



ANNAMALAI UNIVERSITY

111 B.Com. (Computer Applications)

Programme Structure and Scheme of Examination (under CBCS)
(Applicable to the candidates admitted in Affiliated Colleges
for the academic year 2022 -2023 ONLY)

Course Code	Part	Study Components & Course Title	Hours/Week	Credit	Maximum Marks		
					CIA	ESE	Total
SEMESTER - I							
22UTAML11	I	Language Course - I : Tamil/Other Languages	5	3	25	75	100
22UENGL12	II	English Course - I : Communicative English I	5	3	25	75	100
22UCOAC13	III	Core Course - I : Financial Accounting I	4	4	25	75	100
22UCOAC14		Core Course - II : Business Organisation	4	4	25	75	100
22UCOAP15		Core Practical – I : Computer Application in Business	4	-	-	-	-
		Allied Course – I	4	3	25	75	100
22UCOAS17		Skill Based Course I: Advertising and Salesmanship	2	2	25	75	100
22UENVS18	IV	Environmental Studies	2	2	25	75	100
		Total	30	21			700
SEMESTER - II							
22UTAML21	I	Language Course - II : Tamil/Other Languages	5	3	25	75	100
22UENGL22	II	English Course - II : Communicative English II	5	3	25	75	100
22UCOAC23	III	Core Course - III : Financial Accounting II	4	4	25	75	100
22UCOAP24		Core Practical – I : Computer Application in Business	4	3	25	75	100
		Allied Course – II	4	3	25	75	100
22UCOAS26		Skill Based Course II: Principles of Insurance	2	2	25	75	100
22UVALE27	IV	Value Education	2	1	25	75	100
22USOFS28	IV	Soft Skill	2	1	25	75	100
22UNMSD01	IV	Language Proficiency for Employability: EFFECTIVE ENGLISH	2	2	25	75	100
		Total	30	22			900

SEMESTER – III							
22UTAML31	I	Language Course III: Tamil/Other Languages	5	3	25	75	100
22UENGL32	II	Language Course III: English through Literature I	5	3	25	75	100
22UCOAC33	III	Core Course – IV: Corporate Accounting - I	4	4	25	75	100
22UCOAC34		Core Course – V: Database Management System	4	4	25	75	100
		Core Practical – II :RDBMS	3	-	-	-	-
22UCOMA04 22UCOMA15		Allied Course - III : a) Banking Theory Law & Practice b) Cyber Security	3	3	25	75	100
22UCOAE37		Internal Elective – I : a) Business Law b) Principles of Marketing c) Merchant Banking	4	4	25	75	100
22UCOAN38		IV	Non-Major Elective – I: Principles of Management	2	2	25	75
		Total	30	23	175	525	700
SEMESTER – IV							
22UTAML41	I	Language Course IV: Tamil/Other Languages	5	3	25	75	100
21UENGL42	II	Language Course IV: English through Literature II	5	3	25	75	100
22UCOAC43	III	Core Course - VI: Corporate Accounting II	4	4	25	75	100
22UCOAC44		Core Course - VII: Object Oriented Programming in C++	4	4	25	75	100
22UCOAP45		Core Practical – II: RDBMS & C++	2	3	25	75	100
22UCOMA23		Allied Course - IV : b) Business Statistics c) Innovation Management	3	3	25	75	100
22UCOAE47		Internal Elective - II : a) Mobile Computing b) Company Law c) Enterprise Resource Planning	3	3	25	75	100
22UCOAN48		IV	Non-Major Elective – II : Entrepreneurial Development	2	2	25	75
22UNMSD02	IV	Microsoft office Essentials	2	2	25	75	100
		Total	30	27	225	675	900
SEMESTER – V							
22UCOAC51	III	Core Course - VIII: Cost Accounting	5	5	25	75	100
22UCOAC52		Core Course - IX: Income Tax Law & Practice	6	5	25	75	100
22UCOAC53		Core Course – X: Entrepreneurial Development	6	5	25	75	100
		Core Practical – III: Web Technology	4	-	-	-	-
22UCOAE55 22UCOAE55-1 22UCOAE55-2 22UCOAE55-3		Internal Elective - III : a) Practical Auditing b) Financial Management c) Digital Marketing	4	4	25	75	100
22UCOAS56		IV	Skill Based Course – III: Research Methodology	3	2	25	75
22UGENS57	IV	Gender Studies	2	1	25	75	100
		Total	30	22	150	450	600

SEMESTER – VI							
22UCOAC61	I	Core Course - XI: Management Accounting	6	5	25	75	100
22UCOAC62	II	Core Course - XII : Human Resource Management	6	5	25	75	100
22UCOAC63	III	Core Course - XIII : Customs, Excise and Goods and Service Tax	6	4	25	75	100
22UCOAP64		Core Practical – III : Web Technology	5	3	25	75	100
22UCOAE65		Internal Elective - IV : a) Investment Management b) Internet of Things	4	3	25	75	100
22UCOAS66	IV	Skill Based Course – IV: Project Work	3	2	25	75	100
22UEXTA67	V	Extension Activities	-	1	100	-	100
22UNMSD03	IV	Mutual Funds / Insurance		2	25	75	100
		Total	30	25			800
		Grand Total		140	275	525	4600

**List of Allied Courses
(Choose one in each Semester)**

Semester	Course Code	Course Title	H/W	C	CIA	ESE	Total
I	22UECOA01	Business Economics – I	6	3	25	75	100
	22UBUMA01	Business Mathematics	4	3	25	75	100
	22UCOMA02	Consumerism	4	3	25	75	100
II	22UECOA03	Business Economics – II	4	3	25	75	100
	22UCSCA04	Management information system	4	3	25	75	100
	22UCOMA12	Business Communication	4	3	25	75	100
III	22UCOMA04	Banking Theory Law & Practice	3	3	25	75	100
	22UCOMA15	Cyber Security	4	3	25	75	100
IV	22USTAA02	Business Statistics	4	3	25	75	100
	22UCOMA23	Innovation Management	4	3	25	75	100

List of Internal Elective Courses) (Choose one in each Semester)

Semester	Course Code	Course Title	H/W	C	CIA	ESE	Total
III	22UCOAE37-1	Business Law	4	4	25	75	100
	22UCOAE37-2	Principles of Marketing	4	4	25	75	100
	22UCOAE37-3	Merchant Banking	4	4	25	75	100
IV	22UCOAE47-1	Mobile Computing	4	4	25	75	100
	22UCOAE47-2	Company Law	4	4	25	75	100
	22UCOAE47-3	Enterprise Resource Planning	4	4	25	75	100
V	22UCOAE55-1	Practical Auditing	4	4	25	75	100
	22UCOAE55-2	Financial Management	4	4	25	75	100
	22UCOAE55-3	Digital Marketing	4	4	25	75	100
VI	22UCOAE65-1	Investment Management	4	3	25	75	100
	22UCOAE65-2	Internet of Things	4	3	25	75	100

List of Non-Major Elective Offered to Other Department

Semester	Course Code	Course Title	H/W	C	CIA	ESE	Total
III	22UCOAN38	Principles of Management	2	2	25	75	100
IV	22UCOAN48	Entrepreneurial Development	2	2	25	75	100

Credit Distribution

Part	Study Components	Papers	Credits	Total Credits	Marks	Total Marks
Part I	Languages	4	3	6	100	200
Part II	Communicative English & English	4	3	6	100	200
Part III	Core Courses	13	3-5	58	100	1300
	Core Practical	3	3	9	100	300
	Allied Courses	4	2-3	11	100	400
	Internal Electives	4	3-4	14	100	300
Part IV	Environmental Studies	1	2	2	100	100
	Value Education	1	1	1	100	100
	Soft Skill	1	1	1	100	100
	Gender Studies	1	1	1	100	100
	Non Major Electives	2	2	4	100	200
	Skill Based Courses	4	2	8	100	400
Part IV	NMS Course	3	2	4	300	300
Part V	Extension Activities	1	1	1	100	100
		43		140		4600

PROGRAMME OUTCOMES

Upon completion of the B.Com (Computer Applications) Programme, the graduates would be able to

- 1) Apply basic knowledge of important domains such as commerce- accounting, finance, taxation, management, marketing and computer applications in business, data mining, management information system, mobile computing, object-oriented programming, RDBMS, C++, enterprise resource planning, web technology, digital marketing, Internet of Things.
- 2) Exhibit practical, analytical and technical, Managerial skills, Entrepreneurial skills, Numeric ability and familiar with business and its regulatory framework and apply principles and techniques of Computers and Software technologies.
- 3) Have basic knowledge of selection and application of modern business digital technologies and capability to interface successfully.
- 4) Improve their computer literacy, their basic understanding of operative systems and a working knowledge of software commonly used in academic and professional environments.
- 5) Pursue career in industry, teaching and research. The practical skill helps them to position themselves as accountant, audit assistant, tax consultant and computer operators as well as information technology support in financial services. Able to shine in professional courses like CA, CS, and CMA.

SEMESTER: I CORE: I PART: III	22UCOAC13: FINANCIAL ACCOUNTING - I	HOURS: 4/W CREDITS: 4
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COURSE OBJECTIVES

1. To acquaint a strong basic knowledge on Principles and practical applications of Double entry system of accounting.
2. To gain expertise in the preparation of the Final Accounts as per the Accounting Standards
3. To provide knowledge on accounting for Depreciation
4. To inculcate the knowledge on Bills of Exchange and Bank Reconciliation Statement
5. To give insights about the preparation of Single-Entry System and its conversion into double entry system of accounting

Unit I: Introduction

Hours: 12

Introduction – Accounting concepts and conventions – Accounting Rules – Accounting Standards – Meaning - Double entry system – Journal, Ledger, Subsidiary books, Trial Balance- Rectification of Errors

Unit II: Final Accounts

Hours:12

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

Unit III: Depreciation

Hours:12

Meaning of depreciation – causes– need– Methods of calculating depreciation: straight line method and written down value method (change in method of depreciation is excluded) – Methods of recording depreciation

Unit IV: Bill of Exchange and Bank Reconciliation Statement

Hours:12

Bills of Exchange - Trade and Accommodation bills - Renewals –Dishonor due to insolvency - Retiring the bill. Bank Reconciliation Statement – Meaning - Objectives – Structure – Bank Pass Book – Transactions between the Business Firm and the Bank – Distinction between Cash Book and Pass Book – Causes of Difference – Preparation of Bank Reconciliation Statement.

Unit V: Single Entry System

Hours: 12

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

COURSE OUTCOMES

After the completion of the course, the learner would be able to:

- 1) Recall the basic principles, concepts and fundamentals of Double Entry System Accounting
- 2) Apply analytical and technical skills in the preparation of Final Accounts
- 3) Identify and familiarize the different methods of depreciation accounting
- 4) Grasp the accounting treatments of Bills and preparation of Bank Reconciliation Statement
- 5) Acquire knowledge on preparing the accounts in Single Entry system

Text Books

- 1) Jain, S., & Narang, K. (2020). (2020) *Financial Accounting*. New Delhi, India: Kalyani publishers.
- 2) Reddy, T.S. & Murthy A., , (2020) *Financial Accounting* . Chennai, India: Margham Publications,
- 3) Maheswari S.N. & Maheswari, S.K. (2005), *Financial Accounting*, New Delhi, India: Vikas Publishing House Pvt Ltd.

Supplementary Readings

- 1) Gupta . R.L. & V.K. Gupta, (2006), *Financial Accounting*. New Delhi, India: Sultan Chand& Sons,
- 2) Gupta R.L. & M. Radhaswamy, (2006), *Advanced Accountancy Volume I*, New Delhi, India: Sultan Chand & Sons.
- 3) Jain S.P. & K.L. Narang, (2004), *Advanced Accountancy Volume I*, New Delhi, India: Kalyani Publishers.

OUTCOME MAPPING

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3
CO2	3	3	2	3	3
CO3	3	3	3	2	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

1 – Low, 2.– Moderate, 3 – High

SEMESTER: I CORE: II PART: III	22UCOAC14: BUSINESS ORGANISATION	CREDIT: 4 HOURS: 4/W
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COURSE OBJECTIVES

1. To understand the concept of business and profession
2. To identify the different forms of business organization
3. To analyse the factors influencing the business location.
4. To appraise the working of chamber of commerce and trade associations
5. To evaluate the difference between IC, MNC, GC and TNCs

UNIT I: Introduction

Hours: 15

Business–Meaning–Characteristics–Objectives- Criteria for Success in Modern Business –Classification of Business - Profession- Meaning - Distinction between Business and Profession

UNIT–II: Forms of Business Organization

Hours: 15

Sole Trader– Partnership firm–concepts of Limited Liability Partnership firm, Cooperative Societies–Joint Stock Company–Definition–Meaning–Characteristics–Advantages– Limitations– kinds of companies.

UNIT-III: Location of Industry

Hours: 15

Meaning - Theories of Location - Factors Influencing Location - Plant Layout-Definition -Meaning – Objectives - Characteristics of Good Layout - Size of Firm.

UNIT-IV: Business Combination

Hours: 15

Definition - Meaning – Advantages and Limitations – Types of Combination – Chamber of Commerce – Meaning – Advantages and functions – Trade Associations – Features and functions.

UNIT-V: Multinational Corporations (MNC's)

Hours: 15

Definition- Distinction among IC, MNC, GC and TNC-Characteristics of MNC's-cultural impact of MNC's - Factors contributed for the growth of MNC's– Advantages and Disadvantages of MNC's–Control over MNC's–Organization Design and Structure of MNC's.

COURSE OUTCOMES

After the completion of the course, the student would be able to:

1. Familiarize with Modern Business and Profession.
2. Identify different forms of business organizations viz; Sole Proprietorship, Partnership, Joint stock companies & Co-operative Organizations.
3. Acquire knowledge about the locational advantages.
4. Understand different forms of business combination and their relative merits.
5. Distinguish and outline the characteristics of MNCs, GC and TNCs.

Text Books

- 1) Dinkar Pagare (2020) *Business Organization & Management*, New Delhi, India: Sultan Chand & Sons.
- 2) Gupta, C.B. (2020) *Business Organization & Management*, New Delhi, Sultan Chand & Sons.
- 3) Reddy P.N & SS Gulshan, *Business Organization*, New Delhi: Eurasia Publishing House (Pvt) Ltd.

Supplementary Readings

- 1) Balaji C D & D. G. Prasad, (2020) *Business Organisation*, Chennai, Margham Publications.
- 2) Kathiresan & Dr Radha, (2021) *Business Organisation*, Chennai, Prasana Publishers.
- 3) Y.K. Bhushan, (2021) *Fundamentals of Business Organisation*, New Delhi, Sultan Chand & Sons.

OUTCOME MAPPING

Cos	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

1 – Low, 2.– Moderate, 3 – High

SEMESTER: I CORE PRACTICAL: I PART:III	COMPUTER APPLICATION IN BUSINESS	HOURS: 4
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COURSE OBJECTIVES

- 1) To acquire and apply the computer applications in different aspects of business
- 2) To get an insight knowledge on Ms-office, Ms-excel.
- 3) To know the database maintenance in every type of applications.
- 4) To analyse the various types of charts in Ms.Excel
- 5) To develop the programs in Ms-word and Ms-excel.

LIST OF PROGRAMMES**MS-WORD**

- 1) Text Manipulations.
- 2) Usage of Numbering, Bullets, Tools and Headers.
- 3) Usage of Spell Check and Find and Replace.
- 4) Text Formatting.
- 5) Picture Insertion and Alignment.
- 6) Creation of Documents Using Templates.
- 7) Creation of Templates.
- 8) Mail Merge Concept.
- 9) Copying Text and Picture From Excel.
- 10) Creation of Tables, Formatting Tables.

MS-EXCEL

- 1) Creation of Worksheet and Entering Information.
- 2) Aligning , Editing Data in Cell .
- 3) Excel Function (Date , Time, Statistical, Mathematical, Financial Functions).
- 4) Changing of Column Width and Row Height (Column and Range of Column).
- 5) Moving, copying, Inserting and Deleting Rows and Columns.
- 6) Formatting Numbers and Other Numeric Formats.
- 7) Drawing Borders Around Cells.
- 8) Creation of Charts Raising Moving
- 9) Changing Chart Type.
- 10) Controlling the Appearance of a Chart.

COURSE OUTCOMES

After the completion of course, the students would be able to:

- 1) Work with the required skills in Ms Office for office administration.
- 2) Work with the required set in MS Excel.
- 3) Use various math functions of MS Excel in business calculation.
- 4) Work with draw graphs using MS Excel.
- 5) Extract data using filter option in MS Excel.

OUTCOME MAPPING

COs	PO1	PO2	PO3	PO4	PO5
CO1	2	3	3	3	3
CO2	2	2	3	3	3
CO3	3	3	2	3	3
CO4	3	2	3	2	3
CO5	3	3	3	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High

SEMESTER: I PART: III	22UECOA01: BUSINESS ECONOMICS- I	CREDITS:3 HOURS:4/W
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COURSE OBJECTIVES

- 1) To expose students to economic concepts and analytical approach.
- 2) To make them understand the role and responsibilities of business.
- 3) To make them to apply economic concepts in decision making.
- 4) To make them acquire knowledge about economic concepts which are used in business.
- 5) To make them apply economic concepts to different economic and business conditions.

Unit I: Nature and Scope of Business Economics

Meaning and scope of Business Economics- objectives of business- role and responsibilities of business-Micro economics and Macroeconomics- meaning and scope- interdependence between the two.

Unit II: Utility Analysis

Utility- meaning and types – cardinal utility analysis – law of diminishing marginal utility - law of equi – marginal utility – ordinal utility analysis – indifference curves – meaning and properties – budget line – consumer equilibrium using indifference curves .

Unit III: Demand and Supply Analysis

Meaning – determinants of demand - law of demand – exceptions to law of demand – supply - meaning – law of supply – elasticity of demand – price, income and cross elasticity of demand – methods of measuring elasticity of demand – importance of elasticity of demand.

Unit IV: Demand forecasting

Demand forecasting – definition – objectives – forecasting techniques – importance of demand forecasting.

Unit V: Production function

Meaning – short run and long run production functions – law of variable proportion – laws of returns – Cobb-Douglas production function

COURSE OUTCOMES

After the completion of the syllabus the students

- 1) Understand the meaning and importance of business economics and role of business
- 2) Understand cardinal and ordinal utility analysis
- 3) Get knowledge about demand, supply and elasticity of demand
- 4) Get knowledge about demand forecasting and use in business
- 5) Understand production function and laws.

Text Books

- 1) Sankaran.S- *Business Economics (6 th ed)*- Margam Publication-Chennai
- 2) Ahuja.H.L-*Business Economics*- Sultan Chand& Sons-New Delhi
- 3) Chaudhary.C.M-*Business Economics*- RBSA Publishers-Jaipur

Supplementary Readings

- 1) Mithani. D.M& Murthy-*Fundamentals of BusinessEconomics*- Himalaya Publishing House-New Delhi
- 2) Cauvery- *Managerial Economics*- S.Chand-New Delhi
- 3) Sundaram.K.P.M and Sundaram .E.N-*Micro Economics*-S.Chand –New Delhi

OUTCOME MAPPING

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	2	3	3	2	3
CO3	3	2	2	3	3
CO4	2	2	2	2	2
CO5	3	2	2	3	3

1-LOW 2- MEDIUM 3- HIGH

SEMESTER – I ALLIED-I	22UBUMA01: BUSINESS MATHEMATICS	CREDIT : 4 HOURS : 4/W
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(For All B.COM. Except B.COM (Cooperation) - I Year)

COURSE OBJECTIVES

The course aim is to introduce the concepts of operations on set and applications, to study the characteristic of analytical geometry, differential calculus, matrices and commercial arithmetic.

UNIT - I: SET THEORY

Basic concepts – Subsets – Operations on sets Applications – Cartesian Product – Relation – Properties of relation - Functions.

UNIT – II: ANALYTICAL GEOMETRY

Distance – Slope of a straight line – Equation of Straight line-Point of Intersection of two lines – Interpretation – Break even analysis – Parabolas.

UNIT – III: DIFFERENTIAL CALCULUS

Limits – Continuity –Changes in related variables-Average & Marginal concepts – Differential coefficient-Standard Forms – Simple applications to Economics.

UNIT – IV: MATRICES

Addition of matrices –Scalar multiplication-Multiplication of a matrix by a matrix- Inverse of a matrix – Solution of a system of linear equation –Input output Analysis.

UNIT – V: COMMERCIAL ARITHMETIC

Percentages – Simple and Compound interests – Arithmetic and Geometric Series – Simultaneous Linear equations.

COURSE OUTCOMES

On successful completion of the course, the students will be able to

- 1) Know the basic concepts of operations on sets, relations and functions.
- 2) Learn to find an equations of straight line, distance, slope and interpretations.
- 3) Able to find Limit, Continuity, Average and Marginal cost using differential calculus.
- 4) Know the operations on Matrices, inverse of Matrix, Solution of system of linear equations and Input and Output Analysis using matrices.
- 5) Compute percentage, simple and compound interest, Arithmetic and Geometric series and solve Simultaneous Linear equations.

Text Books

- 1) Contents and Treatment as in “An Introduction to Business Mathematics”, V. Sundaresan, S. D. Jaya Seelan, S. Chand & Company Ltd, New Delhi(2003).
 Unit-I: Chap:2 (Sec: 2.1 – 2.7), Pages(34-62)
 Unit-II: Chap:1 (Sec: 1.1 –1.8), Pages(1-33)
 Unit-III: Chap:3 (Sec: 3.1–3.6,3.11),Pages(75-91),Pages(116-123)
 Unit-IV: Chap:8 (Sec: 8.2-8.7),Pages(285-328)
 Unit-V: Chap:7 (Sec: 7.1,7.2,7.3,7.5),Pages(229-258),Pages(269-272).

Supplementary Readings

- 1) “Business Mathematics”, Qazi Zameeruddin, V. K. Kahanna, S. K. Bhambri, Vikas Publishing Pvt Ltd, New Delhi (1995).
- 2) “Business Mathematics”, V. K. Kapoor, S. Chand & Company Ltd, New Delhi (1994).
- 3) “Business Mathematics” P.R.Vittal , Margham Publications.

OUTCOME MAPPING

CO / PO	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	2	2
CO2	3	2	3	3	2
CO3	3	3	3	3	2
CO4	3	3	3	3	2
CO5	2	3	3	3	2

1-Low 2-Moderate 3- High

SEMESTER: I ALLIED: I PART:III	22UCOMA02: CONSUMERISM	CREDIT:3 HOURS:4/W
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COURSE OBJECTIVES

- 1) To make students to acquire knowledge of consumerism.
- 2) To understand the fundamentals of Consumerism.
- 3) To know the Consumer Protection Act, 1986 and Consumer Protection Act 2006 (Amendments.)
- 4) To gain knowledge Consumer Protection Council.
- 5) To enable the redressal of consumer grievances.

Unit-I Introduction

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

Unit- II Consumer Protection Act 1986

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

Unit-III Various forms of Consumer Rights

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

Unit-IV Consumer Protection Council

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

Unit- V Redressal of consumer grievances

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

COURSE OUTCOMES

At the end of the course, the students would be able to:

- 1) Understand the basic fundamentals of Consumerism
- 2) Apply the fundamentals of Consumer Protection Act and its Amendments.
- 3) Appraise various forms of consumer rights.
- 4) Evaluate the composition and powers of Consumer Protection Council.
- 5) Analyse the procedures for filing of complaints with various levels of Consumer forums.

Text Books

- 1) D. Regasurya Rao , Lecture on Tort and Consumer Protections Law, Asia Law House Hyderabad.
- 2) Prof. Rakesh, Consumer Protection Laws, Central – Law Agency
- 3) Khanna, Consumer Protection (Amendment) Act 2002, S. Chand & Sons. 2012.

Supplementary Readings

- 1) Dr.V.K.Agarwal, Consumer Protection (Law & Practice) Bharat Law House Pvt. Ltd
- 2) H.D.Pithawalla, The Consumer Protection Act 2019, C. Jamnadas & Co
- 3) Avtar Singh, Consumer Protection (Law & Practice), Eastern Book Co.

OUTCOME MAPPING

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	2
CO2	3	2	3	2	3
CO3	2	3	2	2	3
CO4	2	3	3	3	2
CO5	3	3	2	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High

SEMESTER: I SKILL BASED: I PART: III	22UCOAS17: ADVERTISING AND SALESMANSHIP	CREDIT: 2 HOURS: 2/W
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COURSE OBJECTIVES

- 1) To know the fundamental aspects of advertising.
- 2) To prepare the advertising copy.
- 3) To be aware of the recent trends in advertising.
- 4) To know the basic aspects of the salesmanship.
- 5) To understand the duties and responsibilities of salesman

UNIT-I : Origin and Development of Advertising

Hours: 6

Definition of Advertising- Origin and Development of Advertising - Objectives - Nature-Scope of Advertising- -Functions -Types -Benefits.

UNIT-II: Advertisement copy

Hours: 6

Advertisement copy - Advertising media- Advertising Agencies.

UNIT-III : Recent trends in advertising

Hours: 6

Recent trends in advertising - Economic aspects of Advertising- Social and Ethical aspects of Advertising.

UNIT-IV: Salesmanship

Hours: 6

Definition of Salesmanship -Features -Objectives- Recruitment of a salesman- Qualities of Good Salesman

UNIT-V: Duties and Responsibilities of Salesmanship

Hours: 6

Advantages of Salesmanship- Distinction between Salesmanship and Advertising- Types of Salesmanship- Functions, Duties and Responsibilities of a Salesmanship.

COURSE OUTCOMES

After completing this course, the student will be able to:

- 1) Understand the basic concepts of advertising
- 2) Analyse the role of advertising media and advertising agency.
- 3) Evaluate the social and ethical aspects of advertising.
- 4) Apply the procedure involved in the recruitment of salesman.
- 5) Distinguish between salesmanship and advertising.

Text Books

- 1) Pillai. R.S.N. & Bagavathi, (2020) Modern Marketing (Principles and Practices) S. Chand & Co. New Delhi
- 2) Rajkumar.S and V Rajagopalan (2018) Sales and Advertisement Management S. Chand & Company Pvt. Ltd.
- 3) Kishore Chand Raut and Promod K Sahu, (2015) Salesmanship and Sales Management Vikas Publishing House, Chennai.

Supplementary Readings

- 1) Chunawalla K.C. Sethia, Advertising (Principles and Practices) Chunawalla K.C. Sethia .
- 2) Varma.M.M and R. K. Agarwal, (2020) Advertising Management Forward 300K Depot, New Delhi.
- 3) Mahendra Mohan, (2016) Advertising Management Tata McGraw-Hill Publishing Company Limited, NewDelhi, India.
- 4) Basotia G.R. and N. K Sharama, Advertising Marketing and Sales Management Mangal Deep Jaipur.

OUTCOME MAPPING

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	2	3
CO2	2	3	3	2	2
CO3	3	3	2	3	3
CO4	3	2	3	3	3
CO5	3	3	2	2	3

1 – Low, 2 – Moderate, 3 – High

SEMESTER: II CORE: III PART:III	22UCOAC23: FINANCIAL ACCOUNTING - II	CREDIT:4 HOURS:4/W
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COURSE OBJECTIVES

- 1) To give an insight about Account Current and Average Due Date.
- 2) To understand the branch accounts and its types.
- 3) To have practical knowledge in the preparation departmental accounting.
- 4) To familiarize with accounting procedure on Partnership – Admission and Retirement.
- 5) To acquire practical knowledge in Partnership accounts on Dissolution.

Unit I : Average Due Date and Account Current

Hours: 15

Average Due Date - meaning of Average due date-Uses of Average due date-basic problems in average due date-calculation of interests. Account Current-counting of days-methods of calculating interests-simple problems.

Unit II: Branch Accounts

Hours: 15

Branch – Meaning - Types of branches - Department branches – difference between branch and Department – Preparation of trading account of branches under debtor system – Stock and debtors’ system – whole sale branch system and Final account systems.

Unit III: Departmental Accounts

Hours: 15

Introduction – Allocation of expenses – Calculation of department purchase Interdepartmental transfers at cost price – Selling price – Preparation of Trading and Profit & Loss account of the department.

Unit IV: Partnership - Admission and Retirement

Hours: 15

Accounting Treatments - Admission of partner – Retirement of Partner – Death of Partner. Adjustments Regarding profit sharing Ratio, Good will and Capital (Simple Problems).

Unit V: Partnership – Dissolution

Hours: 15

Dissolution of firm – Modes of dissolution – insolvency of a partner - Garner Vs. Murray rule - Insolvency of all partner – Piecemeal distribution – proportionate capital method - Maximum loss Method (simple problems).

COURSE OUTCOMES

At the completion of course, the learners would be able to:

- 1) Understand the concept and gain the knowledge on Average Due Date and Account Current.
- 2) Be familiar with the nuances of different systems of accounting followed in Branches.
- 3) Acquire the knowledge about Departmental Accounts.

- 4) Be acquainted with the accounting treatments required for admission, retirement and death of partners in Partnership firms.
- 5) Understand the accounting procedures involved in the Dissolution of firm under different situations.

Text Books

- 1) Jain, S.P., Narang, K.L., (2020). *Financial Accounting*. New Delhi: India: Kalyani publishers,.
- 2) Reddy, T.S. & Murthy A., (2020) *Financial Accounting*. Margham Publications, Chennai, India
- 3) Maheswari S.N. & Maheswari, S.K. (2005), *Financial Accounting*, Vikas Publishing House Pvt Ltd. New Delhi, India

Supplementary Readings

- 1) Gupta & V.K. Gupta, (2006), *Financial Accounting*. New Delhi, India: Sultan Chand & Sons.
- 2) Gupta . R.L. & M. Radhaswamy, (2006), *Advanced Accountancy Volume I*, New Delhi, India: Sultan Chand & Sons.
- 3) Jain S.P. & K.L. Narang, (2004), *Advanced Accountancy Volume I*, New Delhi, India: Kalyani Publishers.

OUTCOME MAPPING

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	2	3	2	3	3
CO3	3	3	3	2	3
CO4	3	3	3	3	3
CO5	2	3	3	3	2

1 – Low, 2.– Moderate, 3 – High

SEMESTER : II CORE PRACTICAL: I PART: III	22UCOAP24: COMPUTER APPLICATION IN BUSINESS	CREDIT : 3 HOURS : 4/W
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**Lab Assignment for Computer Application in Business (Practical Only) Lab
Assignment for MS Word (Model Questions)**

- 1) Use mail merge feature of word processor to do the following: Write a letter to invite some of your friend to attend a seminar on your college.
- 2) Make a resume or Bio Data
- 3) Prepare a company letter head using logo
- 4) Draft covering letter for a job along with your resume
- 5) Design a certificate for your college seminar in landscape mode along with border in MS word
- 6) Design an invoice bill using MS Word
- 7) Create the following documents: A newsletter with a headline and 2 columns in portrait orientation, including at least one image surrounded by text.
- 8) Prepare a table in MS word containing Serial no, Name of the Students, Subject Name, and Total
- 9) Copy a document to a new document and align paragraph, line spacing, font size on the new document

Lab Assignment for MS EXCEL (Model Questions)

- 1) Create a student worksheet containing roll numbers, name, sex, address email and phone number
- 2) Create an invoice design using MS Excel
- 3) Create a worksheet for students contain Name, Subject Name, Total Average mark for a student and overall percentage of Subject.
- 4) Create a table in worksheet

Name	Quantity	Price	Gross	Discount 5%	Net
Rice	500	40			
Wheat	500	35			
Oil	250	170			
Sugar	300	40			

Use the formula and drag for other cells

- 5) Enter the data in worksheet

Department	Marks
English	80%
Commerce	90%
Maths	85%
Computer Science	70%

Based on these data draw chart (Pie, Bar, Line etc)

6) Create the following in Worksheet

Roll No.	Employee Name	Basic	DA	Gross Salary

Use Formula for the calculation of DA and Gross Salary

Sort the items in descending order depending upon the gross salary Create a Bar chart to show Name and Gross Salary

7) Create the following Spreadsheet

Roll No.	Name	Marks	Grade

Assign Grade using conditioning – “if”

8) Principal Amount: 2, 00,000 Rate of interest : 5% Time period : 10 years
Amount to be paid: ?

From the above, calculate the amount payable per annum and also show the effect on amount by changing: a) Rate of Interest to 3% and 8%; b) Time period to 5 Years and 3 Years.

9) Draw a Bar diagram for your class showing number of pass and fail for each subject.

Lab Assignment for MS POWERPOINT (Model Questions)

- 1) Prepare a power point slide for your department including Vision mission Objectives of the department, Students Strength, Faculty Profile, Alumni of the department
- 2) Prepare a power point slide for Unit 1
- 3) Prepare a power point slide for college including Vision mission Objectives of the College, Students Strength, Faculty Profile, Alumni Details, Facilities, Library
- 4) Prepare a PowerPoint slide based on your resume.
- 5) Prepare a PowerPoint slide for your subject based on teachers' discretion.

Lab Assignment for INTERNET (Model Questions)

- 1) Download a File on “Internet” from a website by using a search engine
- 2) Book Online Tickets to Chennai. (Train and Bus)
- 3) Using Search Engine, download information on Benefits of Yoga.
- 4) Open an email account in your names
- 5) Write e-mail to Pradip by marking a blind copy to ramu
- 6) Select two electronics items by e-shopping.
- 7) Register yourself on job portal (nakuri.com)
- 8) Download a Three PDF for any of your subject on internet
- 9) Download information about greatness of Himalayas for tourism interest

University Examination: Practical Only

Question Pattern : Internal (40 Marks) External (60 Marks)

SEMESTER:II PART: III	Allied Course – II 22UECOA03: BUSINESS ECONOMICS II	CREDITS:3 HOURS:4/W
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COURSE OBJECTIVE

- 1) To make students to understand about the cost and revenue concepts
- 2) To make them understand pricing under different market structures
- 3) To give them knowledge about theories of distribution
- 4) To make them understand the different pricing methods
- 5) To make them understand the techniques of capital budgeting

UNIT I: Cost and Revenue Analysis

Different types of costs-cost and output relation - TC, AC and MC- short run and long run cost-types of revenue-revenue curves under different market structures.

UNIT II: Market Structure

Types of market-features-price and output determination under perfect competition (short run and long run)-monopoly-monopolistic competition-oligopoly

UNIT III: Theories of Distribution

Meaning and types of distribution- theories of distribution-Marginal productivity theory-modern theory- theories of profit

UNIT IV: Pricing Methods

Different Pricing methods- full cost pricing-target pricing-marginal cost pricing-going rate pricing-customary pricing-differential pricing-pricing of new products-pricing of public utilities

UNIT V: Capital Budgeting

Meaning and need for capital budgeting- forms of capital budgeting-problem-requisites of good capital budgeting.

COURSE OUTCOME

After the completion of the course the students would be able to

- 1) Understand cost and revenue concepts
- 2) Gain knowledge about pricing under different market conditions
- 3) Get knowledge about theories of distribution and determination of profit
- 4) Learn about the pricing methods
- 5) Analyse capital budgeting

Text Books

- 1) Sankaran.S- *Business Economics (6 th ed)*- Margam Publication-Chennai
- 2) Ahuja.H.L-*Business Economics*- Sultan Chand& Sons-New Delhi
- 3) Chaudhary.C.M-*Business Economics*- RBSA Publishers-Jaipur

Supplementary Readings

- 1) Mithani. D.M& Murthy-*Fundamentals of BusinessEconomics*- Himalaya Publishing House-New Delhi
- 2) Cauvery- *Managerial Economics*- S.Chand-New Delhi
- 3) Sundaram.K.P.M and Sundaram .E.N-*Micro Economics*-S.Chand –New Delhi

OUTCOME MAPPING

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	3	2
CO2	2	3	3	2	3
CO3	3	2	2	3	2
CO4	3	3	2	2	3
CO5	2	2	3	3	3

1-LOW 2- MEDIUM 3- HIGH

SEMESTER:II PART:III	COURSE CODE: 22UCSA04 COURSE TITLE : MANAGEMENT INFORMATION SYSTEM	CREDIT: 4 HOURS: 4 /W
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Learning Objectives

1. To acquire knowledge on basic knowledge on MIS.
2. To know the different types of concepts.
3. To understand about Information Systems in Business.
4. To acquire the knowledge on DBMS.
5. To conceptualize the Functional Management Information System.

Unit I : Management Information System Hours: 12

Management Information System : Meaning – Features – Requisites of an effective MIS – MIS Model – Components –Subsystems of an MIS – Role and Importance – Corporate Planning for MIS – Growth of MIS in an Organisation - Centralisation Vs. Decentralisation of MIS.support – Limitations of MIS.

Unit II: Systems Concepts Hours: 12

System Concepts – Elements of a System- Characteristics of a system - Types of System– Categories of Information System – System Development Life Cycle – System Enhancement.

Unit III: Business and Management Hours: 12

Information Systems in Business and Management: Transaction Processing System : Information Repeating and Executive Information System.

Unit IV: Database Management Systems Hours: 12

Database Management Systems – Conceptual Presentation – Client Server Architectures Networks – Business Process Re–Engineering [BPR].

Unit V: Functional Management Information System Hours: 12

Functional Management Information System : Financial – Accounting – Marketing Production –Human resource – Business Process Outsourcing.

Course Outcomes

After the completion of the course the students would be able to

1. Acquire knowledge on basic knowledge on MIS.
2. Know the different types of concepts.
3. Understand about Information Systems in Business.

4. Acquire the knowledge on DBMS.
5. Conceptualize the Functional Management Information System.

TEXT BOOKS

1. M. Assam - Fundamentals of Management Information System - Vijay Nicole
Imprints Private Ltd., Chennai.
2. Effy Oz, "Management Information Systems", Second edition, Thomson Learning Course Technology, 2002.
3. Jawadekar W.S, "Management Information Systems", Tata McGraw Hill Publishing Company Ltd, 2002.

Reference Books:

1. David Knoenke (1989), "Management Information Systems", Tata McGraw Hill, New Delhi.
2. Iandon K.C and Landon J.P (2001), "Management Information Systems", Maxwell Macmillan Publishing Company.
3. Murdic Rose and Elaggett, "Information System for Modern Management, Prentice Hall.
4. Robert Schultheis, Mary Sumner, "Management Information Systems" – The Manager's View, Fourth edition, Tata McGraw Hill Edition, 1999

OUTCOME MAPPING

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	3	2
CO2	2	3	3	2	3
CO3	3	2	2	3	2
CO4	3	3	2	2	3
CO5	2	2	3	3	3

1-LOW 2- MEDIUM 3- HIGH

SEMESTER: II PART:III	Allied Course – II 22UCOMA12: BUSINESS COMMUNICATION	CREDIT:3 HOURS:4/W
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COURSE OBJECTIVES

- 1) To understand the concepts and basic functions of Communication.
- 2) To identify the various levels of organizational communication and its process.
- 3) To train the students in effective business writing.
- 4) To draft effective business correspondence with clarity.
- 5) To have knowledge of the various traditional and modern equipments used for communication.

UNIT – I Essentials of Effective Business Letters

Business Correspondence – Need – Functions – Kinds of Business Letters – Essentials of an Effective Business Letter - Layout.

UNIT – II Business Letters and Personnel Correspondence

Business enquiries and replies - Credit and status enquiries – Placing and fulfilling orders

- Complaints and adjustments - Collection letters - Circular letters - Sales letters. Application for employment – References – Testimonials – Letters of appointment-Confirmation -Promotion-Retrenchment and resignation.

UNIT – III Bank, Insurance, Agency and Secretarial Correspondence

Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders, Directors.

UNIT – IV Office Correspondence

Report Writing–Agenda, Minutes of Meeting – Memorandum– Office Order – Circular –Notes.

UNIT – V Modern Forms of Communication

Fax – Email – Video Conferencing – Internet –Websites and their uses in Business.

COURSE OUTCOMES

After completing this course, the student will be able to:

- 1) Imbibe the meaning of business correspondence and essentials of effective business letters.
- 2) Identify the different types of organizational correspondence.
- 3) Acquire skills to draft letters on Bank, Insurance, Agency and secretarial correspondence.
- 4) Learn the mechanism of writing business reports and drafting other forms of communications viz. Orders, Memo, Agenda, and Minutes.
- 5) Familiarize with the modern forms of business communications.

Text Books

- 1) R.S.N.Pillai and Bagavathi , Commercial Correspondence and Office Management-, S.Chand and Co.Ltd. NewDelhi.
- 2) M.S.Ramesh, C.C.Pattanshetti , Business Communication-, R.Chand & co,NewDelhi.
- 3) Business Communication – Homai Pradhan, D.S. Bhende, Vijaya Thakur, Bombay. Himalaya Publishing House.

Supplementary Readings

- 1) M.S.Ramesh, C.C.Pattanshetti, Madhumathi.M. Kulkarni, Business Communication , S.Chand & co, New Delhi.
- 2) Penrose, Rasberry, Myers Thomson , Advanced Business Communication , South Western Publishers, Bangalore.
- 3) Pearce, Figgins, Golen , Business Communication, John Wiley & Sons, NewYork.
- 4) Raymond, John. D. Petit , Business Communication , All India Traveller Book Seller, New Delhi.

OUTCOME MAPPING

Cos	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	2
CO2	3	3	3	2	3
CO3	3	3	3	3	3
CO4	3	3	2	3	2
CO5	3	3	2	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High

SEMESTER : II SKILL BASED : II PART : IV	22UCOAS26: PRINCIPLES OF INSURANCE	CREDITS : 2 HOURS : 2/W
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COURSE OBJECTIVES

1. To familiarize the nature and principles of Insurance.
2. To acquire knowledge on the various policies and procedures of life insurance.
3. To learn the working of fire insurance.
4. To acquire knowledge on the procedure for claiming marine insurance.
5. To gain knowledge on the benefits of personal accident, motor and burglary insurance.

Unit I :Principles of Insurance

Hours : 6

Insurance - Meaning, Definition, Functions, Nature and Principles of Insurance – Insurance Contract - Importance of Insurance to Society, Individuals, Business and Government.

Unit II :Life Insurance

Hours : 6

Life Insurance - Meaning and Features of Life Insurance Contract – Classification of policies – Annuities – Selection of risk – Measurement of risk – Calculation of premium – Investment of funds – Surrender Value - Policy conditions –Life Insurance for the Under Privileged.

Unit III :Fire Insurance

Hours : 6

Fire Insurance – Meaning, Nature and Use of Fire Insurance- Fire Insurance Contract- Kinds of policies – Policy conditions – Payment of claim – Reinsurance – Double insurance- Progress of Fire Insurance.

Unit IV :Marine Insurance

Hours : 6

Marine Insurance - Meaning and Nature of Marine Insurance – Classification of policies – Policy conditions – Premium calculation – Marine Losses – Payment of Claims- Progress of Marine Insurance Business in India.

Unit V:Personal Accident Insurance

Hours : 6

Personal Accident Insurance – Motor Insurance – Burglary Insurance – Miscellaneous Forms of Insurance including Social Insurance – Rural Insurance and Prospects of Agriculture Insurance in India – Health Insurance – Liability Insurance - Bancassurance.

COURSE OUTCOMES

- 1) Understand the basics of insurance.
- 2) Compare and Contrast the various types of life insurance policies.
- 3) Get the knowledge on policy conditions and claim procedure relating to fire insurance.

- 4) Classify various policies relating to marine insurance.
- 5) Appraise various forms of insurance including social insurance.

Text Books

1. Mishra. M. N & Mishra. S.B - Insurance - Principles and Practice, S. Chand & Company Ltd. New Delhi, 22nd Edition, 2016
2. Krishnaswamy. G - A Textbook on Principles and Practice of Life Insurance, Excel Books, New Delhi, First Edition- 2012.
3. Periasamy. P - Principles and Practice of Life Insurance, Himalaya Publishing House, 2017. Tamilnadu State Council for Higher Education.

Supplementary Readings

1. Bodla B.S., Garg M.C. & Singh K.P., Insurance Fundamentals, Environment and Procedure, Deep & Deep Publications Pvt. Ltd., New Delhi, 2004
2. HargovindDayal., The Fundamentals of Insurance – Theories, Principles and Practices., Notion Press., Chennai., 2017.

OUTCOME MAPPING

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3
CO2	2	3	3	3	3
CO3	3	3	3	2	3
CO4	2	3	3	3	3
CO5	3	3	3	3	3

1 – Low, 2 – Moderate, 3 – High

SEMESTER: II PART: III	COURSE CODE: 22UCOAC33 COURSE TITLE: COPORATE ACCOUNTING - I	CREDIT:4 HOURS:4/W
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COURSE OBJECTIVES

- 1) To help the students to understand the basic concepts relating to issue and redemption of shares
- 2) To enable the students to prepare company final accounts and to understand accounting treatment on acquisition of business
- 3) To gain knowledge on profit on incorporation
- 4) To gain knowledge on final accounts
- 5) To gain knowledge on acquisition of business

Unit I : Issue Of Shares**Hours: 15**

Issue of Shares - Introduction -Meaning and types of shares- Features and Kinds of Companies-Under Subscription and Over Subscription-Issue of shares at par, premium and at discount-Calls-in-arrears-Calls-in-advance-Forfeiture of Shares - Reissue of Forfeited shares-Balance Sheet (Revised Schedule VI).

Unit II: Redemption Of Preference Shares**Hours:10**

Introduction - Meaning - Provision of the Companies Act Section 80 and 80A - Steps Involved in Redemption of Preference Shares - Balance Sheet (Revised Schedule VI)

Unit III: acquisition of business**Hours:10**

Introduction-Meaning- Accounting treatment for acquisition of business in the books of vendor and purchaser -When new set of books are opened- Debtors and Creditors taken over on behalf of vendors-When same set of books are continued-When Debtors and Creditors are not taken over.

Unit IV: Profit Or Loss Prior To Incorporation**Hours:10**

Introduction - Meaning-Methods of Ascertaining profit or loss prior to incorporation-Basis of Apportionment of Expenses.

Unit V: Companies Final Accounts**Hours: 15**

Introduction -Preparation of statement of profit and loss (Part II of Revised Schedule VI) - Preparation of Balance Sheet (Part I of Revised Schedule VI)-Managerial Remuneration.

Note: Questions in Section A,B and C shall be in the proportion of 20:80 between theory and Problems

Course Outcomes

At the completion of the course, the students would be able to:

- 1) Understand the features of Shares and Debentures
- 2) Develop an understanding about redemption of Shares and Debenture and its types
- 3) Give an exposure to the company final accounts
- 4) Provide knowledge on Goodwill
- 5) Get an idea about internal reconstruction

Text Books

- 1) Reddy T.S. & Murthy, A, Corporate Accounting, Margham Publications, Chennai
- 2) Dr. R. Rangarajan and Dr. V. Chandrasekaran, Corporate Accounting, Dorling Kindersley (India) Pvt. Ltd., -Noida.
- 3) S.P. Jain and K.L. Narang, Corporate Accounting (Volume I), Kalyani Publishers - Ludhiana.

Reference Books

- 1) S.P. Iyengar, Advanced Accountancy (Volume I), Sultan Chand & Sons - New Delhi.
- 2) S. Viswanathan, Corporate Accounting, (Printers and Publishers) Pvt. Ltd., - Chennai
- 3) Palaniyappan, Corporate Accounting, Vijay Nicholes Imprint Pvt. Ltd., Chennai

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3
CO2	3	3	3	2	3
CO3	3	3	3	2	2
CO4	3	2	3	3	3
CO5	2	3	3	2	2

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High

SEMESTER: III PART:III	COURSE CODE: 22UCOAC34 COURSE TITLE: DATABASE MANAGEMENT SYSTEM	CREDIT: 4 HOURS: 4/W
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Course Objectives

- 1) To understand basic concepts of Database systems.
- 2) To examine the relational algebra concepts & its operations.
- 3) To understand and concept of Normalization & its types.
- 4) To understand the concepts of structured query language & its structures.
- 5) To apply PL/SQL queries using functions, procedures, cursors and triggers.

Unit I : Database Basics**Hours: 12**

Introduction: Flat File – Database System – Database – Actionable for DBA. The Entity – Relationship Model: Introduction – The Entity Relationship Model. Data Models: Introduction – Relational Approach – The Hierarchical Approach – The Network Approach.

Unit II: Relational Algebra**Hours: 12**

Structure of Relational Databases – Fundamental Relational Algebra Operations – Additional Relational Algebra Operations - Extended Relational Algebra Operations - Null Values - Modification of the Database - The Tuple Relational Calculus – The Domain Relational Calculus.

Unit III: Normalization**Hours: 12**

Normalization: Introduction - Normalization – Definition of Functional Dependence (FD) – Normal Forms: 1NF, 2NF, 3NF and BCNF.

Unit IV: Structured Query language**Hours: 12**

Structured Query Language: Features of SQL – Select SQL Operations – Grouping the Output of the Query – Querying from Multiple Tables – Retrieval Using Set operators – Nested Queries. T-SQL – Triggers and Dynamic Execution: Transact-SQL.

Unit V: Procedural Languages**Hours: 12**

Procedural Language- SQL: PL/SQL Block Structure – PL/SQL Tables. Cursor Management and Advanced PL/SQL: Opening and Closing a Cursor – Processing Explicit Cursor – Implicit Cursor – Exception Handlers – Sub Programs in PL/SQL – Functions – Precaution While Using PL/SQL Functions – Stored Procedure – Object Oriented Technology

COURSE OUTCOMES

After the completion of the course, the student will be able to:

- 1) Understand the concepts of database concepts, types and their applications.
- 2) examine the concepts of relational algebra Operations
- 3) Understand the concepts of Normalization and , their types.
- 4) Know the concepts of Structured query language.
- 5) Apply PL/SQL queries using functions, procedures, cursors and triggers.

Text Books

- 1) Rajesh Narang,,2010, PHI Learning Private Limited , sixth printing, “Database Management Systems”, New Delhi.
- 2) Bipin Desai, An Introduction to database systems, Galgotia Publications, 2010.
3. RamezElamassri, Shankant B-Navathe, Fundamentals of Database Systems, Pearson, 7th Edition, 2015

Reference Books

- 1) S.K. Singh, 2008, Dorling Kindersley (India) Pvt. Ltd., Second Impression “Database Systems – Concepts, Design and Applications”.
- 2) Abraham Silberchatz, Henry F Korth ,S.Sudarshan, 2006, McGraw-Hill - 5th Edition “Database System Concepts”.
- 3) NPTEL, Introduction to database design, Dr P Sreenivasa Kumar Professor CS&E, Department, IIT, Madras

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	2	2	2	3
CO3	3	3	3	3	2
CO4	3	2	2	3	3
CO5	2	3	2	2	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High

SEMESTER:III PART: III	CORE PRACTICAL-II COURSE TITLE: RDBMS LAB	CREDIT: - HOURS:3/W
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COURSE OBJECTIVES

- 1) To understand basic concepts of queries in database systems.
- 2) To understand the aggregate & set functions operations.
- 3) To understand and nested & correlated sub queries.
- 4) To understand the concepts of procedural query language& its structures.
- 5) To understand the concepts of procedural language packages & functions.

List of Experiments

1. Table creation and simple Queries
2. Queries using Aggregate Function and Set Operations
3. Table creation with various Joins
4. Nested Sub queries and correlated Sub queries
5. View creation and manipulation
6. PL/SQL program for cursor
7. PL/SQL program for packages
8. PL/SQL program for triggers and its type
9. PL/SQL program for procedures and functions

COURSE OUTCOMES

After completion of the course, the students would be able to:

- 1) Understand the concepts of query concepts, types and their applications.
- 2) Understand the concepts of relational algebra Operations
- 3) Understand the concepts of sub queries
- 4) Know the concepts of procedural query language.
- 5) Know the concepts of procedural language packages.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	3
CO2	3	2	2	2	3
CO3	3	2	3	3	2
CO4	3	2	2	3	3
CO5	2	3	3	2	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High

SEMESTER:III PART:III	COURSE CODE: 22UCOMA04 COURSE TITLE: BANKING THEORY LAW & PRACTICE	CREDIT:3 HOURS: 3/W
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LEARNING OBJECTIVES

- 1) To understand need for banking regulation
- 2) To identify the various traditional and modern function of commercial banks
- 3) To analyse the various types of bank accounts
- 4) To enhances the knowledge about negotiable instrument
- 5) To explain the various leading process and precautions to be taken by the banker.

Unit - I:Banking Regulation act and RBI**Hours: 12**

Banking Regulation Act, 1949 – Banking meaning definition role of Banks and Economic Development. Central Banking and Role of RBI and their functions - Credit Control.

Unit - II: Commercial Banks**Hours: 12**

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

Unit - III: Types of Bank Accounts**Hours: 12**

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

Unit - IV: Negotiable Instruments**Hours: 12**

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

Unit - V: Principles of Lending**Hours: 12**

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

COURSE OUTCOMES

At the completion of the course, the student would be able to:

- 1) Understand the significance of Banking Regulation Act.
- 2) Evaluate the role of commercial banks in economic development.
- 3) Appraise the various types of bank accounts.
- 4) Differentiate the uses of various types of negotiable instruments.
- 5) Analyse the different types of loans

Text Books

- 1) Sundaram and Varshney, Banking Law Theory and Practice, Sultan Chand Co.
- 2) S.N. Maheswari, Banking Law Theory and Practice, Kalyani Publications.
- 3) Dr. S. Guruswamy, Banking Theory Law and Practice, 3rd Edition, Vijay Nicholes Imprint Pvt. Ltd., Chennai.

Reference Books

- 1) Parameswaran, Indian Banking, S. Chand and Co.
- 2) Dr. S. Gurusamy, Financial Services, Tata McGraw-Hill Education India.
- 3) Dr. S. Gurusamy, Banking Theory Law Theory and Practice, Tata McGraw-Hill Education India.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	2	3	2	3	3
CO2	3	3	3	2	3
CO3	2	3	3	3	2
CO4	3	2	2	3	3
CO5	2	3	3	2	2

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High

SEMESTER: III PART:III	22UCOMA15 : CYBER SECURITY	CREDIT:3 HOURS: 3/W
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LEARNING OBJECTIVES

- 1.To understand the cyber security concepts and to implement hardware and software based security.
- 2.To investigate web server attacks and router attacks and also can learn the importance of evidence handling and storage
- 3.To identify the cyber security safeguard and go for security policy.
- 4.To explain the various types of cyber attacks.
- 5.To enhance knowledge with regard to Intrusion detection and Prevention Techniques

UNIT-I:Introduction To Cyber Security

Hours : 12

Introduction to Cyber Security – Implementing Hardware Based Security – SoftwareBasedFirewalls – Security Standards – Operating System Attacks – Application Attacks.

UNIT-II:Cyber Security Vulnerabilities

Hours: 12

Cyber Security Vulnerabilities – Overview – Vulnerabilities in software – System Administration – Complex Network Architectures – Open Access to Organizational Data – Weak Authentication – Unprotected Broadband communications – Poor Cyber Security Awareness.

UNIT – III:Cyber Security Safeguards

Hours: 12

Cyber Security Safeguards – Overview – Access control – Audit – Authentication – Biometrics – Cryptography – Deception – Denial of Service Filters – Ethical Hacking – Firewalls – Intrusion Detection Systems – Response – Scanning – Security policy – Threat Management.

UNIT-IV:Cyber Security In Finance

Hours: 12

Characterization of cyber-incidents – Types of cyber attacks in financial services – Needfor convergence in incident reporting schemes – Optimizing information sharing – Differentmodels of information sharing – Sharing of relevant information with different types ofstakeholders – Complementary policies to strengthen responses in case of cyber attacks.

UNIT- Vintrusion Detection And Prevention

Hours: 12

Malware infection – Intrusion detection and Prevention Techniques – Anti-Malware software, –Network based Intrusion detection Systems – Network based Intrusion PreventionSystems – Host based Intrusion prevention Systems.

COURSE OUTCOMES

At the completion of the course, the students would be able to:

- 1) Understand the cyber security concepts and how to implement hardware and software based security.
- 2) Investigate web server attacks and router attacks and also can learn the importance of evidence handling and storage

- 3) Identify the cyber security safeguard and go for security policy.
- 4) Explain the various types of cyber attacks.
- 5) Enhance knowledge with regard to Intrusion detection and Prevention Techniques

Text Books

- 1) James Graham, Richard Howard, Ryan Olson, *Cyber Security Essentials*, CRC Press, Auerbach Publications, 2011.
- 2) William Stallings *Cryptography and Network Security*, Sixth edition Prentice Hall, 2013.
- 3) Bhusan Mayank, *Fundamentals of Cyber Security*, BPB Publications.

Supplementary Readings

- 1) <http://ptgmedia.pearsoncmg.com/images/9780789748904/samplepages/0789748908.pdf>
- 2) <https://www.ceps.eu/system/files/TFRCybersecurityFinance.pdf>
- 3) Nina Godbole, Sunit Belapure, *Cyber Security*, Wiley Publications

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	2	3
CO2	3	3	2	2	3
CO3	3	3	3	2	3
CO4	3	3	2	3	3
CO5	3	3	2	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High

SEMESTER:III PART:III	INTERNAL ELECTIVE COURSE CODE: 22UCOAE37-1 COURSE TITLE: BUSINESS LAW	CREDIT: 4 HOURS: 4/W
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LEARNING OBJECTIVE

- 1) To providing a rich fund of contemporary knowledge , time tested
- 2) To basic principles, basic concepts, emerging ideas, evolving theories, latest technique,
- 3) ever changing procedures & practices in the field of Law
- 4) To understand the Knowledge of Basic and broad knowledge in business laws in management.
- 5) To know the knowledge of Global Perspective and Awareness of the different business laws.
- 6) To create the Awareness of the global business laws and its impacts on businesses.

UNIT – I:Indian Contract Act 1872

Hours: 15

Law-Meaning – Objectives –Law of Contract – Contract - Definition – Agreement and its Enforceability – Essential Elements of a Valid Contract – Classification of Contracts. Offer and Acceptance – Legal Rules as to Offer and Acceptance.

UNIT-II:Indian Contract Act 1872 (Other Essential Elements) Hours: 15

Consideration – Definition – Meaning – Legal Rules as to Consideration – Valid Contracts without Consideration. Capacity to Contract - Agreements with Minor – Minor’s Liability for Necessaries Free Consent–Coercion–Undue Influence–Fraud–Misrepresentation–Mistake.

UNIT-III;IndianContractAct1872 (Special Contracts) Hours: 15

Special Contracts–Bailment and Pledge–Indemnity and Guarantee-Variou Modes of Discharge of Contract–Breach of Contract–Meaning–Remedies for Breach of Contract -Quasi Contract–Types.

UNIT-IV:Sale of Goods Act 1930

Hours: 15

Sale of Goods Act 1930-Definition of Sale- SaleVs Agreement to Sell, Goods-Condition and Warranties–Warranty vs Guarantee-Express and Implied Conditions-“Doctrine of Cave at Emptor”-Rights of Unpaid Seller.

UNIT-V Consumer Protection Act 2019

Hours: 15

Definitions–Consumer–Complainant–Complaint–Objectives–Consumer Protection Councils: Central Council and State Council – Central Consumer Protection Authority (CCPA)-Role of Consumer Disputes Redressal Agencies: District Commission–State Commission -National Commission-Procedure of Filing Complaint.

COURSE OUTCOMES

At the end of the Course the students should be able to:

- 1) Understand the concept of Law and essential elements of a valid contract.
- 2) Identify the legal rules regarding offer, acceptance consideration etc
- 3) Understand the concepts with regard to special contracts.
- 4) Acquire knowledge of Sale of Goods Act 1930.
- 5) Create awareness of Consumer Protection Act 2019.

Text Books

- 1) N.D.Kapoor, Business Laws, Sultan Chand & Sons, NewDelhi
- 2) R.S.N.Pillai&Bagavathi, Business Laws, S. Chand & Co., NewDelhi
- 3) M.C.Dhandapani, Business Laws, Sultan Chand & Sons, NewDelhi

Reference Books

- 1) Dr.N.Premavathy, Business Law, Sri Vishnu Publications,Chennai.
- 2) P.C. Tulsian, Business Laws, Tata McGraw Hill, NewDelhi.
- 3) Balachandran. V and Thothadri. R, Business Law, Vijay Nicholes Imprint Pvt. Ltd.,Chennai

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	2	2	3
CO3	3	3	3	3	2
CO4	3	3	2	2	3
CO5	3	3	2	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High

SEMESTER:III PART:III	INTERNAL ELECTIVE COURSE CODE: 22UCOAE37-2 COURSE TITLE: PRINCIPLES OF MARKETING	CREDIT: 4 HOURS: 4/W
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COURSE OBJECTIVES

- 1) To understand the modern marketing concepts.
- 2) To get knowledge on product mix, branding, and packaging.
- 3) To analyse the various pricing policies.
- 4) To compare the services of different kinds of middlemen.
- 5) To apply the various techniques of sales promotion and advertising in marketing the product.

Unit –I Introduction

Market- Meaning- Definition- Classification of markets. Marketing – Meaning – Definition - Modern marketing concepts - 4 P's of Marketing Mix, 4 A's of Marketing - Role of Marketing in Economic Development-Market Segmentation-Meaning-Bases for Market Segmentation.

Unit-II Product

Meaning- Features-Classification of products - Product Innovation-New Product Development-Product Life Cycle- Branding- Meaning- Advantages and Limitations. Packaging – Meaning – Kinds – Labeling – Meaning-Advantages and Limitation.

Unit -III Pricing

Meaning - Importance - Objectives- Factors affecting pricing decisions - Pricing Policies- Procedure for price determination- Kinds of Pricing.

Unit-IV Distribution Channels

Meaning-Importance- Function and Kinds of Middlemen - Agents and Merchant Middlemen-Wholesalers - Services rendered by wholesalers - Retailers-Services rendered by retailers.

Unit-V Promotion

Sales Promotion - Personal Selling – Meaning – Purpose – Types – Advantages - Limitations - Advertising- Meaning and Definition– Medias – Advantages-Limitations – Introduction to Cinema Advertising, Social Media Advertising, Web Advertising, and Mobile Advertising.

COURSE OUTCOMES

After completing this course, the student will be able to:

- 1) Understand the basic concept of marketing.
- 2) Learn the classification of products, product life cycle, branding, packing and labeling.
- 3) Understand the pricing mechanism of marketing.
- 4) Know the basic aspects of the channels of distribution.

- 5) Articulate sales promotional techniques used in modern marketing.

Text Books

- 1) Pillai, R.S.N.& Bagavathi. *Modern Marketing Principles & Practices* . New Delhi, India: S. Chand & Co ltd.
- 2) Rajan Nair & Sanjith R Nair, *Marketing*, New Delhi, India: S. Chand & Co ltd.
- 3) Kotler, P. (2020). *Marketing Management*. New Delhi, India: Prentice Hall of India.

Supplementary Readings

- 1) Kotler, P., Armstrong, G. (2005). *Marketing: An Introduction*. United Kingdom: Pearson/Prentice Hall.
- 2) Futrell, C., Stanton, W. J. (1987). *Fundamentals of Marketing*. Singapore: McGraw-Hill.
- 3) Still, R. R., Govoni, N. A. P., Cundiff, E. W. (1976). *Fundamentals of Modern Marketing*. India: Prentice-Hall.
- 4) Rajan Nair, N. (2020). *Marketing Management: Text and Cases*. New Delhi, India: Sultan Chand & Sons.

OUTCOME MAPPING

	PO1	PO2	PO3	PO4	PO5
CO1	2	2	3	2	2
CO2	2	3	2	3	3
CO3	2	2	3	2	3
CO4	3	2	3	2	3
CO5	2	3	2	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2.– Moderate, 3 – High

SEMESTER: III PART:III	INTERNAL ELECTIVE 22UCOAE37-3: MERCHANT BANKING	CREDIT: 4 HOURS: 4/W
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LEARNING OBJECTIVES

- 1) To understand the regulatory framework of merchant banking.
- 2) To identify the functions and mechanisms of public issue management.
- 3) To appraise the procedure of post issue management.
- 4) To compare the various forms of capital market instruments.
- 5) To plan the investment pattern of client funds.

UNIT-I Introduction

Hours -12

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

UNIT-II Public Issue Management

Hours - 12

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

UNIT-III Post Issue Management

Hours - 12

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

UNIT-IV Capital market Instruments

Hours- 12

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

UNIT-V Portfolio Management

Hours - 12

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

COURSE OUTCOMES

The students, after completing this course, would be able to:

- 1) Understand the regulatory framework of merchant banking
- 2) Identify the functions and mechanisms of public issue management.
- 3) Appraise the procedure of post issue management.
- 4) Compare the various forms of capital market instruments.
- 5) Create an investment pattern of client funds.

Text Books

- 1) Dr.S.Gurusamy, “Merchant Banking” Vijay Nicholes Imprint Pvt. Ltd., Chennai
- 2) Dr.V.Balu, “Merchant Banking & Finance Services” Sri Venkateswara Publication, Chennai
- 3) Dr. N. Premavathy, “Financial Services & Stock Exchange”, Sri Vishnu Publictaions Chennai.

Reference Books

- 1) H.R. Machiraju, “Merchant Banking” New Age International, New Delhi.
- 2) Dr. J.C.Verma, “A Manual of Merchant Banking”Baharat Law House, New Delhi.
- 3) H R Machiraju, Merchant Banking, Principles & Practices, New Age International 2007.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	2
CO2	3	3	3	2	3
CO3	3	3	2	3	2
CO4	3	2	2	3	3
CO5	2	3	2	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High

SEMESTER: III PART:IV NME	COURSE CODE: 22UCOAN38 COURSE TITLE: PRINCIPLES OF MANAGEMENT	CREDITS:2 HOURS:2/W
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LEARNING OBJECTIVES

1. To familiarize the students with the meaning, principles, and practices of management.
2. To make the students to understand the importance of planning in business.
3. To inculcate the organizing skill.
4. To evaluate the various motivational theories.
5. To apply the learned skill of coordination and control.

Unit –I Introduction to Management

Hours: 12

Meaning, Definition, Functions of Management. Levels of management, roles of manager, Management as a Science or Art - Contribution to management by F.W.Taylor, Henry Fayol, Peter F. Drucker.

Unit-II Planning

Hours: 12

Planning – Meaning, Definition, importance, process, types, methods (Objectives- Policies- Procedures - Strategies & Programmes). Obstacles to effective planning. Decision making – Steps.

Unit – III:- Organising and Staffing

Hours: 12

Organization - Importance - Principles of Organisation. Delegation & Decentralization – Departmentation - Span of Management -Staffing- Meaning. Recruitment –Sources. Selection - Methods. Training – Methods.

Unit-IV: Directing and Motivating

Hours: 12

Meaning - Function of Directing - Motivation - Theories of Motivation (Maslow, Herzberg, Vroom's and Mc Gregor Theories) . Communication - Meaning - Process – Methods - Barriers to effective communication. Leadership-Definition - styles of leadership-Types

Unit –V Co-ordination and Control

Hours: 12

Meaning, Definition, Nature - Problems of effective coordination. Control - Nature - Basic control process - control techniques (traditional and non-traditional).

COURSE OUTCOMES

At the end of the Course the students should be able to:

1. Understand the concept and gain the knowledge of Fundamentals of management.
2. Be familiar with the planning and its types.
3. Acquire the knowledge about organizing and staffing.
4. Identify the different types of motivation and structures of directing.
5. Advanced Programming techniques using to control and coordinate.

Text Books

1. Gupta C. B, (2018). *Business Management*.(15th ed.). New Delhi, India: Sultan Chand & Sons.
2. Dinkar Pagare. (2018). *Principles of Management*, (6th ed.). New Delhi, India: Sultan Chand and Sons.
3. Sherlekar, S.A. & Sherlekar, V.S. (2017). *Principles of Business Management*, New Delhi, India: Himalaya Publishing House.

Supplementary Readings

1. Koontz, O'Donnell, Weirich. (2020). *Essentials of Management*. (11th ed.). New Delhi, India: Tata McGraw Hill Publishing Company Ltd.
2. Bright, D. S., Cortes, A. H., Openstax., Bright, D. S., Cortes, A. H., Openstax. (2022). *Principles of Management*. Ukraine: Open Stax Textbooks.
3. Gupta, M., Gupta, M. (2009). *Principles of Management*. India: PHI Learning.

OUTCOME MAPPING

	PO1	PO2	PO3	PO4	PO5
CO1	2	2	3	2	2
CO2	2	3	2	3	3
CO3	2	2	3	2	3
CO4	3	2	3	2	3
CO5	2	3	2	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2.– Moderate, 3 – High

SEMESTER: IV	COURSE CODE: 22UCOAC43	CREDIT: 4
PART: III	COURSE TITLE : CORPORATE ACCOUNTING – II	HOURS: 4/W

LEARNING OBJECTIVES

- 1) To provide basic understanding about the accounts relating to goodwill and shares
- 2) To promote the knowledge about alteration of share capital and internal reconstruction of companies
- 3) To analyze the amalgamation, absorption and external reconstruction of companies
- 4) To explore the computation of consolidated balance sheet of holding and subsidiary companies
- 5) To assist in preparation of books of accounts for banking companies.

Unit I :Valuation Of Goodwill And Shares

Hours: 12

Goodwill-Introduction-Meaning-Definition-Need-Factors Affecting Value of Goodwill-Methods-Average profit method-Weighted Average-Super profit method-Annuity method-Capitalization Method. Shares-Introduction-Meaning-Definition-Need-Factors affecting valuation of shares-Methods-Net asset method-Yield method-Fair value method.

Unit II: Internal Reconstruction

Hours:12

Introduction-Meaning-Different kinds of alteration of share capital-Capital reduction-Procedure for reduction of share capital.

Unit III: Amalgamation, Absorption Merger

Hours:12

Amalgamation-Introduction-Meaning (Accounting Standard 14)-Types of amalgamation-Amalgamation in the nature of Merger-In the nature of Purchase-Computation of Purchase Consideration- Entries in the books of the transferor and transferee-Absorption-Meaning- Accounting treatment-External Reconstruction- - Meaning-Accounting treatment (Intercompany holding excluded).

Unit IV: Holding Company

Hours:12

Meaning and definition of Holding and Subsidiary - Capital Profit-Revenue profit-Minority Interest-Goodwill/Capital reserve-- Elimination Of Common Transactions -Unrealized profit - Revaluation of Assets and Liabilities - Bonus Shares -Preparation of consolidated balance sheet (As per Revised Schedule VI).

Unit V: Accounts Of Banking Companies

Hours: 12

Accounts of Banking Companies - Rebate on bill discounted-non-Performing assets and their treatment - Provision for doubtful debts- Preparation of profit and loss accounts (Form 'B' of Schedule III) and Balance Sheet (Form 'A' of Schedule III).

Note: Questions in Section A,B and C shall be in the proportion of 20:80 between theory and Problems

COURSE OUTCOMES

At the completion of the course, the student would be able to:

- 1) Recall the various provisions relating to accounting for valuation of goodwill and share.
- 2) Understand the accounting treatment for alteration of share capital and internal reconstruction
- 3) Evaluate the accounting treatment for amalgamation and absorption.
- 4) Prepare the consolidated balance sheet of holding and subsidiary companies
- 5) Apply the procedures related to accounting for banking companies.

Text Books

- 1) Reddy T.S. & Murthy, A, Corporate Accounting, Margham Publications, Chennai
- 2) Dr. R. Rangarajan and Dr. V. Chandrasekaran, Corporate Accounting, Dorling Kindersley (India) Pvt. Ltd., -Noida.
- 3) S.P. Jain and K.L. Narang, Corporate Accounting (Volume I), Kalyani Publishers - Ludhiana.

Reference Books

- 1) S.P. Iyengar, Advanced Accountancy (Volume I), Sultan Chand & Sons - New Delhi.
- 2) S. Viswanathan, Corporate Accounting, (Printers and Publishers) Pvt. Ltd., - Chennai
- 3) Palaniyappan, Corporate Accounting, Vijay Nicholes Imprint Pvt. Ltd., Chennai

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3
CO2	3	3	2	3	3
CO3	3	2	3	3	2
CO4	3	2	3	3	3
CO5	2	3	2	2	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High

SEMESTER:IV PART:III	COURSE CODE: 22UCOAC44 COURSE TITLE: OBJECT ORIENTED PROGRAMMING IN C++	CREDIT:4 HOURS: 4/W
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COURSE OBJECTIVES

1. To understand simple concepts of objects, tokens etc.
2. To understand the concept of classes & constructors.
3. To understand and develop inheritance concepts.
4. To understand the basic concepts of files & templates.
5. To understand the concepts of standard template library& strings.

UNIT I :Introduction**Hours:12**

Principles of Object- Oriented Programming – Beginning with C++ - Tokens, Expressions and Control Structures – Functions in C++.

UNIT II:Classes & Constructors**Hours:12**

Classes and Objects – Constructors and Destructors – New Operator – Operator Overloading and Type Conversions.

UNIT III:Inheritance**Hours:12**

Extending Classes – Pointers- Virtual Functions and Polymorphism

UNIT IV: Files& Templates**Hours:12**

Managing Console I/O Operations – Working with Files – Templates – Exception Handling.

UNIT V:STL**Hours:12**

Standard Template Library – Manipulating Strings – Object Oriented Systems Development

COURSE OUTCOMES

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

- 1) Understand the concepts of objects , tokens and expressions .
- 2) Understand the concepts of classes , constructors & Destructors
- 3) Understand the concepts of Inheritance & its types.
- 4) Understand the concepts of files & its templates.
- 5) Understand the concepts of template library

Text Books

- 1) Balagursamy E, 2013, Tata McGraw Hill Publications, Sixth Edition, “Object Oriented Programming with C++”
- 2) Tasleem Mustafa, Object Oriented Pogramming using C++, Pinsoft (2016).
- 3) RaimundK.Ege, Object Oriented Pogramming using C++, Delhi Book Store Publictaions (1994).

Reference Books

- 1) Ashok Kamthane, 2013, Pearson Education , “Programming in C++”
- 2) Richard Johnson & Martin Kalin, Object Oriented Pogramming using C++, Pearson 2nd Edition (1999)
- 3) Robert Lafore, Object Oriented Pogramming using C++, Sams 3rd Edition (1998)

Mapping with Programme Outcomes

Cos	PO1	PO2	PO3	PO4	PO5
CO1	2	3	3	2	3
CO2	3	3	2	3	3
CO3	3	2	3	3	2
CO4	3	2	3	3	3
CO5	3	3	2	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High

SEMESTER:IV PART: III	CORE PRACTICAL-II RDBMS & C++	CREDIT:4 HOURS:3
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LEARNING OBJECTIVES

1. To understand the concepts of classes,
2. To understand the concept of Constructor & Destructor.
3. To get insight knowledge about program using Operator overloading
4. To understand the concept of Vowels & palindrome using pointer
5. To understand the concept of Employees Payroll using control structures

List of Experiments:

1. Classes

Write a Program using a class to represent a Bank Account with Data Members – Name of depositor, Account Number, Type of Account and Balance and Member Functions – Deposit Amount – Withdrawal Amount. Show name and balance. Check the program with own data.

2. Constructor & Destructor

Write a program to read an integer and find the sum of all the digits until it reduces to a single digit using constructor, destructor and default constructor.

3. Operator Overloading

- a. Addition of Two Complex Numbers.
- b. Matrix Multiplication

4. Inheritance

Prepare Pay Roll of an employee using Inheritance.

5. Pointers

- a. Write a Program to find the number of vowels in a given text
- b. Write a Program to check for Palindrome

COURSE OUTCOMES

After completion of the syllabus, the students will be able to:

- 1) Understand the concepts of classes,
- 2) Understand the concept of Constructor & Destructor.
- 3) Get insight knowledge about program using Operator overloading
- 4) Understand the concept of Vowels & palindrome using pointer
- 5) Understand the concept of Employees Payroll using control structures

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	2	3
CO3	2	3	3	3	2
CO4	2	2	3	3	3

CO5	3	3	2	3	3
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PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High

SEMESTER: IV ALLIED - IV PART:III	22USTAA02: BUSINESS STATISTICS	CREDIT:3 HOURS:3/W
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(For B.Com)

COURSE OBJECTIVES

- 1) To know the Uses of Statistics.
- 2) To instruct the Classification and Tabulation Statistics in Business.
- 3) To introduce the various statistical tools.
- 4) To educate the Usages of the Analysis of Time series.
- 5) To brief the importance of Statistics in various business organization.

Unit – I: Introduction

Hours:12

Meaning, Characteristics, Stages and Uses of Statistics – Classification and Tabulation – Diagrams and graphs – Bar and Pie diagrams – Graphs of one and two variables – Graphs of frequency distribution - Measure of central tendency – Arithmetic mean, Median, Mode, Geometric Mean and Harmonic mean – introduction to Modern statistical tools.

Unit – II: Measures of Dispersion

Hours:12

Range – Quartile deviation – Mean deviation – Standard deviation – Co-efficient of variation - Measurement of Skewness (Karl Pearson & Bowley methods only).

Unit – III: Correlation

Hours:12

Simple correlation – Karl Pearson’s coefficient of correlation – Spearman’s rank correlation – Concurrent deviation method - Regression analysis – Simple regression – Regression equations.

Unit – IV: Analysis of Time series

Hours:12

Components – Methods – Semi average – Moving average - Method of least square – Interpolation – Meaning, Uses, Assumptions – Newton’s method only.

Unit – V: Index numbers

Hours:12

Price index numbers – un weighted and weighted – Tests in index numbers (Time and factor reversal tests only) - Cost of living index number – Aggregate expenditure method – Family budget method.

(Problem 80% and Theory 20%)

COURSE OUTCOMES

- 1) Helps students understand the need of Statistics
- 2) May use the contribution of statistics in business process
- 3) Students gain knowledge and develop the skills in statistics
- 4) They may operate statistical packages easily.
- 5) Learn the Statistical tools used in cooperatives.

Text Books

- 1) Elements of Statistics by S.P. Gupta – Sultan Chand & Sons
- 2) Tools and Decision making by SL Aggarwal and SL Bharadwaj, Kalyani Publishers
- 3) Business Statistics by PA. Navanitham, Jai Publications, Trichy.

Supplementary Readings

- 1) Elements of Practical Statistics by S.K. Kappor – Oxford and IBHP Publishing Company.
- 2) B.N. Asthana, Elements of statistics.
- 3) R.S.N. Pillai and V. Bhagavathi, Statistics.

OUTCOME MAPPING

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	2	3
CO2	3	2	3	3	3
CO3	2	2	3	3	2
CO4	3	3	2	3	3
CO5	2	3	3	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High (Preferably use 2 or 3 levels)

SEMESTER: IV ALLIED : IV PART: III	COURSE CODE: 22UCOMA23 COURSE TITLE : INNOVATION MANAGEMENT	HOURS: 3 CREDIT: 3
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LEARNING OBJECTIVES

- 1) To impart the students with knowledge of the phenomenon of Innovation.
- 2) To enhance the students to gain an understanding of Innovation and Creativity.
- 3) To identify the theories of Innovation.
- 4) To analyses the Process of Innovation and new Product Development.
- 5) To plan for the Transformation of Business according to Success need.

Unit I: Innovation and Competitive advantage:

Hours: 12

Innovation –Introduction, meaning, definition, concepts, nature, importance, early-stage of innovation - identifying opportunities-Discovering new points of differentiation. Innovation drivers – State – Technology –Types of innovations; Descriptions of technological, marketing and organization

Unit II: Innovation and Creativity:

Hours: 12

Creativity-meaning, definition, need for and importance of creativity-Factors influencing creativity. Individual–Self-evaluation of individual–SWOT Analysis–Team.

Unit III: Innovation Theories:

Hours: 12

Major contemporary theories: Disruptive–Networked–Open;
Alternative theories: Evolutionary - Uncontested- Adaptive–Green Initiatives.

Unit IV: Innovation Process:

Hours: 12

New Product Development–Criticality of the Value Proposition, Differentiation - Paths to Market- Systems of Ideation, Experimentation and Prototyping–Innovation Labs

Unit V: Success and Innovation:

Hours: 12

Transformation of Business–Business processes–Recognition and Execution strategies–Designing a Winning Innovative Culture – Patents – Intellectual property – successful innovation case studies(any two)

COURSE OUTCOMES

At the end of the Course the students should be able to exhibit

- 1) Understand the role of innovation and technical change in enterprise and national level economic performance.
- 2) Understand the technological, human, economic, organizational, social and other dimensions of innovation.
- 3) Gain exposure to various theories of innovation.

- 4) Identify the Innovation process.
- 5) Inculcate the Shade of innovation for the success of business.

Text Books

- 1) Tidd Joe, and Bessant John ., *Managing Innovation*, John Wiley and Sons , Chichester, UK.,
- 2) Global innovation Management, A strategic Approach, Palgrave Macmillan.
- 3) Moore, G.A., *Dealing with Darwin: How Great Companies Innovate at Every Phase of Their Evolution*, Capstone

Reference Books

- 1) Collins, J., *How the Mighty Fall : And Why Some Companies Never Give In*, Random House.
- 2) Prahalad C.K. and Krishna, *The New Age of Innovation : Driving Concreted Value Through Global Networks*, M.S. Mc Graw Hill.
- 3) Tony Davila, Marc Epstein, and Robert Shelton, [**Making Innovation Work**](#): How to Manage It, Measure It, and Profit from It

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	3
CO2	3	2	3	3	3
CO3	2	3	3	3	2
CO4	3	2	3	3	3
CO5	3	3	2	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High

SEMESTER: IV PART:III	COURSE CODE:22UCOAE47-1 COURSE TITLE: MOBILE COMPUTING	HOURS: 4/W CREDIT:4
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COURSE OBJECTIVES

1. To understand the fundamental concepts and role of mobile computing.
2. To learn the Media Access control and Telecommunication system.
3. To understand the basic concepts of satellite and broadcasting systems.
4. To gain knowledge about wireless LAN.
5. To learn functionality of network and transport layer in mobile computing.

Unit I : Wireless Communication Fundamentals

Hours:12

Introduction : Applications – History of wireless communication, Wireless Transmission : Frequencies – signals – antennas – signal propagation – Multiplexing – modulation – spread spectrum – cellular systems.

Unit II: Media Access Control and Telecommunication Systems

Hours: 12

MAC : Motivation – SDMA – FDMA – TDMA – CDMA, Telecommunication systems : GSM : Services - System Architecture- Radio Interface – Protocols – Localization and Calling – Handover – Security.

Unit III: Satellite Systems

Hours:12

Applications – Basics – Routing – localization – Handover, Broadcast Systems : Cyclic repetition of data – Digital Audio Broadcasting - Digital Video Broadcasting.

Unit IV: Wireless LAN

Hours: 12

Infra-red Vs Radio Transmission – Infrastructure and Ad-Hoc Network – IEEE 802.11: System Architecture – Protocol Architecture – Physical Layer – MAC Layer – MAC Management – Bluetooth: User Scenarios - Architecture – Security - Profiles.

Unit V: Network and Transport Layer

Hours: 12

Mobile IP : Goals Assumptions and Requirements – Entities and Terminologies – IP Packet Delivery – Agent discovery – Registration – Routing – DSDV – DSR – Classical TCP improvements.

COURSE OUTCOME:

1. Understand the fundamental concepts and role of mobile computing.
2. Know the Media Access Control management and GSM and Bluetooth concepts.
3. Attain the knowledge in satellite systems, audio and video broadcasting systems.

4. Understand the wireless LAN and Bluetooth concepts and functionalities.
5. Know the functionalities of network and transport layer.

Text Books

1. Jochen Schiller (2003). *Mobile Communications* (2nd Edition). Pearson Education

Supplementary Readings

1. William Stallings (2009). *Wireless Communications and Networks* (2nd Edition). India. Pearson Education.
2. Kaveh Pahlavan, Prasanth Krishnamoorthy (2003). *Principles of Wireless Networks: A Unified Approach*. India. Prentice Hall.

PROGRAMME OUTCOMES AND COURSE OUTCOMES MAPPING TABLE

CO/PO	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	2	3
CO2	3	2	2	3	2
CO3	3	3	2	2	2
CO4	3	2	3	3	2
CO5	2	2	3	2	2

1-LOW 2- MODERATE 3-HIGH

SEMESTER: IV PART:III	COURSE CODE:22UCOAE47-2 COURSE TITLE:COMPANY LAW	HOURS: 4/W CREDIT:4
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LEARNING OBJECTIVES

- 1) To understand the basic concepts of the company
- 2) To enable the students to learn the various rights, duties and liabilities of Company Secretary.
- 3) To identify the procedure for formation of companies.
- 4) To know about significance of the memorandum and articles of association.
- 5) To analyze the share capital structure

UNIT-I: Introduction**Hours:12**

Introduction - Definition of Company - Characteristic - Advantages - Lifting of the Corporate veil - Kinds of Company - The Companies Act, 1956 (Overview) - The Company Secretaries Act, 1980 (Overview) .

UNIT-II: Company Secretary**Hours:12**

Secretary - Definition - Types of Secretaries - Company Secretary - Legal Position -Qualification - Appointment of Rights, Duties and Liabilities - Dismissal of Company Secretary.

UNIT-III: Formation of Company**Hours:12**

Formation of Company - Incorporation - Documents to be filled with Registrar - Certificate of Incorporation - Effects of Registration - Promoter - Preliminary Contracts - Duties of Secretary at the Promotion stage.

UNIT-IV : Memorandum of Association**Hours:12**

Memorandum of Association - Articles of Association - Contents - Alteration - Secretary's Duties - Prospectus - Contents.

UNIT-V :Share Capital**Hours:12**

Share Capital - Meaning Kinds - Alternation of Capital - Reduction of Capital - Secretarial procedure for reduction of Capital - Guidelines for the issue of fresh capital - Secretary's duties in connection with issue of shares.

COURSE OUTCOMES

At the completion of course, the learners would be able to:

- 1) Understand the introduction about the companies
- 2) Gain knowledge about the company secretary ship .
- 3) Get the knowledge regarding formation of company
- 4) Analyse about the memorandum of association.
- 5) Gain knowledge about Distribution of Overheads.

Text Books

- 1) N.D. Kapoor, Company Law and Secretarial Practice, Sultan Chand and Sons.
- 2) M.C. Shukla and Gulshan, Principles of Company Law, S. Chanda and Co.
- 3) C.L. Bansal, Business and Corporate law, Excel Books.

Reference Books

- 1) S.S Gulshan, Company Law, New Age International.
- 2) Maheshwari and Maheshwari, Elements of Corporate Laws, Himalaya Publishers
- 3) P.N. Reddy and H.R. Appanaiah, Essentials of Company Law and Secretarial Practice, Himalaya Publishers.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	2	3
CO3	3	2	3	3	2
CO4	3	3	2	3	3
CO5	2	3	3	1	3

SEMESTER: IV PART:III	COURSE CODE:22UCOAE47-3 COURSE TITLE: ENTERPRISE RESOURCE PLANNING	HOURS: 4/W CREDIT:4
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Course Objective:

- ✓ With the basic concepts of ERP systems the students are able to understand the business process, business function and differences between business process and business functions. They also came to know the key differences between raw data and raw materials.
- ✓ The students are able to understand the exchange of information between AF, SCM, HR and MS. And they also learn about CRM, budget and preparing balance sheets.
- ✓ The students are able to understand the key factors related to marketing and sales in the companies, and the differences among (Material Requirement Planning) MRP, MRP II, and ERP systems.
- ✓ They also understand the inter relationship between the other functional areas like SCM, AF, HR and customer. Concepts and techniques.
- ✓ The students are able to understand the power of human resources such as managing man power, job skills preparing paybills and taking legal actions to the compliances and hiring needs.

UNIT -I : INTRODUCTION

12 HOURS

ERP: An Overview, Benefits of ERP, ERP and Related Technologies, Business Process Reengineering (BPR), Data Warehousing, Data Mining, OLAP, SCM

COURSE OUTCOMES:

- Understanding the functionalities of Enterprise resource planning
- Understanding Characterize the ERP implementation procedures
- Understanding the elements of ERP
- Understanding the available ERP packages
- Understanding the models of ERP with other related technologies

SEMESTER : IV PART : III	22UCOAN48: ENTREPRENEURIAL DEVELOPMENT	CREDIT : 2 HOURS : 2/W
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LEARNING OBJECTIVES

1. To Understand the concept and Role of Entrepreneur.
2. To enhance the knowledge of various programs on entrepreneurial development
3. To Create and apply the new venture programs in business
4. To apply the Institutional support and Subsidies in the business Development
5. To evaluate the MSMED ACT 2006 in the growth of business

Unit I :Introduction

Hours : 12

Entrepreneurship: Meaning – Nature – Importance - Theories - Entrepreneur: Meaning – Definition – Characteristics – Qualities - Types and Roles of an Entrepreneur - Factors Promoting an Entrepreneur - Women Entrepreneur: Concept and Definition - Problems of Women Entrepreneurs

Unit II :Entrepreneurship Development Programmes

Hours : 12

Meaning-Needs-Objectives –Course Contents and Curriculum-Phases of EDP- Problems and Constraints of EDP- Organisations providing Entrepreneurship Development Programmes.

Unit III :New Venture

Hours : 12

Meaning – Promoting New Venture –Sources of Business Ideas - Idea Generation Techniques-Project Identification-Project Selection. - Procedures to Start a New Venture- Project: Meaning- Types-formulation of Project report

Unit IV :Institutional Support and Subsidies

Hours : 12

Sources of Raising Funds for an Entrepreneur- Need for Institutional Finance- Various Institutions supporting Entrepreneurial growth - Incentives and Subsidies: Meaning-Needs-Incentives and Subsidies available to Entrepreneurs – DIC

Unit V:MSMED Act 2006

Hours : 12

Introduction – Classification of Enterprises – Memorandum of MSMEs – Registration of MSMEs - MUDRA Scheme, Prime Minister’s Employment Generation Programme (PMEGP), STAND-UP INDIA and START-UP INDIA: Objectives-Purpose-Loan facilities available.

COURSE OUTCOMES

At the completion of the course, the learner would be able to:

1. Understand the basic concepts and theories of entrepreneurship.
2. Exemplify knowledge on course contents, curriculum and constraints of EDP.
3. Conceive business ideas and convert them into business projects.
4. Become familiar within institutions support various forms of assistance and subsidies.
5. Learn the MSMEs schemes provided to budding entrepreneurs.

Text Books

1. Dr. S. S Khanka, Entrepreneurial Development, Sultan chand company Ltd.
2. Abha Jaiswal Micro, Small & Medium Enterprises Development Act, (Law, Policies & Incentives), Bharat Law House Pvt. Ltd
3. C B Gupta & Srinivasan: Entrepreneurship Development in India, Sultan Chand.

Reference Books

1. Vasant Desai, Small - Scale Industries and Entrepreneurship, Himalaya Publishing House, 2017.
2. Prasanna Chandra - Project Preparation, Appraisal, Implementation, Tata Mcgraw Hill, New Delhi.
3. G. N. Pande - A Complete Guide To Successful Entrepreneurship –Vikas Publishing House, New Delhi
4. A Gupta: Indian Entrepreneurial Culture, New Age International.

OUTCOME MAPPING

	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3
CO2	2	3	3	3	3
CO3	3	3	3	2	3
CO4	2	3	3	3	3
CO5	3	3	3	3	3

Match the COs with the POs and specify the correlation level,
i.e. 1 – Low, 2 – Moderate, 3 – High

SEMESTER: V PART:III	COURSE CODE: 22UCOAC51 COURSE TITLE: COST ACCOUNTING	HOURS:5/W CREDIT:5
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LEARNING OBJECTIVES

- 1) To understand the basic concepts and methods of Cost Accounting.
- 2) To enable the students to learn the various elements of material purchase and control
- 3) To understand the different methods of pricing of materials
- 4) To calculate remuneration and incentives of labour under different methods
- 5) To analyze and evaluate allocation and absorption of overheads.

Unit I: Nature and Scope of Cost Accounting**Hours:18**

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

Unit II: Material Purchase and Control**Hours:18**

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

Unit III: Methods of Pricing of Material Issues**Hours:18**

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

Unit IV: Labour Cost Control**Hours: 18**

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

Unit V: Overheads**Hours:18**

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

COURSE OUTCOMES

At the completion of course, the learners would be able to:

- 1) CO1: Understand the Nature and Scope of Cost Accounting, and Computation of Cost Sheet and Tenders.
- 2) CO2: Demonstrate the different methods of Material Purchase and Control.
- 3) CO3: Apply the methods of pricing of Material Issues.
- 4) CO4: Calculate the remuneration and incentives of Labour.
- 5) CO5: Gain knowledge about Distribution of Overheads.

Text Books

- 1) Dr. B. K. Mehta , Cost And Management Accounting by (SBPDPublications).
- 2) (2021). (n.p.): SBPD Publications.
- 3) Cost Accounting-SBPD Publications. (2021). (n.p.): SBPD Publications.
- 4) Cost Accounting: Theory and Practice, Fourteenth Edition. (2021). (n.p.): PHI Learning Pvt. Ltd..

Reference Books

- 1) 1.K.L.Narang,S.N.Maheswari-AdvancedAccountancy-Kalyanipublishers
- 2) 2. T.S.Grewal- Introduction to Accountancy - S.Chand&CompanyLtd.,
- 3) 3. A.Mukherjee,M.Hanif- Modern Accountancy.Vol.1-Tata McGraw Hill Companies

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	2	3	3	3	3
CO2	3	3	2	3	3
CO3	3	2	3	3	2
CO4	3	3	3	3	3
CO5	2	3	3	2	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High

SEMESTER: V PART: III	COURSE CODE: 22UCOAC52 COURSE TITLE: INCOME TAX LAW & PRACTICE	HOURS: 6/W CREDIT: 5
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LEARNING OBJECTIVES

- 1) To acquire Knowledge of Different Income Tax Concepts
- 2) To compute the income from house property
- 3) To calculate the profit and gains from business or profession for income tax calculation.
- 4) To compute the taxable capital gains and income from other sources.
- 5) To apply the concept of set off and carry forward in income tax calculation.

UNIT-I Basic Concepts

Hours: 18

Basic Concepts and definitions of Previous Year, Assessment Year, Persons, Assesse, Income, Gross Total Income – Residential status – Exempted Income – Agricultural Income Computation of Salary Income – Taxable Allowances, Perquisites and Profit in lieu of salary – Deductions u/s 80 C to 80 U.

UNIT-II Income from House Property

Hours: 18

Computation of House Property income -Annual value – Deductions.

UNIT-III Income from Business or Profession

Hours: 18

Profits & Gains from business or Profession – Expressly allowed and disallowed deductions – Depreciation – Block of assets.

UNIT-IV Income from Capital gains and Other Sources

Hours: 18

Income from Capital gains – deductions and exemptions – Income from other sources – Grossing up of interest.

UNIT-V Set off and Carry forward of Losses

Hours: 18

Deemed Income - Set off and carry forward of losses.

COURSE OUTCOMES

After the completion of the course, the students would be able to:

- 1) understand the basic level of Income tax Act.
- 2) Know the tax calculation on house property income
- 3) Achieve knowledge on tax calculation of salaried people.
- 4) Obtain knowledge on income tax of business/ professional income.
- 5) Understand the administrative set up of income tax department and their powers

Text Books

1. Gaur & Narang- Income Tax Law and Practice Kalyani Publications, New-Delhi.
2. Dr N. Hariharan, Income Tax Law and Practice Vijay Nichole publication, New Delhi.
3. Mehrotra - Income Tax Law & Accounts, Sahithiya Bhavan Publications

Reference Books

- 1) T S Reddy and Hari Prasad Reddy, Business Taxation - Margham Publication
- 2) Dr. Vinod and K. Singhania , Students Guide To Income Tax Monica Singhania, Taxmann Publications, New Delhi.
- 3) Income Tax Law & Practice -, Sri Venkateswara Publication, Chennai.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	2
CO2	3	3	3	2	3
CO3	2	3	3	3	2
CO4	3	3	2	3	3
CO5	3	3	3	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High

SEMESTER: V PART:III	22UCOAC53: ENTREPRENEURIAL DEVELOPMENT	HOURS: 6/W CREDIT: 5
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LEARNING OBJECTIVES

- 1) To Understand the concept and Role of Entrepreneur.
- 2) To enhance the knowledge of various programs on entrepreneurial development
- 3) To Create and apply the new venture programs in business
- 4) To apply the Institutional support and Subsidies in the business Development
- 5) To evaluate the MSMED ACT 2006 in the growth of business

UNIT-I Introduction

Hours: 18

Entrepreneurship: Meaning- Nature- Importance- Theories- Entrepreneur: Meaning- Definition-Characteristics-Qualities-Types and Roles of an Entrepreneur- Entrepreneur vs. Intrapreneur-Factors Promoting an Entrepreneur - Women Entrepreneur: Concept and Definition - Problems of Women Entrepreneurs - Role of entrepreneurs in India's Economic Development

UNIT-II: Entrepreneurship Development Programmes

Hours: 18

Meaning-Needs-Objectives –Course Contents and Curriculum-Phases of EDP- Problems and Constraints of EDP- Organisations providing Entrepreneurship Development Programmes.

UNIT-III New Venture

Hours: 18

Meaning – Promoting New Venture –Sources of Business Ideas - Idea Generation Techniques-Project Identification-Project Selection. - Procedures to Start a New Venture- Project: Meaning- Types-formulation of Project report -Project Appraisal-Network Analysis.

UNIT-IV: Institutional Support and Subsidies

Hours: 18

Sources of Raising Funds for an Entrepreneur- Need for Institutional Finance- Various Institutions supporting Entrepreneurial growth - Incentives and Subsidies: Meaning-Needs-Incentives and Subsidies Sources of Raising Funds for an Entrepreneur- Need for Institutional Finance- Various Institutions supporting Entrepreneurial growth - Incentives and Subsidies: Meaning-Needs-IncentivesandSubsidiesavailabletoEntrepreneurs0–DIC-IndustrialEstates.

UNITV MSMEDAct2006

Hours: 18

Introduction-Classification of Enterprises – Memorandum of MSMEs-Registration of MSMEs-MUDRA Scheme, Prime Minister's Employment Generation Programme (PMEGP),STAND-UP INDIA and START-UP INDIA: Objectives-Purpose-Loan facilities available-Applying Procedures.

COURSE OUTCOMES

After completing the course, the student will be able to:

- 1) Understand the basic concepts and theories of entrepreneurship.
- 2) Exemplify knowledge on course contents, curriculum and constraints of EDP.
- 3) Conceive business ideas and convert them into business projects.
- 4) Become familiar with institutions support various forms of assistances and subsidies.
- 5) Learn the MSMEs schemes provided to budding entrepreneurs.

Text Books

- 1) Dr.S.S Khanka, Entrepreneurial Development, Sultan chand company Ltd.
- 2) Abha Jaiswal Micro, Small & Medium Enterprises Development Act, (Law,Policies&Incentives),Bharat Law House Pvt.Ltd
- 3) CB Gupta & Srinivasan: Entrepreneurship Development in India, Sultan Chand.

Reference Books

- 1) Vasant Desai, Small-Scale Industries and Entrepreneurship, Himalaya Publishing House,2017
- 2) Prasanna Chandra-Project Preparation, Appraisal, Implementation, Tata Mcgraw Hill, New Delhi.
- 3) A Gupta: Indian Entrepreneurial Culture, New Age International.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	2	3	3	2
CO2	2	3	2	3	3
CO3	3	3	3	3	2
CO4	3	3	2	3	3
CO5	2	3	3	2	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High

SEMESTER: V PART:III	COURSE TITLE: WEB TECHNOLOGY	HOURS: 4 CREDIT: 3
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COURSE OBJECTIVES

- 1) To create a program for simple page introducing yourself
- 2) To create web pages for About us, our service and Contact us using HTML
- 3) To get an insight knowledge of creating a index.html
- 4) To understand a concept of array elements and its contents
- 5) To create a document that accepts users name and site informing him about users visits

LIST OF EXPEIMENTS

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

COURSE OUTCOMES

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

- 1) Create a program for simple page introducing yourself
- 2) Create web pages for About us, our service and Contact us using HTML
- 3) Get an insight knowledge of creating a index.html
- 4) Understand a concept of array elements and its contents
- 5) Create a document that accepts users name and site informing him about users visits.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	2
CO2	3	3	3	2	3
CO3	2	3	3	3	2
CO4	3	3	2	3	3
CO5	3	3	3	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High

SEMESTER: V PART:III	COURSE CODE: 22UCOAE55-1 COURSE TITLE : PRACTICAL AUDITING	HOURS: 4 CREDIT: 4
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LEARNING OBJECTIVES

- 1) To enable the students to gain basic knowledge on the principles and practices of Auditing.
- 2) To understand the concepts of vouching principles and procedures.
- 3) To analyze the verification and valuation of assets and liabilities.
- 4) To identify the statutory rights, duties, roles and qualification and disqualifications of auditors
- 5) To evaluate the procedure of Investigation and EDP systems

UNITI: Introduction to Auditing

Hour: 12

Auditing- Meaning –Definition–Objectives – Scope – Advantages, Limitations - Distinction between Accounting and auditing –Difference between Auditing and Investigation, materiality in auditing, evidence – audit techniques, classification as to methods of approach to work–types and conduct of audit.

UNIT–II: Vouching

Hour: 12

Audit planning – audit engagement letter - factors considered before commencing a new audit, audit programme, audit files, audit note book, working papers – vouching of cash and trading transaction–internal check–internal control–internal audit.

UNIT–III: Verification and valuation of assets and liabilities

Hour:12

Verificationandvaluationofassetsandliabilities–meaning–objectivesofverificationandvouching–classificationsofasset–importanceofvaluation–differencebetweenverificationsand valuation–verification and revaluation of liabilities.

UNIT –IV Audit of limited companies

Hours:12

Audit of limitedcompanies –necessity of company Audit. Qualification and disqualifications of auditors – appointment of auditors, ceiling on numbers of audits, remuneration of auditors, removal of auditors. Powers, duties and liabilities of a company auditor.

UNIT–V: Investigation and EDP systems

Hours:12

Investigation–scope–objects, procedures followed in investigation –investigation under the company act– powers of inspector’s. EDP systems–Characteristics–comparison of manual and EDP systems

COURSE OUTCOMES

At the end of the Course the students should be able to:

- 1) Gain knowledge about fundamentals of Auditing, be proficient with the general principles of auditing and identify various types of audits.
- 2) Know the significances of vouching principles and procedures.
- 3) Understand the process of verification and valuation of the assets and liabilities.
- 4) Know the statutory rights, duties, roles and qualification and disqualifications of auditors in limited companies.
- 5) Familiarize with Investigation and the EDP based environment.

Text Books

- 1) B.Tandon ,PracticalAuditing, S.Chand,New Delhi.
- 2) Dr.N.Premavathi , PracticalAuditing ,SriVishnu Publications,Chennai.
- 3) JagadeshPrakash , Auditingprinciples, practicesandproblems, KalyaniPublishers,New Delhi.

Reference Books

- 1) Dinkarpagare , Principlesandpracticeofauditing, SultanChand&Sons,NewDelhi.
- 2) KamalKuptaandAshokArora ,FundamentalsofAuditing--TataMcGrawPublishers.
- 3) KamalKupta ,Contemporaryauditing, TataMcGrawPublishers

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	2	3	3	3	3
CO2	3	2	3	3	3
CO3	3	3	3	3	2
CO4	3	3	2	3	3
CO5	3	3	3	2	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High

SEMESTER:VI PART:III	22UCOAE55-2: FINANCIAL MANAGEMENT	CREDIT:3 HOURS:4/W
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Course Objectives

The objectives of this course are

1. To familiarize with basic concepts of financial management
2. To know the Theories of Capital Structure
3. To acquire knowledge on operating and financial leverage
4. To have a knowledge to estimate the working capital
5. To gain knowledge on Inventory Management

Unit I: Introduction Hours:12

Financial Management: Meaning and scope – Objectives: Profit maximization, Wealth maximization – Functions – Financial decisions – Time value of money: Present value and Compound value – Cost of capital – Cost of debt – Cost of preference share capital

Unit II: Capital Structure Hours:12

Meaning and features–Factors determining capital structure–Theories of capital structure: Net income approach, Net operating income approach, MM approach and Traditional approach.

Unit III: Leverages Hours:12

Leverage – Meaning, significance and types – Operating leverage – Financial leverage–Combined leverage–Dividend policy–Determinants of dividend policy – Forms of dividend

Unit IV: Working Capital Management Hours:12

Working Capital management: Concepts – Importance- Determinants of Working Capital-Working Capital management- Cash management: Motives for holding cash- Objectives and strategies of cash management

Unit V: Receivables Management Hours:12

Receivables management – Objectives – Factors influencing size of receivables – Credit policy – Credit standard – Credit term – Collection policies: Inventory management – Meaning – Types of inventory – Purpose of holding inventory

Course Outcomes

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

1. To understand the basic concepts of financial management
2. To acquire knowledge in deciding optimum capital structure
3. To learn the operating and financial leverage
4. To have a Practical knowledge to estimate the working capital amount
5. To understand the purpose of holding Inventory

Theory:40% Problem:60%

Text Books

1. Dr.Anutham Paul-2020, Financial management – Mcgraw Hill Education (India) private Ltd- New Delhi
2. Prasanna Chandra-,2011, Financial management- Theory and practice - Tata McGraw-Hill Education Private Limited, New Delhi
3. C. Paramasivan and T. Subramanian, Financial Management, New age International (P) Limited publishers, New Delhi.(E-Book)

Supplementary Readings

1. M.Y .Khan , PK .jain – 2019, Financial Management : Text ,problems and Cases- Mcgraw Hill Education pvt Ltd-New Delhi
2. I.M.Pandey-2021, Financial Management- Pearson education (publishers)
3. SandeepGoel –2018, Financial management Practice in India- RoutledgeIndia(Publishers)

Outcome Mapping

	PO1	PO2	PO3	PO4	PO5
CO1	3	2	3	2	2
CO2	2	2	3	3	2
CO3	3	2	3	3	3
CO4	2	3	3	3	2
CO5	2	3	3	2	3

PO – Programme Outcome, CO – Course outcome, 1 – Low, 2 – Moderate, 3 – High

SEMESTER: VI PART: III	COURSE CODE:22UCOAE55-3 COURSE TITLE: DIGITAL MARKETING	CREDIT: 3 HOURS: 4/W
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LEARNING OBJECTIVES

- 1) To Provide an introduction to the digital marketing concepts
- 2) To Understand the concepts of content marketing and planning for websites
- 3) To Acquire basic knowledge of SEO writing, Google AdWords, CRM concepts
- 4) To Explore various web analytics level and types of publications
- 5) To Apply the concept of digital marketing in IOT.

UNIT – I: Introduction to Digital Marketing

Hour:12

Introduction to Digital Marketing (DM)-Meaning, Definition, Need of DM, Scope of DM, History of DM, Concept and approaches to DM, Examples of good practices in DM. Email Marketing-Need for Emails, Types of Emails, options in Email advertising, Mobile Marketing- Overview of the B2B and B2C Mobile Marketing.

UNIT – II: Content Marketing

Hours:12

Business goals and planning for websites-Naming primary and lower level goals-CMS overview and concepts, Intro to Word Press -Word Press design, navigation and site structure.

UNIT – III: Search Analytics

Hours:12

SEO Optimization -Writing the SEO content - Google Ad Words- creating accounts - Google Ad Words- types. Introduction to CRM - CRM platform - CRM models. Web design: - Optimization of Web sites - MS Expression Web

UNIT – IV: Web Analytics

Hours:12

Introduction to Web analytics - Web analytics – levels. Introduction of Social Media Marketing - Creating a Facebook page - Visual identity of a Facebook page - Facebook Ads - Creating Facebook Ads - Types of publications

UNIT – V: Digital Marketing in IoT

Hours:12

Leverage of digital marketing- The digital advertising, a continuous disruption-The Personalization of Media- Data in Advertising- Predictive Models- Programmatic Advertising- IoT- IoT needs to work: Artificial Intelligence- Security in IoT- IoT shaping digital Marketing

COURSE OUTCOMES

After completion of the syllabus, the students would be able to:

- 1) Understand the basic of the digital marketing and its importance for marketing success.
- 2) Analyze various SEO content for business planning
- 3) Apply the concepts of social media marketing
- 4) Compare the past and current tactics using Google analytics that will affect the future development of digital marketing
- 5) Develop the webpage for business using MS Expression web

Text Books

- 1) Ryan, D., Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation, Kogan Page Limited 2014.
- 2) The Beginner's Guide to Digital Marketing-Digital Marketer.2015
- 3) Pulizzi, J., Epic Content Marketing, Mcgraw Hill Education, 2014

Reference Books

- 1) AARON MATTHEW WALL Content Marketing Book© Aaron Matthew •seobook@gmail.com.
- 2) J.P.Gupta and Joyti Rana, Principles of Marketing Management, R.Chand & Co. New Delhi.
- 3) <https://www.pdfdrive.com/digital-marketing-how-internet-of-things-is-impacting-digital-market-e58837676.html>
- 4) <https://www.webmarketingacademy.in/beginners-guide-to-digital-marketing-with-resources/>

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	2	3	3	3	3
CO4	3	2	3	3	3
CO5	2	3	2	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High

SEMESTER:V PART:III	COURSE CODE:22UCOAS56 COURSE TITLE: RESEARCH METHODOLOGY	HOURS: 3/W CREDIT: 2
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LEARNING OBJECTIVES

- 1) To create a strong knowledge base in the research.
- 2) To Understand the concept of Research Design.
- 3) To enhance the knowledge of using the sampling methods and data collection.
- 4) To understand the Data analysis in the research
- 5) To enhance the knowledge of report writing

Unit-I: Introduction to Research and methods

Hours: 9

Research–Meaning and Definition – Types of Research – Research Methods— Sources, Identification and Developing Research Problem–Construction of Research Questions–Framing Objectives and hypotheses.

Unit-II-Research Design

Hours: 9

Concepts – Meaning, Definition and types - Variables – Meaning & Definition – Types of Variables. Research Design-Meaning, Definition-types of Research Design.

Unit-III: Sampling Design and Data Collection

Hours: 9

Sample-meaning and definition – sample size – sampling design-meaning and definition-essentials of good sampling design- types of data- primary data-secondary data- various sources of secondary data

Unit-IV-Data analysis

Hours: 9

Steps in processing the data – editing – coding – classification – content analysis-tabulation-methods of tabulation. Application of computer in modern research.

Unit-V-Report-writing

Hours: 9

Research report- meaning-, types of research report- essential of good research report-stages in preparing research report- structure of research report - guidelines and mechanics for preparing research report.

COURSE OUTCOMES

After completing the course, the student will be able to:

- 1) Understand the basic of research and types of research
- 2) Knowledge of the suitable research design and formulate hypothesis
- 3) Decide the suitable sampling method and sampling size for the research
- 4) Data collection and apply different statistical tools.
- 5) Interpret result of the research and write the research report

Text Books

- 1) Kothari.C.R.“ResearchMethodology–methods and technology” New age international publisher, New Delhi.
- 2) P.Saravanel, Research Methodology, Margam Publication, Chennai.
- 3) P. Ravilochanan, Research methodology, Margham Publications, Chennai.

Reference Books

- 1) Paneerselvam. R.-“Research Methodology” Prentice Hall of India, New Delhi,2004.
- 2) Krishnaswami. O.R.-“Methodology of Research in Social sciences” Himalaya Publishing House, Mumbai.
- 3) Dr.D.Amarchand,(2000) Research Methods in Commerce, Emerald Publications, Chennai.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	2	3	3	3
CO2	3	2	3	3	2
CO3	3	3	2	3	3
CO4	2	3	3	3	3
CO5	3	3	2	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High

SEMESTER:VI PART:III	COURSE CODE:22UCOAC61 COURSE TITLE: MANAGEMENT ACCOUNTING	HOURS: 6/W CREDIT: 5
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LEARNING OBJECTIVES

- 1) To enable students to acquire sound knowledge of concepts, methods and techniques of management accounting.
- 2) To understand the relationship between the key factors in assessing liquidity, profitability and solvency.
- 3) To apply the techniques of fund flow and cash flow.
- 4) To prepare various types of budgets useful for achieving targets.
- 5) To analyse the marginal costing techniques.

UNIT- I: Introduction to Management Accounting**Hours: 18**

Management Accounting: Meaning, Definition, Objectives, Nature and Scope – Role of Management Accountant - Relationship between Financial Accounting and Management Accounting, Relationship between Cost Accounting and Management Accounting. Analysis of Financial Statements: Types of Analysis –Methods of Financial Analysis– Problems on Comparative Statement analysis –Common Size Statement analysis and Trend Analysis.

UNIT-II: Ratio Analysis**Hours: 18**

Meaning and Definition of Ratio, Classification of Ratios, Uses & Limitations – Meaning and types of Ratio Analysis –Calculation of Liquidity ratios, Profitability ratios and Solvency.

UNIT-III: Fund Flow and Cash Flow Analysis**Hours: 21**

Meaning and Definition of Fund Flow Statement –Uses and Limitations of Fund Flow Statement –Differences between Cash Flow Statement and Fund Flow Statement –Procedure for preparation of Fund Flow Statement –Statement of changes in Working Capital –Statement of Funds from Operations –Statement of Sources and Applications of Funds –Problems. Meaning and Definition of Cash Flow Statement –Uses of Cash Flow Statement –Limitations of Cash Flow Statement – Provisions of Indian Accounting Standard -7 (IAS 7) –Procedure for preparation of Cash Flow Statement –Cash Flow from Operating Activities –Cash Flow from Investing Activities and Cash Flow from Financing Activities –Preparation of Cash Flow Statement according to IAS-7 (Indirect Method Only).

UNIT-IV: Budgeting and Budgetary Control**Hours: 18**

Meaning and definition of budget - essential features of budget-budgeting-budgetary control-objectives-essentials of successful budgetary control – classification of budgets- on the basis of time-on the factors of production -on the basis of flexibility–on the basis of functions-zero based budgeting -advantages and limitations of budgetary control- preparation of production,sales, materials, material purchase, production cost, cash and flexible budgets

UNIT-V: Marginal Costing**Hours: 15**

Marginal costing – definition, features, advantages and limitation - break even analysis and break- even point – margin of safety.

COURSE OUTCOMES

After completing the course, the student will be able to:

- 1) Understand the various aspects of Management accounting concepts and principles and prepare various statement of analysis.
- 2) Calculate various types of ratio analysis and interpret them relevantly.
- 3) Prepare fund flow statement and cash flow statement under the (IAS7).
- 4) Draft various kinds of budgets for a business concern.
- 5) Understand the concepts of marginal costing and its importance in decision making.

Text Books

- 1) S.N. Maheswari, Accounting and financial control , S. Chand & Co ltd. New Delhi.
- 2) T. S. Reddy and Dr. Y. Hariprasad Reddy, Management Accounting -, Margham Publications, Chennai.
- 3) Shukla & Grewal & Gupta, Advanced Accounting, S.Chand & Co.,New Delhi

Reference Books

- 1) H.Y Khan & P.K Jain , Management accounting , Tata McGraw Hill, New Delhi.
- 2) Dr. S. N. Maheswari, Management Accounting, Sultan Chand & Sons, New Delhi.
- 3) T.S. Reddy and Moorthy Management accounting, Margham Publications, Chennai.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	2	3	3
CO3	3	3	3	3	2
CO4	3	3	2	3	3
CO5	3	3	3	2	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High

SEMESTER:VI PART:III	COURSE CODE: 22UCOAC62 COURSE TITLE: HUMAN RESOURCE MANAGEMENT	HOURS:6/W CREDIT:5
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LEARNING OBJECTIVES

- 1) To expose the students with present trends in Human Resource Management
- 2) To understand the need and importance of human resource planning
- 3) To analyse the recruitment and selection procedure.
- 4) To assess the needs of training in order to develop the human resources.
- 5) To evaluate various methods of performance appraisal

COURSE OBJECTIVES

- 1) To introduce the concepts of Human resource management
- 2) To introduce the concepts of Human resource Planning
- 3) To introduce the concepts of recruitment and selection
- 4) To understand the methods of training.
- 5) To understand the concepts of selection.

UNIT – I:Introduction**Hours:15**

Definition - Meaning, Nature, Scope and Objectives, Functions, Importance. Qualities and Role of HR Manager - Problems and Challenges of HR Manager - Changing Environment of HRM, Changing role of HRM.

UNIT – II:Human Resource Planning**Hours:15**

Definition, Need and Importance, HRP Process, Problems And Barriers To HRP, HRP Effectiveness. Job Analysis - meaning, process, Job Description and Job Specification. Job Design meaning and methods.

UNIT – III: And Selection**Hours:15**

Meaning and Definition, Objectives, Sources of Recruitment, Process, Methods and Recruitment Practices in India. Selection- Meaning and Definition, Objectives, Process and preparation of Curriculum Vitae.

UNIT – IV: Training And Development**Hours:15**

Meaning - Nature, Principles, Assessing The Needs Of Training, Inputs And Gaps In Training - Training And Development As Source Of Competitive Advantage - Methods Of Training, Evaluation Of Effectiveness Of Training Programme, Making The Training Effective-HR Culture In MNC's.

UNIT-V: Performance Appraisal**Hours:15s**

Performance and Potential Appraisal - Meaning, Purpose-Process - Methods – Traditional and Modern Methods - Problems. Human Resource Accounting- Methods of valuation of Human resources, controlling costs of Human Resources.

COURSE OUTCOMES

At the end of the Course the students should be able to:

- 1) Explain the basic concepts of human resource management.

- 2) Plan Human resource and evaluate the nature of job.
- 3) Understand the sources of recruitment and design the selection procedure.
- 4) Identify the methods of Training and Development.
- 5) Evaluate the various methods of Performance and Potential Appraisal.

Text Books

- 1) Dr.S.S. Khanka ,Human Resource Management , S. Chand Publishing, New Delhi.
- 2) L.M. Prasad ,Human Resource Management, Sultan Chand and sons, New Delhi.
- 3) Jayashankar, Human Resource Management, MarghamPublications

Reference Books

- 1) K. A. Aswathappa Human Resource Management -, Himalaya Publishing House.
- 2) C. B. Mamoria,Personnel Management –, Himalaya Publishing House.
- 3) P. C. Tripathi,Personnel Management and industrial relations , Sultan Chand and sons, New Delhi.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	2
CO2	3	3	2	3	3
CO3	3	3	3	2	3
CO4	3	2	3	3	3
CO5	2	3	3	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High

SEMESTER: VI PART: III	COURSE CODE: 22UCOAC63 COURSE TITLE :CUSTOMS , EXCISE AND GOODS AND SERVICE TAX	HOURS: 6/W CREDIT:4
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LEARNING OBJECTIVES

- 1) To enable the students to learn the concepts of Customs and Excise Duty.
- 2) To understand the importance of GST in Indian and global economy and its contribution to the economic development
- 3) To expose the students to the procedures of GST registration.
- 4) To understand the methods of valuation of GST.
- 5) To enhance the knowledge of assessment and refund of GST.

UNIT –I Customs and Excise Duty**Hours: 18**

Customs act 1962- Objectives of Customs Act , Levy and collection of Customs duty,classification of goods , Goods Exempted from Customs duty,Searches,seizures,confiscation and penalties. Central excise duty 1944- Nature of excise duty, levy and collection of excise duty - Type of excise duty , valuation of goods- clearance of goods clearance of samples- registration and exemption from registration.

UNIT –II Introduction to Goods and Service Tax**Hours: 18**

Goods and Service Tax – Meaning, History of Goods and Service Tax, Features, Objectives,Challenges, Types – SWOT (Strength, Weakness, Opportunities, and Threats of Goods and Service Tax), Scope of Goods and Service Tax - Difference between Indirect Tax and Goods and Service Tax - Advantages and Disadvantages of Goods and Service Tax – Dimension of Goods and Service Tax – Effects of Goods and Service Tax in Indian Economy – Impact of Goods and Service Tax and its Implication.

UNIT-III Goods and Service Tax Registration**Hours: 18**

Meaning, Importance, Types, Procedure for Resident and Non- Resident – Application,Process and Enrolment process under Goods and Service Tax – Documents required –Penalties – Cancellation of Registration – Revocation of Cancellation of Registration.

UNIT-IV Levy and Collection of GST**Hours: 18**

Supply – Meaning, Place of Supply, Time of Supply, Value of Supply, Methods of Valuation

- Goods and Service Tax on Exports.

UNIT-V Assessment Returns and Refund of Goods and Service Tax**Hours: 18**

Assessment – Meaning and types – Accounts and Other Records – Periods of Retention of Accounts. Returns – Furnishings of details of Outward Supply – Furnishing of Returns –First Return – Claim of Input tax credit and Provisional Acceptance thereof – Matching and Reversal and Reclaim at Reduction in Output

tax liability - Annual Return and Final Return. Payments of Goods and Service Tax –TDS and TCS under Goods and Service Tax – Refund of Goods and Service Tax.

COURSE OUTCOMES

After completing this course, the student will be able to:

- 1) Imbibe the basics concepts of Customs and Excise duty.
- 2) Know the fundamental concepts of Goods and Service Tax (GST).
- 3) Understand the Goods and Service Tax Registration.
- 4) Analyze the procedures of Levy and Collection of GST.
- 5) Be acquainted with the Assessment Returns and Refund of Goods and Service Tax.

Text Books

- 1) Goods and Service Tax Simplified, A Complete Guide to New Model GST Law- CA Hemant Narang, Computech Publications Limited , New Delhi.
- 2) Goods and Service Tax – RakeshKumar , Diamond Pocket Books (P) Ltd., New Delhi.
- 3) Reddy,T.S. &Hari prasad Reddy,Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai

Reference Books

- 1) Business Taxation - T S Reddy and Hari Prasad Reddy , Margham Publication.
- 2) Students Guide To goods and service Tax - Dr. Vinod and K. Singh ania Monic Singhania, Taxmann Publications, New Delhi.
- 3) Datey, V.S. Indirect Tax Law and practice, Taxmann Publications Pvt. Ltd., Delhi,

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	2	3
CO2	3	3	2	3	3
CO3	3	3	3	3	2
CO4	3	3	2	3	3
CO5	3	3	3	2	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High

SEMESTER: VI PART:III	COURSE CODE:22UCOAP64 COURSE TITLE: WEB TECHNOLOGY	HOURS: 5/W CREDIT: 3
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LEARNING OBJECTIVES

- 1) To create a HTML Code for Ordered , Unordered and Definition List
- 2) To create a HTML code for header, navigation and content sections
- 3) To create a HTML Code to Demonstrate inline CSS, internal CSS, external CSS
- 4) To create an entry form of student details using HTML code
- 5) To create a HTML page with a list of 5 Countries.

LIST OF PROGRAMS

1. Write an HTML code to illustrate the usage of the following:
 - Ordered List
 - Unordered List
 - Definition List
2. Write an HTML code to create a frameset having header, navigation and content sections
3. Write an HTML code to demonstrate the usage of inline CSS.
4. Write an HTML code to demonstrate the usage of internal CSS.
5. Write an HTML code to demonstrate the usage of external CSS.
6. Write an HTML program to design an entry form of student details and send it to store at database server like SQL, Oracle or MS Access

COURSE OUTCOMES

After the completion of the course, the students would be able to:

- 1) Write a HTML Code for Ordered , Unordered and Definition List
- 2) Write a HTML code for header, navigation and content sections
- 3) Write a HTML Code to Demonstrate inline CSS, internal CSS, external CSS
- 4) Write an entry form of student details using HTML code
- 5) Write a HTML page with a list of 5 Countries with customized properties.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	2
CO4	3	2	3	3	3
CO5	3	3	2	2	3

SEMESTER:VI PART:III	COURSE CODE: 22UCOAE65-1 COURSE TITLE: INVESTMENT MANAGEMENT	HOURS: 4/W CREDIT:3
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LEARNING OBJECTIVES

- 1) To create a strong knowledge base in Investment Management.
- 2) To Understand the concept of Security management.
- 3) To enhance the knowledge of Non -Security Investment.
- 4) To analyses the knowledge of Risk and Returns
- 5) To evaluate the Fundamental and Technical analysis

UNIT-I Introduction to Investment**Hours: 12**

Investment- Meaning—Important factors favorable for Investment Program- Stages in Investment-Investors Classification.

UNIT-II Security Investment**Hours:12**

Meaning-Bonds-Preference Shares-Equity shares—Mutual funds

\UNIT-III Non-Security Investment**Hours: 12**

Meaning- Government Securities-Life Insurance-UTI-Commercial banks- Provident fund-Post office schemes-National Savings Schemes.

UNIT-IV Risk and Return**Hours:12**

Meaning- Historical and Expected Return –Types of risk.

UNIT-V Fundamental and Technical Analysis**Hours:12**

Meaning-Economy, Industry and Company Specific analysis-Tools for technical analysis- Charts

COURSE OUTCOMES

After completing the course, the student will be able to:

- 1) Understanding the Fundamentals of Investment
- 2) Knowledge pertaining to Security Investment.
- 3) Knowledge about Non-Security Investment.
- 4) Scientific reasoning about Risk and Return.
- 5) Reflective thinking through Fundamental and Technical Analysis.

Text Books

- 1) Singh ,Investment Management-,HimalayaPublishingHouse.NewDelhi.2014
- 2) Prasanna Chandra,(2009),Investment Analysis and Portfolio Management, TataMc Graw–Hill Publishing Company Limited, NewDelhi.
- 3) Dr. N.Premavathy, Investment Management, Margham Publications.

Reference Books

- 1) NatarajanL,(2009),Investment Management Security Analysis and Portfolio Management, Margham Publication, Chennai.
- 2) Avadhani VA,(2008),Investment and Securities Market in India, Himalaya Publishing House, Mumbai.
- 3) BhallaVK,(2009),Investment Management, Security Analysis and Portfolio Management, S.Chand and Company Ltd, NewDelhi.

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	2	3
CO2	3	3	2	3	3
CO3	3	2	3	3	2
CO4	3	2	3	3	2
CO5	2	3	3	3	3

PO – Programme Outcome, CO – Course outcome

1 – Low, 2 – Moderate, 3 – High

SEMESTER: VI PART: III	COURSE CODE: 22UCOAE65-2 COURSE TITLE: INTERNET OF THINGS	HOURS: 4/W CREDIT: 3
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Learning Objectives

1. To learn about the basics of IOT protocols
2. To understand the fundamentals of Internet of Things
3. To build a small low cost embedded system using Raspberry Pi.
4. To apply the concept of Internet of Things in the real world scenario.
5. To understand the real world application concepts.

UNIT I: Introduction To Iot

Hours: 12

Internet of Things - Physical Design- Logical Design- IoT Enabling Technologies - IoT Levels & Deployment Templates - Domain Specific IoTs - IoT and M2M - IoT System Management with NETCONF-YANG- IoT Platforms Design Methodology.

UNIT II: Iot Architecture

Hours: 12

M2M high - level ETSI architecture - IETF architecture for IoT - OGC architecture - IoT reference model - Domain model - information model - functional model - communication model - IoT reference architecture

UNIT III: Iot Protocols

Hours: 12

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

UNIT IV: Raspberry Pi & Arduino

Hours: 12

Building IOT with RASPERRY PI- IoT Systems - Logical Design using Python – IoT Physical Devices & Endpoints - IoT Device -Building blocks -Raspberry Pi - Board - Linux on Raspberry Pi - Raspberry Pi Interfaces -Programming Raspberry Pi with Python - Other IoT Platforms - Arduino.

UNIT V: Case Studies & Real-World Applications

Hours: 12

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

COURSE OUTCOMES

After Completion of the syllabus, the students would be able to:

- 1) Analyze various protocols for IoT
- 2) Develop web services to access/control IoT devices.
- 3) Design a portable IoT using Rasperry Pi
- 4) Deploy an IoT application and connect to the cloud.
- 5) Analyze applications of IoT in real time scenario.

Text Books

- 1) ArshdeepBahga, Vijay Madiseti,2015, Universities Press, “Internet of Things – A hands-on approach”.
- 2) Dieter Uckelmann, Mark Harrison, Michahelles, Florian (Eds), 2011, Springer “Architecting the Internet of Things”.
- 3) Honbo Zhou,2012, A Middleware PerspectiveI, CRC Press, “The Internet of Things in the Cloud”.

Reference Books

- 1) Jan Ho ¨ ller, VlasiosTsiatsis , Catherine Mulligan, Stamatis , Karnouskos, Stefan Avesand. David Boyle, 2014, Elsevier,"From Machine-to-Machine to the Internet of Things – Introduction to a New Age of Intelligence".
- 2) Olivier Hersent, David Boswarthick, Omar Elloumi ,2012, Wiley Key applications and Protocols“The Internet of Things

Mapping with Programme Outcomes

COs	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	3	3
CO2	3	2	3	3	3
CO3	3	3	3	3	2
CO4	3	3	2	3	3
CO5	2	3	3	3	3

SEMESTER:VI PART:IV	COURSE CODE: 22UCOAS66 COURSE TITLE: PROJECT WORK	HOURS: 3/W CREDIT: 2
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Each student shall be required to take up a project during the final semester and submit a report. The authenticity of the project work should be certified by a guide/ Head of the Department. The Final project report shall be jointly evaluated by the Head /Supervisor and External Examiner appointed for this purpose. At the end, Viva Voce examination shall also be conducted. The weightage for viva voce is 25 marks and Report presentation is 75 marks.