

THIRUVALLUVAR UNIVERSITY
B.COM. (COMPUTER APPLICATION)

SYLLABUS
THIRUVALLUVAR UNIVERSITY, VELLORE – 632 115
(B.COM – COMPUTER APPLICATION) – 2022-2023 onwards

ANNEXURE - I

The following details should be given before syllabus of each programme (UG & PG degree)

Programme Objectives: (5 Points Compulsory)

1. To enhance the knowledge of the students regarding finance, marketing and industries.
2. To encourage the students to acquire the knowledge and skills to become an entrepreneur.
3. The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.
4. This programme imparting and developing the oral and written communication, information Technology and statistical skills as well as legal knowledge.
5. This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc., well trained professionals to meet the requirements.

Programme Educational Objectives: (5 Points Compulsory)

1. Discuss the concepts of Auditing and taxation and the other areas of Commerce.
2. Analyze financial statements to interpret organizational efficiency.
3. Apply critical thinking skills by identifying and analyzing accounting issues using the relevant accounting framework.
4. Exhibit the knowledge of entrepreneurial qualities and explore entrepreneurial opportunities.
5. Analyze and evaluate ethical problems that occur at all levels of business decision making.

.Programme Specific Outcomes: (10 Points Compulsory)

1. Learners venture into Managerial positions, Accounting areas, Banking Sectors, Auditing, Company Secretary ship, Teaching Profession, Stock Agents, Government Employment etc.
2. Enables learners to prove themselves in different Professional examinations like CA, CS, CAT, GRE, CMA, MPSC, UPSC etc.
3. Enables learners to demonstrate Progressive learning of various tax issues and tax forms related to individuals and businessmen and setting up their own business start-up.
4. The vast syllabi cover various fields of commerce and accountancy which helps students grasp practical and theoretical knowledge.
5. Learners will gain thorough systematic and subject skills within various disciplines of commerce, business, accounting, economics, finance, auditing and marketing.

6. Learners will learn relevant financial accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.
7. Learner's will acquire the skills like effective communication, decision making, problem solving in day-to-day business affairs.
8. Learners will involve in various co-curricular activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.
9. To imbibe knowledge and develop an understanding of learning and teaching.
10. Learners will be able to do higher education and advance research in the field of commerce and finance.

Programme Outcomes: (10 Points Compulsory)

1. To Enables learners to get theoretical and practical exposure in the commerce sector which includes Accounts, Commerce, Marketing, Management, Economics, Environment etc.
2. To Develops communication skills and build confidence to face the challenges of the corporate world.
3. To Enhances the capability of decision making at personal and professional levels.
4. To make the students industry ready and develop various managerial and accounting skills for better professional opportunities.
5. To Develops entrepreneurial skills amongst learners.
6. To strengthens their capacities in varied areas of commerce and industry aiming towards holistic development of learners.
7. To develop a thorough understanding of the fundamentals in Commerce and Finance.
8. To systematize experiences and strengthen the professional competencies of student teachers.
9. To Have critical thinking skills, which will enable them to understand, appreciate and critically.
10. Can evaluate real world developments in the field of commerce.

B.COM. (COMPUTER APPLICATION)

CBCS PATTERN (With effect from 2020 - 2021)

S.NO	Part	Study Components		Ins. hrs /week	Credit	Title of the Paper	Maximum Marks		
		Course Title					CIA	Uni. Exam	Total
SEMESTER I									
1.	I	Language	Paper-1	6	4	Tamil/Other Languages	25	75	100
2.	II	English (CE)	Paper-1	6	4	Communicative English I	25	75	100
3.	III	Core Theory	Paper-1	5	3	Financial Accounting – I	25	75	100
4.	III	Core Theory	Paper-2	5	3	Business Applications & Accounting Software	25	75	100
5.	III	ALLIED -1	Paper-1	6	3	(To choose one out of 3) 1. Indian Economy – I 2. Business Statistics – I 3. Consumer Protection and Consumer Rights	25	75	100
6.	III	PE	Paper-1	6	3	Professional English I	25	75	100
7.	IV	Environmental Studies		2	2	Environmental Studies	25	75	100
				36	22		175	525	700
SEMESTER II							CIA	Uni. Exam	Total
8.	I	Language	Paper-2	6	4	Tamil/Other Languages	25	75	100
9.	II	English (CE)	Paper-2	4	4	Communicative English I	25	75	100
10.	III	Core Theory	Paper-3	5	3	Financial Accounting – II	25	75	100
11.	III	Core Practical	Practical-1	5	3	Software & Tally Lab	25	75	100
12.	III	ALLIED-1	Paper-2	6	5	(To choose one out of 3) 1. Indian Economy – II 2. Logistic Management 3. Business Statistics – II	25	75	100
13.	III	PE	Paper-2	6	3	Professional English II	25	75	100
14.	IV	Value Education		2	2	Value Education	25	75	100
15.	IV	Soft Skill		2	1	Soft Skill	25	75	100
				36	25		200	600	800
SEMESTER III							CIA	Uni. Exam	Total
16.	III	Core Theory	Paper-4	6	4	Corporate Accounting - I	25	75	100
17.	III	Core Theory	Paper-5	5	4	Business Law	25	75	100
18.	III	Core Theory	Paper-6	4	3	Banking Theory, Law & Practice	25	75	100
19.	III	Core	Paper-7	5	4	Management Information Systems (MIS)	25	75	100
20.	III	ALLIED-2	Paper-3	6	3	Merchant Banking	25	75	100
21.	IV	Skill based Subject	Paper-1	2	2	Elements of Insurance	25	75	100
22.	IV	Non-Major Elective	Paper-1	2	2	Elements of Accountancy	25	75	100
				30	22		175	525	700
SEMESTER IV									

S.NO	Part	Study Components		Ins. hrs /week	Credit	Title of the Paper	Maximum Marks		
		Course Title					CIA	Uni. Exam	Total
23.	III	Core Theory	Paper-8	6	4	Corporate Accounting - II	25	75	100
24.	III	Core Theory	Paper-9	5	4	Principles of Marketing	25	75	100
25.	III	Core Theory	Paper-10	5	4	RDBMS	25	75	100
26.	III	Core Practical	Paper-2	4	3	RDBMS Lab	25	75	100
27.	III	ALLIED-2	Paper-4	6	5	E-Commerce & Its Applications	25	75	100
28.	IV	Skill based Subject	Paper-2	2	2	Industrial Organization	25	75	100
29.	IV	Non-Major Elective	Paper-2	2	2	Advertising and Salesmanship	25	75	100
				30	24		175	525	700
SEMESTER V									
30.	III	Core Theory	Paper-11	6	4	Cost Accounting - I	25	75	100
31.	III	Core Theory	Paper-12	6	4	Management Accounting	25	75	100
32.	III	Core Theory	Paper-13	6	4	Business Management	25	75	100
33.	III	Core Theory	Paper-14	6	4	Internet & Its Applications	25	75	100
34.	III	Internal Elective	Paper-1	4	3	(To choose one out of 3) 1. Entrepreneurial Development 2. Practical Auditing 3. Income Tax Law & Practice - I	25	75	100
35.	IV	Skill based Subject	Paper-3	2	2	Financial Management	25	75	100
				30	21		150	450	600
SEMESTER VI									
36.	III	Core Theory	Paper-15	5	4	Cost Accounting - II	25	75	100
37.	III	Core Theory	Paper-16	5	4	Web Technology	25	75	100
38.	III	Core Practical	Paper-3	5	4	Web Technology Lab	25	75	100
39.	III	Compulsory Project	Paper-17	5	5	(Individual / Group Project)	25	75	100
40.	III	Internal Elective	Paper-2	4	3	(To choose one out of 3) 1. Income Tax Law & Practice – II 2. Business Environment 3. Services Marketing	25	75	100
41.	III	Internal Elective	Paper-3	4	3	(To choose one out of 3) 1. Software Engineering 2. Data Mining 3. Internet of Things	25	75	100
42.	IV	Skill based Subject	Paper-4	2	2	Industrial Relations	25	75	100
43.	V	Extension Activities		-	1		100	-	100
				30	26		275	525	800
							1150	3150	4300

Part	Subject	Papers	Credit	Total Credits	Marks	Total Marks
Part I	Languages	2	4	8	100	200
Part II	Communicative English	2	4	8	100	200
Part III	Allied (Odd Semester)	2	3	6	100	200
	Allied (Even Semester)	2	5	10	100	200
	Electives	3	3	9	100	300
	Core	16	(3-5)	60	100	1600
	Core Practical	3	(3-4)	10	10	300
	Professional English	2	3	6	100	200
	Compulsory Project (Group/Individual Project)	1	5	5	100	100
Part IV	Environmental Science	1	2	2	100	100
	Soft skill	1	1	1	100	100
	Value Education	1	2	2	100	100
	Lang. & Others /NME	2	2	4	100	200
	Skill Based	4	2	8	100	400
Part V	Extension Activities	1	1	1	100	100
	Total	43		140		4300

(B.COM – COMPUTER APPLICATION) – 2022-2023 onwards

Semester: I

Paper type: Core Paper-1

Paper code: CCP11

Name of the Paper: Financial Accounting I

Total Hours per Week: 5

Credit: 3

Lecture Hours: 75

OBJECTIVES

1. To understand the basic Principles, practical Applications and Bank Reconciliation Statement of Accounting.
2. To acquire knowledge about Depreciation accounting
3. To acquire knowledge about accounting treatment of trade bills.
4. To draft the Final Accounts as per the Accounting standards
5. To have practical knowledge in the preparation of Single/Double Entry System

COURSE OUT COMES

- Unit 1 After studied unit-1, the student will be able to understand the basic fundamental of Double entry system Accounting and Bank Reconciliation Statement.
- Unit2 After studied unit-2, the student will be able to prepare the Depreciation accounting.
- Unit3 After studied unit-3, the student will be able to understand the accounting treatment of trade bills
- Unit4 After studied unit-4, the student will be able to prepare the accounts in Final Accounts
- Unit 5 After studied unit-5, the student will be able to prepare the accounts in Single Entry System

Matching Table (Put Yes / No in the appropriate box)

Unit	i.Remembering	ii.Understanding	iii.Applying	iv.Analying	v.Evaluating	vi.Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

Unit - I: Introduction**15 Hours**

Meaning of accounting – objectives of accounting – advantages and limitations of accounting- Accounting concepts and conventions - Methods of accounting - Rules of debit and credit- Journal - Ledger accounts– Trial Balance - Errors and their rectification - Rectification of Errors without suspense a/c - Rectification errors with suspense a/c (effect of rectification on profit and rectification during subsequent accounting year are excluded) - Bank Reconciliation Statement.

Unit - II: Depreciation, Provisions and Reserve**15 Hours**

Meaning of depreciation – causes for depreciation – need for charging depreciation – Methods of calculating depreciation: straight line method and written down value method (change in method of depreciation is excluded) – Methods of recording depreciation: by charging depreciation to assets account or by creating provision for depreciation account.

Unit - III: Bills of exchange**15 Hours**

Meaning of bill of exchange - features and advantages of bill of exchange- types of bill of exchange: Trade bills and accommodation bills - Accounting treatment of trade bills (accommodation bills are excluded).

Unit - IV: Final accounts**15 Hours**

Meaning of final accounts – adjustments in preparation of final accounts – preparation of trading, profit & loss account and balance sheet of sole proprietorship concern.

Unit V: Accounts from incomplete records**15 Hours**

Meaning of single entry system – features and limitations of single entry system – Distinction between single entry system and double entry system - Methods of calculation of profit: Statement of affairs method and Conversion method – Distinction between statement of affairs and balance sheet.

Note: Questions in Sec .A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Text books

1. Jain & Narang, Financial Accounting, Kalyani Publishers, New Delhi.
2. T.S. Reddy & Dr. A. Murthy, Financial Accounting, Margham Publications, Chennai.

Reference books

1. Gupta, R.L & Gupta,V.K, Advanced Accounting, Sulthan Chand & Sons, New Delhi.
2. Shukla & Grewal, Advanced Accounting, S. Chand & Co. New Delhi.
3. Parthasarathy, S. & Jaffarulla, A. Financial Accounting, Kalyani Publishers, New Delhi.
4. Murugadoss, Jaya, Charulatha and Baskar, Financial Accounting, Vijay Nicholes Imprint Pvt. Ltd., Chennai.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome

S – Strong , M – Medium, L – Low (may be avoided)

Semester: I

Paper type: Core

Paper-2

Paper code: CCP12

Name of the Paper: Business Application & Accounting Software

Total Hours per Week: 5

Credit: 3

Lecture Hours: 75

Course Objectives:

1: Create documents and format text in Microsoft Word, Create and edit a table, Create workbooks and format text in Microsoft Excel, add worksheets, organize data, and create charts in Microsoft Excel, Sorting and Filtering.

2: Create presentations with images, Create a database structure using MS Access, work with records in a database table, and create meaningful reports from tables.

3: Create a company, ledger, voucher in tally and also know how to maintain the day book.

4: Create and maintain inventory information in tally.

5: Know about the Goods and Service Taxes (GST) Tax Deducted at source (TDS), Tax collected at source (TCS) and Service Tax.

Course Out Comes

Unit1	After studied unit-1, the student will be able to	Create documents and format text in Microsoft Word, Create and edit a table, Create workbooks and format text in Microsoft Excel, add worksheets, organize data, and create charts in Microsoft Excel, Sorting and Filtering.
Unit2	After studied unit-2, the student will be able to	Create presentations with images, Create a database structure using MS Access, work with records in a database table, and create meaningful reports from tables.
Unit3	After studied unit-3, the student will be able to	Create a company, ledger, voucher in tally and also know how to maintain the day book.
Unit4	After studied unit-4, the student will be able to	Create and maintain inventory information in tally.
Unit 5	After studied unit-5, the student will be able to	Goods and Service Taxes (GST) ,Tax Deducted at source (TDS), Tax collected at source (TCS) and Service Tax.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT – I Word and Excel**15 Hours**

MS Word: Creating and Editing Documents –Menus, Commands, Toolbars and Icons—Formatting document – Creating Tables – Mail Merger.

MS Excel: Spreadsheet Overview – Menus, Toolbars, Icons-Creating worksheets – Editing and Formatting – excel Formulas and Functions – Creating a Chart Data Forms, Sort, and Filter.

UNIT – II PowerPoint and Access**15 Hours**

MS Power Point – Introduction – Menus – Toolbars – Text and Formats – Animation, Art and Sound – Making the presentation template.

MS Access: Database overview – Creating a database – Modifying table and Creating Form – Query – Creating reports – Mailing Labels.

UNIT-III Tally introduction**15 Hours**

Introduction to Tally – Company Creation – Alter – Display – Accounts info – Ledger Creation – Voucher Creation – Bank Reconciliation Statement – Bill wise Details – Cost Centre and Cost Category – Multi Currency – Interest calculation – Budgets and Credit Limits – Day Book.

UNIT-IV Inventory**15 Hours**

Inventory info – Stock Group – Stock Category – Stock Item – Unit of Measures – Godowns – Inventory vouchers – Re-order level and status – Batch-wise Details – Bill of Material.

UNIT-V Taxation**15 Hours**

Statutory and Taxation – Value Added Tax (VAT) – Tax Deducted at Source (TDS) – Tax Collected at Source (TCS) – Service Tax – Security Control and Tally audit – Export and Import – Backup and Restore – Open Database Connectivity.

Text Books:

1. MS Office 2000 for Every One - Vikas Publishing House Pvt. Ltd., Sanjay Saxena.
2. MS Office 2000 Professional Fast & Easy – June Slton, BPB publications.
3. Guide to MS Office 2000 PH. - I Loura Acklen.
4. The ABC & MS Office Professional Edition - Guy Hart-Davis.
5. Tally 9.0 – A complete Reference – Tally Solutions (P) Limited.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome

S – Strong , M – Medium, L – Low (may be avoided)

Semester: I

Paper type: Allied -I Paper-1

Paper code: CACP13A

Name of the Paper: INDIAN ECONOMY - I

Total Hours per Week: 6

Credit: 3

Lecture Hours: 90

Course Objectives:

1. The salient objective of this paper is to introduce the students to understand the main concepts of the Indian Economy.
2. The concepts which help to the students to assess gain knowledge on various Economic Policies of the Government and also students should know that India is a fifth largest economy.
3. The students become aware of the Agriculture and Agriculture Labour.
4. The students become aware of the various challenges of the Indian economy.
5. Students are able to analyze current economic scenario in India.
6. To impart knowledge about the functioning of industries.

Course Out Comes

1. After studied unit-1, the student will be able to understand the various indicators of economic development.
2. After studied unit-2, the student will be able to understand the importance, causes and impact of population growth.
3. After studied unit-3, the student will be able to gain knowledge about the role of agriculture in economic development.
4. After studied unit-4, the student will be able to gain knowledge about the role of agriculture labour problems and remedies .
5. After studied unit-5, the student will be able to understand the industrial development during plan periods.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT: I Introduction **15 Hours**

Features of developing Economies - Economic and Non-Economic factors impeding Economic development - Concept of growth and development.

UNIT: II Human Development, Poverty and Unemployment. **20 Hours**

Human development – Components of human development – HD Index – Population Growth – Measures to control population - Recent Population Policy – Poverty Alleviation Programmes – Unemployment – Types – Causes and Effects.

UNIT: III Agriculture **15 Hours**

Indian Agriculture – Contribution to Economic Development – Agricultural Productivity – Land Reforms – Green Revolution II.

UNIT: IV Agricultural labour **15 Hours**

Agricultural labour – Definition – Features - Problems – Remedies - Agricultural Credit - Grameen Bank.

UNIT: V Industry **25 Hours**

Meaning and Definition of Industry – Role of Industries – Industrial Policy of 1991 and recent changes – Role of Small Scale Industry in economic development – Large Scale Industry in India – Industrial Development Under Five Year Plans.

Text Books

Unit- I : Indian Economy Sankaran.S Margham Publications 7th edition 2014

Unit-II: Indian Economy Ruddar Dutt & Sundaram KPN Sulan Chand Publishing 7th edition 2016

Unit-III: Indian Economy Sankaran.S Margham Publications 7th edition 2014

Unit-IV: Indian Economy Sankaran.S Margham Publications 7th edition 2014

Unit- V: Indian Economy Sankaran.S Margham Publications 7th edition 2014

Reference Books:

1. Ruddar Dutt & Sundaram KPN Indian Economy S Chand Publishing 7th edition 2016

2. Sankaran .S. Indian Economy Margham Publications 7th 2014

3. Dhingra I.C. Indian Economy Manakin Press Sultan Chand & Sons 28th edition.

4. Puri V.K & Misra S.K Indian Economy Himalaya Publishing House 35th 2017

5. Agarwal A.N Indian Economy New Age 41st 2016

6. KK Dewett JD Varma & M Sharma Indian Economy S Chand & Company Pvt Ltd 1st 2016

7. Jhingan M.L Economics of Development & Planning Vrinda Publication 41st 2016

E- Materials

1. www.studyhaba.com/indian-economy-study-material-pdf
2. www.examrace.com/IEcoS/IEcoS-Study-Material
3. www.winmeen.com/tnpsc-indian-economy-study-materials
4. www.jagranjosh.com/articles/ias-prelims-2015-gs...
5. www.governmentexams.co.in/tnpsc-indian-economy-notes
6. www.clearias.com/ias-study-materials
7. www.tnpscshouters.com/2019/02/tnpsc-indian...
8. www.hirensir.com/indian-economy-in-gujarati-pdf

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome

S – Strong , M – Medium, L – Low (may be avoided)

Semester: I

Paper type: Allied -I Paper-2

Paper code: CACP13B

Name of the Paper: Business Statistics - I

Total Hours per Week: 6

Credit: 3

Lecture Hours: 90

Course Objectives:

1. To familiarizes the concept of statistics and Collection of Data.
2. To provide practical exposure on calculation of Measures of Central tendency.
3. To provide practical exposure on calculation of measures of Dispersion.
4. To provide practical exposure on calculation of Measures of Skewness.
5. To Knowledge about the Statistical Quality Control and Acceptance sampling.

Course Out comes:

Unit1	After studied unit-1, the student will be able to	To familiarizes the concept of statistics and Collection of Data
Unit2	After studied unit-2, the student will be able to	To provide practical exposure on calculation of Measures of Central tendency
Unit3	After studied unit-3, the student will be able to	To provide practical exposure on calculation of measures of Dispersion
Unit4	After studied unit-4, the student will be able to	To provide practical exposure on calculation of Measures of Skewness.
Unit 5	After studied unit-5, the student will be able to	To Knowledge about the LPP and Simplex Method.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT-I**20 Hours**

Statistics - Definitions - Scope and Limitations - Collection of Data - Primary and Secondary Data - Questionnaire - Classification and Tabulation - Diagrammatic and graphical representation of data.

UNIT-II**20 Hours**

Measures of Central tendency - Mean - Median - Mode - Harmonic Mean and Geometric Mean,

UNIT-III**20 Hours**

Measures of Dispersion - Range - Quartile deviation - Mean Deviation - Standard Deviation - Coefficient of Variation - Lorenz Curve.

UNIT-IV**15 Hours**

Measures of Skewness - Karl Pearson's and Bowley's Coefficient of Skewness - Kurtosis - Characteristics of Kurtosis - Measures - Calculation.

UNIT-V**15 Hours**

Statistical Quality Control - Control Charts - X, P, C, R - Charts - Acceptance sampling only.

(Weightage of Marks = Problems - 80%, Theory - 20%)

Text Books:

1. Dr. S.P. Gupta, Business Statistics & Operation Research - Sultan Chand.
2. PA. Navanitham, Business Statistics & Operation Research, Jai Publications, Trichy.
3. S.P. Rajagopalan & R. Sattanathan, Business Statistics & Operation Research 3rd Edition, Vijay Nicole Publications, Chennai.

Reference Books:

1. Dr. S.P. Gupta, Statistical Methods - Sultan Chand.
2. R.S.N. Pillai & Bhagavathi, Statistics.
3. J.K. Sharma, Business Statistics - Pearson Education.
4. B. Agarwal, Basic Statistics - Wiley Eastern.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome

S – Strong , M – Medium, L – Low (may be avoided)

Semester: I

Paper type: Allied -I Paper-3

Paper code: CACP13C

Name of the Paper: Consumer Protection and Consumer Rights

Total Hours per Week: 6

Credit: 3

Lecture Hours: 90

Course Objectives:

1. To get knowledge about objectives and salient features of Consumer Protection Rights Act 1986.
2. To know the consumer dispute and Restrictive Trade Practice.
3. Make out the various consumer rights.
4. To gain knowledge about the Consumer protection council.
5. To understand the redressal of consumer grievances.

Course Out comes:

Unit1	After studied unit-1, the student will be able to	Understand the objectives and salient features of Consumer Protection Rights Act 1986.
Unit2	After studied unit-2, the student will be able to	Understand the consumer dispute and Restrictive Trade Practice
Unit3	After studied unit-3, the student will be able to	to make out the various consumer rights
Unit4	After studied unit-4, the student will be able to	to get knowledge about the Consumer protection council..
Unit 5	After studied unit-5, the student will be able to	to learn the redressal of consumer grievances.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

Unit – I**15 Hours**

Introduction of Consumer Protection Act 1986 – Objectives - Consumer Protection Act 2006 (Amendments) – Salient features.

Unit – II**15 Hours**

Definitions of the term: - Consumer – Types of Consumer Appropriate authority – Complainant – Consumer dispute – Restrictive Trade Practice.

Unit – III**15 Hours**

The various Consumer Rights: - Right to Safety, Right to Information, Right to Choose, Right to be heard – Right against exploitation – Right to Consumer Education.

Unit – IV**20 Hours**

Consumer Protection Council: - Composition and Powers of National Commission, State Commission and District Consumer Forum.

Unit – V**25 Hours**

Redressal of consumer grievances-Goods & Services covered under Consumer Protection Act-Procedure for filing of complaints with District Forum, State Commission, National Commission.

Books for reference

1. Lecture on Torts and Consumer Protection Laws by Dr. Rega Surya Rao – Asia Law House, Hyderabad.
2. Consumer Protection Laws – By Prof. RakeshKhanna – Central – Law Agency.
3. Consumer Protection (Amendment) Act, 2002. S. Chand & Sons.2012.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome

S – Strong, M – Medium, L – Low (may be avoided)

Semester: II

Paper type: Core Paper-1

Paper code:CCP21

Name of the Paper: Financial Accounting II

Total Hours per Week: 5

Credit: 3

Lecture Hours: 75

Course Objectives:

1. To understand the branch accounts and its types
2. To have practical knowledge in the preparation departmental accounting
3. To draft the Hire purchase and Installment purchase systems
4. To acquire practical knowledge in Partnership accounts of fundamentals and reconstitution of partnership.
5. To acquire practical knowledge in Partnership accounts of Dissolution of partnership firms.

Course Out Comes

Unit1	After studied unit-1, the student will be able to	Understand the basic fundamentals of branch accounting
Unit2	After studied unit-2, the student will be able to	Understand the basic fundamentals of Departmental accounting
Unit3	After studied unit-3, the student will be able to	Understand the Hire purchase and Installment System of accounting
Unit4	After studied unit-4, the student will be able to	Prepare the accounts partnership in fundamentals and reconstitution of partnership.
Unit 5	After studied unit-5, the student will be able to	Understand the basics of Tally Accounting

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

Unit - I: Branch accounts**15 Hours**

Meaning – objects of branch accounts – accounting in respect of dependent branches: debtors system; stock and debtors system; wholesale branch system and final accounts system - Independent branches – incorporation of branch trial balance in head office books.

Unit - II: Departmental Accounting**15 Hours**

Meaning of departments and departmental accounting – Distinction between departments and branches- need for departmental accounting – advantages of departmental accounting - Apportionment of indirect expenses – Inter departmental transfers at cost and selling price - preparation of departmental trading, profit & loss account and balance sheet.

Unit - III: Hire purchase and Installment purchase systems**15 Hours**

Meaning and features of hire purchase system - calculation of interest – books of hire purchaser and books of hire vendor - default and repossession (Hire purchase trading account excluded)

Meaning of installment system -distinction between hire purchase system and installment system - calculation of interest – books of buyer and books of seller.

Unit - IV: Partnership accounts (fundamentals and reconstitution of partnership) 15 Hours

Meaning and features of partnership – Partnership deed - calculation of Interest on capital and interest on drawings – preparation of profit & loss appropriation account – preparation of capital accounts (fixed and fluctuating) – admission of a partner – retirement of a partner – death of a partner – treatment of goodwill as per AS 10.

Unit - V: Partnership Accounts (Dissolution of partnership firms) 15 Hours

Dissolution of a firm – insolvency of a partner (Garner Vs Murray rule) – Insolvency of all the partners – Piecemeal distribution: proportionate capital method and maximum loss method.

Note: Questions in section A, B and C shall be in the proportion of 20: 80 between theory and problems.

Text books

1. Jain & Narang, Financial accounting, Kalyani publishers, New Delhi.
2. T.S. Reddy & Dr. A.Murthy, Financial accounting, Margham publications, Chennai.

Reference books

1. Gupta, R.L & Gupta, V.K, Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Shukla & Grewal, Advanced Accounting, S.Chand & Co.New Delhi.
3. Parthasarathy, S.& Jaffarulla, A.Financial Accounting, Kalyani Publishers, New Delhi.
4. Murugadoss, Jaya, Charulatha and Baskar, Financial Accounting, Vijay Nicholes Imprint Pvt. Ltd., Chennai.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome

S – Strong , M – Medium, L – Low (may be avoided)

MS.WORD:

1. a. Starting MS-WORD, Creating, Saving, Printing (with options), Closing and Exiting.
b. Study of Word – Menu / toolbars.
2. a. Create a document, save it and edit the document as follows:
 - i) Find and Replace options.
 - ii) Cut, Copy, Paste options.
 - iii) Undo and Redo options.b. Format the document:
 - i) Using Bold, Underline and Italic.
 - ii) Change Character size using the font dialog box.
 - iii) Formatting paragraph: Center, Left aligns & Right align
 - iv) Changing paragraph and line spacing, Using Bullets and Numbering in Paragraphs.
 - v) Creating Hanging Paragraphs.
3. Using tab settings enhancing the documents (Header, Footer, Page Setup, Border, Opening & Closing Toolbars, Print Preview).
4. Creating Tables in a document, Selecting Rows & Column sort the record by using tables format painter and Auto Format.
5. Drawing flow chart using (creating main document, data source, inserting merge fields and viewing merge data, viewing and printing merged letter, using mail merge to print envelope creating mailing labels).

MS-EXCEL

1. a. Create a worksheet, moving/ copying/ inserting/ deleting rows and columns (usage of cut, paste, commands, copying a single cell, copying a range of data, filling up a cell. Undo command, inserting a row, column, deleting rows and columns).

b. Formatting work sheets.
 1. Bold style.
 2. Italic style.
 3. Font size changing.
 4. Formatting numbers (Auto fill, Selection Command, Currency format, Currency)
 5. Specifying percentage (%) Scientific notations.
 6. Drawing border around cells.
 7. Printing a work sheet (Print preview, Margin Setting, Header, Footer).
2. a. Database Concept: database, record field and file name – creating and sorting a data base and maintaining a database (data form).
b. Using auto filter, advanced filter
c. Creating subtotals and grand totals - using database functions.
3. Creating charts
 - i) Using chart wizard (five steps)
 - ii) Changing the chart type (Pie, Bar, Line)
 - iii) Inserting titles for the axes X. Y
 - iv) Changing colors.
 - v) Printing charts.

4. Using date, time, math functions:
 - i) entering current data.
 - ii) Using date arithmetic (adding and subtracting dates)
 - iii) Date functions (day, month, second)
- b. Math Functions
 - i) SUM, COUNT, AVERAGE
 - ii) MAX, MIN
 - iii) STDDEV, VAR
 - iv) ABS, EXP, INT
 - v) LOG 10 AND LOG
 - vi) MOD, ROUND, SORT
 - vii) Using auto sum
- c. Logical and Financial Functions
 - i) Logical (IF / AND / OR / NOT)
 - ii) Financial (PMT, FV, NPER, RATE)
5.
 - i) Creating and running a macro.
 - ii) Assigning button to a defined macro.
 - iii) Editing a macro.

MS-POWER POINT:

1. Creating a presentation using auto content wizard.
2. Different views in power point presentation.
3. Setting animation effects / grouping / ungrouping / cropping power / point objects.
4. Printing a presentation / Importing – Exporting files
5. Creating an organization chart in Power Point.

TALLY:

1. Company Information

- a. Company creation
- b. Select Company
- c. Shut Company
- d. Alter Company
- e. Split Company Data
- f. Backup and Restore

2. Gateway of Tally

- a. Accounts info
 - i) Groups
 - ii) Ledgers
 - iii) Voucher Types
- b. Inventory info
 - i) Stock Group
 - ii) Stock Category
 - iii) Stock item
 - iv) Unit of Measures
 - v) Godown
- c. Accounting Vouchers
- d. Inventory Vouchers

3. Statutory and Taxation

- a. Value Added Tax (VAT)
- b. Tax Deducted at Source (TDS)
- c. Tax Collected at Source (TCS)
- d. Service Tax

4. Display

- a. Trial Balance
- b. Day Book
- c. Accounts Book
- d. Statement of Accounts
- e. Inventory Books
- f. Statement of Inventory
- g. Statutory Info
- h. Statutory Reports
- i. Cash flow and Fund flow

Semester: II

Paper type: Allied -1 Paper-1

Paper code: CACP23A

Name of the Paper: INDIAN ECONOMY - II

Total Hours per Week: 6

Credit: 5

Lecture Hours: 90

Course Objectives:

1. To acquire sufficient knowledge about India's Economic Development and fundamental Concept about National Income in India.
2. The knowledge acquired through this paper will help the students to know the current changes towards economic development.
3. To equip the students to enhance their knowledge about the economic progress and problems of our country.
4. To impart the knowhow of planning and its methodologies.
5. To understand the importance of logistics and movement of people through various transport system.

Course Out Comes

1. After studied unit-1, the student will be able to understand the formation of National Income.
2. After studied unit-2, the student will be able to acquire knowledge about the planning in India.
3. After studied unit-3, the student will be able to clarify the economic reforms and LPG policy.
4. After studied unit-4, the student will be able to understand the transport system and policy in India.
5. After studied unit-5, the student will be able to understand the information technology in India.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT: I National Income**20 Hours**

National Income – Definitions – Concepts – Methods of measuring National Income – Difficulties in the Measurement of National Income – Trends in National Income Growth and Structure – Limitations of National Income estimation in India.

UNIT: II Planning**15 Hours**

Planning in India – Objectives – Importance – Evaluation of Economic Planning – Strategy of India's development Plan's – Regional Planning in India –Assessment of Indian Planning – Establishment of NITI Aayog and its functions.

UNIT: III Economic Reforms and Liberalization**20 Hours**

Economic Reforms since 1990's – Appraisal of Economic Reforms – Liberalization: Meaning – Advantages and Disadvantages – Privatization: Meaning and Scope – Globalization – its impact on Indian Economy – Merits and Demerits of Globalization.

UNIT: IV Transport System in India**20 Hours**

Transport – Importance of Transport (Roadway, Railways, Shipping and Civil Aviations) to Economic Development – Evaluation of Government in Policy in relation to privatisation policy - Transport Coordination.

UNIT: V Information Technology**15 Hours**

Role of Technology - Information Technology BPO in India - their impact on Economic Development – Cyber Crime.

Text Books

Unit-I: Sankaran.S Indian Economy Margham Publications 7th edition 2014

Unit-II: Ruddar Dutt& Sundaram Indian Economy KPN Sulan Chand Publishing 7thedition 2016

Unit-III: Sankaran.S Indian Economy Margham Publications 7th edition 2014

Unit-IV: Sankaran.S Indian Economy Margham Publications 7th edition 2014

Unit-V:Sankaran.S Indian Economy Margham Publications 7th edition 2014

Reference Books:

S.No	Title	Authour	Publisher	Edition	Year
1.	Indian Economy	RuddarDutt& Sundaram KPM	S.Chand Publishing	7 TH	2016
2.	Indian Economy	Sankaran S	Margham Publications	7 th	2014
3.	Indian Economy	Dhingra I.C	Manakin Press	21 ST	2013
4.	Indian Economy	Misra S.K &PuriV.K	Himalaya Publishing House	35 TH	2017
5.	Indian Economy	Sanjiv Verma	Unique Publishers	8 th	2019
6.	Indian Economy	Agarwal A.N	New Age	41 ST	2016
7.	Economics of Development & Planning	Jhingan M.L	Vrinda Publication	41 ST	2016

E- Materials

1. www.studyhaba.com/indian-economy-study-material-pdf
2. www.examrace.com/IEcoS/IEcoS-Study-Material
3. www.winmeen.com/tnpsc-indian-economy-study-materials
4. www.jagranjosh.com/articles/ias-prelims-2015-gs...
5. www.examrace.com/NTA-UGC-NET/NTA-UGC-NET-Study...
6. www.governmentexams.co.in/tnpsc-indian-economy-notes
7. www.tnpscshouters.com/2019/02/tnpsc-indian...

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

8. PO – Programme Outcome, CO – Course outcome
9. S – Strong , M – Medium, L – Low (may be avoided)

Semester: II

Paper type: Core Paper-1

Paper code: CACP23C

Name of the Paper: Logistic Management

Total Hours per Week: 5

Credit: 3

Lecture Hours: 75

Course Objectives:

1. To get knowledge about objectives and functions of Logistics Management.
2. To get knowledge about the Supply Chain, Warehousing and Inventory Management .
3. To gain knowledge about the Transportation.
4. To gain knowledge about the Logistical packaging and outsourcing.
5. To understand the Government policies and regulations under Motor Vehicles Act and Documentation.

Course Out Comes

1. After studied unit-1, the student will be able to understand the objectives and functions of Logistics Management
2. After studied unit-2, the student will be able to understand the components of Supply Chain, warehouse layout and Inventory Management.
3. After studied unit-3, the student will be able to gain knowledge about the Transportation.
4. After studied unit-4, the student will be able to gain knowledge about the Logistical packaging and outsourcing.
5. After studied unit-5, the student will be able to understand the Government policies and regulations under Motor Vehicles Act and Documentation.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT- I**15 Hours**

Logistics - definition - scope - functions - objectives of Logistics Management - customer service and logistics.

UNIT-II**15 Hours**

Supply Chain - components - role of logistics in supply chain - Warehousing - functions - types - warehouse layout - material handling and logistics - Inventory Management.

UNIT-III**15 Hours**

Transportation - infrastructure - freight management - transportation network - route planning - containerization.

UNIT-IV**15 Hours**

Logistical packaging - logistics information needs - logistics design for distribution channels - logistics outsourcing.

UNIT-V**15 Hours**

Government policies and regulations - Motor Vehicles Act, carriage by air, sea, multi-modal transportation etc., Documentation - Airway Bill, Railway Receipt, Lorry Receipt, Bill of Lading etc.

Text Books:

1. Ronal H. Ballou, Business Logistics / Supply Chain Management, Pearson Education, Prentice Hall, New Delhi - 2001.

Reference Books:

1. Vinod V. Sople, Logistics Management, Pearson Education (Singapore) P. Ltd.,
2. Satis C. Ailawadi, Rakesh Singh, Logistics Management, Prentice Hall of India, New Delhi - 110 001.
3. Sunil Chopra & Peter Meindi, Supply Chain Management / Strategy, Planning and Operation - Pearson Education Asia, New Delhi.
4. B. S. Sahay, Supply Chain Management for Global Competitiveness, Macmillan India Ltd., Delhi.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome

S – Strong , M – Medium, L – Low (may be avoided)

Semester: II

Paper type: Core Paper-1

Paper code: CACP23B

Name of the Paper: Business Statistics II

Total Hours per Week: 6

Credit: 5

Lecture Hours: 90

Course Objectives:

1. To provide practical exposure on calculation of Correlation.
2. To provide practical exposure on calculation of Regression.
3. To provide practical exposure on calculation of Index Number.
4. To provide practical exposure on calculation of Time Series.
5. To provide practical exposure on calculation of Probability

Course Out comes:

Units	CO Statement	
Unit1	After studied unit-1, the student will be able to	To provide practical exposure on calculation of Correlation
Unit2	After studied unit-2, the student will be able to	To provide practical exposure on calculation of Regression
Unit3	After studied unit-3, the student will be able to	To provide practical exposure on calculation of Index Number.
Unit4	After studied unit-4, the student will be able to	To provide practical exposure on calculation of components of time series.
Unit 5	After studied unit-5, the student will be able to	To provide practical exposure on calculation of Probability.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT-I**20 Hours**

Correlation - Definition - Karl Pearson's Coefficient of Correlation - Rank Correlation.

UNIT-II**15 Hours**

Regression Equations – Properties of Regression Lines and Coefficients – Standard Error of Estimate.

UNIT-III**25 Hours**

Index Number - Definition - Uses - Unweighted Index Number - Simple Aggregate Price Index, Simple Average of Price Relatives Index - Weighted Index - Laspeyre's Paasche, Dorbish Bowley's - Marshall Edgeworth, Fisher Ideal Index - Time and Factor Reversal Test - Cost of Living Index.

UNIT-IV**15 Hours**

Time Series - Definition and Uses - Components - Semi Average, Moving Average - Method of Least Square - Seasonal Variation - Simple Average Method.

UNIT-V**15 Hours**

Probability - Addition and Multiplication Theorem - Permutation and Combination - Baye's Theorem.

Text Books:

1. Dr. S.P. Gupta, Business Statistics & Operation Research - Sultan Chand.
2. PA. Navanitham, Business Statistics & Operation Research, Jai Publications, Trichy.
3. S.P. Rajagopalan & R. Sattanathan, Business Statistics & Operation Research 3rd Edition, Vijay Nicole Publications, Chennai.

Reference Books:

1. Dr. S.P. Gupta, Statistical Methods - Sultan Chand.
2. R.S.N. Pillai & Bhagavathi, Statistics.
3. J.K. Sharma, Business Statistics - Pearson Education.
4. B. Agarwal, Basic Statistics - Wiley Eastern.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome
S – Strong, M – Medium, L – Low (may be avoided)

Semester: III

Paper type: Core Paper-4

Paper code: CCP31

Name of the Paper: Corporate Accounting I

Total Hours per Week: 5

Credit: 4

Lecture Hours: 75

Objectives:

1. To help the students to understand the basic concepts relating to issue of shares
2. To get familiarized about issue of debentures .
3. To learn about profit prior to incorporation and acquisition of business
4. To enable the students to prepare company final accounts.
5. To understand accounting treatment on amalgamation and absorption and reconstruction of business

Course Outcomes

Units	CO Statements	
Unit – I	After studied unit-1, the student will be able to	Understand the basic concepts relating to issue of shares and make accounting entries.
Unit – II	After studied unit-2, the student will be able to	Make accounting entries for issue of debentures.
Unit – III	After studied unit-3, the student will be able to	Understand the accounting procedures related to Profits Prior to Incorporation and acquisition
Unit – IV	After studied unit-4, the student will be able to	Prepare Company Final Accounts & Company Balance Sheet
Unit – V	After studied unit-5, the student will be able to	Be acquainted with accounting treatment for amalgamation, absorption and reconstruction of business

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	No
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT - I - Share capital**15 hours**

Meaning and types of shares - Issue and allotment of equity and preference shares- issue at par, premium and at discount - calls in advance - calls in arrears - forfeiture of shares - reissue of forfeited shares - redemption of preference shares - underwriting of shares (Determining the liability of underwriters - firm underwriting)

UNIT – II- Debentures**15 hours**

Meaning and types of debentures - Issue of debentures at par, premium and at discount - writing off discount on issue of debentures - issue of debentures as collateral security - issue of debentures for consideration other than cash - redemption of debentures - methods - open market buying - conversion of debentures into shares - sinking fund method - insurance policy method.

UNIT – III- Acquisition of Business**15 hours**

Meaning of Acquisition of business - accounting treatment - new set of books to be opened - same set of books to be continued - profit prior to incorporation

UNIT – IV- Final accounts**15 hours**

Preparation of Statement of profit & loss and Balance sheet (as per revised schedule VI)

UNIT - V - Amalgamation, Absorption, External and Internal reconstruction**15 hours**

Purchase consideration - methods - Amalgamation in the nature of merger or purchase - absorption (AS 14). Alteration of share capital - reduction of share capital (scheme of capital reduction is excluded).

Note: Questions in Sec.A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Text Books

1. Jain,S.P & Narang,N.L., Advanced Accounting, Kalyani Publications.
2. ReddyT.S.& Murthy,A, Corporate Accounting, Margham Publications, Chennai.

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	S.P.Jain and K.L.Narang,	Corporate Accounting (Volume I)	Kalyani Publishers-Ludhiana.
2.	T.S.ReddyandA.Murthy	Corporate Accounting (Volume I)	Margham Publications-Chennai.
3.	S.P.Iyengar	Advanced Accountancy (Volume I),	Sultan Chand & Sons-New Delhi.
4.	Dr .R. Rangarajan and Dr. V. Chandrasekaran, S.Viswanathan	Corporate Accounting	(Printers and Publishers) Pvt. Ltd.,-Chennai.

E-Material

1.www.universityofcalicut.info › syl › bcomiisem197

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	M	M	M	S	S	M	S
CO2	S	M	S	M	M	M	S	S	M	S
CO3	S	M	S	M	M	M	S	S	M	S
CO4	S	M	S	M	M	M	S	S	M	S
CO5	S	M	S	M	M	M	S	S	M	S

PO – Programme Outcome, CO – Course outcome

S – Strong , M – Medium, L – Low (may be avoided)

Semester: III

Paper type: Core Theory Paper-5

Paper code:CCP32

Name of the Paper: Business Law

Total Hours per Week: 5

Credit: 4

Lecture Hours: 75

Objectives

1. To enable the students to understand and deal with various contracts in his day-to-day life, be it for his business or profession
2. To make the students to gain the Knowledge in performance of contract .
3. To understand the features of Indemnity and guarantee
4. To get familiarized about contract of agency
5. To make the students to gain knowledge about sale of goods Act.

Course Out Comes:

Units	CO Statements	
Unit – I	After studied unit-1, the student will be able to	Know the framework of Indian Contract Act 1872 and types of contracts
Unit – II	After studied unit-2, the student will be able to	Understand performance of contracts
Unit – III	After studied unit-3, the student will be able to	Aware the provisions of indemnity and guarantee .
Unit – IV	After studied unit-4, the student will be able to	Be acquainted with contract of agency
Unit – V	After studied unit-5, the student will be able to	Acquire Knowledge of Sale of Goods Act 1930.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	No	No
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	No	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT – I-Contract

15 hours

Contract - Formation and Essential Elements of Contract - Types of Contract and Agreements - Rules as to offer, Acceptance and Consideration - Capacity to Contract - Lawful Object and Free Consent - Quasi Contract.

UNIT – II

15 hours

Performance of Contract - Devolution of Joint Rights and Liabilities - Discharge of Contract - Breach of Contract and Remedies.

UNIT – III

15 hours

Indemnity and Guarantee - Features and Distinctions - Extent of Surety's Liability - Rights and Discharge of Surety - Bailment and Pledge - Features - Difference - Rights and Duties of Bailor and Bailee - Law Relating to Lien and Finder of Lost Goods - Rights and Duties of Pawnor and Pawnee - Pledge by Non-Owner.

UNIT - IV**15 hours**

Contract of Agency - Definition and Meaning - Creation - Ratification and Requisites - Rights of Principal and Agent - Relation of Principal with Third Parties - Personal Liability of Agent - Termination of Agency - Irrevocable Agency.

UNIT - V

Sale of Goods Act 1930 - Definition of Sale - Sale Vs Agreement to Sell - Subject Matter - Express and Implied Conditions and Warranties - Caveat Emptor and Exceptions - Performance of Contract - Transfer of Property - Rights of an Unpaid Seller - Sale by Non-owner - Auction Sale. **15 hours**

Text Books:

1. N.D.Kapoor, Business Laws, Sultan Chand & Sons, New Delhi.
2. R.S.N.Pillai & Bagavathi, Business Laws, S. Chand & Co., New Delhi.

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	P.C. Tulsian	Business Law	Tata McGraw Hill, New Delhi.
2.	P. Saravanavel& S. Sumathi	Legal Aspects of Business	Himalaya publication, New Delhi.
3.	M.R. Sreenivasan	Business Law	Margham publication, Chennai.
4.	AkhilashwarePathek	Legal Aspects of Business	Tata MCGraw Hill, , New Delhi.
5.	M.C. Kuchal	Business Law	Vikas Publication, , New Delhi.
6.	Dr.N.Premavathy	Business Law	Sri Vishnu Publications, Chennai.
7.	Dr.N.Premavathy	Business Law	Sri Vishnu Publications, Chennai.

E-Material

1. https://www.icai.org/post.html?post_id=13821 - e material
2. https://www.dphu.org/uploads/attachements/books/books_3498_0.pdf- e material
3. <https://www.youtube.com/watch?v=8zaTVt0Qf9c>- Indian Contract Act, 1872 by CA Shivangi Agrawal- e content
4. <https://www.youtube.com/watch?v=HIuiDzdIIInM>-sale of goods act 1930 full lecture

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	S	M	M	M	S	M	M	S
CO2	S	M	S	M	M	M	S	M	M	S
CO3	S	M	M	M	M	M	S	M	M	S
CO4	S	M	S	M	M	M	S	M	M	S
CO5	S	M	S	M	M	M	S	M	M	S

PO – Programme Outcome, CO – Course outcome

S – Strong , M – Medium, L – Low (may be avoided)

Semester: III

Paper type: Core Theory Paper-06

Paper code:CCP33

Name of the Paper: Banking theory, Law & Practice

Total Hours per Week: 4

Credit: 3

Lecture Hours: 60

Objectives

1. To understand the origin of banks
2. To have knowledge about Commercial Bank
3. To know the various types of bank accounts
4. To acquire knowledge in negotiable instruments
5. To know about the principles of lending and various types of loans

Course Outcomes

Units	CO Statements	
Unit – I	After studied unit-1, the student will be able to	to understand the origin of banks
Unit – II	After studied unit-2, the student will be able to	know the functions and methods of credit control in commercial banks
Unit – III	After studied unit-3, the student will be able to	understand the different types of bank accounts
Unit – IV	After studied unit-4, the student will be able to	study the different types of negotiable instruments
Unit – V	After studied unit-5, the student will be able to	acquire the knowledge of different types of lending procedures

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT – I Origin of banks

10 hours

Origin of banks - Banking Regulation Act, 1949 - Roll of Banks and Economic Development - Central Banking and Role of RBI and their functions - Credit Control Measures of Central Bank.

UNIT – II - Commercial Banks

14 hours

Commercial Banks - Functions - E-Banking - ATM Cards, Debit cards, Personal Identification Number - Online enquiry and update facility - Electronic Fund Transfer - Electronic Clearing System - Credit Creation and Credit Control - Role of SBI in the Economic Development of India.

UNIT – III -Types of Bank Accounts**12 hours**

Types of Bank Accounts - Savings Account, Current Account - Types of Deposit Account - Fixed and Recurring Deposits Account - Procedure for opening of an Account - Types of customers (Individuals, firms and Companies) - Importance of CRM - Customer grievances and redressal - Ombudsman.

UNIT – IV - Negotiable instrument**12 hours**

Negotiable instruments - Promissory Note - Bills of Exchange, Cheque, Draft - Definitions, Features - Crossing - Endorsement - Material Alteration - Dishonour of Cheques - Paying Banker - Rights, Duties and Statutory Protection to Paying Banker - Collecting banker - Rights and Duties.

UNIT – V Principles of lending**12 hours**

Principles of lending - Types of Loans - Precautions to be taken by a banker while lending against LIC Policies, Shares, Gold, Silver Ornament and Jewellery.

Text Books

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Dr.S.Gurusamy	Banking Theory Law and Practice	Vijay Nicole Imprints Pvt's Ltd.,
2.	Dr.V.Balu	Banking and Financial System,	Sri Venkateswara Publications,
3.	B.Santhanam	Banking and Financial System	Sri Margham Publications.
4.	K.P.M.Sundaram and E.N.Sundaram	Modern Banking	Sultan Chand and Sons.
5.	Dr.Gupta	Banking Law and Practice in India	Sahitya Bhawan Publication.

Reference Books

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	O.P.Agarwal,	Modern Banking	Himalaya Publishing house
2.	K.C.Shekher	Banking Theory and Practice,	Vikas Publishing.
3.	A.Gajendran	Banking Law and practice	Vrinda Publications (P) Ltd
4.	D.Muraleedharan	Modern Banking Theory and Practice,	Prentice hall India Learning Private Limited.
5.	S.Natarajan and R.Parameswaran	Indian Banking	S.Chand.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	M	M	M	S	S	M
CO2	S	S	S	M	M	M	M	S	S	M
CO3	S	S	S	M	M	M	M	S	S	M
CO4	S	S	S	M	M	M	M	S	S	M
CO5	S	S	S	M	M	M	M	S	S	M

PO – Programme Outcome, CO – Course outcome

S – Strong , M – Medium, L – Low (may be avoided)

Semester: III

Paper type: Core

Paper-07

Paper code:CCP34

Name of the Paper: Management Information System

Total Hours per Week: 5

Credit: 4

Lecture Hours: 75

Objectives

1. To understand the basic concepts of MIS
2. To have knowledge on the different types of information system
3. To know about system analysis in detail
4. To acquire knowledge in the needs of MIS
5. To know about the development of MIS system

Course Outcomes

Units	CO Statements	
Unit – I	After studied unit-1, the student will be able to	to understand the basic concepts of MIS and knowledge management
Unit – II	After studied unit-2, the student will be able to	know the functions and different types of information system
Unit – III	After studied unit-3, the student will be able to	understand the different types system implementation
Unit – IV	After studied unit-4, the student will be able to	study the processing of group responsibility
Unit – V	After studied unit-5, the student will be able to	acquire the knowledge about maintenance of MIS

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	No
3	Yes	Yes	Yes	Yes	Yes	No
4	Yes	Yes	Yes	Yes	Yes	No
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT – I - Introduction

15 hours

Management Information - Meaning of Information - Information needs of Managers-Web Data basis - Data warehousing - Knowledge management - Information system for decision making.

UNIT – II - Information Systems

15 hours

Types of Information System - Transaction Processing System - Office Automation System - Decision Support System - Executive Support System - MIS - Evolution of MIS - Computer and MIS.

UNIT – III - System Analysis**15 hours**

System Analysis - System Planning and Mutual Investigation - System Design - The Process and Stages of System Design - Input / Output forms Design - File Organisation - System Implementation.

UNIT – IV – MIS**15 hours**

Management Information Needs and Communication links for Marketing system, Production System, Accounting System, Manufacturing System, Inventory Control System and Budget Control System - IS Organisation - Top Management Responsibility - Processing Group Responsibility.

UNIT – V - Role of Computer in MIS**15 hours**

Development - Maintenance of MIS - Operation of manual Information System - Role of Computer in MIS - Data base Concept - Expert Systems - System Audit.

Text Book:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	M. Assam	Fundamentals of Management Information System	Fundamentals of Management Information System
2.	Effy Oz	Management Information Systems	Second edition, Thomson Learning Course Technology, 2002
3.	Jawadekar W.S,	Management Information Systems	Tata McGraw Hill Publishing Company Ltd, 2002.
4.	Kenneth.C Laudon and Jane P. Laudon	Management Information Systems	Prentice Hall of India Ltd, 2002

Reference Books:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	David Knoenke (1989),	Management Information Systems	Tata McGraw Hill, New Delhi.
2.	Iandon K.C and Landon J.P (2001),	Management Information Systems	Maxwell Macmillan Publishing Company.
3.	Murdic Rose and Elaggett	Information System for Modern Management	Prentice Hall.
4.	Robert Schultheis	Management Information Systems	The Manager's View, Fourth edition, Tata McGraw Hill Edition, 1999

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	M	M	M	M	S	S	M
CO2	S	S	S	M	M	M	M	S	S	M
CO3	S	S	S	M	M	M	M	S	S	M
CO4	S	S	S	M	M	M	M	S	S	M
CO5	S	S	S	M	M	M	M	S	S	M

PO – Programme Outcome, CO – Course outcome

S – Strong , M – Medium, L – Low (may be avoided)

Semester: III

Paper type: Allied Paper -2

Paper code: CACP35

Name of the Paper: MERCHANT BANKING

Total Hours per Week: 6

Credit: 3

Lecture Hours: 90

OBJECTIVE

1. To enable the students to understand Merchant banking and its services to corporate sector.
2. To familiarize the students with the concepts of Financial Management
3. Managing investment in primary market and secondary market
4. To acquaint the students in respect to the investment decisions related to Derivative market.
5. Establishing appropriate investment objectives, developing optimal portfolio strategies, estimating risk-return tradeoffs, evaluating investment performance and portfolio revision technique.

COURSE OUTCOMES

Units	CO STATEMENT	
Unit – I	After studied unit-1, the student will be able to	gain knowledge about merchant banking .
Unit – II	After studied unit-2, the student will be able to	impart effective knowledge about public issue management
Unit – III	After studied unit-3, the student will be able to	learn about post issue management
Unit – IV	After studied unit-4, the student will be able to	gain knowledge about capital market instruments.
Unit – V	After studied unit-5, the student will be able to	learn about port folio management.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT-I

Introduction

20 Hours

Merchant Banking – Definitions and Functions – Regulatory Framework – Registration of Merchant Bankers – Procedure Capital Adequacy Requirement – Lead Merchant Banker Appointment, Restrictions and Responsibilities.

UNIT-II

PUBLIC ISSUE MANAGEMENT

15 Hours

Public Issue Management – Functions and Mechanism – Categories of Issue – Issue Manager – Category and Restrictions Activities Involved in Public Issue Management – Marketing of New Issues – Methods – Pricing of Rights and Other Public Issues.

UNIT-III

POST ISSUE MANAGEMENT

15 Hours

Post Issue Management – Allotment / Dispatch of Shares / Refunds – Basis of Allotment – Procedure – Listing Requirements of Stock Exchanges – Advantages – Listing Requirements of OTCEI.

UNIT-IV

CAPITAL MARKET INSTRUMENTS

20 Hours

Capital Market Instruments – Meaning and Types – Commercial Paper – Issue of Commercial Paper – Usance – E-nomination – Ceiling – Mode of Issue – Credit Syndication – For Long Term and Working Capital.

UNIT-V

PORT FOLIO MANAGEMENT

20 Hours

Port Folio Management – Functions – Registration of Port-folio Managers – Obligation – Investment of Client Funds – Maintenance of Book and Accounts – Reports to be Furnished – Code of Conduct.

Note: Questions in Sec. A, B & C - 100 % Theory.

TEXT BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1	Dr.S.Gurusamy	Merchant Banking	Vijay Nicholes Imprint Pvt. Ltd., Chennai
2.	Dr.V.Balu	Merchant Banking & Finance Services	Sri Venkateswara Publication, Chennai

REFERENCE BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	H.R. Machiraju	Merchant Banking	New Age International, New Delhi
2.	Dr.J.C.Verma	A Manual of Merchant Banking	Baharat Law House, New Delhi.

JOURNALS

1. Merchant banking India: Recent development in merchant banking (2016),ISSN-2455-6602.
2. Performance evaluation of merchant banking in India-A study of SBI capital market limited (2015), ISSN-2347-9671.
3. Recent development in merchant banking and challenges ahead in India,(2016), E-ISSN:2455-295X.
4. A literature review of merchant banking in india (2019), ISSN-2349-5162.
5. <https://www.businessmanagementideas.com/financial-management/merchantbanking/top-7-developments-in-merchant-banking-establishment-in-india/4174>

E-MATERIALS

1. "Business Finance and Financial Management". UpFina. Retrieved 2015-11-04.
2. "Capital Structure Definition | Investopedia". Investopedia. Retrieved 2015-11-04.
3. 'Nobanee, Haitham; Abraham, Jaya (2015). "Current assets management of small enterprises". Journal of Economic Studie.
4. "What are fixed assets? | The e-conomic Accounting Glossary". www.e-conomic.co.uk. Retrieved 2015-11-04.
5. "Current Asset Definition - AccountingTools". www.accountingtools.com. Retrieved 2015-11-04.
6. "The Top 4 Cash Flow Forecasting Mistakes". Entrepreneur. Retrieved 2015-11-04.

Mapping with ProgrammeOutcomes :

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome

S – Strong , M – Medium, L – Low (may be avoided)

Semester: III

Paper type: Skill Based Subject- Paper -1

Paper code: CSCP36

Name of the Paper: ELEMENTS OF NSURANCE

Total Hours per Week: 2

Credit: 2

Lecture Hours: 30 hours

OBJECTIVES

1. To aims to educate students about the significance and purpose of insurance
2. To acquire skills about the Life Insurance and its types
3. To know about the Fundamental principles of marine insurance.
4. To know about the types of marine policy.
5. To gain insights about fire insurance

COURSE OUTCOMES

Units	CO STATEMENT	
Unit – I	After studied unit-1, the student will be able to	to understand the basic fundamentals of insurance
Unit – II	After studied unit-2, the student will be able to	apply the fundamentals of life insurance
Unit – III	After studied unit-3, the student will be able to	understand the fundamentals of marine insurance.
Unit – IV	After studied unit-4, the student will be able to	know the different types of marine insurance policy
Unit – V	After studied unit-5, the student will be able to	understand the principles of fire insurance

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT – I

Introduction

5 Hours

Definition of insurance - classification of Contracts of insurance - marine and non- marine - general principles of law as applied to non-marine insurance.

UNIT – II

Life Assurance

7 Hours

Life Assurance - objects of life Assurance - principles of life Assurance - different plans of life Assurance and annuities - policy condition and privilege - assignment and nomination - lapses and revivals - surrender values and loans - claims-double insurance

UNIT – III

Marine Insurance

6 Hours

Marine insurance - principles of marine insurance - functions of marine insurance - proximate clause - subrogation and contribution

UNIT – IV

Marine policy-Types

6 Hours

Types of marine policy - clauses in general use - warranties - kinds of marine losses - reinsurance and double insurance.

UNIT – V

Fire insurance

6 Hours

Fire insurance - principles of law as applied to fire insurance - the subject matter of fire insurance - fire waste - hazard types of fire policy - cover notes - surveys and inspection average –reinsurance-

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Dr. A.Murthy	Element of Insurance	MarghamPublisation
2.	E.Gordon and P.K.Gupta	Banking and Insurance	Himalaya Publishing house
3.	P.K.Gupta,	Legal Aspects of Insurance	Himalaya Publishing house
4.	Dr.Sunilkumar	Banking and insurance	Calcotia Publishing Company
5.	Dr. B. Vardharajan	Insurance Vol 1 and 2. - Tamil Text Book	
6.	R.S.Sharma	Insurance Principle & Practice	Vara Bombay, 2006.

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	M.N.Mishra and S.B.Mishra	Insurance principles and practice,	S.Chand
2.	GauravVarshney	Insurance Law	Lexis Nexis.
3.	Neelam C. Gulati	Banking and Insurance Practices	Excel Books
4.	Dr.Biswa Mohana Jena	Principles of Banking and Insurance	Shree Vinayak Publication.
5.	O.P.Agarwal	Banking and Insurance	Himalaya Publishing House

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome

S – Strong , M – Medium, L – Low (may be avoided)

Semester: III

Paper type: Non-Major Elective- Paper -1

Paper code: CNCP37

Name of the Paper: Elements of Accountancy

Total Hours per Week: 2

Credit: 2

Lecture Hours: 30 hours

OBJECTIVES

1. To facilitate the non-commerce students to have a basic fundamental knowledge about principles of Accountancy.
2. To provide an insight about the understanding of journal and ledger
3. To aim to educate students about the significance of maintenance of subsidiary books
4. To acquire the knowledge about the errors in accounting
5. To know to prepare the final accounts

COURSE OUTCOMES

Units	CO STATEMENT	
Unit – I	After studied unit-1, the student will be able to	to understand the basic fundamentals principles of Accountancy
Unit – II	After studied unit-2, the student will be able to	apply the accounting rules and prepare journal and ledger
Unit – III	After studied unit-3, the student will be able to	understand the fundamentals of subsidiary books
Unit – IV	After studied unit-4, the student will be able to	know the different types of accounting errors and their rectification
Unit – V	After studied unit-5, the student will be able to	Prepare the final accounts with the closing and adjustment entries

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT – I

Introduction

Need for Accounting - Definition (AICPA) - Steps - Objectives - Double Entry System - Meaning of Debit and Credit - Advantages - Limitations - Types of Accounts - Accounting Rules - Accounting Terminology - Accounting Concepts and Conventions - Meaning and Types - Accounting Equation.

6 Hours

UNIT – II

Journal & Ledger

Journal - Ledger Accounts - Trial Balance. .

7 Hours

UNIT - III

Subsidiary Books

Subsidiary Books - Meaning - Types (no problems from Bills Receivable Book and Bills Payable Book but only theory) - Advantages over Journal - Ledger Account - Trial Balance. .

5 Hours

UNIT - IV

Errors

Errors - Classification - Rectification (Rectification after the preparation of final account is excluded) - Suspense Account - Meaning and Need. .

5 Hours

UNIT – V

Final Accounts

Closing and Adjustment Entries - Final Accounts with simple Adjustments. .

7 Hours

Text Books

S.No	Authors	Title of the Book	Publication	Year of Publication
1	R.L.Gupta	Advanced Accounting	Sultan Chand & Co.	2015
2	M.C.Shukla&T.S.Grewal	Financial Accounting	Sultan Chand & Co.	2014
3	K.Murugadoss, M.Jaya, V.Charulatha, D.Baskar	Financial Accounting	Vijay Nicole Imprints Private Limited, Chennai.	2016
4	Jaya Charulatha and Baskar	Introduction to Accountancy	Vijay Nicholes Imprint Pvt. Ltd., Chennai.	2016

Reference books

S.No	Authors	Title of the Book	Publication	Year of Publication
1	S.P.Jain&K.L.Narang	Advanced Accountancy	Kalyani Publications, New Delhi,	2016
	Jain,S.P & Narang, N.L.,	AdvancedAccounting	KalyaniPublications.	2016
2	R.L.Gupta	Advanced Accounting	Sultan Chand & Co.	2015
3	Gupta,R.L & Radhaswamy,M	AdvancedAccount	SulthanChand, NewDelhi	2015
4	Shukla & Grewal & Gupta,	AdvancedAccounting	SulthanChand, NewDelhi	2015

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome

S – Strong , M – Medium, L – Low (may be avoided)

Semester: IV

Paper type: Core Paper-8

Paper code:CCP41

Name of the Paper: Corporate Accounting II

Total Hours per Week: 6

Credit: 4

Lecture Hours: 90

Objectives:

1. To enable the students to acquire knowledge in valuation of shares and goodwill.
2. To enable the students to understand the Liquidation accounting procedure
3. To make the students to understand about banking and insurance .
4. To learn about accounts of Holding and subsidiary companies.
5. To know about the accounting procedures related to inflation

Course Outcomes:

Units	CO STATEMENT	
Unit – I	After studied unit-1, the student will be able to	Impart the knowledge of valuing shares and goodwill of the company.
Unit – II	After studied unit-2, the student will be able to	Understand the accounting procedures for liquidation of companies.
Unit – III	After studied unit-3, the student will be able to	Be acquainted with accounting procedures for banking and insurance companies.
Unit – IV	After studied unit-4, the student will be able to	Prepare consolidated financial statements of Holding company and its subsidiary companies.
Unit – V	After studied unit-5, the student will be able to	Know the accounting procedures related to preparation of inflation accounts.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT - I

Valuation of goodwill and shares

18 hours

Methods of Valuation of Goodwill - Average Profit Method - Super Profit Method - Capitalisation Method. Methods of Valuation of Shares - Net Assets Method - Yield Method - Fair Value Method.

UNIT - II

Liquidation of companies

15 hours

Order of Payments - Preferential Creditors - Liquidator's Remuneration - Liquidator's Final Statement of Account - Statement of Affairs and Deficiency Account.

UNIT - III

Bank and Insurance Company accounts

20 hours

NPA - Interest on Doubtful Debts - Rebate on Bills Discounted - Preparation of Bank Profit & Loss Account and Balance Sheet. Life insurance - Ascertaining Correct Assurance Fund - Revenue Account - Valuation Balance Sheet - Profit & Loss account - Balance Sheet (new format). General Insurance - Revenue Account - Profit & Loss Account - Balance Sheet (new format).

UNIT - IV

Holding company accounts

17 hours

Capital Profit - Revenue Profit - Cost Of Control - Minority Interest- Elimination Of Common Transactions - Unrealised Profit - Revaluation of Assets and Liabilities - Bonus Shares - Consolidated Balance Sheet (Intercompany Investment is Excluded).

UNIT - V

Inflation accounting (Accounting for price level changes)

20 hours

Limitations of Historical Accounting - Meaning of Inflation Accounting - Methods of Inflation Accounting - CPP Method; Gain or Loss on Monetary Items; Valuation of Cost of Sales and Closing Inventory - CCA Method: COSA; MWCA; Depreciation Adjustment; Gearing Adjustment.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Text Books

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	R.L.Gupta and M.Radhaswamy	Advanced Accountancy	Sultan Chand & Sons-New Delhi.
2.	Shukla MC, Grewal TS & Gupta SC	Advanced Accounts, Vol. II	S. Chand & Company Ltd, New Delhi

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	S.P.Jain and K.L.Narang	Corporate Accounting (Volume II)	Kalyani Publishers- Ludhiana.
2.	T.S.ReddyandA.Murthy	Corporate Accounting (Volume II)	Margham Publications-Chennai.
3.	S.P.Iyengar	Advanced Accountancy (Volume I),	Sultan Chand & Sons-New Delhi.
4.	Dr .R. Rangarajan and Dr. V. Chandrasekaran, S.Viswanathan	Corporate Accounting	(Printers and Publishers) Pvt. Ltd.,- Chennai.

E-Material

1. www.universityofcalicut.info > syl > bcomiisem197

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	M	M	S	M	M	M	M	M	M
CO2	S	M	M	S	M	M	M	M	M	M
CO3	S	M	M	S	M	M	M	M	M	M
CO4	S	M	M	S	M	M	M	M	M	M
CO5	S	M	M	S	M	M	M	M	M	M

PO – Programme Outcome, CO – Course outcome

S – Strong , M – Medium, L – Low (may be avoided)

Semester: IV

Paper type: Core theory Paper-9

Paper code: CCP42

Name of the Paper: PRINCIPLES OF MARKETING

Total Hours per Week: 5

Credit: 4

Lecture Hours: 75

Objectives

1. To enable the students to understand the elements of Marketing and Market
2. To make the students to appreciate the need for market segmentation
3. To identify the elements of a marketing mix and pricing strategy
4. To understand the behavioural concepts relevant to channel of distribution
5. To update the recent trends in marketing

Course Outcomes:

Units	CO STATEMENT	
Unit – I	After studied unit-1, the student will be able to	know the basic principles and practices of marketing.
Unit – II	After studied unit-2, the student will be able to	to be aware of the importance of market segmentation
Unit – III	After studied unit-3, the student will be able to	to understand the pricing mechanism of marketing and the marketing mix pattern
Unit – IV	After studied unit-4, the student will be able to	articulate sales Promotional techniques used in modern marketing. And different channels of distribution
Unit – V	After studied unit-5, the student will be able to	Explore the recent trends in marketing

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	NO
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	yes
5	Yes	Yes	Yes	Yes	Yes	NO

UNIT - I

Introduction

15 hours

Meaning of market - classification of markets - meaning and definition of marketing - features of marketing - importance of marketing - difference between marketing and selling - Evolution of marketing concepts - functions of marketing.

UNIT - II

Market Segmentation and Consumer Behaviour

Meaning and definition of market segmentation - different patterns of market segmentation - Bases for segmenting consumer markets - benefits and limitations of market segmentation. Definition of consumer behaviour - consumer behaviour theories - factors determining consumer behaviour.

15 hours

UNIT - III

Marketing Mix and Product policy

Definition and components of marketing mix - four P's of marketing mix - definition of product - features of a product - classification of products - stages in new product development - product life cycle - Branding - advantages of branding a product - packaging - functions of package - labelling - functions of labelling - kinds of labels.

15 hours

UNIT - IV

Pricing policy, Channel of distribution and Promotion Mix

Meaning of price - factors affecting price decision - Types of pricing strategies - definition of channel of distribution - features of marketing channels - types of Channel of distribution - factors determining Channel of distribution - functions of wholesalers - types of retailers - promotion mix - Advertising - types of advertising - personal selling - qualities of a good salesman - sales promotion - kinds of sales promotion.

18 hours

UNIT - V

Recent trends in Marketing

Social marketing - De-marketing - Re - marketing - Over marketing - Meta marketing - E-Marketing - online retailing - shopping malls

12 hours

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	R.S.N.Pillai&Bagavathi	Modern Marketing principles & practices	S. Chand & co ltd., New Delhi.
2.	Gary Armstrong & Philip Kotler	Marketing an Introduction	PearsonPrentice Hall, New Delhi.
3	Philip kotler ,GrayAmstrong	Principles of Marketing	Pearson Education
4	Pooja Jain,Dr.MehaSimbal	Principles of Marketing	Chengage Book House

5	Jim Blythe	Principles of Marketing	Sage Publisher
6	David Jobber	Principles of Marketing	Mc.Graw Educations
7	Amit Kumar	Principles of Marketing	SahityaPublication
8	Adrianpalmer	Principles of Marketing	Mc.Graw Educations
9	Maharajan	Principlesof Service Marketing	Vikas Publishing Pvt. Ltd.
10	Pride,Ferrell	Principles Of Marketing	Chengage Book House

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Stanton William CherlesFutrell	Fundamentals of Marketing	TataMc Grew Hill, New Delhi.
2.	Dr.Rajan Nair &SanjithR Nair	Marketing	S. Chand & co ltd, New Delhi.
3	Edward W Cudiff	Fundamentals of Modern Marketing	Prentice Hall of India, New Delhi.
4	Philip Kotler	Marketing Management	Prentice Hall of India, and New Delhi.
5	Dr. N. Rajan Nair	Marketing an Introductory Text	Sultan Chand & Sons, New Delhi.
6	Dr. Neha srighal	Principles of Marketing	Chengage book house
7	T.N.Chhabra	An introduction to Principles of Marketing	Sun India's
8	Prof.KavithaSharma And Swati Aggarwal	Principles of Marketing	Taxman
9	H.DevendraDr.Mamishy Joshi	Principles of Marketing	Niraliprakashan
10	Dr.NanalKentidas	Principles of Marketing	Niraliprakashan

E-Material

1. Online Study Material for Commerce courses - LPU Distance

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome

S – Strong , M – Medium, L – Low (may be avoided)

Semester: IV

Paper type: Core Theory Paper-10

Paper code: CCP43

Name of the Paper: RDBMS

Total Hours per Week: 5

Credit: 4

Lecture Hours: 75

Objective:

1. The students are able to understand database concepts and database management system software and have a high-level understanding of major DBMS components and their function.
2. The students are able to understand the E R model and relational model.
3. The students are able to be able to write SQL commands to create tables and indexes, insert/update/delete data, and query data in a relational DBMS.
4. The students are able to Understand Functional Dependency and Functional Decomposition.
5. The students are able to understand the architecture of database management system and also understand the various different architecture such as server system architecture, parallel sytems and distributed database systems.

Course Outcomes:

Units	CO STATEMENT	
Unit – I	After studied unit-1, the student will be able to	Describe the database architecture and its applications Sketch the ER diagram for real world applications Uses various ER diagram for a similar concepts from various sources.
Unit – II	After studied unit-2, the student will be able to	Discuss about the relational algebra and calculus Construct various queries in SQL and PL/SQL Compiles various queries in SQL, Relational Calculus and Algebra
Unit – III	After studied unit-3, the student will be able to	Describe the various normalization forms Apply the normalization concepts for a table of data Practices a table and implement the normalization concepts
Unit–IV	After studied unit-4, the student will be able to	Explain the storage and accessing of data.
Unit – V	After studied unit-5, the student will be able to	Illustrate the query processing in database management. Define the concurrency control and deadlock concept

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	NO
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	NO

UNIT- I

DATABASE ARCHITECTURE AND ER DIAGRAM

15 hours

Database system applications - Purpose of database systems - View of data- Database languages - Database architecture - Database users and administrators - History of database systems-Entity relationship modeling: entity types, entity set, attribute and key, relationships, relation types, roles and structural constraints, weak entities, enhanced E-R and object modeling, sub classes; super classes, inheritance, specialization and generalization

UNIT - II

RELATIONAL DATA MODEL

15 hours

Relational model concepts, Relational constraints, Relational Languages : Relational Algebra, The Tuple Relational Calculus - The Domain Relational Calculus - SQL: Basic Structure - Set Operations - Aggregate Functions-Null Value-Nested Sub Queries -Views Complex QueriesModification Of Database - Joined Relations - DDL - Embedded SQL - Dynamic SQL - Other SQL Functions - Integrity and Security.

UNIT - III

DATA NORMALIZATION

15 hours

Pitfalls in relational database design - Decomposition - Functional dependencies - Normalization - First normal form - Second normal form - Third normal form - Boyce -codd normal form - Fourth normal form - Fifth normal form

UNIT - IV

STORAGE AND FILE ORGANIZATION

15 hours

Disks - RAID -Tertiary storage - Storage Access - File Organization - organization of files - Data Dictionary storage

UNIT – V

QUERYPROCESSING AND TRANSACTION MANAGEMENT

15 hours

Query Processing - Transaction Concept - Concurrency Control -Locks based protocolDeadlock Handling -Recovery Systems

TEXT BOOK:

S.NO	AUTHORS	TITLE	PUBLISHERS
1	Abraham Silberschatz, Henry Korth S.Sudarshan	Database Systems Concepts	Sixth Edition, Mc.Graw Hill, 2010
2	Raghu Ramakrishnan and Johannes Gehrke	Database management systems	Third Edition, 2002

REFERENCES

S.NO	AUTHORS	TITLE	PUBLISHERS
1	Bipin Desai	An Introduction to database systems	Galgotia Publications, 2010
2	Ramez Elamassri, Shankant B- Navathe	Fundamentals of Database Systems, Pearson, 7th Edition, 2015	7th Edition, 2015

E - REFERENCES

1. NPTEL, Introduction to database design, Dr P Sreenivasa Kumar Professor CS&E, Department, IIT, Madras
2. NPTEL, Indexing and Searching Techniques in Databases Dr. Arnab Bhattacharya, IIT Kanpur

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome
S – Strong , M – Medium, L – Low (may be avoided)

Semester: IV

Paper type: Core Practical Paper-02

Paper code: CPCP47

Name of the Paper: RDBMS LAB

Total Hours per Week: 4

Credit: 3

Lecture Hours:60

Objectives:

1. To understand the concepts of DDL/DML/DCL/TCL commands.
2. To understand the concepts of Join queries.
3. To understand the concepts of exception handling.
4. To understand the concepts of cursors.
5. To understand the concepts of packages.

Course Outcomes:

CO1 - Design and Implement a database schema for a given problem domain.

CO2 - Populate and Query a database using SQL DDL/DML Commands.

CO3 - Build well formed in String Date/Aggregate Functions.

CO4 - Design and Implement a database query using Joins, Sub-Queries and Set Operations.

CO5 - Program in SQL including Objects (Functions, Procedures, Triggers)

LAB EXERCISES:

1. Execute a single line query and group functions.
2. Execute DDL Commands.
3. Execute DML Commands
4. Execute DCL and TCL Commands.
5. Implement the Nested Queries.
6. Implement Join operations in SQL
7. Create views for a particular table
8. Implement Locks for a particular table.
9. Write PL/SQL procedure for an application using exception handling.
10. Write PL/SQL procedure for an application using cursors.
11. Write a PL/SQL procedure for an application using functions
12. Write a PL/SQL procedure for an application using package

Semester: IV

Paper type: Allied-2 Paper-4

Paper code: CACP44

Name of the Paper: E-Commerce & Its applications

Total Hours per Week: 6

Credit: 5

Lecture Hours: 90

Objectives:

- To impart the students with knowledge of web technology and their role in doing business.
- To gain knowledge on the different business models
- To gain knowledge on E-Hub and E-Filing
- To caliburize the students regarding internet operations.
- To help the students to Gain an understanding on the website designs

Course Out Comes

Units	CO STATEMENT	
Unit – I	After studied unit-1, the student will be able to	To understand the knowledge of E-Commerce
Unit – II	After studied unit-2, the student will be able to	Gaining knowledge on different e-business model
Unit – III	After studied unit-3, the student will be able to	Know the E-Filing systems.
Unit – IV	After studied unit-4, the student will be able to	Knowledge on internet operation and creation of E-Mail id
Unit – V	After studied unit-5, the student will be able to	Conceive an idea of legal framework on the website strategies and design

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT - I:

Introduction

20 hours

Introduction to E-Commerce - Meaning - Working of E-Commerce - Electronic Business - Categories of E-Commerce Application - Global Trading Environment and Adoption of E-Commerce - Product suitability - Comparison between Traditional and Electronic Commerce - Advantages and Disadvantages of E-Commerce.

UNIT-II

Business Models of E-Commerce

20 hours

Business Models Introduction - Major challenges of B2C E-Commerce - Meaning of B2B Exchange - Development of B2B E-Commerce - Types of B2B Markets - Difference between B2C and B2B Commerce.

UNIT - III:

E-Hub

16 hours

Introduction to E-Hub Concept - Introduction to B2G Concept - E-filing.

UNIT - IV:

Internet

20 hours

Internet - Internet Operation - Internet Explorer - Creation of E-mail ID, E-mail etiquettes.

UNIT - V:

Websites Design

14 hours

Web Browsing - Role of Website in B2C E-Commerce, Website strategies and goals. Websites Design Principles for E-Commerce websites.

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
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1.	L.T.Joseph	E-Commerce A managerial perspective	Printice Hall Publications, 2004.
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2.	Addison Wesley	Frontiers of E-Commerce	Pearson Publications, 2004.
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REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
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1.	David Whitley	E-Commerce Strategy, Technology and Application	Tata McGraw Hill Publications, 2004.
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2.	Dennis P.Curtin	E-Commerce Principles and Introduction Technology	Tata McGraw Hill Publication, 2004
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3.	Greenstein, Feinman	E-Commerce	Tata McGraw Hill Publications, 2001
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Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	M	M	M	M	M	S	M	M
CO2	S	S	M	M	M	M	M	S	M	M
CO3	S	S	M	M	M	M	M	S	M	M
CO4	S	S	M	M	M	M	M	S	M	M
CO5	S	S	M	M	M	M	M	S	M	M

PO – Programme Outcome, CO – Course outcome

S – Strong , M – Medium, L – Low (may be avoided)

Semester: IV

Paper type: skill based subject Paper-2

Paper code: CSCP45

Name of the Paper: Industrial Organisation

Total Hours per Week: 2

Credit: 2

Lecture Hours: 30

Objectives:

- To impart the students with knowledge of industrial growth
- To gain knowledge on the different business ownership models
- To gain knowledge on plant location and layout
- To caliburize the students regarding production management planning.
- To help the students to Gain an understanding on material management

Course Out Comes

Units	CO STATEMENT	
Unit – I	After studied unit-1, the student will be able to	To gain the knowledge on the industrial revolution and industrial growth in India
Unit – II	After studied unit-2, the student will be able to	Gaining knowledge on different industrial business ownership model
Unit – III	After studied unit-3, the student will be able to	Know the need for plant location and a good plant layout
Unit – IV	After studied unit-4, the student will be able to	Knowledge on product design, product planning and product control
Unit – V	After studied unit-5, the student will be able to	Conceive an idea of material management and inventory control in business

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT – I

Introduction

Meaning of Industrial Organisation - Industrial Revolution - Industrial Growth - Aggregation, Consolidation, Integration - Mass Production - Importance, Advantages, Limitations - Specialisation - division of labour - its advantages and disadvantages - Industrial growth in India - major industries in India - current scenario. **6 hours**

UNIT - II

Industrial ownership - Sole Proprietorship - Features, merits and demerits - partnership - Features, merits and demerits - Joint Stock Company - Features, merits and demerits - Types - Public Ltd and Private Ltd companies. **6 hours**

UNIT - III

Physical facilities - plant location - need for selection of location - stages in selection of location - plant layout - definition, objectives, advantages, types - factors influencing plant layout - tools used for design of plant layout - principles of a good plant layout. **6 hours**

UNIT - IV

Production management - product design - characteristics of a good product design - design of production system - its types - design of work study - motion study - time study - production planning - objectives, levels - production control - factors determining production control operation - functions of production planning and control. **6 hours**

UNIT - V

Materials management - its meaning, objectives, advantages, functions - purchasing- types of purchasing policy - store keeping - organization of stores department - inventory control - its objectives, functions, benefits. **6 hours**

Text Book:

S.NO	AUTHORS	TITLE	PUBLISHERS
1	Dr. A. Murthy	Industrial Organisation, Margham Publications, Chennai.	Margham Publications, Chennai

Reference Books:

S.NO	AUTHORS	TITLE	PUBLISHERS
1	L Bethel, Atwater, Smith and Stackman	Industrial Organisational Management	McGraw Hill.
2	Kimball & Kimball	Principles of Industrial Organisation	McGraw Hill
3	Lundy	Effective Industrial Management	Eurasia Publishing House (Pvt.) Ltd., New Delhi.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome

S – Strong , M – Medium, L – Low (may be avoided)

Semester: IV

Paper type: Non- Major Elective Paper-2

Paper code: CNCP46

Name of the Paper: Advertisement and Salesmanship

Total Hours per Week: 2

Credit: 2

Lecture Hours: 30

Course Objectives

1. To understand the origin and concept of advertising
2. To enable the students to have practical knowledge about various media of advertising
3. To make the students aware about the advertisement copy
4. To have knowledge on fundamental concept of salesmanship
5. To understand the duties and responsibilities of salesmanship

Course Out Comes

Units	CO Statement	
Unit - I	After studied unit-1, the student will be able to	Impart knowledge on origin and concept advertising
Unit - II	After studied unit-2, the student will be able to	Get practical knowledge about various media of advertising and advertising agencies
Unit - III	After studied unit-3, the student will be able to	Get familiarized about advertisement copy
Unit - IV	After studied unit-4, the student will be able to	Acquired knowledge on fundamental concept of salesmanship
Unit - V	After studied unit-5, the student will be able to	Impart knowledge on duties & responsibilities of salesmanship

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT – I

Introduction

Origin and Development of Advertising - Objectives - Nature - Functions - Types - Benefits - Difference between Advertising and Publicity - Scope of Advertising - DAGMAR approach.

6 Hours

UNIT - II

Various media of Advertising

Various media of Advertising -Print Media - Newspapers - Magazines - Advantages - Limitations - Radio and TV advertising - Advantages - Limitations.

6 Hours

UNIT - III

Advertisement copy

Advertisement copy Characteristics - Clarification - Components - Salesmen Recruitment - Salesmen report - Types - Salesmanship and Psychology.

6 Hours

UNIT-IV

Salesmanship

Salesmanship - Characteristics of Salesmanship - Objectives of Personal selling - Advantages - Limitations - Essentials of Effective selling - Advertising and Salesmanship.

6 Hours

UNIT - V

Qualities of Good Salesman

Qualities of Good Salesman -Sales Promotion - Kinds of Sales promotion - Importance of Salesmanship - Types of Salesmen - Methods of Remuneration - Qualities of successful Salesman.

6 Hours

Text Books:

S.NO	AUTHORS	TITLE	PUBLISHERS
1	R.S.N. Pillai&Bagavathi, S.	Modern Marketing (Principles and Practises)	Chand & Co. New Delhi
2	S Rajkumar, V Rajagopalan	Sales and Advertisement Management	S. Chand & Company Pvt. Ltd.
3.	Sahu and Raut	Salesmanship and Sales Management	Vikas Publishing House, Chennai.
4.	CL Tyagi & Arun Kumar	Sales Management	Atlantic publishers.

Reference Books:

S.NO	AUTHORS	TITLE	PUBLISHERS
1	Chunawalla K.C. Sethia	Advertising (Principles and Practise)	Himalaya Publishing House, Delhi.
2	Dr. M.M. Varma, R. K. Agarwal,	Advertising Management	Forward 300K Depot, New Delhi.
3	Mahendra Mohan	Advertising Management	Tata Mcgraw-hill Publishing
4	G.R. Basotia N. K Sharama, Mangal	Advertising Marketing and Sales Management	Mangal Deep Jaipur.
4	Dr. K. Sundar	Essentials of Marketing	Vijay Nicholes Imprint Pvt. Ltd., Chennai.

E- MATERIALSwww.slideshare.netwww.himpub.comwww.ves.ac.in**Mapping with Programme Outcomes**

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	M	M	M	S	M	M
CO2	S	S	S	S	M	M	M	S	M	M
CO3	S	S	S	S	M	M	M	S	M	M
CO4	S	S	S	S	M	M	M	S	M	M
CO5	S	S	S	S	M	M	M	S	M	M

PO – Programme Outcome, CO – Course outcome
 S – Strong , M – Medium, L – Low (may be avoided)

Semester: V

Paper type: Core theory Paper-11

Paper code:CCP51

Name of the Paper: COST ACCOUNTING-I

Total Hours per Week: 6

Credit: 4

Lecture Hours: 90

Course Objectives

1. To understand the basic concepts and methods of Cost Accounting.
2. To enable the students to learn the various methods of cost control in purchase department.
3. To understand the basic concepts and pricing of material issues .
4. To be able to calculate the labour rates and wages
5. To be able to identify the various classifications of overheads

Course Outcomes:

Units	CO STATEMENT	
Unit – I	After studied unit-1, the student will be able to	understand the Nature and Scope of Cost Accounting, and Computation of Cost Sheet and Tenders
Unit – II	After studied unit-2, the student will be able to	learn the preparation of Material Purchase and Control.
Unit – III	After studied unit-3, the student will be able to	Impart knowledge about Methods of pricing of Material Issues.
Unit – IV	After studied unit-4, the student will be able to	study about preparation of Labour Cost Control and calculate the wages and bonus of labourers.
Unit – V	After studied unit-5, the student will be able to	gain knowledge about Distribution of Overheads.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT-I **10 Hours****NATURE AND SCOPE OF COST ACCOUNTING**

Cost Accounting: Nature and Scope - Objectives, Advantages and Limitations - Financial Vs. Cost Accounting - Costing System - Types of Costing and Cost Classification - Cost Sheet and Tenders - Cost Unit - Cost Centre and Profit Centre.

UNIT-II **15 Hours****Material Purchase and Control**

Purchase Department and its Objectives - Purchase Procedure - Classification and Codification of Materials, Material Control: Levels of Stock and EOQ - Perpetual Inventory System, ABC and VED Analysis - Accounting of Material Losses.

UNIT-III **20 Hours****Methods of pricing of Material Issues**

Cost Price Methods: FIFO, LIFO, Average Price Methods: Simple and Weighted Average Price Methods, Notional Price Methods: Standards Price, and Market Price Methods

UNIT – IV **25 Hours****Labour Cost Control**

Labour Turnover: Causes, Methods of Measurement and Reduction of Labour Turnover - Idle and Over Time - Remuneration and Incentive: Time and Piece Rate - Taylor's, Merricks and Gantt's Task - Premium Bonus System - Halsey, Rowan and Emerson's Plans - Calculation of Earnings of Workers.

UNIT-V **20 Hours****Overheads**

Classification of Overhead Costs -Departmentalization of Overheads - Allocation Absorption and Apportionment of Overhead Costs - Primary and Secondary Distribution of Overheads - Computation of Machine Hour Rate and Labour Hour Rate.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

TEXT BOOKS:

S.no	Authors	Title	Publishers
1	S.P.Jain and Narang	Cost Accounting	Kalyani Publishers, New Delhi
2.	T.S. Reddy & Hari Prasad Reddy	Cost Accounting	Margham Publications, Chennai.
3.	S.P. Iyengar	Cost Accounting	Sultan Chand & Sons, New Delhi.
4	Manosh Dutta	Cost Accounting	Dorling Kindersley (India) Pvt. Ltd, 2010
5	A. Murthy and S. Gurusamy,	Cost Accounting	Vijay Nicole Imprints Private Ltd., Chennai.
6	Khanna B.S.Pandey I.M., Ahuja G.K., and Arora M.N	Practical Costing	S. Chand & Sons

7	Arora M.N	Cost Accounting	S. Chand & Sons
8	R.S.N. Pillai & Bhagavati	Cost Accounting	S. Chand & Sons
9	Bhabatosh Banerjee	Cost Accounting – Theory & Practices	Sultan Chand & Sons
10	V.K.Saxena ,C.D Vashist,	Cost Accounting problems and solutions	Sultan Chand & Sons

REFERENCE BOOKS:

S.NO	Authors	Title	Publishers
1	Tulsian	Cost Accounting	Tata McGraw Hills.
2	S.N.Maheswari	Principles of Cost Accounting	Sultan Chand & sons, New Delhi
3	Manash Dutta,	Cost Accounting	Pearson Education (Singapore) Pvt. Ltd, Second Edition Print, 2005
4	M.C. Shukla, T.S. Grewal, Dr.M.P.Gupta,	Cost Accounting	S.Chand & Company Ltd, 2010.
5	Reddy and Murthy	Cost Accounting	Margham Publications
6	Inamdar, S. M. (Satish Inamdar)	Cost & Management Accounting	Everest Publishing House
7	Kishore, R. M.	Cost & Management Accounting	Taxman Allied Service
8	V.K.Saxena ,C.D Vashist,	Advanced Cost & Management Accounting	Sultan Chand & Sons
9	Jawaharlal	Cost Accounting	MC Graw Hill
10	M.E. Thukaram Rao	Cost and Management Accounting	New Age International
11	Tulsian	Cost Accounting	Tata McGraw Hills.

Reference Journal

1. Business and Economics Journal,
2. Global Economics,
3. Accounting & Marketing,
4. Accounting Research Journal,
5. Asian Review of Accounting,
6. Asia-Pacific Journal of Accounting and Economics,
7. Journal of Accounting and Organizational Change,
8. Journal of Contemporary Accounting and Economics
- 9.

E- Materials

1. www.icwai.org
2. www.nasbaregistry.org.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome
S – Strong , M – Medium, L – Low (may be avoided)

Semester: V

Paper type: Core theory Paper-12

Paper code: CCP52

Name of the Paper: Management Accounting

Total Hours per Week: 6

Credit: 4

Lecture Hours: 90

Course Objective

To introduce students to the various tools and techniques of management Accounting.

1. To enlighten students on Financial Statement Analysis with the emphasis on the preparation of fund flow and cash flow statement.
2. Is to impart knowledge of financial statements and their analysis and interpretations.
3. To emphasize on application of theoretical knowledge and help managers in decision making.
4. To familiarize the students with managerial financial decisions which are taking place in organizations.
5. To acquire the importance of financial information on decision making process.

Course Out Comes

Units	CO STATEMENT	
Unit – I	After studied unit-1, the student will be able to	learn the preparation of Financial Statement Analysis.
Unit – II	After studied unit-2, the student will be able to	gain effective knowledge about Ratio Analysis
Unit – III	After studied unit-3, the student will be able to	gain effective knowledge about Ratio Analysis
Unit – IV	After studied unit-4, the student will be able to	study about standard Costing techniques.
Unit – V	After studied unit-5, the student will be able to	gain knowledge on the preparation of Budget and Budgetary Control

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT-I**10 Hours****Introduction**

Management Accounting: Definition - objectives - Functions - Advantages and limitations - Financial Statement Analysis - Comparative and Common size statements - Trend Analysis.

UNIT-II**20 Hour****Ratio Analysis**

Ratio Analysis: Definition - Significance and Limitations - Classification - Liquidity, Solvency, Turnover and Profitability ratios - Computation of Ratios from Financial Statements - Preparation of Financial Statement from Ratios.

UNIT-III**20 Hours****Fund Flow and Cash Flow statements**

Fund Flow and Cash Flow Analysis: Concept of Funds, Sources and Uses of Funds - Fund Flow Statement - Concept of Cash Flow - Cash Flow Statement as Per AS3.

UNIT-IV**20 Hours****Marginal Costing:**

Marginal Costing: Definition - Advantages and Limitation - Break Even Point - Margin of Safety - P/V Ratio - Key factor - Make or Buy Decision - Selection of Product Mix - Changes in Selling Price - Foreign Market Offer - Desired Level of Profit.

UNIT-V**20 Hours****Budget and Budgetary Control:**

Budget and Budgetary Control Definition - Objectives - Essentials - Uses and Limitations - Preparation of Material Purchase, Production, Sales, Cash and Flexible Budget - Zero Base Budgeting.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

TEXT BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1	S.N. Maheswari	Management Accounting	Sultan Chand & Sons, New Delhi.
2.	T.S. Reddy & Hari Prasad Reddy	Management Accounting	Margham Publications, Chennai.

3	M Y Khan, PK Jain	Management Accounting	Tata McGraw hill, Fourth Edition, 2003
4	I.M. Pandey,	Management Accounting	Vikas Publishing, third Edition, 2006
5	A.R. Ramanathan, N.L. Hingorani, T.S. Grewal	Management Accounting	Sultan Chand & sons, 5th Edition. 2003
6	M.E. Thukaram Rao	Management Accounting	New Age International
7	M.E. Thukaram Rao	Cost and Management Accounting	New Age International
8	A. Murthy & S. Gurusamy,	Management Accounting	Vijay Nicole Imprints Private Ltd., Chennai.
9	V.K. Saxena& C.D. Vashist	Advanced Cost & Management Accounting – Problems & Solutions	Prentice Hall of India (P) Ltd.
10	R.S.N. Pillai &Bhagavati	Management Accounting	S. Chand

REFERENCE BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Dr.S.P.Gupta&Dr.K.L.Gupta	Management Accounting	SathiyaBhavan Publications
2.	S.P.Gupta	Management Accounting	Sultan Chand & Sons, New Delhi.
3	T.S.reddy&Dr. Y. Hariprasadreddy,	Management Accounting	Margham Publications, Fifth revised Edtion, 2014
4	Kulkarni, M. A.	Management Accounting	Career
5	Rao, A. P.	Management Accounting	Everest Publishing House
6	Drury, Colin	Management & Cost Accounting	Thompson Books
7	Horngren, C. T/ Sundem, G. L/ Stratton, W. O	Introduction To Management Accounting	Pearson Education
8	Ghosh, T. P.	Financial Accounting For Managers	Taxman Allied Service
9	Kishore, R. M.	Cost & Management Accounting	Taxman Allied Service
10	Patankar, Sanjay	Text Book Of Management Accounting	NiraliPrakashan Pune

Reference Journal

1. The Chartered Accountant Monthly
2. Journal of Human Values Three time in Year
3. Indian Journal of Marketing Monthly
4. Abhigyan: Journal of Management Monthly

5. Smart Manager Quaterly
6. IUP Journal of Operation Management Quaterly
7. IUP Journal of Business Strategy Quaterly
8. IUP Journal of Management Research Quaterly
9. Prabandhan: Indian Journal of Management Monthly
10. Arthashastra: Indian Journal of Economics & Research Monthly
11. India Green File Monthly
12. Management and Change

E- Materials

1. Indian institute of materials management
2. association for healthcare resource & materials management (ahrmm)
3. management accounting
4. material management
5. introduction to management accounting
6. functions of material management
7. cost and management accounting
8. <https://www.freebookcentre.net/business-books-download/Management-Accounting.html>

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome

S – Strong , M – Medium, L – Low (may be avoided)

Semester: V

Paper type: Core theory Paper-13

Paper code: CCP53

Name of the Paper: Business Management

Total Hours per Week: 6

Credit: 4

Lecture Hours: 90

Objectives:

1. To familiarize the students with the concepts and principles of management.
2. To provide opportunities to apply the general functions of planning and decision making
3. To make the students understand about organizing and departmentation.
4. To acquire knowledge about directing and motivation skills
5. To make the students to understand the techniques of control and coordination.

Course Out Comes

Units	CO STATEMENT	
Unit – I	After studied unit-1, the student will be able to	Gain Knowledge pertaining to Fundamentals of management.
Unit – II	After studied unit-2, the student will be able to	gain effective Knowledge pertaining to develop planning
Unit – III	After studied unit-3, the student will be able to	Understand organising, authority and responsibility and departmentation.
Unit – IV	After studied unit-4, the student will be able to	Acquire knowledge on sapan of supervision, motivation , leadership and communication
Unit – V	After studied unit-5, the student will be able to	understand the techniques of control and coordination.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT – I

Introduction

15 hours

Management - Meaning - Definition - Nature - Importance - Distinction between Administration and Management - Scope - Principles and Functions of Management.

UNIT – II

Planning Introduction

20 hours

Planning - Meaning - Nature - Importance - Advantages and Limitations - Process of Planning - Types of Plans - MBO - Forecasting - Decision Making.

UNIT - III

Organisation and departmentation

20 hours

Organising - Meaning - Definition - characteristics - Importance - Types - Authority and Responsibility - Centralisation and Decentralisation and Departmentation.

UNIT - IV

Directing

20 hours

Directing - Meaning - Definition - Characteristics - Directing Process - Span of Supervision - Motivation - Leadership - Communication.

UNIT - V

Controlling

15 hours

Controlling - Definition - Principles - Controlling process - Types of Controls - Control Techniques - Coordination.

Reference Books:

1. Dr. C.B. Gupta, Business Management -Sultan Chand & Sons
2. Jayashankar, Business Management -Margham Publications, Chennai.

Reference Books:

3. Koontz, Weihrich and Aryasri, Principles of Management, Tata McGraw hill
4. Dr.H.C. Das Gupta, Principles & Practice of Management &SahityaBhawan. Agra
5. Lallan Prasad &S.S.Gulshan, Management principles and Practices &S. Chand& Co.
6. Dr.N.Premavathy, Principles of Management, Sri Vishnu Publications, Chennai.

TEXT BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	C. B Gupta	Business Management	Sultan Chand & Sons, New Delhi.
2.	Dinkarpagare	Principles of management,	Sultan Chand and sons, New Delhi.

REFERENCE BOOKS

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Koontz, O'Donnell, Weirich	Essentials of Management	Tata McGraw Hill Publishing Company Ltd., New Delhi.
2.	Sherlekar&Sherlekar	Principles of Business Management	Himalaya Publishing House, New Delhi.
3.	L.M.Prasad	Principles and Practices of Management	Sultan Chand and sons, New Delhi.

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome
S – Strong , M – Medium, L – Low (may be avoided)

Semester: V

Paper type: Core theory Paper-14

Paper code: CCP54

Name of the Paper: Internet and its applications

Total Hours per Week: 6

Credit: 4

Lecture Hours: 90

Objectives:

1. To equip students to basics of Internet usage and prepare them for digital world
2. To acquire knowledge with the concepts of web browsers
3. To make the students familiarise with the creation of E-Mail
4. To make the students understand about viruses
5. To acquire knowledge about digital marketing

Course Out Comes

Units	CO STATEMENT	
Unit – I	After studied unit-1, the student will be able to	Gain Knowledge pertaining to Fundamentals of web resources
Unit – II	After studied unit-2, the student will be able to	gain effective Knowledge pertaining to internet explorer
Unit – III	After studied unit-3, the student will be able to	Understand and creating E-Mail id.
Unit – IV	After studied unit-4, the student will be able to	Acquire knowledge on HTML headers and viruses
Unit – V	After studied unit-5, the student will be able to	understand the recent trends in digital marketing.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT - I

Introduction

15 hours

Introduction to Computers - Programming Language types - History of Internet
 - Personal Computers - History of World Wide Web - Micro Software .NET Java -
 Web resources.

UNIT - II

Web Browsers

20 hours

Web Browsers Internet Explorer - Connecting to Internet - Types of Internet
 connection - Features of Internet Explorer6 - Searching the Internet - Online help and
 tutorials - File Transmission Protocol (FTP) - Browser settings.

UNIT - III**E-mail ID****20 hours**

Attaching a file - Electronic Mail - Creating an E-mail ID - Sending and Receiving Mails - Attaching File - Instance Messaging - Other Web browsers.

UNIT - IV**HTML headers****20 hours**

Introduction to HTML headers - Linking - Images - Types of computer viruses - Ill-effect of Viruses - Remedy for Viruses.

UNIT - V**E-marketing****15 hours**

E-marketing - Consumer tracking - Electronic advertising search engine - CRM - Credit Card payments - Digital cash and e-wallets - Micro Payments - Smart Card.

Text Book:

S.No	Authors	Title	Publishers	Year of Publication
1.	A.M. Deitel and P.J. Deitel, A.B. Goldberg	Internet and world wide web:How to program	Pearson Educati onltd	2008

REFERENCE BOOK

S.No	Authors	Title	Publishers	Year of Publication
1.	Harley hahn	The Internet	TMH	Recent Publication

WEB RESOURCES

- https://www.tutorialspoint.com/internet_technologies/internet_overview.htm
- https://www.tutorialspoint.com/basics_of_computer_science/basics_of_computer_science_in_ternet.htm

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome
S – Strong , M – Medium, L – Low (may be avoided)

Semester: V

Paper type: Internal Elective Paper-1

Paper code: CECP55A

Name of the Paper: Entrepreneurial Development

Total Hours per Week: 4

Credit: 3

Lecture Hours: 60

INTERNAL ELECTIVE

(to choose one out of 3)

PAPER - 1

Course Objectives

1. To make and create interest among the students to become an Entrepreneur and its types.
2. To facilitates the students to know the procedure for establishing an enterprise
3. To gain knowledge on the different types of organization
4. To update with the existing subsidies and incentives schemes of the government
5. To understand the women entrepreneurship

Course Out Comes

Units	CO STATEMENT	
Unit – I	After studied unit-1, the student will be able to	understand the basic concepts and theories of entrepreneurship.
Unit – II	After studied unit-2, the student will be able to	gain effective Knowledge on the procedure for establishing an enterprise
Unit – III	After studied unit-3, the student will be able to	gain knowledge on the different types of organization
Unit – IV	After studied unit-4, the student will be able to	to become familiar with institutions support various forms of assistances and subsidies.
Unit – V	After studied unit-5, the student will be able to	understand the concept of women entrepreneurship, qualities of a women entrepreneur, their problems and how to overcome that

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	NO
2	Yes	Yes	Yes	Yes	Yes	NO
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	NO
5	Yes	Yes	Yes	Yes	Yes	NO

UNIT - I

Introduction

12 hours

Meaning of Entrepreneur - Entrepreneur and Enterprise - Entrepreneur and Manager-Entrepreneur and Intrapreneur - Qualities (Traits) of True Entrepreneur - Characteristics of Entrepreneur - Types of Entrepreneurs - Functions of an Entrepreneur - Roles of Entrepreneurs in the Economic Development.

UNIT - II

Project identification

13 hours

Establishing an Enterprise - Project Identification - Selection of the Product - Project Formulation - Assessment of Project Feasibility - Preparation of Project Report - Selection of Site (Location).

UNIT - III

Types of Organization

10 hours

election of Types of Organization - Sole Proprietorship - Partnership Joint Stock Company - Factors Influencing the Choice of Organization - Sources of Project Finance - Sources of Long Term Finance - Sources of Short Term Finance.

UNIT - IV

Incentives and Subsidies

12hours

Incentives and Subsidies - Meaning of Incentives and Subsidies - Need and Problems - Incentives for Development of Backward Area - Incentives for SSI Units in Backward Areas - Taxation Benefits to SSI Units - Subsidies and Incentives in Tamil Nadu.

UNIT - V

Women Entrepreneurs

13hours

Women Entrepreneurs - Concept - Functions and Role - Problems of Women Entrepreneurs - Suggestions for Development of Women Entrepreneurs - Rural Entrepreneurship - Need - Problems - How to Develop Rural Entrepreneurship.

TEXT BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Dr.S.S Khanka	Entrepreneurial Development	Sultan chand company Ltd.
2.	AbhaJaiswal	Micro Small & Medium Enterprises Development Act, (Law, Policies & Incentives),	Bharat Law House Pvt. Ltd
3.	C.S.V. Murthy	Entrepreneurial Development	Himalaya publishing house, 2015.
4	Dr.S.S. Khanka	Entrepreneurial Development	S. Chand & Company (pvt).Ltd, 2014
5	Sami Uddin	“Entrepreneurial	Mittal Publications, First Edition, 1989.

		development in India	
6	Taneja	Entrepreneurial Development	Galgotia
7	Annie Stephan	Entrepreneurial Development	S.Chand
8	S.A kumar	Entrepreneurial Development	New Age International
9	S.S Kanka	Entrepreneurial Development	S.Chand
10	N.P.Srinivasan	Entrepreneurial Development	S.Chand

REFERENCE BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Vasant Desai	Small-Scale Industries and Entrepreneurship	Himalaya Publishing House, 2017
2.	Prasanna Chandra	Project Preparation , Appraisal, Implementation	Tata McgrawHill, New Delhi.
3.	G.N.Pande	A Complete Guide To Successful Entrepreneurship-	VikasPublishingHouse, New Delhi
4.	C B Gupta &Srinivasan	Entrepreneurship Development in India	Sultan Chand.
5.	A Gupta	Indian Entrepreneurial Culture	New Age International.
6.	H.Shaw	The Global Entrepreneurs	R Publication
7.	Vandana Gupta	Entrepreneurship Development in India	Technical Publication
8.	CharantimathiPoornima .M	Entrepreneurship Development in India	S.Chand
9.	Ca.DrAbhamathur	Entrepreneurship Development in India	S.Chand
10.	C.A.Gupta	Entrepreneurship	Pearson

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome

S – Strong , M – Medium, L – Low (may be avoided)

Semester: V

Paper type: Internal Elective Paper-1

Paper code: CECP55B

Name of the Paper: PRACTICAL AUDITING

Total Hours per Week: 4

Credit: 3

Lecture Hours: 60

**INTERNAL ELECTIVE
(to choose one out of 3)
PAPER – 2**

Course Objectives

1. Understand the meaning, types of audit, and the advantages auditing.
2. Know the meaning of internal control, internal check and audit.
3. Identify different types of vouchers.
4. Understand the mode of verification and valuation of assets
5. Identify the different modes of appointment and removal of auditors

Course Out Comes

Units	CO STATEMENT	
Unit – I	After studied unit-1, the student will be able to	understand the basic concepts and types of audit
Unit – II	After studied unit-2, the student will be able to	gain effective Knowledge on the meaning of internal control, internal check and audit
Unit – III	After studied unit-3, the student will be able to	gain knowledge on vouching of trade transactions
Unit – IV	After studied unit-4, the student will be able to	to become familiar verification and valuation of assets and liabilities
Unit – V	After studied unit-5, the student will be able to	understand the audit procedure, appointment , removal , rights and duties of an auditor

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	NO
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	NO
5	Yes	Yes	Yes	Yes	Yes	NO

UNIT - I

Introduction

10 hours

Meaning and Definition of Auditing - Nature and Scope of Auditing - Accountancy and Auditing, Auditing and Investigation - Objectives of Auditing - Limitations of Audit - Advantages of Audit - Classification of Audit

UNIT - II

Internal check

12 hours

Meaning and Definition of Audit Programme - Advantages and Disadvantages - Audit File, Audit Note Book, Audit Working Papers - Purposes and Importance of Working Papers - Internal Check - Meaning, Object of Internal Check - Features of Good Internal Check System - Auditors duty with regards to Internal Check System - Internal Check and Internal Audit.

UNIT - III

Vouching

13 hours

Vouching - Meaning - Objects - Importance of Vouching - Meaning of Voucher - Vouching of Cash Receipts and Vouching of Cash Payments - Vouching of Trading Transactions.

UNIT - IV

Verification

10 hours

Verification and Valuation of assets and liabilities - Meaning and objects of verification - Vouching and verification - Verification and Valuation of different kinds of Assets and Liabilities.

UNIT - V

Qualification and liabilities

15 hours

The Audit of Limited Companies - Necessity of Company Audit - Qualification and Disqualification of Auditors - Appointment - Removal - Remuneration - Status of Auditors - Rights - Powers - Duties and Liability of Auditors - Auditor's Report - Importance and Contents.

Text Books:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	B.N. Tandon	A handbook of practical auditing	Sultan Chand -
2.	B.N. Tandon	Practical auditing	Sultan Chand -
3.	Sundar. K and Pari	Practical auditing	Vijay Nicole Imprints Private Ltd., Chennai.

Reference Books:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Sharma, SahityaBhavan	Auditing	Agra
2.	Dr.N.Premavathy,	Practical Auditing	Sri Vishnu Publications, Chennai.
3.	Dr.N.Premavathy,	Practical Auditing (in Tamil),	Sri Vishnu Publications, Chennai.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome

S – Strong , M – Medium, L – Low (may be avoided)

Semester: V

Paper type: Internal Elective Paper-1

Paper code: CECP55C

Name of the Paper: Income tax law and practice-I

Total Hours per Week: 4

Credit: 3

Lecture Hours: 60

INTERNAL ELECTIVE
(to choose one out of 3)
PAPER – 3

Course Objectives

1. To acquire Knowledge of Different Income Tax Concepts
2. The understand the concept of salary and to calculate taxable salary
3. To learn the calculation of income from house property
4. To obtain knowledge on income tax of business/ professional income.
5. To understand the administrative set up of income tax department and their powers

Course Out Comes

Units	CO STATEMENT	
Unit – I	After studied unit-1, the student will be able to	to understand the basic level of Income tax Act.
Unit – II	After studied unit-2, the student will be able to	gain effective Knowledge on tax calculation of salaried people.
Unit – III	After studied unit-3, the student will be able to	gain knowledge on the tax calculation on house property income
Unit – IV	After studied unit-4, the student will be able to	obtain knowledge on income tax of business/ professional income.
Unit – V	After studied unit-5, the student will be able to	to understand the administrative set up of income tax department and their powers

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	NO
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT – I

10 Hours

INTRODUCTION

Income Tax Act 1961- Basic Concepts - Assessment Year - Previous Year - Person - Assessee- Income - Agricultural Income - Capital and Revenue Receipts - Capital and Revenue Expenditures - Exempted Incomes u/s 10. Residential status of an individual- Residential status of a HUF - Residential status of a firm and association of persons - Residential status of a company - incidence of tax liability.

UNIT- II

15 Hours

SALARIES

Meaning and features of Salary - Allowances - Perquisites - Profits in lieu of Salary - Provident Fund and its types - payments exempted u/s 10: Leave travel concession; gratuity; pension; leave encashment; retrenchment compensation; VRS - Deductions from salary: EA and professional tax- deduction u/s 80C- taxable salary

UNIT- III

15 hours

INCOME FROM HOUSE PROPERTY

Annual value - Determination of annual value- Income from let out house property - Income from self-occupied house property - Deductions allowed from Income from house property u/s 24.

UNIT – IV

10 Hours

PROFIT AND GAINS OF BUSINESS OR PROFESSION AND DEPRECIATION

Meaning of business and profession - deductions expressly allowed - expenses expressly disallowed - treatment/ admissibility of certain expenses and incomes - income from business- income from profession-Meaning of depreciation - conditions for depreciation - actual cost - written down value- computation of allowable depreciation.

UNIT- V

10 Hours

INCOME TAX AUTHORITIES

CBDT - powers - Director General of income tax - Chief commissioner of income tax - Assessing officer - appointment - Jurisdiction - powers relating to search and seizure.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

TEXT BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Gaur & Narang	Income Tax Law & Practice	Kalyani Publishers
2.	Dr. A. Murthy	Income Tax Law & Practice	Vijay Nicole Imprints Pvt.Ltd. Chennai
3.	Reddy, T.S. & Hariprasad Reddy,	Income Tax Theory, Law & Practice	Margham Publications, Chennai.
4.	V.B. Gaur & Narang	Income Tax Law And Practice	Kalayani Publishers, 2001
5.	Rajavelu	Income Tax Law And Practice	S.V.P publications

Reference Books:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Mehrotra	Income Tax Law & Accounts	Sahithiya Bhavan Publications
2.	Vinod, K. Singhania	Students Guide to Income Tax	Taxman Publications Pvt. Ltd
3.	Anita Raman	Income Tax Law & Practice	McGraw Hill

Reference Journal

1. Indian Journal of Tax Law
2. Taxman.com/Journal
3. Vision Journal of Indian Taxation
4. Income Tax Reports, Company Law, Institute of India Pvt Ltd, Chennai

E- Materials

1. GST and Income Tax Fortnightly E Magazine
2. Capital Gain Clear Tax
3. India filing.com
4. Clear Tax.in
5. Income Tax Management.com

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome

S – Strong , M – Medium, L – Low (may be avoided)

Semester: V

Paper type: skill based subject Paper-03

Paper code:CSCP56

Name of the Paper: Financial management

Total Hours per Week: 2

Credit: 2

Lecture Hours: 30

Course Objectives

1. To provide expert knowledge on setting financial objectives & goals.
2. To manage Financial Resource, and calculate cost of capital.
3. To Ensure adequate return on Investment
4. To understand the working capital concept and credit collection policies
5. To give the students a through understanding of investment portfolios and financial instruments.

Course Out Comes

Units	CO STATEMENT	
Unit – I	After studied unit-1, the student will be able to	understand the basic Principles and practices of Financial management..
Unit – II	After studied unit-2, the student will be able to	the basic Principles and practices of capital structure decisions and dividend policy
Unit – III	After studied unit-3, the student will be able to	the knowledge and practice of arriving financial Decision makings under uncertainty
Unit – IV	After studied unit-4, the student will be able to	acquire practical knowledge on Calculation of working capital and credit collection procedures
Unit – V	After studied unit-5, the student will be able to	gain knowledge on leverage and portfolio management

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT- I

06 Hours

Introduction

Nature and Importance of Finance Functions - Organizing Finance Functions - Functions of Finance Manager - Objectives of Finance Function - Methods and Sources of Raising Finance - Critical Appraisal of the Various Sources of Finance.

UNIT- II**06 Hours**

Financing Decisions

Goals of Finance Function - Financing Decisions - Financial Planning - Financial Forecasting - Capital Structure Decisions - Net Income Approach, NOI Approach and MM Approach-Capitalization - Cost of Capital - Computation of Cost of Capital-Dividend Policy-Factors Determining Dividend Policy.

UNIT- III**06 Hours**

Investment Decisions

Investment Decisions - Estimation of Cash Flows - Evaluation of Alternative Investment Proposals like NPV, ARR, IRR Methods - Decision Making Under Risk and Uncertainty - Inflation and Investment Decisions

UNIT- IV**06 Hours**

Working Capital

Working Capital - Meaning, Concept, Types and Significance-Gross and Net Working Capital - Determinants of Working Capital - Sources of WC - Credit and Collection Policies.

UNIT- V**06 Hours**

Portfolio Management

Security Analysis and Portfolio Management - Leverages -Meaning, Types of Leverage.Degree of Operating and Financial Leverage - Financial Ratio Analysis.

TEXT BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	Dr.S.N.Maheswari	Financial Management	Sultan Chand & Sons, New Delhi
2.	Dr.A.Murthy	Financial Management	MarghamPublications,Chennai.
3.	Dr. J. Srinivasan, Sridhar and Ramalingam	Financial Management	Vijay Nicole Imprints Pvt .Ltd. Chennai
4.	R.K.Sharma	Financial Management	Kalyani Publishers, New Delhi
5	I.M. Pandey	Financial Management	Vikas Publishing House Pvt Ltd, 01-Nov-2009

REFERENCE BOOKS

TEXT BOOKS:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	I.M.Pandey	Financial Management	VikasPublision house Pvt Ltd. Noida
2.	Prasanna Chandra	Financial Management 10ed.	McGraw hill education Pvt. Ltd India
3.	Subirkumar Banerjee	Financial Management	PHI Learning Pvt Ltd
4.	VyuptakeshSharan	Fundamentals of Financial Management	Pearson Education
5	Dr .N. Premavathy	Financial Management	Sri Vishnu Publications, Chennai.
6	S.C. Kuchhal	Financial Management	Chaitanya
7	P.V. Kulkarni& B.G. Satyaprasad	Financial Management	HimalayaPublishingHouse
8	M.Y Khan P.K Jain	Financial management text problem and cases	McGraw hill education Pvt. Ltd India
9	Prasanna Chandra	Fundamentals of financial management	Taxmann
10	Dr.S.p. Gupta	Advanced Financial management	Sathiyabhavan

Reference: Journals

1. Indian Journal of Business Finance and Accounting
2. Journal of Financial Reporting and Accounting
3. Asian Academy Management Journal of Accounting and Finance
4. Review of Accounting and Finance

E- Materials

1. Economic Times.Com
2. Financial Express
3. Reserch gate.net
4. Entrepreneur.com
5. The Hindu business line

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome
S – Strong , M – Medium, L – Low (may be avoided)

Semester: VI

Paper type: Core Theory Paper-15

Paper code: CCP 61

Name of the Paper: Cost Accounting II

Total Hours per Week: 5

Credit: 4

Lecture Hours: 75

Course Objectives

1. To make the students to understand the process of preparing batch costing and contract accounts
2. To enable the students for higher studies like CA, ICWA and ACS with ease and confidence.
3. To ascertain the profitability statements of service costing
4. To facilitate the preparation of financial and other statements
5. To fix the selling price and reconciliation of financial accounts

Course Outcomes:

Units	CO STATEMENT	
Unit – I	After studied unit-1, the student will be able to	understand the the Computation of Job, Batch, Contract Costing
Unit – II	After studied unit-2, the student will be able to	to learn the preparation of Process Costing
Unit – III	After studied unit-3, the student will be able to	Impart knowledge about about calculation of Operating Costing
Unit – IV	After studied unit-4, the student will be able to	study about preparation of Marginal Costing.
Unit – V	After studied unit-5, the student will be able to	gain knowledge about Reconciliation of Cost and Financial Accounts.

.Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT – I

Job, Batch and Contract Costing

Job, Batch, Contract Costing: Job Costing - definition - Features - Procedure - WIP - Cost Accumulation, Batch Costing - EBQ, Contract Costing - Definition, Features, Work Certified and Uncertified - Incomplete Contract - Escalation Clause - Cost Plus Contract - Contract Account **20 hours**

UNIT - II

Process Costing :

Process Costing Definition - Features - Job Vs Process Costing - Process Account - Losses - By Products and Joint Products - WIP - Equivalent Units and its Calculation - Closing WIP with or without Process Loss. **15 hours**

UNIT – III

Operating Costing

Operating Costing (Transport Costing): Cost Unit - Cost Classification – Operating Cost sheet. **15 hours**

UNIT - IV

Marginal Costing:

Marginal Costing Definition - Advantages and Limitation - Break Even Point - Margin of Safety - P/V Ratio - Key factor - Make or Buy Decision - Selection of Product Mix - Changes in Selling Price - Foreign Market Offer - Desired Level of Profit. **15 hours**

UNIT – V

Reconciliation of Cost and Financial Accounts. **10 hours**

Text Books

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	T.S. Reddy & Hari Prasad Reddy	Cost Accounting	Margham Publications, Chennai
2.	A.Murthy and S. Gurusamy	Cost Accounting	2 nd Edition, Vijay Nicole Imprints Private Ltd., Chennai.
3.	A.Murthy and S. Gurusamy	Cost Accounting	Tata McGraw-Hill Publishing Company Ltd. New Delhi.
4.	Tulsian P.C.	Cost Accounting	Tata McGraw Hills

Reference Books:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	S.P. Jain and Narang	Cost Accounting	Kalyani Publishers, New Delhi
2.	S.N. Maheswari	Cost Accounting	Sultan Chand & Sons New Delhi
3.	S.P. Iyengar	Cost Accounting	Sultan Chand & Sons New Delhi

Reference Journal

1. Accounting Research Journal,
2. Asian Review of Accounting,
3. Asia-Pacific Journal of Accounting and Economics,
4. Journal of Accounting and Organizational Change,
5. Journal of Contemporary Accounting and Economics

E- Materials

1. www.icwai.org
2. www.nasbaregistry.org.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome

S – Strong , M – Medium, L – Low (may be avoided)

Semester: VI

Paper type: Core Theory Paper-16

Paper code:CCP 62

Name of the Paper: Web Technology

Total Hours per Week: 5

Credit: 4

Lecture Hours: 75

Course Objectives

1. To make the students to know the basic concept of web designing,
2. To make the student aware of creating style sheet rules
3. To gain knowledge on HTML
4. To study about HTML server controls
5. To create knowledge on cookies

Course Outcomes

Units	CO STATEMENT	
Unit – I	After studied unit-1, the student will be able to	understand the basics of HTML
Unit – II	After studied unit-2, the student will be able to	to learn how to create style sheet rules
Unit – III	After studied unit-3, the student will be able to	Impart knowledge about object in HTML
Unit – IV	After studied unit-4, the student will be able to	study about HTML server control methods
Unit – V	After studied unit-5, the student will be able to	gain knowledge about cookies and working with datas..

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT – I

15 hours

Introduction

Internet Basic - Introduction to HTML - List - Creating Table - Linking document Frames - Graphics to HTML Doc.

UNIT - II

Style sheet

15 hours

Style sheet Style sheet basic - Add style to document - Creating Style sheet rules - Style sheet properties - Font - Text - List - Color and background color - Box - Display properties.

UNIT - III

HTML -

15 hours

Introduction - Object in HTML - Event Handling - Window Object - Document object - Browser Object - Form Object - Navigator object Screen object - Build in Object - User defined object.

UNIT - IV

HTML server controls –

15 hours

HTML server controls Anchor, Tables, Forms, Files. Basic Web server Controls - Label, Textbox, Button, Image, Links, Check & Radio button, Hyperlink. Data List Web Server Controls - Check box list, Radio button list, Drop down list, List box, Data grid, Repeater.

UNIT – V

Working with Data-

15 hours

Request and Response Objects, Cookies, Working with Data - OLEDB connection class, command class, transaction class, data adaptor class, data set class.

Reference Books:

S.NO	AUTHORS	TITLE	PUBLISHERS
1.	T. A. Powell	Complete Reference HTML	(Third Edition), TMH, 2002
2.	G. Buczek	ASP.NET Developers Guide	TMH, 2002
3.	J. Jaworski	Mastering Javascript	BPB Publications, 1999
4.	I. Bayross	Web Enable Commercial Application Development Using HTML, DHTML	, Pen CGI, BPB Publications, 2000
5.	Deitel & Deitel	internet & world wide web How to program,	Pearson Education

Reference Journal

1. Accounting Research Journal,
2. Asian Review of Accounting,
3. Asia-Pacific Journal of Accounting and Economics,
4. Journal of Accounting and Organizational Change,
5. Journal of Contemporary Accounting and Economics

E- Materials

1. www.icwai.org
2. www.nasbaregistry.org.

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome
 S – Strong , M – Medium, L – Low (may be avoided)

Semester: VI

Paper type: Core practical Paper-03

Paper code: CPCP66

Name of the Paper: Web Technology lab

Total Hours per Week: 5

Credit: 4

Lecture Hours: 75

Course Objectives

1. This practical develops the basic programming skills in WebTechnology.
2. Create a simple page introducing yourself how old you are, what you do, what you like and dislike. Modify the introduction to include a bullet list of what you do and put list the 5 things you like most and dislike as numbered lists. Create another page about your favorite hobby and link it to (and from) your main page. Center something, and put a quote on one of your pages
3. Put an existing image on a web page. Create a table, use a heading and at least one use of row span/col. span. Color a page and some text within the page. Link to another site
4. Create a new file called index. html.
 - ❖ Put the normal HTML document structure tags in the file.
 - ❖ Give it a title.
 - ❖ At the bottom of the page (i.e. the last thing between the body tags) put the following:
 - ◆ A horizontal rule.
 - ◆ A Link to your e-mail Address (With your name between the tag) ; remember to put the link to your E- Mail address within address tags.
 - ◆ A line break.
 - ◆ The date. (I have this same structure at the bottom of this page).
 - ◆ Above this block (which is called the footer), put a title in heading tags.
 - ◆ Add some text describing yourself (you can split this into multiple headings and Paragraphs if you wish).
5. Write a script to create an array of 10 elements and display its contents.
6. Create a document that accepts the user's name in a text field form and displays the same the next time when the user visits the site informing him that he has accessed the site for the second time, and so on.

Semester: VI

Paper type: Compulsory project Paper-17

Paper code: CPCP 67

Name of the Paper: Group/ Individual Project

Total Hours per Week: 5

Credit: 4

Lecture Hours: 75

Semester: VI

Paper type: Internal Elective Paper-2

Paper code: CECP 63A

Name of the Paper: Income tax law and practice-II

Total Hours per Week: 4

Credit: 3

Lecture Hours: 60

INTERNAL ELECTIVE

(to choose one out of 3)

PAPER – 1

Course Objectives

6. To acquire Knowledge of calculation of capital gains
7. The understand the concept of income from other sources
8. To learn the calculation of clubbing of incomes and set off losses
9. To obtain knowledge on agricultural income and GTI
10. To understand the assessment procedures of individuals

Course Outcomes

Units	CO STATEMENT	
Unit – I	After studied unit-1, the student will be able to	know the calculation of taxes for gain on capital asset.
Unit – II	After studied unit-2, the student will be able to	to know the tax on other source and its calculation.
Unit – III	After studied unit-3, the student will be able to	to know the adjustment of carry forward Income/Expenditure.
Unit – IV	After studied unit-4, the student will be able to	expertise in preparation of total income of individual/ firm etc.
Unit – V	After studied unit-5, the student will be able to	gain knowledge on filing of income tax returns.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT- I**15 Hours****CAPITAL GAINS**

What are capital assets? - What are not capital assets? - kinds of capital assets - transfer u/s 2 (47) - cost of acquisition - cost of improvement - computation of short term capital gain - computation of long term capital gain - exemptions from capital gains.

UNIT – II**10 Hours****INCOME FROM OTHER SOURCES**

Specific incomes chargeable to tax - general incomes chargeable to tax - Interest on securities - Interest exempt from tax u/s 10 (15) - deductions allowed from Income from other sources - computation of income from other sources.

UNIT- III**15 Hours****CLUBBING OF INCOMES AND SET OFF AND CARRY FORWARD OF LOSSES**

Income transfer without asset transfer - cross transfer -transfer for the benefit of son's wife - capital gain on an asset gifted before marriage - gifted money used for construction of house by spouse - income including losses - clubbing of business income - clubbing of minor's income - computation of total income.Provisions relating to set off of losses- Provisions relating to set off and carry forward of losses - unabsorbed depreciation - order of set off - computation of total income.

UNIT- IV**10 Hours****AGRICULTURAL INCOME AND DEDUCTIONS FROM GROSS TOTAL INCOME**

Meaning of agricultural income - types of agricultural income - income from growing and manufacturing rubber - income from growing and manufacturing coffee - income from growing and manufacturing tea - income of a sugar mill growing its own sugarcane- computation of tax of an assessee having agricultural income.Permissible deductions from gross total income - section 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U.

UNIT – V**10 Hours****ASSESSMENT OF INDIVIDUALS AND ASSESSMENT PROCEDURES**

Sources of income of an individual - computation of total income and tax liability of an individual. Filing of returns - permanent account number (PAN) -Usage of PAN - TDS - types of assessment - self assessment - Best judgement assessment - Income escaping assessment (reassessment) - Advance payment of tax

Note: Questions in Sec .A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Text Books

S.No	Authors	Title	Publishers
1.	Gaur &Narang	Income Tax Law & Practice	Kalyani Publishers
2.	Dr. A. Murthy	Income Tax Law & Practice	Vijay Nicole Imprints Pvt.Ltd. Chennai
3.	Reddy,T.S.&Hari prasadReddy,	Income Tax Theory, Law& Practice	Margham Publications, Chennai.
4.	V.B. Gaur &Narang	Income Tax Law And Practice	Kalayani Publishers,2001
5.	DrVinod K. Singhanian	Income Tax Law And Practice	Taxmann Publications Pvt. Limited, 2005.
6.	T.N.Manoharan&H.R.Hari	Taxation	Ankit thakkar for snow white publication pvt ltd
7.	A.Murthy	Income Tax Law And Practice	Vijay Nicole
8.	N.Hariharan	Income Tax Law And Practice	Mc grew hill
9.	T .Srinivasan	Income Tax Law And Practice	Vijay Nicole
10.	Rajavelu	Income Tax Law And Practice	S.V.P publications

Referecnce Books

S.No	Authors	Title	Publishers
1.	Mehrotra	Income Tax Law & Accounts	SahithiyaBhavan Publications
2.	Vinod,K.Singhanian	Students Guide to Income Tax	Taxman Publications Pvt. Ltd
3.	Anita Raman	Income Tax Law & Practice	McGraw Hill
4.	V. BalaChandran, S. Thothadri,	Taxation Law and Practice	Published by Asoke K. Ghosh, PHI Learning Private Limited, Volume 1, 2003
5.	V.P Gaur	Income tax law & practice	Kalyani
6.	Dr.H.CMehrotra	Taxation law and practice	Sathiyabhawan
7.	M.Jeevarathinam	Income tax law & practice	Winners wisdom
8.	Expert Teacher	Taxation law and practice	Sathish and brothers
9.	G.S.Mitra	Income tax law & practice	Mahaveer publication
10.	Dr.R.K.Jain	Taxation law and practice	SPBD publication

Reference Journals

1. Indian Journal of Tax Law
2. Taxman.com/Journal
3. Vision Journal of Indian Taxation
4. Income Tax Reports, Chennai

E- Materials

1. GST and Income Tax Fortnightly E Magazine
2. Capital Gain Clear Tax
3. India filing.com
4. Clear Tax. in
5. Income Tax Management.com

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome

S – Strong, M – Medium, L – Low (may be avoided)

Semester: VI

Paper type: Internal Elective Paper-2

Paper code: CECP63B

Name of the Paper: Business Environment

Total Hours per Week: 4

Credit: 3

Lecture Hours: 60

INTERNAL ELECTIVE

(to choose one out of 3)

PAPER – 2

Course Objectives

1. The basic objective of the course is to develop understanding and provide knowledge about business environment to the commerce students.
2. To understand the fundamentals of political Environment.
3. To know the Social Environment of business.
4. To promote basic understanding on the economic systems and their impact on business
5. To provide knowledge about the financial environment of business.

Course Outcomes

Units	CO STATEMENT	
Unit – I	After studied unit-1, the student will be able to	know the concept of external, micro macro of business environment.
Unit – II	After studied unit-2, the student will be able to	study the economic policies and conditions in India.
Unit – III	After studied unit-3, the student will be able to	understand the concept of social and technological environment.
Unit – IV	After studied unit-4, the student will be able to	acquire the knowledge of economic environment and GDP
Unit – V	After studied unit-5, the student will be able to	gain knowledge on the concept financial environment and commercial banks

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	NO
3	Yes	Yes	Yes	Yes	Yes	NO
4	Yes	Yes	Yes	Yes	Yes	NO
5	Yes	Yes	Yes	Yes	Yes	NO

UNIT - I
Introduction

12 hours

The concept of Business Environment - Its nature and significance - Brief overview of political - Cultural - Legal - Economic and social environments and their impact on business and strategic decisions

UNIT – II
Political Environment

12 hours

Political Environment - Government and Business relationship in India - Provisions of Indian constitution pertaining to business

UNIT – III-
Social Environment

12 hours

Social Environment - Cultural heritage - Social attitudes - impact of foreign culture - castes and communities - Joint family systems - Linguistic and Religious groups - Types of Social Organization

UNIT – IV
Economic Environment

12 hours

Economic Environment - Economic Systems and their impact of Business - Macro Economic Parameters like GDP - Growth Rate - Population - Urbanization - Fiscal deficit - Plan investment - Per capita Income and their impact on business decisions

UNIT - V
Financial Environment

12 hours

Financial Environment - Financial System - Commercial banks - RBI - IDBI - Non-Banking Financial Companies NBFC's

Text Books:

1. Dr. S. Sankaran - Business Environment. Margham Publications, Chennai
2. Aswathappa - Business Environment, Himalaya Pub. House, 2009.

Reference Books:

1. Dasgupta and Sengupta - Government and Business in India.
2. Srinivasan K - Productivity and Social Environment.
3. International Business Environment - Prentice - Hall of India.
3. Dhanabakiam & M. Kavitha, Business Environment, Vijay Nicole Imprints Pvt. Ltd. Chennai.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome
S – Strong , M – Medium, L – Low (may be avoided)

Semester: VI

Paper type: Internal Elective Paper-2

Paper code: CECP 63C

Name of the Paper: Services Marketing

Total Hours per Week: 4

Credit: 3

Lecture Hours: 60

INTERNAL ELECTIVE
(to choose one out of 3)
PAPER – 3

Course Objectives

1. To enable students to acquire knowledge of service marketing
2. To understand the concepts relating to physical evidence
3. To impart knowledge about pricing of services
4. To develop practical knowledge about the quality of service
5. To update the students on insurance, bank and tourism services

Course Outcomes

Units	CO STATEMENT	
Unit – I	After studied unit-1, the student will be able to	understand the concepts and evolution of service marketing and personal selling
Unit – II	After studied unit-2, the student will be able to	Explore the guidelines for physical evidence
Unit – III	After studied unit-3, the student will be able to	to perceive the pricing strategies in service marketing.
Unit – IV	After studied unit-4, the student will be able to	acquire the knowledge explore the quality issues of service marketing.
Unit – V	After studied unit-5, the student will be able to	gain knowledge understand the different services organizations.

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	NO
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	NO
5	Yes	Yes	Yes	Yes	Yes	NO

UNIT – I

Introduction -

Concept of service - Meaning, definitions - Components and types - Service Vs goods - Service Marketing mix characteristics - Advertising - objectives - Advertising message and media selection - merits - personal selling - process – Advantages- **12 hours**

UNIT – II

Physical evidence

Physical evidence - Essential and peripheral evidence - Guidelines for physical evidence - Managing demand and supply Capacity constraints - demand patterns - Capacity planning and types - Managing capacity to match demand - Managing demand to match capacity **12 hours**

UNIT – III

Pricing decisions

Pricing in services - objectives - types of pricing - characteristics and factors affecting pricing decisions - customer relationship marketing - objectives and requisites – benefits **12 hours**

UNIT – IV

Quality of service

Quality of service - five dimensions of quality - Gap analysis and causes for customer gap - key factors leading to Customer Gap - Provider Gaps **12 hours**

UNIT - V

Marketing of Services

Marketing of Services by Insurance business - Banks - Education - Tourism - Transport. **12 hours**

REFERENCE BOOKS:

1. S.M.Jha, Services Marketing, Himalaya Publications, New Delhi
2. M.K.Rampal & S.L.Gupta, Services Marketing, Galgotia Pub. House
3. Dr.B.Baly, Services Marketing, S. Chand & Co., New Delhi
4. Vasanthi Venugopal & Raghu V.N, Services Marketing, Himalaya Publications, New Delhi.
5. Dr.L. Natarajan, Services Marketing, Margham Publications, Chennai

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome

S – Strong , M – Medium, L – Low (may be avoided)

Semester: VI

Paper type: Internal Elective Paper-3

Paper code: CECP 64A

Name of the Paper: Software Engineering

Total Hours per Week: 4

Credit: 3

Lecture Hours: 60

**INTERNAL ELECTIVE
(to choose one out of 3)
PAPER – 1**

Course Objectives

1. To enable students to acquire knowledge on the evolution of software
2. To understand the concepts relating to of data modeling concepts
3. To impart knowledge about the design process
4. To develop practical knowledge about the testing strategies in approaching software testing
5. To update the students on project management

Course Outcomes

Units	CO STATEMENT	
Unit – I	After studied unit-1, the student will be able to	enable students to acquire knowledge on the evolution of software
Unit – II	After studied unit-2, the student will be able to	understand the concepts relating to of data modeling concepts
Unit – III	After studied unit-3, the student will be able to	impart knowledge about the design process
Unit – IV	After studied unit-4, the student will be able to	develop practical knowledge about the testing strategies in approaching software testing
Unit – V	After studied unit-5, the student will be able to	update the students on project management

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	NO
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	NO
5	Yes	Yes	Yes	Yes	Yes	NO

UNIT – I

Introduction

12 HOURS

Introduction -Evolving Role of Software - Changing Nature of Software - Software Myths; a Generic View of Process: Layered Technology - Process Models: Waterfall Model - Evolutionary Process Models.

UNIT -II

Requirements Engineering:

12 HOURS

Requirements Engineering Tasks - Initiating the Requirements Engineering Process - Eliciting Requirements - Building the Analysis Model - Requirements Analysis - Data Modeling Concepts.

UNIT - III

Data Engineering:

12 HOURS

Data Engineering Design Process and Design Quality - Design Concepts - The Design Model Creating an Architectural Design: Software Architecture - Data Design -Architectural Design - Mapping Data Flow into Software Architecture; Performing User Interface Design: Golden Rules.

UNIT -IV

Testing Strategies:

12 HOURS

Testing Strategies: Strategic Approach to Software Testing- Test Strategies for Conventional and Object Oriented Software - Validation Testing - System Testing -Art of Debugging. Testing Tactics: Fundamentals - White Box- Basis Path – Control Structure - Black Box Testing Methods

UNIT -V

Project Management:

12 HOURS

Project Management: Management Spectrum - People - Product - Process - Project. Estimation: Project Planning Process - Resources - Software Project Estimation - Project Scheduling - Quality Concepts - Software Quality Assurance - Formal Technical Reviews.

TEXT BOOK:

1. Roger S Pressman, “Software Engineering - A Practitioner’s Approach”, Sixth Edition, McGraw Hill International Edition, New York: 2005.

REFERENCES:

1. Ian Somerville, “Software Engineering”, 7th Edition, Pearson Education, 2006.
2. Mall Rajib,” Software Engineering”, 2/E, PHI, 2006.

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome

S – Strong , M – Medium, L – Low (may be avoided)

Semester: VI
 Paper code: CECP 64B
 Total Hours per Week: 4

Paper type: Internal Elective Paper-3
 Name of the Paper: Data Mining
 Lecture Hours: 60

Credit: 3

INTERNAL ELECTIVE
 (to choose one out of 3)
PAPER – 2

Course Objectives

- 1.To enable students to acquire knowledge on the evolution of data mining
- 2.To understand the concepts relating to of data processing
- 3.To impart knowledge about the data warehouse
- 4.To develop practical knowledge about the mining
- 5.To update the students on data mining applications

Course Outcomes

Units	CO STATEMENT	
Unit – I	After studied unit-1, the student will be able to	enable students to acquire knowledge on the evolution of evolution of data mining and its kinds
Unit – II	After studied unit-2, the student will be able to	understand the concepts relating to data processing
Unit – III	After studied unit-3, the student will be able to	impart knowledge about the data warehouse
Unit – IV	After studied unit-4, the student will be able to	develop practical knowledge about the the mining
Unit – V	After studied unit-5, the student will be able to	update the students data mining applications

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	NO
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	NO
5	Yes	Yes	Yes	Yes	Yes	NO

UNIT - I

Introduction

12 hours

Data Mining - Introduction - Meaning- importance of Data mining - various kinds of data - Data Mining Functionalities - Various kinds of Patterns - Pattern Interesting Classification of Data mining Systems - Data mining Task Primitives - Integration of Data Mining System - Major issues in Data Mining.

UNIT - II

Data Processing

12 hours

Data Processing -Process the Data Descriptive Data Summarization - Measuring Central Tendency Dispersion of Data Graphic Displays of -Basic Descriptive Data Summaries Data Cleaning Data Integration and Transformation data Reduction Data Discrimination - Concept Hierarchy Generation

UNIT - III

Data Warehouse

12 hours

Data Warehouse OLAP Technology An overview - Data Warehouse Multidimensional Data Model Data Warehouse Architecture Data Warehouse Implementation from Data Warehouse to Data mining

UNIT - IV

Mining

12 hours

Mining Frequent Patterns Associations Correlations - Basic Concepts Road Map Efficient Scalable Frequent Item set Mining methods Mining - Various Kinds of Association rules Analysis - Association mining to Correlation Constrain Based Association mining

UNIT – V

Data Mining

12 hours

Applications Trends - Data mining Applications Data mining - System Products Research Prototype Additional Themes on Data Mining Social impact of Data mining Trends in Data mining

Text Book:

1. Data Mining (Concepts and Techniques) Second Ed (Chapter 1,2,3,5,11)

Author: Jiawei Han and Micheline Kamber Publishers: Morgan Kaufmann Publishers (An imprint of Elsevier)

Reference Books:

1. Data Mining (Next Generation Challenges and Future Directions) Author: Karguta, Joshi, Sivakumar & Yesha Publishers: Printice Hall of India (2007)
2. Data Mining (Practical Machine Learning Tools and Techniques (Second Edition) Author: Ian H. Witten & Eibe Frank Publishers: Morgan Kaufmann Publishers (An imprint of Elsevier)
3. Data Warehousing, Data mining & OLAP (Edition 2004) Author: Alex Benson, Stephen V. Smith Publishers: Tata McGraw - Hill

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome

S – Strong, M – Medium, L – Low (may be avoided)

Semester: VI

Paper type: Internal Elective Paper-3

Paper code: CECp 64C

Name of the Paper: Internet of things

Total Hours per Week: 4

Credit: 3

Lecture Hours: 60

INTERNAL ELECTIVE

(to choose one out of 3)

PAPER – 3

Course Objectives

- 1.To enable students to acquire knowledge on the basics of IoT
- 2.To understand the concepts relating to M2M, IoT Architecture
- 3.To impart knowledge IoT model and views
- 4.To develop practical knowledge on IoT Protocols
- 5.To update the students on real-world applications

Course Outcomes

Units	CO STATEMENT	
Unit – I	After studied unit-1, the student will be able to	enable students to acquire knowledge on the fundamentals of IoT
Unit – II	After studied unit-2, the student will be able to	understand the concepts relating to M2M, IoT Architecture
Unit – III	After studied unit-3, the student will be able to	impart knowledge about IoT model and views
Unit – IV	After studied unit-4, the student will be able to	develop practical knowledge about IoT protocols
Unit – V	After studied unit-5, the student will be able to	Analyze applications of IoT in real time scenario

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	NO
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	NO
5	Yes	Yes	Yes	Yes	Yes	NO

UNIT - I

INTRODUCTION TO IoT

12 hours

Introduction to Internet of Things -Definition and Characteristics of IoT- Physical Design- Logical Design-IoT Enabling Technologies -IoT Levels & Deployment Templates - Domain Specific IoTs - Home - City - Environment - Energy - Retail - Logistics - Agriculture - Industry - health and Lifestyle.

UNIT - II

M2M and IoT ARCHITECTURE

12 Hours

IoT and M2M - Difference between IoT and M2M -SDN -IoT System Management with NETCONF-YANG-IoT Platforms Design Methodology - M2M high-level ETSI architecture - IETF architecture for IoT- OGC architecture -Service Oriented Architecture - IoT reference architecture

UNIT - III

IoT MODEL AND VIEWS

12 hours

IoT reference model - Domain model - information model - functional model - communication model - Functional View - Information View - Deployment and operational View - other relevant architectural views - data representation and visualization.

UNIT - IV

IoT PROTOCOLS

12 hours

Protocol Standardization for IoT - Efforts - M2M and WSN Protocols - SCADA and RFID Protocols - Unified Data Standards - Protocols - IEEE 802.15.4 - BACNet Protocol - Modbus- Zigbee Architecture - Network layer - 6LowPAN -CoAP - Security

UNIT - V

REAL-WORLD APPLICATIONS

12 hours

Real world design constraints - Applications - Asset management, Industrial automation, smart grid, Commercial building automation, Smart cities - participatory sensing - Data Analytics for IoT - Software & Management Tools for IoT Cloud Storage Models & Communication APIs - Cloud for IoT- Amazon Web Services for IoT.

TEXT BOOKS:

1. “Interconnecting Smart Objects with IP: The Next Internet”, Jean-Philippe Vasseur, Adam Dunkels, Morgan Kuffmann, 2010.
2. Internet of Things - A Hands-on Approach, ArshdeepBahga and Vijay Madiseti, Universities Press, 2015.
3. Getting Started with Raspberry Pi, Matt Richardson & Shawn Wallace, O'Reilly (SPD), 2014.

REFERENCES:

1. “Internet of Things - A hands-on approach”, ArshdeepBahga, Vijay Madiseti, Universities Press, 2015
2. “Architecting the Internet of Things”, DieterUckelmann, Mark Harrison, Michahelles, Florian (Eds), Springer, 2011.
3. “The Internet of Things in the Cloud: A Middleware Perspective”, Honbo Zhou, CRC Press, 2012.
4. "From Machine -to-Machine to the Internet of Things - Introduction to a New Age of Intelligence", Jan Ho`ller, VlasiosTsiatsis, Catherine Mulligan, Stamatis , Karnouskos, Stefan Avesand, David Boyle, Elsevier, 2014.
5. “The Internet of Things - Key applications and Protocols”, Olivier Hersent, David Boswarthick, Omar Elloumi ,Wiley, 2012.

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome

S – Strong , M – Medium, L – Low (may be avoided)

Semester: VI

Paper type: skill based subject Paper-04

Paper code: CSCP 65

Name of the Paper: Industrial Relations

Total Hours per Week: 2

Credit: 2

Lecture Hours: 30

Course Objectives

1. To provide basic knowledge on industrial relations .
2. To know the origin and growth of trade unions
3. To understand the concept of collective bargaining and workers participation in management
4. To acquire knowledge on the industrial disputes Act. 1946
5. To give the students a through understanding the provisions of the factories Act 1948

Course Out Comes

Units	CO STATEMENT	
Unit – I	After studied unit-1, the student will be able to	understand the basic concepts of industrial relations.
Unit – II	After studied unit-2, the student will be able to	the origin and growth and need of trade unions
Unit – III	After studied unit-3, the student will be able to	understand the concept of collective bargaining and workers participation in management
Unit – IV	After studied unit-4, the student will be able to	acquire practical knowledge on industrial disputes Act. 1946
Unit – V	After studied unit-5, the student will be able to	gain knowledge through understanding the provisions of the factories Act 1948

Matching Table (Put Yes / No in the appropriate box)

Unit	i. Remembering	ii. Understanding	iii. Applying	iv. Analyzing	v. Evaluating	vi. Creating
1	Yes	Yes	Yes	Yes	Yes	Yes
2	Yes	Yes	Yes	Yes	Yes	Yes
3	Yes	Yes	Yes	Yes	Yes	Yes
4	Yes	Yes	Yes	Yes	Yes	Yes
5	Yes	Yes	Yes	Yes	Yes	Yes

UNIT – I

Industrial Relations (IR)

Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; Role of State; International Dimensions of IR. **06 hours**

UNIT - II

Trade Union

Trade Union: Origin and growth, unions after Independence, unions in the era of liberalization; Factors affecting growth of Trade Unions in India, Major Provisions of Trade Union Act 1926. **06 hours**

UNIT - III

Collective Bargaining and Worker's Participation in Management

Collective Bargaining: Meaning, Nature, Types, Process and Importance of Collective Bargaining Status of Collective Bargaining in India, Functions and role of Trade Unions in Collective bargaining. Workers' Participation in Management: Consent, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing. **06 hours**

UNIT - IV

The Industrial Disputes Act, 1947:

Definitions of Industry, workman, and Industrial Dispute; Authorities under the Act; Procedure, Powers and Duties of Authorities; Strikes and Lock outs; Lay-off and Retrenchment; Provisions relating to Layoff, Retrenchment, and closure. **06 hours**

UNIT - V

The Factories Act, 1948:

Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages. **06 hours**

Text Books:

1. B. Nandhakumar, Industrial Relations and Labour Welfare and Labour Laws - Vijay Nicole Imprints Private Ltd., Chennai.
2. JP Sharma, Simplified Approach to Labour Laws, Bharat Law House (P) Ltd.

Reference Books:

1. PK Padhi, Industrial Relations and Labour Law, PHI Learning.
2. Arun Monalppa, Industrial Relations and Labour Law, McGraw Hill Education.
3. SC Srivastav, Industrial Relations and Labour Law, Vikas Publishing House.
4. C.S. Venkata Ratnam, Industrial Relations, Oxford University Press.
5. P.L. Malik's Handbook of Labour and Industrial Law, Vol 1 and Vol 2, Eastern Book Company.

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	S	S	S	S	S	S	S	S	S	S
CO2	S	S	S	S	S	S	S	S	S	S
CO3	S	S	S	S	S	S	S	S	S	S
CO4	S	S	S	S	S	S	S	S	S	S
CO5	S	S	S	S	S	S	S	S	S	S

PO – Programme Outcome, CO – Course outcome

S – Strong , M – Medium, L – Low (may be avoided)