing. Payment options.  ETHICAL AND LEGAL ISSUES  dlegalchallengesindigitalmarketing.Regulatoryframeworkfor dig  CONTEMPORARY ISSUES  es,onlineseminars-webinars  TotalLecture hours  D,F.E.Chadwick,R.Mayer,andK.Johnston.InternetMarketing:Stratice. Pearson India (2015)  hilip,HermawanKartajaya,andIwanSetiawanDigitalMarketing:4.6  fromTraditional toDigital.PearsonIndia  looks  ymond D.,Alexa Fox,and JudyStrauss E-Marketing.Rutledge(20  eemaDigitalMarketing.Mc GrawHillEducation(India) Private Ltde	12-hod tools. Onlir dtechniques.  10-hod italmarketin grade at the state of the sta	ours gin hours
4	4	Unit:4 Interactive marketin Mobilemarketin Unit:5 Ethicalissuesan India.  Unit:6 Expert lectur  Text Book(s 1 Chaffey, and Prace 2 Kotler,P 3 Movings ReferenceBook 1 Frost,Ra 2 Gupta,So 3 Kapoor,	INTERACTIVE MARKETING  keting: concept and options. Social media marketing: concept and dsocialnetworks.Blogging:typesandrole.Videomarketing:toolsand agtools.PPCmarketing. Payment options.  ETHICAL AND LEGAL ISSUES  dlegalchallengesindigitalmarketing.Regulatoryframeworkfor dig  CONTEMPORARY ISSUES  es,onlineseminars-webinars  TotalLecture hours  D,F.E.Chadwick,R.Mayer,andK.Johnston.InternetMarketing:Stratice. Pearson India (2015)  hilip,HermawanKartajaya,andIwanSetiawanDigitalMarketing:4.6  fromTraditional toDigital.PearsonIndia  boks  ymond D.,Alexa Fox,and JudyStrauss E-Marketing.Rutledge(20)  eemaDigitalMarketing.Mc GrawHillEducation(India) Private Ltd  Neeru.E-Marketing,Pinnaclelearning	12-hod tools. Onlir dtechniques.  10-hod italmarketin grade at the state of the sta	ours gin hours
4	4	Unit:4 Interactive marketin Mobilemarketin Unit:5 Ethicalissuesan India.  Unit:6 Expert lectur  Text Book(s 1 Chaffey, and Prace 2 Kotler,P 3 Movings ReferenceBook 1 Frost,Ra 2 Gupta,So 3 Kapoor,	INTERACTIVE MARKETING  keting: concept and options. Social media marketing: concept and dsocialnetworks.Blogging:typesandrole.Videomarketing:toolsand agtools.PPCmarketing. Payment options.  ETHICAL AND LEGAL ISSUES  dlegalchallengesindigitalmarketing.Regulatoryframeworkfor dig  CONTEMPORARY ISSUES  es,onlineseminars-webinars  TotalLecture hours  D,F.E.Chadwick,R.Mayer,andK.Johnston.InternetMarketing:Stratice. Pearson India (2015)  hilip,HermawanKartajaya,andIwanSetiawanDigitalMarketing:4.6  fromTraditional toDigital.PearsonIndia  boks  ymond D.,Alexa Fox,and JudyStrauss E-Marketing.Rutledge(20)  eemaDigitalMarketing.Mc GrawHillEducation(India) Private Ltd  Neeru.E-Marketing,Pinnaclelearning	12-hod tools. Onlir dtechniques.  10-hod italmarketin grade at the state of the sta	ours gin hours
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CourseDesigned By:	CourseDesigned By:	Unit:4 Interactive mar communities an Mobilemarketin Unit:5 Ethicalissues an India.  Unit:6 Expert lectur  Text Book(s 1 Chaffey, and Prace 2 Kotler,P 3 Movingt ReferenceBook 1 Frost,Ra 2 Gupta,Soo 3 Kapoor, RelatedOnli 1 2	INTERACTIVE MARKETING  keting: concept and options. Social media marketing: concept and dsocialnetworks.Blogging:typesandrole.Videomarketing:toolsand agtools.PPCmarketing. Payment options.  ETHICAL AND LEGAL ISSUES  dlegalchallengesindigitalmarketing.Regulatoryframeworkfor dig  CONTEMPORARY ISSUES  es,onlineseminars-webinars  TotalLecture hours  D,F.E.Chadwick,R.Mayer,andK.Johnston.InternetMarketing:Stratice. Pearson India (2015)  hilip,HermawanKartajaya,andIwanSetiawanDigitalMarketing:4.6  fromTraditional toDigital.PearsonIndia  boks  ymond D.,Alexa Fox,and JudyStrauss E-Marketing.Rutledge(20)  eemaDigitalMarketing.Mc GrawHillEducation(India) Private Ltd  Neeru.E-Marketing,Pinnaclelearning	12-hod tools. Onlir dtechniques.  10-hod italmarketin grade at the state of the sta	ours gin hours
		Unit:4 Interactive mar communities an Mobilemarketin Unit:5 Ethicalissues an India.  Unit:6 Expert lectur  Text Book(s 1 Chaffey, and Prace 2 Kotler,P 3 Movingt ReferenceBook 1 Frost,Ra 2 Gupta,Soo 3 Kapoor, RelatedOnli 1 2	INTERACTIVE MARKETING  keting: concept and options. Social media marketing: concept and dsocialnetworks.Blogging:typesandrole.Videomarketing:toolsand agtools.PPCmarketing. Payment options.  ETHICAL AND LEGAL ISSUES  dlegalchallengesindigitalmarketing.Regulatoryframeworkfor dig  CONTEMPORARY ISSUES  es,onlineseminars-webinars  TotalLecture hours  D,F.E.Chadwick,R.Mayer,andK.Johnston.InternetMarketing:Stratice. Pearson India (2015)  hilip,HermawanKartajaya,andIwanSetiawanDigitalMarketing:4.6  fromTraditional toDigital.PearsonIndia  boks  ymond D.,Alexa Fox,and JudyStrauss E-Marketing.Rutledge(20)  eemaDigitalMarketing.Mc GrawHillEducation(India) Private Ltd  Neeru.E-Marketing,Pinnaclelearning	12-hod tools. Onlir dtechniques.  10-hod italmarketin grade at the state of the sta	ours gin hours

# THIRD YEAR – SEMESTER – VI Core Paper XV - Web Design (Theory)

	ory						Inst.		Marks							
	Category	L	Т	P	S	Credits	Hours	CIA	External	Total						
	Paper (V	4	1			4	5 25 75									
					Le	arning Objecti	ves									
LO1	_					and its application										
LO2						ns and establish										
LO3 LO4	Structuring the HTML tags, Lists, Tables, Frames, Forms and Forms elements  Emphasizing the DHTML Style Sheets, linking a Style Sheet and Web page designing															
LO5	Elaborating the concept of JavaScript Document Object Model and Cookies															
Prere	J					ce in XII Std										
Unit						Contents				No. of						
	Intern	et Basio	c Concen	ts – Con	ımıınica	uting on Internet	_ Internet De	omains – I	nternet Server	Hours						
I			-			n the Internet	internet by	omanis i	memer server	12						
II	Introduction to HTML: Anchor Tag – Hyperlink - Head and Body Section – Heading - Horizontal Ruler – Paragraphs – Tags - Images and Picture – Lists – Tables – Frames - Forms and forms elements.									12						
III	DHTML and Style sheets: Defining styles - Elements of style - Linking a style sheet to a html documents - Inline style - External style sheets - Multiple styles- Web page designing.															
IV				_		nge of JavaScriplooping Constru			=	12						
V		_	Ocument Object-Co	-	Model	Event Handlir	ng - Form Ol	oject - Bu	ilt in Object -	12						
						TOTAL				60						
CO						Course Outc	omes									
CO1	Demoi	nstrate I1	nternet B	asic con	cepts an	d Internet Dom	ains									
CO2	Impart	Lists, F	rames an	d Table	to the F	orms and Form	s Elements									
CO3	Elabor	ate DH7	ΓML Styl	e Sheets	and Ele	ement of the Sty	le									
CO4	Repres	sentation	of JavaS	Script Da	ata types	s, Control and L	ooping and I	Functions.								
CO5																
						Textbooks										
1	Ivan Bayross, "Web Enabled Commercial Application Development using HTML, JavaScrip									,						
2	Harvey M. Deitel, Paul J. Deitel, Tem R. Nieto, "Internet & World Wide Web – How to prog Third Edition, 2002, Prentice Hall									ram",						
3						Ladd & Jim O	'Donell (Plat	inum Edit	ion) (PHI)							
	<u>l</u>				F	Reference Book	(S									

1	Hirdesh Bharadwaj, Web designing, Paper Back, 2016
2	Brain D Miller, Principles of web design, Allworth Publications, 2022
NOT	E: Latest Edition of Textbooks May be Used
	Web Resources
1	http://books.google.co.in/books?id=BrASwbtAGGUC&pg=PA69&source=gbs_selected_pages&cad
1	=2#v =onepage&q&f=false
2	https://www.google.co.in/books/edition/Principles_of_Web_Design/qFk1EAAAQBAJ?hl=en&
	gbpv=1&dq=web%20design&pg=PA1977&printsec=frontcover

	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

business transactions

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

Course code		TITLE OF THE COURSE	L	Т	Р	C
Course cour		Computer Applications: Visual Basic & Web	12	1	1	
		Designing Practical- VI				
		Designing Practical- VI				
Skill Ba	sed		-	-	4	3
Pre-requ	isite	Basic Knowledge on Computers		•		
Course Obj	ectives:		1			
The mai	n objectiv	ves of the program are:				
4						
1. To ac	quire the	knowledge on application of Visual basic.				
2. To ap	ply the co	oncepts of vb in business applications.				
3. To de	3. To develop programs using visual basic.					
4. To de	4. To design the form for performing programs in IDE environment.					
5. To de	velop the	students to perform the practical programs in VB.				
Expected Co	urse Ou	tcomes:				
On the succ	essful coi	mpletion of the course, student will be able to:				
1 Under	stand the	basic concepts computer applications using Oracle for			K.	2
maint	maintaining the database.					

K4

Create different databases using access application for developing the

3	Gain the knowledge on creating database using oracle.	K2
4	Gain knowledge on application of oracle statements to extract the	K4
	particular data base.	
5	Gain the knowledge on developing employees and salary databases	K2
	using oracle.	

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

- 1. Design a form with text box to perform the alignment and format function.
- 2. Design a form to display the list of products by declaring array function.
- 3. Design a form to calculate capital budgeting technique by declaring finance function and variable declaration using option button (Radio/Check box).
- 4. Design a form to display an advertisement banner using image box control with string function.
- 5. Design a form to compute cost of capital using finance function in visual basic using check box.
- 6. Design a form to perform working capital analysis by declaring finance function using flex grid control.
- 7. Design a form to display Break-even analysis using line and chart controls, by declaring variables.
- 8. Design a form to present product details like purchases, sales, profit, etc by declaring array functions and present the details in a rich text box(RTF).
- 9. Design a form to display Product Life Cycle using slider control.
- 10. Design a Pay Slip for an organization and create a data base using using SQL and Data Control.
- 11. Design the form to display the highlights of the budget using option button and animation.
- 12. Design a supermarket bill to display the sales invoice, and create a database using Data Control, option button, , check box, date picker, etc.
- 13. Design the form to create a bank customer database by declaring simple array and multiple arrays using Data Control.
- 14. Design a form to calculate minimum, maximum, reorder, reorder quantity, EOQ and display the inventory control records using data object.
- 15. Design the form to display tree view and list of folders and files from a directory of an organization.

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

- 1 <u>https://www.youtube.com/watch?v=-HNNCem5MoQ&t=29s</u>
- 2 <u>https://www.youtube.com/watch?v=uTy\_qBKr5mE</u>
- 3 <u>https://www.youtube.com/watch?v=PldGe0-FnI8</u>

#### Course Designed By:

	М	apping with Pro	ogramme Outco	mes	
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

# **ELECTIVES**

### $\underline{THIRD\ YEAR-SEMESTER-V}$

Elective – I A: Introduction to ERP

			ave – 1 A:				Inst.		Mark	<u> </u>			
Ca	ategory	L	Т	P	S	Credits	Hours	CIA	Externa	l Total			
Ele	ective – I	5				4	5	25	75	100			
LO1	To understan	d the EDD		Learning	_ •	ctives							
LO2	To be aware				nal moo	dules							
LO3 LO4	To analyse the				ntanan	oo of EDD							
LO <sub>4</sub>	To examine of				ntenan	ce of ERP							
	uisites: Shoul				n XII S	Std							
Unit				Conte					No.	of Hours			
I	Fundamental	roduction: Overview of enterprise systems ñ Evolution - Risks and benefits - ndamental technology - Issues to be consider in planning design and plementation of cross functional integrated ERP systems											
II	Small, mediu practices - Bu	P Solutions and Functional Modules: Overview of ERP software solutions- all, medium and large enterprise vendor solutions, BPR and best business ctices - Business process Management, Functional modules											
III	Implementati Training ñ Da	RP Implementation: Planning Evaluation and selection of ERP systems - implementation life cycle - ERP implementation, Methodology and Frame work-raining ñ Data Migration - People Organization in Implementation-Consultants, fendors and Employees.											
IV	Post Impleme Success and I	entation: M Failure fac	laintenanc tors of ER	P Implen	nentati	on.				12			
V	Emerging Tr SCM, Busine technologies,	ess analytic	es - Future		•					12			
				TOTA	L					60			
CO				Co	ourse (	Outcomes							
CO1	Illustrate th	e Pros and	l cons of E	RP									
CO2	Describe th	e different	modules	of ERP									
CO3	Enumerate	the impler	nentation of	of ERP									
CO4	Analyze the	e success a	nd failure	factors o	f ERP	implement	ation						
CO5	Discuss the	cloud con	nputing										
				Tex	tbook	S							
1	Alexis Leon	n, ERP dei	mystified,	second E	dition	Tata McG1	raw-Hill,2	200					
2	Sinha P. Ma Wiley India	_	effery Woi	rd, Essen	tials of	Business 1	Process a	nd Info	rmation Sy	rstem,			
3	Jagan Natha	an Vaman	, ERP in P	ractice, T	ata Mo	Graw-Hil	1,2008						
	1			Refere	nce Bo	oks							
1	Alexis Leon	n, Enterpri	se Resour	ce Planni	ng, sec	ond edition	n, Tata M	 lcGraw	-Hill,2008				
2	Mahadeo Jaiswal and Ganesh Vanapalli, ERP Macmillan India,2009												
2	Wanado be	ars war arra		1 /		viaciiiiiaii		• •					

NOTE:	NOTE: Latest Edition of Textbooks May be Used									
	Web Resources									
1	https://www.google.co.in/books/edition/Enterprise_Resource_Planning/Z0M8BAAAQBAJ?hl									
1	=en&gbpv=1&dq=Introduction%20to%20ERP&pg=PP1&printsec=frontcover									
2	https://www.google.co.in/books/edition/Enterprise_Resource_Planning_Systems/7fzMFG-									
2	tCmkC?hl=en&gbpv=1&dq=Introduction%20to%20ERP&pg=PP1&printsec=frontcover									
3	https://www.google.co.in/books/edition/Enterprise_Resource_Planning/oTS-									
3	aoVMsykC?hl=en&gbpv=1&pg=PP1&printsec=frontcover									

	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

#### <u>THIRD YEAR – SEMESTER – V</u> Elective – I B: Financial Markets

							Inst.		Marks		
3,5	Category	L	Т	P	S	Credits	Hours	CIA	External	Total	
Elective – I		5				4	5	25	75	100	
	Learning Objectives										
LO1	To und	derstand	the envi	ironmen	t of fina	ancial markets					
LO2	To und	derstand	the vari	ous type	es in fin	ancial market					
LO3	To und	derstand	the role	of SEB	I in seco	ondary Market					
LO4	To lea	rn the ba	anking ir	nstitutio	ns as a f	financial interm	nediaries				
LO5	To Learn the various modern age financial instruments										
Prere	Prerequisites: Should have studied Commerce in XII Std										
IIm:4						Contents				No. of	
Unit										Hours	

Financial Markets — Structure of Financial Markets — Financial Investment — Money Market in India — Indian Capital Markets — Difference between Money Market and Capital Markets — Classification and object of Indian Money Markets and Structure of Capital Markets.  Markets for Corporate Securities — New Issue Markets — Functions Issue Mechanism — Markets for Corporate Securities — New Issue Markets — Functions Issue Mechanism — Merchant Banking - Role and Functions of Merchant Bankers in India — Under writing — Secondary Markets — Stock Exchange — Role of Secondary Market — Trading in Stock Exchange — Various Speculative Transactions — Role of SEBI — Regulation of Stock Exchange — Various Speculative Transactions — Role of SEBI — Regulation of Stock Exchange — Various Speculative Transactions — Role of SEBI — Regulation of Stock Exchange — Various Speculative Transactions — Role of SEBI — Regulation of Stock Exchange — Various Speculative Transactions — Role of SEBI — Regulation of Stock Exchange — Various Speculative Transactions — Role of SEBI — Regulation of Stock Exchange — Various Speculative Transactions — Role of SEBI — Regulation of Stock Exchange — Various Speculative Transactions — Role of SEBI — Regulation of Stock Exchange — Various Speculative Transactions — Role of SEBI — Regulation of Stock Exchange — Various Speculative Transactions — Role of SEBI — Regulation of Stock Exchange — Portugation — India — Record Transactions — Portugation — India — Record Transactions — Transactions — Portugation — Portugation — Transactions — Portugation — Transactions — Portugation — Portug			
in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.  Markets for Corporate Securities  Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing  Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange – Warden Markets – India –			
- Classification and object of Indian Money Markets and Structure of Capital Markets.    Markets for Corporate Securities   New Issue Markets   Functions Issue Mechanism Marchant Banking   Role and Functions of Mcrehant Bankers in India   Under writing	I	·	12
Markets for Corporate Securities   Markets for Corporate Securities   New Issue Markets   Functions Issue Mechanism   Markets for Corporate Securities   New Issue Markets   Functions Issue Mechanism   Markets   Markets   Role and Functions of Mcrehant Bankers in India   Under writing			
II   Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking – Role and Functions of Merchant Bankers in India – Under writing   Secondary Markets   Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange – Role of SEBI – Regulation of Stock Exchange – Role of SEBI – Regulation of Stock Exchange – Role of SEBI – Regulation of Stock Exchange – Role of SEBI – Regulation of Stock Exchange – Role of SEBI – Regulation of Stock Exchange – Role of SEBI – Regulation of Stock Exchange – Role of SEBI – Regulation of Stock Exchange – Role of SEBI – Regulation of Stock Exchange – Role of SEBI – Regulation of Stock Exchange – Role of SEBI – Regulation of Stock Exchange – Role of SEBI – Regulation of Stock Exchange – Role of SEBI – Regulation of Stock Exchange – Role of SEBI – Regulation of Stock Exchange – Role of SEBI – Regulation of Stock Exchange – Role of SEBI – Regulation of Stock Exchange – Role of SEBI – Regulation of Stock Exchange – Role of SEBI – Regulation of Stock Exchange – Role of SEBI – Regulation of Stock Exchange – Role of SEBI – Regulation of Stock Excha			
Secondary Markets   Secondary Markets   Secondary Markets   Secondary Markets   Stock Exchange   Role of Secondary Market   Trading in Stock Exchange   Various Speculative Transactions   Role of SEBI   Regulation of Stock Exchange	II	•	12
Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange		Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing	
Exchange		Secondary Markets	
Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange  Banks as Financial Intermediaries  IV Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.  New Modes of Financing New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitization of assets – Mechanics of Securitization- Utility of Securitization – Securitization in India  TOTAL 60  CO Course Outcomes  CO1 Recall the fundamental concepts of financial markets  CO2 Know about the markets for corporate securities  CO3 Know about secondary markets.  CO4 Gain knowledge about banks as financial intermediaries.  CO5 Understand about new methods of financing.  Textbooks  1 Essentials of Business Finance – R.M. Sri Vatsava  2 Financial Management – Saravanavel  3 Financial Management – Saravanavel  3 Financial Management – M.Y. Pandey  Reference Books  1 Financial Management – S.N. Maheshwari  NOTE: Latest Edition of Textbooks May be Used  Web Resources  1 https://www.youtube.com/watch?v=28HpCMWfc7k&t=1s	Ш	·	12
Banks as Financial Intermediaries   Banks as Financial Intermediaries   Commercial Banks Role in Financing   IDBI   IFCI   LIC   GIC   UTI   Mutual Funds   Investments Companies.			
1V   Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.    New Modes of Financing   New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitization of assets – Mechanics of Securitization – Utility of Securitization – Securitization in India    TOTAL			
LIC - GIC - UTI - Mutual Funds - Investments Companies.  New Modes of Financing New Modes of Financing - Leasing as Source of Finance - Forms of leasing - Venture Capital - Dimension Functions - Venture Capital in India - Factoring - Types - Modus Operandi of Factoring - Factoring as Source of Finance - Securitization of assets - Mechanics of Securitization - Utility of Securitization - Securitization in India  TOTAL  60  CO	IV		12
New Modes of Financing   New Modes of Financing   Leasing as Source of Finance   Forms of leasing   Venture   Capital   Dimension Functions   Venture Capital in India   Factoring   Types   Modus   Operandi of Factoring   Factoring as Source of Finance   Securitization of assets   Mechanics of Securitization   Utility of Securitization   Securitization in India	1 4	_	12
New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitization of assets – Mechanics of Securitization- Utility of Securitization – Securitization in India  TOTAL  60  CO Course Outcomes  COI Recall the fundamental concepts of financial markets  CO2 Know about the markets for corporate securities  CO3 Know about secondary markets.  CO4 Gain knowledge about banks as financial intermediaries.  CO5 Understand about new methods of financing.  Textbooks  1 Essentials of Business Finance – R.M. Sri Vatsava  2 Financial Management – Saravanavel  3 Financial Management – L.Y. Pandey  Reference Books  1 Financial Management – M.Y. Khan and Jain  2 Principles of Financial Management – S.N. Maheshwari  NOTE: Latest Edition of Textbooks May be Used  Web Resources  1 https://www.youtube.com/watch?v=28HpCMWfc7k&t=1s		<del>-</del>	
V Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitization of assets – Mechanics of Securitization – Utility of Securitization – Securitization in India  TOTAL  60  CO Course Outcomes  Recall the fundamental concepts of financial markets  CO2 Know about the markets for corporate securities  CO3 Know about secondary markets.  CO4 Gain knowledge about banks as financial intermediaries.  CO5 Understand about new methods of financing.  Textbooks  1 Essentials of Business Finance – R.M. Sri Vatsava  2 Financial Management – Saravanavel  3 Financial Management – Saravanavel  Financial Management – M.Y. Pandey  Reference Books  1 Financial Management – S.N. Maheshwari  NOTE: Latest Edition of Textbooks May be Used  Web Resources  1 https://www.youtube.com/watch?v=28HpCMWfc7k&t=1s		0	
Mechanics of Securitization - Utility of Securitization - Securitization in India  TOTAL  CO Course Outcomes  CO1 Recall the fundamental concepts of financial markets  CO2 Know about the markets for corporate securities  CO3 Know about secondary markets.  CO4 Gain knowledge about banks as financial intermediaries.  CO5 Understand about new methods of financing.  Textbooks  1 Essentials of Business Finance - R.M. Sri Vatsava  2 Financial Management - Saravanavel  3 Financial Management - L.Y. Pandey  Reference Books  1 Financial Management - M.Y. Khan and Jain  2 Principles of Financial Management - S.N. Maheshwari  NOTE: Latest Edition of Textbooks May be Used  Web Resources  1 https://www.youtube.com/watch?v=28HpCMWfc7k&t=1s	V		12
TOTAL  CO   Course Outcomes  CO1   Recall the fundamental concepts of financial markets  CO2   Know about the markets for corporate securities  CO3   Know about secondary markets.  CO4   Gain knowledge about banks as financial intermediaries.  CO5   Understand about new methods of financing.  Textbooks  1   Essentials of Business Finance - R.M. Sri Vatsava 2   Financial Management - Saravanavel 3   Financial Management - L.Y. Pandey  Reference Books  1   Financial Management - M.Y. Khan and Jain 2   Principles of Financial Management - S.N. Maheshwari  NOTE: Latest Edition of Textbooks May be Used  Web Resources  1   https://www.youtube.com/watch?v=28HpCMWfc7k&t=1s			
CO   Course Outcomes  CO1   Recall the fundamental concepts of financial markets  CO2   Know about the markets for corporate securities  CO3   Know about secondary markets.  CO4   Gain knowledge about banks as financial intermediaries.  CO5   Understand about new methods of financing.  Textbooks  1   Essentials of Business Finance - R.M. Sri Vatsava  2   Financial Management - Saravanavel  3   Financial Management - L.Y. Pandey  Reference Books  1   Financial Management - M.Y. Khan and Jain  2   Principles of Financial Management - S.N. Maheshwari  NOTE: Latest Edition of Textbooks May be Used  Web Resources  1   https://www.youtube.com/watch?v=28HpCMWfc7k&t=1s		Mechanics of Securitization- Utility of Securitization – Securitization in India	
CO1 Recall the fundamental concepts of financial markets  CO2 Know about the markets for corporate securities  CO3 Know about secondary markets.  CO4 Gain knowledge about banks as financial intermediaries.  CO5 Understand about new methods of financing.  Textbooks  1 Essentials of Business Finance - R.M. Sri Vatsava  2 Financial Management - Saravanavel  3 Financial Management - L.Y. Pandey  Reference Books  1 Financial Management - M.Y. Khan and Jain  2 Principles of Financial Management - S.N. Maheshwari  NOTE: Latest Edition of Textbooks May be Used  Web Resources  1 https://www.youtube.com/watch?v=28HpCMWfc7k&t=1s		TOTAL	60
CO1 Recall the fundamental concepts of financial markets  CO2 Know about the markets for corporate securities  CO3 Know about secondary markets.  CO4 Gain knowledge about banks as financial intermediaries.  CO5 Understand about new methods of financing.  Textbooks  1 Essentials of Business Finance - R.M. Sri Vatsava  2 Financial Management - Saravanavel  3 Financial Management - L.Y. Pandey  Reference Books  1 Financial Management - M.Y. Khan and Jain  2 Principles of Financial Management - S.N. Maheshwari  NOTE: Latest Edition of Textbooks May be Used  Web Resources  1 https://www.youtube.com/watch?v=28HpCMWfc7k&t=1s			
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CO3 Know about secondary markets.  CO4 Gain knowledge about banks as financial intermediaries.  CO5 Understand about new methods of financing.  Textbooks  1 Essentials of Business Finance - R.M. Sri Vatsava  2 Financial Management - Saravanavel  3 Financial Management - L.Y. Pandey  Reference Books  1 Financial Management - M.Y. Khan and Jain  2 Principles of Financial Management - S.N. Maheshwari  NOTE: Latest Edition of Textbooks May be Used  Web Resources  1 https://www.youtube.com/watch?v=28HpCMWfc7k&t=1s	CO1	Recall the fundamental concepts of financial markets	
CO4 Gain knowledge about banks as financial intermediaries.  CO5 Understand about new methods of financing.  Textbooks  1 Essentials of Business Finance - R.M. Sri Vatsava  2 Financial Management - Saravanavel  3 Financial Management - L.Y. Pandey  Reference Books  1 Financial Management - M.Y. Khan and Jain  2 Principles of Financial Management - S.N. Maheshwari  NOTE: Latest Edition of Textbooks May be Used  Web Resources  1 https://www.youtube.com/watch?v=28HpCMWfc7k&t=1s	CO2	Know about the markets for corporate securities	
CO5 Understand about new methods of financing.  Textbooks  1 Essentials of Business Finance - R.M. Sri Vatsava  2 Financial Management – Saravanavel  3 Financial Management - L.Y. Pandey  Reference Books  1 Financial Management - M.Y. Khan and Jain  2 Principles of Financial Management - S.N. Maheshwari  NOTE: Latest Edition of Textbooks May be Used  Web Resources  1 https://www.youtube.com/watch?v=28HpCMWfc7k&t=1s	CO3	Know about secondary markets.	
Textbooks  1 Essentials of Business Finance - R.M. Sri Vatsava  2 Financial Management –Saravanavel  3 Financial Management - L.Y. Pandey  Reference Books  1 Financial Management - M.Y. Khan and Jain  2 Principles of Financial Management - S.N. Maheshwari  NOTE: Latest Edition of Textbooks May be Used  Web Resources  1 https://www.youtube.com/watch?v=28HpCMWfc7k&t=1s	CO4	Gain knowledge about banks as financial intermediaries.	
1 Essentials of Business Finance - R.M. Sri Vatsava 2 Financial Management - Saravanavel 3 Financial Management - L.Y. Pandey  Reference Books 1 Financial Management - M.Y. Khan and Jain 2 Principles of Financial Management - S.N. Maheshwari  NOTE: Latest Edition of Textbooks May be Used  Web Resources 1 https://www.youtube.com/watch?v=28HpCMWfc7k&t=1s	CO5	Understand about new methods of financing.	
Financial Management – Saravanavel  Financial Management - L.Y. Pandey  Reference Books  Financial Management - M.Y. Khan and Jain  Principles of Financial Management - S.N. Maheshwari  NOTE: Latest Edition of Textbooks May be Used  Web Resources  https://www.youtube.com/watch?v=28HpCMWfc7k&t=1s		Textbooks	
3 Financial Management - L.Y. Pandey  Reference Books  1 Financial Management - M.Y. Khan and Jain  2 Principles of Financial Management - S.N. Maheshwari  NOTE: Latest Edition of Textbooks May be Used  Web Resources  1 https://www.youtube.com/watch?v=28HpCMWfc7k&t=1s	1	Essentials of Business Finance - R.M. Sri Vatsava	
Reference Books  1 Financial Management - M.Y. Khan and Jain  2 Principles of Financial Management - S.N. Maheshwari  NOTE: Latest Edition of Textbooks May be Used  Web Resources  1 https://www.youtube.com/watch?v=28HpCMWfc7k&t=1s	2	Financial Management –Saravanavel	
1 Financial Management - M.Y. Khan and Jain 2 Principles of Financial Management - S.N. Maheshwari  NOTE: Latest Edition of Textbooks May be Used  Web Resources  1 https://www.youtube.com/watch?v=28HpCMWfc7k&t=1s	3	Financial Management - L.Y. Pandey	
2 Principles of Financial Management - S.N. Maheshwari  NOTE: Latest Edition of Textbooks May be Used  Web Resources  1 https://www.youtube.com/watch?v=28HpCMWfc7k&t=1s		Reference Books	
NOTE: Latest Edition of Textbooks May be Used  Web Resources  1 https://www.youtube.com/watch?v=28HpCMWfc7k&t=1s	1	Financial Management - M.Y. Khan and Jain	
Web Resources  1 https://www.youtube.com/watch?v=28HpCMWfc7k&t=1s	2	Principles of Financial Management - S.N. Maheshwari	
1 https://www.youtube.com/watch?v=28HpCMWfc7k&t=1s	NOTI	E: Latest Edition of Textbooks May be Used	
		Web Resources	
2 https://www.youtube.com/watch?v=UwHk3EK7M3I	1	https://www.youtube.com/watch?v=28HpCMWfc7k&t=1s	
	2	https://www.youtube.com/watch?v=UwHk3EK7M3I	

	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

### $\underline{THIRD\ YEAR-SEMESTER-V}$

**Elective – I C: Business Finance** 

ory				_					Ma	rks	
Category		L	T	P	S	Credits	Inst. Hours	CIA	Exte	rnal	Total
Elective - I	II	4	1			4	5	25	7:	5	100
				<u> </u>	L	earning Ob	jectives				
LO1	Intro	oduce tl	ne cond	cepts	of b	usiness finar	nce.				
LO2	Und	lerstand	about	the f	inan	cial plans					
LO3	Kno	w abou	t the ca	apita	lizati	on of the fin	ancial sources.				
LO4	Und	lerstand	about	the c	apita	al structure					
LO5	Kno	w abou	t the d	iffere	ent so	ources of fin	ance				
Prerequisit	tes: Sl	hould h	ave st	udie	d Co	mmerce in	XII				
UNIT						Contents	<u> </u>			No.	of Hours
I	Con	cepts -	Scope	e – .	Func	tion of Fina	: Introduction ance Traditiona e Functions.		_	12	
II	Fina	ancial ]	Plan: ]	Finar	cial		ing - Concept -	- Object	ives –		12
III	- E Sym	arning	Theor  Caus	y – es – ]	Ove	r Capitalisa	of Capitalisation ation – Under cred Stock – War	Capitalis	sation:		12
IV	struc	cture – '	Trading	g on ]	Equit	y – Cost of C	Cardinal Princi Capital – Concer site Cost of Cap	ot – Impo	-		12
V	Sources and Forms of Finance: Source: External or Internal; Duration: Permanent – Short, Medium or long-term. Type: Ordinary (equity) shares - Loan stock - Retained earnings - Bank lending – Leasing - Hire purchase - Government assistance - Venture capital – Franchising										12
		<u> </u>				Total					60
CO						Cour	se Outcomes				
CO1	Intro	oduce tl	ne cond	cepts	of b	usiness finar	nce				
CO2	Und	lerstand	about	the f	inan	cial plans					

CO3	Know about the capitalization of the financial sources.
CO4	Understand about the capital structure
CO5	Know about the different sources of finance
	Textbooks
1.	Essentials of Business Finance - R.M. Sri Vatsava
2.	Financial Management – Saravanavel
3.	Financial Management - L.Y. Pandey
	Reference Books
1.	Financial Management - S.C. Kuchhal
2.	Financial Management - M.Y. Khan and Jain
3.	Financial Management Theory and Practice - Prasanna Chandra
	Web Resources
1.	https://www.youtube.com/watch?v=28HpCMWfc7k&t=1s
2.	https://www.youtube.com/watch?v=UwHk3EK7M3I

	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

<sup>3 -</sup> Strong, 2 - Medium, 1- Low

### $\underline{THIRD\ YEAR-SEMESTER-VI}$

**Elective – II A: Computer Networks** 

C	Category	L	T	P	S Credits		Inst. Hours		Marks	
								CIA	External	Total
Electi	ve II	4				3	4	25	75	100
					Le	arning Objec	tives			
LO1	Study the ba	sic taxo	nomy a	nd terr	ninolog	gy of the comp	outer networ	king and en	umerate the laye	ers of OSI
LOI	model									
LO2	LO2 To Acquire knowledge of physical layer									

LO3	To Apply the data link layer in Networks	
LO4	To analyse the network layer and design issues	
LO5	To imply of transport layer and transport protocol	
	quisite: Should have studied Commerce in XII Std	
Unit	Contents	No. of Hours
I	<b>Introduction</b> : Uses of Computer Networks – Network Hardware- Network Software OSI Reference Model – TCP/IP Reference Model.	12
1	OSI Reference Woder – 1 C1/11 Reference Woder.	
	Physical Layer: Guided Transmission media – Wireless Transmission – Public	12
II	switched Telephone Network –Local Loop – Trunks – Multiplexing- Switching.	
	Data Link Layer: Design Issues- Error Detection and Correction- Simplex Stop and	12
III	Wait Protocol- Sliding Window Protocol.	
IV	Network Layer: Design Issues – Routing Algorithm- IP Protocol – IP Addresses	12
1 4	Internet Control Protocols.	
* *	Transport Layer: Addressing- Connection Establishment-Connection Release.	12
V	Internet Transport Protocol: UDP-TCP. Application Layer: DNS- Electronic Mail-World Wide Web	
	TOTAL	60
CO	Course Outcomes	
CO1	Illustrate the usage of computer networks and functions of each layer in OSI and TCP/I	P model
CO2	Implications of Physical layer, and apply them in real time applications.	
CO3	Design of Data link layer	
CO4	Design of network link layers and generate IP Address	
CO5	Design of transport layer and Protocols needed for end –end delivery of packets Role of time applications	f layer in real

	Textbooks										
1	Andrew S. Tanenbaum, "Computer Networks", Fourth Edition, 2008, PHI										
2	Behrouz and Forouzan, "Data Communication and Networking", Third Edition, 2006, TMH										
3	Tanenbaum, A. S. (2004). Computer Networks. Pearson Education										
	Reference Books										
1	Couch Digital and Analog communication systems, MacMillan publishing Co, 1990.										
2	William Stallings, Data and Computer Communications, MacMillan Publishing Co, second edition 1989										
3	Prokis, J.Q, Digital Communications, Mcgraw Hill, 1983										
NOT	E: Latest Edition of Textbooks May be Used										
	Web Resources										
1	http://ceit.aut.ac.ir/~91131079/SE2/SE2%20Website/Lecture%20Slides.html										
2	https://www.google.co.in/books/edition/Computer_Networks/J_1SAAAAMAAJ?hl=en&gbpv=0&bsq=computer%20networks										

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	2

CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	12	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2.4	2	2	2	3	2	2

3 - Strong, 2 - Medium, 1- Low

# THIRD YEAR – SEMESTER – VI Elective – II B: Brand Management

C	ategory	L	T	P	S	Credits	Inst. Hours		Mai	rks			
							nours	CIA	Exte	rnal	Total		
Electi	ve II	4				3	4	25	75	5	100		
					Le	arning Obje	ectives						
LO1	Conceptualiz	ze an ide	a abou	t brand	and re	elated terms.							
LO2	Provide insig	ght abou	t vario	us form	ns of bi	and associat	ions						
LO3	Deliver a de	Deliver a detailed knowledge on banding impact.  Develop the students to know more about branding rejuvenate											
LO4	Develop the												
LO5	Have better												
Prere	quisite: Shou												
Unit			No. of Hours										
	Basic Under		0								12		
				_		-	ts and proces	•					
I							ypes of bran	•					
							name – fun	ctions of a	brand –				
	branding dec			ncing f	actors.						10		
TT	Brand Asso				1	1 1	1 1 1		114		12		
II							lors – brand	-	anty, as				
	Brand Impa		extensi	011 — 01	rana po	osmoning – t	orand image b	Dunaing			12		
	•		dina i	mnact	on hu	vers comr	etitors, Bran	d lovalty	lovalty		12		
III	-		_	-	-	-	Relationship						
	<ul><li>marketing</li></ul>	acturing											
	Brand Reju			12									
	ŭ			l rejuv	enation	n and re-lau	nch, brand de	evelopment	through				
IV	acquisition takes over and merger – Monitoring brand performance over the product												
	life cycle. Co			J		Č	1		1				

17	Brand Strategies	12
V	Brand Strategies: Designing and implementing branding strategies – Case studies	
	TOTAL	60
CO	Course Outcomes	
CO1	Recall various terms and concepts relating to branding	
CO2	Understand on brand vision and image building	
CO3	Evaluate the dimensions of branding impact	
CO4	Differentiate specific components of branding and co-branding	
CO5	Explain the emerging trends in designing branding	

	Textbooks										
1	Kevin Lane Keller, "Strategic brand Management", Person Education, New Delhi, 2003.										
2	Lan Batey Asian Branding – "A great way to fly", Prentice Hall of India, Singapore 2002										
3	Jean Noel, Kapferer, "Strategic brand Management", The Free Press, New York, 1992										
Reference Books											
1	S.Ramesh Kumar, "Managing Indian Brands", Vikas publishing House (P) Ltd., New Delhi, 2002										
2	Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005										
3	Emmanuel Mogaji, Brand Management (An Introduction Through Storytelling), Springer International Publishing, 2021										
NOT	E: Latest Edition of Textbooks May be Used										
	Web Resources										
1	https://www.youtube.com/watch?v=3iw2609DEuY										
2	https://www.youtube.com/watch?v=nwc68CNAxTM&list=PLP1K8RwG01-eTBzOSDVpQOjiCZ3Z8Hn08										

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

<sup>3 -</sup> Strong, 2 - Medium, 1- Low

# <u>THIRD YEAR – SEMESTER – VI</u> Elective – II C : Entrepreneurial Development

C	ategory	L	Т	P	S	Credits	Inst.		Mar	:ks		
							Hours	CIA	Exter	nal	Total	
Electi	ve III	5				4	5	25	75	<u> </u>	100	
									, ,		100	
					L	earning Obje	ecuves					
LO1	To student s	should b	e well	versed	in cor	cept relating	to Entreprene	urship.				
LO2						tions which p	rovides financ	e and service	es to the	entrep	reneurs.	
LO3	To know ab					dies						
LO4	To aware of											
LO5						kages for Bus						
	quisite: Shou	ıld hav	e studi	ed Co		ce in XII Std. Contents	•			NT	CTT	
Unit	C 4 C		No. 0	f Hours								
Ι	Concept of	women		12								
	The Start-U			12								
II	The start-uj	project										
	formulation											
	Institutiona			-						12		
III	Institutional IIC, KUIC a					IC, SIDO, NS	IC, SISI, SSIC	C, SIDCO – I	ITCOT,			
	Institutiona			_							12	
IV				-		FCI, SFC, IDI al bank ventur		C, SIDCS, 1	LIC and			
	Incentives a						1				12	
V		stance -	Taxati			services – sub SSI role of e	•	-				
					-	ΓΟΤΑL					60	
CO						Course O	utcomes					
CO1	Conceptuali	ze the I	Entrepr	eneurs	hip.							
CO2	Make the st	udents t	o awar	e the s	tart-up	process.						
CO3	Know the in	stitutio	nal ser	vice to	entrep	reneur						
CO4	Gain the kno	owledge	on in	stitutio	nal fin	ance to the en	trepreneur					
CO5	Know about	t the inc	entives	s and s	ubsidie	es						
						Textbook	S					

1	Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan										
2	Fundamentals of Entrepreneurship and Small Business –Renu Arora &S.KI.Sood										
3	Entrepreneurial Development – S.S.Khanka										
	Reference Books										
1	Entrepreneurial Development – P.Saravanavel										
2	Entrepreneurial Development – S.G.Bhanushali										
3	Entrepreneurial Development – Dr.N.Ramu										
NOT	E: Latest Edition of Textbooks May be Used										
	Web Resources										
1	https://www.youtube.com/watch?v=hBDQGEwAvJ4										
2	https://www.youtube.com/watch?v=vXKoRWAhJVg										

OUTCOMES		1						1		•	
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	12	10	10	10	15	10	10
AVERAGE	3	2	2.6	2	2.4	2	2	2	3	2	2

<sup>3 -</sup> Strong, 2 - Medium, 1- Low

#### THIRD YEAR – SEMESTER – VI

**Elective – III A: Indirect Taxes** 

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

Elective III		5	5			4	5	25			100		
	Pr	e-requi	site			Basic							
	Course Objectives:												
				0.1.									

The main objectives of this course are to:

- 1. To understand the applicability of indirect taxes in India
- 2. To familiarize with the calculation and execution of goods and service tax in India
- 3. To understand the working of custom law in India

#### **Expected Course Outcomes:**

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

Recall various concepts relating to Indirect tax regime in India

Analyze the concept and applicability of GST in businesses

3 Compare the GST regime with other indirect tax laws prior to it
4 Illustrate GST system in own business and other prototypes
5 Examine the custom law and related duties and taxes
K4

**K**1

<u>K</u>4

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

Unit:1 **12--** hours Meaning of Tax and Taxation - Types of Taxes: Direct and Indirect Taxes - Features - Merits and Limitations - Comparison of Direct and Indirect taxes. Constitutional basis of Taxation in India- Methods of levying Indirect Taxes: Advoleram and Specific. Contribution of Indirect taxes to Government Revenues Good and Services Tax in India - Introduction - Concept of GST - Need for GST - Advantages of GST. Structure of GST in India: Dual Concept - CGST- SGST- UTGST-IGST. Subsuming of Taxes- GST Rate Structure in India. GST Council: Structure and Functions. Unit:3 **15--** hours Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods, Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax and Output Tax. Taxable Event under GST: Concept of Supply - Time of supply - Value of Taxable supply. Composite and Mixed Supplies. Input Tax Credit: Meaning - Eligibility and Conditions for availing Input Tax Credit. Reverse Charge Mechanism under GST. Composition Levy: Meaning and Applicability. Unit:4 Levy and Collection under Integrated Goods and Services Tax Act: Meaning of important terms: Integrated tax, Intermediary, Location of the Recipient and Supplier of Services, and Zero-rated Supply. Nature of Supply: Intra-State Supply and Inter-State Supply - Place of Supply of Goods or Services: Meaning and Determination. Procedures under GST: Procedure for Registration -Persons Liable for Registration - Compulsory Registration and Deemed Registration. E-Way Bill under GST: Meaning and Applicability. Filing of Returns: Types of GST Returns and their Due Dates. Unit:5 Introduction to Customs Laws in India: The Customs Act 1962 - The Customs Tariff Act 1975 -Basic Concepts - Taxable Event - Levy and Exemptions from Customs Duty - Types - Methods of Valuation- Abatement of Duty on Damaged or Deteriorated Goods - Customs Duty Draw Back. Unit:6 **Contemporary Issues** 2 hours Expert lectures, online seminars - webinars **Total Lecture hours** 75--hours Text Book(s) Indirect Taxes Law and Practice - V.S.Datey. Taxmann Publications, New Delhi. Indirect Taxes: GST and Customs Laws - R.Parameswaran and P.Viswanathan, Kavin Publications, Coimbatore. Reference Books GST Law and Practice - S.S.Gupta, Taxmann Publications, New Delhi. Indirect Taxation - V.Balachandran. Sultan Chand & Co. New Delhi Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.] 1 https://tutorstips.com/wp-content/uploads/2019/03/Goods-and-Services-Tax-In-India-Ebook-.pdf 2 https://www.bing.com/videos/search?q=gst+video+youtube&view=detail&mid=7DFF9357992F1E0 E36717DFF93 57992F1E0E3671&FORM=VIRE

Mapping with programme outcomes										
	PO1	PO2	PO3	PO4	PO5					
CO1	S	S	M	M	M					
CO2	S	S	MATHIAR	UNIVERM	M					
CO3	S	M	®hsium Faucase	DI QUITE MO	M					
CO4	S	S	M	M	M					
CO5	S	S	M	M	M					

Course Designed By:

### <u>THIRD YEAR – SEMESTER – VI</u> Elective – III B: Supply Chain Management

Loarning Objectives	C	ategory	L	T	P	S	Credits	Inst. Hours	Marks			
Learning Objectives								Hours	CIA	Exte	nal	Total
LO1   Conceptualize an idea about supply chain management.	Electi	tive II 4 3 4 25 7:								75	;	100
LO2   Provide insight about economies of scale in supply chain.			<u> </u>									
LO3   Deliver a detailed knowledge on networking the supply chain	LO1	Conceptualize an idea about supply chain management.										
LO4   Develop the students to know more about network design for supply chain management	LO2	Provide insign	ght abou	t econo	mies o	f scale	in supply cha	ain.				
Have better understanding of emerging trends and regulatory mechanisms in supply chain	LO3	Deliver a de	tailed kn	owledg	ge on n	etwork	ing the suppl	y chain				
Prerequisite: Should have studied Commerce in XII Std   Unit	LO4	•							<u> </u>			
Unit   Contents   No. of Hours								ulatory mech	nanisms in su	apply cha	in	
Supply Chain Management		quisite: Shou	ld have	studie	d Com							
Supply Chain Management – Global Optimization – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system  Supply Chain Integrates Supply Chain Integrates – Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies  Strategic Alliances Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration  Procurement and Outsourcing IV Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement  Dimension of Customer Value Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures  TOTAL 60 CO Course Outcomes  CO1 Recall various terms and concepts relating to supply chain  CO2 Understand various forms of supply and demand in supply chain  CO3 Evaluate the applications to e-business  CO4 Differentiate specific network design in certain and uncertain situations  CO5 Explain the emerging trends in supply chain and the regulatory mechanisms	Unit					Co	ontents				No. o	
Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system  Supply Chain Integrates Supply chain Integrates Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies  Strategic Alliances Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration  Procurement and Outsourcing Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement  Dimension of Customer Value Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures  TOTAL  CO Course Outcomes  CO1 Recall various terms and concepts relating to supply chain  CO2 Understand various forms of supply and demand in supply chain  CO3 Evaluate the applications to e-business  CO4 Differentiate specific network design in certain and uncertain situations  CO5 Explain the emerging trends in supply chain and the regulatory mechanisms				0		1 1 1	o		1 .			12
decentralized system	I											
Supply Chain Integrates Supply chain Integrates - Push, Pull strategies - Demand driven strategies - Impact on grocery industry - retail industry - distribution strategies  Strategic Alliances Strategic Alliances: Frame work for strategic alliances - 3PL - merits and demerits - retailer - supplier partnership - advantages and disadvantages of RSP - distributor Integration  Procurement and Outsourcing Procurement and Outsourcing: Outsourcing - benefits and risks - framework for make/buy decision - e-procurement - frame work of e-procurement  Dimension of Customer Value Dimension of customer Value - conformance of requirement - product selection - price and brand - value added services - strategic pricing - smart pricing - customer value measures  TOTAL 60  CO Course Outcomes  CO1 Recall various terms and concepts relating to supply chain  CO2 Understand various forms of supply and demand in supply chain  CO3 Evaluate the applications to e-business  CO4 Differentiate specific network design in certain and uncertain situations  CO5 Explain the emerging trends in supply chain and the regulatory mechanisms			_		conom	ic lot s	ize modei. Si	ippiy contra	cts – central	izea vs.		
II Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies  Strategic Alliances Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration  Procurement and Outsourcing IV Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement  Dimension of Customer Value Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures  TOTAL 60  CO Course Outcomes  CO1 Recall various terms and concepts relating to supply chain  CO2 Understand various forms of supply and demand in supply chain  CO3 Evaluate the applications to e-business  CO4 Differentiate specific network design in certain and uncertain situations  Explain the emerging trends in supply chain and the regulatory mechanisms												12
grocery industry – retail industry – distribution strategies  Strategic Alliances Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration  Procurement and Outsourcing IV Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement  Dimension of Customer Value Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures  TOTAL 60  CO Course Outcomes  CO1 Recall various terms and concepts relating to supply chain  CO2 Understand various forms of supply and demand in supply chain  CO3 Evaluate the applications to e-business  CO4 Differentiate specific network design in certain and uncertain situations  CO5 Explain the emerging trends in supply chain and the regulatory mechanisms	II	1 1 0	_	•	ısh Pıı	ll strate	egies – Dema	nd driven str	ategies – Im	nact on		12
Strategic Alliances Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration  Procurement and Outsourcing IV Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement  Dimension of Customer Value Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures  TOTAL  COUNTY Course Outcomes  CO1 Recall various terms and concepts relating to supply chain  CO2 Understand various forms of supply and demand in supply chain  CO3 Evaluate the applications to e-business  CO4 Differentiate specific network design in certain and uncertain situations  Explain the emerging trends in supply chain and the regulatory mechanisms	11											
Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration  Procurement and Outsourcing  IV Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement  Dimension of Customer Value  Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures  TOTAL  Course Outcomes  Co1 Recall various terms and concepts relating to supply chain  Co2 Understand various forms of supply and demand in supply chain  Co3 Evaluate the applications to e-business  Co4 Differentiate specific network design in certain and uncertain situations  Explain the emerging trends in supply chain and the regulatory mechanisms					· · · · · · · · · ·							12
retailer — supplier partnership — advantages and disadvantages of RSP — distributor Integration  Procurement and Outsourcing IV Procurement and Outsourcing: Outsourcing — benefits and risks — framework for make/buy decision — e-procurement — frame work of e-procurement  Dimension of Customer Value Dimension of customer Value — conformance of requirement — product selection — price and brand — value added services — strategic pricing — smart pricing — customer value measures  TOTAL CO Course Outcomes  CO1 Recall various terms and concepts relating to supply chain  CO2 Understand various forms of supply and demand in supply chain  CO3 Evaluate the applications to e-business  CO4 Differentiate specific network design in certain and uncertain situations  Explain the emerging trends in supply chain and the regulatory mechanisms	***	_		Frame	work f	or stra	tegic alliance	s - 3PL - m	erits and der	nerits –		
Procurement and Outsourcing	III	retailer – su	pplier p	artners	hip – a	advanta	ages and disa	dvantages o	f RSP – dis	tributor		
IV Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement    Dimension of Customer Value   Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures    TOTAL		Integration										
make/buy decision – e-procurement – frame work of e-procurement  Dimension of Customer Value  Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures  TOTAL  CO  Course Outcomes  CO1  Recall various terms and concepts relating to supply chain  CO2  Understand various forms of supply and demand in supply chain  CO3  Evaluate the applications to e-business  CO4  Differentiate specific network design in certain and uncertain situations  Explain the emerging trends in supply chain and the regulatory mechanisms					_							12
Dimension of Customer Value  Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures  TOTAL  CO  Course Outcomes  CO1  Recall various terms and concepts relating to supply chain  CO2  Understand various forms of supply and demand in supply chain  CO3  Evaluate the applications to e-business  CO4  Differentiate specific network design in certain and uncertain situations  CO5  Explain the emerging trends in supply chain and the regulatory mechanisms	IV											
Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures  TOTAL 60  CO Course Outcomes  CO1 Recall various terms and concepts relating to supply chain  CO2 Understand various forms of supply and demand in supply chain  CO3 Evaluate the applications to e-business  CO4 Differentiate specific network design in certain and uncertain situations  CO5 Explain the emerging trends in supply chain and the regulatory mechanisms		_				nt – fra	me work of e	-procureme	nt			
and brand – value added services – strategic pricing – smart pricing – customer value measures  TOTAL  CO  Course Outcomes  CO1  Recall various terms and concepts relating to supply chain  CO2  Understand various forms of supply and demand in supply chain  CO3  Evaluate the applications to e-business  CO4  Differentiate specific network design in certain and uncertain situations  CO5  Explain the emerging trends in supply chain and the regulatory mechanisms						C				•		12
TOTAL  CO  Course Outcomes  CO1 Recall various terms and concepts relating to supply chain  CO2 Understand various forms of supply and demand in supply chain  CO3 Evaluate the applications to e-business  CO4 Differentiate specific network design in certain and uncertain situations  CO5 Explain the emerging trends in supply chain and the regulatory mechanisms	V						-	-		-		
TOTAL CO Course Outcomes  CO1 Recall various terms and concepts relating to supply chain CO2 Understand various forms of supply and demand in supply chain CO3 Evaluate the applications to e-business CO4 Differentiate specific network design in certain and uncertain situations CO5 Explain the emerging trends in supply chain and the regulatory mechanisms												
CO1 Recall various terms and concepts relating to supply chain  CO2 Understand various forms of supply and demand in supply chain  CO3 Evaluate the applications to e-business  CO4 Differentiate specific network design in certain and uncertain situations  CO5 Explain the emerging trends in supply chain and the regulatory mechanisms		measures					OTAL					60
CO1 Recall various terms and concepts relating to supply chain  CO2 Understand various forms of supply and demand in supply chain  CO3 Evaluate the applications to e-business  CO4 Differentiate specific network design in certain and uncertain situations  CO5 Explain the emerging trends in supply chain and the regulatory mechanisms	CO							tcomes				
CO3 Evaluate the applications to e-business CO4 Differentiate specific network design in certain and uncertain situations CO5 Explain the emerging trends in supply chain and the regulatory mechanisms	CO1	Recall vario	us terms	and co	ncepts	relatin	g to supply c	hain				
CO4 Differentiate specific network design in certain and uncertain situations  CO5 Explain the emerging trends in supply chain and the regulatory mechanisms	CO2	Understand various forms of supply and demand in supply chain										
CO5 Explain the emerging trends in supply chain and the regulatory mechanisms	CO3	Evaluate the applications to e-business										
	CO4	Differentiate specific network design in certain and uncertain situations										
Textbooks	CO5	Explain the	emergin	g trend	s in sup	oply ch	ain and the re	gulatory me	chanisms			
							Textbooks					

1	Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution					
2	Michael H. Hugos, Essentials of Supply Chain Management, Wiley, 2018					
3	Janat Shah, Supply Chain Management (Text and Cases), Pearson Education, 2016					
	Reference Books					
1	Simchi-Levi, David, Kamisnsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004).					
2	Anthony M. Pagano, Matthew Liotine, Technology in Supply Chain Management and Logistics (Current Practice and Future Applications), Elsevier Science, 2019					
3	David Blanchard, Supply Chain Management Best Practices, Wiley, 2021					
NOTE: Latest Edition of Textbooks May be Used						
Web Resources						
1	https://www.youtube.com/watch?v=lZPO5RclZEo&t=40s					
2	https://www.youtube.com/watch?v=raqi4gjMLm8&t=23s					

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

<sup>3 -</sup> Strong, 2 - Medium, 1- Low

#### THIRD YEAR – SEMESTER – VI

Elective – III C: Project Work

					1000110	, – III C. I I	ojece work				
C	ategory	L	T	P	S	Credits	Inst. Hours	Mark		ks	
								CIA	Exteri	nal	Total
Electi	ve III	5				4	5	25	75		100
					Le	arning Obje	ectives				
LO1	The students	s will ge	t on-the	e-job tr	aining	and experien	ice.				
LO2	The students	s will ga	in knov	vledge	on pro	blem identifi	cation and so	lutions			
LO3	The students will gain a complete knowledge on the program and the course outcome										
LO4	To Learn the	e various	s statist	ical Pa	ckages	available for	r data analysi	S			
LO5	To Understa	nd the c	ompilii	ng of th	ne repo	rt writing					
Prere	quisite: Shou	ıld have	studie	d Com	merce	in XII Std.					
Unit					Co	ontents				No. of	Hours
I	Select the topic and learn the literature review									12	
II	Problem identification and will frame tool for collecting data										12

III	Practical exposure on the framed objective.	12
IV	Learn the procedure of compiling the collected data by using analysis	12
V	Learn the ability of report writing, and will get complete knowledge of the course.	12
	TOTAL	60
CO	Course Outcomes	
CO1	Explain about how to collect literature	
CO2	Implement problem identification and will frame tool for collecting data	
CO3	Evaluate and get practical exposure on the framed objective.	
CO4	Execute and generate the procedure of compiling the collected data by using analysis	
CO5	Summarize and execute report writing, and will get complete knowledge of the course.	

	Textbooks							
1	C.R. Kothari, "Research Methodology Methods and Techniques", Second Edition, New Delhi: New							
1	Age International publisher, 2004							
2	Handbook of Research Methodology ( A Compendium for Scholars & Researchers), Edu creation							
	Publishing, 2021							
3	Dr. B.N. Gupta, Research Methodology, SBPD Publications, 2022							
	Reference Books							
1	Ranjit Kumar, Research Methodology: A Step-by-Step Guide for Beginners, SAGE Publications, 2014							
2	Robert B Burns, Introduction to Research Methods, SAGE Publications							
3	R. Panneerselvam, Research Methodology, PHI Learning, PHI Learning, 2014							
NOT	NOTE: Latest Edition of Textbooks May be Used							
	Web Resources							
1	Nandan Bhattacharya, Rajat Acharyya, Research Methodology for Social Sciences, Routledge, 2020							
2	Pagadala Suganda Devi, Research Methodology ( A Handbook for Beginners), Notion Press, 2017							

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

3 - Strong, 2 - Medium, 1- Low