B. Com. (Computer Applications)

Syllabus

AFFILIATED COLLEGES

Program Code: 2AC

2021 – 2022 onwards

BHARATHIAR UNIVERSITY

**(A State University, Accredited with "A" Grade by NAAC,
Ranked 13th among Indian Universities by MHRD-NIRF,
World Ranking: Times -801-1000, Shanghai -901-1000, URAP – 1047)**

Coimbatore - 641 046, Tamil Nadu, India

Program Educational Objectives (PEOs)	
The **B.Com (Computer Applications)**program describe accomplishments that graduates are expected to attain within five to seven years after graduation	
PEO1	To Provide students with specific knowledge and skills relevant to their disciplines and careers.
PEO2	To make the students acquainted with technical and practical concepts for understanding the real business problems using different programming languages.
PEO3	To train the students on practical business applications using high level programming languages in real world.
PEO4	To make the students aware about the useful applications of different computer languages that solve real world problems.
PEO5	To enhance the knowledge on visual based programming language and object-oriented language in different business applications using various design principles portraying the concepts of computer applications in business activities.
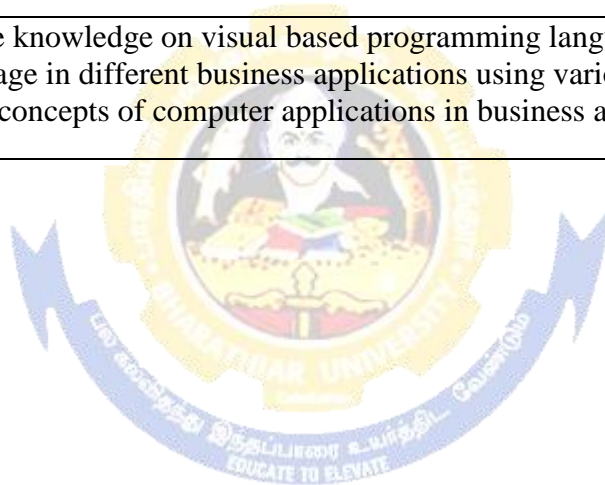
Program Specific Outcomes (PSO)	
After the successful completion of **B.Com (Computer Applications)** program, the students are expected to	
PSO1	Know and apply the various business management and computer applications concepts to solve the real-world problems.
PSO2	Acquire the knowledge on object-based computer applications in various business fields.
PSO3	Solve the business applications related issues of using oracle and object oriented programming languages
PSO4	Analyze the real e-business problems by using the different applications of procedure-oriented language programs
PSO5	Enrich the practical knowledge on applications of accounting and programming languages in business ventures.

Program Outcomes (POs)	
After the successful completion of **B.Com (Computer Applications)** program, the students are expected to	
PO1	Develop the accounting, finance, banking, Insurance, marketing as well as the computer application knowledge to the students.
PO2	Create awareness of the students about Business law, Tax Law and legislations related to business and computer applications
PO3	Get the training to learn how to develop successful computer programs to solve the business problems for increasing the productivity of the e-business.
PO4	Obtain the practical application exposure on ms-office and oracle software.
PO5	Apply object oriented or non-object oriented techniques to solve business computing problems which make students a good programmer.

BHARATHIAR UNIVERSITY:: COIMBATORE 641 046
B.COM CA (Computer Applications)

(For the students admitted during the academic year 2021 – 22 onwards)

Course Code	Title of the Course	Credits	Hours		Maximum Marks		
			Theory	Practical	CIA	ESE	Total
I	Language-I	4	6	-	50	50	100
II	English-I	4	6	-	50	50	100
III	Core I – Principles of Accountancy	4	4	-	50	50	100
III	Core II – Introduction to Information Technology	4	4	-	50	50	100
III	Allied Paper I : Mathematics for Business	4	4	-	50	50	100
III	Core-IV: Computer Applications: MS Office - Practical-I	-	-	4	-	-	-
IV	Environmental Studies #	2	2	-	-	50	50
	Total	22	26	4	250	300	550
SECOND SEMESTER							
I	Language-II	4	6		50	50	100
II	English-II	4	6		50	50	100
III	Core III – **Advanced Accounting**	4	7		50	50	100
III	Core IV–Computer Application: MS Office - Practical-I	4	-	4	50	50	100
III	Allied Paper II – Statistics for Business	4	5		50	50	100
IV	Value Education – Human Rights #	2	2		-	50	50
	Total	22	26	4	250	300	550
THIRD SEMESTER							
III	Core V – Principles of Marketing	4	5		50	50	100
III	Core VI – Database Management System	4	5		50	50	100
III	Core VII – Cost Accounting	4	6		50	50	100
III	Allied : III - Managerial Economics	4	5		50	50	100
III	Core-VIII : Computer Applications: Oracle - Practical-II	-	-	4	-	-	-

IV	Skill based Subject-1 : Commercial Law	3	3		30	45	75
IV	Tamil @ / Advanced Tamil #(or)Non-major Elective–I : Yoga for Human Excellence # / Women's Rights # Constitution of India #	2	2		50		50
	Total	21	26	4	230	295	525
FOURTH SEMESTER							
III	Core IX – Management Accounting	4	6		50	50	100
III	Core X – Object Oriented Programme with C++	4	5		50	50	100
III	Core XI – Executive Business Communication	3	3		50	50	100
III	Core XII – Computer Applications: Oracle & C++ Practical-II	4		4	50	50	100
III	Core XIII – Banking Theory	3	3		50	50	100
III	Allied: IV : Principles of Management	4	4		50	50	100
IV	Skill based Subject-2 :**Company Law**	3	3		30	45	75
IV	Tamil @ /Advanced Tamil # (or)Non-major elective - II : General Awareness #	2	2		50		50
	Total	27	26	4	330	395	725
FIFTH SEMESTER							
III	Core XIV – Principles of Auditing	4	4		50	50	100
III	Core XV – Corporate Accounting	4	6		50	50	100
III	Core XVI – E-Commerce Technology	4	5		50	50	100
III	Core XVII – Software Development with Visual Basic	4	4		50	50	100
III	Core XVIII - Computer Applications: Visual Basic - Practical-III	-	-	4	-	-	-
III	Elective-I:	4	4		50	50	100
IV	Skill based Subject-3: Banking and Insurance Law	3	3		30	45	75
	Total	23	26	4	280	295	575

		SIXTH SEMESTER						
III	Core XIX – Management Information System	4	6		50	50	100
III	Core XX - Internet and Web Designing	4	5		50	50	100
III	Core XXI - Computer Applications: Visual Basic & Web Designing Practical-III	4	-	4	50	50	100
III	Elective –II:	4	6		50	50	100
III	Elective –III:	4	6		50	50	100
IV	Skill based Subject- 4: Cyber Law	3	3		30	45	75
V	Extension Activities @	2	-		50	-	50
	Total	25	26	4	330	295	625
	Total	140					3550
	ONLINE COURSE*						
1.	**SWAYAM**						

* SWAYAM course will be implemented in the next year.

Value added courses: Minimum 2 and Maximum 5 for each Department for entire program-It is optional for affiliated colleges.
Job oriented certificate courses: Two courses(Each Department for entire program)- It is optional for affiliated colleges
 @ No University Examinations. Only Continuous Internal Assessment(CIA)
 # No Continuous Internal Assessment (CIA).Only UniversityExaminations.
Swatch Bharat Summer Internship- extra 2 credits would be given. It is mandatory.

List of Elective Papers (Colleges can choose any one of the paper as electives)		
Elective – I	A	Income Tax Law & Practice
	B	Entrepreneurial Development
	C	Micro Finance
Elective – II	A	**Business Finance**
	B	Brand Management
	C	Supply Chain Management
Elective - III	A	**Indirect Taxes**
	B	Financial Markets
	C	Project Work

NOTE: The syllabus for the papers Advanced Accounting, Company Law, Business Finance and Indirect Taxes are revised and furnished below. The existing syllabus is to be followed for the remaining papers.

First Semester

Course code		TITLE OF THE COURSE	L	T	P	C
Core I		PRINCIPLES OF ACCOUNTANCY	4	-	-	4
Pre-requisite		Basics knowledge on Accountancy	Syllabus Version		2021-22	

Course Objectives:

The main objectives of this course are to:

1. Provide a strong foundation in principles of accountancy concepts, various elements of financial statements and relevant accounting.
2. Inculcate the knowledge of international financial reporting standards.
3. Make the students aware of Bill of Exchange.
4. Gain the knowledge about the preparation of final accounts.
5. Give an insight about the Account current statement and procedure for calculation of average due date methods.

Expected Course Outcomes:

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

1	Recall the fundamental concepts of accounting and book keeping.	K1
2	Solve the errors in book keeping and identify the effect of BRS in an enterprise	K2
3	Aware of Bills of exchange and its transaction including Accommodation bills	K2
4	To gain knowledge about the preparation of final Accounts	K3
5	Understand the Account current statement and procedure for calculation of Average due date methods	K2

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

Unit:1	INTRODUCTION	12 hours

Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.

Unit:2	FINAL ACCOUNTS	12 hours

Final accounts of a sole trader with adjustments – Errors and rectification

Unit:3	BILL OF EXCHANGE	12 hours

Bill of exchange- Accommodation bills – Average due date – Account current.

Unit:4	CONSIGNMENTS AND JOINT VENTURES	12 hours

Accounting for consignments and Joint ventures

Unit:5	BANK RECONCILIATION STATEMENT	10 hours

Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals.

Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	**60 hours**

Distribution of Marks: 20% Theory, 80 % Problems

Text Book(s)

1	N.Vinayakam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy – S.Chand& Company Ltd.,
2	T.S.Grewal – Introduction to Accountancy- S.Chand& Company Ltd.,
3	R.L.Gupta, V.K.Gupta, M.C.Shukla – Financial Accounting – Sultanchand& sons.
4	T.S.Grewal, S.C.Gupta, S.P.Jain – Advanced Accountancy- Sultanchand& sons.

Reference Books

1	K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers X
2	S.K.Maheswari, T.S.Reddy - Advanced Accountancy-Vikas publishers
3	A.Murthy -Financial Accounting – Margham Publishers
4	P.C.Tulsian - Advanced Accountancy – Tata McGraw Hill Companies.
5	A.Mukherjee, M.Hanif – Modern Accountancy. Vol.1- Tata McGraw Hill Companies

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

1	https://www.youtube.com/watch?v=FuDFXg4Onzc
2	https://www.youtube.com/watch?v=Z71rEnjW-Z4
3	https://www.youtube.com/watch?v=91m0siLj3-o
Course Designed By:	

Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Core II		**INTRODUCTION TO INFORMATION TECHNOLOGY**	**4**	**-**	**-**	**4**
Pre-requisite		**Basics knowledge in Information Technology**	**Syllabus Version**		**2021 - 22**	

Course Objectives:

The main objectives of this course are to:

1. Know the basics of computer systems and information technology.
2. Make the students to have thorough knowledge of computer hardware, software, its components and operating system.
3. Aware of different programming languages.
4. Gain the knowledge about e-commerce, internet and extranet and uses of www applications.
5. Make the students to develop the applications of computer information system in various business fields.

Expected Course Outcomes:

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

1	Understand the basic concepts about hardware and software components and data retrieval from various areas of business.	K1
2	Recall and remember the different types of computers available in business industries.	K1
3	Aware of different programming and machine level languages and steps to develop computer programmes.	K2
4	To gain knowledge about e-commerce, internet and extranet understand the uses of world wide web applications.	K2
5	Create the applications of computer information system in various business fields.	K2

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

Unit:1	HARDWARE AND SOFTWARE	12 hours

Hardware and Software : computer systems, importance of computers in business, data and information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business.

Unit:2	COMPUTER SYSTEMS	12 hours

Types of computer systems- Micro, mini, mainframe and super computers.Analog,digital and Hybrid computers, business and Scientific computer systems, First, second, third and fourth generation computers, Laptop or notebook computers , data processing systems- batch, online and Real time system. Time sharing , multiprogramming and multiprocessing systems. Networkings: Local and wide area neworks.

Unit:3	COMPONENTS OF COMPUTERS AND SOFTWARE	12 hours

Components of computers input ,output and storage devices, software: system software and Application software; Programming language-machine language- assembly language, higher level languages. Flowchart and programme flow charts. Steps in developing a computer programme

Unit:4	OPERATING SYSTEMS	12 hours
Operating systems: Dos, windows, UNIX, windows NT, windows98 - E.Commerce. Internet Extranet- E.mail and its uses-world wide websites-mobile computers.		
Unit:5	SYSTEM ANALYSIS AND DESIGN	10 hours
System analysis and design, computer based information system-Transaction processing office Automation-management information system-decision support systems-expert system.		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	60 hours

Text Book(s)

1	Computer and common sense-Roger Hunt and John Shellery
2	Using Micro Computers- Brightman and Dimsdale
3	P.c.Software made simple-R.K.Taxali

Reference Books

1	Introduction to computers-Alexis Leon and Mathews Leon
2	Information technology for management-Henry C.Lucas

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

1	https://www.youtube.com/watch?v=Qy064xFEW64
2	https://www.youtube.com/watch?v=0fbNLQjNltE
3	https://www.youtube.com/watch?v=dx1-_4tlJus

Course Designed By:

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
ALLIED PAPER I		**MATHEMATICS FOR BUSINESS**	**4**	**-**	**-**	**4**
Pre-requisite		**Basics knowledge on Mathematics for Business**	**Syllabus Version**		**2021 - 22**	

Course Objectives:

The main objectives of this course are to:

1. Understand and apply basics of applications of mathematics in business
2. Make the students to be ready for solving business problems using mathematical operations.
3. Provide an insight knowledge about variables, constants and functions.
4. Gain the knowledge on integral calculus and determining definite and indefinite functions.
5. Analyze the linear programming problem by using graphical solution and simple method.

Expected Course Outcomes:

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

1	Understand the basic concepts of arithmetic and geometric series and different effective rates of interest for sinking fund, annuity and present value.	K2
2	Know the basic concepts of addition and multiplication analysis and input and output analysis.	K1
3	Aware of variables, constants and functions and evaluate the first and second order derivatives.	K2
4	To gain knowledge on integral calculus and determining definite and indefinite functions.	K2
5	Analyze the linear programming problem by using graphical solution and simple method.	K4

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

Unit:1	SET THEORY	12 hours

Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest – Effective rate of Interest –Sinking Fund – Annuity - Present Value – Discounting of Bills – True Discount – Banker"s Gain.

Unit:2	MATRIX	12 hours

Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations – Input-Output Analysis.

Unit:3	VARIABLES, CONSTANTS AND FUNCTIONS	12 hours

Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives – Maxima and Minima – Application to Business Problems

Unit:4	ELEMENTARY INTEGRAL CALCULUS	12 hours

Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts.

Unit:5	LINEAR PROGRAMMING PROBLEM	10 hours

Linear Programming Problem – Formation – Solution by Graphical Method Solution by Simple Method.

Unit:6	CONTEMPORARY ISSUES	2 hours

Expert lectures, online seminars – webinars

	Total Lecture hours	60 hours

Text Book(s)

1	Navanitham, P.A," Business Mathematics & Statistics" Jai Publishers,Trichy-21
2	Sundaresan and Jayaseelan,"Introduction to Business Mathematics",Sultanchand Co&Ltd,Newdelhi
3	Sanchetti, D.C and Kapoor, V.K," Business Mathematics" , Sultan chand Co&Ltd,Newdelhi

Reference Books

1	G.K.Ranganath, C.S.Sampamgiram&Y.Rajan-A Text book Business Mathematics - Himalaya Publishing House.

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

1	https://www.youtube.com/watch?v=qO1SYFZVmhY
2	https://www.youtube.com/watch?v=LadYhkiVC7Q&list=PLRYPMG3pkUJuucxOLmnRC-Lj3PmzVmKCD
3	https://www.youtube.com/watch?v=qO1SYFZVmhY&list=PLX2gX-ftPVXUYjs2g3YiaY0sEfwW-jg5L

Course Designed By:

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

S- Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Core IV		**COMPUTER APPLICATIONS: MS OFFICE - PRACTICAL-I**	**-**	**-**	**4**	**4**
Pre-requisite		**Basics knowledge in MS-Office**	**Syllabus Version**		**2021 - 22**	

Course Objectives:
The main objectives of this course are to: 1. Acquire and apply the computer applications in different aspects of business 2. Get an insight knowledge on ms-office, ms-excel, and power point. 3. Know the database maintenance in every type of applications. 4. Get the knowledge application on effective power point presentation. 5. Develop the programs in ms-word and ms-excel.

Expected Course Outcomes:		
On the successful completion of the course, student will be able to:		
1	Understand the basic concepts computer applications using MS-Office applications for the business transactions.	K2
2	Create customers list using mail merge for sending letters to the respondents at a time.	K3
3	Aware and apply various statistical tools available in Ms-excel for the business enterprise transactions.	K3
4	To gain knowledge making effective presentation for the business meeting using power point presentation.	K2
5	Understand and evaluate the database using MS-Word and excel.	K3
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create		

I - MS WORD	20 hours

1. Type Chairman"s speech/ Auditor"s report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.

2. Prepare an invitation for the college function using Text boxes and clip parts.

3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.

4. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.

5. Prepare a Shareholders meeting letter for 10 members using mail merge operation.

6. Prepare Bio-Data by using Wizard/ Templates.

	II - MS EXCEL	**20 hours**
	1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting. 2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula. 3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard. 4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions. 5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline.	

	III - MS POWERPOINT	**20 hours**
	1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode. 2. Design presentation slides for orgranization details for 5 levels of hierarchy of a company by using organization chart. 3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out. - The presentation should work in custom mode. 4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically. 5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using wordart.	

	Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1	https://www.youtube.com/watch?v=YHSLkNzLuqc
2	https://www.youtube.com/watch?v=RdTozKPY_OQ
3	https://www.youtube.com/watch?v=x5wYAJ3qzC0

Course Designed By:	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

S- Strong; M-Medium; L-Low

Second Semester

Course code		TITLE OF THE COURSE	L	T	P	C
Core III		ADVANCED ACCOUNTING	4	-	-	4
Pre-requisite		Basic knowledge on Advanced Accounting	Syllabus Version		2021-22	

Course Objectives:

The main objectives of this course are to:

1. Provide a strong foundation in the Accounting procedures of Depreciation, Branch accounts, Hire Purchase and Installment System, Single Entry and Partnership.
2. Make the students to solve the problems of branch accounts, hire purchase and installment system.
3. Give an insight knowledge on single entry system.
4. Gain knowledge on Partnership Accounts, Division of Profits, Fixed and Fluctuating Capital, Admission and Retirement of partners.
5. Make the students to understand Partnership and Insolvency of Partners.

Expected Course Outcomes:

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

1	Understand the different methods of depreciation.	K2
2	Solve the problems of branch accounts, hire purchase and installment system.	K2
3	Know the single entry system and statement of affairs method using conversion method	K2
4	To gain knowledge on Partnership Accounts, Division of Profits, Fixed and Fluctuating Capital, Admission and Retirement of partners.	K3
5	Understand Dissolution of Partnership and Insolvency of Partners	K3

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

Unit:1	DEPRECIATION	23 hours
	Depreciation – Methods - Reserves and provisions.	

Unit:2	BRANCH ACCOUNT AND HIRE PURCHASE	20 hours
	Branch accounts excluding foreign branches. Hire purchase and installment system including hire purchase trading accounts.	

Unit:3	SINGLE ENTRY SYSTEM	20 hours
	Single Entry System - Meaning and Features - Statement of Affairs Method and Conversion Method	

Unit:4	PARTNERSHIP ACOOUNTING	20 hours
	Partnership Accounts - Division of Profits - Fixed and Fluctuating Capital - Admission - Retirement – Death	

Unit:5	DISSOLUTION OF PARTNERSHIP	20 hours
	Dissolution of Partnership - Insolvency of Partners - Rule in Garner Vs. Murray.	
Unit:6	CONTEMPORARY ISSUES	2 hours
	Expert lectures, online seminars – webinars	
	Total Lecture hours	**105 hours**

Distribution of Marks: 20% Theory, 80 % Problems

Text Book(s)

1	Jain and Narang : Advanced Accounting
2	T.S. Grewal : Advanced Accounting
3	M.C Shukla : Advanced Accounting

Reference Books

1	T.S.Reddy&A.Murthy : Financial Accounting
2	R.L.Gupta&M.Radhasamy : Advanced Accountancy

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

1	https://www.youtube.com/watch?v=rI3dTtIVm14
2	https://www.youtube.com/watch?v=OJkYqLssvVM
3	https://www.youtube.com/watch?v=1JLnf1QjVOI

Course Designed By:

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	M	M	S	M
CO3	S	S	S	S	S
CO4	S	S	M	M	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Core IV		**COMPUTER APPLICATIONS: MS OFFICE - PRACTICAL-I**	-	-	4	4
Pre-requisite		**Basic knowledge of MS - Office**	Syllabus Version		2021-22	

Course Objectives:

The main objectives of this course are to:

1. Acquire the knowledge on computer applications in different aspects of business.
2. Make the students to understand MS-access database creation.
3. Give a detailed knowledge on how to protect the business database using tally.
4. Understand the preparation of the accounts transactions of the business enterprises in the tally package.
5. Make the students to understand the dissemination of the accounting details in tally.

Expected Course Outcomes:

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

1	Understand the basic concepts computer applications using MS-Access for maintaining the database.	K2
2	Create different databases using access application for developing the business transactions	K4
3	Apply the accounting principles and rules in tally software packages for updating the accounting transactions.	K3
4	To gain knowledge on creating e-mail.	K3
5	Gain the knowledge on visiting a business enterprise website and collect the data.	K2

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

I - MS ACCESS	**30 hours**

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

II – TALLY AND INTERNET	**30 hours**

1. Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.

2. Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments).

3. Prepare inventory statement using (Calculate inventory by using all methods) a) FIFO b) LIFO c) Simple Average Method d) Weighted Average Method

4. Create an e-mail id and check the mail inbox.

5. Learn how to use search engines and visit yahoo com, rediff.com, hotmail.com and google.com

6. Visit your University and college websites and collect the relevant data.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1   https://www.youtube.com/watch?v=BUE-XJEHp7g
2   https://www.youtube.com/watch?v=0s4mKbkYJPU&t=1s
3   https://www.youtube.com/watch?v=Dxcc6ycZ73M
Course Designed By:

Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

S- Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
ALLIED PAPER II		**STATISTICS FOR BUSINESS**	**4**	**-**	**-**	**4**
Pre-requisite		**Basic knowledge on statistics for business**	**Syllabus Version**		**2021-22**	

Course Objectives:

The main objectives of the course are able to

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

Expected Course Outcomes:

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

1	Understand the basic concepts of arithmetic and geometric mean and different types of data collection.	K2
2	Know measures of dispersion.	K1
3	Gain the knowledge on correlation and regression analysis.	K5
4	Understand the different types of moving averages.	K2
5	Know and analyze interpolation and probability	K2

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

Unit:1		**INTRODUCTIONS**	**15 hours**

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

Unit:2		**MEASURES OF DISPERSION**	**15 hours**

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

Unit:3		**CORRELATION AND REGRESSION ANALYSIS**	**15 hours**

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

Unit:4		**TIME SERIES**	**15 hours**

Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal Variation – Method of Simple average. Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.

Unit:5	INTERPOLATION	13 hours
Interpolation: Binomial, Newton's and Lagrange methods. Probability – Concept and Definition – Addition and Multiplication theorems of Probability (statement only) – simple problems based on Addition and Multiplication theorems only.	
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars	
	Total Lecture hours	75 hours

Text Book(s)

1	Statistical Methods by S.P. Gupta
2	Business Mathematics and Statistics by P. Navaneetham
3	Statistics by R.S.N. Pillai and V. Bagavathi

Reference Books

1	Statistics-Theory, Methods & Application by D.C. Sancheti and V.K. Kapoor
2	Applied General Statistics by Frederick E.Croxton and Dudley J. Cowden

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

1	https://www.youtube.com/watch?v=BUE-XJEHp7g
2	https://www.youtube.com/watch?v=0s4mKbkYJPU&t=1s
3	https://www.youtube.com/watch?v=Dxcc6ycZ73M

Course Designed By:

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	M	M	S	S	S

S- Strong; M-Medium; L-Low

Third Semester

Course code		TITLE OF THE COURSE	L	T	P	C
Core V		PRINCIPLES OF MARKETING	4	-	-	4
Pre-requisite		Basics of Principles of Marketing	Syllabus Version		2021-22	

Course Objectives:

The main objectives of the course are able to

1. Provide basic conceptual knowledge about the modern marketing and global marketing.
2. Give an insight knowledge on e-marketing and tele marketing.
3. Aware about the opportunities in marketing fields.
4. Analyze the marketing and product mix.
5. Give a detailed knowledge on green marketing concepts.

Expected Course Outcomes:

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

1	Understand the different types of marketing and career opportunities in marketing.	K2
2	Know about the marketing function for achieving marketing goals.	K1
3	Aware of consumer behaviour and market segmentation and customer relations marketing.	K2
4	Analyze the marketing mix, product mix and know about the green marketing.	K2
5	Gain the knowledge on different bureau of Indian standards and consumer protection rights.	K2

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

Unit:1	MARKETING	15 hours

Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing –E-marketing –Tele marketing- Marketing Ethics -Career Opportunities in Marketing

Unit:2	MARKETING FUNCTIONS	15 hours

Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing – Standardisation – Market Information

Unit:3	CONSUMER BEHAVIOUR	15 hours

Consumer Behaviour –meaning –Need for studying consumer behaviour-Factors influencing consumer behaviour-Market segmentation – Customer Relations Marketing

Unit:4	MARKETING MIX	15 hours

Marketing Mix – Product mix –Meaning of Product –Product life cycle –Branding- labellingPrice Mix-Importance-Pricing objectives - Pricing strategies –Personal selling and Sales Promotion -Place mix-Importance of channels of distribution –Functions of middlemen –
Importance of retailing in today‟s context

Unit:5	**MARKETING AND GOVERNMENT**	**13 hours**
Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism – Consumer Protectin – Rights of consumers- Green Marketing –Forward Trading in Commodities		
Unit:6	**CONTEMPORARY ISSUES**	**2 hours**
Expert lectures, online seminars – webinars		
	Total Lecture hours	**75 hours**

Text Book(s)
1	Marketing Management - RajanSexena
2	Principles of Marketing - Philip Kotler &Gary Armstrong
3	Marketing Management - V.S. Ramasamy and Namakumari
Reference Books
1	Marketing -William G.Zikmund& Michael D"Amico
2	Marketing - R.S.N.Pillai&Bagavathi
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1	https://www.youtube.com/watch?v=6jobOJy96jM
2	https://www.youtube.com/watch?v=hZLMv5aexto
3	https://www.youtube.com/watch?v=OocCPZ13i00&list=PLu6A0kluQy1c7ZUI-eMhv73kRWY0oRAGM
Course Designed By:

Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	M
CO2	S	S	M	S	S
CO3	M	S	S	S	S
CO4	S	S	S	M	M
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Core VI		**DATABASE MANAGEMENT SYSTEM**	**4**	**-**	**-**	**4**
Pre-requisite		**Basic knowledge on DBMS**	**Syllabus Version**		**2021-22**	

Course Objectives:

The main objectives of this course are to:

1. Enable the students to learn about the basic data base operations and processes.
2. Understand the Architectural Concept, Structural Embedded QL, Hierarchical Approach and Network Concept.
3. Understand the relation approach and its key relation algebra.
4. Provide a detailed knowledge on hierarchical approach for knowing the detailed description of the data.
5. Make the students to understand embedded SQL

Expected Course Outcomes:

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

1	Understand the basic concepts of data system, operational data and storage structures of the data	K2
2	Understand the relation approach and its key relation algebra.	K1
3	Aware about embedded SQL.	K2
4	To gain knowledge on hierarchical approach for knowing the detailed description of the data.	K2
5	Aware about embedded SQL.	K3

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

Unit:1	DATABASE SYSTEM ARCHITECTURE	15 hours

Database System Architecture - Basic Concepts: Data System, Operational Data, Data Independence, Architecture for a Database System, Distributed Databases, Storage Structures: Representation of Data. Data Structures and Corresponding Operators: Introduction, Relation Approach, Hierarchical Approach, Network Approach.

Unit:2	RELATIONAL APPROACH	15 hours

Relational Approach : Relational Data Structure : Relation, Domain, Attributes, Key Relational Algebra - Introduction, Traditional Set Operation. Attribute, Attribute names for derived relations - Special Relational Operations.

Unit:3	EMBEDDED SQL AND NORMALIZATION	15 hours

Embedded SQL: Introduction – Operations not involving cursors, involving cursors – Dynamic statements, Query by Example – Retrieval operations, Built-in Functions, update operations - QBE Dictionary. Normalization : Functional dependency, First, Second, Third normal forms, Relations with more than one candidate key, Good and bad decomposition.

Unit:4	HIERARCHICAL APPROACH	15 hours

Hierarchical Approach : IMS data structure - Physical Database, Database Description-Hierarchical sequence - External level of IMS : Logical Databases, the program communication block IMS Data manipulation : Defining the Program communication Block : DL / 1 Examples.

Unit:5	NETWORK APPROACH	13 hours

Network Approach : Architecture of DBTG System. DBTG Data Structure : The set construct, Singular sets, Sample Schema, the external level of DBTG – DBTG Data Manipulation.

Unit:6	CONTEMPORARY ISSUES	2 hours

Expert lectures, online seminars – webinars

	Total Lecture hours	75 hours

Text Book(s)

1	C.J.Date - An introduction to Database Systems, Seventh Edition
2	Abraham Silberschatz, Henry F Korth- Database Systems Concepts

Reference Books

1	Bipin C Desai - An introduction to Database Systems

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

1	https://www.youtube.com/watch?v=T7AxM7Vqvaw
2	https://www.youtube.com/watch?v=kBdlM6hNDAE&list=PLxCzCOWd7aiFAN6I8CuViBuCdJgiOkT2Y
3	https://www.youtube.com/watch?v=wjfeGxqAQOY&list=PLrjkTql3jnm-CLxHftqLgkrZbM8fUt0vn

Course Designed By:

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Core VII		COST ACCOUNTING	4	-	-	4
Pre-requisite		Basic Knowledge on Cost Accounting	Syllabus Version		2021-22	

Course Objectives:

The main objectives of this course are to:

1. Provide the students a strong foundation on the cost accounting procedures.
2. Make the studentsto understand the types of cost of production.
3. Give detailed knowledge on preparation of cost sheet for knowing the cost per unit of the product.
4. Get an insight knowledge on preparation of tender.
5. Acquire the knowledge on payment of wages and labour turnover.

Expected Course Outcomes:

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

1	Understand the different concepts and classification of costs and create cost sheet for the firms.	K2
2	Gain the knowledge on different types of material controls.	K3
3	Know the system of labour wage payment, labour turnover and classification of overhead.	K2
4	Gain the knowledge on different types of process costing.	K2
5	Understand Operating Costing, Contract costing, and Reconciliation of Cost and Financial accounts	K3

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

Unit:1	COST ACCOUNTING	20 hours

Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.

Unit:2	MATERIAL, PURCHASE AND STORES CONTROL	18 hours

Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.

Unit:3	LABOUR	17 hours

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead.

Unit:4	PROCESS COSTING	15 hours

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).

Unit:5	OPERATING COSTING	18 hours
Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	**90 hours**

Distribution of Marks: 40% Theory, 60 % Problems

Text Book(s)

1	S.P. Jain and KL. Narang , "Cost Accounting", Kalyani Publishers, New Delhi.Edn.
2	R.S.N. Pillai and V. Bagavathi , "Cost Accounting",S. Chand and Company Ltd., New Delhi.Edn.2004
3	S.P.Iyyangar, "Cost Accounting Principles and Practice", Sultan Chand, New Delhi. 2005.

Reference Books

1	V.KSaxena&C.D.Vashist, "Cost Accounting", Sultan Chand, New Delhi 2005.
2	M.N.Arora, "Cost Accounting", Sultan Chand, NewDelhi 2005.

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

1	https://www.youtube.com/watch?v=VXTbSqrS1OQ&list=PLiaygP8qeQGUCZnFPYuxdwlDeS2NY6Goa
2	https://www.youtube.com/watch?v=Ni1S_rhanJo
3	https://www.youtube.com/watch?v=pGymzuGAkJ8

Course Designed By:

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	M	M
CO3	S	S	S	S	S
CO4	M	S	M	M	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
ALLIED PAPER III		MANAGERIAL ECONOMICS	4	-	-	4
Pre-requisite		Basic knowledge on Managerial Economics	Syllabus Version		2021-22	

Course Objectives:
The main objectives of this course are to: 1. Impart the knowledge of students on economics and its theories. 2. Understand the different types of markets in the current scenario. 3. Make the students to understand the demand analysis for the different typesof products. 4. Analyze the markets for achieving business enterprise goal. 5. Analyze the causes and consequences of different market conditions.

Expected Course Outcomes:		
On the successful completion of the course, student will be able to:		
1	Familiarize the students with the basic concept of managerial economics	K2
2	Make student understand the demand and supply analysis in business applications	K2
3	Apply marginal analysis to the firm under different market conditions.	K3
4	Analyze the causes and consequences of different market conditions.	K4
5	Familiarize the students with the basic concept of managerial economics	K2

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

Unit:1		MANAGERIAL ECONOMICS	15 hours
Managerial Economics – Meaning and Definition – Nature and Scope – Economic Theory – Divisions – Goals of a firm			

Unit:2		DEMAND ANALYSIS	15 hours
Demand Analysis – Meaning, Determinants of Demand – Law of Demand, Elasticity of Demand – Price, Income and Cross Demand – Demand Estimation and Demand Forecasting – Demand Distinctions.			

Unit:3		PRODUCTION FUNCTION	15 hours
Production Function – Meaning and Definition – Elasticity of Substitution and Production – Type of cost of Production – Long run and Short run cost.			

Unit:4		MARKETS	15 hours
Markets – Forms of Market – Characteristics - Pricing Methods – Objects of pricing policies – Practices – Government intervention in Market.			

Unit:5		PRICE THEROY	13 hours
Price Theory – Perfect Competition, Monopoly, Monopolistic competition, Monopsony, Duopoly, Duopsony and Oligopoly.			

Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	**75 hours**

Text Book(s)

1	R.L.Varshney and K.L.Maheshwari----Managerial Economics--- Sulthan Chand and Sons
2	Alak Gosh and Biswanath Gosh----Managerial Economics --- Kalyani Publications

Reference Books

1	D.Gopalakrishna----Managerial Economics --- Himalaya Publishing House
2	S.Sankaran---- Managerial Economics --- Margham Publications

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

1	https://www.youtube.com/watch?v=ycyMktNFZ88&list=PLPjSqITyvDeV84Qiruw4xVWGQPTctrlhg
2	https://www.youtube.com/watch?v=Q8RaIfn4-Cw
3	https://www.youtube.com/watch?v=n47SQ64MhYw&list=PLJumA3phskPFwp2XXInxCWpv28nPMimDU

Course Designed By:

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	M	M	S	S	M
CO3	S	S	S	S	S
CO4	S	M	M	M	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Core VIII		Computer Applications: Oracle -Practical-II	-	-	4	4
Pre-requisite		Basic knowledge on Oracle	Syllabus Version		2021-22	

Course Objectives:	
The main objectives of the program are to 1. Acquire the knowledge on computer applications of Oracle in different aspects of business. 2. Give an insight knowledge on storing and protecting the different types of database of the business enterprises. 3. Gain the knowledge on creating database using oracle. 4. Gain knowledge on application of oracle statements to extract the particular data base. 5. Acquire the knowledge on developing employees and salary databases using oracle.	

Expected Course Outcomes:		
On the successful completion of the course, student will be able to:		
1	Understand the basic concepts computer applications using Oracle for maintaining the database.	K2
2	Create different databases using access application for developing the business transactions	K5
3	Gain the knowledge on creating database using oracle.	K2
4	Gain knowledge on application of oracle statements to extract the particular data base.	K3
5	Gain the knowledge on developing employees and salary databases using oracle.	K2
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create		

1. Create a table "Company" with the following fields and insert the values for 10 employees.

Field Name	Field Type	Field size
Company Name	Character	15
Proprietor	Character	15
Address	Character	25
Supplier Name	Character	15
No. of employees	Number	4
GP Percent	Number	6 with 2 decimal places

Queries:

a) Display all the records of the company which are in the ascending order of GP percent.

b) Display the name of the company whose supplier name is "Telco".

c) Display the details of the company whose GP percent is greater than 20 and order by GP Percent.

d) Display the detail of the company having the employee ranging from 300 to 1000.

e) Display the name of the company whose supplier is same as the Tata's.

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2. Create a table named "Employee" with the following fields and insert the values.

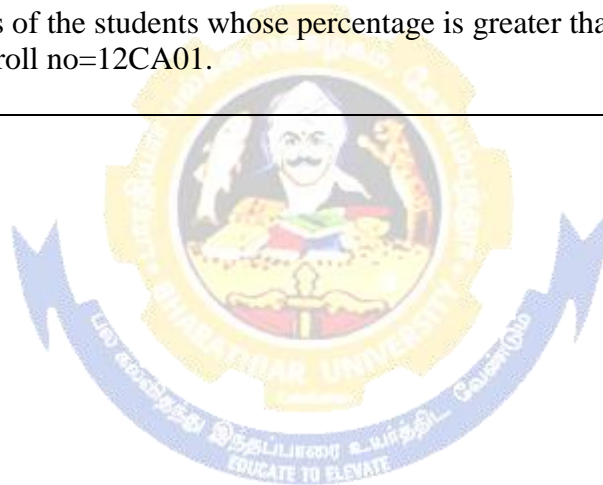| Field Name	Field Type	Field Size
Employee Name	Character	15
Employee Code	Number	6
Address	Character	25
Designation	Character	15
Grade	Character	1
Date of Join	Date	-
Salary	Number	10 with 2 decimal places

Queries

a) Display the name of the employee whose salary is greater than Rs.10,000

b) Display the details of employees in ascending order according g to Employee Code.

c) Display the total salary of the employees whose grade is "A"

d) Display the details of the employee earning the highest salary.

e) Display the names of the employees who earn more than "Ravi"

3. Create a table "Product" with the following fields and insert the values:

Field Name	Field Type	Field Size
Student Name	Character	15
Gender	Character	6
Roll No	Character	10
Department Name	Character	15
Address	Character	25
Percentage	Number	4 with 2 decimal places

Queries:

a)   Calculate the average percentage of students.
b)   Display the names of the students whose percentage is greater than 80.
c)   Display the details of the student who got the highest percentage.
d)   Display the details of the students whose percentage is between 50 and 70.
e)   Display the details of the students whose percentage is greater than the percentage of the roll no=12CA01.

4. Create a table "Product" with the following fields and insert the values:

Field Name	Field Type	Field Size
Product No	Number	6
Product Name	Character	15
Unit of Measure	Character	15
Quantity	Number	6 with decimal places
Total Amount	Number	8 with decimal places

Queries:

a) Using update statements calculate the total amount and then select the record.
b) Select the records whose unit of measure is "Kg".
c) Select the records whose quantity is greater than 10 and less than or equal to 20.
d) Calculate the entire total amount by using sum operation.
e) Calculate the number of records whose unit price is greater than 50 with count operation.

5. Create the table PAYROLL with the following fields and insert the values:

Field Name	Field Type	Field Size
Employee No	Number	8
Employee Name	Character	8
Department	Character	10
Basic Pay	Number	8 with 2 decimal places
HRA	Number	6 with 2 decimal places
DA	Number	6 with 2 decimal places
PF	Number	6 with 2 decimal places
Net Pay	Number	8 with 2 decimal places

Queries:

a)   Update the records to calculate the net pay.
b)   Arrange the records of the employees in ascending order of their net pay.
c)   display the details of the employees whose department is "Sales".
d)   Select the details of employees whose HRA>= 1000 and DA<=900.
e)   Select the records in descending order.

6. Create a Table Publisher and Book with the following fields:

Field Name	Field Type	Field Size
Publisher Code	Var Char	5
Publisher Name	Var Char	10
Publisher city	Var Char	12
Publisher State	Var Char	10
Title of book	Var Char	15
Book Code	Var Char	5
Book Price	Var Char	5

Queries:

a) Insert the records   ble publisher and book.
    into the ta   tables.
b) Describe the   with the title "DBMS".
    structure of the   with price>300.
c) Show the details of   with publisher name "Kalya   ni".
    the book   title, publisher city is "Delhi"   .
d) Show the details of title and sort by book price. of
    the book   publisher starts with "Sult er   an chand".
e) Show the details of starting with "S".
    the book
f) Select the book
    code, book
g) Select the book
    code, book
h) Count the number
    of books
i) Find the name of th
    publish

7. Create a table Deposit and loan with the following fields:

Field Name	Field Type	Field Size
Account	Var Char	6
Branch Name	Var Char	15
Customer Name	Var Char	20
Balance Amount	Var Char	10
Loan Number	Var Char	7
Loan Amount	Var Char	6

Queries:

a) Insert the records into the table.
b) Describe the structure of the table.
c) Display the records of Deposit and Loan.
d) Find the number of loans with amount between 10000 and 50000.

e) List in the alphabetical order the names of all customers who have a loan at the Coimbatore branch.

f) Find the average account balance at the Coimbatore branch.
g) Update deposits to add interest at 5% to the balance.
h) Arrange the records in descending order of the loan amount.
i) Find the total amount of deposit in 'Erode' branch.
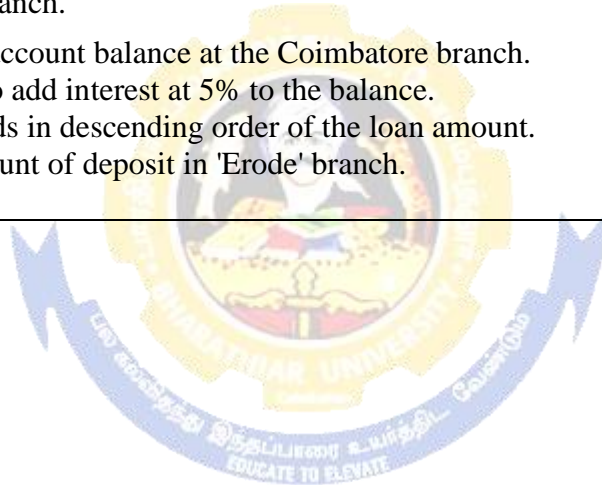
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=RlAmTNuT4yE
2	https://www.youtube.com/watch?v=O6R2W7x3Y_Q
3	https://www.youtube.com/watch?v=6zC3TM3cn9o
Course Designed By:	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	M	M	M
CO3	S	S	S	S	S
CO4	M	S	M	M	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Skill based Subject - 1		COMMERCIAL LAW	3	-	-	3
Pre-requisite		Basic knowledge in commerce activities	Syllabus version		2021-22	

Course Objectives:

The main objectives of this course are to:

1. To provide knowledge about basics of business contract
2. To understand the performance of the contract
3. To understand the rules of indemnity and guarantee
4. To offer knowledge about the sale and transfer of goods and the applicable laws and regulations

	Expected Course Outcomes:	
1	Check the various elements related business law and contract	K5
2	Interpret different types of contract and its features	K2
3	Analyze the mode of performance and discharge of contract	K4
4	Compare and check between rights and duties of indemnity, guarantee, bailor and bailee.	K5
5	Analyze the Law of sale of goods and its intricacies.	K4

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

Unit:1	BASICS OF BUSINESS CONTRACT	10--hours

Law – Meaning – Law of Contract – Essential Elements of Valid Contract – Types of Contracts - Offer – Legal Rules relating to Offer – Acceptance – Essentials of Valid Acceptance – Revocation of Offer and Acceptance.

Unit:2	CONSIDERATION AND CAPACITY TO CONTRACT	8--hours

Consideration – Essentials of Valid Consideration – Capacity to Contract – Law relating to Minor, Unsound Mind – Persons Disqualified by Law.

Unit:3	PERFORMANCE OF CONTRACT	8--hours

Performance of Contract – Modes of Performance – Quasi-Contract – Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract.

Unit:4	INDEMNITY AND GUARANTEE	9--hours

Contract of Indemnity and Guarantee – Rights of Indemnity Holder – Rights and Liabilities of Surety.- Bailment and Pledge.

Unit:5	LAW OF SALE OF GOODS	8--hours

Sale of Goods Act – Sale and Agreement to Sell – Conditions and Warranties - Law of Carriage of Goods

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars - webinars		
	Total Lecture hours	**45--hours**

Text Book(s)

1	N.D.Kapoor ----- Business Laws – Sulthan Chand & Sons
2	R.S.N. PillaiandBagavathy------- Business Laws- S.Chand& Co

Reference Books

1	Arun Kumar Sen,"Commercial Law", The world press pvt Ltd, Calcutta
2	M.C.Kuchhal---- Mercantile Law---Vikas Publications

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

1	
2	
4	

Course Designed By:

Mapping with Programme Outcomes					
	PO1	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	S	S	S	S	L
CO3	M	S	S	S	S
CO4	S	S	S	S	M
CO5	S	S	M	S	M

* S - Strong ; M - Medium ; L- Low

Fourth Semester

SEMESTER-IV

Course code		TITLE OF THE COURSE	L	T	P	C
Core IX		**MANAGEMENT ACCOUNTING**	**4**	**-**	**-**	**4**
Pre-requisite		**Basic knowledge on Management Accounting**	**Syllabus Version**		**2021-22**	

Course Objectives:

The main objectives of this course are to:

1. Acquire knowledge on basic relationship between management accounting and other types of managerial accounting.
2. Apply the different types of ratios for analyzing the performance of the companies.
3. Give an insight knowledge on Break Even Point analysis.
4. Analyze the working capital requirements of the company using the format.
5. Analyze the budgeting and budgetary control.

Expected Course Outcomes:

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

1	Recall the objectives and scope of management and know the relationship between other managerial accounting.	K1
2	Analyze the performance of the company using different ratios	K4
3	Understand the working capital requirements of the company using the format.	K3
4	To gain knowledge about marginal costing and BEP analysis.	K2
5	Understand about budgeting and budgetary control	K3

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

Unit:1	MANAGEMENT ACCOUNTING	20 hours

Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting , Cost Accounting and Financial Accounting.

Unit:2	RATIO ANALYSIS	18 hours

Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.

Unit:3	WORKING CAPITAL	17 hours

Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis.

Unit:4	MARGINAL COSTING AND BREAK EVEN ANALYSIS	15 hours

Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.

Unit:5	**BUDGETING AND BUDGETARY CONTROL**	**18 hours**
Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.		
Unit:6	**CONTEMPORARY ISSUES**	**2 hours**
Expert lectures, online seminars – webinars		
	Total Lecture hours	**90 hours**

Distribution of Marks: 40% Theory, 60 % Problems

Text Book(s)

1	Dr. S.N. Maheswari. "Management Accounting", Sultan Chand & Sons, New Delhi, 2004.
2	Sharma and S.K.Gupta "Management Accounting", Kalyani Publishers, New Delhi,2006.

Reference Books

1	S.P. Jain and KL. Narang , "Cost and Management Accounting", Kalyani Publishers, New Delhi.
2	S.K.Bhattacharya, "Accounting and Management", Vikas Publishing House.

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

1	https://www.youtube.com/watch?v=u6-nXMATSaI
2	https://www.youtube.com/watch?v=1e9VAAb3WTo
3	https://www.youtube.com/watch?v=bS1eE88gepk&list=PLLy_2iUCG87D6w12QCXDGfaEa-r_eVY33

Course Designed By:

Mapping with Programme Outcomes					
Cos	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	M	M
CO2	S	S	S	S	M
CO3	S	S	S	S	S
CO4	S	M	M	S	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

SEMESTER-IV

Course code		TITLE OF THE COURSE	L	T	P	C
Core X		**OBJECT ORIENTED PROGRAMME WITH C++**	**4**	**-**	**-**	**4**
Pre-requisite		**Basic knowledge on C++**	**Syllabus Version**		**2021-22**	

Course Objectives:
The main objectives of the program are to

1. Understand the difference between structured and Object-Oriented Problem-solving methods.
2. Apply concepts of computer programming languages in various business fields based on the given problem.
3. Develop the program by applying the concept of OOPs.
4. Develop the reusability of C++ program by applying the concept of Inheritance and Polymorphism.
5. Apply the data files operation technique and solve the given problems in a practical manner.

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

1	Compare the different types of languages and find the importance of object-oriented programming language	K2
2	Know and understand the C++ statements and motivate the students to make use of the statements	K3
3	Identify the class structure and develop the program.	K2
4	Develop the program by applying the concept of OOPs	K3
5	Apply the data file operation technique and evaluate the program in a practical manner	K3

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

Unit:1		**OBJECT ORIENTED PROGRAMS**	**15 hours**

OOPs, A New Paradigm – Evaluation of Programming Paradigm – Objects – Classes – Multiple Viewing of the Same Object – Encapsulation and Data Abstraction – Inheritance – Delegation – Object Composition – Polymorphism – Message Communication – Popular OOPs Languages – Merits and Demerits of OOPs Methodology – Application of OOPs.

Unit:2		**BASICS OF C++**	**15 hours**

Application of C++ - Structure of C++ Program – Tokens, Expression -Basic Data Types – Symbolic Constants – Declaring Data Types - Reference Variables – Operator in C++ - Scope Resolution Operator – Expressions and Implicit Conversions – Control Structures – Functions in C++ - Call by Reference – Call by Value – Inline Functions – Default Arguments – Constant Arguments – Classes and Objects – Defining Member Functions – Nesting Member Function – Private Member Function – Static Member Function.

Unit:3		**OBJECTS AND OPERATOR OVERLOADING**	**15 hours**

Array of Objects – Friend Function – Returning Objects – Constant Member Function – Pointer to Members – Constructors with Default Arguments – Copy Constructor – Dynamic Constructor – Destructor – Operator Overloading and Type Conversions – Rules for Operator Overloading – Function Overloading – Function Overloading with Arguments – Special Features of Function Overloading.

Unit:4	INHERITANCE	15 hours
Inheritance – Single Inheritance – Types of Base Classes – Types of Derivation – Public – Private – Protected Inheritance – Multilevel Inheritance – Multiple Inheritance – Hierarchical Inheritance – Hybrid Inheritance – Polymorphism – Virtual Functions – Pure Virtual Function – Pointer to Derived Classes.		

Unit:5	MANAGING CONSOLE	13 hours
Managing Console I/O Operations – C++ Streams – Stream Classes – istreams, ostreams, ioStream, fstream, ifstream, ofstream, filebuff, istrstream, ostrstream – Unformatted I/O Operation – Classes for File Stream Operations – Opening and Closing a file.		

Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		

		Total Lecture hours	75 hours

Text Book(s)

1	E. Balagurusamy, "Object Oriented Programming with C++ ", Tata McGraw-Hill Publishing Company Limited, New Delhi, 2003.

Reference Books

1	D.Ravichandran, "Programming with C++", Tata McGraw-Hill Publishing Company Limited, New Delhi, 2002.

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

1	https://www.youtube.com/watch?v=h4kUiFOb_v0
2	https://www.youtube.com/watch?v=xnh7ip5gpzc&list=PLfVsf4Bjg79DLA5K3GLbIwf3baNVFO2Lq
3	https://www.youtube.com/watch?v=hyJeuFWmROc&list=PLftJ4X48yC1k97-tmIpp0HpW-lh2dv9i2

Course Designed By:

Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	S	S	M	M	S
CO3	S	M	S	S	M
CO4	S	S	S	M	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

SEMESTER-IV

Course code		TITLE OF THE COURSE	L	T	P	C
Core XI		**EXECUTIVE BUSINESS COMMUNICATION**	3	-	-	3
Pre-requisite		**Basics of Executive Business Communication**	**Syllabus Version**		**2021-22**	

Course Objectives:
The main objectives of this course are to:

1. Acquire the basic knowledge on business communication.
2. Enable the students to create various forms of business letters.
3. Impart knowledge of the students on various secretarial correspondence letters.
4. Gain the knowledge on report writing.
5. Make the students to create their resumes.

Expected Course Outcomes:	
On the successful completion of the course, student will be able to:	
1	Understand the effectiveness of business communication	K2
2	To gain the knowledge on creating various forms of letters	K3
3	Understand the concept on banking and insurance correspondence	K2
4	To gain knowledge on report writing	K2
5	To create a resume	K3
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create	

Unit:1		**BUSINESS COMMUNICATION**	**8 hours**

Business Communication : Meaning – Importance of Effective Business Communication Modern Communication Methods – Business Letters : Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.

Unit:2		**TRADE ENQUIRIES**	**9 hours**

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.

Unit:3		**BANKING CORRESPONDENCE**	**8 hours**

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

Unit:4		**COMPANY SECRETARIAL**	**7 hours**

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

Unit:5		**APPLICATION LETTERS**	**11 hours**

Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations.

Unit:6		**CONTEMPORARY ISSUES**	**2 hours**

Expert lectures, online seminars – webinars

		Total Lecture hours	**45 hours**

Text Book(s)	
1	Rajendra Pal Korahill, "Essentials of Business Communication", Sultan Chand & Sons, New Delhi, 2006.
2	Ramesh, MS, & C. C Pattanshetti, "Business Communication", R.Chand&Co, New Delhi, 2003.
3	Rodriquez M V, "Effective Business Communication Concept" Vikas Publishing Company ,2003.
Reference Books	
1	Raghunathan V S , Santhanam V , Business Communication
2	Madhukar .R.K , "Business Communication"
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=oDTPxMBemDM
2	https://www.youtube.com/watch?v=h1fCJM1LMaY
3	https://www.youtube.com/watch?v=hbROO4SLReM
Course Designed By:	

Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	M	S	S	M	S
CO3	S	M	S	S	S
CO4	S	S	S	M	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

SEMESTER-IV

Course code		TITLE OF THE COURSE	L	T	P	C
Core XII		**COMPUTER APPLICATIONS : ORACLE & C++ PRACTICAL-II**	**4**	**-**	**-**	**4**
Pre-requisite		**Basic knowledge on C++**	**Syllabus Version**		**2021-22**	

Course Objectives:
The main objectives of the program are to 1. Acquire and apply the computer applications knowledge in different aspects of business using oracle. 2. Make the students to apply the basic concepts of storing and protecting the different types of database of the business enterprises. 3. Develop the reusability of C++ program by applying the concept of Inheritance and Polymorphism. 4. Apply the data files operation technique. 5. Apply the concepts of oracle and C++ program to solve the given problems in a practical manner.

Expected Course Outcomes:	
On the successful completion of the course, student will be able to:	
1	Create programs by applying class and member functions concept	K3
2	Develop the programs using member function definition	K3
3	Apply the concepts of oracle to solve the problems of business enterprises.	K3
4	Develop the students to use the reusability concepts.	K2
5	Acquire the knowledge on the application of c++ and to solve the problems.	K2
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create	

1. Program to calculate depreciation under Straight Line method and Diminishing Balance method (using class, defining member functions outside the class).

2. Program to calculate depreciation under Diminishing Balance method (Using class, defining member function inside the class)

3. Program to calculate Economic Order Quantity (using nesting of member function).

4. Program to print the Employees' payroll statement (using control structures).

5. Program to calculate simple Interest and compound Interest(using nested class).

6. Program to calculate net income of a family(using friend function in two classes).

7. Program to print the book list of library(using array of objects).

8. Program to prepare cost sheet (using inheritance).

9. Program to calculate margin of safety (using multilevel inheritance).

10. Program for bank transaction (using constructor and destructor).

11. Program to calculate increase or decrease in working capital using operator overloading.

12. Program to create the student file and prepare the marks slip by access in the file.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=ZopRS8dsN48
2	https://www.youtube.com/watch?v=Bw6jvxnDcVk
3	https://www.youtube.com/watch?v=O6R2W7x3Y_Q&t=17s
Course Designed By:	

	Mapping with Programme Outcomes				
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	M	S	S
CO2	M	M	S	S	S
CO3	S	M	S	S	S
CO4	S	S	S	M	M
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

SEMESTER-IV

Course code		TITLE OF THE COURSE	L	T	P	C
Core XIII		BANKING THEORY	3	-	-	3
Pre-requisite		Basics knowledge of Banking Theory	Syllabus Version		2021-22	

Course Objectives:

The main objectives of this course are to:

1. Educate the basic concepts on the functions and theories of banking management.
2. Make the students to understand the recent trends in Indian banking.
3. Understand the organization structure, communication skills, and leadership qualities for achieving business goals.
4. Build competencies among the students as entrepreneurs and managers.
5. Understand the existing banking system in India.

Expected Course Outcomes:		
On the successful completion of the course, student will be able to:		
1	Discuss the Basic concepts, functions and Classification of Banking System	K1
2	Describe the Recent Trends in Banking.	K2
3	Explain about the Organization structure of Banks and Credit control measures.	K2
4	Enumerate the Indian Money Market.	K2
5	Get an insight knowledge on StateBank of India and Commercial Banks.	K2
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6**– Create		

Unit:1		BANKING SYSTEM	8 hours

Origin of banks-Definition of banking- Classification of banks- Banking System: Unit Banking – Branch Banking Universal Banking & Banking Markets – Functions of Modern commercial Banks - Balance Sheet of commercial Banks – Credit Creation by commercial Banks.

Unit:2		INDIAN BANKING	9 hours

Recent Trades in Indian Banking – Automated teller Machines – Merchant Banking – Mutual Fund – Factoring Services – Customer Services – Credit Cards – E-banking – Privatization of commercial banks – Place of Private Sector Banks in India.

Unit:3		CENTRAL BANKS	8 hours

Central Banks – Functions – Credit Control Measures – Quantitative and Selective Credit control measures – Role of RBI in regulating and controlling banks.

Unit:4		INDIAN MONEY MARKET	7 hours

Indian Money Market – Organized and Unorganized Part – Deficiencies of the Indian Money Market – Comparison with British and American Money Markets.

Unit:5	STATE BANK AND COMMERCIAL BANKS	11 hours
State Bank of India – Its special place in the banking scene – Commercial banks and rural financing – Regional Rural Banks - Place of Co-operative banks in the Indian Banking scene – Development banking – IDBI – ICICI.		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	45 hours

Text Book(s)

1	Banking of India - Panandigar.S.J
2	A Text book of Banking - Radhasamy M & Vasudevan S.V
3	A Text book of Banking - Maheswari S.N.

Reference Books

1	Indian Banking - Natarajan. S & Parameswaran R
2	Banking and Financial Systems - Santhanam .B

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

1	https://www.youtube.com/watch?v=n9bCm_tNik0
2	https://www.youtube.com/watch?v=M2Xy1DSbH1Y
3	https://www.youtube.com/watch?v=FMc4ePdoUmk&list=PL1WndMtGKOULIFtsx_8TRp33DzFqBrZeA

Course Designed By:

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

SEMESTER-IV

Course code		TITLE OF THE COURSE	L	T	P	C
Allied IV		**PRINCIPLES OF MANAGEMENT**	**4**	**-**	**-**	**4**
Pre-requisite		**Basic knowledge of Principles of Management**	**Syllabus Version**		**2021-22**	

Course Objectives:			

The main objectives of this course are to:

1. Conceptualize on the functions and theories of principles of management.
2. Enable the students to study about the different types of management theories.
3. Make the students to understand the delegation of power and control.
4. Acquire the detailed knowledge on communication in management.
5. Make the students to understand the motivational theories.

Expected Course Outcomes:		
On the successful completion of the course, student will be able to:		
1	Conceptualize the nature and scope of Management process	K1
2	Understand the Planning and decision-making process.	K2
3	Enlighten about the organization and organization structure.	K1
4	Enumerate Theories of motivation and incentives.	K2
5	Make the students to understand the Co-ordination and control process.	K2

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

Unit:1	MANAGEMENT AND ADMINISTRATION	15 hours

Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Henriy Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker.

Unit:2	PLANNING	8 hours

Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans – Decision Making.

Unit:3	ORGANIZATION	10 hours

Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff.

Unit:4	MOTIVATION	10 hours

Motivation – Need – Determinants of behaviour – Maslow"s Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership styles – MBO – Management by Exception.

Unit:5	COMMUNICATION IN MANAGEMENT	15 hours

Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.

Unit:6	CONTEMPORARY ISSUES	2 hours
	Expert lectures, online seminars – webinars	
	Total Lecture hours	**60 hours**

Text Book(s)

1	Principles of Management - Koontz and O"Donald
2	Business Management - Dinkar – Pagare
3	The Principles of Management - Rustom S. Davan

Reference Books

1	Business Organization and Management - Y. K. Bhushan
2	Business Management – Chatterjee

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

1	https://www.youtube.com/watch?v=_nikDhY1z8s
2	https://www.youtube.com/watch?v=nZd3tUvfjq4&t=89s
3	https://www.youtube.com/watch?v=xCEAiy51oS8&list=PLGRG6Dk7lyZ7vBWcAPIxfyFKg1O7y98mE

Course Designed By:

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	M
CO2	M	S	S	S	S
CO3	S	S	S	S	S
CO4	S	M	M	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

SEMESTER-IV

Course code		TITLE OF THE COURSE	L	T	P	C
Skill based Subject-2		**COMPANY LAW**	3	-	-	3
Pre-requisite		**Basic knowledge on Company Law**	**Syllabus Version**		**2021-22**	

Course Objectives:
The main objectives of this course are to:

1. Educate the students about the kinds and formation of a Company.
2. Make the students to understand the Memorandum of Association.
3. Understand about uses and formation of the prospects of a company.
4. Get an insight knowledge on appointment and salaries of company director and secretary.
5. Understand about various types of meeting.

Expected Course Outcomes:	
On the successful completion of the course, student will be able to:	
1	Discuss the characteristics of Company and its Formation	K2
2	Understand about Memorandum and Articles of Association.	K2
3	Get a detailed knowledge on Prospectus and Kinds of shares and Debentures.	K2
4	Acquire the knowledge on powers and duties of Director and Secretary	K2
5	Understand about kinds of meetings .	K2
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create	

Unit:1	COMPANY	8 hours
Company – Definition – Characteristics – Kinds – Privileges of Private Company – Formation of a Company.		

Unit:2	MEMORANDUM OF ASSOCIATION	9 hours
Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning – Forms – Contents – Alteration of Articles – Doctrine of Indoor management		

Unit:3	PROSPECTUS	8 hours
Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus –– Kinds of Shares and Debentures.		

Unit:4	Director and Secretary	7 hours
Director and Secretary – Qualification and Disqualification – Appointment – Removal – Remuneration – Powers, Duties and Liabilities.		

Unit:5	MEETINGS	11 hours
Meetings – Requisites of Valid Meeting – Types of Meeting – Winding up – Meaning - Modes of Winding Up.		

Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	45 hours

Text Book(s)

1	N.D.Kapoor, " Company Law" Sultan Chand & Sons, New Delhi 2005
2	Bagrial A.K, "Company Law", Vikas Publishing House, New Delhi
3	Gower L.C.B, "Principles of Modern Company Law", Steven & Sons, London.

Reference Books

1	Ramaiya A, "Guide to the Companies Act", Wadhwa & Co., Nagpur
2	Singh Avtar, " Company Law", Eastern Book Co., Lucknow

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

1	https://www.youtube.com/watch?v=G9MyWFgsNLU
2	https://www.youtube.com/watch?v=gEDSdXW0JPQ&list=PLWKgfZAhHUZaqiDvDUNORypEhPdmZHzg3
3	https://www.youtube.com/watch?v=AdDQ05rP7jE&list=PLgK6tNi_UIbXbK9foc3khX8ecmlaq4FTd

Course Designed By:

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	M	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

Fifth Semester

Course code		TITLE OF THE COURSE	L	T	P	C
Core XIV		PRINCIPLES OF AUDITING	4	-	-	4
Pre-requisite		Basic knowledge on Principles of Auditing	Syllabus Version		2021-22	

Course Objectives:

The main objectives of this course are to:

1. Acquire knowledge on basics of Auditing, qualities of auditor and audit programmes.
2. Get a detailed knowledge on internal control in auditing.
3. Acquire a detailed knowledge on verification of assets and liabilities.
4. Understand about joint stock companies.
5. Understand about investigation and e-auditing.

Expected Course Outcomes:

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

1	Understand about the fundamental concepts Auditing.	K1
2	Get a detailed knowledge on internal control in auditing.	K2
3	Acquire a detailed knowledge on verification of assets and liabilities.	K3
4	Gain knowledge about Joint stock companies.	K2
5	Understand about investigation.	K3

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

Unit:1	AUDITING	15 hours

Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.

Unit:2	INTERNAL CONTROL	10 hours

Internal Control – Internal Check and Internal Audit –Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.

Unit:3	VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES	10 hours

Verification and Valuation of Assets and Liabilities – Auditor''s position regarding the valuation and verifications of Assets and Liablities – Depreciation – Reserves and Provisions – Secret Reserves.

Unit:4	JOINT STOCK COMPANIES	15 hours

Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.

Unit:5	INVESTIGATION	8 hours

Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.

Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	**60 hours**

Text Book(s)

1	B.N. Tandon, "Practical Auditing" ,S Chand Company Ltd
2	F.R.M De Paula, "Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London
3	Spicer and Pegler, "Auditing: Khatalia"s Auditing"

Reference Books

1	Kamal Gupta, "Auditing " , Tata Mcgriall Publications
2	DinkarPagaren , "Principles of Auditing"

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

1	https://www.youtube.com/watch?v=I7QAOuwm6Qg
2	https://www.youtube.com/watch?v=5juutwZaYIQ&list=PLEC5E8A3A30C7DDA7
3	https://www.youtube.com/watch?v=iXVIirfAJRc

Course Designed By:

Mapping with Programme Outcomes					
Cos	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	M	M	S
CO2	M	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	M	S	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

SEMESTER-V

Course code		TITLE OF THE COURSE	L	T	P	C
Core XV		CORPORATE ACCOUNTING	4	-	-	4
Pre-requisite		Basic knowledge on Corporate Accounting	Syllabus Version		2021-22	

Course Objectives:
The main objectives of this course are to:
1. Understand the issue of shares of the companies.
2. Make the students to understand the redemption of preference shares.
3. Get insight knowledge on preparation of final accounts and calculation of Managerial Remuneration.
4. Make the students to value goodwill and shares of the companies.
5. Gain the knowledge on liquidation of the companies.

Expected Course Outcomes:		
On the successful completion of the course, student will be able to:		
1	Understand about the issue of shares of the companies.	K2
2	Get a detailed knowledge on redemption of preference shares.	K2
3	Acquire a detailed knowledge on preparation of final accounts.	K2
4	Apply the conceptual knowledge on valuation of goodwill and shares.	K3
5	Understand about liquidation of companies.	K2
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6**– Create		

Unit:1		ISSUE OF SHARES	20 hours
Issue of shares : Par , Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue – Underwriting			

Unit:2		REDEMPTION OF PREFERENCE SHARES	18 hours
Redemption of Preference Shares. Debentures – Issue – Redemption: Sinking Fund Method.			

Unit:3		FINAL ACCOUNTS OF COMPANIES	17 hours
Final Accounts of Companies - Calculation of Managerial Remuneration.			

Unit:4		VALUATION OF GOODWILL AND SHARES	15 hours
Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.			

Unit:5		LIQUIDATION OF COMPANIES	18 hours
Liquidation of Companies - Statement of Affairs -Deficiency a/c.			

Unit:6		CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars			

		Total Lecture hours	90 hours
Distribution of Marks: 20% Theory, 80 % Problems			

Text Book(s)	
1	S.P. Jain & K.L. Narang, "Advanced Accounting", Kalyani Publications, New Delhi.
2	Gupta R.L. &RadhaswamyM. ,"Corporate Accounts ", Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
3	Dr. M.A. Arulanandam, Dr. K.S. Raman, "Advanced Accountancy, Part-I", Himalaya Publications, New Delhi.2003.
Reference Books	
1	Gupta R.L. &RadhaswamyM.,"Corporate Accounts ", Theory Method and Application-13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
2	Shukla M.C., Grewal T.S. & Gupta S.L., "Advanced Accountancy", S. Chand & Co., New Delhi.
3	Reddy & Murthy, "Financial Accounting", MarghamPublicatuions, Chennai, 2004
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=kzlBCe5MATk
2	https://www.youtube.com/watch?v=NC7BGIWzAUk
3	https://www.youtube.com/watch?v=BIlX7JMa91E&t=27s
Course Designed By:	

Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	M
CO2	S	M	S	S	S
CO3	S	S	M	S	S
CO4	S	S	S	M	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

SEMESTER-V

Course code		TITLE OF THE COURSE	L	T	P	C
Core XVI		**E-COMMERCE TECHNOLOGY**	**4**	**-**	**-**	**4**
Pre-requisite		**Basic Knowledge on E-Commerce Technology**	**Syllabus Version**		**2021-22**	
Course Objectives:						

The main objectives of this course are to:

1. Acquire the basic concept of E-Commerce
2. Enable the students on network security and firewall
3. Impart knowledge on electronic payment systems.
4. Understand security and the web.
5. Gain the knowledge on consumer oriented e-commerce.

Expected Course Outcomes:		
On the successful completion of the course, student will be able to:		
1	Understand the basic concept of E- Commerce and its applications	K1
2	To gain the knowledge on EDI	K2
3	Understand security and the web	K2
4	To gain knowledge on consumer aspects in E-Commerce	K2
5	To know and apply various digital payment methods	K3
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create		

Unit:1		**E-COMMERCE**		**15 hours**

E-Commerce-Framework-Classification of electronic commerce -Anatomy of E-Commerce Applications- Components of the I way-Network Access Equipment-Internet Terminology.

Unit:2		**ELECTRONIC DATA INTERCHANGE**		**15 hours**

Electronic Data Interchange - Benefits-EDI Legal, Security & privacy issues- EDI software implementation- Value added networks-Internal Information Systems-Work flow automization and Coordination-Customization and Internal Commerce.

Unit:3		**NETWORK SECURITY AND FIREWALLS**		**15 hours**

Network security and firewalls- Client Server Network Security- Emerging client server security threats- Firewalls and network security- Data and message security- Encrypted documents and electronic mail- Hypertext publishing- Technology behind the web- Security and the web.

Unit:4		**CONSUMER ORIENTED ELECTRONIC COMMERCE**		**15 hours**

Consumer Oriented Electronic Commerce: Consumer Oriented Applications-Mercantile Process Models-Mercantile Models From the Consumers Perspective- Mercantile Models from the Merchants Perspective.

Unit:5		**ELECTRONIC PAYMENT SYSTEMS**		**13 hours**

Electronic Payment Systems-Types-Digital Token Based Electronic Payment System-Smart Cards & Credit Card Electronic Payment Systems -Risk -Designing electronic payment system.

Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	**75 hours**

Text Book(s)

1	Ravi Kalakota&Andrew b.Whinston , "Frontiers of Electronic Commerce", Dorling Kindersley (India) Pvt.Ltd-2006
2	Bharat Bhasker , "Electronic Commerce", Tata Mc Graw Hill Publishing Co Ltd,New Delhi-2006.

Reference Books

1	Daniel Minoli, Emma Minoli "Web Commerce Technology Handbook", Tata McGraw Hill Publishing, New Delhi.
2	Dr.C.S.Rayudu,"E-Commerce &E-Business",Himalaya Publishing House, New Delhi, 2004.

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

1	https://www.youtube.com/watch?v=aveTzkgSVOQ
2	https://www.youtube.com/watch?v=jkI7IOAaPEI&list=PLLBV7zC1hzIBhZNIX-Fbdy7EmHabuROsS
3	https://www.youtube.com/watch?v=bF7AqfKLIC8

Course Designed By:Sathiyavanisathiyavanis@skacas.ac.in

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

SEMESTER-V

Course code		TITLE OF THE COURSE	L	T	P	C
Core XVII		**SOFTWARE DEVELOPMENT WITH VISUAL BASIC**	**4**	**-**	**-**	**4**
Pre-requisite		**Basic knowledge in Software Development With Visual Basic**	**Syllabus Version**		**2021-22**	

Course Objectives:
The main objectives of this course are to:

1. Develop a front end application using Visual Basic.
2. Enable the students to develop a front end tool for Customer Interaction in Business.
3. Impart knowledge on data controls.
4. Make the students to understand the intrinsic controls.
5. Understand the concept on client and server.

Expected Course Outcomes:	
On the successful completion of the course, student will be able to:	
1	Understand the concept on client and server	K1
2	To gain the knowledge on IDE	K3
3	Understand the concept on user defined data types	K3
4	To gain knowledge on working with controls in VB	K2
5	Understand on data controls	K2

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

Unit:1		INTRODUCTION OF BASICS	15 hours

Introduction – Client/Server – Benefits of Client/Server – Downsizing – Upsizing – Right sizing – Client/Server Models – Distributed Presentation – Remote Presentation – Remote Data – Distributed Logic – Distributed Data – Client/Server Architecture – Technical Architecture – Application Architecture – Two Tier Architecture – Three Tier Architecture OLTP & n Tier Architecture.

Unit:2		INTRODUCTION TO VISUAL BASIC	10 hours

Introduction to Visual Basic – Steps in VB Application – Integrated Development Environment (IDE) – Menu Bar – Tool Bar – Project Explorer Window – Property Window – Toolbox – Properties, Methods and Events – Event Driven Programming – Working with Forms - Variables – Scope of Variables – Constants – Data Types.

Unit:3		FUNCTIONS AND PROCEDURES	10 hours

Functions – Procedures – Control Structure : If - Switch – Select – For – While – Do While - Arrays – User Defined Data Types – Data Type Conversions - Operators – String Functions – Date and Time Functions.

Unit:4		STANDARD CONTROLS	15 hours

Creating and Using Standard Controls: Form, Label, Text box, Command Button, Check Box, Option Button, List Box, Combo Box, Picture Box, Image Controls, Scroll Bars – Drive List Box – Directory List Box - Time Control, Frame, Shape and Line Controls – Control Arrays – Dialog

Boxes - Single Document Interface (SDI) – Multiple Document Interface (MDI) – Menus – Menu Editor – Menu Creation.

Unit:5	DATA CONTROLS	8 hours

Data Controls – Data Access Objects (DAO) – Accessing and Manipulating Databases – Recordset – Types of Recordset – Creating a Recordset – Modifying, Deleting Records – Finding Records - Data Report – Data Environment – Report - Designer – Connection Object – Command Object – Section of the Data Report Designer – Data Report Controls.

Unit:6	CONTEMPORARY ISSUES	2 hours

Expert lectures, online seminars – webinars

	Total Lecture hours	60 hours

Text Book(s)

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

Reference Books

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

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

1	https://www.youtube.com/watch?v=-HNNCem5MoQ
2	https://www.youtube.com/watch?v=bCMWfzPONJg
3	https://www.youtube.com/watch?v=hfqqRUAXCC0

Course Designed By:

Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	M	S	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

SEMESTER-V

Course code		TITLE OF THE COURSE	L	T	P	C
Core XVIII		**COMPUTER APPLICATIONS : VISUAL BASIC - PRACTICAL-III**	**-**	**-**	**4**	**4**
Pre-requisite		**Basic Knowledge of Visual Basic**	**Syllabus Version**		**2021-22**	

Course Objectives:		
The main objectives of the program are: 1. To acquire the knowledge on application of Visual basic. 2. To apply the concepts of vb in business applications. 3. To develop programs using visual basic. 4. To design the form for performing programs in IDE environment. 5. To develop the students to perform the practical programs in VB.		

Expected Course Outcomes:		
On the successful completion of the course, student will be able to:		
1	Understand the basic concepts computer applications using Oracle for maintaining the database.	K2
2	Create different databases using access application for developing the business transactions	K4
3	Gain the knowledge on creating database using oracle.	K2
4	Gain knowledge on application of oracle statements to extract the particular data base.	K4
5	Gain the knowledge on developing employees and salary databases using oracle.	K2
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create		

1. Design a form with text box to perform the alignment and format function.

2. Design a form to display the list of products by declaring array function.

3. Design a form to calculate capital budgeting technique by declaring finance function and variable declaration using option button (Radio/Check box).

4. Design a form to display an advertisement banner using image box control with string function.

5. Design a form to compute cost of capital using finance function in visual basic using check box.

6. Design a form to perform working capital analysis by declaring finance function using flex grid control.

7. Design a form to display Break-even analysis using line and chart controls, by declaring variables.

8. Design a form to present product details like purchases, sales, profit,etc by declaring array functions and   present the details in a rich text box(RTF).

9. Design a form to display Product Life Cycle using slider control.

10. Design a Pay Slip for an organization and create a data base using using SQL and Data Control.

11. Design the form to display the highlights of the budget using option button and animation.

12. Design a supermarket bill to display the sales invoice, and create a database using Data Control, option button, , check box, date picker, etc.

13. Design the form to create a bank customer database by declaring simple array and multiple arrays using Data Control.

14. Design a form to calculate minimum, maximum, reorder, reorder quantity, EOQ and display the inventory control records using data object.

15. Design the form to display tree view and list of folders and files from a directory of an organization.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=-HNNCem5MoQ&t=29s
2	https://www.youtube.com/watch?v=uTy_qBKr5mE
3	https://www.youtube.com/watch?v=PldGe0-FnI8
Course Designed By:	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	M	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

ELECTIVE PAPER

Course code		TITLE OF THE COURSE	L	T	P	C
Elective – I A		INCOME TAX LAW & PRACTICE	4	-	-	4
Pre-requisite		Basic knowledge in Income Tax Law & Practice	Syllabus Version		2021-22	
Course Objectives:						

The main objectives of this course are :

1. To acquire the basic accounting knowledge on principles and concept of taxation
2. To familiarize the students with recent amendments of Income Tax
3. To effectively gain in depth knowledge on income tax law and amendments
4. To gain information on taxation of various incomes
5. To make the students aware on the concepts of aggregation of Income

Expected Course Outcomes:		
On the successful completion of the course, student will be able to:		
1	Recall the fundamental concepts of income tax	K1
2	Analyze the income sources on salaries and house property	K3
3	Aware on income from other sources	K4
4	To gain knowledge about capital gains	K2
5	Understand on assessment of individuals and tax liability	K2

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

Unit:1	INCOME TAX ACT	15- hours

Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income.

Unit:2	HEADS OF INCOME	10-- hours

Heads of Income: Income from Salaries – Income from House Property.

Unit:3	PROFESSION AND OTHER SOURCES	10-- hours

Profit and Gains of Business or Profession – Income from Other Sources.

Unit:4	CAPITAL GAINS	15-- hours

Capital Gains – Deductions from Gross Total Income.

Unit:5	SET OFF AND CARRY FORWARD OF LOSSES	8-- hours

Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability – Assessment of Individuals.

Unit:6	CONTEMPORARY ISSUES	2 hours

Expert lectures, online seminars – webinars

	Total Lecture hours	60-- hours

Distribution of Marks Theory 40% and Problem 60%	
Text Book(s)	
1	Gaur and Narang, "Income Tax Law and Practice" Kalyani publishers New Delhi
Reference Books	
1	Dr. HC Mehrotra, "Income-tax Law and Accounts" Sahithya Bhavan publishers
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=GNDQ4O5mfxY
2	https://www.youtube.com/watch?v=SwkvGkza2Gs
3	https://www.youtube.com/watch?v=remdQL7qKwk&list=PLo0hg4WoLam-FNGzZ4Ad_ckHrNbYNzbmg
Course Designed By:	

Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	M	S	S	S	S
CO3	S	S	S	S	S
CO4	S	M	M	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

ELECTIVE PAPER

Course code		TITLE OF THE COURSE	L	T	P	C
Elective – I B		**ENTREPRENEURIAL DEVELOPMENT**	4	-	-	4
Pre-requisite		Basic knowledge in Entrepreneurial Development	Syllabus Version		2021-22	

Course Objectives:

The main objectives of this course are to:

1. To student should be well versed in concept relating to Entrepreneurship.
2. To gain knowledge on Financial Institutions which provides finance and services to the entrepreneurs.
3. To know about the incentives and subsidies.
4. To aware of the Start up Process.

Expected Course Outcomes:

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

1	Conceptualize the Entrepreneurship.	K1
2	Make the students to aware the start up process.	K2
3	Know the institutional service to entrepreneur.	K2
4	Gain the knowledge on institutional finance to the entrepreneur.	K2
5	Know about the incentives and subsidies.	K2

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

Unit:1	CONCEPT OF ENTREPRENEURSHIP	15 hours

Concept of entrepreneurship : Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme.

Unit:2	THE START-UP PROCESS	10 hours

The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.

Unit:3	INSTITUTIONAL SERVICE TO ENTREPRENEUR	10 hours

Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.

Unit:4	INSTITUTIONAL FINANCE TO ENTREPRENEURS	15 hours

Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.

Unit:5	INCENTIVES AND SUBSIDIES	8 hours

Incentives and subsidies – Subsidied services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.

Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	**60 hours**

Text Book(s)

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

Reference Books

1	Entrepreneurial Development – P.Saravanavel
2	Entrepreneurial Development – S.G.Bhanushali
3	Entrepreneurial Development – Dr.N.Ramu

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

1	https://www.youtube.com/watch?v=hBDQGEwAvJ4
2	https://www.youtube.com/watch?v=vXKoRWAhJVg
3	https://www.youtube.com/watch?v=Z2LGHqBmsU0&list=PL9w1NV68V201XJvF5O7rT1DhBVK0RCAIN

Course Designed By:

Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	M	M	S	S	S
CO3	S	S	S	S	S
CO4	S	S	M	S	S
CO5	S	M	S	S	S

ELECTIVE PAPER

Course code		TITLE OF THE COURSE	L	T	P	C
Elective – I C		**MICRO FINANCE**	**4**	**-**	**-**	**4**
Pre-requisite		**Basic knowledge in Micro finance**	**Syllabus Version**		**2021-22**	

Course Objectives:
The main objectives of this course are to:

1. Conceptualize the microfinance terms.
2. Know about the development of the microfinance.
3. Understand the credit delivery of the micro finance amount.
4. Make the students to understand the pricing of the micro finance products.
5. Understand about the commercial micro finance.

Expected Course Outcomes:	
On the successful completion of the course, student will be able to:	
1	Enable the students to conceptualize the microfinance terms.	K1
2	Make the students to know about the development of the microfinance.	K2
3	Understand the credit delivery of the micro finance amount.	K2
4	Make the students to understand the pricing of the micro finance products.	K2
5	Understand about the commercial micro finance	K3

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

Unit:1		**OVERVIEW OF MICROFINANCE**	**15 hours**

Overview of Microfinance: Indian Rural financial system, introduction to Microfinance, Microfinance concepts, products, (savings, credit, insurance, pension, equity, leasing, hire- purchase service, Microfinance in kind, Microremittances, Micro-Securitization, franchising etc.), Microfinance models (Generic models viz. SHG, Grameen, and Cooperative, variants SHG NABARD model, SIDBI model, SGSY model, Grameen Bangladesh model, NMDFC model, credit unions etc. unbranded primitive models) Emerging practices of Microfinance in
India state wise cases, Emerging Global Microfinance practices. Need of Microfinance

Unit:2		**MICROFINANCE, DEVELOPMENT, INCOME GENERATING ACTIVITIES AND MICRO ENTERPRISE**	**10 hours**

Microfinance, Development, Income generating activities and Micro enterprise: Market (demand) analysis, financial analysis including sources.Technological analysis, Socioeconomic
analysis, Environmental analysis. Logical framework, Implementation & Monitoring

Unit:3		**CREDIT DELIVERY METHODOLOGY**	**10 hours**

Credit Delivery Methodology : Credit Lending Models : Associations; Bank Guarantees Community Banking, Cooperatives, Credit Unions, Grameen Model, SHG, Individual, Intermediaries, Could be individual lenders, NGOs, micro credit programmes, and Commercial
banks)

Unit:4	PRICING OF MICROFINANCE PRODUCTS	15 hours
Pricing of Microfinance products: Purpose base, Activity base, Economic class base Open biding, etc. Pricing saving products, Amount of savings base, Attendance at periodical meeting Adding to corpus.Gender issues in Microfinance and Conflict resolution in Microfinance – Client impact studies measuring impact of Microfinance and Micro enterprises		
Unit:5	COMMERCIAL MICROFINANCE	8 hours
Commercial Microfinance: MFIs: Evaluating MFIs- Social and performance metrics, fund structure, value-added services The Rise of Commercial Microfinance-: Transforming NGOs. Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model – MFI as the servicer		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	60 hours

Text Book(s)

1	Beatriz Armendariz and Jonathan Morduch, "The Economics of Microfinance", Prentice-Hall of India Pvt. Ltd. Delhi, 2005.
2	Joanna Ledgerwood, "Microfinance Handbook" : an institutional and financial perspective, The World Bank, Washington, D.C.
3	Malcolm Harper, "Practical Microfinance" A training Guide for South Asia, Vistaar Publication, New Delhi.2003.

Reference Books

1	C.K. Prahalad, "The Market at the Bottom of the Pyramid," 2006, The Fortune at the Bottom of the Pyramid, Wharton School Publishing
2	Jorritt De Jong, et al Edited "Microfinance in Access to Government" Cambridge, 2008

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

1	https://www.youtube.com/watch?v=k4vtdkKkyQE
2	https://www.youtube.com/watch?v=7JhdKKWxdEk
3	https://www.youtube.com/watch?v=6OPf1lYmJhg

Course Designed By:

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

SEMESTER-V

Course code		TITLE OF THE COURSE	L	T	P	C
Skill based Subject-3		**BANKING AND INSURANCE LAW**	**3**	**-**	**-**	**3**
Pre-requisite		**Basic Knowledge of Banking Insurance Law**	**Syllabus Version**		**2021-22**	

Course Objectives:
The main objectives of this course are to:

1. To enable the students to understand the Concepts of Banking and its Functions
2. To understand Negotiable Instrument Act.
3. To gain knowledge on the recent trends in Banking and Insurance sector and the regulating provisions.
4. To Study the Objectives and functions of IRDA

Expected Course Outcomes:	
On the successful completion of the course, student will be able to:	
1	Understand the Concepts, functions of banking and relationship between Banker and Customer	K2
2	Gain knowledge on Negotiable Instruments Act and its kinds	K2
3	To gain knowledge on functions and principles of Insurance	K1
4	Gain knowledge on Insurance System and Acts pertaining to it.	K2
5	Understand the IRDA functioning	K2

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

Unit:1	BANKER AND CUSTOMER	8-- hours

Banker and Customer – Definition – Relationship - Functions of Commercial Banks – Recent Developments in Banking.

Unit:2	NEGOTIABLE INSTRUMENT ACT	9-- hours

Negotiable Instrument Act - Crossing - Endorsement - Material Alteration – Payment of cheques : Circumstances for dishonour - Precautions and Statutory Protection of Paying and Collecting Banker.

Unit:3	INSURANCE	8-- hours

Insurance : Meaning - Functions - Principles : General, Specific and Miscellaneous. Classification of Insurance: Based on Nature, Business and Risk – Impact of LPG on Indian Insurance Industry.

Unit:4	LEGAL DIMENSION OF INSURANCE	7- hours

Legal dimension of Insurance : Insurance Act, 1938 – Life Insurance Act , 1956 – General Insurance Business Act, 1932 – Consumer Protection Act,1986.

Unit:5	IRDA	11-- hours
IRDA - Mission - Composition of Authority - Duties, Powers and Functions - Powers of Authority - Duties, Powers and Functions- Powers of Central Government in IRDA Functioning		
Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	45-- hours

Text Book(s)	
1	Varshney, " Banking Theory, Law and Practice", Sultan & Chand Ltd.
2	Gordon and Nataraj, "Banking Theory, Law and Practice", Himalaya Publishing House..
3	M.L. Tannan, "Banking Law and Practice", Thacker & Co Ltd

Reference Books	
1	B.S Bodla, M.C. Garg & K.P. Singh,"Insurance - Fundamentals, Environment & Procedures" , Deep & Deep Publications Pvt. Ltd., New Delhi, 2004.
2	M.N. Mishra, "Insurance – Principles and Practice", S.Chand& Company Ltd., New Delhi, 2006

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=vqmMxbHufQk&list=PLH-J9IY9-DpNk9bgsORjIFW46SANwtSDE
2	https://www.youtube.com/watch?v=vqmMxbHufQk
3	https://www.youtube.com/watch?v=oxzmP7sjCRQ&list=PLBbCyJkOLBm-m99E5vhk4owllgJK6aiT2
Course Designed By:Sathiyavanisathiyavanis@skacas.ac.in	

Mapping with Programme Outcomes					
Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	M	M	M	M	M
CO3	S	S	M	M	S
CO4	S	M	M	M	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

Sixth Semester

SEMESTER-VI

Course code		TITLE OF THE COURSE	L	T	P	C
Core XIX		**MANAGEMENT INFORMATION SYSTEM**	**4**	**-**	**-**	**4**
Pre-requisite		**Basic knowledge in Management Information System**	**Syllabus Version**		**2021-22**	

Course Objectives:
The main objectives of this course are to:

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.

Expected Course Outcomes:		
On the successful completion of the course, student will be able to:		
1	Acquire knowledge on basic knowledge on MIS.	K1
2	Know the different types of concepts.	K1
3	Understand about Information Systems in Business.	K2
4	Acquire the knowledge on DBMS.	K2
5	Conceptualize the Functional Management Information System.	K2
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create		

Unit:1	MANAGEMENT INFORMATION SYSTEM	20 hours
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:2	SYSTEM CONCEPTS	18 hours
System Concepts – Elements of a System- Characteristics of a system - Types of System– Categories of Information System – System Development Life Cycle – System Enhancement.		

Unit:3	BUSINESS AND MANAGEMENT	17 hours
Information Systems in Business and Management: Transaction Processing System : Information Repeating and Executive Information System.		

Unit:4	DATABASE MANAGEMENT SYSTEMS	15 hours
Database Management Systems – Conceptual Presentation – Client Server Architectures Networks – Business Process Re–Engineering [BPR].		

Unit:5	FUNCTIONAL MANAGEMENT INFORMATION SYSTEM	18 hours
Functional Management Information System : Financial – Accounting – Marketing Production – Human resource – Business Process Outsourcing.		

Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		

		Total Lecture hours	90 hours

	Text Book(s)
1	Gorden B. Davis & Margrethe H. Olson, "Management Information System", Mc Graw – Hill Publishing, New Delhi.
2	Aman Jindal, "Management Information System", Kalyani Publishers, New Delhi, 2003.
	Reference Books
1	Dr. S.P. Rajagopalan, "Management Information System", Margham Publications, Chennai, 2006
	Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
1	https://www.youtube.com/watch?v=ELTXM5V4YXY
2	https://www.youtube.com/watch?v=qiLXJ0lhN2g
3	https://www.youtube.com/watch?v=mLR0Xgxa7qc&list=PLRwVotYfwvUGoRz9xYIfmEA5FTVBtYN7q
	Course Designed By:

Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	M	M	S	S	S
CO3	S	S	S	M	S
CO4	S	S	M	S	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

SEMESTER-VI

Course code		TITLE OF THE COURSE	L	T	P	C
Core XV		**INTERNET AND WEB DESIGNING**	**4**	**-**	**-**	**4**
Pre-requisite		**Basic knowledge in Internet and web designing**	**Syllabus Version**		**2021-22**	

Course Objectives:

The main objectives of this course are to:

1. Educate the students on the functions and uses of internet.
2. Give the knowledge on how to search the web.
3. Learn to know the uses and applications of HTML.
4. Make the students to know how to create link the web.
5. Get a knowledge on how to download and upload the videos.

Expected Course Outcomes:

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

1	Learn the functions and uses of internet.	K2
2	Give the knowledge on how to search the web.	K2
3	Learn to know the uses and applications of HTML.	K3
4	Make the students to know how to create link the web.	K2
5	Get a knowledge on how to download and upload the videos.	K3

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

Unit:1		**INTRODUCTION TO INTERNET**	15 hours

Introduction to Internet - Internet Access / Dial-Up Connection – Internet Services" Features – TCP/IP Vs Shell Accounts – Configuring the Machine for TCP/IP Account – Configuring the Shell Account – Telnet – Changing the Password – World Wide Web (WWW) - Web Page – Hyper Text – HTML Tags – Net Surfing - Internet/Web Browsing - Browser – Internet Addressing – IP Address – Domain Name – Electronic Mail – Uniform Resource Locator (URL) – Internet Protocols –TCP/IP – FTP – HTTP – Telnet – Gopher – WAIS.

Unit:2		**SEARCHING THE WEB**	15 hours

Searching the Web – Web Index – Web Search Engine – Web Meta – Searcher – Search Functions – Search Engines – Meta Search Sites – Directories and Indexes – Specialized Directories – Electronic Mail (E-Mail) – E-Mail Message – Customizing E-Mail Programs – Managing Mails – Zen of „Emailing" – Address Book – Signature Feature – File Attachment Facility – Setting priority – Advantages and Disadvantages of E-Mail.

Unit:3		**INTRODUCTION TO HTML**	15 hours

Introduction to HTML – HTML Code for a Web Page – Web Page Basics – Set up a Web Page – Display a Web Page in a Web Browser – Start a New Paragraph – Start a New Line – Insert Blank Spaces – Heading – Pre-format Text – Comment – Special Characters – Format Text – Emphasize – Superscript and Subscript – Font Style and Size – Color – Margins – Mono Spaced Font – Block Quote – Lists – Ordered List – Unordered List – Nested List – Definition List – Images – Add an Image – Background Image – Border – Wrap Text Around an Image – Aligning the Image – Horizontal Rule – Use Images in List – Convert an Image to GIF or JPEG.

Unit:4	LINKS	15 hours

Links - Link to another Web Page – Link within a Web Page – Link to an Image – Link to a File – Email Link – Link to an FTP Site – Change Link Colors – Create Keyboard Shortcuts – Change the Tab Order – Tables – Create a Table – Add a Border – Caption – Column Groups – Row Groups – Color – Background Images – Aligning Data – Size of a Table – Size of a Cell – Span Cells – Cell Spacing and Cell Padding – Borders – Text Wrapping – Nested Tables – Wrap Text around a Table.

Unit:5	SOUNDS AND VIDEOS	13 hours

Sounds and Videos – Link to a Sound – Sound Considerations – Embedded Sound – Extended Video – Video Considerations – Internal Video – Introduction to Forms – Set up a Form – Text Box – Large Text Area – Check Boxes – Radio Buttons – Menu – Upload Files – Submit and Reset Button – Hidden Field – Organize Form Elements – Label From Elements – Introduction to Frames – Creating Frames – Frame Considerations – Provide Alternative Information – Link to a Frame - Scroll Bars – Resizing Frames – Frame Borders – Frame Margins – Nested Framesets – Inline Frame.

Unit:6	CONTEMPORARY ISSUES	2 hours

Expert lectures, online seminars – webinars

	Total Lecture hours	75 hours

Text Book(s)

1	Alexis Leon & Mathews Leon, "Internet for Everyone", Leon Tech World, Chennai.
2	Kamalesh N. Agarwala, Amit Lal &DeekshaAgarwala, "Business of the Net".

Reference Books

1	Eric Kramer, "HTML".
2	John Zabour, Jeff Foust & David Kerven, "HTML 4 HOW- TO".

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

1	https://www.youtube.com/watch?v=M7LBvsdhCuI
2	https://www.youtube.com/watch?v=mq0LeknkJOE&list=PLz8TdOA7NTzRAOymI4mSobv6Q0cS91og-
3	https://www.youtube.com/watch?v=nXr-p3S489M

Course Designed By:

Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	M	S	S	S	S
CO3	S	S	M	S	S
CO4	S	M	S	S	S
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

SEMESTER-VI

Course code		TITLE OF THE COURSE	L	T	P	C
Core XXI		**COMPUTER APPLICATIONS : VISUAL BASIC& WEBDESIGNING PRACTICAL-III**	**-**	**-**	**4**	**4**
Pre-requisite		**Basic knowledge in VB and Web designing practical's**	**Syllabus Version**		**2021-22**	

Course Objectives:
The main objectives of the program are: 1. To acquire the knowledge on application of Visual basic.   2. To apply the concepts of vb in business applications.   3. To develop programs using visual basic.   4. To gain knowledge on working with web page   5. To apply the frames in web page.

Expected Course Outcomes:	
On the successful completion of the course, student will be able to:	
1	Create different databases using vb application for developing the business transactions	K3
2	Gain the knowledge on creating programs using vb.	K2
3	Gain knowledge on application of vb in business enterprises.	K3
4	To gain knowledge on working with web page	K2
5	To apply the frames in web page	K3
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create	

1. Create web pages for a business organization using HTML Frames.   2. Create a Program using HTML to display the ordered list and unordered list of a Departmental Store.   3. Program to display Image and text using HTML tag for an advertisement of a Company Product.   4. Create a table to display list of products using HTML Tag.   5. Create a document using Formatting and alignment to display Sales Letter.   6. Create a Resume using HTML Tag.   7. Create a website of your department with minimum five links using HTML.   8. Create a document using Form to support Local Processing of Order form.   9. Create a Form of the Customer Survey for the user to enter General name and address information.   10. Create a Frame to display a multiform document.

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=-HNNCem5MoQ&t=36s
2	https://www.youtube.com/watch?v=Q33KBiDriJY
3	https://www.youtube.com/watch?v=VqCgcpAypFQ
Course Designed By:	

		Mapping with Programme Outcomes			
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	M	S	S	S	S
CO4	S	S	M	S	M
CO5	S	S	S	S	S

S- Strong; M-Medium; L-Low

ELECTIVE PAPER

Course code		TITLE OF THE COURSE	L	T	P	C
Elective – II A		**BUSINESS FINANCE**	4	-	-	4
Pre-requisite		**Basic knowledge in Business Finance**	Syllabus Version		2021-22	

Course Objectives:
The main objectives of this course are to:

1. To know the basic concepts of business finance.
2. To gain knowledge on Financial plans and basis of Capitalization.
3. Understand Concept of Capital structure and Cost of Capital.
4. To study about the different source and forms of finance.

Expected Course Outcomes:	
On the successful completion of the course, student will be able to:	
1	Introduce the concepts of business finance.	K1
2	Understand about the financial plans.	K2
3	Know about the capitalization of the financial sources.	K2
4	Understand about the capital structure.	K2
5	Know about the different sources of finance.	K2

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

Unit:1	BUSINESS FINANCE	20 hours

Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions.

Unit:2	FINANCIAL PLAN	18 hours

Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals.

Unit:3	CAPITALISATION	17 hours

Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.

Unit:4	CAPITAL STRUCTURE	15 hours

Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.

Unit:5	SOURCES AND FORMS OF FINANCE	18 hours

Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing: Meaning – Features – Forms – Merits and Demerits.

Unit:6	CONTEMPORARY ISSUES	2 hours

Expert lectures, online seminars – webinars

		Total Lecture hours	90 hours

Text Book(s)	
1	Essentials of Business Finance - R.M. Sri Vatsava
2	Financial Management – Saravanavel
3	Financial Management - L.Y. Pandey

Reference Books	
1	Financial Management - S.C. Kuchhal
2	Financial Management - M.Y. Khan and Jain

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=AJiwqgkKSqc
2	https://www.youtube.com/watch?v=ITTtEnuoCWw&list=PLwml6wWINYLHpci2-OgbeLOclaWzG9CHY
3	https://www.youtube.com/watch?v=vLPmjO4K3Vk
Course Designed By:	

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	M	M	S	S	S
CO3	S	S	S	S	M
CO4	S	S	S	M	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

ELECTIVE PAPER

Course code		TITLE OF THE COURSE	L	T	P	C
Elective – II B		**BRAND MANAGEMENT**	4	-	-	4
Pre-requisite		**Basic knowledge in brand management**	**Syllabus Version**		**2021-22**	

Course Objectives:

The main objectives of this course are to:

1. Conceptualize an idea about brand and related terms.
2. Provide insight about various forms of brand associations.
3. Deliver a detailed knowledge on banding impact.
4. Develop the students to know more about branding rejeneuvation.

1. Have better understanding on branding strategies.

Expected Course Outcomes:

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

1	Recall various terms and concepts relating to branding	K1
2	Understand on brand vision and image building	K2
3	Evaluate the dimensions of branding impact	K5
4	Differentiate specific components of branding and co-branding	K4
5	Explain the emerging trends in designing branding	K2

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

Unit:1		**BASIC UNDERSTANDING OF BRANDS**	**20 hours**

Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.

Unit:2		**BRAND ASSOCIATIONS**	**18 hours**

Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building

Unit:3		**BRAND IMPACT**	**17 hours**

Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - marketingfinance - purchase and R & D – brand audit

Unit:4		**BRAND REJUVENATION**	**15 hours**

Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding.

Unit:5		**BRAND STRATEGIES**	**18 hours**

Brand Strategies: Designing and implementing branding strategies – Case studies

Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	90 hours

Text Book(s)

1	Kevin Lane Keller, "Strategic brand Management", Person Education, New Delhi, 2003.
2	Lan Batey Asian Branding – "A great way to fly", Prentice Hall of India, Singapore 2002.
3	Jean Noel, Kapferer, "Strategic brand Management", The Free Press, New York, 1992.
4	Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000.

Reference Books

1	S.Ramesh Kumar, "Managing Indian Brands", Vikas publishing House (P) Ltd., New Delhi, 2002.
2	Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005.

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

1	https://www.youtube.com/watch?v=3iw2609DEuY
2	https://www.youtube.com/watch?v=hIM8lbsje_8
3	https://www.youtube.com/watch?v=nwc68CNAxTM&list=PLP1K8RwG01-eTBzOSDVpQOjiCZ3Z8Hn08

Course Designed By:

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	M	M	S	S	S
CO3	S	S	S	M	S
CO4	S	M	M	S	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

ELECTIVE PAPER

Course code		TITLE OF THE COURSE	L	T	P	C
Elective – II C		**SUPPLY CHAIN MANAGEMENT**	**4**	**-**	**-**	**4**
Pre-requisite		**Basic knowledge in Supply chain management**	**Syllabus Version**		**2021-22**	

Course Objectives:
The main objectives of this course are to:

1. Conceptualize an idea about supply chain management.
2. Provide insight about economies of scale in supply chain.
3. Deliver a detailed knowledge on networking the supply chain.
4. Develop the students to know more about network design for supply chain management
5. Have better understanding of emerging trends and regulatory mechanisms in supply chain.

Expected Course Outcomes:	
On the successful completion of the course, student will be able to:	
1	Recall various terms and concepts relating to supply chain	K1
2	Understand various forms of supply and demand in supply chain	K2
3	Evaluate the applications to e-business	K5
4	Differentiate specific network design in certain and uncertain situations	K4
5	Explain the emerging trends in supply chain and the regulatory mechanisms	K2

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

Unit:1	SUPPLY CHAIN MANAGEMENT	20 hours

Supply Chain Management – Global Optimization – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system

Unit:2	SUPPLY CHAIN INTEGRATES	18 hours

Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies

Unit:3	STRATEGIC ALLIANCES	17 hours

Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration

Unit:4	PROCUREMENT AND OUTSOURCING	15 hours

Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement

Unit:5	DIMENSION OF CUSTOMER VALUE	18 hours

Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures

Unit:6	CONTEMPORARY ISSUES	2 hours

Expert lectures, online seminars – webinars

	Total Lecture hours	90 hours

Text Book(s)	
1	Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution
Reference Books	
1	Simchi-Levi, David, Kamisnsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004).
Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.youtube.com/watch?v=lZPO5RclZEo&t=40s
2	https://www.youtube.com/watch?v=raqi4gjMLm8&t=23s
3	https://www.youtube.com/watch?v=Mi1QBxVjZAw
Course Designed By:	

Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	M	S	S	S
CO4	M	S	S	M	S
CO5	S	M	S	S	S

S- Strong; M-Medium; L-Low

ELECTIVE PAPER

Course code		TITLE OF THE COURSE	L	T	P	C
Elective – III A		INDIRECT TAXES	4	-	-	4
Pre-requisite		Basic knowledge in Indirect taxation	Syllabus Version		2021-22	
Course Objectives:						
The main objectives of this course are to:						

1. To acquire the basic accounting knowledge on principles and concept of accounting
2. To identify the errors in accounting and to rectify those errors.
3. To effectively prepare final accounts, bills of exchange, bank reconciliation statements and accounting on joint ventures and consignment.

Expected Course Outcomes:		
On the successful completion of the course, student will be able to:		
1	Recall the fundamental concepts of indirect taxes.	K1
2	Know about the GST concepts.	K2
3	Know about the filing of returns.	K3
4	Gain knowledge about levy and collection of tax.	K2
5	Understand about customs law.	K2

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

Unit:1	INDIRECT TAXES	20- hours

Meaning of Tax and Taxation - Types of Taxes: Direct and Indirect Taxes - Features – Merits and Limitations - Comparison of Direct and Indirect taxes. Constitutional basis of Taxation in India- Methods of levying Indirect Taxes: Advoleram and Specific. Contribution of Indirect
taxes to Government Revenues.

Unit:2	GOOD AND SERVICE TAX INTRODUCTION	18-- hours

Good and Services Tax in India - Introduction – Concept of GST - Need for GST - Advantages of GST. Structure of GST in India: Dual Concept – CGST- SGST- UTGST-IGST. Subsuming
of Taxes- GST Rate Structure in India. GST Council: Structure and Functions.

Unit:3	LEVY AND COLLECTION UNDER TNGST/CGST ACTS	17-- hours

Levy and Collection under Integrated Goods and Services Tax Act: Meaning of important terms: Integrated tax, Intermediary, Location of the Recipient and Supplier of Services, and Zero-rated Supply. Nature of Supply: Intra-State Supply and Inter-State Supply - Place of Supply of Goods or Services: Meaning and Determination. Procedures under GST: Procedure for Registration - Persons Liable for Registration – Compulsory Registration and Deemed Registration. E-Way Bill under GST: Meaning and Applicability. Filing of Returns: Types of
GST Returns and their Due Dates.

Unit:4	LEVY AND COLLECTION UNDER THE INTEGRATED GOODS AND SERVICES TAX ACT 2017	15-- hours

Levy and Collection under Integrated Goods and Services Tax Act: Meaning of important terms: Integrated tax, Intermediary, Location of the Recipient and Supplier of Services, and Zero-rated Supply. Nature of Supply: Intra-State Supply and Inter-State Supply - Place of Supply of Goods or Services: Meaning and Determination. Procedures under GST: Procedure for Registration - Persons Liable for Registration – Compulsory Registration and Deemed Registration. E-Way Bill under GST: Meaning and Applicability. Filing of Returns: Types of GST Returns and their Due Dates.

Unit:5	INTRODUCTION TO CUSTOMS LAWS IN INDIA	18-- hours

Introduction to Customs Laws in India: The Customs Act 1962 - The Customs Tariff Act 1975 - Basic Concepts - Taxable Event - Levy and Exemptions from Customs Duty - Types - Methods of Valuation- Abatement of Duty on Damaged or Deteriorated Goods - Customs Duty Draw Back.

Unit:6	CONTEMPORARY ISSUES	2 hours

Expert lectures, online seminars – webinars

	Total Lecture hours	90-- hours

Text Book(s)

1	Indirect Taxes - V.S.Datey. Taxmann Publication(p) Ltd.New Delhi
2	Indirect Taxation - V.Balachandran. Sultan Chand & Co. New Delhi
3	Indirect Tax - V.K.Gupta,

Reference Books

1	Indirect Taxes:GST and Customs Laws - R.Parameswaran and P.Viswanathan
2	Relevant Bare Acts

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

1	https://www.youtube.com/watch?v=ivcbXFmmpys
2	https://www.youtube.com/watch?v=2gpMp2-ja6Y&list=PLBiVUADzZpd_xgMSMeuR56OP9QIrLUkjj
3	https://www.youtube.com/watch?v=MRoWM7e48wI

Course Designed By:

	Mapping with Programme Outcomes				
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	S	S	M	M	M
CO2	M	M	M	M	M
CO3	S	S	M	M	S
CO4	S	S	S	S	S
CO5	M	S	S	S	M

S- Strong; M-Medium; L-Low

ELECTIVE PAPER

Course code		TITLE OF THE COURSE	L	T	P	C
Elective – III B		**FINANCIAL MARKETS**	**4**	**-**	**-**	**4**
Pre-requisite		Basic knowledge in Financial Markets	**Syllabus Version**		2021-22	

Course Objectives:

The main objectives of this course are to:

1. To acquire the basic accounting knowledge on principles and concept of accounting
2. To identify the errors in accounting and to rectify those errors.
3. To effectively prepare final accounts, bills of exchange, bank reconciliation statements and accounting on joint ventures and consignment.

Expected Course Outcomes:

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

1	Recall the fundamental concepts of financial markets	K1
2	Know about the markets for corporate securities.	K2
3	Know about secondary markets.	K2
4	Gain knowledge about banks as financial intermediaries.	K2
5	Understand about new methods of financing.	K2

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

Unit:1		FINANCIAL MARKETS	20- hours

Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.

Unit:2		MARKETS FOR CORPORATE SECURITIES	18-- hours

Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.

Unit:3		SECONDARY MARKETS	17-- hours

Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.

Unit:4		BANKS AS FINANCIAL INTERMEDIARIES	15-- hours

Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.

Unit:5		NEW MODES OF FINANCING	18-- hours

New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitization of assets – Mechanics of Securitisation- Utility of Securitization – Securitisation in India,

Unit:6	CONTEMPORARY ISSUES	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	90-- hours

Text Book(s)

1	Essentials of Business Finance - R.M. Sri Vatsava
2	Financial Management –Saravanavel
3	Financial Management - L.Y. Pandey
4	Financial Management - S.C. Kuchhal

Reference Books

1	Financial Management - M.Y. Khan and Jain
2	Principles of Financial Management - S.N. Maheshwari
3	Financial Management Theory and Practice - Prasanna Chandra

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

1	https://www.youtube.com/watch?v=28HpCMWfc7k&t=1s
2	https://www.youtube.com/watch?v=UwHk3EK7M3I
3	https://www.youtube.com/watch?v=C0Ktvoh-oFM

Course Designed By:

Mapping with Programme Outcomes					
COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	M
CO2	M	M	M	M	M
CO3	S	S	M	M	S
CO4	S	M	S	S	M
CO5	S	S	S	M	S

S- Strong; M-Medium; L-Low

Course code	-	PROJECT AND VIVA VOCE	L	T	P	C
Elective - III C		Major Project	-	4	-	4
Pre-requisite		Knowledge in Core, Research Methods and Analytical Tools	**Syllabus Version**		**2021-22**	

Course Objectives:

The main objectives of this course are to:
1. The students will get on-the-job training andexperience.
2. The students will gain knowledge on problem identification andsolutions.
3. The students will gain a complete knowledge on the program and the course outcome.

Expected Course Outcomes:

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

1	Explain about how to collect literature.	K2
2	Implement problem identification and will frame tool for collecting data	K3
3	Evaluate and get practical exposure on the framed objective.	K5
4	Execute and generate the procedure of compiling the collected data by using analysis	K3,K6
5	Summarize and execute report writing, and will get complete knowledge of the course.	K2,K3

K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyse; **K5** - Evaluate; **K6**– Create

Textbook(s)

1	C.R. Kothari, "Research Methodology Methods and Techniques", Second Edition, New Delhi: New Age International publisher, 2004

Reference Books

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

Course Designed By: **Dr. A. Vimala, Dr. S. Sadhasivam and Dr. C. Dhayanand**

Mapping with Programme Outcomes					
COs	**PO1**	**PO2**	**PO3**	**PO4**	**PO5**
CO1	M	S	M	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	M

*S-Strong; M-Medium; L-Low

SEMESTER-VI

Course code		TITLE OF THE COURSE	L	T	P	C
Skill based Subject- 4		**CYBER LAW**	**3**	**-**	**-**	**3**
Pre-requisite		**Basic Knowledge of Cyber Law**	**Syllabus Version**		**2021-22**	

Course Objectives:

The main objectives of this course are to:

1. To gain through knowledge on the basic concepts which lead to the formation and execution of electronic contracts
2. To Study the Technical aspects of Cyber Security and Evidence Aspects
3. To acquire knowledge on Information Technology Act and EDI

Expected Course Outcomes:

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

1	Discuss the concepts of Cyber law and Cyber Space	K1
2	Describe Cyber Security technical aspects.	K2
3	Explain the Evidence Aspects.	K1
4	Understand the Electronic Data Interchange Scenario in India.	K2
5	To gain knowledge on Information Technology Act.	K1

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

Unit:1		**CYBER LAW**	8- hours

Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in E - Commerce-cyber law in E-Commerce-Contract Aspects.

Unit:2		**SECURITY ASPECTS**	9-- hours

Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security. Intellectual Property Aspects: WIPO-GII-ECMS-Indian Copy rights act on soft propriety works-Indian Patents act on soft propriety works.

Unit:3		**EVIDENCE ASPECTS**	8-- hours

Evidence Aspects: Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act1872.Criminal aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime Amendments to Indian Penal code 1860.

Unit:4		**GLOBAL TRENDS**	7-- hours

Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism-Electronic Data Interchange Scenario in India

Unit:5		**THE INFORMATION TECHNOLOGY ACT 2000**	11-- hours

The Information Technology Act 2000-Definitions-Authentication Of Electronic Records Electronic Governance-Digital Signature Certificates.

Unit:6	CONTEMPORARY ISSUES	2 hours
	Expert lectures, online seminars – webinars	
	Total Lecture hours	**45-- hours**

Text Book(s)

1	The Indian Cyber Law : Suresh T.Viswanathan, Bharat Law House, New Delhi

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

1	https://www.youtube.com/watch?v=KtuCsBlJXk8
2	https://www.youtube.com/watch?v=6srnawS4PLQ&list=PLX0Im12KwTwlm-jOWfFqejg8go7JBj72J
3	https://www.youtube.com/watch?v=SCgc55vtd6M

Course Designed By:Mrs.S.Sathiyavani   sathiyavanis@skacas.ac.in

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low