

# B. Com. (Computer Applications)

## Syllabus

### AFFILIATED COLLEGES

Program Code: 2AC

2023 – 2024 onwards



## BHARATHIAR UNIVERSITY

(A State University, Accredited with “A” Grade by NAAC,  
Ranked 13<sup>th</sup> among Indian Universities by MHRD-NIRF,  
World Ranking: Times -801-1000, Shanghai -901-1000, URAP – 1047)

Coimbatore - 641 046, Tamil Nadu, India

**BHARATHIAR UNIVERSITY: COIMBATORE 641 046****B. Com (Computer Application) - (CBCS PATTERN)**(For the students admitted from the academic year **2023-2024** and onwards)**Scheme of Examination**

Part	Title of the Course	Hours/ Week	Examination				Credits
			Duration in Hours	Maximum Marks			
				CIA	CEE	Total	
<b>Semester I</b>							
I	Language - I	6	3	25	75	100	4
II	English - I	6	3	25	75	100	4
III	Core Paper I - <b>Financial Accounting I</b>	6	3	25	75	100	4
III	Core Paper II - <b>Principles of Management</b>	5	3	25	75	100	4
III	Allied A: Paper I - <b>Business Economics</b>	5	3	25	75	100	4
IV	Environmental Studies*	2	3	-	50	50	2
<b>Total</b>		<b>30</b>		<b>125</b>	<b>425</b>	<b>550</b>	<b>22</b>
<b>Semester II</b>							
I	Language – II	6	3	25	75	100	4
II	English – II	4	3	25	25	50 <sup>@</sup>	2
II	Effective English: Language Proficiency for Employability <a href="http://kb.naanmudhalvan.in/Special:Filepath/Cambridge_Course_Details.pdf">http://kb.naanmudhalvan.in/Special:Filepath/Cambridge_Course_Details.pdf</a>	2		25	25	50 <sup>#</sup>	2
III	Core Paper III - <b>Financial Accounting II</b>	6	3	25	75	100	4
III	Core Paper IV – <b>Database Management System (Practical)</b>	5		25	75	100	4
III	Allied A: Paper II - <b>Business Law</b>	5	3	25	75	100	4
IV	Value Education – Human Rights*	2	3	-	50	50	2
<b>Total</b>		<b>30</b>		<b>150</b>	<b>400</b>	<b>550</b>	<b>22</b>
<b>Semester III</b>							
I	Language – III	4	3	25	75	100	4
II	English – III	4	3	25	75	100	4
III	Core Paper V - <b>Corporate Accounting I</b>	6	3	25	75	100	4
III	Core Paper VI - <b>Visual Basic (Practical)</b>	6	3	25	75	100	4
III	Allied B: Paper I - <b>Business Communication</b>	5	3	20	55	75	3
IV	Skill based Subject: <b>Actuarial Statistics</b>	3	3	25	25	50 <sup>@</sup>	2
IV	Tamil** / Advanced Tamil* (OR) Non-major elective - I (Yoga for Human Excellence)* / Women's Rights*	2	3	50	-	50	2
IV	Naan Mudhalvan Course: Microsoft office Essentials	2		25	75	100	2
<b>Total</b>		<b>32</b>		<b>170</b>	<b>505</b>	<b>675</b>	<b>23</b>

<b>Semester IV</b>							
I	Language – IV	4	3	25	75	100	4
II	English – IV	4	3	25	75	100	4
III	Core Paper VII - <b>Corporate Accounting II</b>	6	3	25	75	100	4
III	Core Paper VIII - <b>Object Oriented Programme with C++ (Theory)</b>	5	3	25	75	100	4
III	Allied B: Paper II - <b>Human Resource Management</b>	4	3	20	55	75	3
IV	Skill based Subject 2: <b>Computer Applications: C++ (Practical)</b>	2	3	25	25	50 <sup>@</sup>	2
IV	Office Fundamentals: Digital Skills for Employability <a href="http://kb.naanmudhalvan.in/Special:FilePath/Microsoft_Course_Details.xlsx">http://kb.naanmudhalvan.in/Special:FilePath/Microsoft_Course_Details.xlsx</a>	3	-	25	25	50 <sup>#</sup>	2
IV	Tamil**/Advanced Tamil* (OR) Non-major elective -II (General Awareness*)	2	3	-	50	50	2
<b>Total</b>		<b>30</b>		<b>170</b>	<b>455</b>	<b>625</b>	<b>25</b>
<b>Semester V</b>							
III	Core Paper IX - <b>Cost Accounting</b>	6	3	25	75	100	4
III	Core Paper X - <b>Principles of Auditing</b>	6	3	25	75	100	4
III	Core Paper XI - <b>Income Tax Law and Practice I</b>	5	3	25	75	100	4
III	Core Paper XII- <b>Computer Applications: GST with Tally – I (Practical)</b>	5	3	25	75	100	4
III	Elective I -	5	3	25	75	100	4
IV	Skill based Subject – <b>Basics of Excel (Practical)</b>	3	3	25	25	50 <sup>@</sup>	2
IV	Naan Mudhalvan Course: Banking, Lending and NBFC Products and Services- 1	2		25	75	100	2
<b>Total</b>		<b>32</b>		<b>175</b>	<b>475</b>	<b>650</b>	<b>24</b>
<b>Semester VI</b>							
III	Core Paper XIII - <b>Management Accounting</b>	5	3	25	75	100	4
III	Core Paper XIV - <b>Income Tax Law and Practice II</b>	5	3	25	75	100	4
III	Core Paper XV - <b>Web Design (Theory)</b>	4	3	20	55	75	3
III	Elective II	4	3	20	55	75	3
III	Elective III	4	3	20	55	75	3
III	Core Paper XVI - <b>Computer Applications: GST with Tally – II (Practical)</b>	3	3	30	45	75	3
IV	Skill Based Subject - <b>Intellectual Property Rights</b>	2	3	25	25	50 <sup>@</sup>	2
IV	Project Based Learning: Advanced Platform Technology / Data Analytics & Visualization <a href="http://kb.naanmudhalvan.in/Bharathiar_University_(BU)">http://kb.naanmudhalvan.in/Bharathiar University_(BU)</a>	3		25	25	50 <sup>#</sup>	2
V	Extension Activities**	-	-	50	-	50	2
<b>Total</b>		<b>30</b>		<b>240</b>	<b>410</b>	<b>650</b>	<b>26</b>
<b>Grand Total</b>		<b>184</b>		<b>1030</b>	<b>2670</b>	<b>3700</b>	<b>144</b>

\* No Continuous Internal Assessment (CIA). Only University Examinations.

\*\* No University Examinations. Only Continuous Internal Assessment (CIA).

@ University semester examination will be conducted for 50 marks (As per the existing pattern of examination) and the marks will be converted to 25 marks.

# Naan Mudhalvan Course: CEE will be assessed by Industry for 25 marks and CIA will be done by the course teacher

List of Elective Papers (Colleges can choose any one of the paper as electives)		
Elective – I	A	Introduction to ERP
	B	Financial Markets
	C	Micro Finance
Elective – II	A	Computer Networks
	B	Brand Management
	C	Supply Chain Management
Elective – III	A	Python for Data Analysis
	B	Entrepreneurial Development
	C	Project Work





# **First Semester**

**FIRST YEAR – SEMESTER – I**

**Core I - Financial Accounting I**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core I	6				4	6	25	75	100
<b>Learning Objectives</b>									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								
<b>Prerequisites: Should have studied Accountancy in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Fundamentals of Financial Accounting</b> Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Need and Preparation - Bank Reconciliation Statement.								18
II	<b>Final Accounts</b> Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								18
III	<b>Depreciation and Bills of Exchange</b> Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method. <b>Bills of Exchange</b> – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation.								18
IV	<b>Accounting from Incomplete Records</b> Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method. Average Due Date and Account Current.								18
V	<b>Royalty and Insurance of Claims</b> Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. <b>Insurance Claims</b> –Calculation of Claim amount-Average clause (Loss of Stock only)								18
<b>Total</b>								<b>90</b>	
<b>THEORY 20% &amp; PROBLEM 80%</b>									
CO	Course Outcomes								
CO1	Remember the concept of rectification of errors and Bank reconciliation statements								
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns								

CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.
<b>Textbooks</b>	
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheswari, Financial Accounting, Vikas Publications, Noida.
3.	Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L.Gupta and V.K.Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
<b>Reference Books</b>	
1.	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1.	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>
2.	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>
3.	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>

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

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

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



**FIRST YEAR – SEMESTER – I**

**Core II - Principles of Management**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core II	5				4	5	25	75	100
<b>Learning Objectives</b>									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
<b>Prerequisites: Should have studied Commerce in XII Std.</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Management</b> Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art - Evolution of Management Thoughts - F. W. Taylor, Henry Fayal, Peter F Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.								15
II	<b>Planning</b> Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.								15
III	<b>Organizing</b> Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.								15
IV	<b>Staffing</b> Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work From Home - Managing Work From Home [WFH].								15
V	<b>Directing</b> Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision.  <b>Co-ordination and Control</b> Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception								15



	[MBE].	
	<b>Total</b>	<b>75</b>
<b>CO</b>	<b>Course Outcomes</b>	
<b>CO1</b>	Demonstrate the importance of principles of management.	
<b>CO2</b>	Paraphrase the importance of planning and decision making in an organization.	
<b>CO3</b>	Comprehend the concept of various authorizes and responsibilities of an organization.	
<b>CO4</b>	Enumerate the various methods of Performance appraisal	
<b>CO5</b>	Demonstrate the notion of directing, co-coordination and control in the management.	
<b>Textbooks</b>		
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand & Sons Co. Ltd, New Delhi.	
2	Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C.Tripathi & P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S.Chand & Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
<b>Reference Books</b>		
1	K Sundhar, Principles Of Management, Vijai Nicholas Imprints Limited, Chennai	
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.	
3	Griffin, Management principles and applications, Cengage learning, India.	
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.	
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="http://www.universityofcalicut.info/syl/management">http://www.universityofcalicut.info/syl/management</a>	
2	<a href="https://www.managementstudyguide.com/manpower-planning.htm">https://www.managementstudyguide.com/manpower-planning.htm</a>	
3	<a href="https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392">https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392</a>	

### Mapping With Programme Outcomes And Programme Specific Outcomes

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

3 - Strong, 2 - Medium, 1- Low

**FIRST YEAR – SEMESTER - I**

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

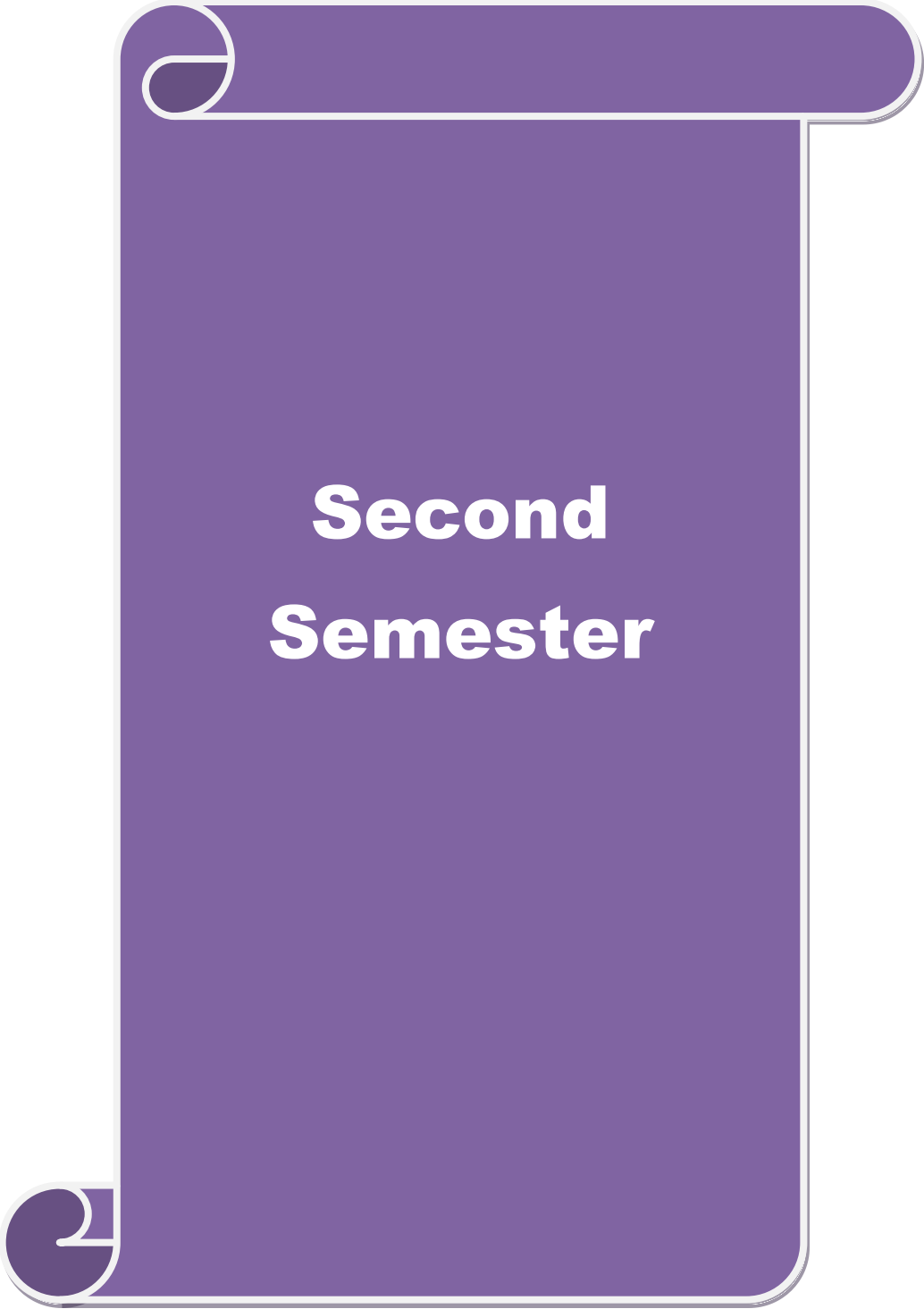
Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Allied A	5				4	5	25	75	100
<b>Learning Objectives</b>									
LO1	To understand the approaches to economic analysis								
LO2	To know the various determinants of demand								
LO3	To gain knowledge on concept and features of consumer behaviour								
LO4	To learn the laws of variable proportions								
LO5	To enable the students to understand the objectives and importance of pricing policy								
<b>Prerequisites: Should have studied Commerce in XII Std.</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Economics</b> Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.								15
II	<b>Demand &amp; Supply Functions</b> Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.								15
III	<b>Consumer Behaviour</b> Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer’s Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.								15
IV	<b>Theory of Production</b> Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium								15
V	<b>Product Pricing</b> Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, Its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve								15
<b>TOTAL</b>								<b>75</b>	
CO	<b>Course Outcomes</b>								
CO1	Explain the positive and negative approaches in economic analysis								
CO2	Understood the factors of demand forecasting								

<b>CO3</b>	Know the assumptions and significance of indifference curve
<b>CO4</b>	Outline the internal and external economies of scale
<b>CO5</b>	Relate and apply the various methods of pricing
<b>Textbooks</b>	
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
2	C.M.Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.
3	Aryamala.T, Business Economics, Vijay Nocole, Chennai.
4	T.P Jain, Business Econmomics, Global Publication Pvt.Ltd, Chennai.
5	D.M.Mithani, Business Economics, Himalaya Publishing House, Mumbai.
<b>Reference Books</b>	
1	S.Shankaran, Business Economics-Margham Publications, Chennai.
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
4	Ram singh and Vinaykumar, Business Economics, Thakur publication Pvt.Ltd, Chennai.
5	Saluram and Priyanks Tindal, Business Economics, CA Foundation Study material, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://youtube.com/channel/UC69-P77nf5-rKrjcpVEsqQ">https://youtube.com/channel/UC69 -P77nf5-rKrjcpVEsqQ</a>
2	<a href="https://www.icsi.edu/">https://www.icsi.edu/</a>
3	<a href="https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160">https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160</a>

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

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

3 - Strong, 2 - Medium , 1- Low



# **Second Semester**

**FIRST YEAR – SEMESTER – II**  
**Core III - Financial Accounting II**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>Core III</b>	<b>6</b>				<b>4</b>	<b>6</b>	<b>25</b>	<b>75</b>	<b>100</b>
<b>Learning Objectives</b>									
<b>LO1</b>	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
<b>LO2</b>	To understand the allocation of expenses under departmental accounts								
<b>LO3</b>	To gain an understanding about partnership accounts relating to Admission and retirement								
<b>LO4</b>	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
<b>LO5</b>	To know the requirements of international accounting standards								
<b>Prerequisites: Should have studied Accountancy in XII Std.</b>									
Unit	Contents								No. of Hours
I	<b>Hire Purchase and Instalment System</b> Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Instalment System - Calculation of Profit								<b>18</b>
II	<b>Branch and Departmental Accounts</b> Branch – Dependent Branches : Accounting Aspects - Debtors system - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter-Departmental Transfer at Cost or Selling Price.								<b>18</b>
III	<b>Partnership Accounts - I</b> Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.								<b>18</b>
IV	<b>Partnership Accounts - II</b> Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent - Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.								<b>18</b>
V	<b>Accounting Standards for financial reporting</b> Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India-Requirements of International Accounting Standards - Role of Developing IFRS- IFRS Adoption or Convergence in India-Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.								<b>18</b>
<b>TOTAL</b>								<b>90</b>	
<b>THEORY 20% &amp; PROBLEMS 80%</b>									
<b>CO</b>	<b>Course Outcomes</b>								
<b>CO1</b>	To evaluate the Hire purchase accounts and Instalment systems								
<b>CO2</b>	To prepare Branch accounts and Departmental Account								
<b>CO3</b>	To understand the accounting treatment for admission and retirement in partnership								
<b>CO4</b>	To know Settlement of accounts at the time of dissolution of a firm.								

<b>CO5</b>	To elaborate the role of IFRS
<b>Textbooks</b>	
1	Radhaswamy and R.L. Gupta: Advanced Accounting , Sultan Chand, New Delhi.
2	M C ShuklaTS Grewal&S C Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3	R.L.Gupta and V.K.Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5	T.S.Reddy& A. Murthy, Financial Accounting, Margham Publishers, Chennai.
<b>Reference Books</b>	
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr.Venkataraman& others ( 7 lecturers): Financial Accounting, VBH, Chennai.
3	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>
2	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>
3	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>

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

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

3 - Strong, 2 - Medium , 1- Low



**FIRST YEAR – SEMESTER – II**

**Core Paper IV - Database Management Systems (Practical)**

Subject code	L	T	P	S	Credits	Inst. Hours	Marks																																																																																					
							CIA	External	Total																																																																																			
Core Paper IV			5		4	5	25	75	100																																																																																			
<b>Learning Objectives</b>																																																																																												
LO1	To understand various kinds of database systems and various models of SQL																																																																																											
LO2	To provide knowledge about various SQL specialities and calculus																																																																																											
LO3	To apply the concepts of SQL DDL commands																																																																																											
LO4	To analyse the SQL DML commands																																																																																											
LO5	To apply the advanced SQL features																																																																																											
<b>Prerequisites: Should have studied Commerce in XII Std.</b>																																																																																												
Unit	Contents								No. of Hours																																																																																			
I	<b>Database System: Introduction:</b> Components of Database System – Database System. Architecture – Data Independence – Database user - Database Administrator-Entity – E-R Diagram – Parallel System - Centralized System – Network System - Storage Structure – Distributed System. <b>Approaches &amp; Models:</b> Relational Approaches – Network Approaches - Hierarchical Approaches – Relations –Domains – Attributes – Keys. Relational Algebra: Traditional & Special Relational Operators – IMS Architecture – Data Structure – Program Communication Block –Architecture of DBTG – Fundamental & Additional Operators – Relational Calculus & Tuple Relational Calculus.								15																																																																																			
II	SQL: Introduction – Dynamic Statements – Retrieval Operations – Built in Functions – DDL & DML Commands – Condition Based Queries. SQL Fundamentals: Integrity – Triggers – Security – Advanced SQL Features – Dynamic & Embedded SQL								15																																																																																			
III	<b>PROGRAM 1:</b>  <b>1. Create the Project table with the following fields.</b> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Field Name</th> <th>data type</th> <th>width</th> <th>Constraint</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td>projno</td> <td>number</td> <td>5</td> <td>Primary key</td> <td>Project Number</td> </tr> <tr> <td>location</td> <td>character</td> <td>20</td> <td></td> <td>Project Location</td> </tr> <tr> <td>custname</td> <td>character</td> <td>20</td> <td></td> <td>Customer Name</td> </tr> <tr> <td>Year</td> <td>number</td> <td>4</td> <td></td> <td>Project Year</td> </tr> </tbody> </table> <b>2. Create the Employee table with the following fields.</b> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Field Name</th> <th>data type</th> <th>width</th> <th>Constraint</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td>empno</td> <td>number</td> <td>5</td> <td>Primary key</td> <td>Employee Number</td> </tr> <tr> <td>empname</td> <td>character</td> <td>20</td> <td></td> <td>Employee Name</td> </tr> <tr> <td>deptno</td> <td>number</td> <td>5</td> <td>Foreign key</td> <td>Department Number</td> </tr> <tr> <td>projno</td> <td>number</td> <td>5</td> <td>Foreign key</td> <td>Project Number</td> </tr> <tr> <td>Salary</td> <td>number</td> <td>8,2</td> <td></td> <td>Employee Salary</td> </tr> </tbody> </table> <b>3. Insert the following data into the tables:</b>  <b>Project Table</b> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>PROJNO</th> <th>LOCATION</th> <th>CUSTNAME</th> <th>Year</th> </tr> </thead> <tbody> <tr> <td></td> <td>Chennai</td> <td>Vimal</td> <td>2005</td> </tr> <tr> <td></td> <td>Coimbatore</td> <td>Vijay</td> <td>2006</td> </tr> <tr> <td></td> <td>Salem</td> <td>Ramesh</td> <td>2005</td> </tr> <tr> <td></td> <td>Chennai</td> <td>Ravi</td> <td>2005</td> </tr> <tr> <td></td> <td>Chennai</td> <td>Suresh</td> <td>2006</td> </tr> <tr> <td></td> <td>Salem</td> <td>Murali</td> <td>2005</td> </tr> </tbody> </table> <b>Employee Table</b>								Field Name	data type	width	Constraint	Description	projno	number	5	Primary key	Project Number	location	character	20		Project Location	custname	character	20		Customer Name	Year	number	4		Project Year	Field Name	data type	width	Constraint	Description	empno	number	5	Primary key	Employee Number	empname	character	20		Employee Name	deptno	number	5	Foreign key	Department Number	projno	number	5	Foreign key	Project Number	Salary	number	8,2		Employee Salary	PROJNO	LOCATION	CUSTNAME	Year		Chennai	Vimal	2005		Coimbatore	Vijay	2006		Salem	Ramesh	2005		Chennai	Ravi	2005		Chennai	Suresh	2006		Salem	Murali	2005	15
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EMPNO	EMPNAME	DEPTNO	PROJNO	SALARY
101	richard	10	1	15000
102	krishnan	20	3	20000
103	ravi	10	2	16000
104	rahul	30	1	24000
105	prakash	40	2	18000
106	preen	20	4	25000
107	vijay	30	5	30000
108	vikram	10	6	35000
109	venu	40	1	35000
110	santhosh	20	3	28000

**4. Perform the following queries:**

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

**PROGRAM 2:**

1.

1. CREATE the table WAREHOUSES with the following fields.

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

2. CREATE the table BOXES with the following fields.

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

**3. Perform the following queries.**

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

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

BCode	CONTENTS	VALUE	WAREHOUSE
a3se	cover	330	2
s4hi	cup	380	5
d7yt	pen	280	4
n9ok	note	130	5
e2ep	gum	110	2
h2aa	doll	170	3
c4kj	lamp	130	3
r9oi	pen	110	2
b3uh	note	140	3
d9og	lamp	280	5
h5rt	papers	280	2

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

warehouse.

**PROGRAM 3:**

1. Create the table Pieces with the following fields.

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

2. Create the table providers with the following fields.

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

3. Create the table provides with the following fields.

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

4. Perform the following queries:

a) Insert the following records into all tables:

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

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

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

b. Obtain the names of all providers who supply piece 1.

c. Obtain the name of piece and price from all provides where piece equals to 2.

d. display the details of pieces whose price is in the range of 10 to 50(both values included).

e. display name and price of the piece in descending order.

f. Select the name of pieces provided by provider with code "HAL".

**PROGRAM 4:**

1. CREATE the table MANUFACTURERS with the following fields.

Field Name	data type	width	Constraint	Description
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IV

15

Code	Integer	-	Primary key	Manufacturers code
Name	character	20	Not null	Name of Manufacturers

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

Field Name	data type	Constraint	Description
Code	Integer	Primary key	Product code
Name	character	Not null	Name of the products
Price	Real	Not null	Product price
Manufacturer	Integer	Foreign key	Manufacturer code

**2. Insert the following record into the tables**

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

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



**4. Perform the following queries**

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

**PROGRAM 5:**

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

Field Name	data type	width	Constraint	Description
Code	Integer	25	Primary key	Department Code
Name	Text	20		Name of the department
Budget	Real			Budget

**2. Create Employee tables as follows**

V

15

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

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

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

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

**4. Perform the following queries:**

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

**PROGRAM 6:**

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

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

**2. CREATE the table MOVIE THEATERS with the following fields.**

Field Name	Data Type	Width	Constraint
Code	Integer	10	Not Null, Foreign key
Name	Varchar	30	Not Null
Movie	Integer	20	

**3. Insert the following values to the created tables.**

**Movies Table**

CODE	TITLE	RATING
9	Citizen King	G
1	Citizen Kane	PG
2	Singin' in the Rain	G
3	The Wizard of Oz	G
4	The Quiet Man	
5	North by Northwest	
6	The Last Tango in Paris	NC-17
7	Some Like it Hot	PG-13
8	A Night at the Opera	

**Movie theaters Table**

CODE	NAME	MOVIE
1	Odeon	5
2	Imperial	1
3	Majestic	
4	Royale	6
5	Paraiso	3
6	Nickelodeon	

4. Perform the following queries:

- Add a new field location to the table Movies theaters.
- Modify the movie theaters table to set the location column to 'CBE' if not given.
- Insert a new record to table movies.
- Remove a record from movies table where rating is A and code is 10
- Set the rating of all unrated movies to "G".
- Remove movie theaters projecting movies rated "NC-17".

<b>TOTAL</b>		<b>75</b>
<b>CO</b>	<b>Course Outcomes</b>	
<b>CO1</b>	Recalling various concepts relating to data base management systems	
<b>CO2</b>	Illustrate various models of relational data base systems	
<b>CO3</b>	Applying SQL DDL commands	
<b>CO4</b>	Analysing various SQL DML commands	
<b>CO5</b>	Apply the concepts of advanced SQL features	
<b>Textbooks</b>		
1	“Database System Concepts”, 6th Edition by Abraham Silberschatz, Henry F. Korth, S. Sudarshan, McGraw-Hill.	
2	“Fundamentals of Database Systems”, 7th Edition by R. Elmasri and S. Navathe, Pearson	
3	“An introduction to Database Systems”, C J Date, Pearson.	
<b>Reference Books</b>		
1	“Modern Database Management”, Hoffer , Ramesh, Topi, Pearson	
2	“Principles of Database and Knowledge – Base Systems”, Vol 1 by J. D. Ullman, Computer Science Press	
3	An Introduction to Database Systems – C.J.Date – Addison – Wesley Publications – Seventh Edition 2000.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://www.youtube.com/watch?v=T7AxM7Vqvaw">https://www.youtube.com/watch?v=T7AxM7Vqvaw</a>	
2	<a href="https://www.youtube.com/watch?v=kBdlM6hNDAE&amp;list=PLxCzCOWd7aiFAN6I8CuViBuCdJgiOkT2Y">https://www.youtube.com/watch?v=kBdlM6hNDAE&amp;list=PLxCzCOWd7aiFAN6I8CuViBuCdJgiOkT2Y</a>	
3	<a href="https://www.youtube.com/watch?v=wjfeGxqAQOY&amp;list=PLrjkTql3jnm-CLxHftqLgkrZbM8fUt0vn">https://www.youtube.com/watch?v=wjfeGxqAQOY&amp;list=PLrjkTql3jnm-CLxHftqLgkrZbM8fUt0vn</a>	

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

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

3 – Strong, 2- Medium, 1- Low



**FIRST YEAR – SEMESTER – II**

**Allied A: Paper II - Business Law**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Allied A	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To know the nature and objectives of Mercantile law								
<b>LO2</b>	To understand the essentials of valid contract								
<b>LO3</b>	To gain knowledge on performance contracts								
<b>LO4</b>	To define the concepts of Bailment and pledge								
<b>LO5</b>	To understand the essentials of contract of sale								
<b>Prerequisites: Should have studied Commerce in XII Std.</b>									
Unit	Contents								No. of Hours
I	<b>Introduction</b> An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law								15
II	<b>Elements of Contract</b> <b>Indian Contract Act 1872:</b> Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract								15
III	<b>Performance Contract</b> Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract								15
IV	<b>Contract of Indemnity and Guarantee</b> Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailment's, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.								15
V	<b>Sale of Goods Act 1930:</b> Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller								15
<b>TOTAL</b>								<b>75</b>	
<b>CO</b>	<b>Course Outcome</b>								
<b>CO1</b>	Explain the Objectives and significance of Mercantile law								
<b>CO2</b>	Understand the clauses and exceptions of Indian Contract Act.								
<b>CO3</b>	Explain concepts on performance, breach and discharge of contract.								
<b>CO4</b>	Outline the contract of indemnity and guarantee								
<b>CO5</b>	Explain the various provisions of Sale of Goods Act 1930								
<b>Textbooks</b>									
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.								

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

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

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

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





# **Third Semester**

**SECOND YEAR – SEMESTER – III**  
**Core Paper V - Corporate Accounting I**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core V	6				4	6	25	75	100

**Learning Objectives**

<b>LO1</b>	To understand about the pro-rata allotment
<b>LO2</b>	To know the provisions of companies Act under Redemption of Preference shares and debentures
<b>LO3</b>	To learn the form and contents of Financial statements as per Schedule III of Companies Act 2013
<b>LO4</b>	To examine the factors affecting goodwill of a company
<b>LO5</b>	To identify the Significance of International financial reporting standard (IFRS)

**Prerequisite: Should have studied Financial Accounting in I Year**

Unit	Contents	No. of Hours
I	<b>Issue of Shares</b> Issue of Shares - Forfeiture - Reissue – Pro-rata Allotment – Right Issue – Bonus Issue - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.	<b>18</b>
II	<b>Redemption of Preference Shares &amp; Debentures</b> Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. Debentures: Issue and Redemption – Meaning – Methods – In One Lot – in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.	<b>18</b>
III	<b>Final Accounts</b> Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration. Profit Prior to Incorporation.	<b>18</b>
IV	<b>Valuation of Goodwill &amp; Shares</b> Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation - Acquisition of Business.	<b>18</b>
V	<b>Indian Accounting Standards</b> International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Accounting Standards in India – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS 12 Income Tax Indi AS – 16, Property Equipment Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement.	<b>18</b>
<b>TOTAL</b>		<b>90</b>

**THEORY 20% & PROBLEMS 80%**

CO	Course Outcomes
<b>CO1</b>	To understand the provisions for underwriting commission
<b>CO2</b>	To examine the provisions of issue and redemption of preferences shares and debentures
<b>CO3</b>	To illustrate part I and part II forms
<b>CO4</b>	To value shares and goodwill
<b>CO5</b>	To analyze IND AS 7, 12,16

**Textbooks**

1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
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2	R.L. Gupta and M.Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3	B.Raman, Corporate Accounting, Taxmann, New Delhi.
4	Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi.
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.

**Reference Books**

1	T.S.Reddy, A.Murthy – Corporate Accounting- Margham Publication, Chennai.
2	D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi
3	Prof.Mukeshbramhbutt, Devi,CorporateAccountingI, AhilyaPublication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5	Prasanth Athma, Corporate Accounting I, Himalaya Publishing house, Mumbai.

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

**Web Resources**

1	<a href="https://www.tickertape.in/blog/issue-of-shares/">https://www.tickertape.in/blog/issue-of-shares/</a>
2	<a href="https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf">https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf</a>
3	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html</a>

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

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

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

**SECOND YEAR – SEMESTER – III**  
**Core Paper VI - Visual Basic (Practical)**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>Core Paper VI</b>	2		4		4	6	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To conceptualize the working of visual basic								
<b>LO2</b>	To provide knowledge about various controls used in visual basic								
<b>LO3</b>	To apply the concepts of controls in visual basic								
<b>LO4</b>	To utilize the concepts of controls structure, arrays and functions								
<b>LO5</b>	To make use of concepts for built in functions, string & numeric functions, menu editor								
<b>Prerequisite: Should have studied Commerce in XII Std.</b>									
Unit	Contents								No. of Hours
I	VB Fundamentals: Integrated Development Environment (IDE) – Customizing a Form – Steps in VB Programming – Anatomy of a Form – Code Window – Variables – Data types – Constant – Strings – Numbers – The Comment & End Statements - Tool Box – Controls – Creating Controls & its Properties.								18
II	Navigating Between Controls: Command Button – Picture Box – Label Box – Option Button – Text Box – Check Box – List & Combo Box - Control Arrays – LOOPS & its Types – Making Decisions – Select Case – Nested if then – GOTO Statement – Built in Functions – String – Numeric – Date & Time Functions – Financial Functions. Functions & Procedures: Function Procedures & Sub Procedures – Grids – Flex Grid – DB Grid – Rich Text Box – Progress Bar – Status Bar – Frame Controls – Image Objects – Timer – Scroll Bar – Active X Controls – Tree View Control – List View Control – Common Dialog Controls & File System Controls(Drive, Dirlist, File list Box).								18
III	<ul style="list-style-type: none"> <li>➤ Develop a VB program using Text box and label box</li> <li>➤ Develop a VB program using List and Combo box</li> <li>➤ Develop a VB program using Check box and option button</li> <li>➤ Develop a VB program using Select case</li> </ul>								18
IV	<ul style="list-style-type: none"> <li>➤ Develop a VB program using Control structure</li> <li>➤ Develop a VB program using Arrays</li> <li>➤ Develop a VB program using Financial function</li> </ul>								18
V	<ul style="list-style-type: none"> <li>➤ Develop a VB program using Built in Functions</li> <li>➤ Develop a VB program using String and numeric functions</li> <li>➤ Develop a VB program using Menu editor</li> <li>➤ Develop a VB program using Grids box</li> </ul>								18
	<b>TOTAL</b>								<b>90</b>
<b>CO</b>	<b>Course Outcomes</b>								
<b>CO1</b>	Recall working in visual basics								
<b>CO2</b>	Comparing various kind of variables in visual basics								
<b>CO3</b>	Applying control in visual basic								
<b>CO4</b>	Analyzing work with functions, array								
<b>CO5</b>	Apply the concepts of various string and numeric functions								
<b>Textbooks</b>									
1	Mohammed Azam, Programming with Visual Basic 6.0.– IKAS publishing house (P) Ltd.								
2	Gary Cornell, “Visual Basic 6 from the Ground up”, First Edition, 1999, Tata McGraw-Hill.								
3	Steven Holzner, “Visual Basic 6 Black Book”, Second Edition, 1999,Oreilly.								
<b>Reference Books</b>									

1	Noel Jerke, “Visual Basic 6 (The Complete Reference)”, Second Edition, 1999, Tata McGraw-Hill.
2	Overland Brian, “Visual Basic 6 in Plain English”, Third Edition, 1999, John Wiley
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://www.tutorialspoint.com/listtutorials/visual-basic">www.tutorialspoint.com/listtutorials/visual-basic</a>
2	<a href="https://www.google.co.in/books/edition/Beginning_Visual_Basic_2015/Ax4FCAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=Visual%20basic&amp;pg=PR1&amp;printsec=frontcover">https://www.google.co.in/books/edition/Beginning_Visual_Basic_2015/Ax4FCAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=Visual%20basic&amp;pg=PR1&amp;printsec=frontcover</a>
3	<a href="https://www.google.co.in/books/edition/Visual_Basic_6_Programming_Black_Book_Wi/a5iIRThV0RoC?hl=en">https://www.google.co.in/books/edition/Visual_Basic_6_Programming_Black_Book_Wi/a5iIRThV0RoC?hl=en</a>

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

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

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

**SECOND YEAR – SEMESTER – III**

**Allied B: Paper I - Business Communication**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Allied B	5				3	5	25	75	100
<b>Learning Objectives</b>									
LO1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.								
LO2	To develop the students to understand about trade enquiries								
LO3	To make the students aware about various types of business correspondence.								
LO4	To develop the students to write business reports.								
LO5	To enable the learners to update with various types of interview								
<b>Prerequisites: Should have studied Commerce in XII Std.</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Business Communication</b> Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout								15
II	<b>Trade Enquiries</b> Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters								15
III	<b>Banking Correspondence</b> Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence								15
IV	<b>Secretarial Correspondence</b> Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing								15
V	<b>Application Letters</b> Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech								15
<b>TOTAL</b>								<b>75</b>	
<b>CO</b>	<b>Course Outcomes</b>								
CO1	Acquire the basic concept of business communication.								
CO2	Exposed to effective business letter								
CO3	Paraphrase the concept of various correspondences.								
CO4	Prepare Secretarial Correspondence like agenda, minutes and various business reports.								
CO5	Acquire the skill of preparing an effective resume								
<b>Textbooks</b>									
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons-New Delhi.								
2	Gupta and Jain, Business Communication,Sahityabahvan publication, New Delhi.								



3	K.P.Singha, Business Communication, Taxmann, New Delhi.
4	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
5	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
<b>Reference Books</b>	
1	V.K.Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	RithikaMotwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business-Pearson Publications-New Delhi.
4	Bovee, Thill, Schatzman, Business Communication Today-Pearson Education, Private Ltd-NewDelhi.
5	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://accountingseekho.com/">https://accountingseekho.com/</a>
2	<a href="https://www.testpreptraining.com/business-communications-practice-exam-questions">https://www.testpreptraining.com/business-communications-practice-exam-questions</a>
3	<a href="https://bachelors.online.nmims.edu/degree-programs">https://bachelors.online.nmims.edu/degree-programs</a>

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

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

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



**SECOND YEAR – SEMESTER – III**

**SEC: ACTUARIAL STATISTICS-I**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Allied B	3				2	3	25	25	50@
<b>Learning Objectives</b>									
LO1	To enable the students to understand the sound and gain knowledge in financial line insurance and life products								
LO2	To develop the students to understand about redemption of loans								
LO3	To make the students aware about various types of mortality table.								
LO4	To develop the students to write about principles of insurance.								
LO5	To enable the learners to update with various types of premium for assurance and annuity plans								
<b>Prerequisites: Should have studied Commerce in XII Std.</b>									
Unit	Contents								No. of Hours
I	Simple and compound interest –Present value and accumulated value at fixed rate/varying rate of interest –Effective rate of interest corresponding to a nominal and effective rate –simple problems- Annuity – Classifications of annuities – Present and accumulated values of annuities – Immediate annuity due and deferred annuity								9
II	Redemption of loans – Redemption of loans by installments payable times in a year Interest being p.a. effective. Role of Exponential probability distribution in general insurance - Vital Statistics – meaning and uses of vital statistics – Measures of mortality (Basic concepts)								9
III	Mortality Table – Columns of a mortality table – Completing an incomplete mortality table and uses of mortality table – Expectation of life – Computing probabilities of survival and death using mortality tables								9
IV	Principles of insurances - Types of assurance: Temporary assurance, pure endowment, Endowment assurance and whole life assurance –Expression for present value of assurance benefits under-Temporary assurance, pure Endowment assurance and whole life assurance – Simple problems.								9
V	Net premium for assurance and annuity plans: Natural premium – Level annual premium-Mathematical expression for level annual premium under temporary assurance, pure Endowment assurance and whole life assurance-Simple problems involving the calculation of level annual premium / net annual premium under the four types of plan only.								9
<b>TOTAL</b>								<b>45</b>	
CO	<b>Course Outcomes</b>								
CO1	Acquire the basic concept of financial line insurance and life products.								
CO2	Exposed to redemption of loans								
CO3	Paraphrase the concept of various mortality table. .								
CO4	Prepare about principles of insurance.								
CO5	Acquire the skill of premium for assurance and annuity plans								
<b>Textbooks</b>									
1	Mathematical basis of Life Assurance (IC-81) Published by Insurance Institute of India, Bombay.								
2	Gupta, S.C. and Kapoor, V.K. (1999) Fundamentals of Applied Statistics (3 rd Edition), Sultan Chand & Co., New Delhi, (for Unit III only).								
3	Frenk Ayres.,J.R(1993), Theory and problems of Mathematics Fiance, Schaum’s Outline Seeries,McGraw-Hill book Company,Singapore								
4	Mathematical and Statistical Methods for Actuarial Sciences and Finance, Cira Perna, Claudio Pizzi, Manfred Gilli, Marco Corazza, Marilena Sibillo, Springer International Publishing, December 2021								

<b>Reference Books</b>	
<b>1</b>	Shaillaja R Deshmuk (2009), Actuarial Statistics and Introduction using R, University Press, India.
<b>2</b>	M N. Mishra and S.B. Mishra, Insurance Principles and practice, S.Chand & Co, New Delhi.
<b>3</b>	Financial and Actuarial Statistics An Introduction, Second Edition, By Dale S. Borowiak, Arnold F. Shapiro · November 2013 , CRC Press
<b>4</b>	Some Recent Researches in the Theory of Statistics and Actuarial Science, J. F. Steffensen, Cambridge University Press, February 2016
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
<b>1</b>	<a href="https://youtu.be/-C1R_MhlAtw">https://youtu.be/-C1R_MhlAtw</a>
<b>2</b>	
<b>3</b>	

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

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

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



# **Fourth Semester**

**SECOND YEAR – SEMESTER – IV**

**Core Paper VII - Corporate Accounting II**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core VII	6				4	6	25	75	100
<b>Learning Objectives</b>									
LO1	To know the types of amalgamation								
LO2	To gain an understanding about reconstruction								
LO3	To know Final statements of banking companies								
LO4	To understand the legal requirements of financial accounts								
LO5	To have an insight on modes of winding up of a company								
<b>Prerequisite: Should have studied Financial Accounting in I Year</b>									
Unit	Contents								No. of Hours
I	<b>Amalgamation, Absorption &amp; External Reconstruction</b> Amalgamation, Absorption and External Reconstruction - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Amalgamation (Excluding Inter-Company Holdings).								18
II	<b>Alteration of Share Capital – &amp; Internal Reconstruction</b> Alteration of Share Capital – Modes of Alteration - Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability.								18
III	<b>Accounting of Banking Companies</b> Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.								18
IV	<b>Consolidated Financial Statements</b> Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Presentation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).								18
V	<b>Liquidation of Companies</b> Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Deficiency Accounts - Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.								18
<b>TOTAL</b>								<b>90</b>	
<b>THEORY 20% &amp; PROBLEMS 80%</b>									
CO	Course Outcomes								
CO1	Understand the accounting treatment of amalgamation, absorption and external reconstruction								
CO2	Apply and alter the share capital and internal reconstruction								
CO3	Do the accounting procedure of non-performing assets								
CO4	Give the consolidated accounts of holding companies								
CO5	Prepare liquidator’s final statements								
<b>Textbooks</b>									
1	S.P.Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.								
2	Dr.K.S.Ramanand, Dr.M.A.Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing house, Mumbai.								
3	R.L.Gupta and M.Radhasamy, Advanced Accounts, Sultan Chand, New Delhi.								
4	M.C.Shukla and T.S.Grewal, Advanced Accounts Vol2 S Chand & Sons, New Delhi.								
5	T.S.Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai								
<b>Reference Books</b>									

1	B.Raman, Corporate Accounting, Taxmann, New Delhi
2	M.C.Shukla, Advanced Accounting,S.Chand, New Delhi
3	Prof.MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/12670">https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/12670</a>
2	<a href="https://www.slideshare.net/debchat123/accounts-of-banking-companies">https://www.slideshare.net/debchat123/accounts-of-banking-companies</a>
3	<a href="https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862">https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862</a>

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

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

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

**SECOND YEAR – SEMESTER - IV**

**CORE PAPER VIII: OBJECT ORIENTED PROGRAMMING USING C++(Theory)**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core VIII	5				4	5	25	75	100
<b>Learning Objectives</b>									
LO1	To understand the object technology								
LO2	To impart the information on codes and arrays								
LO3	To enhance the user functions								
LO4	To analyse the classes and objects								
LO5	To Enhance reusability features using the concept inheritance								
<b>Prerequisite: Should have studied Commerce in XII Std.</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Object Technology:</b> Object Oriented Programming Concepts– OOP Benefits and OOP applications. Elementary C++ Programming: Keywords- Variables- Constants/ Literals - Operators- Fundamental Data Types - Expressions- General Format of a C++ program.								15
II	<b>Conditional/Decision Making Statements:</b> if, if-else, else-if ladder nested if and switch Statements. Loop Statements: while, do-while, for loop. Jump Statements: break, continue, go to statements -Arrays.								15
III	<b>User-Defined Functions:</b> Function Prototyping – Function call - Parameters Passing methods- Inline Functions - Function Overloading - Function Overriding– Strings.								15
IV	<b>Classes and Objects:</b> -Declaring class and objects -Member Functions-Friend Functions-Passing object to function – Returning object from function. Constructors: Features of constructors – Types of Constructors. Destructors: Features of Destructor.								15
V	<b>Inheritance:</b> Single Inheritance - Multilevel inheritance - Multiple Inheritance - Hierarchical Inheritance - Hybrid Inheritance – Polymorphism.								15
<b>TOTAL</b>								<b>75</b>	

CO	Course Outcomes
CO1	Recall the basics of Building any programming language
CO2	Explain about Arrays with illustration
CO3	Analyse the benefits of using Friend Function•
CO4	Develop programs for overloading Unary and Binary Operators
CO5	Access the memory Address of any variable using pointers
<b>Textbooks</b>	
1	E.Balaguruswamy, “Object Oriented Programming in C++”, Sixth Edition, 2012,TMH
2	H. Schildt, “The Complete Reference C++”, Fourth Edition, 2002, TMH
3	KanetkarY,” Let us C++”, Third Edition, 1999, BPB Publishers.
<b>Reference Books</b>	



1	John R Hubbard, "Programming with C++", Third Edition, 2009, TMH.
2	Grady Booch, "Object Oriented Analysis and Design", Addison Wesley
3	James RumboughEtal, "Object Oriented Modelling and Design "
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://en.highscore.de/cpp/boost/">http://en.highscore.de/cpp/boost/</a>
2	<a href="http://bookboon.com/en/structural-programming-with-c-plus-plus-ebook">http://bookboon.com/en/structural-programming-with-c-plus-plus-ebook</a>

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

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

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



**SECOND YEAR – SEMESTER – IV**

**ALLIED B: PAPER II: HUMAN RESOURCE MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Allied B	4				3	4	20	55	75
<b>Learning Objectives</b>									
C1	To understand aspects relating to Human resource management								
C2	To know strategies relating to Human Resource management								
C3	To be acquainted with Industrial Relations Policy.								
C4	To learn about organisation culture								
C5	To assimilate knowledge on employee welfare.								
<b>Prerequisite: Should have studied Commerce in XII Std.</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to HRM</b> 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	<b>Strategic HRM</b> Definition of Strategy, Strategic Human Resource Management (SHRM), Importance of SHRM, Difference between Traditional and Strategic Human Resource Management, “Best Fit” Approach Vs. Best Practices of SHRM, Role of HR Strategy & Practices in National, Sectorial and Organizational Context, Investment Perspective of SHRM, Porter’s 5 Ps Model.								12
III	<b>Industrial Relations</b> Introduction to Industrial Relations - Employee Grievances Concept, Causes & Grievance Redressal Mechanism Discipline- Concept, Aspects of Discipline & Disciplinary Procedure - Trade Unions Act 1926 - Industrial Disputes Act 1947.								12
IV	<b>Organizational Development Collective Bargaining</b> Organisation Climate – Organization Change – Organizational Development: Definition, Meaning of Organizational Development. - Collective Bargaining- Essentials of Effective Collective Bargaining								12
V	<b>Employee welfare</b> 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.								12
<b>TOTAL</b>								<b>60</b>	
CO	<b>Course Outcomes</b>								
CO1	Remember and recall concepts of Human resource management								
CO2	Choose appropriate strategies for human resource management								
CO3	Compare and contrast various industrial relations policy.								
CO4	Determine appropriate organisation culture.								

<b>CO5</b>	Formulate strategies for employee welfare.
<b>Textbooks</b>	
1	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.
2	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.
3	Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.
4	P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.
<b>Reference Books</b>	
1	L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.
2	DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.
3	Dr.K.Sundar and Dr.J. Srinivasan, Human Resource Development, Margham Publications, Chennai.
4	Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://hr.university/shrm/strategic-human-resource-management/">https://hr.university/shrm/strategic-human-resource-management/</a>
2	<a href="https://www.investopedia.com/terms/c/collective-bargaining.asp">https://www.investopedia.com/terms/c/collective-bargaining.asp</a>
3	<a href="https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778">https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778</a>

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

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

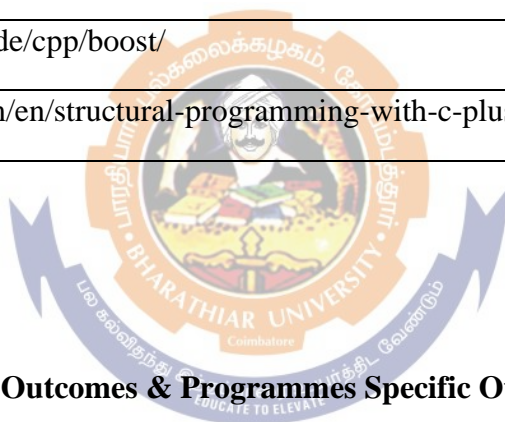
**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER – IV**

**SBS– 2: COMPUTER APPLICATIONS: C++( PRACTICAL)**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>Skill Based Subject</b>			2		2	2	25	25	50
<b>Learning Objectives</b>									
<b>LO 1</b>	To understand the program by applying the concept of OOPs.								
<b>LO 2</b>	To remember the reusability of C++ program by applying the concept of Inheritance and Polymorphism.								
<b>LO 3</b>	To apply the data files operation technique and solve the given problems in a practical manner.								
<b>LO 4</b>	To understand the program by applying the concept of OOPs								
<b>LO 5</b>	To apply the data file operation technique and evaluate the program in a practical manner								
<b>Prerequisites: Should have studied Commerce in XII</b>									
UNIT	Contents								No. of Hours
<b>OOPS WITH C++</b>									
<ol style="list-style-type: none"> <li>1. Program to calculate depreciation under Straight Line method and Diminishing Balance method (using class, defining member functions outside the class).</li> <li>2. Program to calculate depreciation under Diminishing Balance method (Using class, defining member function inside the class)</li> <li>3. Program to calculate Economic Order Quantity (using nesting of member function).</li> <li>4. Program to print the Employees' payroll statement (using control structures).</li> <li>5. Program to calculate simple Interest and compound Interest (using nested class).</li> <li>6. Program to calculate net income of a family (using friend function in two classes).</li> <li>7. Program to print the book list of library (using array of objects).</li> <li>8. Program to prepare cost sheet (using inheritance).</li> <li>9. Program to calculate margin of safety (using multilevel inheritance).</li> <li>10. Program for bank transaction (using constructor and destructor).</li> <li>11. Program to calculate increase or decrease in working capital using operator overloading.</li> <li>12. Program to create the student file and prepare the marks slip by accessing the file.</li> </ol>									
<b>Total</b>								<b>30</b>	
<b>CO</b>	<b>Course Outcomes</b>								
<b>CO1</b>	Compare the different types of languages and find the importance of object-oriented programming language								
<b>CO2</b>	Understand the C++ statements and motivate the students to make use of the statements								
<b>CO3</b>	Identify the class structure and develop the program.								

<b>CO4</b>	Apply the program by applying the concept of OOPs
<b>CO5</b>	Apply the data file operation technique and evaluate the program in a practical manner
<b>Textbooks</b>	
1.	E.Balaguruswamy, "Object Oriented Programming in C++", Sixth Edition, 2012, TMH
2.	H. Schildt, "The Complete Reference C++", Fourth Edition, 2002, TMH
3.	KanetkarY," Let us C++", Third Edition, 1999, BPB Publishers.
<b>Reference Books</b>	
1.	John R Hubbard, "Programming with C++", Third Edition, 2009, TMH.
2.	Grady Booch, "Object Oriented Analysis and Design", Addison Wesley
3.	James RumboughEtal, "Object Oriented Modelling and Design "
<b>Web Resources</b>	
1.	<a href="http://en.highscore.de/cpp/boost/">http://en.highscore.de/cpp/boost/</a>
2.	<a href="http://bookboon.com/en/structural-programming-with-c-plus-plus-ebook">http://bookboon.com/en/structural-programming-with-c-plus-plus-ebook</a>



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

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

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



# **Fifth Semester**

**THIRD YEAR – SEMESTER – V**

**Core Paper IX - Cost Accounting**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>Core IX</b>	6				4	6	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the various concepts of cost accounting.								
<b>LO2</b>	To prepare and reconcile Cost accounts.								
<b>LO3</b>	To gain knowledge regarding valuation methods of material.								
<b>LO4</b>	To familiarize with the different methods of calculating labour cost.								
<b>LO5</b>	To know the apportionment of Overheads.								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
Unit	Contents								No. of Hours
I	<b>Introduction of Cost Accounting</b> Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting – Installation of Costing System –Classification of Costs– Cost Centre– Profit Centre - Preparation of Cost Sheet.								18
II	<b>Cost Sheet and Methods of Costing</b> Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.								18
III	<b>Material Costing</b> Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.								18
IV	<b>Labour Costing</b> Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time–Overtime – Labour Turnover - Meaning, Causes and Measurement.								18
V	<b>Overheads Costing</b> Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.								18
<b>TOTAL</b>								<b>90</b>	
<b>THEORY 20% &amp; PROBLEMS 80%</b>									
CO	Course Outcomes								
<b>CO1</b>	Remember and recall the various concepts of cost accounting								
<b>CO2</b>	Demonstrate the preparation and reconciliation of cost sheet.								
<b>CO3</b>	Analyze the various valuation methods of material.								



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

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

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

**THIRD YEAR – SEMESTER – V**

**Core Paper X – Principles of Auditing**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core X	6				4	6	25	75	100
<b>Learning Objectives</b>									
LO1	To enable students to understand process of auditing and its classification.								
LO2	To impart knowledge on internal check and internal control.								
LO3	To acquire a detailed knowledge on verification of assets and liabilities								
LO4	To illustrate the role of auditors in company.								
LO5	To provide insights into the concept of Corporate Social Responsibility								
<b>Prerequisite: Should have studied Commerce in XII Std.</b>									
Unit	Contents							No. of Hours	
I	<b>Introduction to Auditing:</b> Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of Banking, Insurance, Non-Profit Organizations and Charitable Societies, Trusts, Organizations.							18	
II	<b>Audit Procedures and Documentation:</b> Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check – Vouching – Cash and Trade Transactions - Verification and Valuations of Assets and Liabilities.							18	
III	<b>Verification and Valuation of Assets and Liabilities:</b> Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves							18	
IV	<b>Company Auditor:</b> Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor – Professional Conduct and Ethics in Auditing - Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer Systems – Procedure of Audit under ISA System.							18	
V	<b>Corporate Social Responsibility:</b> 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.							18	
	<b>TOTAL</b>							<b>90</b>	
CO	<b>Course Outcomes</b>								
CO1	Define auditing and its process.								
CO2	Compare and contrast essence of internal check and internal control.								
CO3	Acquire a detailed knowledge on verification of assets and liabilities.								

<b>CO4</b>	Identify the role of auditors in companies.
<b>CO5</b>	Appraise the implications of Corporate Social Responsibility
<b>Textbooks</b>	
1	DinkarPagare, Principles and Practice of Auditing,Sultan Chand & Sons, New Delhi
2	B. N. Tandon, S. Sudharsanam & S.Sundharabahu, Practical Auditing, S.Chand & Sons New Delhi.
3	Dr.T.R. Sharma, Dr.Gaurav Sankalp, Auditing & Corporate Governance, Sahithya Bhawan Publications, Agra
4	ArunaJha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.
<b>Reference Books</b>	
1	Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley
2	Dr.T.R. Sharma, Auditing, Sahithya Bhawan Publications, Agra
3	C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.
4	Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.wallstreetmojo.com/audit-procedures/">https://www.wallstreetmojo.com/audit-procedures/</a>
2	<a href="https://theinvestorsbook.com/company-auditor.html">https://theinvestorsbook.com/company-auditor.html</a>
3	<a href="https://www.investopedia.com/terms/c/corp-social-responsibility.asp">https://www.investopedia.com/terms/c/corp-social-responsibility.asp</a>

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

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

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

**THIRD YEAR – SEMESTER – V**

**Core Paper XI - Income Tax Theory, Law and Practice I**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>Core XI</b>	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the basic concepts & definitions under the Income Tax Act,1961.								
<b>LO2</b>	To compute the residential status of an assessed and the incidence of tax.								
<b>LO3</b>	To compute income under the head salaries.								
<b>LO4</b>	To learn the concepts of Annual value, associated deductions and the calculation of income from House property.								
<b>LO5</b>	To compute the income from Business & Profession considering its basic principles & specific disallowances.								
Prerequisite: Should have studied Commerce in XII Std.									
Unit	Contents								No. of Hours
I	<b>Introduction to Income Tax</b> Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act – Assessee – Types– Incomes Exempted under Section 10.								15
II	<b>Residential Status</b> Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.								15
III	<b>Income from Salary</b> Computation of Salary Income – Features of Salary – Allowances – Types of Allowances - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary.								15
IV	<b>Income from House Property</b> Income from House Property –Basis of Charge – Annual Value –Gross Annual Value, Net Annual Value of Let-out Property, Self– Occupied Property–Amenities–Deductions.								15
V	<b>Profits and Gains from Business or Profession</b> Income from Business or Profession – Allowable Expenses – Not Allowable Expenses - General Deductions – Provisions Relating to Depreciation – Deemed Business Profits - Undisclosed Incomes – Investments – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis – Computation of Income from Business or Profession.								15
<b>TOTAL</b>								<b>75</b>	
<b>CO</b>	<b>Course Outcomes</b>								
<b>THEORY 20% &amp; PROBLEMS 80%</b>									
<b>CO1</b>	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.								
<b>CO2</b>	Assess the residential status of an assessed & the incidence of tax.								
<b>CO3</b>	Compute income of an individual under the head salaries.								
<b>CO4</b>	Ability to compute income from house property.								
<b>CO5</b>	Evaluate income from a business carried on or from the practice of a Profession.								
<b>Textbooks</b>									

1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S.Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	H.C. Mehrotra, Dr.Goyal S.P,Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.
<b>Reference Books</b>	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi.
3	Vinod K. Singhania, Students Guide to Income Tax.,U.K.Bharghava Taxman.
4	Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Raniand Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://cleartax.in/s/residential-status/">https://cleartax.in/s/residential-status/</a>
2	<a href="https://www.legalraasta.com/itr/income-from-salary/">https://www.legalraasta.com/itr/income-from-salary/</a>
3	<a href="https://taxguru.in/income-tax/income-house-properties.html">https://taxguru.in/income-tax/income-house-properties.html</a>

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

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

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



**THIRD YEAR – SEMESTER – V**

**Core Paper XII - Computer Applications: GST with Tally – I (Practical)**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core XII			5		4	5	25	75	100
<b>Learning Objectives</b>									
LO1	To Introduce accounting in Tally prime								
LO2	To Understand the Preparation of Masters group								
LO3	To Create the accounting transactions								
LO4	To Generate the financial statements and MIS reports								
LO5	To Introduce the GST Calculation to Tally entry								
<b>Prerequisite: Should have studied Commerce in XII Std.</b>									
Unit	Contents								No. of Hours
I	<b>Fundamentals of Accounting:</b> Introduction of Accounting- accounting terminologies and concepts - Recording of Business Transactions <b>Introduction to Tally Prime:</b> Features of Tally Prime -Company Creation and Setting up Company Features in Tally Prime								15
II	<b>Maintaining Chart of Accounts:</b> Introduction -Chart of Accounts –Groups – Ledgers <b>Accounting Masters:</b> Creation of Groups -Activity of Group Creation -Creation of Ledger -Activity of Ledger Creation <b>Inventory Masters:</b> Three Category of Inventory Masters -Inventory Masters-Stock Groups - Stock Category - Unit of Measures - Stock Items- Go down-Activity- Stock group, category, unit of measures								15
III	<b>Recording and Maintaining Accounting Transactions:</b> Business Scenarios-Accounting Voucher, Inventory Voucher Receipt Voucher - Contra Voucher - Payment Voucher -Purchase Voucher -Sales Voucher - Debit Note Voucher - Credit Note Voucher - Journal Voucher								15
IV	<b>Generating Financial Statements and MIS reports:</b> Trial Balance - Profit & Loss A/c -Balance Sheet -View working capital figures -Cash flow & Fund Flow Analysis -Stock Summary Analysis - Item wise Profitability -Go down-wise stock Availability -Stock Query- Daybook-Cash and Bank Book-Purchase Register - Sales Register-Journal Register-Bird's eye view/drill from anywhere to anywhere								15
V	<b>Introduction to GST: GST in Tally Prime: Basis of GST-GST Tax Structure - Supply of Goods and Services - Creation of Company and Activating GST at Company Level –Creating Masters-Recording GST compliant transactions: Accounting Intrastate Supply of Goods - Accounting Interstate Supply of Goods – GST Reports-(Generating GST Returns for Regular Dealer in Tally: GSTR-1 - GSTR-3B -GSTR-9) – GST Filing (GST Annual Computation)</b>								15
	<b>TOTAL</b>								<b>75</b>
CO	<b>Course Outcomes</b>								
CO1	Understand accounting entries in Tally prime								



<b>CO2</b>	Understand the creations of Masters group
<b>CO3</b>	Understand the accounting transactions entry in Tally
<b>CO4</b>	Generate the financial statements and MIS reports
<b>CO5</b>	Understand the GST Calculation in Tally entry
<b>Textbooks</b>	
1	Tally Education Pvt. Ltd, Official Guide To Financial Accounting Using Tally.ERP 9, BPB Publications, 2018
2	Shraddha Singh, Tally ERP 9 (Power of Simplicity), V&S Publishers, 2015
3	Nadhani, Tally .ERP 9 Training Guide, BPB Publications, 2009
<b>Reference Books</b>	
1	Vinod Kumar (Educator), Tally.ERP 9 Made Easy, Vinod Kumar,2016
2	Dinesh Maidasani, Straight To The Point - Tally.ERP 9, Laxmi Publications Pvt Limited, 2010
3	Asok K Nadhani, GST Accounting with Tally .ERP 9, BPB Publications, 2018
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.youtube.com/watch?v=QC4ghSZVpsE">https://www.youtube.com/watch?v=QC4ghSZVpsE</a>
2	<a href="https://www.youtube.com/watch?v=rG_eHA3vNII">https://www.youtube.com/watch?v=rG_eHA3vNII</a>
3	<a href="https://www.youtube.com/watch?v=xwpJ5QX9WEU">https://www.youtube.com/watch?v=xwpJ5QX9WEU</a>

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

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

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

**THIRD YEAR – SEMESTER – V**

**SBS 3: BASICS OF MS EXCEL (Practical)**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
SKILL BASED SUBJECT			3		2	3	25	25	50
<b>Learning Objectives</b>									
<b>LO1</b>	To introduce students to Excel as an important tool in business applications								
<b>LO2</b>	To familiarize them with the features and functions of a spread sheet.								
<b>LO3</b>	To understand the concepts of accounting, reporting and analysis using spread sheet.								
<b>LO4</b>	To Construct formulas, including the use of built-in functions, and relative and absolute reference								
<b>LO5</b>	To develop various applications using MS-Excel.								
<b>Prerequisites: Should have studied Commerce in XII Std.</b>									
Unit	Contents								No. of Hours
I	<b>Introduction:</b> Spreadsheets - Workbook - Cell Referencing, Cell Addressing, File Menu; Home Menu, Conditional Formatting, formatting as a Table, Cell Styles, AutoSum, Sort and Filter; Insert Menu, Inserting Tables and Pivot Tables, Smart Arts, Charts; Page Layout, Review and View Menus; Converting Text to Columns, Removing Duplicates, Data Validation, Grouping and Ungrouping.								9
II	<b>Financial, Logical and Text Functions</b> <b>Financial Functions</b> Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR); <b>Logical Functions:</b> AND, OR, NOT, IF, TRUE; <b>Text Functions:</b> UPPER, LOWER, LEFT, RIGHT, TRIM, T, TEXT, LEN, DOLLAR, EXACT; Practical Exercises Based on Financial, Logical and Text Functions.								9
III	<b>Statistical Analysis</b> Functions Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Skewness, F Test, Z Test, and Chi-Square Analysis.								9
IV	<b>Reference</b> Date & Time Functions: Date, Date Value, Day, Days 360, Now, Time, Time Value, Workday, Weekday, Year. Lookup and Reference Functions: H lookup, V lookup, Transpose, Get pivot Data, Hyperlink - Practical Exercises Based on Statistical, Date & Time, Lookup and Reference Functions.								9
V	<b>Projects and Applications</b> Ratio Analysis, Cash Flow Statement, Payroll Processing, Marketing, Sales and Advertising Data Analytics, Social Media Marketing Analysis, Basic Applications with Macros and VBAs; Trending Business Applications Using MS Excel.								9
<b>TOTAL</b>								<b>45</b>	
<b>Course Outcomes</b>									
<b>CO1</b>	Develop And Apply Fundamental Spread Sheet Skills.								
<b>CO2</b>	Understanding Various Tools Used In MS-Excel.								
<b>CO3</b>	Knowledge On Various Statistical Tests in MS-Excel.								
<b>CO4</b>	Demonstrate Proficiency in Using Complex Spread Sheet Tools Such as Formulas and Functions.								
<b>CO5</b>	Develop Trending Application Using MS-Excel								
<b>Textbooks</b>									
1	John Walkenbach , MS Excel Bible, Wiley Publication, New Jersey, USA.								
2	Ramesh Bangia, Learning Microsoft Excel 2013, Khanna Book Publishing, Bangalore.								
3	Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.								

4	Greg Harvey, Excel 2016 for Dummies, Chennai.
<b>Reference Books</b>	
1	Glyn Davis & Branko Pecar : Business Statistics using Excel, Oxford publications, Chennai.
2	Google Sheets Basics: Masato Takeda and others; Tekuru Inc. India.
3	Harjit Suman, Excel Bible for Beginners, Kindle Edition, Chennai.
4	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, "Microsoft 2003", Tata McGraw Hill, Noida.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.freebookkeepingaccounting.com/using-excel-in-accounts">https://www.freebookkeepingaccounting.com/using-excel-in-accounts</a>
2	<a href="https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance">https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance</a>
3	<a href="https://www.youtube.com/watch?v=Nv_Nnw01FaU">https://www.youtube.com/watch?v=Nv_Nnw01FaU</a>

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

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

**3 – Strong, 2- Medium, 1- Low**



# **Sixth Semester**

**THIRD YEAR – SEMESTER – VI**

**Core Paper XIII - Management Accounting**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>Core XIII</b>	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand basics management accounting								
<b>LO2</b>	To know the aspects of Financial Statement Analysis								
<b>LO3</b>	To familiarize with fund flow and cash flow analysis								
<b>LO4</b>	To learn about budgetary control								
<b>LO5</b>	To gain insights into marginal costing.								
<b>Prerequisite: Should have studied Financial Accounting in 1st Sem.</b>									
Unit	Contents								No. of Hours
I	<b>Introduction to Management Accounting</b> Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.								15
II	<b>Financial Statement Analysis</b> Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis. Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Capital Structure Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.								15
III	<b>Fund Flow Analysis &amp; Cash Flow Analysis</b> Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds -Technique of Preparing Funds Flow Statement- Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. <b>Cash Flow Statements:</b> Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 – Types of Cash Flows - Operating, Financing and Investing Cash Flows.								15
IV	<b>Budgetary Control</b> Budgetary Control: Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget.								15
V	<b>Marginal Costing :</b> Meaning - Features – Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis- Break Even Point – Decision Making : Selection Of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factors – Exploring New Markets.								15
<b>TOTAL</b>								<b>75</b>	
<b>THEORY 20% &amp; PROBLEMS 80%</b>									
CO	Course Outcomes								
<b>CO1</b>	Remember and recall basics in management accounting								
<b>CO2</b>	Apply the knowledge of preparation of Financial Statements								
<b>CO3</b>	Analyse the concepts relating to fund flow and cash flow								
<b>CO4</b>	Evaluate techniques of budgetary control								
<b>CO5</b>	Formulate criteria for decision making using principles of marginal costing.								

<b>Textbooks</b>	
1	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
2	Dr.S.N.Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
3	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
4	Jenitra L Mervin, Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
5	T.S.Reddy & Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.
<b>Reference Books</b>	
1	Chadwick – The Essence of Management Accounting, Financial Times Publications, England.
2	Charles T.Horngren and Gary Sundem – Introduction to Management Accounting, Pearson, Chennai.
3	Murthy A and Gurusamy S, Management Accounting- Theory & Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.
4	Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.
5	N.P. Srinivasan, Management Accounting, New Age Publishers, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300">https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300</a>
2	<a href="https://accountingshare.com/budgetary-control/">https://accountingshare.com/budgetary-control/</a>
3	<a href="https://www.investopedia.com/terms/m/marginalcostofproduction.asp">https://www.investopedia.com/terms/m/marginalcostofproduction.asp</a>

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

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

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



**THIRD YEAR – SEMESTER - VI**

**Core Paper XIV - Income Tax Law and Practice II**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Core XV	5				4	5	25	75	100
<b>Learning Objectives</b>									
LO1	To understand provisions relating to capital gains								
LO2	To know the provisions for computation of income from other sources.								
LO3	To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.								
LO4	To learn about assessment of individuals								
LO5	To gain knowledge about assessment procedures.								
<b>Prerequisite: Should have studied Financial Accounting in 1st Sem.</b>									
Unit	Contents								No. of Hours
I	<b>Capital Gains</b> Capital Gains – Kinds of Capital Assets – Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.								15
II	<b>Income from Other Sources</b> Income from Other Sources – Income Chargeable to Tax under the Head Income from Other Sources – Procedures for Computing Income from Other Sources – Deductions Allowed – Deduction not Allowed – Problems on Computation of Income from Other Sources.								15
III	<b>Set Off and Carry Forward of Losses and Deductions from Gross Total Income</b> Provisions for Set-off and Carry Forward of Losses (Simple Problems). 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.								15
IV	<b>Assessment of Individuals</b> Assessment: Meaning and Types, Computation of Total Income and Tax Liability of an Individuals (simple problems in case of Income from salaries, HP and Profits and Gains – computed income may be given).								15
V	<b>Income Tax Authorities</b> Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income – Tax Officers - Procedures for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Related Return – Defective Return – Signing of Return – Permanent Account Number (PAN)								15
	<b>TOTAL</b>								<b>75</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>									
CO	Course Outcomes								
CO1	Remember and recall provisions on capital gains								
CO2	Apply the knowledge about income from other sources								
CO3	Analyze the set off and carry forward of losses provisions								
CO4	Learn about assessment of individuals								
CO5	Apply procedures learnt about assessment procedures.								
<b>Textbooks</b>									

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

**Reference Books**

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

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

**Web Resources**

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

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

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

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

**THIRD YEAR – SEMESTER – VI**

**Core Paper XV - Web Design (Theory)**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>Core Paper XV</b>	4				3	4	20	55	75
<b>Learning Objectives</b>									
<b>LO1</b>	Explaining the concept of Web design and its applications.								
<b>LO2</b>	Detailed description for Internet Domains and establishing Connectivity Internet.								
<b>LO3</b>	Structuring the HTML tags, Lists, Tables, Frames, Forms and Forms elements								
<b>LO4</b>	Emphasizing the DHTML Style Sheets, linking a Style Sheet and Web page designing								
<b>LO5</b>	Elaborating the concept of JavaScript Document Object Model and Cookies								
<b>Prerequisites: Should have studied Commerce in XII Std.</b>									
Unit	Contents								No. of Hours
I	<b>Internet:</b> Basic Concepts – Communicating on Internet – Internet Domains – Internet Server Identities – Establishing Connectivity on the Internet								12
II	<b>Introduction to HTML:</b> Anchor Tag – Hyperlink - Head and Body Section – Heading - Horizontal Ruler – Paragraphs – Tags - Images and Picture – Lists – Tables – Frames - Forms and forms elements.								12
III	<b>DHTML and Style sheets:</b> Defining styles - Elements of style - Linking a style sheet to a html documents - Inline style - External style sheets - Multiple styles- Web page designing.								12
IV	<b>Introduction to Java script:</b> Advantage of JavaScript - Data type - Variable – Array - Operator and Expression - Control and looping Constructs - Functions - Dialog Boxes.								12
V	<b>JavaScript Document Object Model:</b> Event Handling - Form Object - Built in Object - User Defined Object-Cookies								12
<b>TOTAL</b>								<b>60</b>	
<b>CO</b>	<b>Course Outcomes</b>								
<b>CO1</b>	Demonstrate Internet Basic concepts and Internet Domains								
<b>CO2</b>	Impart Lists, Frames and Table to the Forms and Forms Elements								
<b>CO3</b>	Elaborate DHTML Style Sheets and Element of the Style								
<b>CO4</b>	Representation of JavaScript Data types, Control and Looping and Functions.								
<b>CO5</b>	Pointing out Form object, User Defined Object and Cookies								
<b>Textbooks</b>									
1	Ivan Bayross, “Web Enabled Commercial Application Development using HTML, JavaScript, DHTML and PHP”, Fourth Edition, 2010, BPB Publications								
2	Harvey M. Deitel, Paul J. Deitel, Tem R. Nieto, “Internet & World Wide Web – How to program”, Third Edition, 2002, Prentice Hall								
3	Using HTML 4, XML & JAVA by Eric Ladd & Jim O’Donell (Platinum Edition) (PHI)								
<b>Reference Books</b>									
1	Hirdesh Bharadwaj, Web designing, Paper Back, 2016								
2	Brain D Miller, Principles of web design, Allworth Publications, 2022								
<b>NOTE: Latest Edition of Textbooks May be Used</b>									
<b>Web Resources</b>									

1	<a href="http://books.google.co.in/books?id=BrASwbtAGGUC&amp;pg=PA69&amp;source=gs_selected_pages&amp;cad=2#v=onepage&amp;q&amp;f=false">http://books.google.co.in/books?id=BrASwbtAGGUC&amp;pg=PA69&amp;source=gs_selected_pages&amp;cad=2#v=onepage&amp;q&amp;f=false</a>
2	<a href="https://www.google.co.in/books/edition/Principles of Web Design/qFk1EAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=web%20design&amp;pg=PA1977&amp;printsec=frontcover">https://www.google.co.in/books/edition/Principles of Web Design/qFk1EAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=web%20design&amp;pg=PA1977&amp;printsec=frontcover</a>

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


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

3 - Strong, 2 - Medium, 1- Low



**THIRD YEAR – SEMESTER – VI**

**CORE PAPER XVI: COMPUTER APPLICATIONS: GST WITH TALLY - II (PRACTICAL)**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks																										
							CIA	External	Total																								
Core Paper XVI			3		3	3	30	45	75																								
<b>Learning Objectives</b>																																	
C1	To Introduce accounting in Tally prime																																
C2	To Understand the Preparation of Masters group																																
C3	To Create the accounting transactions																																
C4	To Generate the financial statements and MIS reports																																
C5	To Introduce the GST Calculation to Tally entry																																
<b>Prerequisites: Should have studied Commerce in XII</b>																																	
UNIT	Contents								No. of Hours																								
<p>1. Create the company with relevant information using tally prime</p> <p>2. Ledger creation</p> <p style="text-align: center;">  </p> <p>Capital Accounts Opening stock Purchase Sales Sundry creditors Bank account telephone charges office rent</p> <p>3. Prepare an Trial Balance of ABC PVT LTD for the following financial year of 1.4.2020 to 31.3.2021 using ledger creation in tally prime(use amount as opening balance)</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>S.No</th> <th>Particulars</th> <th>Rs</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Capital</td> <td>26000</td> </tr> <tr> <td>2</td> <td>Stock</td> <td>10000</td> </tr> <tr> <td>3</td> <td>Debtors</td> <td>8000</td> </tr> <tr> <td>4</td> <td>Creditors</td> <td>12000</td> </tr> <tr> <td>5</td> <td>Machinery</td> <td>20000</td> </tr> </tbody> </table> <p>4. Prepare Trading Account using tally prime</p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Particulars</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Sales</td> <td>2,05,000</td> </tr> <tr> <td>Sales Return</td> <td>15,000</td> </tr> </tbody> </table>										S.No	Particulars	Rs	1	Capital	26000	2	Stock	10000	3	Debtors	8000	4	Creditors	12000	5	Machinery	20000	Particulars	Amount	Sales	2,05,000	Sales Return	15,000
S.No	Particulars	Rs																															
1	Capital	26000																															
2	Stock	10000																															
3	Debtors	8000																															
4	Creditors	12000																															
5	Machinery	20000																															
Particulars	Amount																																
Sales	2,05,000																																
Sales Return	15,000																																

Purchase	49,000
Purchase Returns	3000
Opening Inventories	8000
Closing Inventories	30000

5.Prepare the trading and profit and Loss account and balance sheet as on 31<sup>st</sup> march 2021 in Tally Prime

Particular	Rs	Particulars	Rs
Capital	3600	Salaries	600
Machinery	700	General Expenses	200
Sales	8,200	Rent	500
Purchase	4000	Return outward	50
Sales Return	100	Debtor	3000
Stock 1-4-2020	1000	cash	400
Drawing	400	carriage on sales	200
Wages	1000	Advertisement	200
Carriage inward	50	Creditor	500
		<b>Closing stock</b>	<b>2000</b>

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

Activity- Stock Group Creation

Stock Item Name	Stock Group	Stock Category	Units of Measure
Oppo A31 Mobile	Oppo Mobile Phone	64 GB Storage	Nos
OnePlus Nord Mobile	OnePlus Mobile Phone	128 GB Storage	Nos
Nokia C3 Mobile	Nokia Mobile Phone	32 GB Storage	Nos

7...Purchasing the following goods from Anita enterprises, Tamilnadu with supplier invoice

101. Enter in purchase voucher in tally prime with necessary ledger creation.

- Computer 100nos Rs.12000
- External Hard Drive 50nos Rs.3500

8. Purchasing the following goods from Ax world, New Delhi with supplier invoice 102.



Enter in purchase voucher in tally prime with necessary ledger creation.

Pen driver 300nos Rs.750; Scanner 50nos Rs.25200

9. Sold the following goods to Mr.Murali, Tamilnadu with customer invoice 123. Enter in sale voucher in tally prime with necessary ledger creation.

- Pen driver 50nos Rs.850
- Scanner 10nos Rs.27000

10. Sold the following goods to Ms.Meera, Gujarat with customer invoice 124. Enter in sale voucher in tally prime with necessary ledger creation. Computer 10nos Rs.14000; External Hard Drive 10nos Rs.4000

11. Enter the following transaction of ANU enterprises

Apr 05 Paid Telephone Charges Rs.2000

Apr 10 Received Commission Rs.30000

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

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

May 13 Depreciation of Machinery @ 10%

May 19 Cash withdraw from bank Rs.10000

May 27 Bank O/D Received Rs.200000

12. Create Godown in tally prime

Particulars	Rs	Rs
Capital		3,00000
Bills Payable		45000
Cash	1,42,200	
Furniture	50000	
Bank o/d		80000
Good will	95000	
Salary Due		45000
Profit and Loss account		50000

Name of the Godown

Name: Godown: A

Under: primary

Name: Godown B

Under: primary

Stock in hand

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

13. Generating the report and print

14. Create a company with all relevant information with enabling GST information

15. Accounting of purchases made from composition dealers and defining GST rate details at stock item level

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

Name of item	quantity	Rate
M S Printer	10 Nos	6000

16. Calculate total GST payable by the XYZ firm for the Following transactions

GST (Feature 28%)

(i)Purchase from Mr.Ajay Local (Delhi) GST No: 07AADCBB2230MIZV

- 20 PCS, DELL LED ,22 Inch @Rs 9500 each on 1<sup>st</sup> may
- 10 PCS ,HP LED ,21 Inch @ Rs .9200each on 2nd may

(ii)Purchase from Mr.Sunil, Inter-state (Kerala) GST no: 32AAACC417 5D 1Z7

10 PCS HCL Lap Top, i3 @ Rs .19500 each on 1st may

15 PCS Lenovo LapTop i7@ Rs 24500 each on 2<sup>nd</sup> May

17. A Shop Keeper is selling a TV for taxable value of Rs. 30,000 GST Charged is 28 %.Calculate SGST, CGST & GST.

18. A Shop Keeper is selling a TV with discount offer of 10 % on the taxable value of Rs. 30,000 .Calculate SGST, CGST, GST and Total amount .GST Charged at 28 %

19. How to pass purchase and sales entries with GST in Tally prime

1. July – Goods purchase from Chennai Mobiles RS. 3, 20, 000 + GST 18 %

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

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

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

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

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

July 2 Cash sales to Chandru Mobiles Rs 1,26,000 + 18% GST			
Inventories			
VIVO V20 (HSN:8175)	5 nos	Rs .15 000	2% Discount
VIVO V 20 pro (HSN:8175)	5 nos	Rs.17000	2% Discount
20. Exporting the returns (GSTR-1, GSTR-2, GSTR -3B and uploading in GST portal)			
<b>Total</b>			<b>45</b>
<b>CO</b>	<b>Course Outcomes</b>		
<b>CO1</b>	Understand accounting entries in Tally prime		
<b>CO2</b>	Understand the creations of Masters group		
<b>CO3</b>	Understand the accounting transactions entry in Tally		
<b>CO4</b>	Generate the financial statements and MIS reports		
<b>CO5</b>	Understand the GST Calculation in Tally entry		
<b>Textbooks</b>			
1	Tally Education Pvt. Ltd, Official Guide To Financial Accounting Using Tally.ERP 9, BPB Publications, 2018		
2	Shraddha Singh, Tally ERP 9 (Power of Simplicity), V&S Publishers, 2015		
3	Nadhani, Tally .ERP 9 Training Guide, BPB Publications, 2009		
<b>Reference Books</b>			
1.	Vinod Kumar (Educator), Tally.ERP 9 Made Easy, Vinod Kumar,2016		
2.	Dinesh Maidasani, Straight To The Point - Tally.ERP 9, Laxmi Publications Pvt. Limited, 2010		
3.	Asok K Nadhani, GST Accounting with Tally .ERP 9, BPB Publications, 2018		
<b>Web Resources</b>			
1.	<a href="https://www.youtube.com/watch?v=QC4ghSZVpsE">https://www.youtube.com/watch?v=QC4ghSZVpsE</a>		
2.	<a href="https://www.youtube.com/watch?v=rG_eHA3vN1I">https://www.youtube.com/watch?v=rG_eHA3vN1I</a>		
3.	<a href="https://www.youtube.com/watch?v=xwpJ5QX9WEU">https://www.youtube.com/watch?v=xwpJ5QX9WEU</a>		

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

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

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

**THIRD YEAR – SEMESTER – VI**

**Skill Based Subject 4- Intellectual Property Rights**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
SBS - 4	2				2	2	25	25	50

**Learning Objectives**

<b>LO1</b>	Students will be able to determine the purpose and type of protection available to various categories of IP, as well as the duration and extent of protection.
<b>LO2</b>	Understanding the nuances and complexities of the global intellectual property system, as well as the challenges it poses to India in terms of compliance with global IP protection standards.
<b>LO3</b>	To recognize intellectual property as an effective policy tool for national, economic, social, and cultural development, particularly through the use of monopoly rights limitations and exceptions.
<b>LO4</b>	To provide students with knowledge of India's procedural and substantive intellectual property systems.
<b>LO5</b>	Analyze national and international developments in the field of intellectual property rights.

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

Unit	Contents	No. of Hours
I	<b>Introduction to Intellectual Property</b> Introduction, types of intellectual property, international organizations, agencies and treaties, importance of intellectual property rights	6
II	<b>Trade Marks</b> Purpose and function of trademarks, acquisition of trade mark rights, protectable matter, selecting, and evaluating trade mark, trade mark registration processes	6
III	<b>Law of Copy Rights</b> Fundamental of copy right law, originality of material, rights of reproduction, rights to perform the work publicly, copy right ownership issues, copy right registration, notice of copy right, international copy right law.	6
IV	<b>Law of Patents, Trade Secrets</b> Foundation of patent law, patent searching process, ownership rights and transfer. Trade Secrets: Trade secrete law, determination of trade secrete status, liability for misappropriations of trade secrets, protection for submission, trade secrete litigation	6
V	<b>Protection of Plant Varieties and Farmers' Rights</b> Introduction - Meaning and Definition - Registrable Varieties of Plants - Procedure for Registration - Plant Varieties Protection	6
	<b>TOTAL</b>	<b>30</b>

**CO Course Outcomes**

<b>CO1</b>	To Understand and identify the fundamental principles of intellectual property protection.
<b>CO2</b>	To Understand and identify the fundamental principles of Trade marks

<b>CO3</b>	To understand and comprehend the legal effects of copy rights
<b>CO4</b>	To understand and comprehend the legal effects of patents and trade secrets
<b>CO5</b>	To understand and comprehend the IP for Plant Varieties and Farmer's Rights
<b>Textbooks</b>	
1	V K Ahuja - Law Relating To Intellectual Property Rights - Lexis Nexis; Third edition , 2017
2	Elizabeth Verkey - Intellectual Property Law and Practice – Eastern Book Company - 2018
3	S R Myneni - Law of Intellectual Property - Asia Law House - 2021
<b>Reference Books</b>	
1	B.L. Wadehra - Law Relating To Intellectual Property – Universal Law Publishing House, New Delhi , 2011
2	Avtar Singh - Intellectual Property Law - Eastern Book Company - 2015
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://dst.gov.in/sites/default/files/E-BOOK%20IPR.pdf">https://dst.gov.in/sites/default/files/E-BOOK%20IPR.pdf</a>
2	<a href="https://open.umn.edu/opentextbooks/textbooks/intellectual-property-law-the-information-society-cases-and-materials">https://open.umn.edu/opentextbooks/textbooks/intellectual-property-law-the-information-society-cases-and-materials</a>

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

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

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



# Elective's



**THIRD YEAR – SEMESTER – V**

**Elective – I: Introduction to ERP**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>Elective – I</b>	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the ERP and its risks and benefits								
<b>LO2</b>	To be aware of ERP solutions and functional modules								
<b>LO3</b>	To analyse the ERP implementation								
<b>LO4</b>	To apply the post implementation and maintenance of ERP								
<b>LO5</b>	To examine of emerging trends in ERP								
<b>Prerequisites: Should have studied Commerce in XII Std.</b>									
Unit	Contents								No. of Hours
I	Introduction: Overview of enterprise systems ñ Evolution - Risks and benefits - Fundamental technology - Issues to be consider in planning design and implementation of cross functional integrated ERP systems								15
II	ERP Solutions and Functional Modules: Overview of ERP software solutions- Small, medium and large enterprise vendor solutions, BPR and best business practices - Business process Management, Functional modules								15
III	ERP Implementation: Planning Evaluation and selection of ERP systems - Implementation life cycle - ERP implementation, Methodology and Frame work- Training ñ Data Migration - People Organization in Implementation- Consultants, Vendors and Employees.								15
IV	Post Implementation: Maintenance of ERP- Organizational and Industrial impact; Success and Failure factors of ERP Implementation.								15
V	Emerging Trends on ERP: Extended ERP systems and ERP add-ons -CRM, SCM, Business analytics - Future trends in ERP systems-web enabled, Wireless technologies, cloud computing.								15
	<b>TOTAL</b>								<b>75</b>
<b>Course Outcomes</b>									
<b>CO</b>									
<b>CO1</b>	Illustrate the Pros and cons of ERP								
<b>CO2</b>	Describe the different modules of ERP								
<b>CO3</b>	Enumerate the implementation of ERP								
<b>CO4</b>	Analyze the success and failure factors of ERP implementation								
<b>CO5</b>	Discuss the cloud computing								
<b>Textbooks</b>									

1	Alexis Leon, ERP demystified, second Edition Tata McGraw-Hill,200
2	Sinha P. Magal and Jeffery Word, Essentials of Business Process and Information System, Wiley India,2012
3	Jagan Nathan Vaman, ERP in Practice, Tata McGraw-Hill,2008
<b>Reference Books</b>	
1	Alexis Leon, Enterprise Resource Planning, second edition, Tata McGraw-Hill,2008
2	Mahadeo Jaiswal and Ganesh Vanapalli, ERP Macmillan India,2009
3	Vinod Kumar Grag and N.K. Venkita krishnan, ERP- Concepts and Practice, PHI,2006
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.google.co.in/books/edition/Enterprise_Resource_Planning/Z0M8BAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=Introduction%20to%20ERP&amp;pg=PP1&amp;printsec=frontcover">https://www.google.co.in/books/edition/Enterprise_Resource_Planning/Z0M8BAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=Introduction%20to%20ERP&amp;pg=PP1&amp;printsec=frontcover</a>
2	<a href="https://www.google.co.in/books/edition/Enterprise_Resource_Planning_Systems/7fzMFG-tCmkC?hl=en&amp;gbpv=1&amp;dq=Introduction%20to%20ERP&amp;pg=PP1&amp;printsec=frontcover">https://www.google.co.in/books/edition/Enterprise_Resource_Planning_Systems/7fzMFG-tCmkC?hl=en&amp;gbpv=1&amp;dq=Introduction%20to%20ERP&amp;pg=PP1&amp;printsec=frontcover</a>
3	<a href="https://www.google.co.in/books/edition/Enterprise_Resource_Planning/oTS-aoVMsykC?hl=en&amp;gbpv=1&amp;pg=PP1&amp;printsec=frontcover">https://www.google.co.in/books/edition/Enterprise_Resource_Planning/oTS-aoVMsykC?hl=en&amp;gbpv=1&amp;pg=PP1&amp;printsec=frontcover</a>

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

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

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

**THIRD YEAR – SEMESTER – V**

**Elective – I: Financial Markets**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>Elective – I</b>	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To understand the environment of financial markets								
<b>LO2</b>	To understand the various types in financial market								
<b>LO3</b>	To understand the role of SEBI in secondary Market								
<b>LO4</b>	To learn the banking institutions as a financial intermediaries								
<b>LO5</b>	To Learn the various modern age financial instruments								
<b>Prerequisites: Should have studied Commerce in XII Std.</b>									
Unit	Contents								No. of Hours
I	<b>Financial Markets</b> Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.								15
II	<b>Markets for Corporate Securities</b> Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing								15
III	<b>Secondary Markets</b> Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange								15
IV	<b>Banks as Financial Intermediaries</b> Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.								15
V	<b>New Modes of Financing</b> New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitization of assets – Mechanics of Securitization- Utility of Securitization – Securitization in India								15
	<b>TOTAL</b>								<b>75</b>
<b>CO</b>	<b>Course Outcomes</b>								
<b>CO1</b>	Recall the fundamental concepts of financial markets								

<b>CO2</b>	Know about the markets for corporate securities
<b>CO3</b>	Know about secondary markets.
<b>CO4</b>	Gain knowledge about banks as financial intermediaries.
<b>CO5</b>	Understand about new methods of financing.
<b>Textbooks</b>	
1	Essentials of Business Finance - R.M. Sri Vatsava
2	Financial Management –Saravanavel
3	Financial Management - L.Y. Pandey
<b>Reference Books</b>	
1	Financial Management - M.Y. Khan and Jain
2	Principles of Financial Management - S.N. Maheshwari
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.youtube.com/watch?v=28HpCMWfc7k&amp;t=1s">https://www.youtube.com/watch?v=28HpCMWfc7k&amp;t=1s</a>
2	<a href="https://www.youtube.com/watch?v=UwHk3EK7M3I">https://www.youtube.com/watch?v=UwHk3EK7M3I</a>

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

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

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

**THIRD YEAR – SEMESTER – V**

**Elective – I: Micro Finance**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective – I	5				4	5	25	75	100
<b>Learning Objectives</b>									
LO1	Conceptualize the microfinance terms.								
LO2	Know about the development of the microfinance.								
LO3	Understand the credit delivery of the micro finance amount.								
LO4	. Make the students to understand the pricing of the micro finance products.								
LO5	Understand about the commercial micro finance.								
<b>Prerequisites: Should have studied Commerce in XII Std.</b>									
Unit	Contents								No. of Hours
I	<b>Overview of Microfinance</b> Overview of Microfinance: Indian Rural financial system, introduction to Microfinance, Microfinance concepts, products, (savings, credit, insurance, pension, equity, leasing, hire-purchase service, Microfinance in kind, Micro remittances, Micro-Securitization, franchising etc.), Microfinance models ( Generic models viz. SHG, Grameen, and Cooperative, variants SHG NABARD model, SIDBI model, SGSY model, Grameen Bangladesh model, NMDFC model, credit unions etc. unbranded primitive models) Emerging practices of Microfinance in India state wise cases, Emerging Global Microfinance practices. Need of Microfinance								15
II	<b>Microfinance, Development, Income Generating Activities and Micro Enterprise</b> Microfinance, Development, Income generating activities and Micro enterprise: Market (demand) analysis, financial analysis including sources. Technological analysis, Socioeconomic analysis, Environmental analysis. Logical framework, Implementation & Monitoring								15
III	<b>Credit Delivery Methodology</b> Credit Delivery Methodology: Credit Lending Models: Associations; Bank Guarantees Community Banking, Cooperatives, Credit Unions, Grameen Model, SHG, Individual, Intermediaries, Could be individual lenders, NGOs, micro credit programmes, and Commercial banks)								15
IV	<b>Pricing of Microfinance Products</b> Pricing of Microfinance products: Purpose base, Activity base, Economic class base Open bidding, etc. Pricing saving products, Amount of savings base, Attendance at periodical meeting Adding to corpus. Gender issues in Microfinance and Conflict resolution in Microfinance – Client impact studies measuring impact of Microfinance and Micro enterprises								15
V	<b>Commercial Microfinance</b> Commercial Microfinance: MFIs: Evaluating MFIs- Social and performance metrics, fund structure, value-added services The Rise of Commercial Microfinance-: Transforming NGOs. Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model – MFI as the servicer								15
<b>TOTAL</b>								<b>75</b>	
<b>CO Course Outcomes</b>									
CO1	Enable the students to conceptualize the microfinance terms.								

<b>CO2</b>	Make the students to know about the development of the microfinance
<b>CO3</b>	Understand the credit delivery of the micro finance amount.
<b>CO4</b>	Make the students to understand the pricing of the micro finance products
<b>CO5</b>	Understand about the commercial micro finance
<b>Textbooks</b>	
1	Beatriz Armendariz and Jonathan Murdoch, "The Economics of Microfinance", Prentice-Hall of India Pvt. Ltd. Delhi, 2005
2	Joanna Ledger wood, "Microfinance Handbook" : an institutional and financial perspective, The World Bank, Washington, D.C.
3	Malcolm Harper, "Practical Microfinance" A training Guide for South Asia, Vistaar Publication, New Delhi.2003
<b>Reference Books</b>	
1	C.K. Prahalad, "The Market at the Bottom of the Pyramid," 2006, The Fortune at the Bottom of the Pyramid, Wharton School Publishing
2	Jorritt De Jong, et al Edited "Microfinance in Access to Government" Cambridge, 2008
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.youtube.com/watch?v=k4vtdkKkyQE">https://www.youtube.com/watch?v=k4vtdkKkyQE</a>
2	<a href="https://www.youtube.com/watch?v=7JhdKKWxdEk">https://www.youtube.com/watch?v=7JhdKKWxdEk</a>

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

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

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



**THIRD YEAR – SEMESTER – VI**

**Elective – II: Computer Networks**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>Elective II</b>	4				3	4	20	55	75

**Learning Objectives**

<b>LO1</b>	Study the basic taxonomy and terminology of the computer networking and enumerate the layers of OSI model
<b>LO2</b>	To Acquire knowledge of physical layer
<b>LO3</b>	To Apply the data link layer in Networks
<b>LO4</b>	To analyse the network layer and design issues
<b>LO5</b>	To imply of transport layer and transport protocol

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

Unit	Contents	No. of Hours
I	<b>Introduction:</b> Uses of Computer Networks – Network Hardware- Network Software OSI Reference Model – TCP/IP Reference Model.	<b>12</b>
II	<b>Physical Layer:</b> Guided Transmission media – Wireless Transmission – Public switched Telephone Network –Local Loop – Trunks – Multiplexing- Switching.	<b>12</b>
III	<b>Data Link Layer:</b> Design Issues- Error Detection and Correction- Simplex Stop and Wait Protocol- Sliding Window Protocol.	<b>12</b>
IV	<b>Network Layer:</b> Design Issues – Routing Algorithm- IP Protocol – IP Addresses Internet Control Protocols.	<b>12</b>
V	<b>Transport Layer:</b> Addressing- Connection Establishment-Connection Release. Internet Transport Protocol: UDP-TCP. Application Layer: DNS- Electronic Mail- World Wide Web	<b>12</b>
	<b>TOTAL</b>	<b>60</b>

CO	Course Outcomes
<b>CO1</b>	Illustrate the usage of computer networks and functions of each layer in OSI and TCP/IP model
<b>CO2</b>	Implications of Physical layer, and apply them in real time applications.
<b>CO3</b>	Design of Data link layer
<b>CO4</b>	Design of network link layers and generate IP Address
<b>CO5</b>	Design of transport layer and Protocols needed for end –end delivery of packets Role of layer in real time applications

**Textbooks**

1	Andrew S. Tanenbaum, “Computer Networks”, Fourth Edition, 2008, PHI
2	Behrouz and Forouzan, “Data Communication and Networking”, Third Edition, 2006, TMH
3	Tanenbaum, A. S. (2004). Computer Networks. Pearson Education

**Reference Books**

1	Couch Digital and Analog communication systems, MacMillan publishing Co, 1990.
2	William Stallings , Data and Computer Communications, MacMillan Publishing Co, second edition 1989
3	Prokis, J.Q, Digital Communications, Mcgraw Hill , 1983
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://ceit.aut.ac.ir/~91131079/SE2/SE2%20Website/Lecture%20Slides.html">http://ceit.aut.ac.ir/~91131079/SE2/SE2%20Website/Lecture%20Slides.html</a>
2	<a href="https://www.google.co.in/books/edition/Computer_Networks/J_1SAAAAMAAJ?hl=en&amp;gbpv=0&amp;bsq=computer%20networks">https://www.google.co.in/books/edition/Computer_Networks/J_1SAAAAMAAJ?hl=en&amp;gbpv=0&amp;bsq=computer%20networks</a>

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

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

3 - Strong, 2 - Medium , 1- Low

**THIRD YEAR – SEMESTER – VI**

**Elective – II: Brand Management**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>Elective II</b>	4				3	4	20	55	75

**Learning Objectives**

<b>LO1</b>	Conceptualize an idea about brand and related terms.
<b>LO2</b>	Provide insight about various forms of brand associations
<b>LO3</b>	Deliver a detailed knowledge on branding impact.
<b>LO4</b>	Develop the students to know more about branding rejuvenate
<b>LO5</b>	Have better understanding on branding strategies

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

Unit	Contents	No. of Hours
I	<b>Basic Understanding of Brands</b> Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.	12
II	<b>Brand Associations</b> Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building	12
III	<b>Brand Impact</b> Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing – marketing finance - purchase and R & D – brand audit	12
IV	<b>Brand Rejuvenation</b> Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding.	12
V	<b>Brand Strategies</b> Brand Strategies: Designing and implementing branding strategies – Case studies	12
	<b>TOTAL</b>	<b>60</b>

CO	Course Outcomes
<b>CO1</b>	Recall various terms and concepts relating to branding
<b>CO2</b>	Understand on brand vision and image building
<b>CO3</b>	Evaluate the dimensions of branding impact
<b>CO4</b>	Differentiate specific components of branding and co-branding
<b>CO5</b>	Explain the emerging trends in designing branding

**Textbooks**

1	Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2003.
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2	Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002
3	Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 1992
<b>Reference Books</b>	
1	S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi, 2002
2	Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005
3	Emmanuel Mogaji, Brand Management ( An Introduction Through Storytelling), Springer International Publishing, 2021
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.youtube.com/watch?v=3iw2609DEuY">https://www.youtube.com/watch?v=3iw2609DEuY</a>
2	<a href="https://www.youtube.com/watch?v=nwc68CNAxTM&amp;list=PLP1K8RwG01-eTBzOSDVpQOjiCZ3Z8Hn08">https://www.youtube.com/watch?v=nwc68CNAxTM&amp;list=PLP1K8RwG01-eTBzOSDVpQOjiCZ3Z8Hn08</a>

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

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

3 - Strong, 2 - Medium , 1- Low

**THIRD YEAR – SEMESTER – VI**

**Elective – II: Supply Chain Management**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>Elective II</b>	4				3	4	20	55	75

**Learning Objectives**

<b>LO1</b>	Conceptualize an idea about supply chain management.
<b>LO2</b>	Provide insight about economies of scale in supply chain.
<b>LO3</b>	Deliver a detailed knowledge on networking the supply chain
<b>LO4</b>	. Develop the students to know more about network design for supply chain management
<b>LO5</b>	Have better understanding of emerging trends and regulatory mechanisms in supply chain

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

Unit	Contents	No. of Hours
I	<b>Supply Chain Management</b> Supply Chain Management – Global Optimization – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system	12
II	<b>Supply Chain Integrates</b> Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies	12
III	<b>Strategic Alliances</b> Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration	12
IV	<b>Procurement and Outsourcing</b> Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement	12
V	<b>Dimension of Customer Value</b> Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures	12
	<b>TOTAL</b>	<b>60</b>

CO	Course Outcomes
<b>CO1</b>	Recall various terms and concepts relating to supply chain
<b>CO2</b>	Understand various forms of supply and demand in supply chain
<b>CO3</b>	Evaluate the applications to e-business
<b>CO4</b>	Differentiate specific network design in certain and uncertain situations
<b>CO5</b>	Explain the emerging trends in supply chain and the regulatory mechanisms

**Textbooks**

1	Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution
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2	Michael H. Hugos, Essentials of Supply Chain Management, Wiley, 2018
3	Janat Shah, Supply Chain Management (Text and Cases), Pearson Education, 2016
<b>Reference Books</b>	
1	Simchi-Levi, David, Kamisnsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004).
2	Anthony M. Pagano, Matthew Liotine, Technology in Supply Chain Management and Logistics (Current Practice and Future Applications), Elsevier Science, 2019
3	David Blanchard, Supply Chain Management Best Practices, Wiley, 2021
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.youtube.com/watch?v=IzPO5RclZEo&amp;t=40s">https://www.youtube.com/watch?v=IzPO5RclZEo&amp;t=40s</a>
2	<a href="https://www.youtube.com/watch?v=raqi4gjMLm8&amp;t=23s">https://www.youtube.com/watch?v=raqi4gjMLm8&amp;t=23s</a>

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

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

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



**THIRD YEAR – SEMESTER – VI**

**Elective – III: Python for Data Analysis**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>Elective - III</b>	4				3	4	20	55	75
<b>Learning Objectives</b>									
<b>LO1</b>	To Understand fundamental programming concepts of Python programming and its Libraries								
<b>LO2</b>	To study basic programming concepts and packages for data analysis, modeling, and visualization in python language.								
<b>LO3</b>	To study about structure and LOOP								
<b>LO4</b>	To comprehend the Basics of Numpy Arrays								
<b>LO5</b>	To gain inputs in Data structure, plotting & visualization								
<b>Prerequisites: Should have studied Commerce in XII</b>									
UNIT	Contents								No. of Hours
I	Computer systems – Python Programming Language Computational Thinking – Python Data Types: Expressions, Operator, Variables, and Assignments – Strings – Lists – Objects & Classes – Python standard library.								12
II	Imperative programming: Python modules – Built-in-function: print() function –eval() function – user-defined function & assignments - parameter passing.								12
III	Text Data, Files & Exceptions: Strings, revisited – formatted output – files – errors & Exceptions – Execution control Structures: decision control & the IF statement. For LOOP & Iteration Patterns – two-dimensional list- while loop – more loop patterns – additional iteration control statements – Container and Randomness: Dictionaries – other built-in container types – character encodings & strings – module random. Namespaces – encapsulation in functions – global vs. local namespaces exceptional flow control – modules as namespaces.								12
IV	NumPy Basics :Array and Vectorized Computation – A Multidimensional Array Object – Data Processing using Arrays,File Input and Output with Arrays – Linear Algebra – Random Number Generation.								12
V	Pandas – Data Structure – Essential Functionality – Handling Missing Data – Hierarchical Indexing – Data loading, Storage and File formats-Data wrangling- Plotting and Visualization -Time Series – Financial and Economic Data applications.								12
	<b>Total</b>								<b>60</b>
<b>CO</b>	<b>Course Outcomes</b>								
<b>CO1</b>	Demonstrate the understanding of basic programming terminologies and packages of python language.								

<b>CO2</b>	Will gain knowledge on concepts and packages for data analysis, modeling, and visualization in python language.
<b>CO3</b>	In depth understanding about structure and LOOP
<b>CO4</b>	Analyze the time series data to design an optimized investment plan.
<b>CO5</b>	Demonstrate financial and Economic
<b>Textbooks</b>	
<b>1.</b>	Wes McKinney, Python for Data Analysis, O'Reilly Media, Inc., 1005 Graven stein Highway North, Sebastopol.
<b>2.</b>	Kenneth A. Lambert – Fundamentals of Python First Programs - Cengage ,New Delhi
<b>3.</b>	ChSatyanarayana, M Radhika Mani, BN Jagadesh - Python Programming- Cengage, New Delhi.
<b>Reference Books</b>	
<b>1.</b>	J. M. Weiming, Mastering Python for Finance. Birmingham, England: Packt Publishing.
<b>2.</b>	Ljubomir Periodic, “Introduction to Computing Using Python: An Application Development Focus”, John Wiley & Sons,2012 2. Shymala Devi, Python Programming, Vijay Nicole Imprints, Chennai
<b>3.</b>	Wesley J. Chun, “Core Python Programming”, Pearson Education.
<b>Web Resources</b>	
<b>1.</b>	<a href="https://onlinecourses.nptel.ac.in/noc20_cs46/preview">https://onlinecourses.nptel.ac.in/noc20_cs46/preview</a>
<b>2.</b>	<a href="https://bedford-computing.co.uk/learning/wp-content/uploads/2015/10/Python-for-Data-Analysis.pdf">https://bedford-computing.co.uk/learning/wp-content/uploads/2015/10/Python-for-Data-Analysis.pdf</a>

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

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

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

**THIRD YEAR – SEMESTER – VI**

**Elective – III: Entrepreneurial Development**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>Elective III</b>	4				3	4	20	55	75

**Learning Objectives**

<b>LO1</b>	To student should be well versed in concept relating to Entrepreneurship.
<b>LO2</b>	To gain knowledge on Financial Institutions which provides finance and services to the entrepreneurs.
<b>LO3</b>	To know about the incentives and subsidies
<b>LO4</b>	To aware of the Start-up Process
<b>LO5</b>	To understand the various financial packages for Business

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

Unit	Contents	No. of Hours
I	<b>Concept of Entrepreneurship</b> Concept of entrepreneurship: Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self-employment of women council scheme.	12
II	<b>The Start-Up Process</b> The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.	12
III	<b>Institutional Service to Entrepreneur</b> Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank	12
IV	<b>Institutional Finance to Entrepreneurs</b> Institutional finance to entrepreneurs: IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital	12
V	<b>Incentives and Subsidies</b> Incentives and subsidies – Subsidized services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution	12
	<b>TOTAL</b>	<b>60</b>

CO	Course Outcomes
<b>CO1</b>	Conceptualize the Entrepreneurship.
<b>CO2</b>	Make the students to aware the start-up process.
<b>CO3</b>	Know the institutional service to entrepreneur
<b>CO4</b>	Gain the knowledge on institutional finance to the entrepreneur
<b>CO5</b>	Know about the incentives and subsidies

**Textbooks**

1	Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan
2	Fundamentals of Entrepreneurship and Small Business –Renu Arora &S.KI.Sood

3	Entrepreneurial Development – S.S.Khanka
<b>Reference Books</b>	
1	Entrepreneurial Development – P.Saravanel
2	Entrepreneurial Development – S.G.Bhanushali
3	Entrepreneurial Development – Dr.N.Ramu
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.youtube.com/watch?v=hBDQGEwAvJ4">https://www.youtube.com/watch?v=hBDQGEwAvJ4</a>
2	<a href="https://www.youtube.com/watch?v=vXKoRWAhJVg">https://www.youtube.com/watch?v=vXKoRWAhJVg</a>

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

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

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

**THIRD YEAR – SEMESTER – VI**

**Elective – III: Project Work**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
<b>Elective III</b>	4				3	4	20	55	75

**Learning Objectives**

<b>LO1</b>	The students will get on-the-job training and experience.
<b>LO2</b>	The students will gain knowledge on problem identification and solutions
<b>LO3</b>	The students will gain a complete knowledge on the program and the course outcome
<b>LO4</b>	To Learn the various statistical Packages available for data analysis
<b>LO5</b>	To Understand the compiling of the report writing

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

Unit	Contents	No. of Hours
I	Select the topic and learn the literature review	12
II	Problem identification and will frame tool for collecting data	12
III	Practical exposure on the framed objective.	12
IV	Learn the procedure of compiling the collected data by using analysis	12
V	Learn the ability of report writing, and will get complete knowledge of the course.	12
<b>TOTAL</b>		<b>60</b>

CO	Course Outcomes
<b>CO1</b>	Explain about how to collect literature
<b>CO2</b>	Implement problem identification and will frame tool for collecting data
<b>CO3</b>	Evaluate and get practical exposure on the framed objective.
<b>CO4</b>	Execute and generate the procedure of compiling the collected data by using analysis
<b>CO5</b>	Summarize and execute report writing, and will get complete knowledge of the course.

Textbooks	
1	C.R. Kothari, “Research Methodology Methods and Techniques”, Second Edition, New Delhi: New Age International publisher, 2004
2	Handbook of Research Methodology ( A Compendium for Scholars & Researchers), Edu creation Publishing, 2021
3	Dr. B.N. Gupta, Research Methodology, SBPD Publications, 2022

**Reference Books**

1	Ranjit Kumar, Research Methodology: A Step-by-Step Guide for Beginners, SAGE Publications, 2014
2	Robert B Burns, Introduction to Research Methods, SAGE Publications
3	R. Panneerselvam, Research Methodology, PHI Learning, PHI Learning, 2014

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

**Web Resources**

1	Nandan Bhattacharya, Rajat Acharyya, Research Methodology for Social Sciences, Routledge, 2020
2	Pagadala Suganda Devi, Research Methodology ( A Handbook for Beginners), Notion Press, 2017

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

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

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