

SENGUNTHAR ARTS AND SCIENCE COLLEGE

(Autonomous)

(Affiliated to Periyar University, Salem and Approved by AICTE, New Delhi)

An ISO 9001:2015 Certified Institutions. Recognised under section 2(f) and 12(B) of the UGC Act, 1956 and Accredited by NAAC with A⁺

TIRUCHENGODE – 637 205, NAMAKKAL DT., TAMILNADU

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SYLLABUS

B.Com.

COMPUTER APPLICATIONS

(CBCS – LOCF)

(With effect from the Academic Year 2024-25 onwards)

CHAIRMAN

C.D.C

PRINCIPAL

CORRESPONDENT

INTRODUCTION

B.Com (Computer Applications) course is an undergraduate Degree Program that combines Commerce and Computer applications. It aims to provide students with a strong foundation in Commerce, Accounting, and Business principles, along with expertise in Computer Applications and Technology.

The Course Structure is designed with foundation courses in commerce, accounting, and business, along with introduction to computer applications and programming in the First Year and Intermediate courses in CA, including financial accounting, auditing, taxation, along with computerized accounting software applications in the Second Year and Advanced courses in CA, including financial management, corporate law, strategic management, along with specialized computer applications, industry internships and project work in the Third Year

It fastens Industry-ready skills in Accounting, Software and Technology thereby providing a strong foundation for further studies in CA, MBA, or MCA. Graduates can pursue careers in Accounting, Finance, and IT industries as Accountant, Financial Analyst, Tax Consultant, Auditing Assistant, Computerized Accounting Specialist, Software Developer (accounting and finance domain), as well as Business Analyst.

AIM

The syllabus of this program is aimed at preparing the students with the latest developments and put them on the right track to fulfil the present requirements.

ELIGIBILITY FOR ADMISSION:

Candidates for admission to the first year of the Degree of Bachelor of Commerce in Computer Applications ((UG) Course shall be required to have passed the Higher Secondary Examination with Commerce and Accountancy or Higher Secondary with Commerce/Accountancy/ Mathematics/ Business Mathematics/ Statistics/ Computer Science/ Corporate Secretary ship/ Information Technology/ Computer Applications/ Computer Technology as one of the subject. (those who have not studied Commerce or/and Accountancy should undergo a bridge course for a minimum duration of 15 days in that subjects). Under higher secondary board of examination, Tamil Nadu or as per norms set by the Government of Tamil Nadu or other examinations accepted as equivalent thereto by the Guidelines of Periyar University.

PROGRAMME OUTCOMES

REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAME WORK (CBCS) FOR UNDER GRADUATE	
Programme	B.COM – COMPUTER APPLICATIONS
Programme Code	24UCC
Duration	UG - Three Years
Programme Outcomes (POs)	PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate programme of study PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups. PO3: Critical thinking and Lifelong learning: Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development. Ability to acquire knowledge and skills, including learning how to learn, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge / skill Development / re skilling. PO4: Problem solving: Capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.

	PO5: Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints. PO6: Research-related skills: A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesizing and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation PO7: Cooperation/Team work and Self Directed learning: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team. Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion. PO8: Scientific reasoning / Moral and Ethical Awareness/Reasoning: Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective. Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.
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	PO9: Reflective thinking and Leadership readiness/ Qualities: Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society. Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way. PO10: Information/digital literacy and Multicultural competence: Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data. Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.
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Programme Specific Outcomes (PSO)

Programme Specific Outcomes (PSOs)	PSO-1. – Placement: To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviors, and beliefs and apply diverse frames of reference to decisions and actions. PSO-2. Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate start-ups and high potential organizations PSO-3. Research and Development: Design and implement HR systems and practices grounded in researches that comply with employment laws, leading the organization towards growth and development. PSO-4. – Contribution to Business World: To Produce employable, ethical and innovation professionals to sustain in the dynamic business world. PSO-5 – Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefits.
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	Pos										PSOs				
	P01	P02	P03	P04	P05	P06	P07	P08	P09	P10	PS01	PS02	PS03	PS04	PS05
CLO1	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CLO2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CLO3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CLO4	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
CLO5	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3

Level of Correlation between POs and PSOs (Suggested by UGC as per Six Sigma Tool – Cause and Effect Matrix); 1 – Low, 2 – Medium, 3 – High, 0 – No Correlation

I YEAR

S.No .	Course Category	Course Code	Title of the Course	Credit Distribution			Credits	Hours/ Week	Marks		
				L	T	P			CIA	ESE	Total
SEMESTER-I											
1	Part-I	24S1UFTA01	Podhu Tamil – I	3	3	-	3	6	25	75	100
2	Part-II	24S1UFEN01	General English – I	3	3	-	3	6	25	75	100
3	Part-III CORE - I	24S1UCC01	Principles and Practice of Accountancy	3	2	-	5	5	25	75	100
4	Part-III CORE - II	24S1UCC02	Fundamentals of Management	3	2	-	5	5	25	75	100
5	Part-III ELECTIVE	24S1UCCEP01	Office Automation and Lab	-	-	4	3	4	25	75	100
		24S1UCCEP02	Programming in C++ and Lab								
6	Part-IV	24S1UCCN01	NME: Business Organization	1	1	-	2	2	25	75	100
7	Part-IV	24S1UCCF01	FC: Commercial General Knowledge	1	1	-	2	2	25	75	100
			TOTAL				23	30			700

S.No .	Course Category	Course Code	Title of the Course	Credit Distribution			Credits	Hours/ Week	Marks		
				L	T	P			CIA	ESE	Total
SEMESTER-II											
1	Part-I	24S2UFTA02	Podhu Tamil – II	3	3	-	3	6	25	75	100
2	Part-II	24S2UFEN02	General English – II	3	3	-	3	6	25	75	100
3	Part-III CORE - III	24S2UCC03	Advanced Financial Accounting	3	2	-	5	5	25	75	100
4	Part-III CORE - IV	24S2UCC04	Commercial Law	3	2	-	5	5	25	75	100
5	Part-III ELECTIVE	24S2UCCEP03	Programming in C and Lab	-	-	4	3	4	25	75	100
		24S2UCCEP04	Python Programming and Lab								
6	Part-IV	24S2UCCN02	NME: Advertising	1	1	-	2	2	25	75	100
7	Part-IV	24S2UCCSP01	Skill Enhancement Course – Practical Tally with GST	-	-	2	2	2	25	75	100
			TOTAL				23	30			700

II YEAR

S.No .	Course Category	Course Code	Title of the Course	Credit Distribution			Credits	Hours/ Week	Marks		
				L	T	P			CIA	ESE	Total
SEMESTER-III											
1	Part-I	24S3UFTA03	Podhu Tamil –III	3	3	-	3	6	25	75	100
2	Part-II	24S3UFEN03	General English - III	3	3	-	3	6	25	75	100
3	Part-III CORE - V	24S3UCC05	Corporate Accounting – I	3	2	-	5	5	25	75	100
4	Part-III ELECTIVE	24S3USTA03	Business Mathematics and Statistics	3	2	-	5	5	25	75	100
5	Part-III ELECTIVE	24S3UCCEP05	Programming in JAVA and Lab	-	-	4	3	4	25	75	100
		24S3UCCEP06	Web Technology (PHP) and Lab								
6	Part-IV	24S3UCCS05	SEC: Advertising	1	1	-	1	2	25	75	100
		24S3UCCS06	SEC: Service Marketing	1	1	-	2	2	25	75	100
7	Part-IV		Environmental Studies	1	-	-	-	1			
			TOTAL				22	31			700

S.No .	Course Category	Course Code	Title of the Course	Credit Distribution			Credits	Hours/ Week	Marks		
				L	T	P			CIA	ESE	Total
SEMESTER-IV											
1	Part-I	24S4UFTA04	Podhu Tamil –IV	3	3	-	3	6	25	75	100
2	Part-II	24S4UFEN04	General English - IV	3	3	-	3	6	25	75	100
3	Part-III CORE 6	24S4UCC06	Corporate Accounting –II	3	2	-	5	5	25	75	100
4	Part-III CORE 7	24S4UCC07	Company Law	3	2	-	5	5	25	75	100
5	Part-III ELECTIVE	24S4UCSA01	Relational Database Management System	2	1	-	3	3	25	75	100
		24S4UCSA02	Introduction to Data Science								
6	Part-IV	24S4UCCS07	SEC: Indian Financial Services	1	1	-	2	2	25	75	100
7	Part-IV	24S4UCCSP01	SEC: Commerce Practical	-	1	1	2	2	25	75	100
8	Part-IV	24S4UES01	Environmental Studies	1	-	-	2	1	25	75	100
			TOTAL				23	30			800

III YEAR

S.No .	Course Category	Course Code	Title of the Course	Credit Distributio n			Credits	Hours/ Week	Marks		
				L	T	P			CIA	ESE	Total
SEMESTER-V											
1	Part-III CORE - VIII	24S5UCC08	Cost Accounting I	3	2	-	4	5	25	75	100
2	Part-III CORE - IX	24S5UCC09	Banking Law and Practice	3	2	-	4	5	25	75	100
3	Part-III CORE - X	24S5UCC10	Income Tax Law and Practice I	3	2	-	4	5	25	75	100
4	Part-III CORE XI	24S5UCCPR01	Project Viva Voce	2	-	3	4	5	25	75	100
		24S5UCC11	Auditing and Corporate Governance	3	2	-					
5	Part-III ELECTIVE	24S5UCCE01	Financial Management	2	2	-	3	4	25	75	100
		24S5UCCE02	Personal Selling								
6	Part-III ELECTIVE	24S5UCCEP06	Software Engineering And UML Lab	2	-	2	3	4	25	75	100
		24S5UCCEP07	Object oriented Analysis and Design UML Lab	-	-	4					
7	Part-IV	24S5UVE01	Value Education	1	1		2	2	25	75	100
8		24S5UIT01	Summer Internship / Industrial Training	-	-	2	2	-	-	-	-
			TOTAL				26	30			700

S.No .	Course Category	Course Code	Title of the Course	Credit Distribution			Credits	Hours/ Week	Marks		
				L	T	P			CIA	ESE	Total
SEMESTER-VI											
1	Part-III CORE -XII	24S6UCC11	Cost Accounting II	3	3	-	4	6	25	75	100
2	Part-III CORE - XIII	24S6UCC12	Management Accounting	3	3	-	4	6	25	75	100
3	Part-III CORE - XIV	24S6UCC13	Income Tax Law and Practice II	3	3	-	4	6	25	75	100
4	Part-III ELECTIVE	24S6UCCE03	Entrepreneurial Development	3	1	-	3	4	25	75	100
		24S6UCCE04	Human Resource Management								
5	Part-III ELECTIVE	24S6UCCE05	Indirect Taxation	2	2	-	3	4	25	75	100
		24S6UCCEP08	R – Language	-	-	4					
6	Part-III Professional Competency Skill	24S6UCCPCS01	E – Filling of GST Return	-	-	4	3	4	25	75	100
7	Part-V	24S6UEX01	Extension Activity	-	-		1	-	-	-	-
			TOTAL				21	30			600
GRAND TOTAL							140	180			4200

FIRST YEAR - SEMESTER I

CORE I – PRINCIPLES AND PRACTICE OF ACCOUNTANCY

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S1UCC01	Core-I	Theory	Y	Y	-	5	5

Learning Objectives

- ❖ To understand the basic accounting concepts and standards.
- ❖ To know the basis for calculating business profits.
- ❖ To familiarize with the accounting treatment of depreciation.
- ❖ To learn the methods of calculating profit for single entry system.
- ❖ To gain knowledge on the accounting treatment of insurance claims.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Remember the concept of accounting and rectification of errors	PO1,PO3,PO4
CO2	Apply the knowledge in preparing detailed Bank reconciliation Statements accounts of sole trading concerns	PO1,PO2,PO4
CO3	Analyse the various methods of providing depreciation	PO4,PO5,PO6
CO4	Evaluate the methods of calculation of profit	PO4,PO7,PO8
CO5	Determine treatment and claims from insurance companies in case of loss of stock.	PO7,PO8

FIRST YEAR - SEMESTER I

CORE I – PRINCIPLES AND PRACTICE OF ACCOUNTANCY

Unit	Details	No. of Hours
I	Theoretical Framework and Accounting Process: Accounting – Meaning and Theoretical framework of Accounting, Accounting Concepts and Conventions- Accounting terms – Accounting Equations – Double Entry System - Introduction to Accounting Standards and Indian Accounting Standards AS & Ind AS (Theory Only) - Journal, Ledger Accounts– Subsidiary Books– Trial Balance – Preparation of Bank Reconciliation Statement and Types and Rectification of Errors - Suspense Account. #Power point Presentation on Accounting Concepts	15
II	Final Accounts and Depreciation Final Accounts of Sole Trading Concern -Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet and Adjustments. Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation.	15
III	Bills of Exchange and Single Entry System .Bills of Exchange– Definition– Specimens–Discounting of Bills – Endorsement of Bill – Collection – Renewal – Retirement of Bill under rebate. Single Entry System Incomplete Records- Meaning and Features- Limitations- Difference between Incomplete Records and Double Entry System- Methods of Calculation of Profit- Statement of Affairs Method– Preparation of final statements by Conversion method. #Report writing on Bill of Exchange - Financial Analysis	15
IV	Account Current and Average Due Date Account Current- Meaning – Definition – Methods: Product, Red-ink Interest, Interest Table, Periodical balance and Époque method. Average Due Date –Meaning - Uses – Accounting Treatments – Calculation of Interest.	15
V	Effective Presentation of a Financial statements Meaning of Financial Statements – Theoretical vs Practical Statements – Financial Statements for Individuals, In Firm, In Body of Individuals, In Association of Persons- In Business.	15
	Total	75
Theory – 20% Problems – 80%		
#Power Point Presentation, Report Writing are related to the above topics and training are to be considered for Internal Exam Only		

Text books

- ❖ S. P. Jain and K. L. Narang, Financial Accounting- I(2020), Kalyani Publishers, New Delhi.
- ❖ S.N. Maheshwari, Financial Accounting(2018), Vikas Publications, Noida.
- ❖ Shukla Grewal and Gupta, “Advanced Accounts”, volume 1(2022), S.Chand and Sons, New Delhi.
- ❖ Radhaswamy and R.L. Gupta: Advanced Accounting(2015), Sultan Chand, New Delhi.
- ❖ R.L. Gupta and V.K. Gupta, “Financial Accounting(2021)”, Sultan Chand, New Delhi.

Reference books

- ❖ Dr.Arulanandan and Raman: Advanced Accountancy(2019), Himalaya Publications, Mumbai.
- ❖ Tulsian , Advanced Accounting(2002), Tata McGraw Hills, Noida.
- ❖ Charumathi and Vinayagam, Financial Accounting(2004), S.Chand and Sons, New Delhi.
- ❖ Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases(2023). McGraw-Hill Education, Noida.

Web Resources

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

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	3	2	3	2	2	3	2
CO2	3	2	3	3	3	2	2	2	3	2
CO3	3	2	3	3	3	2	2	2	2	3
CO4	3	2	3	3	2	2	2	2	2	3
CO5	3	2	3	3	3	2	2	2	3	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	3	2
CO2	3	2	2	3	2
CO3	3	2	2	3	2
CO4	3	2	2	3	2
CO5	3	2	2	3	2
Weightage	15	10	10	15	10
Weighted percentage of Course Contribution to Pos	3	2	2	3	2

Course Co - ordinator**BOS Chairman**

CORE II – FUNDAMENTALS OF MANAGEMENT

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S1UCC02	Core –II	Theory	Y	Y	-	5	5

Learning Objectives

- ❖ To know about the Principles, objectives and importance of communication in Commerce and trade.
- ❖ To understand about trade enquiries.
- ❖ To aware about various types of business correspondence.
- ❖ To develop the ideas about to write business reports.
- ❖ To enable the learners to update with various types of interviews.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Acquire the basic concept of business communication.	PO1,PO2
CO2	Exposed to effective business letter.	PO2,PO3,PO7
CO3	Paraphase the concepts of various correspondence.	PO1,PO4,PO5
CO4	Prepare Seceterial Correspondence like agenda, minutes and various business reports	PO3,PO5, PO9,PO10
CO5	Acquire the skill of preparing an effective resume	PO1,PO7

CORE II – FUNDAMENTALS OF MANAGEMENT

Unit	Details	No. of Hours
I	Introduction Business Communication Meaning- Objectives- Media – Barriers – Importance of Business Communication – Modern Information Transfer Methods- Business Letters: Need – Functions – Kinds - Essential of Effective Information Sharing through Letters – Layout of Business Letter.	15
II	Business Process Enquiries – Replies – offers and quotations for orders- Credit and Need Enquiry(Product) – Meaning – Trade and bank references – Complaints and Settlements – Collection Letters – Sales Letters. *Power point Presentation on How to Write Effective Collection and Sales Letters	15
III	Banking, Insurance and Agency Correspondence Banking Correspondence – Introduction – Correspondence with Customer, Head Office. Insurance Correspondence – Life Insurance – Fire Insurance – General Insurance – Marine Insurance – Agency Correspondence.	15
IV	Report Writing Company Secretarial Correspondence – Introduction – Agenda, Minutes and Report Writing – Types – Characteristics of Good Report – Report of Individuals. *Power point Presentation on Agenda and Minutes Preparation	15
V	Technological of Business Communication Application for Jobs: Preparation of Resume- Interviews- Types of Interview – Candidates preparing for an interview – guidelines to be observed during an interview – Corporate Report Writing – Technological improvements of Email, Text Messaging, slide or Visual Presentation – Internet- Online Meeting – Social networking – Group Discussion. *Power Point Presentation on Resume Writing and Group Discussion.	15
	Total	75
*Power Point Presentation related to the above topics are to be considered for Internal Exam Only.		

Text books

- ❖ Boove, Thill, Schatzman, -Business Communication Today (2018)- Pearson Education, Private Ltd, New Delhi.
- ❖ Gupta and Jain, Business Communication(2021), Sahityabahvan Publication, Delhi.
- ❖ K.P.Singhdy, Business Communication(2022),Taxmann New Delhi.
- ❖ Rithika Motwani, Business Communication(2021), Taxmann New Delhi.

- ❖ M.S.Ramesh and Dr.R.Pattenshetty, Effective English and Correspondence(2015), S.Chand & Co Publishers, New Delhi.

Reference books

- ❖ V.K.Jain and Om Prakash, Business Communication(2007), S.Chand, New Delhi.
- ❖ Shirley Taylor, Communication for Business(2010), Pearson Publication, New Delhi.
- ❖ Penrose, Rasbery, Myers – Advanced Business Communication(2000), Himalya Publishing House, Bangalore.
- ❖ Rajendra Pal & J.S. Korlahalli – Essentials of Business Communication(2012), Sultan Chand & Sons, New Delhi.
- ❖ R.S.N. Pillai and Bhagavathi.S, Commercial Correspondence(2006), S.Chand & Co Publishers, New Delhi.

Web Resources

- ❖ <http://accountingseekho.com/>
- ❖ <https://www.testpreparing.com/business-communication-practice-exam-questions>
- ❖ [https:// bachelors.online.minus.edu/degree-programs](https://bachelors.online.minus.edu/degree-programs)

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	3	2	2	2	2	2	2
CO2	3	3	2	3	2	2	2	3	2	2
CO3	3	3	2	3	2	2	2	2	2	2
CO4	3	3	2	3	2	2	2	2	2	2
CO5	3	3	2	3	2	2	2	2	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3
CO2	3	2	2	3	3
CO3	3	2	2	2	3
CO4	3	2	2	2	3
CO5	3	2	2	3	3
Weightage	15	10	11	12	15
Weighted percentage of Course Contribution to Pos	3	2	2.2	2.4	3

Course Co - ordinator

BOS Chairman

ELECTIVE I – OFFICE AUTOMATION AND LAB

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S1UCCEP01	Elective – I	Practical	-	-	Y	4	3

Learning Objectives

- ❖ The major objective in introducing the Computer Skills course is to impart training for students in Microsoft Office which has different components like MS Word, MS Excel and Power point.
- ❖ This course is highly practice oriented rather than regular class room teaching.
- ❖ To acquire knowledge on editor, spreadsheet and presentation software
- ❖ To learn Basic data Entry and Document management techniques.
- ❖ To understand the concept of office automation and its benefits.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Understand the basics of computer systems and its components.	PO1, PO3, PO4
CO2	Understand and apply the basic concepts of a word processing package.	PO1,PO4,PO5, PO7,PO8
CO3	Understand and apply the basic concepts of electronic spread sheet software.	PO1, PO5, PO7,PO8
CO4	Understand and apply the basic concepts of data base management system.	PO1,PO3, PO4,P05
CO5	Understand and create a presentation using Power Point tool.	PO1,PO3,PO4, PO7,P08

ELECTIVE I – OFFICE AUTOMATION AND LAB

Unit	Details	No. of Hours
I	Introductory concepts: Hardware and Software- Memory unit CPU- Input Devices: Keyboard, Mouse and Scanner. Output devices: Monitor, Printer. Introduction to Operating systems Introduction to Programming Languages.	12
II	Word Processing: File menu operations Editing text - tools, formatting, bullets and numbering Spell Checker Document formatting-Paragraph alignment, indentation, headers and footers, printing - Preview, options, merge.	12
III	Spreadsheets: Excel- opening, entering text and data, formatting, navigating; Formulas-entering, handling and copying.	12
IV	Charts creating, formatting and printing, analysis tables, introduction to data analytic. preparation of financial statements. Introduction to Data Analytics.	12
V	creating slide shows. Power point: Introduction to Power point - Features-Understanding slide type casting & viewing slides Applying special object including objects & pictures - Slide transition-Animation effects, audio inclusion, timers.	12
	Total	60

Text books

- ❖ Peter Norton," Introduction to Computers"-Tata McGraw - Hill.

Reference books

- ❖ Peter Norton," Introduction to Computers"-Tata McGraw - Hill.

Web Resources

- ❖ Web content from NDL / SWAYAM or open source web resources

Office Automation Lab
Learning Objectives: (for teachers feat thematic to do in the class/lab/field) Office tools course would enable the students in crafting professional word documents, excel spread sheets, power point presentations using the Microsoft suite of office tools. To familiarize the students in preparation of documents and presentations with office automation tools.
Course Outcomes: (for students: To know what they are going to learn) CO1: to perform documentation CO2: to perform accounting operations CO3: to perform presentation skills

LIST OF PROGRAMS

Word

Word Orientation The instructor needs to give an overview of Microsoft word & Importance MS Word as word Processor, Details of the four tasks and features that would be covered word- Accessing, overview of toolbars, saving files, Using help and resources, rulers, t painter.

Task 1: Using word to create project certificate. Features to be covered:-Formatting Fonts in Drop Cap in word, Applying Text effects, Using Character Spacing, Borders and Colors, erting Header and Footer, Using Date and Time option in Word.

Task 2: Creating project abstract Features to be covered:-Formatting Styles, Inserting table, ulets and Numbering. Changing Text Direction, Cell alignment, Footnote, Hyperlink, bols, Spell Check, Track Changes.

Task 3: Creating a Newsletter, Features to be covered:- Table of Content, News paper columns, ges from files and clip art, Drawing toolbar and Word Art, Formatting Images. Text boxes Paragraphs

Excel

Excel Orientation: The instructor needs to tell the importance of MS Excel as a Spread sheet pel give the details of the four tasks and features that would be covered Excel Accessing, erview of toolbars, saving excel files, Using help and resources {Comdex Information chnology course tool kit Vikas}

Task 1: Creating a Scheduler - Features to be covered: Grid lines, Format Cells, Summation, fiil, Formatting Text

Task 2: Calculations - Features to be covered:- Cell Referencing, Formulae in excel-average, andard deviation, Charts, Renaming and Inserting worksheets, Hyper linking, Count function, LOOK UP/VLOOK UP

Task 3: Performance Analysis- Features to be covered:- Split cells, freeze panes, group and tline, Sorting, Boolean and logical operators, Conditional formatting

MS Power Point

Task 1 : Students will be working on basic power point utilities and tools which help them create basic power point presentation. Topic covered includes: PPT Orientation, Slide Layouts, Inerting Text, Word Art, Formatting Text, Bullets and Numbering. Auto Shapes, Lines and Arows

Task 2: This session helps students in making their presentations interactive. Topics covered includes: Hyperlinks, Inserting - Images, Clip Art, Audio, Video, Objects, Tables and Charts

Task3: Concentrating on the in and out of Microsoft power point. Helps them learn best practices in designing and preparing power point presentation. Topics covered includes:-Master Layouts (slide, template, and notes), Types of views (basic, presentation, slide M slotted, notes etc), Inserting - Background, textures, Design Templates, Hidden slides. Auto content wizard, Slide Transition, Custom Animation, Auto Rehearsing.

Extended Professional Component	Questions related to the above topics, from various competitive examinations others to be solved (To be discussed during the Tutorial hour) UPSC/TRB/NET/UGC-CSIR/GATE/TNPSC/ others to be solved (To be discussed during the Tutorial hour)
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Skills acquired from the course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill
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1. Comdex Information Technology course tool kit Vikas Gupta, WILEY Dreamtech, 2005
2. The Complete Computer upgrade and repair book, 3rd edition Cheryl A Schmidt, WILEY Dreamtech
- 3.Introduction to Information Technology, ITL Education Solutions limited, Pearson Education.
4. PC Hardware and A + Handbook - Kate J. Chas PHI (Microsoft)

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	3	3	2	2	2	2	3
CO2	3	2	3	3	2	2	2	2	3	3
CO3	3	2	2	3	2	2	2	1	2	3
CO4	3	2	2	3	2	2	2	2	2	3
CO5	3	2	3	3	2	2	2	1	3	3

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3
CO2	3	2	2	3	3
CO3	3	2	2	2	3
CO4	3	2	2	2	3
CO5	3	2	2	3	3
Weightage	15	10	11	12	15
Weighted percentage of Course Contribution to Pos	3	2	2.2	2.4	3

Course Co - ordinator
(Its Handled by Computer Science Department)

BOS Chairman

ELECTIVE I – PROGRAMMING IN C++ AND LAB

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S1UCCEP02	Elective – I	Practical	-	-	Y	4	3

Learning Objectives

- ❖ To engender an appreciation for the need and characteristics of Object orientation.
- ❖ To impart knowledge of the C++ language grammar in order to design and implement programming solutions to simple problems by applying Object-oriented thinking.
- ❖ To understand the basic syntax and data types of C++
- ❖ To understand arrays, points, and memory management..
- ❖ To learn basic input/output operations.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Explain the various basic concepts of Object-orientation.	PO1, PO2, PO3
CO2	Write programs to implement static binding	PO2, PO3, PO4
CO3	Write programs to implement inheritance and dynamic binding	PO4, PO5, PO6
CO4	Write programs to implement templates and exception handling and learn how to use STL class library.	PO6, PO7, PO8
CO5	Write programs implementing File and Stream I/O.	PO8, PO9, PO10

ELECTIVE I – PROGRAMMING IN C++ AND LAB

Unit	Details	No. of Hours
I	Object Oriented Programming Concepts: Complexity in software The need for object-orientation - Abstraction - Encapsulation - Modularity -Hierarchy. Basic Elements of C++: Classes - Objects - Data members and member functions - private and public access Specifiers - Static members - Constructors- Singleton class - Destructors.	12
II	Friend Functions and Friend Classes - Array of objects - Pointer to objects this pointer - References - Dynamic memory allocation - Name spaces. Function Overloading: Overloading a function Default arguments Overloading Constructors. Operator Overloading: Overloading an operator as a member function-- Overloading an operators a friend Function.	12
III	Overloading the operators []. 0. and comma operators Conversion Functions. Inheritance: Types of inheritance protected access specifiers -Virtual Base Class Base class and derived class constructors. Run-time Polymorphism: Virtual Functions	12
IV	Function overriding Pure virtual function- Abstract base class. Templates: Function templates - Over loading a function template - Class templates.	12
V	Exception Handling: Exceptions - try, catch, throw - Rethrowing an exception Restricting exceptions - Handling exceptions in derived classes – terminate() , abort() , unexpected() , set - terminate(). I/O Streams: Formatted I/O with ios class functions -Manipulators - Creating own manipulator - Overloading << and >> operators.	12
	Total	60

Text books

- ❖ Herbert Schildt, C++- The Complete Reference, Third Edition, TMH, 1999.
- ❖ Grady Booch, Object Oriented Analysis and Design, Pearson Education, 2008.

Reference books

- ❖ Bjarne Stroustrup, The C++ Programming Language, Addison Wesley, 2000.
- ❖ J. P. Cohoon and J. W. Davidson, C++ Program Design - An Introduction to Programming and Object-Oriented Design, Second Edition, McGraw Hill, 1999.
- ❖ C.J. Lippman, C++Primer, Third Edition, Addison Wesley, 2000.

Object Oriented Programming with C++

Learning Objectives: (for teachers: what they have to do in the class/lab/field)

- Design classes for the given problems.
- Write programs in C++.
- Code, debug and execute a C++ program to solve the given problems using an IDE.

Course Outcomes; (for students: To know what they are going to learn)

CO1: Design and create classes. Implement Stream I/O as appropriate.

CO2: Design appropriate data members and member functions.

CO3: Implement functions, friend functions, static members, constructors and compile-time polymorphism.

CO4: Implement inheritance, run-time polymorphism and destructors.

COS: Implement templates and exceptions. Use STL class library Implement File I/O.

LIST OF PROGRAMS

1. Write a class to represent a complex number which has member functions to do the following

- a. Set and show the value of the complex number
- b. Add, subtract and multiply two complex numbers
- c. Multiplying the complex number with a scalar value

2. Write a Point class that represents a 2-d point in a plane. Write member functions to

- a. Set and show the value of a point
- b. Find the distance between two points
- c. Check whether two points are equal or not

3. Design and implement a class to represent a Solid object.

- a. A part from data members to represent dimensions, use a data member to specify the type of solid.
- b. Use functions to calculate volume and surface area for different solids.

4. Design a class representing time in hh:mm:ss. Write functions to

- a. Set and show the time
- b. Find the difference between two time objects
- c. Adding a given duration to a time
- d. Conversion of the time object to seconds

Design a 3 x 3 matrix class and demonstrate the following:

- a. Addition and multiplication of two matrices using operator over loading
- b. Maintaining a count of the number of matrix object created

6. Design a class called c String to represent a string data type. Create a data member in the class to represent a string using an array of size 100. Write the following functionality as member functions:

a. Copy Constructor b . Concatenate two strings c. Find the length of the string d. Reversing a string e. Comparing two strings 7. Design a class called String to represent a string data type. Create a data member in the class to represent a string whose size is dynamically allocated. Write the following as member functions: a. Copy Constructor b. Destructor c. Concatenate two strings e. Reversing a string d. Find the length of the string f. Comparing two strings	
Extended Professional Component	Questions related to the above topics, from various competitive examinations others to be solved (To be discussed during the Tutorial hour) UPSC/TRB/NET/UGC-CSIR/GATE/TNPSC/ others to be solved (To be discussed during the Tutorial hour)
Skills acquired from the course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill
Learning Resources: Recommended Texts 1. Herbert Schildt, C++ - The Complete Reference, Third Edition, TMH, 1999. 2. Grady Booch, Object Oriented Analysis and Design, Pearson Education, 2008. Reference Books 1. Bjarne Stroustrup, The C++ Programming Language, Addison Wesley, 2000. 2. J. P. Cohoon and J. W. Davidson, C++ Program Design - An Introduction to Programming and Object-Oriented Design, Second Edition, McGraw Hill, 1999. C. J. Lippman, C++ Primer, Third Edition, Addison Wesley, 2000.	

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	3	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	3
CO3	3	2	3	3	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	2	2	2
CO2	2	3	2	2	2
CO3	2	3	2	2	2
CO4	2	3	2	2	2
CO5	2	3	2	2	2
Weightage	10	15	10	10	10
Weighted percentage of Course Contribution to Pos	2	3	2	2	2

Course Co - ordinator

BOS Chairman

NME I – BUSINES ORGANISATION

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S1UCCN01	NME – I	Theory	Y	Y	-	2	2

Learning Objectives

- ❖ To understand business, profession, organization, social responsibilities, business ethics.
- ❖ To explore business forms, distinguish public and private sectors.
- ❖ To comprehend industry location factors, analyze large-scale operation advantages.
- ❖ To familiarize with stock exchanges, understand business combinations.
- ❖ To understand trade associations and chambers of commerce in India

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Differentiate business types, evaluate business organization's importance, analyze ethical considerations in business.	PO1,PO3, PO4
CO2	Compare forms of business organizations, assess public and private sector advantages and disadvantages	PO1,PO4,PO5, PO7,PO8
CO3	Analyze industry location factors, evaluate advantages of large-scale operations, assess industrial estates and district industries centers.	PO1,PO5,PO7, PO8
CO4	Explain stock exchange functions and regulation, analyze business combinations' causes, types, and effects.	PO1,PO3,PO4, PO5
CO5	Discuss trade associations and chambers of commerce functions and objectives, evaluate their significance in promoting trade and commerce in India.	PO1,PO3,PO4, PO7,PO8

Unit	Details	No. of Hours
I	Business - meaning and types - Profession - meaning and importance of business Organization - Social Responsibilities of Business - Business Ethics.	6
II	Forms of Business organization sole trader partnership joint Hindu family- Joint stock companies- Co-operative societies - Public utilities and public enterprises- Public Sector vs Private Sector. #Power point Presentation on Forms of Business	6
II	Location of industry - factors influencing location - Size of industry -Optimum firm - Advantages of large - Scale operation-Limitation of small scale operation- Industrial estates- District Industries centres.	6
IV	Trade association- Chamber of commerce- Functions- Objectives- Working in India. Business Combination-Causes- Types - Effects and Working Combination in India.	6
V	Stock Exchange - Function Types - Working - Regulation of Stock Exchanges in India. #Power point Presentation on NSE and BSE operations	6
	Total	30
*Power Point Presentation related to the above topics are to be discussed (Internal Exam only).		

Text books

- ❖ YK Bhushan. Business organization(2021), Sultan Chand, New Delhi.

Reference books

- ❖ Business organization and management, Publisher: P.Allan (January 1.1978)
- ❖ Prakash & Jagedesh, Business organization & Management (2005).
- ❖ Reddy & Gulshar, Principles of Business Organization & Management (2010).
- ❖ Vasudevan & Radhasivam, Business Organization(1984).

Web Resources

- ❖ <https://www.vedantu.com/commerce/forms-of-business-organizations>
- ❖ <https://ncert.nic.in/textbook/pdf/kebs102.pdf>
- ❖ <https://www.teachmint.com/tfile/studymaterial/b-com/BusinessOrganization/Chapter1/46db05e8-ee83-497e-aa56-573a1388f80e>
- ❖ <http://anucde.info/materialpdf/L-5.pdf>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	3	3	2	3	3	2	3
CO2	3	3	3	3	2	2	2	2	3	2
CO3	3	3	3	3	3	2	3	3	2	2
CO4	3	3	3	3	2	2	2	2	2	2
CO5	3	3	3	3	3	2	3	3	3	3

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	3	2	3	2	3
CO3	3	2	2	2	2
CO4	3	2	2	2	2
CO5	3	2	3	2	3
Weightage	15	10	12	10	12
Weighted percentage of Course Contribution to Pos	3	2	2.4	2	2.4

Course Co - ordinator

BOS Chairman

FOUNDATION COURSE - COMMERCIAL GENERAL KNOWLEDGE

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S1UCCF01	Foundation Course	Theory	Y	Y	-	2	2

Learning Objectives

- ❖ To Understand the basics of business and commerce.
- ❖ To learn about different types of business and their operations
- ❖ To gain knowledge of marketing and sales principles.
- ❖ To familiarize yourself with commercial terminology and concepts.
- ❖ To understand the role of technology in commerce.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Familiarize with the nature of Trade, Business Industry and Commerce.	PO1
CO2	Gain insight into various Forms of Business Organisation.	PO1
CO3	Identify the financial regulatory bodies in India	PO2
CO4	Familiarize with the terms of money market, Capital market, BSE and NSE.	PO2, PO3
CO5	Obtain knowledge on Programmes for Start-ups in India	K3

Exercise No	Contents	No. of Hours
I	Meaning of Trade – Meaning and Nature of Business - Objectives – Classification of Business activities – Industry – Classification of industries – Commerce: Meaning – Functions – Classification of Commerce activities – Different between Trade, Commerce and Industry.	6
II	Forms of Business Organisation: Sole Proprietorship – Partnership – Limited Liability Partnership – Joint Stock Companies – Joint Ventures – Cooperative Government form of Business organization: Departments – corporation – Government company: Non – Government Organizations – Meaning , Definition , Structure, Advantages and Disadvantages.	6
III	Financial Regulatory Bodies in India: SEBI (Securities and Exchange Board of India) - RBI (Reserve Bank of India) - IRDAI (Insurance Regulatory and Development Authority of India)- NABARD (National Bank for Agricultural and Rural Development) - NHB (National Housing Bank)- PFRDA - Pension Fund Regulatory & Development Authority- Ministry of Corporate Affairs (MCA)- CCI (Competition Commission of India) SIDBI (Small Industries Development Bank of India).	6
IV	Financial Markets in India: Financial Markets Money Market - features-objectives- Money market Instruments- Commercial papers - Repo instruments-Capital Market-Securities Market - Primary Market - Secondary Market- BSE (Bombay Stock Exchange) -NSE (National Stock Exchange) - NIFTY and SENSEX.	6
V	Programmes for Start-ups in India: Start-up India Atal Innovation Mission (AIM) - Make in India - Digital India - Support To Training And Employment Programme For Women (STEP) -Trade Related Entrepreneurship Assistance And Development (TREAD) - Pradhan Mantri Kaushal Vikas Yojana (PMKVY).	6
	Total	30

Text Books

- ❖ Study Material Prepared by Department of Commerce..

Reference books

- ❖ 1. Financial Markets and Services, 2020, by E. Gordona and K.Natrajan, Himalaya Publishing House.
- ❖ Business Organisation and Management, 2020, by P.C.Tulsian and Vishal Pandey, Pearson Education India, 2002.

Web Resources

- ❖ https://www.practicemock.com/blog/wp-content/uploads/2021/04/List-of-Indian- Financial-Regulators-Download-Free-PDF_compressed-1.pdf
- ❖ <https://ncert.nic.in/ncerts//lebs210.pdf>
- ❖ <https://courseware.cutm.ac.in/wp-content/uploads/2020/05/Government-scheme.pdf>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	2	3	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2
CO3	3	3	3	3	3	2	3	3	3	2
CO4	2	2	2	2	2	2	2	2	3	2
CO5	3	3	3	3	3	2	3	3	3	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	3	2	2
CO2	3	3	2	2	3
CO3	2	3	3	2	2
CO4	2	2	2	2	2
CO5	3	3	3	2	2
Weightage	12	14	13	10	10
Weighted percentage of Course Contribution to Pos	2.4	2.8	2.6	2	2.4

Course Co - ordinator

BOS Chairman

SEMESTER – II

CORE III – ADVANCED FINANCIAL ACCOUNTING

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2UCC03	Core – III	Theory	Y	Y	-	5	5

Learning Objectives

- ❖ To Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm.
- ❖ To understand the allocation of expenses under departmental accounts
- ❖ To prepare different kinds of accounts such Consignment and Joint Venture.
- ❖ To know the Methods of Accounts in Different Situations in Partnership And Consignment.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Understand the accounting treatment for admission and retirement in partnership	PO3,PO5
CO2	Know settlement of accounts at the time of dissolution of a firm.	PO4,PO7
CO3	Know the Accounts aspects on Branch and Departmental accounts	PO4,PO6
CO4	Understand the Accounting aspects in Consignment and Joint venture	PO4,PO6
CO5	Elaborate the situations in Accounting treatments	PO2,PO3,PO4

SEMESTER – II

CORE III – ADVANCED FINANCIAL ACCOUNTING

Unit	Details	No. of Hours
I	Partnership Accounts- I Division of profit – Admission - Retirement – Limited Liability Partnership - Past adjustment and guarantee.	15
II	Partnership Account II Death of a partner - Dissolution of a firm – Piecemeal distribution – Garner Vs Murray – Insolvency of partner – Sale of firm to a company. #Report writing on Insolvency of Partner	15
III	Branch & Departmental Accounts Branch accounts –Dependent Branches - Debtors system - Stock and Debtors System Departmental Accounts - Departmental accounts - Basis of Allocation of Expenses - Inter Departmental Transfer at cost and invoice price - Departmental Trading, Profit & Loss Account. *Power Point Presentation on Basis of Allocation of Expenses.	15
IV	Consignment and Joint venture Consignment – Features - Distinction between Sale and consignment – Account sales - Recurring expenses - Non- Recurring expenses – Accounting treatment for consignment Transactions – Journal entries in the books of Consignors and consignee. Joint venture – Features – Difference between joint venture and consignment – Accounting for joint ventures – Journal entries - Complete record method – Partial record method – Conversion of consignment into Joint venture. *Power Point Presentation on Difference between Joint venture and consignment	15
V	Methods of Accounts in Different Situations in Partnership and Consignment New Admission merger Company Partners – Division of Partner – Changes of Partnership – Merging and Acquisition of New Firms – Structure – Valuations – Preparation of Final Accounts on Consignment.	15
	Total	75
THEORY 20% & PROBLEMS 80%		
#Report writing, * Power Point Presentation related to the above topics are to be considered for Internal Exam Only.		

Text Books

- ❖ Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand(2018), New Delhi.
- ❖ M.C. Shukla T.S. Grewal& S.C. Gupta, Advance Accounts(2017), S Chand Publishing, New Delhi.

- ❖ R.L. Gupta and V.K. Gupta, —Financial Accounting(2021), Sultan Chand, Delhi.
- ❖ S P Jain and K. L. Narang: Financial Accounting- I(2020), Kalyani Publishers, Delhi.
- ❖ T.S. Reddy & A. Murthy, Financial Accounting(2022), Margam Publishers, Chennai.

Reference books

- ❖ Dr. S.N. Maheswari: Financial Accounting(2010), Vikas Publications, Noida.
- ❖ Dr.Venkataraman& others (7 lecturers): Financial Accounting(2001), VBH, Chennai.
- ❖ Dr.Arulanandan and Raman: Advanced Accountancy(2019), Himalaya publications, Mumbai.
- ❖ Tulsian , Advanced Accounting(2002), Tata MC. Graw hills, India.
- ❖ Charumathi and Vinayagam, Financial Accounting(2004), S.Chand and sons, New Delhi.

Web Resources

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

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	3	2	3	2	2	3	2
CO2	3	2	3	3	3	2	2	2	2	2
CO3	3	2	2	3	3	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2
CO5	3	3	3	3	3	3	3	3	3	3

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	2	2	2
CO2	3	2	2	2	2
CO3	3	2	2	2	2
CO4	3	2	2	2	2
CO5	3	3	3	3	3
Weightage	15	11	11	11	11
Weighted percentage of Course Contribution to Pos	3	2.2	2.2	2.2	2.2

CORE - IV – COMMERCIAL LAW

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2UCC04	Core - IV	Theory	Y	Y	-	5	4

Learning Objectives

- ❖ To know the nature and objectives of corporate law and the essentials of valid contract.
- ❖ To gain knowledge on performance contracts.
- ❖ To be acquainted with the rules of Indemnity and Guarantee
- ❖ To make aware of the essentials of Bailment and pledge.
- ❖ To understand the provisions relating to sale of goods.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Explain the Objectives and significance of Corporate law	PO2,PO3
CO2	Understand the clauses and exceptions of Indian Contract Act.	PO4,PO6, PO10
CO3	Outline the contract of indemnity and guarantee	PO3,PO4, PO6
CO4	Familiar with the provision relating to Bailment and Pledge	PO1,PO4,PO8
CO5	Explain the various provisions of Sale of Goods Act 1930	PO2,PO3, PO6

CORE - IV – COMMERCIAL LAW

Unit	Details	No. of Hours
I	Commercial Law Introduction- Meaning Objectives brigin (custom-law of England Equity precedents nature of law. Indian Contract Act, 1872 Contract Definition- Obligation- Nature and Kinds of Contract Elements of a Valid Contract -Formation of Contract. #Power point Presentation on Kinds of Contract	15
II	Agreement -Contingent Contract, Quasi Contract - Types of contingent contract-Performance of a Contract - Discharge of a Contract - by performance mutual consent, by impossibility, by contract, by breach-Remedies for breach of Contract. *Power point Presentation on Agreement and Performance of Contract	15
III	Contract of Indemnity- Introduction- Rights of indemnity holder and indemnifier- Guarantee-Definition, features, types, Revocation -Bailment - pledge. Hypothecation- charge mortgage-Meaning and Definitions	15
IV	Agency - creation of Agency - Kinds of Agent - Rights and Duties of Principal and Agent -Relation of Principal and third parties - Termination of Agency.	15
V	Sale of goods Act 1930- Definition of Sale and Agreement to sell - Condition and Warranties -Transfer of property - Transfer of title - performance - Remedies for breach- Unpaid Seller - Rights of unpaid seller - Auction sale - Rules relating delivery of goods. *Power point Presentation on Delivery Of Goods	15
	Total	75
*Power Point Presentation related to the above topics are to be considered for Internal Exam Only.		

Text Books

- ❖ N.D. Kapoor , Business Laws(2022)- Sultan Chand and Sons, New Delhi.
- ❖ R.S.N. Pillai – Business Law(2021), S.Chand, New Delhi.
- ❖ M C Kuchhal & Vivek Kuchhal, Business law(2021), S Chand Publishing, New Delhi
- ❖ M.V. Dhandapani, Business Laws(2020), Sultan Chand and Sons, New Delhi.
- ❖ Shusma Aurora, Business Law(2022), Taxmann, New Delhi.

Reference books

- ❖ Preethi Agarwal, Business Law(2021), CA foundation study material, Chennai.
- ❖ Business Law(2017) by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
- ❖ Kavya and Vidhyasagar, Business Law(2017), Nithya Publication, New Delhi.

- ❖ D.Geet, Business Law(2018), Nirali Prakashan Publication, Pune.
- ❖ M.R. Sreenivasan , Business Laws(2012), Margham Publications, Chennai.

Web Resources

- ❖ www.cramerz.comwww.digitalbusinesslawgroup.com
- ❖ <http://swcu.libguides.com/buslaw>
- ❖ <http://libguides.slu.edu/businesslaw>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	3	2	2	2	2	3	2
CO2	3	2	3	3	2	2	2	2	3	2
CO3	3	2	2	3	2	2	2	2	3	2
CO4	3	2	3	3	2	2	2	2	3	2
CO5	3	2	3	3	2	2	2	2	3	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	2	2
CO2	2	2	2	2	2
CO3	2	2	2	2	2
CO4	2	2	2	2	2
CO5	2	2	2	2	2
Weightage	10	10	10	10	10
Weighted percentage of Course Contribution to Pos	2	2	2	2	2

Course Co - ordinator

BOS Chairman

ELECTIVE – II – PROGRAMMING IN C AND LAB

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S1UCCEP03	Elective – II	Practical	-	-	Y	4	3

Learning Objectives

- ❖ Describe the core syntax and semantics of C programming language.
- ❖ Discover the need for working with the strings and functions
- ❖ Illustrate the process of structuring the data using matrix, struct.
- ❖ To understand the basic syntax and data types of C.
- ❖ To learn basic input/output operations using printf and scanf

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Apply the concept of Control Structures to solve any given problem	PO1,PO6, PO8
CO2	Apply the concept of single and multi-dimensional arrays to solve problems related to searching, sorting and matrix operations.	PO1,PO6, PO8
CO3	Apply the concept of Strings for writing programs related to character array.	PO1,PO6
CO4	Write programs using concept of user defined and recursive functions.	PO1,PO2, PO6,PO8
CO5	Apply concept of structures to write programs.	PO1,PO3, PO6,PO8

ELECTIVE – II – PROGRAMMING IN C AND LAB

Unit	Details	No. of Hours
I	Introduction to C Language: C Language Introduction - Features of C Language- Benefits of Cover other languages - Compilation of C Program-First Program in C Pre-processor in C Pre -processor Directives.	12
II	Variables, Data Types & Operators: Variables and Keywords in C- Scope Rules in C-Data Types in C-Operators & Its Types-Type casting in C.	12
III	Control Flow Statements: Decision Making Statements - Switch Statement in C-C Loops & Control Structure Practice problems- Continue Statement, Break Statement Array & String Handling in C: Arrays in C-String sin C	12
IV	Multidimensional Arrays in C-String function sin C-Practice problems Functions in C: Function Prototype - Parameter Passing Techniques in C- Storage Classes in C-Recursion Concept- Functions in C Practice Problems	12
V	Pointers, Structures, and Unions: Pointers in C-Structures- Union - Enumeration (or enum) in C- Pointer vs Array in C-C application programs (Sorting, Matrix manipulations, student's mark list preparation)	12
	Total	60

Text Books

- ❖ E. Balaguruswamy, "Programming in ANSIC", 8th Edition, 2019, McGraw Hill Education, ISBN: 978-93-5316-513-0..
- ❖ Pradip Dey, Manas Ghosh, "Programming in C", 2nd Edition, 2018, Oxford University Press, ISBN: 978-01-9949-147-6.
- ❖ Kernighan B. Wand Dennis M. Ritchie, "The C Programming Language", 2nd Edition, 2015, Pearson Education India, ISBN: 978-93-3254-944-9.
- ❖ E. Balaguruswamy, "Programming in ANSIC", 8th Edition, 2019, McGraw Hill Education, ISBN: 978-93-5316-513-0.

Reference books

- ❖ Yashavant P. Kanetkar, "Let Us C", 16th Edition, 2019, BPB Publications, ISBN: 978-93-8728-449-4.
- ❖ Jacqueline A Jones and Keith Harrow, "Problem Solving with C", Pearson Education. ISBN: 978-93-325-3800-9.
- ❖ Dr. Guruprasad Nagraj. "C Programming for Problem Solving". Himalaya Publishing House ISBN-978-93-5299-361-1.
- ❖ Pradip Dey, Manas Ghosh, "Programming in C", 2nd Edition, 2018, Oxford University Press, ISBN: 978-01-9949-147-6.
- ❖ Kernighan B. and Dennis M. Ritchie, "The C Programming Language", 2nd Edition, 2015.

Web Resources

- ❖ <http://elearning.vtu.ac.in/econtent/courses/video/BS/14CPL16.html>
- ❖ <https://nptel.ac.in/courses/106/105/106105171/>
- ❖ <http://elearning.vtu.ac.in/econtent/courses/video/BS/14CPL16.html>

C Programming Lab
Learning Objectives: (for teachers: what they have to do in the class/lab/field) ❖ Understand problem statements and identify appropriate solutions. ❖ Demonstrate the use of IDE and C Compiler. ❖ Develop programs using C Programming Language
Course Outcomes: (for students: To know what they are going to learn) CO1: Apply the concept of Control Structures to solve any given problem. CO2: Apply the concept of single and multi-dimensional arrays to solve problems related to searching, sorting and matrix operations. CO3: Apply the concept of Strings for writing programs related to character array. CO4: Write programs using concept of user defined and recursive functions. CO5: Apply concept of structures to write programs.

LIST OF PROGRAMS

1. Write a C program to find roots of a Quadratic equation.
2. Write a C program to find the total no. of digits and the sum of individual digits of a positive integer.
3. Write a C program to generate the Fibonacci sequence of first Numbers. 4. Write a C program to sum the series $S=1-x+(x^2/2!)-(x^3/3!)+$
 $(x^n/n!)$
5. Write a C program to arrange the elements of an integer array using Bubble Sort algorithm.
6. Write a C program to input two matrices and perform matrix multiplication on the
7. Write a C program to check whether the given string is palindrome or not without using Library functions.
8. Write a C program to count the number of lines, words and characters in a given text.
9. Write a C program to generate Prime numbers in a given range using user defined function.
10. Write a C program to find factorial of a given number using recursive function. 11. Write a C program to maintain a record of n student details using an array of structures with four fields - Roll number, Name, Marks and Grade. Calculate the Grade according to the following conditions.

Marks Grade

≥ 80 A

≥ 60 B

≥ 50 C

≥ 40 D

< 40 E

Print the details of the student, given the student Roll number as input

Extended Professional Component	Questions related to the above topics, from, various competitive examinations UPSC/TRB/NET/UGC-CSIR/GATE/TNPSC/others to be solved (To be discussed during the Tutorial hour)
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Skills acquired from the course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill
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Text Books:

E. Balaguruswamy, "Programming in ANSI C", 8th Edition, 2019, McGraw Hill Education, ISBN:978-93-5316-513-0.

Reference Books:

1. Pradip Dey, Manas Ghosh, "Programming in C", 2nd Edition, 2018, Oxford University Press, ISBN: 978-01-9949-147-6.

2. Kernighan B.W and Dennis M. Ritchie, "The C Programming Language", 2nd Edition, 2015, Pearson Education India, ISBN: 978-93-3254-944-9.

3. Yashavant P. Kanetkar, "Let Us C", 16th Edition, 2019, BPB Publications, ISBN: 978-93-8728-449-4.

4. Jacqueline A Jones and Keith Harrow, "Problem Solving with C", Pearson Education. ISBN: 978-93-325-3800-9.

5. Dr. Guruprasad Nagraj, "C Programming for Problem Solving", Himalaya Publishing House. ISBN-978-93-5299-361-1.

Web links and Video Lectures (e-Resources):

1. <http://elearning.vtu.ac.in/econtent/courses/video/BS/14CPL16.html>

2. <https://nptel.ac.in/courses/106/105/106105171/>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	2	2	2	2	2	2
CO2	3	2	3	2	2	2	2	2	2	2
CO3	3	2	3	2	2	2	2	2	2	2
CO4	3	2	3	2	2	2	2	2	2	2
CO5	3	2	3	2	2	2	2	2	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	2	2	2
CO2	2	3	2	2	3
CO3	2	3	2	2	3
CO4	2	3	2	2	2
CO5	2	3	2	2	2
Weightage	10	15	10	10	12
Weighted percentage of Course Contribution to Pos	2	3	2	2	2.4

Course Co - ordinator
(Its Handled by Computer Science Department)

BOS Chairman

ELECTIVE – II – PYTHON PROGRAMMING AND LAB

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S1UCCEP04	Elective - II	Practical	-	-	Y	4	3

Learning Objectives

- ❖ Describe the core syntax and semantics of Python programming language.
- ❖ Discover the need for working with the strings and functions.
- ❖ Illustrate the process of structuring the data using lists, dictionaries, tuples and sets.
- ❖ To Understand the usage of packages and Dictionaries.
- ❖ To understand the basic syntax and data types of python.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Develop and execute simple Python programs	PO1,PO3,PO8
CO2	Write simple Python programs using conditional sand looping for solving problems	PO1,PO3
CO3	Decompose a Python program into functions	PO1,PO3
CO4	Represent compound data using Python lists, tuples, dictionaries etc.	PO1,PO3
CO5	Apply concept of structures to write programs.	PO1,PO3

ELECTIVE – II – PYTHON PROGRAMMING AND LAB

Unit	Details	No. of Hours
I	Introduction: Computer algorithms Computer Hardware Computer Software Python programming language-Literals Variables and Identifiers -Operators Expressions and Data types, Input/output	12
II	Control Structures: Boolean Expressions - Selection Control - If Statement- Indentation in Python-Multi-Way Selection-Iterative Control-While Statement- Infinite loops-Definite vs. Indefinite Loops-Boolean Flag. String. List and Dictionary, Manipulations Building blocks of python Programs, Understanding and using ranges.	12
III	Functions: Program Routines-Defining Functions. More on Functions: Calling Value- Returning Functions- Calling Non-Value- Returning Functions- Parameter Passing- Keyword Arguments in Python Default Arguments in Python-Variable Scope. Recursion: Recursive Functions	12
IV	Objects and their use: Software Objects- Turtle Graphics-Turtle attributes- Modular Design: Modules-Top-Down Design. Python Modules	12
V	Dictionaries and Sets: Dictionary type in Python- Set Data type. Text Files: Opening, reading and writing text files- Exception Handling	12
	Total	60

Text Books

- ❖ Charles Dierbach, "Introduction to Computer Science using Python- A computational Problem-solving Focus", Wiley India Edition, 2015
- ❖ Wesley J.Chun, "Core Python Applications Programming", 3rdEdition, Pearson Education, 2016.

Reference books

- ❖ Mark Lutz, "Learning Python Powerful Object Oriented Programming", O "reilly Media 2018,5thEdition.
- ❖ Timothy A. Budd, "Exploring Python", Tata MC Graw Hill Education Private Limited 2011, 1stEdition.
- ❖ John Zelle, "Python Programming: An Introduction to Computer Science", Second edition, Course Technology Cengage Learning Publications, 2013, ISBN978-1590282410

Python Programming Lab

Learning Objectives: (for teachers: what they have to do in the class/lab/field)

- ❖ Acquire programming skills in core Python.. Acquire Object-oriented programming skills in Python.
- ❖ Develop the skill of designing graphical-user interfaces (GUI) in Python.. Develop the ability to write database applications in Python.
- ❖ Acquire Python programming skills to move into specific branches

Course Outcomes: (for students: To know what they are going to learn)

CO1: To understand the problem solving approaches

CO2: To learn the basic programming constructs in Python

CO3: To practice various computing strategies for Python-based solutions to real world problems

CO4: To use Python data structures - lists, tuples, dictionaries

LIST OF PROGRAMS

1. Program to convert the given temperature from Fahrenheit to Celsius and viceversed pending upon use's choice.

2. Write a Python program to construct the following pattern, using a nested loo

3. Program to calculate total marks, percentage and grade of a student. Marks obtained in each of the five subjects are to be input by user.

Assign grades according to the following criteria:

Grade A: Percentage $\geq$ 80

Grade B: Percentage $\geq$ 70and80

Grade C:Percentage $\geq$ 60and<70

Grade D:Percentage $\geq$ 40and<60

Grade E: Percentage<40

4. Program, to find the area of rectangle, square, circle and triangle by accepting suitable input parameters from user.

5. Write a Python script that prints prime numberslessthan20.

6. Program to find factorial of the given number using recursive function.

7. Write a Python program to count the number of even and odd numbers from array of numbers.

8. Write a Python class to reverse a string word by word.

9. Read a file content and copy only the content sat odd lines into a new file.

10. Create a Turtle graphics window with specific size.

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	2	2	2	2	2	2
CO2	3	2	3	2	3	2	2	2	2	2
CO3	3	2	3	2	3	2	2	2	2	2
CO4	3	2	3	2	2	2	2	2	2	2
CO5	3	2	3	2	2	2	2	2	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	2	2
CO2	2	2	2	2	2
CO3	2	2	2	2	2
CO4	2	2	2	2	2
CO5	2	2	2	2	2
Weightage	10	10	10	10	10
Weighted percentage of Course Contribution to Pos	2	2	2	2	2

Course Co - ordinator**BOS Chairman**

NME – II – ADVERTISING

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2UCCN02	NME - II	Theory	Y	Y	-	4	3

Learning Objectives

- ❖ To understand the meaning, objectives, and scope of advertising, as well as the benefits and elements of advertising.
- ❖ To explore the features and types of advertising agencies, understand the criteria for selecting an agency, and learn how to maintain a client-agency relationship
- ❖ To examine the ethical and social issues in advertising, and understand the positive and negative influences of advertising on Indian values and culture
- ❖ To understand the communication process and explore the role of advertising in developing brand image and brand equity, and learn strategies for managing brand crises
- ❖ To learn copywriting essentials, copy elements and types, layout principles, execution styles, and pre-testing and post-testing methods in advertising.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Define advertising, analyze its objectives, evaluate its scope and benefits, and identify media elements used in Advertising	PO1,PO4
CO2	Differentiate types of advertising agencies, assess criteria for selecting agencies, and demonstrate effective client-Agency relationship management.	PO4,PO9
CO3	Analyze ethical and social issues in advertising; evaluate the impact of advertising on Indian values and culture.	PO4,PO5
CO4	Explain the communication process and analyze advertising's role in brand building and managing brandcrises.	PO3,PO5,PO6
CO5	Apply effective copywriting techniques, identify copy elements and types, utilize layout principles and execution styles, and conduct pre-testing and post-testing of Advertisements.	PO3,PO5

NME – II – ADVERTISING

Unit	Details	No. of Hours
I	INTRODUCTION: Advertising meaning definition- objectives scope- benefits-Elements- Media in Advertising	6
II	ADVERTISING AGENCY: Advertising agency Features-Types of advertising agencies Agency selection criteria- Maintaining Agency client relationship. #Poster making on Agency Process for Advertising	6
III	SOCIAL AND ECONOMIC ASPECTS OF ADVERTISING: Social aspects: Ethical and social issues in advertising, positive and negative influence of advertising on Indian values and culture. Economic aspect: Effect of advertising on consumer demand, monopoly and competition, price.	6
IV	BRAND BUILDING: The communication process- AIDA Model, role of advertising in developing brand image and brand equity Managing brand crises. #Powerpoint Presentation on Brand Image and Development	6
V	FUNDAMENTALS OF CREATIVITY IN DVERTISING: Essentials of copy writing, copy elements types- layout-principles- execution styles Pre-testing and post-testing of advertisements-methods and objectives.	6
	TOTAL	30
*Poster making and Power point Presentation related to the above topics to be discussed for Internal Exam Only.		

Text Books

- ❖ Advertising Principles and Practice(2022) by Ruchi Gupta-S Chand Publishing
- ❖ Rathor, B.S.-Advertising Management(2017)- Himalaya Publishing House.

Reference books

- ❖ Myers-Advertising management(2009)- PHI Norms-Advertising-PHI
- ❖ Sontakki. C.N, Advertising (2018), Kalyani Publishers, Ludhiana
- ❖ Brand Positioning-Strategies for competitive Advantage(2016) by Subroto Sengupta-Tata McGraw Hill Publication.

Web Resources

- ❖ https://archive.mu.ac.in/myweb_test/sybcom-avtg-eng.pdf
- ❖ https://uascku.ac.in/wp-content/uploads/2020/04/Advertising-B.Com_-VI-Semester-Unit-Wise-Notes.pdf
- ❖ <http://osou.ac.in/eresources/DJMC-06-BLOCK-02.pdf>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	2	3	3	3	2
CO2	3	2	2	3	2	2	2	2	2	2
CO3	3	3	3	3	3	2	3	3	3	2
CO4	3	2	2	3	2	2	2	2	2	2
CO5	3	3	3	3	3	2	3	3	3	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	3	2
CO2	3	2	3	2	2
CO3	3	3	2	3	2
CO4	3	2	2	2	2
CO5	3	3	2	3	2
Weightage	15	13	10	13	10
Weighted percentage of Course Contribution to Pos	3	2.6	2.4	2.6	2

Course Co - ordinator

BOS Chairman

SEC – I –PRACTICAL - II -TALLY WITH GST

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S2UCCSP01	SEC – I	Practical	-	-	Y	2	2

Learning Objectives

- ❖ To enable the students to acquire sound knowledge of basic of tally.
- ❖ To gain knowledge about creation of ledgers, groups, vouchers.
- ❖ To evaluate the Inventory entries using Tally.
- ❖ To gain the Knowledge of GST and its various types.
- ❖ To understanding the calculating procedures, assessment and Auditing of GST.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Perform with basic skills of tally with accounting features.	PO1,PO3, PO5,PO7
CO2	Prepare company creation, groups and ledgers.	PO1,PO3
CO3	Execute the knowledge of tally accounting features, vouchers.	PO1,PO2, PO3,PO5,PO7
CO4	Knowledge of GST and its types.	PO1,PO3
CO5	Calculate the Procedures and assessment.	PO1,PO2,PO3, PO5,PO7

ELECTIVE – II –PRACTICAL -TALLY WITH GST

Unit	Details	No. of Hours
I	Tally Introduction: Tally – Features, License – Gateway of Tally – Buttons and the button panels – Group Creation – Single, Multiple groups creation – Creation of Ledger (Single and Multiple).	6
II	Vouchers: Configuring Vouchers – Creation of Vouchers – Pre-defined Vouchers – Contra – Purchase – Sales payment – Receipt – Journal entries – Memo – Optional vouchers.	6
III	Inventory Stock Groups and Reports: Inventory Stock categories – Stock items – Trial balance – Profit and Loss Account – Balance Sheet with five minimum adjustments.	6
IV	GST Practice: Introduction of GST- Types of GST – Registration – Invoicing – Input Tax Credit – Reserve Charge Mechanism –Payment of GST	6
V	Documentation on GST: Documentation – Introduction – E-Way Bill – Records and Returns – Import and Export Taxes – Zero rated, Nil Rated Goods – Assessment, Audit and Demand.	6
	Total	30

Text Books

- ❖ Asok K.Nadhani – Tally ERP 9 AND GST inclusion Training Guide(4th Edition), BPS Publications.

Reference books

- ❖ Official Guide to Financial Accounting Using Tally ERP 9 with GST by Tally Education Pvt.Ltd.

Web Resources

- ❖ <https://sscstudy.com/tally-erp-9-book-pdf-free-download/>
- ❖ <https://www.sarkarirush.com/tally-erp-9-book-pdf-download/>
- ❖ <https://www.tallyacademy.in>
- ❖ <https://tallyonlinetraining.com>
- ❖ <https://help.tallysolutions.com>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	3	3	2	2	2	2	2
CO2	3	3	3	3	3	2	2	2	2	2
CO3	3	3	3	3	3	2	2	2	2	2
CO4	3	3	3	3	3	2	2	2	2	2
CO5	3	3	3	3	3	2	2	2	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	2
CO2	3	3	3	2	2
CO3	3	3	3	2	2
CO4	3	3	3	2	2
CO5	3	3	3	2	2
Weightage	15	15	15	11	10
Weighted percentage of Course Contribution to Pos	3	3	3	2.2	2

Course Co - ordinator

BOS Chairman

CORE V – CORPORATE ACCOUNTING - I

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S3UCC05	Core	Theory	Y	Y	-	5	5

Learning Objectives

- ❖ To understand the accounting procedure for issue of shares and redemption of preference shares.
- ❖ To understand the accounting treatment for issue and redemption of debentures.
- ❖ To learn the provisions for preparation of Final Accounts of Joint Stock Companies.
- ❖ To understand the accounting principles followed for alteration of share capital.
- ❖ To understand the accounting treatment for winding up of companies.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Analyse the accounting treatment of issue of shares and redemption of preference shares..	PO2,PO3
CO2	Prepare accounts relating to issue and redemption of debentures.	PO4,PO6,PO10
CO3	Prepare Statement of Profit & Loss and Balance Sheet of Joint Stock Companies as per Schedule III, Companies Amendment Act 2017.	PO3,PO4,PO6
CO4	To examine the various methods of valuation of Goodwill and shares	PO1,PO4,PO8
CO5	Apply accounting principles in preparation of Statement of Affairs and final Statement of Accounts with respect to winding up of companies	PO2,PO3,PO6

CORE V – CORPORATE ACCOUNTING - I

Unit	Details	No. of Hours
I	Issue of Shares Forfeiture and Reissue of Shares Buy Back of Equity Underwriting of Shares-Redemption of Preference Shares. Rights issue Bonus issue Employee Stock Option Plan-Sweat Equity- Equity shares with differential rights (Theory only). #Power point Presentation on Employee Stock Option Plan	15
II	Issue and Redemption of Debentures. Note: Excluding problems on buy back and purchase of own debentures.	15
III	Profits Prior to Incorporation Final Accounts of Joint Stock Companies as per new guidelines of Schedule III Companies. Amendment Act 2021-Legal Requirements Calculation of Managerial Remuneration. #Report writing on Companies Amendment Act 2021	15
IV	Valuation of Goodwill and shares: Valuation of Goodwill meaning, Need for valuation of Goodwill-methods of valuing Goodwill-Average Profit-Super Profit-Annuity and Capitalization Method. Valuation of Shares-Need for Valuation of Shares Methods of Valuation of Shares-Net assets method yield method fair value method.	15
V	Alteration of Share Capital Internal Reconstruction Surrender of Shares Liquidation Statement of Affairs and Deficiency Account Liquidator's Final Statement of Account.	15
	TOTAL	75
Theory – 20% Problems – 80%		
#Power Point Presentation, Report Writing are related to the above topics and training are to be considered for Internal Exam Only		

Text books

- ❖ S. P. Jain and K. L. Narang, Financial Accounting- I(2020), Kalyani Publishers, New Delhi.
- ❖ T.S.Reddy, A.Murthy(2022), Corporate Accounting- Margham Publication, Chennai..
- ❖ Shukla Grewal and Gupta, “Advanced Accounts”, volume 1(2022), S.Chand and Sons, New Delhi.
- ❖ Broman(2023), Corporate Accounting, Taxmann, New Delhi.

Reference books

- ❖ M.C.Shukala(2023), Advanced Accounting , Vol I, S.Chand, New Delhi..
- ❖ Anil kumar, Rajesh kumar(2021), Corporate accounting I, Himalaya Publishing House, Mumbai.
- ❖ Prasanth Athma(2023), Corporate accounting I, Himalaya Publishing House, Mumbai.
- ❖ Prof. Mukeshbramhbutt, Devi(2020), Corporate accounting I, Ahilya Publication, MP..
- ❖ D.S.Rawat and Nozer shroff, Students Guide to Accounting Standards, Taxmann, New Delhi

Web Resources

- ❖ <https://www.tickettape.in/blog/issue-of-shares>
- ❖ <https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html>
- ❖ [https://www.taxmann.com/booksstore/bookshop/bookfiles/chapter12valuationofgoods willandshares.pdf](https://www.taxmann.com/booksstore/bookshop/bookfiles/chapter12valuationofgoodswillandshares.pdf)

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	2	2	2	1	2	2	2
CO2	3	3	3	2	2	2	1	2	2	2
CO3	3	3	3	2	2	2	1	2	2	2
CO4	3	3	2	2	3	2	1	2	2	2
CO5	3	3	2	2	3	2	1	2	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	2	2
CO2	3	3	3	2	2
CO3	3	3	3	2	2
CO4	3	3	2	2	3
CO5	3	3	2	2	3
Weightage	15	15	13	10	12
Weighted percentage of Course Contribution to Pos	3	3	2.6	2	2.4

Course Coordinator

BOS Chairman

ELECTIVE - III: PROGRAMMING IN JAVA AND LAB

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S3UCCEP05	Elective	Practical	-	-	Y	4	3

Learning Objectives

- ❖ To provide fundamental knowledge of object-oriented programming.
- ❖ To equip the student with programming knowledge in Core Java from the basics up.
- ❖ To enable the students to use AWT controls, Event Handling and Swing for GUI.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Understand the basic Object-oriented concepts. Implement the basic constructs of Core Java	PO1,PO5
CO2	Implement inheritance, packages, interfaces and exception handling of Core Java.	PO2,PO5
CO3	Implement multi-threading and I/O Streams of Core Java	PO4, PO5, PO6

ELECTIVE - III: PROGRAMMING IN JAVA AND LAB

Unit	Details	No. of Hours
I	Introduction: Review of Object-Oriented concepts - Java buzzwords (Platform independence, Portability, Threads)- JVM architecture –Java Program structure - –Java main method - Java Console output(System out) - simple java program - Data types - Variables - type conversion and casting- Java Console input: Buffered input - operators - control statements - Static Data - Static Method - String and String Buffer Classes	12
II	Java user defined Classes and Objects – Arrays – constructors - Inheritance: Basic concepts - Types of inheritance - Member access rules - Usage of this and Super key word - Method Overloading - Method overriding - Abstract classes - Dynamic method dispatch - Usage of final keyword	12
III	Packages: Definition - Access Protection - Importing Packages - Interfaces: Definition – Implementation – Extending Interfaces Exception Handling: try – catch - throw - throws – finally – Built-in exceptions - Creating own Exception classes - garbage collection, finalize.	12
IV	Multithreaded Programming: Thread Class - Runnable interface – Synchronization–Using synchronized methods – Using synchronized statement – Inter thread Communication – Deadlock.	12

V	Adapter classes - Inner classes -Java Util Package / Collections Frame work :Collection & Iterator Interface- Enumeration- List and Array List- Vector- Comparator	12
	Total	60

Text Books

- ❖ Herbert Schildt, The Complete Reference, Tata McGraw Hill, New Delhi, 7th Edition, 2010.
- ❖ Gary Cornell, Core Java 2 Volume I – Fundamentals, Addison Wesley, 1999.

Reference books

- ❖ Head First Java, O’Rielly Publications, Y. Daniel Liang, Introduction to Java Programming, 7th Edition, Pearson Education India, 2010.

List of Programs
- Write a Java program that prompts the user for an integer and then prints out all the prime numbers up to that Integer? - Write a Java program to multiply two given matrices. - Write a Java program that displays the number of characters, lines and words in a text? - Generate random numbers between two given limits using Random class and print messages according to the range of the value generated. - Write a program to do String Manipulation using Character Array and perform the following string operations: - String length - Finding a character at a particular position - Concatenating two strings - Write a program to perform the following string operations using String class: - String Concatenation - Search a substring - To extract substring from given string - Write a program to perform string operations using StringBuffer class: - Length of a string - Reverse a string - Delete a substring from the given string - Write a java program that implements a multi-thread application that has three threads. First thread generates random integer every 1 second and if the value is even, second thread computes the square of the number and prints. If the value is odd, the third thread will print the value of cube of the number. - Write a threading program which uses the same method asynchronously to print the numbers 1 to 10 using Thread1 and to print 90 to 100 using Thread2. - Write a program to demonstrate the use of following exceptions. - Arithmetic Exception - Number Format Exception - Array Index Out of Bound Exception - Negative Array Size Exception

Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC / TRB / NET / UGC –CSIR / GATE / TNPSC / others to be solved (To be discussed during the Tutorial hour)
Skills acquired from the course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill
Learning Resources: Recommended Texts Herbert Schildt, The Complete Reference, Tata McGraw Hill, New Delhi, 7th Edition, 2010. Gary Cornell, Core Java 2 Volume I – Fundamentals, Addison Wesley, 1999. Reference Books Head First Java, O’Rielly Publications, Y. Daniel Liang, Introduction to Java Programming, 7th Edition, Pearson Education India, 2010. Web resources: Web resources from NDL Library, E-content from open-source libraries	

Course Coordinator

BOS Chairman

(Its Handled by Computer Science Department)

ELECTIVE III : WEB TECHNOLOGY (PHP) AND LAB

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S3UCCEP06	Elective	Practical	-	-	Y	4	3

Learning Objectives

- ❖ To use PHP and MySQL to develop dynamic web sites for user on the Internet
- ❖ To develop web sites ranging from simple online information forms to complex e-commerce sites with MySQL database, building, connectivity, and maintenance

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Understand the general concepts of PHP scripting language for the development of Internet websites.	PO1,PO5
CO2	Understand the basic functions of MySQL database program and XML concepts	PO2,PO5
CO3	Learn the relationship between the client side and the server side scripts.	PO4, PO5, PO6

ELECTIVE III : WEB TECHNOLOGY (PHP) AND LAB

Unit	Details	No. of Hours
I	Introducing PHP – Basic development Concepts – Creating first PHP Scripts – Using Variable and Operators – Storing Data in variable – Understanding Data types – Setting and Checking variables Data types – Using Constants – Manipulating Variables with Operators.	12
II	Controlling Program Flow: Writing Simple Conditional Statements - Writing More Complex Conditional Statements – Repeating Action with Loops – Working with String and Numeric Functions.	12
III	Working with Arrays: Storing Data in Arrays – Processing Arrays with Loops and Iterations –Using Arrays with Forms - Working with Array Functions – Working with Dates and Times.	12
IV	Using Functions and Classes: Creating User-Defined Functions - Creating Classes – Using Advanced OOP Concepts.	12
V	Working with Database and SQL : Introducing Database and SQL- Using MySQL-Adding and modifying Data-Handling Errors – Using SQLite Extension and PDO Extension. Introduction XML - Simple XML and DOM Extension.	12
Total		60

Text Books

- ❖ VikramVaswani, “PHP A Beginner's Guide”, Tata McGraw Hill 2008.

Reference books

- ❖ Steven Holzner , “The PHP Complete Reference”, Tata McGraw Hill, 2007.
- ❖ Steven Holzer , “Spring into PHP”, Tata McGraw Hill 2011, 5thEdition.

Web Resources

- ❖ <https://www.w3schools.com/php/>
- ❖ <https://www.phptpoint.com/php-tutorial-pdf/>
- ❖ <http://www.xmlsoftware.com/>

WEB TECHNOLOGY LAB
Learning Objectives: (for teachers: what they have to do in the class/lab/field) • The objectives of this course are to have a practical understanding about how to write PHP code to solve problems. • Display and insert data using PHP and MySQL. • Test, debug, and deploy web pages containing PHP and MySQL. • It also aims to introduce practical session to develop simple applications using PHP and MySQL.
Course Outcomes: (for students: To know what they are going to learn) 1. On the completion of this laboratory course the students ought to 2. Obtain knowledge and develop application programs using Python. 3. Create dynamic Web applications such as content management, user registration, and ecommerce using PHP and to understand the ability to post and publish a PHP website. 4. Develop a MySQL database and establish connectivity using MySQL.

LIST OF PRACTICALS
1. Write a PHP program which adds up columns and rows of given table 2. Write a PHP program to compute the sum of first n given prime numbers 3. Write a PHP program to find valid an email address 4. Write a PHP program to convert a number written in words to digit. 5. Write a PHP script to delay the program execution for the given number of seconds. 6. Write a PHP script, which changes the colour of the first character of a word 7. Write a PHP program to find multiplication table of a number. 8. Write a PHP program to calculate Factorial of a number. 9. Write a PHP code to create a student mark sheet table. Insert, delete and modify records. 10. From a XML document (email.xml), write a program to retrieve and print all the e-mail addresses from the document using XML 11. From a XML document (tree.xml), suggest three different ways to retrieve the text value 'John' using the DOM: 12. Write a program that connects to a MySQL database and retrieves the contents of any one of its tables as an XML file. Use the DOM.

Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC / TRB / NET / UGC – CSIR / GATE / TNPSC / others to be solved (To be discussed during the Tutorial hour)
Skills acquired from the Course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill

Course Coordinator
(Its Handled by Computer Science Department)

BOS Chairman

SEC - ADVERTISING

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S3UCCS05	SEC	Theory	Y	Y	-	2	2

Learning Objectives

- ❖ To understand business, profession, organization, social responsibilities, business ethics
- ❖ To explore business forms, distinguish public and private sectors
- ❖ To comprehend industry location factors, analyse large-scale operation advantages.
- ❖ To familiarize with stock exchanges, understand business combinations.
- ❖ To understand trade associations and chambers of commerce in India

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Differentiate business types, evaluate business organization's importance, analyze ethical considerations in business.	PO1,PO5
CO2	Compare forms of business organizations, assess public and private sector advantages and disadvantages	PO2,PO5
CO3	Analyze industry location factors, evaluate advantages of large-scale operations, assess industrial estates and district industries centers.	PO4, PO5, PO6
CO4	Explain stock exchange functions and regulation, analyze business combinations' causes, types, and effects	PO5,PO8
CO5	Discuss trade associations and chambers of commerce functions and objectives, evaluate their significance in promoting trade and commerce in India	PO2,PO5, PO6

SEC - ADVERTISING

Unit	Details	No. of Hours
I	Origin and Meaning of Advertising – Definition – Characteristics.	6
II	Recent trends in Advertising of a Product.	6
III	Advertising and Promotion Mix - Factors.	6
IV	Functions of Advertising – Commercial Functions – Social Functions.	6
V	Advantages of Advertising Manufacturers – Whole Sellers – Consumers	6
	Total	30

Text Books

- ❖ Advertising and Salesmanship- P.Saravanel, Margham Publications, Chennai. 2012

Reference books

- ❖ Marketing – Rajan Nair, Sultan Chand & Sons, New Delhi 2010
- ❖ Marketing Management- Sherlakhar, S.A. 1986
- ❖ Marketing Management –V.S.Ramasamy and S.Namakumari Macmillan 2002

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	2
CO3	3	2	3	2	3	2	2	2	2	3
CO4	3	2	3	2	2	2	2	2	2	3
CO5	3	2	3	2	2	2	2	2	3	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	2	3	2
CO2	2	3	2	2	2
CO3	2	3	2	3	3
CO4	2	3	2	2	2
CO5	2	3	2	2	2
Weightage	10	15	10	12	11
Weighted percentage of Course Contribution to Pos	3	2	2	2.4	2.2

Course Coordinator**BOS Chairman**

SEC - SERVICE MARKETING

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S3UCCS06	SEC	Theory	Y	Y	-	2	2

Learning Objectives

- ❖ To know the service concept, its evolution and growth.
- ❖ To understand marketing mix in service marketing and its effective management.
- ❖ To know the service marketing techniques applied in various sectors.
- ❖ To emphasises the distinctive aspects of service marketing.
- ❖ To Visualize the different service marketing strategies.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Understand the Concept of Services and intangible products	PO1,PO3,PO4
CO2	Discuss the relevance of the services Industry to Industry	PO3
CO3	Examine the Characteristics of the Services industry and the modus operandi	PO4, PO5,PO6
CO4	Analyse the role and relevance of Quality in Services	PO5,PO8
CO5	Critically Visualize future changes in the Services Industry	PO1,PO2,PO4

SEC - SERVICE MARKETING

Unit	Details	No. of Hours
I	Introduction to Services - Service Marketing - Meaning and Definition- Nature and Scope Characteristics - Challenges and issues of service marketing- Service marketing in India - Classifications of services	6
II	Marketing Mix in Service Marketing: The Seven Ps: Product Decision, Pricing, Strategies and Tactics, Promotion of Service additional dimension in Services Marketing People, Physical Evidence and Process.	6
III	Positioning of services - Designing service delivery System - Pricing of services objectives methods -Services on retail sector Service Level Agreements (SLA) - Service marketing triangle.	6
IV	Managing service operations- Participants in services- Employees and customer's role in service delivery- Mass production and delivery- Importance of quality in services - Delivering Quality Service.	6
V	Service Marketing Strategies for health - Hospitality - Tourism - Financial & Information technique Services - Applying technology to service settings - e-services.	6
	Total	30

Text Books

- ❖ S.M. Jha, Services marketing, Himalaya Publishers, India 2022
- ❖ Baron, Services Marketing, Second Edition. Palgrave Macmillan 2003

Reference Books

- ❖ Dr. B. Balaji, Services Marketing and Management, S. Chand & Co, New Delhi.2002
- ❖ Dr. L. Natarajan Services Marketing, Margham Publications, Chennai. 2013
- ❖ Thakur G.S. Sandhu supreet& Dogra Babzan, Services marketing, kalyanni Publishers, Ludhianna 2013
- ❖ Zeithaml Valerie A, & Bitner Mary Jo., Gremler Dwayne D., Pandit Ajay; Services Marketing, McGraw Hill. 2018
- ❖ Wirtz Jochen, Lovelock Christopher H, Chatterjee Jayanta.: Services Marketing, 8e Edition, Pearson.2017

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	2
CO3	3	2	3	2	3	2	2	2	2	3
CO4	3	2	3	2	2	2	2	2	2	3
CO5	3	2	3	2	2	2	2	2	3	2

Mapping with Programme: Specific Outcomes:

CO1	2	3	2	3	2
CO2	2	3	2	2	2
CO3	2	3	2	3	3
CO4	2	3	2	2	2
CO5	2	3	2	2	2
Weightage	10	15	10	12	11
Weighted percentage of Course Contribution to Pos	3	2	2	2.4	2.2

Course Coordinator

BOS Chairman

CORE VII – CORPORATE ACCOUNTING - II

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S4UCC06	Core	Theory	Y	Y	-	5	5

Learning Objectives

- ❖ To know the types of Amalgamation, Internal and external Reconstruction
- ❖ To enable the students the procedure of accounting for the personal investments in shares, debentures, etc.,
- ❖ To know Final statements of banking companies
- ❖ To understand the accounting treatment of Insurance company accounts.
- ❖ To understand the procedure for preparation of consolidated Balance sheet

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Understand the accounting treatment of amalgamation, Internal and external reconstruction	PO2,PO3
CO2	The student will be able to know the importance of accounting standards and learn a few standards that are related to the syllabus and develop the ability to account for the personal investments	PO4,PO6, PO10
CO3	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.	PO3,PO4, PO6
CO4	Synthesize and prepare final accounts of Insurance companies in the prescribed format	PO1,PO4,PO8
CO5	Give the consolidated accounts of holding companies	PO2,PO3, PO6

CORE VII – CORPORATE ACCOUNTING - II

Unit	Details	No. of Hours
I	Amalgamation: Amalgamation as per AS-14 Absorption and external reconstruction Amalgamation types. Accounting methods for amalgamation Computation of purchase consideration. #Power point Presentation on Purchase Consideration	15
II	Investment Accounting: Meaning - Need for separate Investment Accounts – Classification of Scrips – Ex – Interest, Cum – Interest – Problems on Investment in Debentures and shares – Treatment of Bonus shares and Rights shares (Theory Only)	15
III	Banking company accounts: Banking company accounts - Legal Requirements for Preparation of Profit And Loss Account Guidelines for profit and loss account Balance sheet format as per Form A (New Format) Non-performing assets.	15
IV	Insurance company accounts: Accounts of Insurance Companies Life Fire Marine - Legal Requirements for Preparation of Profit And Loss Account Balance sheet format as per Form A (New Format)	15
V	Holding Company accounts: Accounts of Holding Companies Definition Capital profit-Minority interest - Revenue profit-Capital reserve Goodwill - Unrealised profit. (Excluding intercompany holdings) #Report Writing on Capital Profit	15
	Total	75
PROBLEMS 80% & THEORY 20%		
#Power Point Presentation, Report Writing are related to the above topics and training are to be considered for Internal Exam Only.		

Text Books

- ❖ S. P. Jain and K. L. Narang, Financial Accounting- I(2020), Kalyani Publishers, New Delhi.
- ❖ T.S.Reddy, A.Murthy(2022), Corporate Accounting- Margham Publication, Chennai..
- ❖ M.C.Shukla and Grewal, “Advanced Accounts”, volume II(2023), S.Chand and Sons, New Delhi.
- ❖ T.S.Reddy and A.Murthy(2022), Corporate accounting II, Margham Publi, Chennai.
- ❖ R.L. Gupta and V.K. Gupta, “Advance Accounting(2024)”, Sultan Chand, New Delhi

Reference books

- ❖ M.C.Shukla(2023), Advanced Accounting , Vol I, S.Chand, New Delhi..
- ❖ Anil kumar, Rajesh kumar(2021), **Corporate accounting I**, Himalaya Publishing

House, Mumbai.

- ❖ Prasanth Athma(2023), Corporate accounting I, Himalaya Publishing House, Mumbai.
- ❖ Prof. Mukeshbramhbutt, Devi(2020), Corporate accounting I, Ahilya Publication, MP..
- ❖ B.Raman(2021), Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.

Web Resources

- ❖ <https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126>
- ❖ <https://www.slideshare.net/debchat123/accounts-of-banking-companies>
- ❖ <https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	2	2	3	2	3	2
CO2	3	2	3	2	3	2	3	2	2	3
CO3	3	2	3	2	3	2	3	2	2	2
CO4	3	2	3	2	2	2	3	2	2	2
CO5	3	3	3	2	2	2	3	2	2	2

Mapping with Programme: Specific Outcomes:

CO1	3	2	2	3	2
CO2	3	2	2	3	2
CO3	3	2	2	2	2
CO4	3	2	2	2	2
CO5	3	2	2	2	2
Weightage	15	10	10	12	10
Weighted percentage of Course Contribution to Pos	3	2	2	2.4	2

Course Coordinator

BOS Chairman

CORE VI – COMPANY LAW

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S4UCC07	Core	Theory	Y	Y	-	5	5

Learning Objectives

- ❖ To acquaint the provisions of Companies Act
- ❖ To apply the practical knowledge of establishing and formation of a company.
- ❖ To analyse the provisions of the company relating to raising of finance.
- ❖ To familiarize various documents involved in formation and management of a company.
- ❖ To expose the statutory provisions relating to the management of a company.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Outline the legal provisions relevant to the formation and management of a company	PO1,PO3,PO4
CO2	Identify the relevant documents necessary for the incorporation of a company	PO1,PO2,PO4
CO3	Comprehend the legal and procedural aspects relating to raising and distribution of funds	PO4,PO5,PO6
CO4	Differentiate the statutory provisions involving the roles and responsibilities of Key Managerial Personnel of a company	PO4,PO7,PO8
CO5	Assessing the types and requisites of meeting and resolution of a company	PO7,PO8

CORE VI – COMPANY LAW

Unit	Details	No. of Hours
I	Introduction : Company – Definition – Characteristics- Lifting of Corporate Veil – Company types – Members – Promoter – Financial year – Company Free Reserves.	15
II	Company Formation Company Formation – Definition – Legal Requirements – Business Commencement – Incorporation of Company Process – Memorandum of Association and its Alteration – Articles – Entrenchment Provisions. #Powerpoint Presentation on Incorporation of Company Process	15
III	Finance Raising Capital Concept - Share capital Kinds – Nature of Shares – Application – Allotment – Transfer and Transmission of shares – Sweat Equity Capital issues – ESOP – ESPP – RSU – Bonus shares – Debentures – Nature and Classes of Debenture – Deposits – Definition – Exempted deposit, Return of Deposit and Allied Regulatory Deposit.	15
IV	Management and CSR Appointment of Directors – Removal – Roles – Responsibilities – Directors Classification – Women Directors – Independent Director – Additional Director – Number of Directorship and Director Identify Number – Corporate Social Responsibility – Act – Amendments - CSR Expenditure – Penal Provisions – Trends in CSR and sustainable Development Goals..	15
V	Meeting and Resolutions Meeting – Definition – Types – Requisites – Committee and board meeting – Shareholder’s meeting – Statutory meeting – Annual General Meeting – EGM – Creditors Meeting – Resolutions – types – Registers – Returns – Independent Directors and Corporate Governance – Auditor’s Responsibility and NFRA – Data Protection and Companies. #Powerpoint Presentation on Committee and Board meeting	15
	Total	75
#Power Point Presentation is related to the above topics and training are to be considered for Internal Exam Only		

Text Books

- ❖ N.D Kapoor(2023), Business Law, Sultan Chand and sons, Chennai. .
- ❖ Shusma Aurora(2022), Business Law, Taxmann, New Delhi.

- ❖ R.S.N.Pillai(2022), Business Law, S.Chand, New Delhi.
- ❖ M.V.Dhandapani(2021), Business Law, Sultan Chand and sons, Chennai.
- ❖ M.C.Kuchal(2022), Business Law, Vikas Publication, Noida.

Reference books

- ❖ Gaffoor and Thothadri(2021), Company law, Vijay Nichole Imprints limited, Chennai.,
- ❖ Kavya and Vidhyasagar(20023), Business Law, Nithya Publication, Bhopal..
- ❖ M.R.Sreenivasan(2022), Business Law, Margham Publication, Chennai..
- ❖ S.D.Geet(2020), Business Law, Nirali Prakshan Publication, Pune.
- ❖ Preethi Agarwal(2022), Business Law, CA Foundation Study Material.

Web Resources

- ❖ <https://www.mca.gov.in/content/mca/global.en/acts-rules/companies-act/companies-act-2013.html>
- ❖ <https://vakilsearch.com/blog/explain-procedure-formation-company>
- ❖ <https://www.investopedia.com/terms/w/windingup.asp>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	3	3	2	3	3	2
CO2	3	2	3	2	3	3	2	3	2	2
CO3	3	2	3	2	3	3	2	3	2	3
CO4	3	2	3	2	3	3	2	3	2	3
CO5	3	2	3	2	3	3	2	3	3	2

Mapping with Programme: Specific Outcomes:

CO1	3	2	2	3	2
CO2	3	2	2	2	2
CO3	3	2	2	3	3
CO4	3	2	2	2	3
CO5	3	2	2	3	2
Weightage	15	10	10	13	12
Weighted percentage of Course Contribution to Pos	3	2	2	2.6	2.4

Course Coordinator

BOS Chairman

ELECTIVE IV –RELATIONAL DATABASE MANAGEMENT SYSTEM

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S4UCSA01	ELECTIVE	Theory	Y	Y	-	3	3

Learning Objectives

- ❖ Gain a good understanding of the architecture and functioning of Database Management Systems
- ❖ Understand the use of Structured Query Language (SQL) and its syntax.
- ❖ Understand the need of transaction processing and learn techniques for
- ❖ controlling the consequences of concurrent data access.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Describe basic concepts of database system	PO1,PO3,PO4
CO2	Design a Data model and Schemas in RDBMS	PO1,PO2,PO4
CO3	Competent in use of SQL	PO4,PO5,PO6
CO4	Analyse functional dependencies for designing robust Database	PO4,PO7,PO8

ELECTIVE IV –RELATIONAL DATABASE MANAGEMENT SYSTEM

Unit	Details	No. of Hours
I	Introduction to DBMS– Data and Information - Database – Database Management System – Objectives- Advantages – Components - Architecture. ER Model: Building blocks of ER Diagram –	9
II	Relationship Degree – Classification – ER diagram to Tables – ISA relationship – Constraints –Aggregation and Composition – Advantages Structure of Relational Database. Introduction to Relational Database Design - Objectives – Tools –Redundancy and Data Anomaly	9
III	– Functional Dependency - Normalization – 1NF – 2NF – 3NF – BCNF. Transaction Processing – Database Security.	9

IV	Introduction to SQL: Data Definition Commands – Data Manipulation Commands – SELECT Queries – Additional Data Definition Commands – Additional SELECT Query Keywords – Joining Database Tables. Advanced SQL: Relational SET Operators: UNION – UNION ALL – INTERSECT - MINUS.	9
V	SQL Join Operators: Cross Join – Natural Join – Join USING Clause – JOIN ON Clause – Outer Join. Sub Queries and Correlated Queries: WHERE – IN – HAVING – ANY and ALL – FROM. SQL Functions: Date and Time Function – Numeric Function – String Function – Conversion Function	9
	Total	45

Text Books

- ❖ S. Sumathi, S. Esakkirajan, “Fundamentals of Relational Database Management System”, Springer International Edition 2007.

Reference books

- ❖ Abraham Silberchatz, Henry F. Korth, S. Sudarshan, “Database System Concepts”, McGrawHill 2019, 7th Edition.
- ❖ Alexis Leon & Mathews Leon, “Fundamentals of DBMS”, Vijay Nicole Publications 2014, 2nd Edition.

Web Resources

- ❖ <https://nptel.ac.in/courses/106106093/>
- ❖ <https://nptel.ac.in/courses/106106095/>
- ❖ NPTEL & MOOC courses titled Relational Database Management Systems

Course Coordinator

BOS Chairman

(Its Handled by Computer Department)

ELECTIVE IV – INTRODUCTION TO DATA SCIENCE

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S4UCSA02	ELECTIVE	Theory	Y	Y	-	3	3

Learning Objectives

- ❖ To introduce the concepts, techniques and tools in Data Science
- ❖ To understand the various facets of data science practice, including data collection and integration, exploratory data analysis, predictive modelling, descriptive modelling and effective communication.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	To describe what Data Science is, what Statistical Inference means, identify probability distributions, fit a model to data and use tools for basic analysis and communication	PO1,PO3,PO4
CO2	To describe what Data Science is, what Statistical Inference means, identify probability distributions, fit a model to data and use tools for basic analysis and communication	PO1,PO2,PO4
CO3	To describe what Data Science is, what Statistical Inference means, identify probability distributions, fit a model to data and use tools for basic analysis and communication	PO4,PO5,PO6
CO4	To describe what Data Science is, what Statistical Inference means, identify probability distributions, fit a model to data and use tools for basic analysis and communication	PO4,PO7,PO8
CO5	To describe what Data Science is, what Statistical Inference means, identify probability distributions, fit a model to data and use tools for basic analysis and communication	PO5,PO6,PO8

ELECTIVE IV – INTRODUCTION TO DATA SCIENCE

Unit	Details	No. of Hours
I	Introduction: Benefits and uses – Facets of data – Data science process – Big data ecosystem and data science	9
II	The Data science process: Overview – research goals - retrieving data - transformation – Exploratory Data Analysis – Model building - Data Visualization	9
III	Algorithms: Machine learning algorithms – Modelling process – Types – Supervised – Unsupervised - Semi-supervised	9
IV	Introduction to Hadoop: Hadoop framework – Spark – replacing Map Reduce– NOSQL – ACID – CAP – BASE – types	9
V	Case Study: Prediction of Disease - Setting research goals - Data retrieval – preparation - exploration - Disease profiling - presentation and Automation	9
	Total	45

Text Books

- ❖ Davy Cielen, Arno D. B. Meysman, Mohamed Ali, “Introducing Data Science”, manning publications 2016
- ❖ Roger Peng, “The Art of Data Science”, lulu.com 2016.
- ❖ MurtazaHaider, “Getting Started with Data Science – Making Sense of Data with Analytics”, IBM press, E-book.

Reference books

- ❖ Davy Cielen, Arno D.B. Meysman, Mohamed Ali, “Introducing Data Science: Big Data, Machine Learning, and More, Using Python Tools”, Dreamtech Press 2016.
- ❖ Annalyn Ng, Kenneth Soo, “Numsense! Data Science for the Layman: No Math Added”, 2015, 1st Edition.
- ❖ Cathy O'Neil, Rachel Schutt, “Doing Data Science Straight Talk from the Frontline”, O'Reilly Media 2013.
- ❖ Lillian Pierson, “Data Science for Dummies”, 2015 II Edition

Course Coordinator**BOS Chairman****(Its Handled by Computer Department)**

SEC – V - INDIAN FINANCIAL SERVICES

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S4UCCS07	SEC	Theory	Y	Y	-	2	2

Learning Objectives

- ❖ To know the concept and functions of marketing
- ❖ To understand the importance of market segmentation
- ❖ To examine the stages of new product development
- ❖ To familiarize various documents involved in formation and management of a company.
- ❖ To analyse the global market environment

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Develop an understanding on the role and importance of marketing	PO1,PO3,PO4
CO2	Apply the 4P's of Marketing in their venture	PO1,PO2,PO4
CO3	Identify the factors determining pricing	PO4,PO5,PO6
CO4	Use the different Channels of distribution of industrial goods	PO4,PO7,PO8
CO5	Understand the concept of E-Marketing and E-Tailing	PO7,PO8

SEC – V - INDIAN FINANCIAL SERVICES

Unit	Details	No. of Hours
I	Indian Financial Services – Introduction – Concept – Objectives – Functions	6
II	Merchant Banking – Definition – Functions	6
III	Factoring – Types of Factoring	6
IV	Mutual Funds – Operations	6
V	Credit Rating – Credit Rating Agencies	6
	Total	30

Reference books

- ❖ Financial Services: Dr.S.Gurusamy, Vijay Nicole Imprints Private Limited, Chennai 2004
- ❖ Financial Marketing &: E.Gordan & K.Natarajan, Himalaya Services: Publishing House, Mumbai. 2009

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	2
CO3	3	2	3	2	3	2	2	2	2	3
CO4	3	2	3	2	2	2	2	2	2	3
CO5	3	2	3	2	2	2	2	2	3	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	2	3	2
CO2	2	3	2	2	2
CO3	2	3	2	3	3
CO4	2	3	2	2	2
CO5	2	3	2	2	2
Weightage	10	15	10	12	11
Weighted percentage of Course Contribution To Pos	3	2	2	2.4	2.2

Course Coordinator

BOS Chairman

SEC- II – COMMERCE PRACTICAL

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S4UCCSP01	SEC	Practical	-	Y	Y	2	2

Learning Objectives

- ❖ To understand the fundamentals of concepts and applications in Indian Accounting Standards.
- ❖ To grasp the practical knowledge in Advertising.
- ❖ To train them in secretarial practices like preparation of agenda and minutes for company meetings.
- ❖ To provide practical knowledge to fill forms like insurance, bank, loan, application, membership form, income tax return forms etc.
- ❖ To Explore in share market applications

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Remember and recall the various concepts of Indian Accounting Standards and its compliances.	PO1,PO4
CO2	Demonstrate a practical model of advertisement for new products	PO4,PO9
CO3	Analyse the previous Agenda and minutes of meetings and explore in preparation of agendas for the new meetings the company.	PO4,PO5
CO4	Applying the rules in filling the applications forms for banking transactions.	PO3,PO5
CO5	Evaluate the share markets applications and trained in opening the DEMAT Accounts.	PO3,PO5

SEC- II – COMMERCE PRACTICAL

Unit	Details	No. of Hours
I	UNIT-I: ACCOUNTING STANDARD PRACTICE: Concept and its application. a. Accounting standard I b. Accounting standard II c. Accounting standard III	6
II	UNIT-II: ADVERTISING PRACTICE: Preparation of an advertisement copy, collection of advertisement in dailies and journals, critically evaluating the advertisement copy.	6
III	UNIT-III: SECRETARIAL PRACTICE: Preparation of Agenda and minutes of meetings-both general body and board of directors. (students are asked to write agenda and minutes of their own and should not use printed format).	6
IV	UNIT-IV: BANKING PRACTICES: 1. Drawing, Endorsing and crossing of cheques filling up of pay in slips demand draft application and preparation of demand drafts. 2. Application for Opening Bank Account - Saving Account & Current Account.	6
V	UNIT-V: SHARE MARKET APPLICATION 1. Application for PAN (Permanent Account Number) Application for Opening DEMAT Account	6
	Total	30

Web Resources

- ❖ <https://kanchiuniv.ac.in/coursematerials/T5MM1servicesmarketing.pdf>
- ❖ https://sde.uoc.ac.in/sites/default/files/sde_videos/SLM-MCom-service%20marketing.pdf
- ❖ <https://www.enotesmba.com/2012/06/service-marketing-and-service-marketing.html>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	2	2	2	2	2	2
CO2	3	2	3	2	2	2	2	2	2	2
CO3	3	2	3	2	2	2	2	2	2	2
CO4	3	2	3	2	2	2	2	2	2	2
CO5	3	2	3	2	2	2	2	2	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	2	2	2
CO2	2	2	2	2	2
CO3	2	2	2	2	2
CO4	2	2	2	2	2
CO5	2	2	2	2	2
Weightage	10	10	10	10	10
Weighted percentage of Course Contribution to Pos	2	2	2	2	2

Course Coordinator**BOS Chairman**

CORE – COST ACCOUNTING I

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S5UCC08	Core	Theory	Y	Y	-	5	4

Learning Objectives

- ❖ To understand the various concepts and elements of cost accounting.
- ❖ To gain knowledge regarding valuation methods of material.
- ❖ To familiarize with the different methods of calculating labour cost and the apportionment of Overheads.
- ❖ To preparation of accounts under overheads.
- ❖ To prepare process costing.

Course Outcomes	
Course Outcomes	On completion of this course, students will able to
CO1	Understand the methods of cost accounting and cost sheet.
CO2	Analyse the various methods of material issue and material control.
CO3	Apply different methods of wage payment system and Infer the concept of operating cost and Reconciliation statements.
CO4	Explain the absorption of overhead among depreciation.
CO5	Explain about process costing and compute the cost of each process for finished product.

CORE – COST ACCOUNTING I

Unit	Details	No. of Hours
I	Cost Concept and Cost Sheet: Cost Accounting – Meaning – Definition – Nature and Scope – Concept and Classifications – Costing an aid to Management – Difference between Cost and Financial Accounting – Types and methods of Cost – Elements of Cost - Preparation of Cost Sheets.	15
II	Material Control and Issue: Material Control: Meaning and Objectives –Essentials of Material Control - Purchase Control – Centralized and Decentralized Purchasing – Procedure and Documentation involved in Purchasing – Advantages and Disadvantages. Stores Control – Stock Level - EOQ – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.	15
III	Labor Costing: Labor: System of Wage Payment – Idle time – Control over idle time – Labor turnover – Methods of Remuneration and Incentive system – Time rate System – Piece rate System – Halsey Plan – Rowan Plan. Operating Costing and Reconciliation statements. Meaning – Features – Cost unit in Operating Costing – Transport Costing only – Reconciliation of cost and Financial statements – Need – Reasons for disagreement in profit – procedure of Reconciliation.	15
IV	Overheads: Classification of Overheads – Allocation of Overheads and Absorption of Overheads – Primary Distribution - Secondary Distribution – Overhead Rates – Computation of Machine Hour Rate.	15
V	Process Costing: Meaning – Features – Advantages and Disadvantages – Difference between Process costing and Job Costing – Process Losses, Wastage, Scrap, Normal Process loss – Abnormal loss, Abnormal Gain. (Excluding inter process Profits and equivalent production.)	15
	Total	75
THEORY 20% & PROBLEMS 80%		

Text books

- ❖ Jain S.P. and Narang K.L, (2020) Cost Accounting. Kalyani Publishers, New Delhi.
- ❖ Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
- ❖ Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
- ❖ T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
- ❖ S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi

Reference books

- ❖ Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
- ❖ Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
- ❖ V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
- ❖ Murthy A & GurusamyS, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.
- ❖ Prasad. N.K and Prasad. V.K, Cost Accounting, Book Syndicate, Kolkata.

Web Resources

- ❖ <https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-costaccounting.html>
- ❖ <https://www.accountingtools.com/articles/what-is-material-costing.html>
- ❖ <https://www.freshbooks.com/hub/accounting/overhead-cost>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	2	2	2	2	2	1	2
CO2	3	2	3	3	3	2	2	1	1	2
CO3	3	2	3	3	3	2	2	2	1	2
CO4	3	2	3	2	3	2	1	2	1	2
CO5	3	2	3	3	3	3	2	2	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	1	2	3	1
CO2	2	2	3	3	1
CO3	2	3	2	3	1
CO4	2	2	2	3	1
CO5	2	3	3	3	2
Weightage	10	11	12	15	6
Weighted percentage of Course Contribution to Pos	2	2.2	2.4	3	1.2

Course Co-ordinator**BOS Chairman**

CORE – BANKING LAW AND PRACTICE

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S5UCC09	Core –X	Theory	Y	Y	-	5	4

Learning Objectives

- ❖ To understand the structure, functions, and development of the Indian banking system and banking regulations.
- ❖ To explain the functions and roles of RBI.
- ❖ To apply banking practices relating to accounts, deposits, loans, KYC norms, and lending procedures.
- ❖ To Interpret the legal provisions of the Negotiable Instruments Act, including cheque crossing, endorsements, and banker protection..
- ❖ To Evaluate digital banking services, electronic payment systems, and security measures for safe and efficient banking transactions.

Course Outcomes	
Course Outcomes	On completion of this course, students will able to
CO1	Explain the evolution of banking, structure of the Indian banking system, functions of commercial banks, central banking concepts, and the role of banks in economic development.
CO2	Analyze the functions and regulatory role of RBI, the operations of SBI, cooperative banks, correspondent banking, trade financing, and Non-Banking Financial Companies (NBFCs).
CO3	Apply the procedures for opening and operating different types of bank accounts, comply with KYC norms, and evaluate the principles and forms of bank lending.
CO4	Apply the provisions of the Negotiable Instruments Act relating to negotiable instruments, cheque crossing, endorsements, dishonour of cheques, and the statutory protection available to paying and collecting bankers.
CO5	Evaluate digital banking services, electronic payment systems (NEFT, RTGS, IMPS, UPI, and Digital Currency), and recommend appropriate security practices for safe and efficient digital banking transactions.

CORE – BANKING LAW AND PRACTICE

Unit	Details	No. of Hours
I	Introduction to Banking System: Introduction to Bank and Banking - Evaluation of banking - Banking System - Unit Banking, Branch Banking, Group Banking, Chain Banking, Payment Banking, Corresponding Banking, Cooperative Banking, Rural Banking, Commercial Banking, E-Banking - Central Bank - Needs and Functions – RBI – Origin, Objectives and Functions.	15
II	Types of bank Commercial Bank – Origin and Development, Function – SBI, Origin , Function – Cooperative banks- origin and development, types, principles – RRB - Origin and Development – NBFC - RBI Regulations.	15
III	Bank Deposits and credits: Types of Accounts- Opening of Savings bank accounts – Fixed Deposit Account- FDR - Steps in opening Account - Saving vs Current Account- Passbook-Bank Customer Relationship-Special Types of Customer – KYC norms. Bank Lending –Lending Sources - Bank Lending Principles-Forms of lending- securities of lending-Factors influencing bank lending.	15
IV	Negotiable Instruments Act: Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques– Concept - Objectives – Types of Crossing - Consequences of Non-Crossing - Dishonoring of Cheques. Endorsement: Meaning - Significance - Kinds of Endorsements - Effect of endorsement-Rules regarding Endorsement; Collecting bankers-Statutory protection under section 85 - Refusal of cheques Payment; Payment Banker Statutory protection under section 131.	15
V	Digital Banking: Meaning- Services - e-banking and financial services- Initiatives Opportunities - Internet banking Vs Traditional Banking Mobile banking– Anywhere Banking-Any Time Banking- Electronic Mobile Wallets; ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.	15
	Total	75

Text books

- ❖ Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai
- ❖ Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi
- ❖ Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata
- ❖ Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi
- ❖ K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S
- ❖ Chand publication, New Delhi

Reference books

- ❖ B. Santhanam, Banking & Financial System, Margam Publication, Chennai
- ❖ KataitSanjay, Banking Theory and Practice, Lambert Academic Publishing
- ❖ Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
- ❖ William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
- ❖ NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London

Web Resources

- ❖ <https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html>
- ❖ <https://vakilsearch.com/blog/explain-procedure-formation-company/>
- ❖ <https://www.investopedia.com/terms/w/windingup.asp>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	3	2	3	3	2	3	2
CO2	3	2	2	3	2	3	2	2	3	2
CO3	3	3	2	3	2	3	3	2	3	2
CO4	3	2	2	3	2	3	2	2	3	2
CO5	3	3	2	3	2	3	3	2	3	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	3
CO2	3	3	3	2	3
CO3	3	3	2	2	3
CO4	3	2	3	2	3
CO5	3	2	2	2	3
Weightage	15	13	12	10	15
Weighted percentage of Course Contribution to POs	3	2.6	2.4	2	3

Course Co-ordinator

BOS Chairman

CORE – INCOME TAX LAW AND PRACTICE I

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S5UCC10	Core	Theory	Y	Y	-	5	4

Learning Objectives

- ❖ To understand the fundamental concepts of income tax, including residential status, scope of total income, and exempted incomes.
- ❖ To determine the residential status of different assessees and analyze its impact on tax liability.
- ❖ To Apply the provisions relating to the computation of income from salary, business or profession, house property, and capital gains.
- ❖ To Compute taxable income by applying relevant deductions, exemptions, depreciation provisions, and capital gains rules.
- ❖ To Develop analytical and problem-solving skills in income tax computation for individuals and other taxable entities.

Course Outcomes	
Course Outcomes	On completion of this course, students will able to
CO1	Explain the basic concepts of income tax, including assessment year, previous year, person, assessee, residential status, scope of total income, and exempted incomes under Section 10.
CO2	Determine the residential status of individuals, Hindu Undivided Families (HUFs), and companies, and assess its impact on tax liability.
CO3	Compute taxable income under the heads Salary and Profits and Gains from Business or Profession , incorporating allowances, perquisites, provident fund, gratuity, pension, depreciation, and allowable deductions.
CO4	Calculate income from House Property by determining annual value, gross annual value, net annual value, and deductions applicable to self-occupied and let-out properties.
CO5	Compute Capital Gains by applying the provisions relating to short-term and long-term capital assets, cost of acquisition, indexation, exemptions under Sections 54, 54B, 54D, 54EC, 54F, and 54GA , and prepare income tax computations for practical situations.

CORE – INCOME TAX LAW AND PRACTICE - I

Unit	Details	No. of Hours
I	Introduction to Income Tax Meaning of Tax – History - Features of Income Tax – Cannon of taxation - Meaning of Income – Define Person - Assessment Year - Previous Year - Assesses - Basis of charge: Residential Status Scope of Total Income - Types of Incomes - Exempted Incomes u/s 10.	15
II	Residential Status Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.	15
III	Income from Salary Computation of Salary Income Features of Salary Allowances Types of Allowances Perquisites Kinds of Perquisites Profit in lieu of salary Types of Provident Fund Gratuity - Pension - Commutation of Pension - Deductions u/s 16. Profits and Gains from Business or Profession Income from Business or Profession Allowable Expenses Not Allowable Expenses -General Deductions - Provisions Relating to Depreciation - Computation of Income from Business or Profession	15
IV	Income from House Property: Basis of Charge - Annual Value - Gross Annual Value, Net Annual Value of Let-out Property, Self-Occupied Property - Amenities.	15
V	Income under the head Capital Gains Capital Gains: Short-term and Long-term capital gains Capital Assets Transfer of capital assets Transactions not regarded as transfer Deemed capital gain Computation of capital gain - Cost of Acquisition - Cost of Improvement - Indexation of cost - Capital gains under different circumstances - Exempted capital gain Section 54 , 54B, 54D, 54EC, 54F, 54GA.	15
	Total	75
	Theory 20% and Problem 80%	

Text books

- ❖ V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
- ❖ T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
- ❖ DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
- ❖ H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
- ❖ T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

Reference books

- ❖ Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd.Chennai
- ❖ Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi.
- ❖ Vinod K. Singhania, Students Guide to Income Tax.,U.K.Bharghava Taxman.
- ❖ Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.

Web Resources

- ❖ <https://cleartax.in/s/residential-status/>
- ❖ <https://www.legalraasta.com/itr/income-from-salary/>
- ❖ <https://taxguru.in/income-tax/income-house-properties.html>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	2	3	3	2	2	3	2	2
CO2	3	2	2	3	2	2	2	3	3	2
CO3	3	2	2	3	3	2	2	3	2	2
CO4	3	3	2	3	2	2	2	3	3	2
CO5	3	3	2	3	3	2	2	3	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	3	2
CO2	3	3	2	3	2
CO3	3	3	2	3	2
CO4	3	3	2	3	2
CO5	3	3	2	3	2
Weightage	15	15	10	15	10
Weighted percentage of Course Contribution to Pos	3	3	2	3	2

Course Co- ordinator

BOS Chairman

CORE – PROJECT VIVA-VOCE

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S5UCCPR01	Core	Practical	Y	-	Y	5	4

Learning Objectives

- ❖ To Give Idea about Research Project
- ❖ To identify the research problem
- ❖ To review Literature
- ❖ To give knowledge on Data Collection and Analysis
- ❖ To Learn Project Preparation

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Gain knowledge about Research Project	PO1, PO2, PO3
CO2	Increase knowledge on research problem	PO2, PO3, PO4
CO3	Improve practice in review of literature	PO4, PO5, PO6
CO4	Gain knowledge on Data Collection and Analysis	PO6, PO7, PO8
CO5	Be Proficient in Project Preparation	PO8, PO9, PO10

GUIDELINES:

1. A Guide has been allotted to group project with 3 to 5 students each by the HoD's. Student can select any topic in discussion with the supervisor. Students should maintain a work diary where in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva-voce.
2. A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below.

First Review	10 Marks
Second Review	10 Marks
Work Diary	5 Marks
Total	25 Marks

3. **End Semester Examination:** The evaluation for the end semester examination should be as per the norms Given below:

Record Work	60 Marks
Viva-Voce and Presentations	15 Marks
External	75 Marks
Internal	25 Marks
Total	100 Marks

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	2	2	3	3	2	3	2
CO2	3	3	3	2	3	2	3	2	3	2
CO3	3	3	3	2	2	3	3	2	3	2
CO4	3	3	3	2	3	2	3	2	3	2
CO5	3	3	3	2	2	3	3	2	3	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	3	3
CO2	3	3	2	3	3
CO3	3	3	2	3	3
CO4	3	3	2	3	3
CO5	3	3	2	3	3
Weightage	15	15	10	15	15
Weighted percentage of Course Contribution to Pos	3	3	2	3	3

Course Co-ordinator

BOS Chairman

CORE – AUDITING AND CORPORATE GOVERNANCE

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S5UCC11	Core	Theory	Y	Y	-	5	4

Learning Objectives

- ❖ To understand the concepts, objectives, scope, classifications, and significance of auditing in business and non-profit organizations.
- ❖ To apply audit procedures, documentation techniques, internal control systems, vouching, and verification of assets and liabilities.
- ❖ To examine the appointment, rights, duties, liabilities, and reporting responsibilities of company auditors.
- ❖ To analyze the principles and practices of corporate governance, ESG, corporate ethics, and governance reforms.
- ❖ To evaluate the role of Corporate Social Responsibility (CSR) in promoting sustainable and ethical business practices.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Explain the fundamental concepts, objectives, scope, classifications, advantages, and limitations of auditing in various types of organizations.	PO1, PO2, PO3
CO2	Apply audit planning, audit programmes, internal control systems, vouching, and verification procedures to assess the reliability of financial information.	PO2, PO4
CO3	Analyze the legal provisions relating to the appointment, removal, rights, duties, liabilities, and reporting responsibilities of company auditors, including recent trends in e-auditing and information systems auditing.	PO4, PO5, PO6
CO4	Evaluate corporate governance frameworks, governance reforms, ESG principles, corporate scandals, and the roles of directors and auditors in ensuring accountability and transparency.	PO6, PO7
CO5	Assess the significance of Corporate Social Responsibility (CSR), business ethics, corporate sustainability, and CSR provisions under the Companies Act, 2013.	PO8, PO10

CORE – AUDITING AND CORPORATE GOVERNANCE

Unit	Details	No. of Hours
I	Introduction to Auditing Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non-profit Organizations	15
II	Audit Procedures and Documentation Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation	15
III	Company Auditor Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor –Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools.	15
IV	Introduction to Corporate Governance Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors	15
V	Corporate Social Responsibility Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules	15
	Total	75

Text Books

- ❖ Dinkar Pagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi
- ❖ B. N. Tandon, S. Sudharsanam & S.Sundharabahu, Practical Auditing, S.Chand& Sons New Delhi.
- ❖ Dr.T.R. Sharma, Dr. Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Bhawan Publications, Agra
- ❖ ArunaJha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd,New Delhi.

Reference books

- ❖ Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing,
- ❖ Emerald Group Publishing Limited, Bingley
- ❖ Dr.T.R. Sharma, Auditing, Sahithya Bhawan Publications, Agra
- ❖ C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.
- ❖ Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai.

Web Resources

- ❖ <https://www.wallstreetmojo.com/audit-procedures/>
- ❖ <https://theinvestorsbook.com/company-auditor.html>
- ❖ <https://www.investopedia.com/terms/c/corp-social-responsibility.asp>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	3	2	2	2	3	2	3
CO2	3	2	2	3	2	2	2	3	2	3
CO3	3	2	3	3	2	2	2	3	2	3
CO4	3	2	2	2	3	2	2	3	2	3
CO5	3	3	3	2	3	2	3	2	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	2	2
CO2	3	2	2	2	2
CO3	3	3	2	2	2
CO4	3	2	2	2	3
CO5	3	3	2	2	3
Weightage	15	13	10	10	12
Weighted percentage of Course Contribution to Pos	3	2.6	2	2	2.4

Course Co-ordinator

BOS Chairman

ELECTIVE – FINANCIAL MANAGEMENT

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S5UCCE01	Elective	Theory	Y	Y	-	4	3

Learning Objectives

- ❖ To understand the scope, objectives, and functions of financial management and the significance of time value of money in financial decision-making.
- ❖ To apply capital budgeting techniques and cost of capital concepts for evaluating investment proposals.
- ❖ To analyze capital structure decisions, leverage, capitalization theories, and their impact on firm value.
- ❖ To evaluate working capital requirements and formulate strategies for effective cash, inventory, and credit management.
- ❖ To assess dividend policies and their influence on shareholder wealth and firm valuation.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Explain the concepts, objectives, scope, and functions of financial management, including profit maximization, wealth maximization, financial modeling, and time value of money.	PO1,PO5
CO2	Apply capital budgeting techniques and compute the cost of various sources of capital for investment decision-making.	PO2,PO5
CO3	Analyze capital structure theories, leverage, EBIT-EPS relationships, and capitalization concepts to determine an optimal financing mix.	PO4, PO5, PO6
CO4	Evaluate working capital requirements and apply techniques for managing cash, liquidity, inventory, and credit efficiently.	PO5,PO8
CO5	Assess dividend policies and valuation models to determine their impact on shareholder wealth and corporate value.	PO2,PO5, PO6

ELECTIVE – FINANCIAL MANAGEMENT

Unit	Details	No. of Hours
I	Financial Function (Theory Only) Financial Management - Scope Importance - Functions of finance evolution and objectives of financial management -Profit Maximization Vs Wealth Maximization -Financial modeling- Time value of money.	12
II	Capital Budgeting (Theory and Problem) Capital Budgeting -kinds and process of Capital Budgeting Methods of Capital Budgeting (Traditional and Modern methods only). Cost of Capital - Meaning Significance Classification of Cost - Computation of Cost of Capital: Cost of Debt, Preference, Equity, Retained Earnings and Weighted average Cost of Capital.	12
III	Capital Structure (Theory and Problem) Capital Structure -factors determining the Capital Structure Theories of Capital Structure: Net Income Approach- Net Operating Income Approach- Traditional Approach and MM Approach. Leverage analysis EBIT-EPS analysis - Capitalization - Theories of Capitalization.	12
IV	Working Capital Management (Theory and Problem) Working Capital Management Working capital cycle forecasting of working capital requirement factors determining the working capital requirements -Management of working capital Methods of estimating working capital requirements. Working capital policy and estimation of Net Working Capital - Cash and Liquidity management, Cash budget Credit management Inventory management – Sources of short-term working capital.	12
V	Dividend Policy (Theory and Problem) Dividend Policy Concept, types Determinants of dividend policy Advantages and Disadvantages of stable dividend policy Dividend policy and valuation of firms: Dividend models-Gordon model - Walter model and MM model.	12
	Total	60
	Theory 40% and Problem 60%	

Text Books

- ❖ R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
- ❖ M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.
- ❖ I.M. Pandey, Financial Management, Vikas Publications, Noida.
- ❖ Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.
- ❖ Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.

Reference books

- ❖ Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi.
- ❖ I.M. Pandey, Financial Management, Vikas Publishing, Noida.
- ❖ Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.
- ❖ A.Murthy, Financial Management, ,Margham Publications, Chennai.
- ❖ J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.

Web Resources

- ❖ <https://efinancemanagement.com/financial-management/types-of-financial-decisions>
- ❖ <https://efinancemanagement.com/dividend-decisions>
- ❖ <https://www.investopedia.com/terms/w/workingcapital.asp>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	2	2	2	3	2	3	2
CO2	3	3	3	2	2	2	3	2	3	2
CO3	3	3	3	2	3	3	3	2	2	2
CO4	3	3	2	2	2	3	3	2	2	2
CO5	3	3	2	2	3	3	2	2	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	3	2
CO2	3	3	2	3	2
CO3	3	3	2	2	2
CO4	3	3	2	2	2
CO5	3	3	2	2	2
Weightage	15	15	10	12	10
Weighted percentage of Course Contribution to Pos	3	3	2	2.4	2

Course Co-ordinator

BOS Chairman

ELECTIVE – PERSONAL SELLING

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S5UCCE02	Elective	Theory	Y	Y	-	4	3

Learning Objectives

- ❖ To Understand the concept of personal selling and related terms.
- ❖ To Know the catalytic role of sales person in the effective functioning of an organization.
- ❖ To familiarize the student with fundamentals of personal selling and the selling process.
- ❖ To explain the personal sale strategies and environmental factors that affect the personal sales.
- ❖ To Know the Preparation of Sales report – reports and documents.

Course Outcomes		
Course Outcomes	On completion of this course, students will able to	Programme Outcomes
CO1	Remember the concepts of sales management, personal selling and sales task.	PO1,PO5
CO2	Understand the personal sale strategies and environmental factors that affect the personal sales.	PO2,PO5
CO3	Explore the history of stages and process of Sales.	PO4, PO5, PO6
CO4	Analyse the effective techniques in developing and qualifying sales leads.	PO5,PO8
CO5	Apply the documentation procedures in preparation of sales report.	PO2,PO5, PO6

ELECTIVE – PERSONAL SELLING

Unit	Details	No. of Hours
I	INTRODUCTION Personal selling Meaning – Definition – Components – Nature – Functions – Personal selling and advertising.	12
II	Characteristics of Personal selling - Merits of Personal selling – Demerits of Personal selling – Methods of Personal selling – Essentials of effective selling.	12
III	Steps in selling process-important aspects of personal selling-changing face of personal selling-efficiency of personal selling in marketing mix-personal selling with respect to product strategy-personal selling and price decisions-personal selling and distribution-personal selling and product promotion.	12
IV	Types of salesman-qualities of a good salesman-collaborative selling-buying formula method-presentation and demonstration-handling of objections-closing the sale-post sale activities.	12
V	Sales report-reports and documents-sales manual-order book-cash memo-tour diary-daily and periodical reports-ethical aspects of selling.	12
	Total	60

Text Books

- Saravanel.p and Sumathi.S., Advertising and Salesmanship, Margham Publications, Chennai.
- S.A.Sherlaker R. Krishnamoorthy, Marketing Management Concepts and Cases, Himalaya Publishing House.

Reference books

- S.A. Sherlekar Marketing Management Himalaya Publishing House
- Dr. N.Rajan Nair, Sanjith R. Nair, Marketing, Sultan Chand and Sons
- K. Sundar, Essentials of Marketing, Vijay Nicoles Futrell Charles, Sales Management Behavior Practices and Cases, The Dryden

Web Resources

- ❖ <https://commercestudyguide.com/wp-content/uploads/2020/02/PERSONAL-SELLING-AND-SALESMANSHIP-PDF-NOTES.pdf>
- ❖ <https://www.economicdiscussion.net/marketing-management/personal-selling/32430>
- ❖ <https://www.rccmindore.com/wp-content/uploads/2015/06/Personal-Selling-and-Salesmanship-IVMgt.-191.pdf>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	2	2	2	3	2	3	2
CO2	3	3	3	2	2	2	3	2	3	2
CO3	3	3	3	2	3	3	3	2	2	2
CO4	3	3	2	2	2	3	3	2	2	2
CO5	3	3	2	2	3	3	2	2	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	2	3	2
CO2	3	3	2	3	2
CO3	3	3	2	2	2
CO4	3	3	2	2	2
CO5	3	3	2	2	2
Weightage	15	15	10	12	10
Weighted percentage of Course Contribution to Pos	3	3	2	2.4	2

Course Co-ordinator

BOS Chairman

ELECTIVE – SOFTWARE ENGINEERING AND UML LAB

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S5UCCEP06	Elective	Practical	Y	-	Y	4	3

Learning Objectives

- ❖ To introduce the software development life cycles
- ❖ To introduce concepts related to structured and objected oriented analysis & design co
- ❖ To provide an insight into UML and software testing techniques.

Course Outcomes	
Course Outcomes	On completion of this course, students will able to
CO1	The students should be able to specify software requirements, design the software using tools.
CO2	To write test cases using different testing techniques.

SOFTWARE ENGINEERING AND UML LAB

Unit	Details	No. of Hours
I	Introduction – Evolution – Software Development projects – Emergence of Software Engineering. Software Life cycle models – Waterfall model – Rapid Application Development – Agile Model –Spiral Model	12
II	Requirement Analysis and Specification – Gathering and Analysis – SRS – Formal System Specification	12
III	Software Design – Overview – Characteristics – Cohesion & Coupling – Layered design – Approaches Function Oriented Design – Structured Analysis – DFD – Structured Design – Detailed design	12
IV	Object Modeling using UML – OO concepts – UML – Diagrams – Use case, Class, Interaction, Activity, State Chart – Postscript	12
V	Coding & Testing – coding – Review – Documentation – Testing – Black-box, White-box, Integration, OO Testing, Smoke testing	12
	Total	60

Textbooks

- ❖ Rajib Mall, “Fundamentals of Software Engineering”, PHI 2018, 5th Edition
- ❖ Roger S. Pressman, “Software Engineering - A Practitioner’s Approach”, McGraw Hill 2010, 7th Edition

Reference Books

- ❖ Pankaj Jalote, “An Integrated Approach to Software Engineering”, Narosa Publishing House 2011, 3rd Edition

Web Resources	
1	NPTEL online course – Software Engineering - https://nptel.ac.in/courses/106105182/

UML Lab Common for both Electives in semester V	Core - Core -S5EC1/2L
Credits 4	Lecture Hours:5 per week
Learning Objectives: (for teachers: what they have to do in the class/lab/field) • To get familiarized to the usage of UML tool kit. • To understand the requirements of the software and to map them appropriately to subsequent phases of the software development • To develop the ability to verify and validate their designs	
Course Outcomes: (for students: To know what they are going to learn) CO1: Students must be able to analyse and design the problem at hand. CO2: Students should be able to use UML tools for the designing the software and test the correctness and soundness of their software through testing tools.	

LIST OF PRACTICALS
Using UML tools produce analysis and design models for a. Library Management System b. Automatic Teller Machine c. Student Information Management d. Matrimony Service e. Stock Management System

Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC / TRB / NET / UGC – CSIR / GATE / TNPSC / others to be solved (To be discussed during the Tutorial hour)
Skills acquired from the Course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill

Learning Resources:**Recommended Texts**

1. Roger D. Peng, "R Programming for Data Science", 2012
2. Norman Matloff, "The Art of R Programming- A Tour of Statistical Software Design", 2011

Reference Books

1. Garrett Golemund, Hadley Wickham, "Hands-On Programming with R: Write Your Own Functions and Simulations", 1st Edition, 2014
2. Venables, W.N., and Ripley, "S programming", Springer, 2000.

Course Coordinator
(Its Handled by Computer Science Department)

BOS Chairman

ELECTIVE – OBJECT ORIENTED ANALYSIS AND DESIGN UML LAB

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S5UCCEP07	Elective	Practical	Y	-	Y	4	3

Learning Objectives

- ❖ To introduce the software development life cycles
- ❖ To introduce concepts related to structured and objected oriented analysis & design co
- ❖ To provide an insight into UML and software testing techniques.

Course Outcomes	
Course Outcomes	On completion of this course, students will able to
CO1	The students should be able to specify software requirements, design the software using tools.
CO2	To write test cases using different testing techniques.

SOFTWARE ENGINEERING AND UML LAB

Unit	Details	No. of Hours
I	Object Orientation – System development – Review of objects - inheritance – Object relationship – Dynamic binding – OOSD life cycle – Process – Analysis – Design – prototyping – Implementation – Testing- Overview of Methodologies	12
II	Rumbaugh methodology, OMT – Booch methodology, Jacobson methodology – patterns – Unified approach – UML – Class diagram – Dynamic modelling.	12
III	Introduction - UML – Meta model - Analysis and design - more information. Outline Development Process: Overview of the process- Inception - Elaboration-construction- refactoring patterns transmission- iterative development -use cases	12
IV	OO Design axioms – Class visibility – refining attributes – Methods – Access layer – OODBMS – Table – class mapping view layer	12
V	Interaction diagram-package diagram-state diagram-activity diagram-deployment diagram - UML and programming	12
	Total	60

Textbooks

- ❖ Ali Bahrami, “Object Oriented System Development”, McGraw-Hill International Edition 2017.
- ❖ Martin Fowler, Kendall Scott, "UML Distilled", Addison Wesley
- ❖ Eriksson, "UML Tool Kit", Addison Wesley

Reference Books

- ❖ Booch G., “Object oriented analysis and design”, Addison- Wesley Publishing Company 3 rd edition

UML Lab Common for both Electives in semester V	Core - Core -S5EC1/2L
Credits 4	Lecture Hours:5 per week
Learning Objectives: (for teachers: what they have to do in the class/lab/field) • To get familiarized to the usage of UML tool kit. • To understand the requirements of the software and to map them appropriately to subsequent phases of the software development • To develop the ability to verify and validate their designs	
Course Outcomes: (for students: To know what they are going to learn) CO1: Students must be able to analyse and design the problem at hand. CO2: Students should be able to use UML tools for the designing the software and test the correctness and soundness of their software through testing tools.	

LIST OF PRACTICALS
Using UML tools produce analysis and design models for f. Library Management System g. Automatic Teller Machine h. Student Information Management i. Matrimony Service j. Stock Management System

Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC / TRB / NET / UGC – CSIR / GATE / TNPSC / others to be solved (To be discussed during the Tutorial hour)
Skills acquired from the Course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill

Learning Resources:**Recommended Texts**

3. Roger D. Peng, "R Programming for Data Science", 2012
4. Norman Matloff, "The Art of R Programming- A Tour of Statistical Software Design", 2011

Reference Books

3. Garrett Grolmund, Hadley Wickham, "Hands-On Programming with R: Write Your Own Functions and Simulations", 1st Edition, 2014
4. Venables, W.N., and Ripley, "S programming", Springer, 2000.

Course Coordinator
(Its Handled by Computer Science Department)

BOS Chairman

CORE - COST ACCOUNTING - II

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S6UCC11	Core	Theory	Y	Y	-	6	4

Learning Objectives

- ❖ To understand the standards in Cost Accounting
- ❖ To know the concepts of contract costing.
- ❖ To be familiar with the concept of Average costing.
- ❖ To learn about operation costing.
- ❖ To gain insights into standard costing.

Course Outcomes	
Course Outcomes	On completion of this course, students will able to
CO1	Remember and recall standards in cost accounting
CO2	Apply the knowledge in contract costing
CO3	Analyze and assimilate concepts in Average costing
CO4	Understand various bases of classification cost and prepare operating cost statement.
CO5	Set up standards and analyse variances.

CORE - COST ACCOUNTING - II

Unit	Details	No. of Hours
I	Costing Standards and Practices An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.	18
II	Production and Contract Costing Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.	18
III	Average Costing Average Costing – Meaning – Features of Average Costing – Application of Average Costing – Fundamental Principles of Average Costing – Preparation of Average Costing - Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.	18
IV	Operation Costing Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.	18
V	Control Costing and Deviation Analysis Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.	18
	Total	90
PROBLEMS 80% & THEORY 20%		

Text Books

- ❖ Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.
- ❖ Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.
- ❖ Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi.
- ❖ T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
- ❖ S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.

Reference books

- ❖ Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.
- ❖ Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
- ❖ V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
- ❖ Murthy A & Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.
- ❖ Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh.

Web Resources

- ❖ <https://www.economicdiscussion.net/cost-accounting/contract-costing/32597>
- ❖ <https://www.wallstreetmojo.com/process-costing/>
- ❖ <https://www.accountingnotes.net/cost-accounting/operating-costing/17755>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	3	2	3	3	3	3	3	2
CO2	3	3	3	2	2	3	2	2	3	2
CO3	3	3	3	2	3	3	3	3	3	2
CO4	3	3	3	2	2	3	2	2	3	2
CO5	3	3	3	2	3	3	3	3	3	2

Mapping with Programme: Specific Outcomes:

CO1	3	3	3	2	3
CO2	3	3	3	2	2
CO3	3	3	3	2	3
CO4	3	3	3	2	2
CO5	3	3	3	2	3
Weightage	15	15	15	10	13
Weighted percentage of Course Contribution to Pos	3	3	3	2	2.6

Course Co-ordinator

BOS Chairman

CORE - MANAGEMENT ACCOUNTING

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S6UCC12	Core	Theory	Y	Y	-	6	4

Learning Objectives

- ❖ To understand basics management accounting
- ❖ To know the aspects of Financial Statement Analysis.
- ❖ To familiarize with fund flow and cash flow analysis.
- ❖ To learn about budgetary control.
- ❖ To gain insights into marginal costing.

Course Outcomes	
Course Outcomes	On completion of this course, students will able to
CO1	Remember and recall basics in management accounting
CO2	Apply the knowledge of preparation of Financial Statements
CO3	Analyse the concepts relating to fund flow and cash flow
CO4	Evaluate techniques of budgetary control
CO5	Formulate criteria for decision making using principles of marginal costing.

CORE - MANAGEMENT ACCOUNTING

Unit	Details	No. of Hours
I	Management Accounting and Financial Report Management Accounting – Meaning – Scope – Importance-Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.	18
II	Ratio Analysis and Working Capital Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.	18
III	Funds Flow Statement: Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statement: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities	18
IV	Budget and Budgetary Control Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget- Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits	18
V	Variable Costing: Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution-Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis. Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.	18
	Total	90
THEORY 20% & PROBLEMS 80%		

Text Books

- ❖ Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
- ❖ Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
- ❖ Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
- ❖ Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
- ❖ T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, Margham Publications Chennai.

Reference books

- ❖ Chadwick – The Essence of Management Accounting, Financial Times Publications,

England.

- ❖ Charles T.Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai.
- ❖ Murthy A and GurusamyS ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.
- ❖ Hansen - Mowen, Cost Management Accounting and Control, South Western College, India..
- ❖ N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.

Web Resources

- ❖ <https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300>
- ❖ <https://accountingshare.com/budgetary-control/>
- ❖ <https://www.investopedia.com/terms/m/marginalcostofproduction.asp>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	3	3	2	3	3	2
CO2	3	2	3	2	3	3	2	3	2	2
CO3	3	2	3	2	3	3	2	3	2	3
CO4	3	2	3	2	3	3	2	3	2	3
CO5	3	2	3	2	3	3	2	3	3	2

Mapping with Programme: Specific Outcomes:

CO1	3	2	2	3	2
CO2	3	2	2	2	2
CO3	3	2	2	3	3
CO4	3	2	2	2	3
CO5	3	2	2	3	2
Weightage	15	10	10	13	12
Weighted percentage of Course Contribution to Pos	3	2	2	2.6	2.4

Course Coordinator

BOS Chairman

CORE - INCOME TAX LAW AND PRACTICE - II

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S6UCC13	CORE	Theory	Y	Y	-	6	4

Learning Objectives

- ❖ To understand provisions relating to Income from other sources.
- ❖ To know the provisions for computation of Deduction and Total income..
- ❖ To familiarize law relating to set off and carry forward of losses and clubbing of income.
- ❖ To learn about Tax liability.
- ❖ To gain knowledge about Tax administration.

Course Outcomes	
Course Outcomes	On completion of this course, students will able to
CO1	Compute income under the head Income from Other Sources , including deemed incomes, in accordance with the provisions of the Income Tax Act.
CO2	Apply the deductions available under Chapter VI-A to determine the Gross Total Income and Total Taxable Income of an assessee.
CO3	Analyze and apply the provisions relating to set-off and carry forward of losses, clubbing of income , and the applicable income tax rates under the old and new tax regimes.
CO4	Compute the tax liability of individuals under both the old and new tax regimes and evaluate tax planning strategies while distinguishing them from tax avoidance and tax evasion.
CO5	Demonstrate knowledge of income tax administration , including income tax authorities, assessment procedures, filing of returns, due dates, PAN, e-PAN, Form 26AS, and the Annual Information Statement (AIS), and apply these procedures in practical tax compliance..

CORE - INCOME TAX LAW AND PRACTICE - II

Unit	Details	No. of Hours
I	Income From Other Sources Chargeability - Computation of Income from Other Sources – Deemed Incomes	18
II	Deductions and Total Income Gross Total Income - Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only – Total Income	18
III	Rates of Taxes Provisions for Set-off and Carry Forward of Losses (Simple Problems) – Clubbing of income - Schedule of rates and tax (New and old) – Assessment of Tax	18
IV	Calculation of Tax Liability Computation of Tax Liability of Individuals - (Old regime vs New regime); Tax planning – meaning , tax avoidance and tax evasion	18
V	Tax Administration Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN), e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).	18
	TOTAL	90
THEORY 20% & PROBLEMS 80%		

Text Books

- ❖ V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
- ❖ T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
- ❖ Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
- ❖ Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
- ❖ T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

Reference books

- ❖ Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
- ❖ Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan, New Delhi.
- ❖ Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
- ❖ Dr. Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
- ❖ Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.

Web Resources

- ❖ <https://www.investopedia.com/terms/c/capitalgain.asp>
- ❖ <https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html>
- ❖ <https://www.incometax.gov.in/iec/foportal/>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	3	2	3	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2
CO3	3	3	3	2	3	2	3	3	3	2
CO4	3	2	2	2	2	2	2	2	3	2
CO5	3	3	3	2	3	2	3	3	3	2

Mapping with Programme: Specific Outcomes:

CO1	3	2	3	2	3
CO2	3	2	2	2	2
CO3	3	3	3	2	3
CO4	3	2	2	2	2
CO5	3	3	3	2	3
Weightage	15	12	13	10	13
Weighted percentage of Course Contribution to Pos	3	2.2	2.6	2	2.6

Course Co-ordinator

BOS Chairman

ELECTIVE – ENTREPRENEURIAL DEVELOPMENT

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S6UCCE03	Elective	Theory	Y	Y	-	4	3

Learning Objectives

- ❖ To know the meaning and characteristics of entrepreneurship .
- ❖ To identify the various business opportunities
- ❖ To understand the Process of setting up an enterprise
- ❖ To gain knowledge in the aspects of legal Compliance of setting up of an Enterprise
- ❖ To develop an understanding of the role of MSME in economic growth

Course Outcomes	
Course Outcomes	On completion of this course, students will able to
CO1	Identify the various traits of an entrepreneur
CO2	Turn ideas into business opportunities
CO3	Do feasibility study before starting a project
CO4	Identify the sources of funds for funding a project
CO5	Develop an understanding about the Government schemes available for women Entrepreneurs

ELECTIVE - ENTREPRENEURIAL DEVELOPMENT

Unit	Details	No. of Hours
I	Introduction to Entrepreneur Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.	12
II	Design Thinking Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.	12
III	Setting up of an Enterprise Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.	12
IV	Business Model Canvas and Formulation of Project Report Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.	12
V	MSME's and Support Institutions Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.	12
	TOTAL	60

Textbooks

- ❖ Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai
- ❖ Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi
- ❖ Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India
- ❖ RajShankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai

Reference Books

- ❖ Anil kumar, Poornima, Principles of Entrepreneurial development, New age publication, Chennai
- ❖ Dr. A.K. Singh, Entrepreneurial development and management, Laxmi publications, Chennai
- ❖ Dr. R.K. Singal, Entrepreneurial development and management, S.K. Katari publishers, New Delhi

Web Resources

- ❖ <https://www.interaction-design.org/literature/topics/design-thinking>
- ❖ <https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/>
- ❖ <http://www.msme.gov.in/>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	3	2	3	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2
CO3	3	3	3	2	3	2	3	3	3	2
CO4	3	2	2	2	2	2	2	2	3	2
CO5	3	3	3	2	3	2	3	3	3	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3
CO2	3	2	2	2	2
CO3	3	3	3	2	3
CO4	3	2	2	2	2
CO5	3	3	3	2	3
Weightage	15	12	13	10	13
Weighted percentage of Course Contribution to Pos	3	2.2	2.6	2	2.6

Course Co-ordinator

BOS Chairman

ELECTIVE – HUMAN RESOURCE MANAGEMENT

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S6UCCE04	Elective	Theory	Y	Y	-	4	3

Learning Objectives

- ❖ To explore to the aspects relating of Human resource management
- ❖ To equip with the various processes of Recruitment and Selection
- ❖ To be acquainted with Training methods and the concept of Performance Appraisal
- ❖ To learn about Industrial Relations,
- ❖ To assimilate knowledge on employee welfare.

Course Outcomes	
Course Outcomes	On completion of this course, students will able to
CO1	Examine the role of HRM in the new age organization and plan man power requirements and implement techniques of job design
CO2	Formulate action plans for employee Recruitment and Selection
CO3	Choose appropriate methods of Training
CO4	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention
CO5	Formulate strategies for employee welfare

ELECTIVE – HUMAN RESOURCE MANAGEMENT

Unit	Details	No. of Hours
I	Introduction to HRM Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification	12
II	RECRUITMENT AND SELECTION Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae –Test- types–Kinds of employment interview – Medical Screening – Appointment Order.	12
III	TRAINING AND DEVELOPMENT Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.	12
IV	INDUSTRIAL RELATIONS Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers’ participation in management – Types and effectiveness.	12
V	EMPLOYEE WELFARE Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non- Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement &Other Benefits-Remuneration – Components of remuneration – Incentives – Benefits.	12
Total		60

Text Books

- ❖ Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida
- ❖ Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai
- ❖ Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.
- ❖ P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.

Reference Books

- ❖ L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi
- ❖ DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India
- ❖ Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.

Web Resources

- ❖ <https://hr.university/shrm/strategic-human-resource-management/>
- ❖ <https://www.investopedia.com/terms/c/collective-bargaining.asp>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	3	2	3	3	3	2
CO2	3	2	2	2	2	2	2	2	3	2
CO3	3	3	3	2	3	2	3	3	3	2
CO4	3	2	2	2	2	2	2	2	3	2
CO5	3	3	3	2	3	2	3	3	3	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3
CO2	3	2	2	2	2
CO3	3	3	3	2	3
CO4	3	2	2	2	2
CO5	3	3	3	2	3
Weightage	15	12	13	10	13
Weighted percentage of Course Contribution to Pos	3	2.2	2.6	2	2.6

Course Co-ordinator**BOS Chairman**

ELECTIVE – INDIRECT TAXATION

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S6UCCE05	Elective	Theory	Y	Y	-	4	3

Learning Objectives

- ❖ To get introduced to indirect taxes
- ❖ To have an overview of Indirect taxes.
- ❖ To be familiar the CGST and IGST Act.
- ❖ To learn procedures under GST.
- ❖ To gain knowledge about Customs Duty.

Course Outcomes	
Course Outcomes	On completion of this course, students will able to
CO1	Acquaintance with Indirect tax laws.
CO2	Exposed to the overview of GST.
CO3	Apply provisions of CGST and IGST.
CO4	Summarise procedures of GST
CO5	Discuss aspects of Customs Duty in India.

INDIRECT TAXATION

Unit	Details	No. of Hours
I	Introduction to Indirect Tax Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023	12
II	An Overview of Goods & Service Tax (GST) Introduction of Goods and Service Tax in India— Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.	12
III	CGST & IGST Act 2017 Supply – Meaning – Classification – Time of Supply – Valuation – Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment	12
IV	Procedures under GST Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.	12
V	Customs Act 1962 Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules &Exemptions.	12
	Total	60

Text Books

- ❖ Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi
- ❖ Dr. H.C. Mehrotra & Prof .V.P Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra
- ❖ Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi
- ❖ CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi

Reference books

- ❖ V.S.Datey, All About GST, Taxmann Publications, New Delhi
- ❖ T.S. Reddy & Y. Hariprasad Reddy, Business Taxation, Margham Publications, Chennai
- ❖ Study Material on GST - The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India, Chennai
- ❖ Guidance material on GST issued by CBIC, Government of India

Web Resources

- ❖ <https://tax2win.in/guide/gst-procedure>
- ❖ <https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	2	3	2	2	2	2	2	3	2
CO2	3	2	3	2	3	2	2	2	2	2
CO3	3	2	3	2	3	2	2	2	2	3
CO4	3	2	3	2	2	2	2	2	2	3
CO5	3	2	3	2	2	2	2	2	3	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	2	3	2
CO2	2	3	2	2	2
CO3	2	3	2	3	3
CO4	2	3	2	2	2
CO5	2	3	2	2	2
Weightage	10	15	10	12	11
Weighted percentage of Course Contribution to Pos	3	2	2	2.4	2.2

Course Co-ordinator

BOS Chairman

ELECTIVE – R - LANGUAGE

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S6UCCEP08	Elective	Practical	-	-	Y	4	3

Learning Objectives

- ❖ Acquire programming skills in core R Programming.
- ❖ Acquire Object-oriented programming skills in R Programming.
- ❖ Develop the skill of designing graphical-user interfaces (GUI) in R Programming.
- ❖ Acquire R Programming skills to move into specific branches.

Course Outcomes	
Course Outcomes	On completion of this course, students will able to
CO1	To understand the problem solving approaches.
CO2	To learn the basic programming constructs in R Programming.
CO3	To practice various computing strategies for R Programming -based solutions to real world problems.
CO4	To use R Programming data structures - lists, tuples, dictionaries.
CO5	To do input/output with files in R Programming.

ELECTIVE – R - LANGUAGE

	List of Exercises	
	1. Data In R 2. Reading And Writing Data 3. R And Databases 4. Dates 5. Factors 6. Subscribing 7. Character Manipulation 8. Data Aggregation 9. Reshaping DataBasics 10. The R Environment 11. Probability And Distributions 12. Descriptive Statistics and Graphics 13. One- And Two-Sample Tests 14. Regression And Correlation 15. Analysis Of Variance And The Kruskal–Wallis Test 16. Tabular Data 17. Power And The Computation Of Sample Size 18. Advanced Data Handling 19. Multiple Regression 20. Linear Models 21. Logistic Regression 22. Survival Analysis 23. Rates And Poisson Regression 24. Nonlinear Curve Fitting	
	TOTAL	

Course Co-ordinator

BOS Chairman

PROFESSIONAL COMPETENCY SKILL –

E – FILLING OF GST RETURN

Subject Code	Subject	Category	L	T	P	Hours	Credit
24S6UCCPCS01	Professional Competency Skill	Practical	-	-	Y	4	3

Learning Objectives

- ❖ To comprehend the concept and relevance of the Goods and Services Tax
- ❖ To teach the learners how to prepare data for GSTR Forms
- ❖ To gain knowledge regarding filing GST returns
- ❖ To comprehend the procedures involved in GST filing.
- ❖ To learn about the penalties for late filing of GST returns.

Course Outcomes	
Course Outcomes	On completion of this course, students will able to
CO1	Identify the basic reporting structure of accounting information, statements framework and Indian Accounting Standards
CO2	Describe the process of Disclosures under Companies Act, 2013
CO3	Prepare various financial statement, Ratio Analysis and cash Flow Analysis
CO4	Understand the techniques of financial decision making in the business corporate.
CO5	Explain the recent trends on reporting and integrated reports.

PROFESSIONAL COMPETENCY SKILL

– E – FILLING OF GST RETURN

Unit	Details	No. of Hours
I	1. Forms and due dates 2. GSTR Registration Forms 3. ITC Forms 4. Steps involved in filing GST return	12
II	5. GSTR1:Return for Outward Supplies 6. Difference between GSTR2A and GSTR2B 7. GSTR3B:Summary of Inward and Outward Supplies 8. GSTR4:Return For Composition Dealers	12
III	9. GSTR5:ReturnFor Non-Resident Taxable Persons 10. GSTR6:Return For Input Service Distributors 11. GSTR7:Return For Taxpayers Deducting TDS 12. GSTR8:Return For E-Commerce Operators Collecting TCS	12
IV	13.GSTR10:Return For Registered Person Whose GST Registration gets Cancelled 14. GSTR11:Return For UIN (Unique Identification Number) Holders 15. Penalty for late Filing of GST Return	12
V	16. Interest on Outstanding Tax 17. GSTR9C-ReconciliationStatement 18. GSTR 9B – Filed by Electronic Commerce Operators	12
	Total	60

Text Books

- ❖ BalachandranV., 2024,IndirectTaxes,SultanChand and Sons, New Delhi
- ❖ SatrangiG., Goods and Services Tax Precept and Practice 2024,CentaxPublications, New Delhi
- ❖ Anandada Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited, New Delhi.

Reference Books

- ❖ Anjali Agarwal, 2024,GoodsandServiceTax, New Century Publications, New Delhi.
- ❖ Sanjeet Sharma and Shaileja Anand,2024, VK Global Publications (P) Ltd., New Delhi.
- ❖ Mishra. SK,2024,Simplified Approach to GST, Edu creation Publishing, New Delhi.

Web Resources

- ❖ <https://taxguru.in/goods-and-service-tax/download-free-bookgoods-services-tax-gst-india.html>

Mapping with Programme Outcomes: 3 Strong, 2 – Medium, 1 – Low

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10
CO1	3	3	2	3	3	3	3	2	2	3
CO2	3	3	2	3	3	2	3	2	2	3
CO3	3	2	2	3	2	2	3	2	2	3
CO4	3	2	2	2	2	2	3	2	2	2
CO5	3	2	2	2	2	2	3	2	2	2

Mapping with Programme: Specific Outcomes:

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
Weightage	15	15	15	15	15
Weighted percentage of Course Contribution to Pos	3.0	3.0	3.0	3.0	3.0

Course Co-ordinator

BOS Chairman