

B. Com.
COMPUTER APPLICATIONS
DEGREE PROGRAMME

Curriculum
(2022-2025)



Department of Commerce
Bishop Heber College
(Autonomous)
Tiruchirappalli - 620 017

CURRICULUM STRUCTURE

I SEMESTER		II SEMESTER	
Language I	Language I	Language II	Language II
English I	English I	English II	English II
Core I	Financial Accounting - I	Core II	Financial Accounting - II
Allied I	Banking Theory Law and Practice	Allied III	Programming in Java
Allied II	Programming in C&C++)	Allied IV	Business Statistics
V L O	Value Education (RI / MI)	Environmental Studies	Environmental Studies
III SEMESTER		IV SEMESTER	
Language III	Language III	Language IV	Language IV
English III	English III	English IV	English IV
Core III	Financial Accounting - III	Core V	Cost Accounting
Core IV	Business Management Practices	Elective I	Business Law/ Retail Management
Allied V	RDBMS Lab	Allied VI	Digital Marketing
SBEC I	Computers in Office	SBEC II	Programming in R
NMEC I	Accounting with Tally	NMEC II	Personal Finance
V SEMESTER		VI SEMESTER	
Core VI	Income Tax Law and Practice	Core XI	Business Mathematics
Core VII	HTML and Angular JS	Core XII	Management Accounting
Core VIII	Financial Services	Core XIII	Tally Prime
Core IX	Financial Management	Core XIV	E Commerce
Core X	Programming in Python	Core Project	Project Work
Elective II	Enterprise Resource Planning / Human Resource Management	Elective III	Entrepreneurial Development/ Indirect Taxes
SBEC III	Research Methodology		Extension Activities
		Gender Studies	Gender Studies

Programme: B.Com. - CA (2022 onwards)

Sem .	Part	Course	Course Title	Course Code	Hours / week	Credits	Marks		
							CI A	ES E	Total
I	I	Tamil I /*	nra;As;> ,yf;fpaturyW> ciueil>nkhopg;gapw;rpAk; gilg;ghf;fKk;	U18TM1L1	6	3	25	75	100
	II	English I	Language through Literature: Prose and Short Stories	U21EGNL1	6	3	40	60	100
	III	Core I	Financial Accounting - I	U18CC101	6	5	25	75	100
		Allied I	Banking Theory Law and Practice	U21CC1Y1	5	4	25	75	100
		Allied II	Programming in(C&C++)	U22CCPY2	5	4	40	60	100
	IV	Val. Edu.	Value Education (RI/MI)	U15VL1:1/ U15VL1:2	2	2	25	75	100
II	I	Tamil II /*	nra;As;> ,yf;fpaturyW>rpWfijj; jpul;L>nkhopg;gapw;rpkw;Wk; gilg;ghf;fKk;;	U18TM2L2	6	3	25	75	100
	II	English II	Language through Literature: Poetry and Shakespeare	U21EGNL2	6	3	40	60	100
	III	Core II	Financial Accounting - II	U18CC202	6	5	25	75	100
		Allied III	Programming in Java	U20CCPY3	5	4	40	60	100
		Allied IV	Business Statistics	U18CC2Y4	5	4	25	75	100
	IV	Env. Studies	Environmental Studies	U16EST21	2	2	25	75	100
III	I	Tamil III /*	fhg;gpak;;Guhzk;; rpw;wpyf;fpak;; ,yf;fpaturyW, ehty;; nkhopg;gapw;rp	U18TM3L3	6	3	25	75	100
	II	English III	Business Communication in English	U21EGCL3	6	3	40	60	100
	III	Core III	Financial Accounting - III	U21CC303	5	4	25	75	100
		Core IV	Business Management Practices	U22CC304	5	4	25	75	100
		Allied V	RDBMS Lab	U20CCPY5	4	3	40	60	100
	IV	SBEC I	Computers in Office	U22CCPS1	2	2	40	60	100
		NMEC I	Accounting with Tally	U21CCPE1	2	2	25	75	100
IV	I	Tamil IV /*	nra;As; - ehlfk;;> ,yf;fpaturyW> nkhopg;gapw;rp	U18TM4L4	5	3	25	75	100
	II	English IV	Language through Literature	U21EGNL4	5	3	40	60	100
	III	Core V	Cost Accounting	U18CC405	5	5	25	75	100
		Elective I	Business Law / Retail Management	U22CC4:1/ U22CC4:A	5	5	25	75	100
		Allied VI	Digital Marketing	U20CC4Y6	4	3	25	75	100
	IV	SBEC II	Programming in R	U18CCPS2	2	2	40	60	100
		NMEC II	Personal Finance	U22CC4E2	2	2	25	75	100
		Soft Skills	Life Skills	U16LFS41	2	1	--	--	100

V		Extension Activities	NSS, NCC, Rotaract, Leo club, etc ...	U16ETA41	--	I	--	--	--
Sem.	Part	Course	Course Title	Course Code	Hours/week	Credits	Marks		
							CIA	ESE	Total
V	III	Core VI	Income Tax Law and Practice	U22CC506	5	4	25	75	100
		Core VII	HTML and Angular JS	U22CCP07	4	4	25	75	100
		Core VIII	Financial Services	U22CC508	5	4	25	75	100
		Core IX	Financial Management	U22CC509	5	4	25	75	100
		Core X	Programming in Python	U22CCP10	5	3	40	60	100
		Elective II	Enterprise Resource Planning / Human Resource Management	U22CC5:2/ U22CC5:A	5	5	25	75	100
	IV	SBEC III	Research Methodology	U22CC5S3	2	2	25	75	100
VI	III	Core XI	Business Mathematics	U22CC611	5	4	25	75	100
		Core XII	Management Accounting	U22CC612	5	4	25	75	100
		Core XIII	Tally Prime	U22CCP13	5	4	40	60	100
		Core XIV	E Commerce	U20CC614	5	4	25	75	100
		Core Project	Project Work	U22CC6PJ	5	5	-	-	100
		Elective III	Entrepreneurial Development/ Indirect Taxes	U22CC6:3/ U22CC6:A	5	4	25	75	100
	V	Gender Studies	Gender Studies	U16GST61	--	1	--	--	100
TOTAL CREDITS						140			

SBEC : Skill Based Elective Courses
NMEC : Non- Major Elective Courses

Other Languages	Hindi	Sanskrit	French
Semester I	U14HD1L1	U14SK1L1	U14FR1L1
Semester II	U14HD2L2	U14SK2L2	U14FR2L2
Semester III	U14HD3L3	U14SK3L3	U14FR3L3
Semester IV	U14HD4L4	U14SK4L4	U14FR4L4

Part I : 4 Core Theory : 14 Allied : 6 NMEC : 2
Part II : 4 Elective : 3 Env. Studies: 1 SBEC: 3
Value Education: 1 Soft Skills: 1
Extension Activities: 1 Gender Studies: 1

Total: 40

NMEC offered by the Department: 1. Accounting with Tally U21CC3PE1
2. Personal Finance U22CC4E2

SEMESTER - I		
Core- I	FINANCIAL ACCOUNTING - I	Course Code: UI8CC101
Hours: 6		Credits: 5

Course Outcomes

On completion of the course the students will be able to:

SI.No	Course Outcomes	Level	Unit
1	Interpret the concepts of accounting principles and conventions.	K6	I
2	Assess the value and life of the depreciable asset.	K6	II
3	Interpret the business implications of Non-profit organizations for decision making process	K6	III
4	Evaluate the accounting treatment of the bill of exchange under different circumstances.	K6	IV
5	Compare the differences between cash book and pass book balances.	K6	IV
6	Calculate profit and loss under a single entry system.	K4	V

Unit I Introduction to Accounting

- 1.1 Basic concepts and conventions
- 1.2 Journal Entries including adjustments entries
- 1.3 Ledger
- 1.4 Trial balance
- 1.5 Preparation of Final Accounts
 - 1.5.1 Manufacturing accounts
 - 1.5.2 Trading accounts
 - 1.5.3 Profit and Loss account
 - 1.5.4 Balance sheet.

Unit II Depreciation

- 2.1 Concept of depreciation
- 2.2 Causes of depreciation
- 2.3 Factors affecting amount of depreciation
- 2.4 Methods of recording depreciation
 - 2.4.1 When provision for depreciation account is maintained
 - 2.4.2 When provision for depreciation account is not maintained
- 2.5 Methods of providing depreciation
 - 2.5.1 Straight Line Method
 - 2.5.2 Written Down Value Method

Unit III Final Accounts of Non Profit Organisations

- 3.1. Receipts and payment accounts
- 3.2 Income and Expenditure
- 3.3 Balance sheet
- 3.4 Preparation of Receipt and Payment account from Income and Expenditure account and Balance sheet
- 3.5 Preparation of opening and closing balance sheet from given Income and Expenditure account and Receipt and Payment account.

Unit IV Bill of Exchange (Excluding Accommodation Bills)

- 4.1 Methods of Handling Bills of Exchange
 - 4.1.1 Retained till Maturity
 - 4.1.2 Discounting of Bills
 - 4.1.3 Endorsement of Bills
 - 4.1.4 Sent for Collection
- 4.2 Recording Transaction in books of Different Parties
 - 4.2.1 Retiring a bill under Rebate
 - 4.2.2 Dishonor of a bill
 - 4.2.3 Renewal of a bill
 - 4.2.4 Insolvency of the drawee
- 4.3 Bank Reconciliation Statement
 - 4.3.1 From Cash book to Pass book.
 - 4.3.2 From Pass book to Cash book.
 - 4.3.3 Preparation of Adjusted cash book

Unit V Single Entry System

- 5.1 Difference between Single Entry and Double Entry System
 - 5.2 Ascertainment of Profit
 - 5.3 Methods of Preparation
 - 5.3.1 Statement of Affair Method
- 6

5.3.2 Conversion Method.

Theory 20% (Section A) , Problems 80% (Section B & C)

Text Book

1. Jain S. P. & Narang K. L. (2018). *Financial Accounting*. New Delhi: Kalyani Publishers.

Books for Reference

1. Tulsian P.C. (2016). *Financial Accounting*, New Delhi: Tata Mc-Graw Hill Education.
2. Arulanandam. M.A & Raman. K.S (2016). *Advanced Accountancy*. Mumbai: Himalaya Publishing House.
3. Gupta, R.L. & Radhaswamy, M., *Financial Accounting*, Sultan Chand Sons, New Delhi

Websites

- <http://www.scribd.com/doc/33853/Accounting-concepts> access on 25/11/2010
- <https://www.youtube.com/watch?v=cRjMDvzOdWg>
- <https://www.youtube.com/watch?v=U22HMUIByOw>
- <https://www.youtube.com/watch?v=oUa92akSdE4>
- <https://www.youtube.com/watch?v=fSPNzroqbjw>

SEMESTER I		
Allied - I	BANKING THEORY LAW AND PRACTICE	Course Code : U21CC1Y1
Hours: 5		Credits : 4

Course Outcomes

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

Sl. No	Course Outcomes	Level	Unit
1	Identify the conceptual and legal parameters including the judicial interpretation of banking law	K2	I
2	Describe the objectives and functions of Reserve Bank of India	K2	II
3	Analyze the relationship between a banker and a customer	K4	III
4	Differentiate the different types of Negotiable instruments and the process of endorsing an instrument.	K4	III
5	Develop conceptual understanding about E-banking /Mobile banking technologies.	K6	IV
6	Establish the skills required for practical banking operations in the modern day context.	K5	V

Unit I Banking

- 1.0. An overview of Origin and development of banks
- 1.1. Banking Regulations Act 1949- Definition of Banking and Licensing of Banks
- 1.2. Kinds of Banks
 - 1.2.1 Commercial banks
 - 1.2.2 Industrial or Investment banks
 - 1.2.3 Cooperative banks-
 - 1.2.4 Agricultural development banks
 - 1.2.5 EXIM bank
 - 1.2.6 Foreign banks or foreign exchange banks
- 1.3. Commercial Banks- Functions of Modern Commercial banks and Universal banking
- 1.4. Opening of Bank branches – Importance and Inspection
- 1.5. Non Banking Financial Companies (NBFCs)

Unit II Central bank

- 2.0. Reserve bank of India – Objectives- Departments- Functions
- 2.1. Monetary policy – Types of credit control measures
 - 2.1.1 Objectives of Credit Control-Quantitative Credit Control
 - 2.1.2 Bank Rate-Working-Open market operation-Effectiveness
 - 2.1.3 Cash Reserve Ratio-Variable Cash Reserve ratio (VCRR)
 - 2.1.4 Selective Credit control measures-Regulation of Consumer Credit
- 2.2. Management of Deposits - Types of deposits
- 2.3. Advances and Lending -principles of sound bank lending

Unit III Banker, Customer and Negotiable instruments

- 3.0. Relationship between banker and customer
- 3.1. Special types of bank customers
- 3.2. Negotiable instruments – Definition – Features
 - 3.2.1 Promissory note-Bill of exchange-Holder and Holder in due course
 - 3.2.2 Cheques- Crossing of cheque –Types of crossing –Dishonour of Cheques
 - 3.2.3 Endorsement –Types of Endorsements
- 3.3 Collection banker and paying banker
 - 3.3.1 Meaning of collecting banker-Capacity-Conversion-Statutory protection
 - 3.3.2 Meaning of paying banker- payment in due course
 - 3.3.3 Duties and responsibilities of paying banker in honouring cheques
 - 3.3.4 Dishonour and Consequences of wrongful dishonour by paying banker
 - 3.3.5 Statutory protection to paying banker

Unit IV Digital banking

- 4.1. Digital Banking
 - 4.1.1 Features
 - 4.1.2 Benefits
- 4.2. Internet Banking Services
 - 4.2.1 Benefits & Challenges
- 4.3. Mobile Banking
 - 4.3.1 Payment Gateways
 - 4.3.2 Features
 - 4.3.3 Drawbacks
- 4.4. Automated Teller Machine (ATM)
 - 4.4.1 Features
 - 4.4.2 Benefits
 - 4.4.3 Challenges

- 4.5. Cash deposit machine CDM
 - 4.5.1 Coin vending machine
 - 4.5.2 MICR Cheques
 - 4.5.3 Benefits
- 4.6 Card Technologies
 - 4.6.1 Biometric Cards
 - 4.6.2 Debit & Credit Cards
 - 4.6.3 Smart Cards
 - 4.6.4 Prepaid Instruments
 - 4.6.5 EMV Chip based cards
- 4.7 Core Banking Solutions (CBS)
 - 4.7.1 Benefits
 - 4.7.2 Features of Single Window Concept
- 4.8 Demat account
 - 4.8.1 Application Supported by Blocked Amount (ASBA)

Unit V Recent Trends & Legal Aspects of Banking

- 5.1 Electronic Fund Transfer
 - 5.1.1 Immediate Payment Service (IMPS)
 - 5.1.2 National Electronic Fund Transfer (NEFT)
 - 5.1.3 Real Time Gross Settlement (RTGS)
 - 5.1.4 National Automated Clearing House (NACH) Electronic Clearing Services (ECS)
 - 5.1.5 Society for Worldwide Inter Bank Financial Tele-Communication (SWIFT)
 - 5.1.6 Unified Payment Interface (UPI) Aadhar Enabled Payment System (AePS)
 - 5.1.7 E-Money
 - 5.1.8 E-Cheques
 - 5.1.9 Digital Wallets
- 5.2 Virtual Banking
 - 5.2.1 Virtual Currency
 - 5.2.2 Crypto Currency
 - 5.2.3 Outsourcing of banking Services
- 5.3 Customer Grievance Redressal and Ombudsman
- 5.4 E-KYC
- 5.4 Overview of the legislations affecting banking
 - 5.4.1 RBI Act
 - 5.4.2 Prevention of Money Laundering Act, 2002
 - 5.4.3 SEBI Bankers Book Evidence Act

- 5.4.4 SARFAESI Act
- 5.4.5 Information Technology Act

Textbook

1. K. P.M Sundharam& P.N. Varshney, Banking Theory Law And Practice, Sultan Chand & Sons, 2010

Reference Textbook

1. Popli G.S & Anuradha Jain, Principles and Systems of Banking, Illustrated Edition, PHI Learning Pvt Ltd. 2016.
2. Mishra Sukhvinder, Banking Law and Practice, S. Chand Publishers, 2012.
3. Shekhar K.C. & Shekhar Lekshmy, Banking Theory and Practice, 21st Edition, Vikas Publishing House.

Web References

1. <https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pdf>
2. <https://blog.ipleaders.in/banking-law-india/>

SEMESTER - I		
Allied II	PROGRAMMING IN (C& C++)	Course Code :U22CCPY2
Hours : 5		Credits : 4

Sl.No.	Course Outcomes	Level	Unit
1.	Develop simple programs in C with datatypes and variables	K ₂	I
2.	Understand the principles of statements, functions, and arrays	K ₁	II
3.	Illustrate the concepts of pointers, strings, and file operations	K ₄	II
4.	Outline the basic concepts of object-oriented programming	K ₂	III
5.	Create programs in C++ with functions, classes, and inheritance.	K ₃	IV
6	Read user data through C++ programs, using pointers and files	K ₅	V

Unit- I Introduction to the C Language

- 1.1 Introduction
- 1.2 Operators
- 1.3 Datatypes
- 1.4 Variables
- 1.5 Statements
- 1.6 Functions
- 1.7 Arrays

Unit- II

- 2.1 Definition
- 2.2 Array of pointers
- 2.3 Pointers to functions
- 2.4 String manipulation functions
- 2.5 File streams
- 2.6 Opening and closing files

Unit- III Basic Concepts of Object-Oriented Programming

- 3.1. Abstraction, encapsulation, inheritance, and polymorphism.
- 3.2 Difference between C and C++
- 3.3 Tokens
- 3.4 Identifiers
- 3.5 Constants and variables
- 3.6 Datatypes
- 3.7 Operators
- 3.8 Control Structures
- 3.9 Control statements
- 3.10 Looping and iteration

Unit – IV Function

- 4.1 Declaration
- 4.2 Inline function
- 4.3 Friend function
- 4.4 Function overloading

Classes and Objects

- 4.5 Class declaration
- 4.6 Objects
- 4.7 Constructors and destructors

Unit – V Pointers

- 5.1 Pointers to objects
- 5.2 Pointers to derived classes
- 5.3 Virtual functions

Classes for File Stream Operations

- 5.4 File modes
- 5.5 File pointers
- 5.6 Input-output

Text Books

- 1. E. Balagurusamy, "Programming in ANSI C", 8 th edition, Tata McGraw Hill, 2019.
- 2. E. Balagurusamy, "Object-oriented programming with C++", 8 th edition, McGraw-Hill Education, 2020.

References

1. Kamthane Ashok, 'Programming in C', 3rd Edition, Pearson Education India, 2015.
2. Herbert Schildt, "C++: The Complete Reference", 4th Edition, McGraw-Hill Education, 2017.

SEMESTER II			
Core- II	FINANCIAL ACCOUNTING II	Course Code	:
Hours : 6		U18CC202	Credits

Course Outcomes

On completion of the course the students will be able to

Sl.No	Course Outcomes	Level	Unit
1	Interpret the fundamental concepts of consignment and its accounting treatment	K6	I
2	Analyse the techniques to record the transactions under various methods of joint venture.	K4	II
3	Evaluate the financial position of the branch using various methods of accounting.	K6	III
4.	Interpret the hire purchase entries both in the books of hire purchaser and the hire vendor	K6	IV
5	Evaluate hire purchase statement using various methods of accounting	K6	IV
6	Assess the business results by preparing department trading and profit & loss accounts.	K6	V

Unit I Consignment

- 1.1 Concept of Consignment
- 1.2 Ordinary Commission and Delcredere Commission
- 1.3 Valuation of unsold stock in the hands of consignee
- 1.4 Preparation of account sales
- 1.5 Treatment of abnormal loss
- 1.6 Treatment of normal loss
- 1.7 Accounting treatment in the books of consignor
- 1.8 Accounting treatment in the books of consignee.

Unit II Joint Venture

- 2.1 Concept of joint venture
- 2.2 Difference between consignment and Joint venture
- 2.3 Methods of recording Joint Venture transactions
 - 2.3.1 Recording the transactions in a separate set of books
 - 2.3.2 Recording the transactions in the books of only one co-venturer
 - 2.3.3 Recording the transaction in the books of all the co-venturers.

Unit III Branch Accounts

- 3.1 Types of Branch Accounts
 - 3.1.1 Dependent branch
 - 3.1.1.1 Debtors Method
 - 3.1.1.2 Stock and Debtors Method
 - 3.1.1.3 Final accounts Method
 - 3.1.1.4 Wholesale branch Method
 - 3.1.2 Independent branch.
 - 3.1.2.1 Separate Final Accounts Methods

Unit IV Hire Purchase

- 4.1 Recording in the books hire vendor & hire purchaser (including Default and Repossession).
- 4.2 Methods of Recording
 - 4.2.1 Full cash price Method
 - 4.2.2 Actual price Method
 - 4.2.3 Interest suspense Method
 - 4.2.4 Debtors Method
 - 4.2.5 Stock & Debtors Method

Unit V Departmental Accounts

- 5.1 Treatment and Apportionment of Joint expenses
- 5.2 Treatment of Inter departmental transfers
- 5.3 Preparation of Departmental Trading and Profit and Loss Account
- 5.4 General Profit and Loss Account

Text

- 1. T.S. Reddy & Dr. A. Murthy - Financial Accounting (Volume 1), Second Revised Edition, Reprint 2016 –Margam publication

Reference

- 1. Gupta R.L., Radhaswamy M. - Advanced Accountancy, Volume I, 2018, 2005 Sultan & Sons, New Delhi
- 2. R.L. Gupta & V.K. Gupta-Principles and practice of Accountancy, Eleventh edition-2005 Sultan & Sons, New Delhi
- 3. N Vinayagam& B. Charumathi - Financial Accounting, Second revised edition-2008 S. Chand & Company Ltd, New Delhi
- 4. R S N Pillai, S Uma Devi & Bagavathi - Fundamental of Advanced Accounting Vol-I, 5/e 2008 S. Chand & Company Ltd, New Delhi

Websites

1. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf
2. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper2-Revised.pdf

Theory 20% (Section A), Problems 80% (Section B &C)

SEMESTER II		
Allied III	PROGRAMMING IN JAVA	Course Code : U20CCPY3
Hours : 5		Credits : 4

Course Outcomes

After the completion of this course the students will be able to

Sl.No.	Course Outcomes	Level	Unit
1	Develop simple programs in Java by applying object-oriented concepts.	K ₅	I
2	Demonstrate the concept of package, interface and multithreading.	K ₃	II
3	Develop a Java program to implement multithreading concepts.	K ₅	III
4	Develop a Java program to explain the applications of key event	K ₅	IV
5	Apply event handling on AWT and Swing components.	K ₃	V
6	Assess user data through Java programs, using menus and frames.	K ₆	V

Unit I Introduction to Java

- 1.0 Features of Java
- 1.1 Object Oriented Concepts
- 1.2 Data Types
- 1.3 Variables
- 1.4 Arrays
- 1.5 Operators
- 1.6 Control Statements
- 1.7 Input and output in Java

Unit II Classes and Objects

- 2.0 Definition
- 2.1 Constructor and Destructor
- 2.2 Overloading and Overriding methods
- 2.3 Access Control
- 2.4 Types of Classes
- 2.5 Static and fixed methods
- 2.6 Inheritance

- 2.7 Auto boxing and Auto Unboxing
- 2.8 Recursion

Unit III Packages

- 3.0 Introduction to Java API packages
- 3.1 Access Protection
- 3.2 Importing Packages
- 3.3 Interfaces
- 3.4 Multithreading
- 3.5 Exception Handling
- 3.6 Applets

Unit IV GUI components

- 4.0 Common GUI Event types
- 4.1 Listener Interfaces
- 4.2 Event Handling
- 4.3 Adapter Classes

Unit V Layout Managers

- 5.0 Definition
- 5.1 Types
- 5.2 Graphics
 - 5.2.1 Java 2D
 - 5.2.2 Graphics contexts
 - 5.2.3 Formatting Controls
 - 5.2.4 Drawing Shapes
- 5.4 JSlider
- 5.5 Using menus with Frames.

Text

C.Muthu -Programming in Java – Tata Mcgraw Hill

Reference

Deitel&Deitel - Java How to Program - Prentice Hall

Websites

https://www.tutorialspoint.com/java/java_basic_syntax.html

<https://www.guru99.com/java-tutorial.html>

(Practicals)

SEMESTER II		
Allied – IV	BUSINESS STATISTICS	Course Code : U18CC2Y4
Hours : 5		Credits: 4

Course Outcomes

On completion of this course the students will be able to:

Sl.No	Course Outcomes	Level	Unit
1	Interpret the key terminology, concepts, tools and techniques used in Business Statistics.	K6	I
2	Calculate and interpret measures of central tendency and dispersion for quantitative variables.	K4	II
3	Evaluate and interpret the correlation between two variables.	K6	III
4.	Assess regression for a set of data.	K6	III
5	Appraise the changes in variables using Index numbers.	K6	IV
6	Calculate test statistics for testing hypothesis of population mean.	K4	V

Unit I Introduction to the study of Statistics

- I.1. Statistics
 - I.1.1. Meaning
 - I.1.2. Definition
 - I.1.3. Functions
 - I.1.4. Scope
 - I.1.5. Merits and Demerits
- I.2. Sampling
 - I.2.1. Meaning
 - I.2.2. Definition
 - I.2.3. Methods of sampling
- I.3. Collection of data
- I.4. Tabulation of data
- I.5. Representation of data
 - I.5.1. Diagrammatic Representation
 - I.5.2. Graphic representation

Unit II Measures of central Tendency

- 2.1. Mathematical averages
 - 2.1.1. Arithmetic Mean
 - 2.1.1.1. Direct method
 - 2.1.1.2. Short-cut method
 - 2.1.1.3. Step Deviation method
 - 2.1.2. Geometric Mean
 - 2.1.3. Harmonic Mean
 - 2.1.4. Corrected Mean
 - 2.1.5. Combined Mean
- 2.2. Positional averages
 - 2.2.1. Median
 - 2.2.2. Quartiles
 - 2.2.3. Deciles
 - 2.2.4. Percentiles
- 2.3. Mode

Unit III Measures of Dispersion

- 3.1. Range
- 3.2. Quartile Deviation
- 3.3. Mean Deviation
- 3.4. Standard Deviation
 - 3.4.1. Actual Mean method
 - 3.4.2. Assumed Mean Method
 - 3.4.3. Combined Standard Deviation
 - 3.4.4. Corrected Standard Deviation
- 3.5. Coefficient of variation
- 3.6. Comparison of Measures of dispersion
- 3.7. Lorenz Curve

Unit IV Correlation and Regression

- 4.1. Correlation
 - 4.1.1. Definition
 - 4.1.2. Karl Pearson's Correlation
 - 4.1.3. Spearman Rank Correlation
 - 4.1.4. Concurrent Deviation
- 4.2. Regression
 - 4.2.1. Definition
 - 4.2.2. Regression Equation

- 4.2.3. Linear Regression
- 4.2.4. Difference between Regression and Correlation

Unit V Analysis of Time series and Index numbers

- 5.1. Elements of Time Series
 - 5.1.1. Secular Trend
 - 5.1.1.1. Graphic Method
 - 5.1.1.2. Method of Semi-Averages
 - 5.1.1.3. Method of Moving Averages
 - 5.1.1.4. Method of Least Squares
 - 5.1.2. Seasonal Fluctuations
 - 5.1.2.1. Method of Simple Averages
 - 5.1.2.2. Method of Moving Averages
 - 5.1.2.3. Ratio to trend Method
 - 5.1.2.4. Method of link Relatives
 - 5.1.3. Cyclical Fluctuation
 - 5.1.4. Random Fluctuation
- 5.2. Index Numbers
 - 5.2.1. Definition
 - 5.2.2. Simple Index number
 - 5.2.3. Weighted Index Number
 - 5.2.3.1. Laspeyre's formula
 - 5.2.3.2. Paache's formula
 - 5.2.3.3. Fisher's formula
 - 5.2.3.4. Marshal Edge-worth
 - 5.2.3.5. Bowley's formula
 - 5.2.3.6. Kelly's formula
 - 5.2.4. Mathematical tests of consistency
 - 5.2.4.1. Time reversal test
 - 5.2.4.2. Factor reversal test
 - 5.2.5. Fixed Index Number
 - 5.2.6. Chain Index Number
 - 5.2.7. Cost of Living Index

Text

- 1. R.S.N. Pillai and Bagavathy, Statistics-Theory & Problems, S. Chand & Sons, New Delhi, 7th Revised Edition, 2008

References

1. David M. McEnvoy, A Guide to Business Statistics, Wiley Publishers, 1st Edition, 2018
2. Sharma J.K., Business Statistics: Problems & Solutions, Vikas Publishing House Pvt Ltd, 2014.
3. Beri, Business Statistics: A Book of Cases and Materials, Tata McGraw-Hill Education, 3rd Edition, 2010.

Websites

1. <http://www.brint.com><http://www.blackwellpublishing.com/essentialmedstats/004.pdf>
2. <http://www.asq.org>
3. <http://stats.bls.gov>

Theory – 20% (Section – A), Problems – 80% (Section – B & C)

SEMESTER III		
Core- III	FINANCIAL ACCOUNTING - III	Course Code : U21CC303
Hours : 5		Credits: 4

Course Outcomes

On completion of the course the students will be able to

S.No	Course Outcomes	Level	Unit
1	Interpret the essential characteristics of Partnership	K6	I
2	Assess partnership final accounts and list out the adjustments made	K6	I
3	Evaluate financial accounts for partnership firms in different situations of admission, retirement and death of the partners	K6	II
4	Appraise financial statements for partnership firm on dissolution of the firms and insolvency of partners.	K6	III
5	Analyze the accounting treatment in the books of Lessee and Lessor.	K4	IV
6	Assess insurance claim for Loss of Stock Policy and for Loss of Profits Policy	K6	V

Unit I Partnership accounts

- 1.1 Essential characteristics of partnership
- 1.2 Preparation of Final accounts With adjustments
- 1.3 Fixed and Fluctuating capital Methods
- 1.4 Method of Calculating of Goodwill.
 - 1.4.1 Average Profit Method
 - 1.4.2 Super Profit Method
 - 1.4.3 Capitalisation Method

Unit II Partnership Admission, Retirement and Death.

- 2.1 Treatment for Partnership Admission
- 2.2 Treatment for Partnership Retirement
- 2.3 Treatment for Death of a partner
- 2.4 Treatment of Joint life policy for Retirement and Death of a Partner

Unit III Amalgamation, Dissolution of firms and Insolvency of Partners

- 3.1 Amalgamation of partnership firm
- 3.2 Dissolution of partnership firms

- 3.3 Insolvency of partners
 - 3.3.1 Insolvency of only one partners
 - 3.3.2 Insolvency of all partners
- 3.4 Sale of a firm to a company
- 3.5 Gradual realisation of assets or Piecemeal distribution.
 - 3.5.1 Maximum Loss Method
 - 3.5.2 Surplus Capital Method

Unit IV Royalty

- 4.1 Concept of Royalty
- 4.2 Treatment for Lease
 - 4.2.1 Recording in the books of lessor
 - 4.2.2 Recording in the books lessee.
- 4.3 Treatment for Sublease
 - 4.3.1 Recording in the books of lessor
 - 4.3.2 Recording in the books lessee.
 - 4.3.3 Recording in the books Sublessee

Unit V Insurance claims

- 5.1 Computation of Claim to be lodged Including Average Clause
 - 5.1.1 For Loss of Stock Policy
 - 5.1.2 For Loss of Profits Policy

Text Books

1. Jain.S.P and Narang.K.L : Advanced Accountancy, edition 2018, Kalyani Publications, Ludhiana.

Reference Books

1. M.C. Shukla, T.S. Grewal. S.C. Gupta Advanced Accounts 19th edition 2016. S. Chand & Co., Ltd., New Delhi.
2. R.S.N. Pillai, Bagawathi& S. Uma - Advanced Accounting (Financial Accounting) edition 2017. S .Chand& Co. Ltd., New Delhi.
3. R.L. Gupta & V.K. Gupta, Financial Accounting, edition 2017, Sultan Chand & Sons, New Delhi.
4. M.Vinayagam and v. charumathi -financial accounting, revised edition-2018, S.Chand and Co. Ltd., New Delhi.

Online Resources

1. <https://www.icaai.org/resource/38643bos28176cp3.pdf>
2. <https://resource.cdn.icaai.org/38645bos28176cp5.pdf>
3. <https://resource.cdn.icaai.org/38644bos28176cp4.pdf>

4. <https://www.cakart.in/blog/icwai-cma-important-notes-royalty-accounts/>

Text

T.S.Reddy and A.Murthy-Financial Accounting –Margam publications, Chennai

Reference

R.L.Gupta and V.K.Gupta-Principles and Practice of Accountancy, Eleventh edition-2005, Sultan Chand & Sons, New Delhi

N Vinayagam and B. Charumathi - Financial Accounting, Second revised edition-2008, S.Chand & Company Ltd, New Delhi

SEMESTER III		
Core- IV	BUSINESS MANAGEMENT PRACTICES	Course Code : U22CC304
Hours :5		Credits: 4

Course Outcomes

On completion of the course learners will be able to

Sl.No	Course Outcomes	Level	Unit
1	Describe the work of major contributors in the field of management	K ₂	I
2	Explain manager's alignment of planning process and decision-making techniques with the objectives of management.	K ₂	I
3	Classify the types of organizations and identify the advantages and disadvantages of each type of organization	K ₂	II
4	Establish the standards required to select and recruit employees in organizations	K ₅	III
5	Evaluate the importance of directing to accomplish organizational goals	K ₅	IV
6	Develop conceptual understanding about recent developments in the field of Business Management.	K ₅	V

Unit I Introduction to Management and Planning in management

- I.1 Management
- I.2 Meaning, Definition of Management
- I.3 Features of management
- I.4 Contribution of F.W.Taylor, Henri Fayol, Elton Mayo and Peter Drucker
- I.5 Hawthorne Experiments
- I.6 Functions of Management
- I.7 Planning
 - I.7.1 Meaning
 - I.7.2 Steps
 - I.7.3 Types of Planning
 - I.7.4 Planning Process
- I.8 Decision Making
 - I.8.1 Techniques
 - I.8.2 Steps
- I.9 MBO
 - I.9.1 Definition
 - I.9.2 Features

- 1.9.3 Steps in MBO
- 1.9.4 Merits
- 1.10 Roles of a manager – Mintzberg’s

Unit II Organising

- 2.1 Meaning
- 2.2 Nature and Importance of Organisation
- 2.3 Organisation Theory
- 2.4 Types of Organisation
- 2.5 Delegation
 - 2.5.1 Definition
 - 2.5.2 Process of Delegation
 - 2.5.3 Types of Delegation
 - 2.5.4 Barriers to Delegation

Unit III Staffing - HRM

- 3.1 Meaning
- 3.2 Objectives, Policies and Procedures
- 3.3 Functions of HRM
 - 3.3.1 Recruitment
 - 3.3.1.1 Definition
 - 3.3.1.2 Sources of Recruitment .
 - 3.3.2 Selection
 - 3.3.2.1 Definition
 - 3.3.2.2 Process of Selection
 - 3.3.3 Recruitment Vs Selection
 - 3.3.4 Training
 - 3.3.4.1 Definition
 - 3.3.4.2 Steps in Training
 - 3.3.4.3 Methods of Training.
- 3.4 Performance Appraisal
 - 3.4.1 Definition,
 - 3.4.2 Objectives of performance Appraisal
 - 3.4.3 Methods of Performance Appraisal
 - 3.4.4 Job Analysis- Definition
 - 3.4.5 Techniques of Job Analysis
 - 3.4.6 Job Description and Job Specification – Concept
 - 3.4.7 Job Evaluation – Objectives
 - 3.4.8 Methods of Job evaluation

Unit IV Directing

- 4.1 Motivation
 - 4.1.1 Definition and Types of Motivation
 - 4.1.2 Theories of Motivation
 - 4.1.2.1 Maslow's theory of Hierarch of needs
 - 4.1.2.2 Douglas McGregor's theory
 - 4.1.2.3 Herzberg's Theory
- 4.2 Leadership
 - 4.2.1 Leadership Styles
 - 4.2.2 Qualities of leadership
 - 4.2.3 Functions of a Leader
- 4.3 Communication
 - 4.3.1 Meaning and importance of communication
 - 4.3.2 Elements of communication Process
 - 4.3.3 Types of communication
 - 4.3.4 Problems or Barriers in communication

UNIT V Co-ordination control and Recent Trends in management

- 5.1 Coordination
 - 5.1.1 Meaning
 - 5.1.2 Determinants of coordination needs
 - 5.1.3 Coordination mechanism
 - 5.1.4 Techniques of Coordination
- 5.2 Control
 - 5.2.1 Meaning and Nature of control
 - 5.2.2 Characteristics of an Ideal Control System
 - 5.2.3 Control Devices
 - 5.2.3.1 Traditional devices
 - 5.2.3.2 Modern devices
- 5.3 Recent trends in Business Management
 - 5.3.1 Introduction- Virtual organization and Global organization
 - 5.3.2 Finance
 - 5.3.2.1 Block chain
 - 5.3.2.2 Data Analytics
 - 5.3.3 Human Resource Management
 - 5.3.3.1 HR Analytics
 - 5.3.3.2 Gig economy

- 5.3.4 Marketing
 - 5.3.4.1 Big Data in Marketing Analytics
 - 5.3.4.2 Search engine optimization
 - 5.3.4.3 CRM
- 5.3.5 Production Management
 - 5.3.5.1 TQM
 - 5.3.5.2 Lean management
 - 5.3.5.3 Six Sigma

Text Book

T1: S.A. Sherlekar - Modern Business Organization and Management, Himalaya Publishing House Pvt. Ltd. – India (2014)

Books for Reference

- R1:** Drucker Peter F, (2006), Management Challenges for the 21st Century; Butterworth Heinemann, Oxford
- R2:** Weihrich and Koontz, et al, (2006), Essentials of Management, TataMcGraw Hill, New Delhi.
- R3:** Tapash Ranjan Saha (2009). Business Organization, Tata McGraw-Hill, New Delhi.

SEMESTER III		
Allied V	RELATIONAL DATABASE MANAGEMENT SYSTEMS LAB	Course Code : U20CCPY5
Hours: 4		Credits : 3

Course Outcomes

On completion of the course the students will be able to

S.No.	Course Outcomes	Level	Unit
1	Develop the conceptual knowledge in database and tables in Oracle	K5	1
2	Choose and develop SQL Queries to perform insert operation in table	K6	2
3	Apply all set operations in table	K3	3
4	Develop SQL queries to perform alter and update operations in table	K5	4
5	Choose to develop SQL Queries using Logical and relational operators	K6	5
6	Apply aggregate functions in table	K3	5

Unit I Introduction to DBMS

- 1.0 Definition
- 1.1 Application and advantages of DBMS
- 1.2 Schemas
- 1.3 Architecture
- 1.4 DBMS languages
- 1.5 Data Dictionary
- 1.6 Database Users
- 1.7 Data Administrators

Unit II RDBMS

- 2.0 Definition
- 2.1 Entity Relationship Model
- 2.2 Attributes and its types
- 2.3 E-R Diagram
- 2.4 Keys

Unit III Relational Algebra

- 3.0 Selection
- 3.1 Projection
- 3.2 Union
- 3.3 Intersection
- 3.4 Joins

Unit IV Data Manipulation

- 4.0 Introduction to SQL
- 4.1 DDL, statements
- 4.2 DML, statements
- 4.3 Creating Tables
- 4.4 Adding Constraints
- 4.5 Insert records and Delete records in Table

Unit V Data Selection

- 5.1 Select statement using relational operators
- 5.2 Select statement using Logical operators
- 5.3 Select statement using LIKE, NOT, IN operators
- 5.4 Select statement using Aggregate functions
- 5.5 Select statement using sorting and Grouping

Text

- 1. Elmasri & Navathe, Fundamentals of Database systems, Addison & Weisely, New Delhi.

References

- 1. H. F. Korth & A. Silberschatz, Database Concepts, Tata McGraw Hill, New Delhi
- 2. C. J. Date, Database Systems, Prentice Hall of India, New Delhi.
- 3. Ivan Bayross, SQL, PL/SQL, The programming language of Oracle

(Practicals)

SEMESTER III		
SBEC – I	COMPUTERS IN OFFICE	Course Code : U22CCPS1
Hours : 2		Credits: 2

Course Outcomes

On completion of this course the learners will be able to

Sl.No.	Course Outcomes	Level	Unit
1	Identify the importance of office automation both in education and in career	K2	I
2	Develop skills to perform documentation in Microsoft Word	K5	II
3	Choose menus and perform operations related to MS Word	K6	II
4	Construct formulas using MS-Excel menus to perform statistical, mathematical and financial functions	K5	III
5	Choose and Create slide presentations with text, graphics and animation effects	K6	IV
6	Experiment with Entering and Editing Data - Finding, Sorting and Displaying data from databases.	K4	V

Unit I Introduction to Office automation

- 1.1 Meaning and Information
- 1.2 Nature of Office work
- 1.3 Functions of an Office
- 1.4 Office Communications
- 1.5 Services of an Office
- 1.6 Need for office automation
- 1.7 Summary of Office Automation.

Unit II MS WORD

- 2.1 MS-WORD – file creation
- 2.2 Text Manipulations
- 2.3 Usage of Numbering, Bullets
- 2.4 Tools and Headers. Usage of Spell Check and Find and Replace
- 2.5 Text Formatting
- 2.6 Picture Insertion and Alignment
- 2.7 Creation of Documents Using Templates
- 2.8 Creation of Templates-Mail Merge Concept

- 2.9 Copying Text and Picture From Excel
- 2.10 Creation of Tables, Formatting Tables
- 2.11 Splitting the Screen-Opening Multiple Document
- 2.12 Inserting Symbols in Documents

Unit III MS-EXCEL

- 3.1 Creation of Worksheet and Entering Information-
- 3.2 Aligning , Editing Data in Cell
- 3.3 Excel Function (Date , Time, Statistical, Mathematical, Financial Functions)
- 3.4 Changing of Column Width and Row Height (Column and Range of Column)
- 3.5 Moving, copying, Inserting and Deleting Rows and Columns
- 3.6 Formatting Numbers and Other Numeric Formats
- 3.7 Drawing Borders around Cells
- 3.8 Creation of Charts raising Moving
- 3.9 Changing Chart Type
- 3.10 Controlling the Appearance of a Chart

Unit IV MS - POWER POINT

- 4.1 Working with Slides
- 4.2 Creating, saving, closing presentation
- 4.3 Adding Headers and footers -Changing slide layout
- 4.4 Working fonts and bullets- Inserting
- 4.5 Clipart - Working with Clipart
- 4.6 Applying Transition and animation effects
- 4.7 Run and Slide Show

Unit V MS Access

- 5.1 Introduction to Access
- 5.2 Creating a Simple Database and Tables
- 5.3 Entering and Editing Data – Finding, Sorting and Displaying Data.

Text

Taxali, R.K- PC Software for WINDOWS Made Simple- Tata McGraw Hill

Reference

Sanjay Saxena - A First Course in Computers- Vikas Publications

Websites

<https://www.hitechnectar.com>

<https://docs.microsoft.com>

<https://www.microsoft.com>

(Practicals)

SEMESTER – III		
NMEC : I	ACCOUNTING WITH TALLY	Course Code:U21CC3PE1
Hours : 2		Credits : 2

Course Objective

This Course is designed to impart knowledge regarding concepts of accounting along with basics of Tally.

Unit I : Introduction to Accountancy

- 1.1 Meaning of accountancy
- 1.2 Golden rules of accountancy
- 1.3 Types of accounts
- 1.4 Journal entries
- 1.5 Ledger entries

Unit II : Final Accounts

- 2.1 Subsidiary books
- 2.2 Types of Cash book
- 2.3 Trial Balance
- 2.4 Trading and Profit and Loss accounts
- 2.5 Balance Sheet

Unit III : Introduction to Tally

- 3.1 Introduction to Tally
- 3.2 Versions of Tally
- 3.3 Company Creation, alteration and deletion
- 3.4 Group Creation, alteration and deletion
- 3.5 Ledger Creation, alteration and deletion

Unit IV : Voucher Creation

- 4.1 Introduction to Voucher
- 4.2 Receipt and Payment Voucher
- 4.3 Contra Voucher
- 4.4 Journal Voucher
- 4.5 Purchase and Sales Voucher
- 4.6 Debit and Credit notes

Unit V : Report

- 5.1 Final Accounts
- 5.2 Day Book
- 5.3 Backup and Restore
- 5.4 Split Company
- 5.5 Group Company

Text Book

Tally Solution Material

Reference

Genises Tally Academy Material

SEMESTER IV		
Core- V	COST ACCOUNTING	Course Code : U18CC405
Hours: 5		Credits : 5

Course Outcomes

At the end of this course, the students will be able to

Sl.No	Course Outcomes	Level	Unit
1	Analyze the concepts relevant to cost accounting	K ₄	I
2	Calculate Material Cost like EOQ, Stores ledger and Stock level FIFO, LIFO, HIFO	K ₄	I
3	Appraise labour cost by using the various mechanisms	K ₄	II
4	Calculate costs under different methods of overheads	K ₄	III
5	Evaluate the methods of costing related to job, batch and contract	K ₆	IV
6	Assess operating and process costs related to transport and manufacturing industries	K ₆	V

Unit I Introduction to Cost Accounting and Material Control

- I.1 Cost Accounting
 - I.1.1 Definition of Cost, costing, cost Accounting and cost Accountancy
 - I.1.2 Scope of Cost Accounting
 - I.1.3 Merit and Demerit
 - I.1.4 Classification of cost
 - I.1.5 Elements of cost
 - I.1.6 Cost centre
 - I.1.7 Cost unit
 - I.1.8 Cost control
 - I.1.9 Cost reduction
- I.2 Material Control
 - I.2.1 Introduction
 - I.2.2 Meaning of material control
 - I.2.3 Objectives of material control
 - I.2.4 Essentials of material control
 - I.2.5 Purchase control
 - I.2.6 Store keeping and stock control and inventory control
 - I.2.7 Levels of stock and Economic Ordering Quantity
 - I.2.8 ABC Analysis
- I.3 Pricing of material issues

- 1.3.1 LIFO (Last in First out)
- 1.3.2 FIFO (First in First Out)
- 1.3.3 Simple Average Method
- 1.3.4 Weighted Average Method

Unit II Computation and Control of Labour Cost

- 2.1 Labour cost
 - 2.1.1 Introduction
 - 2.1.2 Types of Labour
- 2.2 Labour turnover
- 2.3 Methods and measurement of Labour turnover
 - 2.3.1 Separation method
 - 2.3.2 Replacement method
 - 2.3.3 Flux method
- 2.4 Idle time and Overtime
- 2.5 Methods of remuneration
 - 2.5.1 Time rate system
 - 2.5.2 Piece rate system
 - 2.5.3 Straight piece rate system
 - 2.5.4 Taylors differential piece rate system
 - 2.5.5 Merrick's Multiple or differential piece rate system
 - 2.5.6 Gantt's task and bonus plan
- 2.6 Premium Bonus plans
 - 2.6.1 Halsey premium plan
 - 2.6.2 Halsey-weir scheme
 - 2.6.3 Rowan plan
 - 2.6.4 Barth's variable sharing plan
 - 2.6.5 Emerson's Efficiency plan
 - 2.6.6 Bedeaux's point premium system

Unit III Overheads

- 3.1. Meaning and Definition of overheads
- 3.2. Importance of Overhead cost
- 3.3. Allocation of Overheads
- 3.4. Apportionment
 - 3.4.1 Primary distribution
 - 3.4.2 Secondary distribution
 - 3.4.2.1 Repeated Distribution method
 - 3.4.2.2 Simultaneous equation method

- 3.5 Absorption of overheads
 - 3.5.1 Overhead Rate
 - 3.5.2 Types of overhead rate
- 3.6 Methods of absorption of overhead
 - 3.6.1 Direct material cost method
 - 3.6.2 Direct Labour cost method
 - 3.6.3 Prime cost percentage method
 - 3.6.4 Direct Labour hour method
 - 3.6.5 Machine hour rate method
 - 3.6.6 Computation of machine hour rate
- 3.7 Under and over absorption of overheads.

Unit IV Cost sheet, Tenders and quotations & Methods of costing (Job, Batch and Contract)

- 4.1 Cost sheet
 - 4.1.1 Treatment of stock or incentives
 - 4.1.2 Tender and quotations
 - 4.1.3 Reconciliation of cost and financial accounts
- 4.2 Job costing
 - 4.2.1 Definition of job costing
 - 4.2.2 Job costing procedures
 - 4.2.3 Forms used in job costing
- 4.3 Batch Costing
 - 4.3.1 Definition of Batch costing
 - 4.3.2 Determination of Economic Batch Quantity
- 4.4 Contract costing
 - 4.4.1 Introduction
 - 4.4.2 Characteristic Features of contracts and contract costing
 - 4.4.3 Recording of Costs of a Contract
 - 4.4.4 Recording of Value and Profit on Contracts
 - 4.4.5 Profit or Loss on Contracts
 - 4.4.6 Escalation clause
 - 4.4.7 Cost plus Contracts.

Unit V Methods of costing (operating Costing and process Costing)

- 5.1 Operating and operation costing
 - 5.1.1 Meaning and definition
 - 5.1.2 Operation and service costing
 - 5.1.3 Transport Costing
 - 5.1.4 Costing Procedures in Transport of Costs
 - 5.1.5 Presentation of Costs

- 5.1.6 Computation of Cost Unit in Road Transport Business
- 5.1.7 Importance of Running Kilometers
- 5.1.8 Types of problems
- 5.2 Process Costing
 - 5.2.1 Meaning of Process Costing
 - 5.2.2 Costing procedures
 - 5.2.3 Important aspects of Process Costing – (Normal loss, Abnormal loss and gain)
 - 5.2.4 Work in progress (excluding equivalent production concepts)

Text

R.S.N.Pillai V. Bagavathi 5th Edition Cost Accounting, S. Chand Publications, New Delhi.

References

Dr. R. Ramachandran Dr. R. Srinivasan (2016) Cost Accounting, Sriram Publications, Trichy.

M.C. Shukla, T.S. Grewal and Dr. M.P. Gupta, Cost Accounting Texts and Problems Latest Edition, S. Chand Publications, New Delhi.

Jain S.P & Narang K. L., (Reprint 2015). Cost Accounting, Kalyani Publications: New Delhi.

Workbook prepared by the Department of Commerce, Bishop Heber College.

Websites

<https://youtu.be/FlisUOIwOnw>

<https://youtu.be/ojMZCQvIRZM>

<https://youtu.be/5e1qRvozo3k>

Theory 20% (Section A) Problems 80% (Section B&C)

SEMESTER IV		
Elective – I	BUSINESS LAW	Course Code : U22CC4:1
Hours: 5		Credits: 5

Course Outcomes

On completion of the course the students will be able to

Sl.No	Course Outcomes	Level	Unit
1	Describe the basic elements of forming an enforceable contract and agreement	K ₂	I
2	Critically apply the rules related to consideration and the legality of objects	K ₄	II
3	Discuss under the various circumstances, the performance of a contract is required or excused	K ₂	III
4	Identify the situations that constitute breach of contract and the remedies available for such breach.	K ₂	III
5	Distinguish between Bailment and Pledge	K ₄	IV
6	Analyze the specific rights and obligations in sales of goods Act 1930	K ₄	V

Unit I Introduction the object and nature of the law of contract

- I.1 Introduction
 - I.1.1 Nature and classification of Contracts
 - I.1.2 Essential elements of a valid contract
- I.2 Void, Voidable and Valid agreement
- I.3 Offer and Acceptance
 - I.3.1 Legal rules as to offer
 - I.3.2 Tenders
 - I.3.3 Cross offers
 - I.3.4 Legal rules as to acceptance.

Unit II Consideration and Legality of Object

- 2.1 Consideration
 - 2.1.1 Definition
 - 2.1.2 Legal rules as to consideration
 - 2.1.3 Stranger to contract
 - 2.1.4 Contract without consideration is void-exceptions
- 2.2 Capacity of Parties
 - 2.2.1 Law relating to competence of parties to a contract

- 2.2.2 Minors
- 2.2.3 Persons of unsound mind
- 2.2.4 Other persons
- 2.3 Free Consent
 - 2.3.1 Meaning of “consent” and “free consent”
 - 2.3.2 Coercion
 - 2.3.3 Difference between coercion and undue influence
 - 2.3.4 Define misrepresentation and fraud
 - 2.3.5 Effects on the validity of an agreement
- 2.4 Legality of Object
 - 2.4.1 Unlawful and illegal agreements
 - 2.4.2 Effects of illegality
 - 2.4.3 Doctrine of public policy
- 2.5 Void contracts.
- 2.6 Contingent Contract
 - 2.6.1 Essential characteristics of a contingent contract
 - 2.6.2 Rules regarding contingent contract
 - 2.6.3 Difference between a wagering agreement and a contingent contract

Unit III Performance and Discharge of Contracts

- 3.1 Performance of contracts
 - 3.1.1 Requisites of a valid tender
 - 3.1.2 Reciprocal promises
- 3.2 Discharge of contracts – Modes of Discharge
- 3.3 Remedies for Breach of contract
- 3.4 Quasi contracts
 - 3.4.1 Kinds of quasi-contracts.

Unit IV Special contracts

- 4.0 Special contracts
- 4.1 Indemnity and Guarantee
 - 4.1.1 Essential features of a contract of guarantee
 - 4.1.2 Distinction between a contract of indemnity and a contract of guarantee
 - 4.1.3 Kinds of guarantee
 - 4.1.4 Rights of surety
 - 4.1.5 Discharge of surety
- 4.2 Bailment and pledge
 - 4.2.1 Requisites of bailment, Classification of bailment
 - 4.2.2 Duties and rights of bailor and bailee
 - 4.2.3 Distinction between particular lien and general lien

- 4.2.4 Finder of goods
- 4.2.5 Termination of bailment
- 4.2.6 Rights and duties of pawnor and pawnee
- 4.3 Agency
 - 4.3.1 Essentials of relationship of agency
 - 4.3.2 Creation of agency
 - 4.3.3 Classification of agents
 - 4.3.4 Termination of agency.

Unit V Sale of Goods

- 5.1 Sale of Goods Act 1930
- 5.2 Formation of contract of sale
 - 5.2.1 Essentials of a contract of sale
 - 5.2.2 Distinction between sale and agreement to sell and a hire- purchase agreement
 - 5.2.3 Classification of goods
 - 5.2.4 Effect of destruction of goods
 - 5.2.5 Document of title to goods
- 5.3 Conditions and Warranties
 - 5.3.1 Distinction between a condition and warranty – Implied Conditions and Warranties
 - 5.3.2 Caveat Emptor
- 5.4 Transfer of property in and title of goods
 - 5.4.1 Passing of property
 - 5.4.2 Sale by non-owners
- 5.5 Rights of unpaid seller
 - 5.5.1 Remedies for breach of contract of sale
 - 5.5.2 Auction sales.

Text

N.D. Kapoor, (2018) - Elements of Mercantile Law, Sultan Chand & Sons (P) Ltd, India.

References

K. R. Bulchandani, (2016), Business Law for Management, Himalaya Publishing House Pvt. Ltd, Geetanjali Press Pvt. Ltd, Mumbai, India.

P.C. Tulsian (2014) - Business Law, Third Edition, McGraw- Hill Education Pvt. Ltd, Typeset at Tej Composers, New Delhi, India.

Websites

<https://www.incometaxindia.gov.in/pages/acts/indian-contract-act.aspx>

<https://www.india.gov.in/indian-contract-act-1872-0>

https://www.icaai.org/post.html?post_id=10086

<https://indiankanoon.org/doc/171398/>

<https://www.toppr.com/guides/business-law/>

SEMESTER IV		
Elective - I	RETAIL MANAGMENT	Course Code : U22CC4:A
Hours : 5		Credits: 5

Course Outcomes

At the end of this course, the student will be able to

Sl.No	Course Outcomes	Level	Unit
1	Summarize the characteristics of retailing business	K ₂	I
2	Appraise the feasibility of setting up a retail outlet in a select location	K ₄	II
3	Analyse the methods of holding inventory	K ₄	III
4	Explain the role of centralized retailer	K ₂	IV
5	Discuss the elements of retail stores operations	K ₂	IV
6	Outline the wholesaling and warehousing concepts in Retailing.	K ₂	V

Unit I Retailing

- 1.1 Meaning
- 1.2 Definition
- 1.3 Characteristics
- 1.4 Retailing principles
- 1.5 Retail sales objectives
- 1.6 Retailing in India
- 1.7 Across the globe
- 1.8 Emerging trends in retailing
- 1.9 Retail formats
 - 1.9.1 Store based
 - 1.9.2 Non-store based
 - 1.9.3. Traditional and non-traditional retailing
 - 1.9.4 Internet retailing
 - 1.9.5 Cyber retailing.

Unit II Store location

- 2.1 Importance
- 2.2 Selection of loyalty
- 2.3 Site analysis
- 2.4 Trading analysis
- 2.5 Demand and supply density
- 2.6 Site availability
- 2.7 Trends in store location
- 2.8 Retail marketing segmentation
- 2.9 Significance
- 2.10 Market segmentation process
- 2.11 Key retail segments.

Unit III Inventory

- 3.1 Reasons for holding inventory
- 3.2 Methods of inventory control
- 3.3 Selective inventory management
- 3.4 EOQ model
- 3.5 ABC analysis- VED analysis- FSN analysis - HML analysis
- 3.6 Inventory costs
- 3.7 Material handling
- 3.8 Latest development in inventory management.

Unit IV Retail store operations

- 4.1 Elements of retail store operations
- 4.2 Management of retail store
- 4.3 The role of centralized retailer
- 4.4 An integrated retailing approach
- 4.5 Operations master schedule
- 4.6 Store maintenance
- 4.7 Energy management
- 4.8 Retailing success tips.

Unit V Distribution management

- 5.1 Distribution channel
- 5.2 Functions of a distribution channel
- 5.3 Channel levels
- 5.4 Elements of physical distribution
- 5.5 Wholesaling
 - 5.5.1 Classification and characteristics
- 5.6 Warehousing
 - 5.6.1 Need

- 5.6.2 Benefits
- 5.6.3 Functions
- 5.6.4 Features
- 5.6.5 Classifications

Text

Harjit Singh, (2014), Retail Management - A Global Perspective, Text and Cases, S.Chand & Company Ltd., New Delhi

Reference

Gibson G Vedamani, (2011), Retail Management:- Functional Principles and Practices, Jaico Publishing House, New Delhi.

Gourav Ghosal, (2010), Retail Management, Maxford Books Publishing House, New Delhi.

Dr. L. Natarajan (2016), Retail Management, Margham Publications, Chennai.

SEMESTER IV		
Allied VI	DIGITAL MARKETING	Course Code : U2oCC4Y6
Hours:4		Credits:3

Course Outcomes

At the end of this course the students will be able to

Sl.No	Course Outcomes	Level	Unit
1	Critically understand the key concepts related to digital marketing and website development	K4	I
2	Experiment the process of effective SEO, including keyword research and Search Engine updates	K4	II
3	Develop a conceptual understanding in marketing strategy of new products, services or event through a different social media channels	K5	III
4	Practice skills with the Google analytics tools and Google ad-wards	K3	IV
5	Experiment with E-mail as a method for digital marketing	K4	V
6	Design customized E-mail Template using the various tools and networks in Electronic mail platforms	K5	V

Unit- 1

1. Introduction of Digital Marketing & Website Development

- 1.1. Concepts of Marketing and Digital Marketing
- 1.2. Organizations in digital marketing
- 1.3. Role of internet in Digital Marketing
- 1.4. Diff between Digital Marketing Vs. Traditional Marketing
 - 1.4.1 Digital Marketing Process
- 1.5. Search Engine
 - 1.5.1 Functions of Search Engine
 - 1.5.2 Ranking Factors of Google

Unit -2

2. Search Engine Optimization (SEO)

- 2.1. Understanding Search Engine Optimization
 - 2.1.1 Search Engine Optimization and its Types
- 2.2. SEO life cycle

- 2.3. Difference between the Organics and In-organics
- 2.4. Key Word Search
 - 2.4.1 On page Optimization
 - 2.4.2 Off page optimization
- 2.5. Search Engine Updates (Panda & Penguin Update)
 - 2.5.1 Google Sandbox Effect

Unit-3

- 3. Social Media Optimization (SMO)**
- 3.1. Understanding the relevance of Social Media
- 3.2. Social Media Marketing-Branding
- 3.3. Paid Advertising
- 3.4. Blogging- Facebook, Twitter, LinkedIn
- 3.5. Slide Share
- 3.4. Social Media Management Tool (SMMT)

Unit-4

- 4. Concepts in Google Tools and Google Adwards**
- 4.1. Understanding the basics of Keyword Planner Tool
 - 4.1.1 Google Webmaster Tool
- 4.2. Google Analytics
 - 4.2.1 Reporting and Analysis Tool
- 4.3. Understanding Google Ad Words
 - 4.3.1 Writing Ads in Google
 - 4.3.2 Ad Words and marketing
 - 4.3.3. Google AdSense
- 4.4. Working with Keywords

Unit -5

- 5. Email Marketing**
- 5.1. Email and its functions
- 5.2. Challenges while sending bulk emails
- 5.3. Types of email marketing
- 5.4. Email marketing Tools
 - 5.4.1 Email marketing scheduler
 - 5.4.2 Email marketing success tracking
 - 5.4.3 Lead Generation for Business.
- 5.5. Designing of Email template

Text Book

1. Fundamentals of Digital Marketing 2nd Edition by Puneet Singh Bhatia, Pearson India

Reference Books

1. SEO for Dummies by Peter Kent
2. SEO for Growth: The Ultimate Guide for Marketers, Web Designers & Entrepreneurs-By John jantsch and Phil Singleton
3. Email Marketing Demystified- Matthew Paulson
4. Introduction to Algorithmic Marketing: Artificial Intelligence for Marketing Operations by Ilya Katsov.

Websites

<http://www.digitalvidya.com/digital-marketing/>

<http://www.udemy.com/courses/marketing/digital-marketing>

SEMESTER IV		
SBEC II	PROGRAMMING IN R	Course Code : U18CCPS2
Hours : 2		Credits : 2

Course Outcomes

On completion of the course the students will be able to

Sl.No	Course Outcomes	Level	Unit
1	Identify the basic concepts and skills in the R packages	K2	I
2	Create the different data types and data structures in R	K5	I
3	Develop R functions	K5	II
4	Evaluate measures of dispersion using R programming	K6	III
5	Create various graphs using R	K5	IV
6	Assess correlation and regression using R	K6	V

Unit – I Basics in R

- 1.1 Introduction
- 1.2 How to run R
- 1.3 R Sessions and Functions
- 1.4 Basic Math

Unit II Measures of central Tendency

- 2.1. Mathematical averages
 - 2.1.1. Arithmetic Mean
 - 2.1.1.1. Direct method
 - 2.1.1.2. Short-cut method
 - 2.1.1.3. Step Deviation method
 - 2.1.2. Geometric Mean
 - 2.1.3. Harmonic Mean
 - 2.1.4. Corrected Mean
 - 2.1.5. Combined Mean
- 2.2. Positional averages
 - 2.2.1. Median
 - 2.2.2. Quartiles
 - 2.2.3. Deciles

2.2.4. Percentiles

2.3. Mode

Unit III Measures of Dispersion

3.1. Range

3.2. Quartile Deviation

3.3. Mean Deviation

3.4. Standard Deviation

3.4.1. Actual Mean method

3.4.2. Assumed Mean Method

3.4.3. Combined Standard Deviation

3.4.4. Corrected Standard Deviation

3.5. Coefficient of variation

Unit – IV Graph

4.1 Introduction to Graphs,

4.2 Creating Graphs

4.3 The Workhorse of R Base Graphs,

4.4 Customizing Graphs

4.5 Saving Graphs to Files.

4.6 Analyzing data using tables

Unit V Correlation and Regression

5.1 Measures of skewness

5.2 Calculation of correlation coefficient

5.3 Rank Correlation

5.4 Finding Regression lines

Text

1. The Art of R Programming, Norman Matloff, Cengage Learning

2. R for Everyone, Lander, Pearson

Reference

1. R Cookbook, Paul Teetor, Oreilly.

2. R in Action, RobKabacoff, Manning

Websites

1. <https://www.datameptor.io>

2. <https://www.r-project.org>

3. <https://www.rexamples.com>

(Practicals)

SEMESTER IV		
NMEC - II	PERSONAL FINANCE	Course Code : U22CC4E2
Hours : 2		Credits: 2

COURSE OUTCOMES

On Completion of the Course the students will be able to

S.No	Course Outcomes	Level	Unit
1	Classify the Need for Personal Financial Planning	K ₂	I
2	Identify Investment Avenues – Securities, Deposits, Postal Schemes, Insurance, Real Estates	K ₃	II
3	List out the features of Present Value and Future Value	K ₄	III
4	Justify the Risk associated with personal investments	K ₅	IV
5	Explain Various Insurance Policies and Strategies for General Insurance, Life Insurance, Motor Insurance and Medical Insurance.	K ₅	IV
6	Elaborate Retirement Savings Plans - Pension Plans	K ₆	V

Unit 1 : Introduction to Personal Financial Management

- 1.1 Meaning
- 1.2 Need for Personal Financial Planning
- 1.3 Personal Budget
- 1.4 Personal Financial Planning Process.

Unit 2: Investment Planning

- 2.1 Investment Criteria - liquidity, safety and profitability
- 2.2 Investment Avenues – Securities, Deposits, Postal Schemes, Insurance, Real Estates
- 2.3 Investment in Precious metals – Gold, Silver and Platinum.

Unit 3 : Return on Personal Investment

- 3.1 Present Value and Future Value – Meaning & Features
- 3.2 Simple & Compound interest– Meaning & Features
- 3.3 Dividend and capital gains – Meaning & Features

Unit 4: Risk Analysis & Insurance Planning

- 4.1 Risk associated with personal investments
- 4.2 Risk management and insurance decision in personal financial planning
- 4.3 Various Insurance Policies and Strategies for General Insurance, Life Insurance, Motor Insurance and Medical Insurance.

Unit 5: Planning for the Future

- 5.1 Retirement Savings Plans - Pension Plans
- 5.2 Deferred Contribution Plan and Deferred Benefit Plan
- 5.3 Provident Fund, Gratuity.
- 5.4 Life Insurance Plans. General Insurance Plans.
- 5.5 Reverse Mortgage Plans.

Text Books

- 1. Personal Finance by Jack R. Kapoor, Les R. Dlabay and Robert J. Hughes, Tat McGraw-Hill Publishing Company Ltd. New Delhi.
- 2. Security Analysis & Portfolio Management by Punithavathy Pandian

References

- 1. Principles of Risk Management and Insurance by George Rejda, Pearson, New Delhi
- 2. Students' Guide to Income Tax by Singhanar V.K, Taxmann, Delhi.
- 3. Financial Education by Reserve Bank of India – rbi.org.

Core- VI	INCOME TAX LAW AND PRACTICE	Course Code : U22CC506
Hours :5		Credits: 4

Course Outcomes

On completion of the course the students will be able to

Sl.No.	Course Outcomes	Level	Unit
1.	Identify the fundamental concepts relating to taxation.	K2	I
2.	Appraise the incomes of OR,NOR and NR by applying the relevant provisions.	K6	I
3.	Evaluate the Net Income from Salary for an individual.	K6	II
4.	Appraise GAV, NAV and Income from House Property of an individual.	K6	III
5.	Differentiate and compute the Income from Business and Profession.	K4	IV
6.	Assess the Income from Capital Gain and Other Sources	K6	V

Course Objective

At the end of the course, students will be able to learn the concepts of taxation in general and income tax in particular and to calculate tax on incomes under different heads.

Unit I Basic Concepts of Income Tax

- I.1 History of income tax
- I.2 Cannons of taxation
- I.3 Assessee
- I.4 Various types of Assessee
- I.5 Assessment year
- I.6 Previous year
- I.7 Agricultural income
- I.8 Capital receipts and revenue receipts
- I.9 Capital expenditure and revenue expenditure
- I.10 Capital loss and revenue loss
- I.11 Incomes exempted u/s 10
- I.12 Ordinary resident, not ordinary resident and non-resident
- I.13 Basic conditions and additional conditions to identifying the residential status of individual
- I.14 Residential status
 - I.14.1 Hindu Undivided Family (HUF)

- 1.14.2 Company
- 1.14.3 Firm
- 1.14.4 Association of Person (AOP)
- 1.14.5 Body of Individual (BOI)
- 1.14.6 Artificial Juridical person
- 1.15 Incidence of tax
- 1.16 Incomes are taxable for ordinary resident, not ordinary resident and non-resident
- 1.17 Introduction to Income tax Portal: Practical Workshop on preparation of electronic return and e-filing of TDS returns

Unit II Computation of income under salary

- 2.1 The characteristics / features of salary
- 2.2 Incomes that are chargeable to tax under the head salaries as per section 15
- 2.3 Different forms of salary
 - 2.3.1 Advance salary
 - 2.3.2 Arrear salary
 - 2.3.3 Gratuity
 - 2.3.4 Pension
 - 2.3.4.1 Government employee
 - 2.3.4.2 Non-government employee
 - 2.3.5 Leave encashment
 - 2.3.5.1 Government employee
 - 2.3.5.2 Non-government employee
 - 2.3.6 Provident fund and its calculation
 - 2.3.7 Profit in lieu of salary
- 2.4 Allowance
 - 2.4.1 Taxable and non-taxable
- 2.5 Perquisites
 - 2.5.1 Specified employee and unspecified employee
 - 2.5.2 Taxable for all specified and unspecified
 - 2.5.3 Taxable for specified employee only
 - 2.5.4 Exempted for all (specified and unspecified with certain limits)
- 2.6 Deductions u/s 16
- 2.7 Deduction u/s 80c

Unit III Computation of income under house property

- 3.1 Basic terms
 - 3.1.1 Expected rent
 - 3.1.2 Fair rental value
 - 3.1.3 Market value
 - 3.1.4 Actual rent

- 3.1.5 Standard rent
- 3.1.6 Unrealized rent
- 3.1.7 Vacancy period
- 3.1.8 Arrear rent
- 3.1.9 Gross annual value
- 3.1.10 Net annual value
- 3.1.11 Standard deduction
- 3.1.12 Sub letting
- 3.1.13 Composite rent
- 3.1.14 Municipal tax
- 3.1.15 Municipal value ratio
- 3.1.16 Notional value
- 3.1.17 Self-occupied house
- 3.1.18 Let out house
- 3.1.19 Deemed to be let out house
- 3.2 Income that can be taxed under the head house property
- 3.3 Exempted house property income
- 3.4 Calculation of Gross Annual Value
- 3.5 Calculation of Net Annual Value
- 3.6 Treatment of party let out and partly self-occupied house
- 3.7 Treatment of part of the year let out and part of the year self-occupied
- 3.8 The rules should be followed while allowing interest on borrowed capital for self-occupied house.
- 3.9 The treatment of the followings
 - 3.9.1 Pre-completion/ pre-construction interest
 - 3.9.2 Date of loan
 - 3.9.3 Date of completion
 - 3.9.4 Date of repayment
 - 3.9.5 Unrealized rent and arrear of rent recovered
- 3.10 Calculation of income from house property

Unit IV Computation of income under business or profession

- 4.1 Basic terms
 - 4.1.1 Business
 - 4.1.2 Profession
 - 4.1.3 Vocation
 - 4.1.4 Speculation business
 - 4.1.5 Illegal business
 - 4.1.6 Bad debt recovered allowed earlier
 - 4.1.7 Bad debt recovered disallowed earlier
 - 4.1.8 Under valuation of stock

- 4.1.9 Over valuation of stock
- 4.2 Various incomes that are taxable under the head of income from business and profession
- 4.3 Various methods of accounting
- 4.4 The losses, which are incidental to business
- 4.5 Various expenses, which are expressly allowed and disallowed while calculating income from business
- 4.6 Calculation of undervaluation and over valuation of stock
- 4.7 Calculation of Income from business
- 4.8 Rules for calculating Income from profession
- 4.9 Calculation of Income from profession

Unit V Computation of income under capital gains and other sources

- 5.1. Basic terms - Income From Capital Gains
 - 5.1.1 Capital assets
 - 5.1.2 Short term capital assets
 - 5.1.3 Long term capital asset
 - 5.1.4 Short term capital gain
 - 5.1.5 Long term capital gain
 - 5.1.6 Transfer
 - 5.1.7 Slump sale
 - 5.1.8 Cost of acquisition
 - 5.1.9 Cost of improvement
 - 5.1.10 Indexed cost
- 5.2 Treatment of depreciable asset while calculating capital gains
- 5.3 Various assets which are not included in capital assets
- 5.4 The capital gains exempted u/s 10
- 5.5 Various exemption u/s 54,54B,54D,54EC, 54ED,54F,54G and 54H
- 5.6 Calculation of the income under capital gains Basic term – Income From Other Source
 - 5.6.1 Cash system accounting
 - 5.6.2 Mercantile system of accounting
 - 5.6.3 Casual income
 - 5.6.4 Tax free Government securities
 - 5.6.5 Less tax Government securities
 - 5.6.6 Tax free Commercial securities
 - 5.6.7 Less tax Commercial securities
 - 5.6.8 Stake money
- 5.7 Residuary head of income
- 5.8 The general income u/s 56(1) and specific income u/s 56(2) that can be taxed under the head of other source
- 5.9 Various deductions

- 5.10 Various deductions that cannot be claimed as deductions
- 5.11 The treatment of casual incomes
- 5.12 Various kinds of securities and their tax treatment
- 5.13 Grossing up of income and its calculation
- 5.14 Calculation of income from other source

Text Books

1. Srinivasan, T. (2020). *Income tax, law and practice* for A.Y 2020-21, Chennai: Vijay Nicole Imprint Private Limited.

Reference Books

1. Monica Singhania & Vinod Singhania (2019). *Students Guide to Income Tax including GST Book (for A.Y – 2020-21)* (62nd edition), Chennai: Taxmann.
2. Taxmann's Income Tax Act As amended by Finance Act 2020, 65th Edition 2020
3. Monoharan T. N.& Hari G. R. (2020). *Students Hand book on Taxation* (for A.Y 2020-21), Mumbai: Snow White Publications.
4. Jeevarathinam M. (2019). *Income tax law and Practice*, Chennai: Sci-tech Publications Pvt. Ltd.

Websites

1. https://www.icai.org/post.html?post_id=15923 – Study material of Income Tax laws- (Institute of Chartered Accountants of India)
2. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper7-Revised.pdf - Study material of Direct Tax- (Institute of Cost Accountants of India)

25 % (Section A), Problems – 75 % (Section B & C) SEMESTER V

Websites

<http://www.free-management-ebooks.com/title-list.html>

<https://www.freebookcentre.net/Business/Management-and-Leadership-Books.html>

Theory % [Section A (20 %)], [Section B & C (80%)]

SEMESTER V		
Core VII	HTML & ANGULARJS	Course Code : U22CCP07
Hours :4		Credits: 4

Course Outcomes

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

Sl.No.	Course Outcomes	Level	Unit
1.	Identify the concepts in web technology	K1	I
2.	Construct a web pages using HTML	K3	II
3.	Design and develop the Single Page Application through AngularJS	K3	III
4.	Write programs with Angular features including directives, components, and services	K6	IV
5.	Create web pages with Angular modules and forms	K4	IV

Unit- I Basics in Web design

- 1.1 Introduction to Web technology
- 1.2 What is the World Wide Web?
- 1.3 How does the website work?
- 1.4. Types of website
- 1.5 Client and server scripting languages
- 1.6 Elements of web pages

Unit -II HTML

- 2.1 Introduction to HTML
- 2.2 Basic structure of HTML
- 2.3 HTML basic tags
- 2.4. Cascading style sheets - Internal CSS and External CSS
- 2.5. DHTML

Unit - III AngularJS Basics

- 3.1 What is AngularJS?
- 3.2 Features of AngularJS
- 3.3 AngularJS Architecture-
- 3.4. AngularJS Advantages
- 3.5. Controllers - meaning

- 3.6 MVC- How to build Controller
- 3.7. Defining methods in a Controller
- 3.8. Using Controller in external files.

Unit –IV Directives

- 4.1 Scope in AngularJS
- 4.2 Setting up the scope-'ng-repeat'
- 4.3 Directive-AngularJS
- 4.4 Multiple Controllers-How to use the ng-model.
- 4.5 Views and Expressions
 - 4.5.1. What is a viewing
 - 4.5.2 Using view- view directive in AngularJS-ng-view example
- 4.6 AngularJS Expressions with an example
- 4.7 Numbers-Strings-Objects-Arrays-
- 4.8 Expressions capabilities and limitations.

Unit V AngularJS Modules and Forms

- 5.1 Introduction to AngularJS Modules
- 5.2 Working with Angular Forms
- 5.3 Model Binding-Form controller
- 5.4 Validating Angular Forms- Form events
- 5.5 Updating models with a twist- \$error object

Book for Study:

1. Internet Complete, Maureen Adams and Sherry Boneli – BPB Publications
Alex Nordeen, “ Learn AngularJS in 24 hours”, Guru99 Publications, 2020.

SEMESTER V		
Core VIII	FINANCIAL SERVICES	Course Code : U22CC508
Hours :5		Credits: 4

Course Outcomes

At the end of this course, the students will be able to

Sl.No	Course Outcomes	Level	Unit
1	Relate the functions of SEBI with the financial service sector.	K4	I
2	Interpret role of SEBI in regulation of financial services	K2	II
3	Appraise the role of credit rating agencies in India	K4	II
4	Report on the importance of Mutual Funds and the role of Merchant Banking services	K6	III
5	Justify the diverse aspects of Leasing and Hire purchase.	K6	IV
6	Establish an understanding of Dematerialization & Rematerialization in real time life	K5	V

Unit I Financial Services and Financial Markets

- 1.1 Financial system in markets.
- 1.2 Objectives of financial system
- 1.3 Types of financial services
- 1.4 Regulation of financial services.
- 1.5 Problems and prospects of financial service sector .
- 1.6 Management of NIM
- 1.7 Difference between secondary market and NIM
- 1.8 Functions of stock exchanges
- 1.9 National stock exchanges, OTCEI and non-banking financial institutions.
- 1.10 SEBI functions and workings.
- 1.11 Listing of securities .
- 1.12 Self regulations of the markets.

Unit II Credit Rating Agencies

- 2.1 Definition ,features ,advantages of credit rating system .
- 2.2 Global credit rating agencies .
- 2.3 Credit rating agencies in India –CRISIL, ICRA, CARE
- 2.4 Credit rating symbols.
- 2.5 Credit rating process and its limitations

- 2.6 SEBI guidelines regarding credit rating.
- 2.7 Future credit rating in India.

Unit III Mutual Funds And Merchant Banking

- 3.1 Meaning, classification , functions , importance and risk involved in mutual funds.
- 3.2 Commercial banks and mutual funds including UTI,LIC.
- 3.3 General guidelines of mutual funds .
- 3.4 Future of mutual fund industry
- 3.5 Concept of merchant banking
- 3.6 Services rendered by merchant bankers .
- 3.7 Role played by merchant bankers in the market making process.
- 3.8 Arrangement of inter - corporate loans.
- 3.9 Scope of merchant banking in India.

Unit IV Leasing And Hire Purchase

- 4.1 Concept of leasing
- 4.2 Types of lease
- 4.3 Structure of leasing industry.
- 4.4 Legal aspects of leasing.
- 4.5 Problems and prospects of leasing
- 4.6 Meaning of hire purchase.
- 4.7 Leasing vs hire purchase.
- 4.8 Problems and prospects of hire purchase in India

Unit V Dematerialisation, Rematerialisation, Factoring and Forfeiting

- 5.1 Meaning of dematerialization and rematerialization.
- 5.2 Objectives ,functions , merits and demerits of dematerialization and rematerialization.
- 5.3 Progress of demat in India .
- 5.4 Growth and functioning of NSDL and CDSL.
- 5.5 Concepts of factoring.
- 5.6 Significance and types of factoring .
- 5.7 Factoring mechanism.
- 5.8 Factoring services in India .
- 5.9 Define forfeiting.
- 5.10 Factoring vs forfeiting.
- 5.11 Problems and prospects of forfeiting.

Text

Joseph Anbarasu et al, Financial Services 3rd Ed, Sultan Chand & Sons. Gordon Natarajan
Financial Markets and Services – Himalaya publishing House

Reference

S.C.Kuchal, Financial Management, Vikas Publishing House C.R.Kothari, Investment Banking and Customer service, Arihant. Verma& J C Merchant, Organisation and

Management, TMH, New Delhi Dr.S.Gurusamy, Essentials of Financial services – Tata McGraw Hill.

Websites

1. <https://www.paisabazaar.com/credit-score/credit-rating-agencies-in-india/>
2. <http://www.himpub.com/documents/Chapter1321.pdf>.
3. <https://www.angelbroking.com/knowledge-center/demat-account/difference-between-dematerialisation-vs-rematerialisation>

SEMESTER V		
Core : IX	FINANCIAL MANAGEMENT	Course Code : U22CC509
Hours: 5		Credits: 4

Course Outcomes

At the end of this course students will be able to

Sl.No.	Course Outcomes	Level	Unit
1	Describe the finance function and goals of the finance manager.	K ₂	I
2	Demonstrate knowledge of the value of money over time and its uses	K ₃	I
3	Practice the skills of raising and maintaining working capital.	K ₃	II
4	Employ the techniques of capital budgeting to evaluate the project proposals.	K ₃	III
5	Construct an optimal capital structure for the organisations.	K ₅	IV
6	Formulate the effective way of increasing the value of the firm.	K ₅	V

Unit I Introduction

- 1.1 Meaning of Financial management
- 1.2 Scope
- 1.3 Financial Environment
- 1.4 Time value of Money
 - 1.4.1 Present Value Techniques
 - 1.4.2 Future Value Techniques
- 1.5 Risk and Return
 - 1.5.1 Portfolio risk
 - 1.5.2 Capital Asset Pricing Model
- 1.6 Valuation of Securities
 - 1.6.1 Value of Equity Shares
 - 1.6.2 Value of Preference Shares
 - 1.6.3 Value of Debentures
- 1.7 Long Term Finance
 - 1.7.1 Sources of long term Finance
 - 1.7.2 Raising of long term Finance

Unit II Working capital management

- 2.1 Working capital management
 - 2.1.1 Working capital terminology
 - 2.1.2 Statement of working capital requirement
- 2.2 Cash management
 - 2.2.1 Cash cycle
 - 2.2.2 Cash budget
- 2.3 Credit management
 - 2.3.1 Debtors turnover ratio
 - 2.3.2 Creditors turnover ratio

Unit III Cost of Capital

- 3.1 Cost of capital meaning
 - 3.1.1 Cost of equity Shares
 - 3.1.2 Cost of Preference shares
 - 3.1.3 Cost of Debentures
 - 3.1.4 Weighted average Cost of Capital
- 3.2 Capital Budgeting
 - 3.2.1 Pay-back period
 - 3.2.2 Net Present Value
 - 3.2.3 Internal rate of return
 - 3.2.4 Accounting rate of return
 - 3.2.5 Profitability index

Unit IV Leverages

- 4.1 Leverages
 - 4.1.1 Operating leverages
 - 4.1.2 Financial leverages
 - 4.1.3 Combined leverages
- 4.2 Financial planning and Budgeting

Unit V Capital structure and dividend policies

- 5.1 Capital structure
 - 5.1.1 Optimal Capital structure
 - 5.1.2 Determining Earning Per share
 - 5.1.3 Value of the firm
 - 5.1.4 Modigliani-Miller Model
- 5.2 Dividend Policy
 - 5.2.1 Walter's model
 - 5.2.2 Gordon's model

Text Book:

Khan M. Y & Jain P. K (2018) *Financial Management Text Problems and Cases* (7th ed.). Chennai, Tata McGraw-Hill Education.

Books for Reference :

Prasanna Chandra (2019). *Financial Management Theory & Practice* (10th ed.). Chennai, Tata McGraw – Hill Education.

Pandey, I. M. (2016). *Financial Management* (11th ed.). Chennai, Vikas Publishing House

Websites

<https://www.youtube.com/watch?v=RGzf7ggIObw>

https://www.youtube.com/watch?v=eMN_zEYg3pM

https://www.youtube.com/watch?v=_4iojNDzCOE

Theory 20% (Part A) Sum 80% (Part B&C)

SEMESTER V		
Core	X	Course Code : U22CCP10
Hours : 5	PROGRAMMING IN PYTHON	Credits: 3

Course Outcomes

Sl.No.	Course Outcomes
1.	Develop simple programs in C with datatypes and variables
2.	Understand the principles of statements, functions, and arrays
3.	Illustrate the concepts of pointers, strings, and file operations
4.	Outline the basic concepts of object-oriented programming
5.	Create programs in C++ with functions, classes, and inheritance.
6	Read user data through C++ programs, using pointers and files

Unit -I Python Basics and Functions

10 hrs

- I.1 Variables
- I.2 Operators
- I.3 Statements
- I.4 Getting Inputs
- I.5 Boolean conditions
- I.6 Alternative
- I.7 Chained and nested conditions
- I.8 Catching exceptions – Function calls
- I.9 Built-in functions
- I.10 Type conversion functions and math functions
- I.11 Creating new functions, parameters and arguments
- I.12 Need for functions.

Unit -II Loops and Strings

11 hrs

- 2.1 While statement
- 2.2 Infinite loops
- 2.3 Continue statement
- 2.4 For loops
- 2.5 Counting and summing loops
- 2.6 Maximum and minimum loops
- 2.7 Traversal through strings
- 2.8 String slice

- 2.9 Looping and counting in strings
- 2.10 The in operator
- 2.11 String comparison
- 2.12 String methods
- 2.13 Parsing strings
- 2.14 Format operator.

Unit -III Files and Lists

12 hrs

- 3.1 Opening files
- 3.1 Text files
- 3.2 Reading files
- 3.3 Searching through files
- 3.4 Selecting files names from user
- 3.5 Writing files
- 3.6 Traversing list
- 3.7 List operations
- 3.8 List slice
- 3.9 List methods
- 3.10 Deleting elements
- 3.11 Built-in list functions
- 3.12 Objects
- 3.13 value and aliasing
- 3.14 List arguments.

Unit- IV Dictionaries, Tuples and OOP

12 hrs

- 4.1 Files and dictionaries
- 4.2 Looping and dictionaries
- 4.3 Advanced text processing
- 4.4 Tuples
- 4.5 Comparing tuples
- 4.6 Tuple assignments
- 4.7 Dictionaries and tuples
- 4.8 Tuples as keys in dictionaries
- 4.9 Creating objects
- 4.10 Encapsulation
- 4.11 Classes as types
- 4.12 Object lifecycle
- 4.13 Instances
- 4.14 Inheritance.

Unit- V Internet Programming

12 hrs

- 5.1 Regular expressions
- 5.2 Character matching
- 5.3 Extracting data
- 5.4 Escape character
- 5.5 Designing simple web browser using sockets
- 5.6 Retrieving images using HTTP
- 5.7 Retrieving web pages using urllib
- 5.8 Reading binary files using urllib.

Text Books

Charles R. Severance, Python for Everybody, “Exploring data using Python 3”, Schroff Publishers, 1 Edition, 2017.

References

Allen Downey, Think Python, “How to think like a computer scientist”, Schroff / O’Reilly Publishers, 2 Edition, 2016.

SEMESTER V		
Elective - II	ENTERPRISE RESOURCE PLANNING	Course Code : U22CC5:2
Hours : 5		Credits: 5

Course Outcomes

On completion of this course the learners will be able to

Sl.No.	Course Outcomes	Level	Unit
1	Recognize the basic concepts of ERP systems.	K ₂	I
2	Discuss the technologies employed in ERP systems.	K ₂	II
3	Appraise the various modules of ERP.	K ₄	III
4	Describe the ERP implementation strategies	K ₂	IV
5	Analyze the various methodologies of testing the ERP System.	K ₄	IV
6	Interpret ERP marketplace dynamics.	K ₆	V

Unit I - ERP—INTRODUCTION

- 1.1 Relationship between Internet, Worldwide Web and ERP
- 1.2 Need and importance of the integration of ERP and other technologies.
- 1.3 Efficiencies associated with the use of Internet and worldwide web.
- 1.4 Online commerce solutions offered through ERP.
- 1.5 Fundamental concepts of ERP
- 1.6 Evolution and growth of ERP
- 1.6 Framework of ERP.
- 1.7 Creation of value in an organisation.
- 1.8 Uses and limitations of ERP

Unit II--- ERP AND RELATED TECHNOLOGIES

- 2.1 Technologies adopted in ERP
- 2.2 Classify the various technologies employed in ERP
- 2.3 Phases or stages of implementation in the various technologies
- 2.4 Success factors of implementation of various technologies
- 2.5 Integration of ERP, SCM and CRM

Unit III--- ERP MODULES

- 3.1 Modules of ERP
- 3.2 Features of the various modules of ERP
- 3.3 Sub-systems in the various modules

- 3.4 Integration between various modules
- 3.5 Cost and effect of ERP modules
- 3.6 Procedure for configuring the modules
- 3.7 Measure the contribution of the workforce to the working of the module
- 3.8 Integrated solution for supporting the operational needs of the ERP system

Unit IV--- ERP IMPLEMENTATION LIFE CYCLE

- 4.1 Fundamental concepts of ERP implementation
- 4.2 Important concepts for implementing ERP
- 4.3 Various approaches to the study of ERP implementation
- 4.4 Different perspectives in ERP implementation
- 4.5 Objectives of ERP implementation
- 4.6 Various transition strategies and their suitability.
- 4.7 Challenges faced in ERP implementation.
- 4.8 Guidelines to be followed for ERP implementation
- 4.9 Challenges faced while implementing ERP.
 - a. Reasons for the failure of ERP implementation.
 - b. Benefits realized in ERP implementation.
 - c. Different phases of ERP implementation
 - d. Pre-evaluation screening process.
 - e. Package evaluation by the organization
 - f. Construct a Gap analysis in the implementation process
 - g. To estimate the training needs of the employees while implementing ERP
 - h. To describe the various methodologies of testing the ERP system
 - i. To execute the going live process of implementation

Unit V--- ERP MARKET

- 5.1 ERP market place dynamics
- 5.2 Overview of the market place dynamics.
- 5.3 Characteristics of ERP market tiers.
- 5.4 ERP deployment methods.
- 5.5 ERP scenario in India.
- 5.6 ERP vendors and their products
- 5.7 Products offered by various ERP vendors.
- 5.8 Technologies used in the products offered by ERP vendors.
- 5.9 Select the most effective and efficient software suitable to the organisation's need.
- 5.10 International and Indian software for ERP

Text

Alexis Leon - Enterprise Resource Planning – Mcgraw Hill

Reference

Alexis Leon - ERP demystified - Tata McGraw Hill

V &N.K. .K. GargVenkitakrishnan -ERP Ware: ERP Implementation Framework - Prentice Hall

V &N.K. .K. GargVenkitakrishnan -ERP Concepts and Planning - Prentice Hall

Websites

<http://www.tutorialspoint.com>

<https://www.academia.edu>

<http://www.nersuite.com>

SEMESTER V		
Elective - II	HUMAN RESOURCES MANAGEMENT	Course Code : U22CC5:A
Hours : 5		Credits: 5

Course Outcomes

At the end of this course the students will be able to

Sl.No	Course Outcomes	Level	Unit
1.	Identify the importance and the role of human resources management	K ₂	I
2.	Describe the significance of Job analysis, Job design, Job description in human resource planning.	K ₂	II
3.	Analyze the sources of recruitment and process of selection in the organization.	K ₄	III
4.	Develop, implement and evaluate employee training and development programs.	K ₅	III
5.	Establish an understanding related to the wage & salary administration in an organization.	K ₅	IV
6.	Interpret health and safety policies and practices in an organization.	K ₂	V

Unit I Introduction to HRM

- 1.1 Meaning
- 1.2 Definition
- 1.3 Personnel principles and policies.

Unit II Human Resource Planning

- 2.1 Characteristics
- 2.2 Need for Planning
- 2.3 HRP process
- 2.4 Job Analysis
- 2.5 Job Design
- 2.6 Job description
- 2.7 Job specification.

Unit III Recruitment and Training

- 3.1 Selection Process
- 3.2 Placement and Induction
- 3.3 Training and Development

- 3.4 Promotion
- 3.5 Demotions
- 3.6 Transfers
- 3.7 Separations.

Unit IV Wage and Salary

- 4.1 Wage and Salary administration
- 4.2 Fringe benefits
- 4.3 Job evaluation systems.

Unit V Employee maintenance

- 5.1 Employee maintenance and integration
- 5.2 Welfare and Safety
- 5.3 Accident Prevention
- 5.4 Employee motivation
- 5.5 Morale
- 5.6 Need and Measures industrial social work.

Text

Edwin Flippo, Personnel Management, McGraw Hill, 1984, New Delhi.

References

Biswanath Ghosh, Human Resource Development and Management, Vikas Publication, 2000, New Delhi.

Dale Yoder and Paul Standohar, Personnel Management and Industrial Relations, Prentice hall, 1982, New Delhi.

SEMESTER V		
SBEC III	RESEARCH METHODOLOGY	Course Code : U22CC5S3
Hours : 2		Credits: 2

COURSE OUTCOMES

After successful completion of this course the students will be able to

S.No.	Course Outcomes	Level	Unit
1	Summarize the basic concepts and functionalities of operating systems	K ₂	I
2	Determine the concept of hypothesis testing its logic and importance	K ₅	II
3	Analyze the principles of designing a questionnaire and a schedule	K ₄	III
4	Compare the various scaling techniques	K ₅	IV
5	Selection of research proposal its purpose, types and structure	K ₃	V
6	Evaluate the content of research report	K ₆	V

Unit I: Introduction to Research

- I.1. Concept and Nature of Research
- I.2. Essentials of scientific method
- I.3. Characteristics of Research
- I.4. Types of research
 - I.4.1. Exploratory
 - I.4.2. Pure
 - I.4.3. Applied
 - I.4.4. Analytical
 - I.4.5. Descriptive
 - I.4.6. Historical
 - I.4.7. Experimental
 - I.4.8. Survey
- I.5. Types of Variables
 - I.5.1. Independent
 - I.5.2. Dependent
 - I.5.3. Concomitant
 - I.5.4. Mediating
 - I.5.5. Moderating

- 1.5.6. Extraneous Variable
- 1.6 Literature Review
 - 1.6.1 Concepts and theories

Unit II : Hypothesis

- 2.1. Meaning of hypothesis
- 2.2. Sources of hypothesis
- 2.3. Types of hypothesis
 - 2.3.1. Research Hypothesis
 - 2.3.2. Statistical Hypothesis
 - 2.3.3. Null Hypothesis
 - 2.3.4. Alternative Hypothesis
 - 2.3.5. Directional Hypothesis
 - 2.3.6. Non-Directional Hypothesis
- 2.4. Qualities of a Good Hypothesis
- 2.5. Framing Null Hypothesis and Alternative Hypothesis.
- 2.6. Concept of Hypothesis Testing
- 2.7. Logic and Importance

Unit 3 : Questionnaire Design and Schedule

- 3.1. Concept of Questionnaire and Schedule
- 3.2. Principles of Designing Questionnaire and Schedule
- 3.3. Limitations of Questionnaire
- 3.4. Reliability and Validity of Questionnaire

Unit IV: Scaling Techniques

- 4.1. Concept of Scale
- 4.2. Rating Scales viz. Likert Scales
- 4.3. Semantic Differential Scales
- 4.4. Constant Sum Scales
- 4.5. Graphic Rating Scales
- 4.6. Ranking Scales – Paired Comparison & Forced Ranking

Unit V Research Proposal and Report Writing

- 5.1 Topic Selection
- 5.2 Research Proposal
 - 5.2.1 Purpose, types and structure
- 5.3 Report Writing
 - 5.3.1 Reporting process
 - 5.3.2 Content of the research report

- 5.3.3 Style of Writing
- 5.3.4 Types and layout of the research report
- 5.3.5 Citations and references by using APA format
- 5.3.6 Essentials of a good research report

Text Books

1. C.R. Kothari, (2019): Research Methodology – Methods and Techniques 2nd edition. New Age Publications.
2. Pamela S Schindler, (2021): Business Research Methods, 13th Edition , McGraw Hill Education, Noida

Books for References

1. Dr. Gupta, Tripathi and Singh: Research Methodology, SBPD Publishing House, Agra, 2021.
2. Cooper and Schindler: Business Research Methods, Tata McGraw-Hill, 2019
3. Mark Saunders: Research Methods for Business: Pearson Education, 2010
4. Anil K. Mishra (2012). A Hand-Book of Research in SPSS, 1st edition. Himalayan Publishing, House, Mumbai

Web Links

1. <https://skyfox.co/wp-content/uploads/2020/09/Business-Research-Methods.pdf>
2. http://sdeuoc.ac.in/sites/default/files/sde_videos/V%20Sem.%20-%20Business%20Research%20Methods.pdf
3. https://www.researchgate.net/publication/319207471_Handbook_Of_Research_Methodology

SEMESTER VI		
Core- XI	BUSINESS MATHEMATICS	Course Code :U22CC611
Hours: 5		Credits: 4

Course Outcomes

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

Sl.No.	Course Outcomes	Level	Unit
1	Classify the different types of numbers.	K ₂	I
2	Develop Arithmetic, Geometric and Harmonic Progression Set Theory	K ₅	I
3	Evaluate investment models using AP, GP, HP and evaluate the returns.	K ₆	II
4	Practice the skills of differentiation/ Integration to make informed decisions.	K ₃	III
5	Perform analytical reviews on maximizing profit/ minimizing losses.	K ₃	IV
6	Solve business problems using Matrices.	K ₃	V

Unit I Introduction to Number Systems, Indices, Surds, Logarithm, Simultaneous and Quadratic Equation

- I.1 Number System
 - I.1.1 Natural number
 - I.1.2 Whole number
 - I.1.3 Real number
 - I.1.4 Imaginary number
 - I.1.5 Rational number
 - I.1.6 Irrational number
 - I.1.7 Integer
 - I.1.8 Fractions
 - I.1.9 Prime number
 - I.1.10 Complex number
 - I.1.11 Odd number
 - I.1.12 Even number
- I.2 The concept and problem in indices
 - I.2.1 Meaning
 - I.2.2 Laws of indices
 - I.2.3 Meaning of ao & problems

- 1.2.4 Meaning of a^m & problems
- 1.2.5 Meaning of $a^{p/q}$ & problems
- 1.3 The concept and problem in surds
 - 1.3.1 Meaning
 - 1.3.2 Order of a surd & problems
 - 1.3.3 Square root of a binomial surd $a+\sqrt{b}$ & problems
- 1.4 The concept and problem in logarithm
 - 1.4.1 Meaning
 - 1.4.2 Laws of logarithm
 - 1.4.2.1 Product rule & problems
 - 1.4.2.2 Quotient rule & problems
 - 1.4.2.3 Power rule & problems
 - 1.4.2.4 Rule for change of base & problems
 - 1.4.3 Common logarithm
- 1.5 The concept and problem in simultaneous and quadratic equations
 - 1.5.1 Simultaneous equations
 - 1.5.1.1 Method of elimination
 - 1.5.2 Quadratic equations

Unit II Arithmetic, Geometric and Harmonic Progression Set Theory

- 2.1 Arithmetic progression
 - 2.1.1 Meaning
 - 2.1.2 Formula for n th term & problems
 - 2.1.3 Formula for the sum to n terms & problems
 - 2.1.4 Properties of an arithmetic progression & problems
- 2.2 Geometric progression
 - 2.2.1 Meaning
 - 2.2.2 Formula for n th term & problems
 - 2.2.3 Formula for the sum to n term & problems
- 2.3 Harmonic progression
 - 2.3.1 Meaning
 - 2.3.2 Formula for n th term & problems
- 2.4 Set theory
 - 2.4.1 Meaning
 - 2.4.2 Finite and infinite sets
 - 2.4.3 Description of set
 - 2.4.4 Singleton set
 - 2.4.5 Null set
 - 2.4.6 Sub set
 - 2.4.7 Equality of set
 - 2.4.8 Number of sub-sets of a set

- 2.4.9 Disjoint set
- 2.4.10 Universal set
- 2.4.11 Set operations
 - 2.4.11.1 Union of sets
 - 2.4.11.2 Intersection of sets
 - 2.4.11.3 Difference of sets
 - 2.4.11.4 Complement of sets
- 2.4.12 Venn diagram
- 2.4.13 Laws of sets
 - 2.4.13.1 Commutative law
 - 2.4.13.2 Associative law
 - 2.4.13.3 Distributive law
 - 2.4.13.4 De Morgan's law
- 2.4.14 Numbers of elements in set

Unit III Differential Calculus

- 3.1 Limits
 - 3.1.1 Limit of a function
 - 3.1.2 Properties of limits & problems
- 3.2 Continuity
 - 3.2.1 Properties of continuous functions & problems
- 3.3 Differentiation
 - 3.3.1 Derivative of x^n
 - 3.3.2 Derivative of e^x
 - 3.3.3 Derivative of a constant
 - 3.3.4 Derivative of sum of two functions
 - 3.3.5 Product rule
 - 3.3.6 Quotient rule
 - 3.3.7 Functions of a function rule
 - 3.3.8 Logarithm differentiation
 - 3.3.9 Differentiation of implicit function
 - 3.3.10 Parametric form
 - 3.3.11 Higher order derivative
 - 3.3.12 Application of derivative
 - 3.3.12.1 Marginal cost
 - 3.3.12.2 Marginal revenue
 - 3.3.12.3 Relation between marginal revenue and elasticity of demand

Unit IV Integral Calculus

- 4.1 Maxima and minima
 - 4.1.1 Meaning
 - 4.1.2 Problems in maxima and minima
- 4.2 Integral Calculus
 - 4.2.1 Meaning
 - 4.2.2 General rules
 - 4.2.3 Method of partial fraction
 - 4.2.4 Method of when factorization is not possible
 - 4.2.5 Integration by substitution – I
 - 4.2.6 Integration by parts
 - 4.2.7 Definite integral

Unit V Matrix Algebra

- 5.1 Meaning
- 5.2 Types of matrix
 - 5.2.1 Equal matrix
 - 5.2.2 Diagonal matrix
 - 5.2.3 Scalar matrix
 - 5.2.4 Unit matrix
 - 5.2.5 Null matrix
 - 5.2.6 Row matrix
 - 5.2.7 Column matrix
 - 5.2.8 Symmetric matrix
 - 5.2.9 Skew-symmetric matrix
- 5.3 Matrix operation
 - 5.3.1 Scalar multiplication
- 5.4 Addition and subtraction of matrices
- 5.5 Multiplication of two matrices
- 5.6 Transpose of matrix
- 5.7 Determinant of matrix
- 5.8 Singular and non-singular matrices
- 5.9 Input and output matrix
- 5.10 Ad-joint of square matrix
- 5.11 Reciprocal matrix and inverse of matrix
- 5.12 Orthogonal matrix
- 5.13 Simultaneous linear equations

Text Book:

Vittal, P. R. (2018). *Business Mathematics* (2nd ed.). Chennai, Margham Publications.

Books for Reference:

1. Aggarwal, B. M. (2004). *Business Mathematics & Statistics Fundamentals* (First ed.). New Delhi, Sultan Chand & Sons.
2. Navanitham, P. A. (2019). *Business Mathematics and Statistics*. Trichy, Jai Publishers.

Web link

<https://www.youtube.com/watch?v=yCwnifwVjIg>

<https://www.youtube.com/watch?v=Tj9fdn7TYSo>

<https://www.youtube.com/watch?v=QqF3iipnyzU>

<https://www.youtube.com/watch?v=einxhJQyLYI>

<https://www.youtube.com/watch?v=LoHqixCNoKY&list=PLr6TOxpiWwuH4O4IBqwCpjns-8l8zWDQu>

Theory 20% (Part A & B) Sum 80% (Part C & D)

SEMESTER VI		
Core- XII	MANAGEMENT ACCOUNTING	Course Code: U22CC612
Hours: 5		Credits: 4

Sl.No	Course Outcomes	Level	Unit
1	Critically bring out the importance of management accounting techniques for decision making purposes.	K4	I
2	Calculate the accounting ratios to extract the financial performance of the firm from the financial statements.	K4	II
3	Differentiate between operating, investing and financing activities.	K4	II
4	Prepare Fund flow statement and Cash flow statement as per AS3.	K5	III
5	Interpret the importance of marginal costing and CVP analysis in short term decision making	K6	IV
6	Develop conceptual knowledge to apply standards in preparing budgets for planning and controlling purposes.	K6	V

Unit I Fundamentals Of Management Accounting

- 1.0 Management Accounting
- 1.1 Meaning and Definitions
- 1.2 Objectives
- 1.3 Scope and functions
- 1.4 Advantages and limitations
- 1.5 Management accounting principles
- 1.6 Installation of management accounting systems
- 1.7 Distinction between management accounting and financial accounting.
- 1.8 Management accounting vs Cost accounting

Unit II Financial Statement Analysis

- 2.0 Financial Statements
- 2.1 Meaning and types
- 2.2 Analysis and interpretation
- 2.3 Techniques of financial analysis
- 2.4 Limitations of financial analysis
- 2.5 Ratio Analysis- Meaning
- 2.6 Classification of ratios

- 2.7 Advantages and limitations of ratio analysis
- 2.8 Computation of ratios (excluding preparation of financial statements from ratios)
 - 2.8.1 Liquidity Ratios
 - 2.8.2 Solvency Ratios
 - 2.8.3 Profitability Ratios
 - 2.8.4 Activity or Turnover Ratios
 - 2.8.5 Capital Gearing ratios

Unit III Preparation of Fund Flow Statement

- 3.1. Fund Flow Statement
 - 3.1.1 Meaning
 - 3.1.2 Uses
 - 3.1.3 Distinction between fund flow statement and income statement
 - 3.1.4 Parties interested in fund flow statement
 - 3.1.5 Advantages and Limitations
 - 3.1.6 Preparation of fund flow statement.
- 3.2 **Cash Flow Statement-AS-3**
 - 3.2.1 Meaning
 - 3.2.2 Preparation of cash flow statement
 - 3.2.3 Difference between cash flow analysis and fund flow analysis
 - 3.2.4 Utility and limitations of cash flow analysis.

Unit IV Marginal Costing And Break Even Analysis

- 4.1 Marginal Costing
 - 4.1.1 Definitions
 - 4.1.2 Features
 - 4.1.3 Merits and demerits
- 4.2 CVP analysis
 - 4.2.1. Meaning
 - 4.2.2 Merits and demerits
 - 4.2.3 Construction of break even chart
 - 4.2.4 Assumptions underlying CVP analysis and break even chart
 - 4.2.5 Managerial uses of BEP analysis.
 - 4.2.6 Problems in Marginal costing and Break even analysis (decision making problems)

Unit V Budgetary Control

- 5.1 Budgetary Control
 - 5.1.1 Definition and Meaning
 - 5.1.2 Advantages and disadvantages
 - 5.1.3 Installation of budgetary control system

- 5.1.4 Requirements of a good budgetary control system
- 5.1.5 Classification of budgets
- 5.1.6 Preparation of budgets
 - 5.1.6.1 Production Budget
 - 5.1.6.2 Raw material Budget
 - 5.1.6.3 Purchase Budget
 - 5.1.6.4 Sales Budget
 - 5.1.6.5 Flexible Budget
 - 5.1.6.6 Master Budget
- 5.2 Standard Costing
 - 5.2.1 Standard costing
 - 5.2.2 Definition
 - 5.2.3 Advantages and limitations
 - 5.2.4 Distinction between budgetary control and standard costing
 - 5.2.5 Estimated cost vs standard cost
 - 5.2.6 Preliminary steps for establishing a system of standard costing
 - 5.2.7 Distinction between cost reduction and cost control
 - 5.2.8 Variance in standard costing – meaning and types of variance (material and labour)

Text Book

1. Khan M. Y & Jain P.K (2018), Management Accounting, Tata McGraw Hill Publishing Co. ltd., New Delhi.

Books for Reference:

1. Pillai R.S.N and Bagavathi V (2015), Management Accounting, Sultan Chand Company ltd., New Delhi.
2. Murthy A. and Gurusamy S (2012), Management Accounting, Tata McGraw Hill Publishing Co. ltd., New Delhi.
3. Shashi K. Gupta, Sharma R.K (2016), Management Accounting Principles and Practices, Kalyani Publishers, New Delhi.

Websites

1. <http://docshare01.docshare.tips/files/27239/272393523.pdf>
2. <https://www.iedunote.com/management-accounting>
3. <https://www.scribd.com/doc/105577706/Chapter-26-Marginal-Costing-and-Cost-Volume-Profit-Analysis>

Theory – 20%(Section A), Problems – 80%(Section B &C)

SEMESTER VI		
Core- XIII	TALLYPRIME	Course Code :U22CCP13
Hours :5		Credits: 4

Course Outcomes

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

Sl. No	Course Outcomes	Level	Unit covered
1.	Develop the architecture and customisation of TALLY.	K6	I
2.	Create a Stock group, stock category. Stock items and godown	K6	II
3.	Create Voucher entries of inventory and cost center	K6	III
4.	Sketch the concepts of Goods and Service Tax	K3	IV
5	Create basic ledger accounts necessary for activating GST	K6	IV
6.	Compile Local and Interstate Sales, Local and Interstate Purchase Records	K6	V

Unit I Introduction to Tally

- 1.1 Basic concept of Tally
- 1.2 Architecture and customization of Tally
- 1.3 F11 features of Tally
- 1.4 F12 configuration of Tally
- 1.5 Tally installation and working in Educational mode
- 1.6 Short cut keys

Unit II Ledger creation and Accounting Voucher Entries

- 2.1 Ledger creation
 - 2.1.1 Creation of company
 - 2.1.2 Group creation
 - 2.1.3 Ledger creation
 - 2.1.4 Altering and deleting company, group and ledger Accounts
- 2.2 Accounting voucher Entries
 - 2.2.1 Receipts voucher
 - 2.2.2 Payment voucher
 - 2.2.3 Purchase voucher

- 2.2.4 Sales voucher
- 2.2.5 Contra voucher
- 2.2.6 Credit and Debit notes
- 2.2.7 Journal voucher
- 2.2.8 Altering and deleting voucher

Unit III Inventory and Voucher entries

- 3.1 Creation of Inventory
 - 3.1.1 Configuration and features of stock items
 - 3.1.2 Create stock item
 - 3.1.3 Create units of measurement
 - 3.1.4 Create stock group
 - 3.1.5 Create stock category
 - 3.1.6 Create Godown
- 3.2 Creation of inventory vouchers (without tracking no)
 - 3.2.1 Create receipt note
 - 3.2.2 Create delivery note
 - 3.2.3 Create Rejection in
 - 3.2.4 Create Rejection out
 - 3.2.5 Stock Journal
 - 3.2.6 Physical stock

Unit IV Accounts receivable and payable management and Cost/Profit Centre's Management

- 4.1 Introduction of Receivable and payable management
 - 4.1.1 Activation of maintaining Bill-Wise details
 - 4.1.2 New Reference
 - 4.1.3 Against Reference
 - 4.1.4 Advance Reference
 - 4.1.5 On Account
 - 4.1.6 Credit Period
- 4.2 Cost/Profit Centre's creation
 - 4.2.1 Activation of Cost Centre and Cost categories
 - 4.2.2 Automation of Cost Centre and Cost Categories while recording transactions
 - 4.2.3 Cost Centre report
 - 4.2.4 Category Summary
 - 4.2.5 Cost Centre break-up

Unit V Goods and Services Tax

- 5.1 Introduction and Enabling GST in Tally
- 5.2 Recording GST transactions

- 5.3 Accounting intrastate Supply of Goods and Services
- 5.4 Accounting interstate Supply of Goods and Services
- 5.5 Purchase and Sales Returns of Goods and Services
- 5.6 Input Tax Credit
- 5.7 GSTR - 1
- 5.8 GSTR - 2
- 5.9 GSTR - 3B
- 5.10 GSTR - 4 and E-Way Bill Report

Text Book

Tally Solution Material

Reference Book

Genises Tally Academy Material

Practical

SEMESTER VI		
Core- XIV	E-COMMERCE	Course Code : U20CC614
Hours :5		Credits: 4

Course Outcomes

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

Sl.No.	Course Outcomes	Level	Unit
1	Describe the features and framework of E-commerce.	K ₂	I
2	Differentiate Traditional Commerce from Electronic Commerce	K ₄	I
3	Discuss the key features of Internet, Intranets and Extranets.	K ₆	II
4	Examine various E commerce securities, to identify the suitable one for future practices.	K ₄	III
5	Create, modify, enhance and publish a simple E commerce website	K ₆	IV
6	Analyse the legal obligations in the Information Technology Act 2000 for both buyers and sellers in cyberspace .	K ₄	V

Unit I Introduction to Electronic Commerce

- 1.1 Features and Framework
- 1.2 Traditional vs. Electronic commerce
 - 1.2.1 Applications
 - 1.2.2 Anatomy of E-Commerce
- 1.3 Business To Business E-Commerce
 - 1.3.1 Implementation
 - 1.3.2 Steps
- 1.4 Customer to customer E-Commerce
- 1.5 Advantage and disadvantage of E Commerce

Unit II Basic network infrastructure of E-Commerce

- 2.1 An overview of network infrastructure
 - 2.1.1 Applications and limitations
- 2.2 Satellite Systems
- 2.3 Components of the I- Way.
 - 2.3.1 Market forces beyond I-Way
 - 2.3.2 Public policy issues shaping the I Way

- 2.4 Internet as a network infrastructure
 - 2.4.1 Intranet
 - 2.4.2 Extranet
- 2.5 Application and Limitation
 - 2.5.1 Business of internet
 - 2.5.2 Commercialization

Unit III E-Commerce Security

- 3.1. Network Security
- 3.2 Computer security
 - 3.2.1 Threat
 - 3.2.2 Hacker
 - 3.2.3 Cookie
- 3.3 Types of Security
 - 3.3.1 Physical security
 - 3.3.2 Logical security
- 3.4 Online Security Services
 - 3.4.1 Computer security classifications
 - 3.4.2 Security policy and integrated security
 - 3.4.3 Managing Risk
- 3.5 Security for server Computers.

Unit IV E-Commerce and WWW

- 4.1 Architectural framework of E Commerce
- 4.2 Publishing in E commerce
 - 4.2.1 Hyper text
 - 4.2.2 Hyper media
- 4.3 Technology beyond the web in e commerce practices
 - i. Uniform resource locater
 - ii. HTML
 - 4.3.3 HTTP
- 4.4 Categories of internet data
 - 4.4.1 Public data
 - 4.4.2 Copyright data
 - 4.4.3 Confidential data
 - 4.4.4 Secret Data
- 4.5 Electronic data interchange-EDI
 - 4.5.1 Implementation
 - 4.5.2 Security schemes
 - 4.5.3 Encryption ethics

Unit V Organisational E-Commerce and cyber law

- 5.1 Organisational E Commerce
 - 5.1.1 Inter and intra organisational e commerce
 - 5.1.2 Cross functional management
 - 5.1.3 Macro forces and internal commerce
- 5.2 Ecommerce catalogues
 - 5.2.1 Document management
 - 5.2.2 Digital libraries
- 5.3 Cyber law
 - 5.3.1 Concepts
 - 5.3.2 Cyber law and e commerce contracts
- 5.4 Information Technology Act 2000
- 5.5 Authentication of E- Records
 - 5.5.1 Electronic Governance
 - 5.5.2 Digital Signature Certificates

Text

R. Kalakota and A. B. Whinston- Frontiers of Electronic Commerce - Addison Wesley

Reference

NidhiDhawan – Introduction to E Commerce – International Book House

Suresh T Viswanathan, The Indian Cyber Law, 2nd Edition, Bharat Law House, 2015

Websites

1. <http://ecommerceguide.com>
2. <http://www.bigcommerce.com>
3. <https://www.toppr.com>

SEMESTER VI		
Elective III	ENTREPRENEURIAL DEVELOPMENT	Course Code: U22CC6:3
Hours: 5		Credits: 4

Course Outcomes

At the end of this course, the students will be able to

S. No	Course Outcomes	Level	Unit covered
1	Explain the distinct entrepreneurial traits and the recent trends.	K ₂	I
2	Identify and define the opportunities and principles of viability of new business start-up.	K ₂	II
3	Describe the need in supporting and financing to entrepreneurs	K ₂	III
4	Apply the principles of new venture financing and growth financing for businesses.	K ₃	III
5	Describe the issues and problems faced by entrepreneurs in MSME including entrepreneurial practices in India	K ₂	IV
6	Analyse the development of entrepreneurial ventures.	K ₄	V

Unit I Introduction

- 1.1. Definition
- 1.2. Concept
- 1.3. Characteristics
- 1.4. Functions
- 1.5. Difference between
 - 1.5.1. Entrepreneur and Enterprise
 - 1.5.2. Entrepreneur and Manager
 - 1.5.3. Entrepreneur and Intrapreneurs
- 1.6. Types of Entrepreneurs
- 1.7. Theories
- 1.8. Behavioural Patterns of Entrepreneurs
 - 1.8.1. Factors Affecting Entrepreneurship growth
 - 1.8.2. Entrepreneurial Motivation and Competencies
 - 1.8.3. Entrepreneurship Development Programmes

- 1.9. New generations of entrepreneurship
 - 1.9.1. Social Entrepreneurship
 - 1.9.2. Edupreneurship
 - 1.9.3. Ecopreneur
 - 1.9.4. Self Help Groups
 - 1.9.5. Health Entrepreneurship
 - 1.9.6. Tourism Entrepreneurship
 - 1.9.7. Women Entrepreneurship
- 1.10. Barriers to Entrepreneurship

Unit II Start -Ups

- 2.1. Establishing Entrepreneurial System
- 2.2. Forms of Business Ownership
- 2.3. Industrial Park (Meaning, features & examples)
- 2.4. Special Economic Zone (Meaning, features & examples)
- 2.5. Business Modelling
 - 2.5.1. Meaning, Need and Nature of Business Modelling
 - 2.5.2. Relationship between Business Model & Business Plan
 - 2.5.3. Market Research
- 2.6. Identifying, Selecting a Good Business Opportunity
 - 2.6.1. Mullins 7-Domain Framework
 - 2.6.2. Scouting for Business Ideas- Various sources
 - 2.6.3. Generation Business Ideas- Various tools
- 2.7. Formulation of Business Plan
- 2.8. Project Appraisal

Unit III Support

- 3.1. Financing to Enterprise
- 3.2. Institutional Finance and Support to Entrepreneurs
- 3.3. Angel Investing
- 3.4. Venture Finance
- 3.5. Managing Cash Flow
- 3.6. Tax Benefits to MSME

Unit IV MSME

- 4.1. Introduction
- 4.2. Meaning
- 4.3. MSME Act Small Scale Industries

- 4.4. Support and Benefits is provided by the Ministry in MSME Sector
 - 4.4.1. Support provided by the Ministry for Training
 - 4.4.2. Support provided by the Ministry for Manufacturing
 - 4.4.3. Support provided by the Ministry for Production & Design
 - 4.4.4. Support provided by the Ministry aid in improving Quality control and technology
 - 4.4.5. Support provided by the Ministry aid in loan and borrowings
 - 4.4.6. Benefits provided by the Ministry of MSME provide to MSMEs
- 4.5. Modernisation assistance to small scale unit
- 4.6. Export oriented units
 - 4.6.1. Incentives and facilities to exports entrepreneurs
 - 4.6.2. Export oriented zone
 - 4.6.3. Export-Import Bank of India

Unit V Development

- 5.1. Intellectual Property Rights
- 5.2. Sickness in Small Enterprises
- 5.3. E-Commerce and Small Enterprises
- 5.4. Franchising
- 5.5. Social Responsibility of Business

Textbook

1. Entrepreneurial Development - Dr. S.S. Khanka (Sultan Chand publication),2018
2. Entrepreneurial Development - C.B. Gupta and Srinivasan (Sultan Chand),2018

Books for References

1. Entrepreneurship Development and Management-Jose Paul, Ajith Kumar (Himalaya PublishingHouse), 2015
2. Micro, Small and Medium Enterprises, MSME – Dr. Maturi Balakrishna Rao, Dr. TalluriSreerishna, 2018
3. Women Entrepreneurship in India, Understanding the Role of NGOs – Namita Kumari,2014
4. International Marketing-Francis Cherunilam, 2015
5. Dynamics of Entrepreneurship Development -Desai, Vasant, 2016
6. The New Business Road Test- John Mullins, 2018

Web link

1. <https://msme.gov.in/faq>
2. <https://www.pdfdrive.com/entrepreneurial-finance-for-msmes-a-managerial-approach-for-developing-markets-d158061583.html>

3. <https://www.pdfdrive.com/entrepreneurial-negotiation-understanding-and-managing-the-relationships-that-determine-your-entrepreneurial-success-d187120655.html>
4. <https://www.pdfdrive.com/leadership-innovation-and-entrepreneurship-as-driving-forces-of-the-global-economy-proceedings-of-the-2016-international-conference-on-leadership-innovation-and-entrepreneurship-iclie-d158100300.html>
5. <https://b-ok.asia/book/2922288/58d321>
6. <http://www.allitebooks.org/financial-modeling-for-business-owners-and-entrepreneurs/>
7. <https://www.pdfdrive.com/business-model-design-compass-open-innovation-funnel-to-schumpeterian-new-combination-business-model-developing-circle-d181433232.html>
8. [8.http://www.angelcapitalassociation.org/data/Documents/Resources/AngelGroupResearch/1d%20-%20Resources%20Research/35%20Research_VentureSupportProject.pdf](http://www.angelcapitalassociation.org/data/Documents/Resources/AngelGroupResearch/1d%20-%20Resources%20Research/35%20Research_VentureSupportProject.pdf)
9. <https://www.amazon.in/New-Business-Road-Test-entrepreneurs/dp/0273663569>

SEMESTER VI		
Elective – III	INDIRECT TAXES	Course Code : U22CC6:A
Hours: 5		Credits: 4

Course Outcomes

On completion of the course the students will be able to:

Sl.No	Course Outcomes	Level	Unit
1	Describe the concepts of indirect taxation system followed in India.	K ₂	I
2	Explain the taxable events under GST.	K ₂	II
3	Demonstrate the concepts relating to Place, Time and value of Supply.	K ₃	III
4	Assess the amount of ITC to be claimed.	K ₆	IV
5	Formulate online GST registration.	K ₅	V
6	Evaluate the amendments in GST Act.	K ₆	V

Unit I Goods and Services Tax Act & Rules

- 1.0 Introduction
- 1.1 What is GST
- 1.2 Need for GST in India
- 1.3 Cascading effect of tax
- 1.4 Non-integration of VAT and Service Tax causes double taxation
- 1.5 No CENVAT Credit after manufacturing stage to a dealer
- 1.6 Cascading of taxes on account of levy of CST Inter-State purchases
- 1.7 One Nation-One Tax
- 1.8 Dual GST Model
- 1.9 Central Goods and Services Tax Act, 2017 (CGST)
- 1.10 State Goods and Services Tax Act, 2017 (SGST)
- 1.11 Union Territory Goods and Services Tax Act, 2017 (UTGST)
- 1.12 Integrated Goods and Services Tax Act, 2017 (IGST)
- 1.13 Goods and Services Tax Network (GSTN)
- 1.14 Functions of GSTN (i.e. Role assigned to GSTN)
- 1.15 Constitution (101st Amendment) Act, 2016
- 1.16 GST Council
- 1.17 Guiding principle of the GST Council
- 1.18 Functions of the GST Council
- 1.19 Definitions under CGST Laws

Unit II Levy and Collection of Tax

- 2.1 Scope of supply (Section 7 of CGST Act, 2017)
- 2.2 Section 7(1)(a) all forms of supply of goods or services or both such as sale, transfer, barter, exchange, license, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;
- 2.3 Section 7(1)(b) of CGST Act, 2017, import of services for a consideration whether or not in the course or furtherance of business
- 2.4 Section 7(1)(c) of the CGST Act, 2017 the activities specified in Schedule I, made or agreed to be made without a consideration
 - 2.4.1 Permanent transfer/disposal of business assets
 - 2.4.2 Supply between related persons or distinct persons
 - 2.4.3 Supply to agents or by agents
 - 2.4.4 Importation of Services
- 2.5 Section 7(1)(d) the activities to be treated as supply of goods or supply of services as referred to in Schedule II
 - 2.5.1 Renting of Immovable Property
 - 2.5.2 Information Technology software
 - 2.5.3 Transfer of the right to use any goods for any purpose
 - 2.5.4 Composite supply
- 2.6 Non-taxable Supplies under CGST Act, 2017
 - 2.6.1 Section 7(2) (a) activities or transactions specified in Schedule III
 - 2.6.2 Section 7(2)(b) such activities or transactions undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities, as may be notified by the Government on the recommendations of the Council,
 - 2.6.3 Section 7(3) the transactions that are to be treated as— (a) a supply of goods and not as a supply of services; or (b) a supply of services and not as a supply of goods.
- 2.7 Composite and Mixed Supplies (Section 8 of CGST Act, 2017)
 - 2.7.1 Meaning of Composite and Mixed Supplies
 - 2.7.2 Composite Supply
 - 2.7.3 Mixed supply
- 2.8 Levy and Collection
- 2.9 Composition Levy
- 2.10 Exemption from tax
- 2.11 Person liable to pay tax
 - 2.11.1 Forward Charge
 - 2.11.2 Reverse Charge
 - 2.11.3 Person who are required to pay tax under section 9(5) of CGST (i.e. ECommerce Operator)

Unit III Time and Value of Supply

- 3.1 Time of supply
- 3.2 Place of supply
- 3.3 Value of supply
- 3.4 Change in rate of tax in respect of supply of goods or services

Unit IV Input Tax Credit

- 4.1 Eligibility for taking Input Tax Credit (ITC)
- 4.2 Input Tax credit in special circumstances
- 4.3 Input Tax Credit in respect of goods sent for Job-Work
- 4.4 Distribution of credit by Input Service Distributor (ISD)
- 4.5 Recovery of Input Tax Credit

Unit V Registration under GST Law

- 5.1 Persons not liable for registration
- 5.2 Compulsory registration
- 5.3 Procedure for registration
- 5.4 Deemed registration
- 5.5 Casual taxable person
- 5.6 Non-resident taxable person
- 5.7 Cancellation Vs Revocation of registration

Text book Reference

Study materials of The Institute of Cost and Management Accountants of India on Indirect Taxation

SELF STUDY COURSES

Semester V	Semester VI
Personal Finance	Principles of Management
Human Resource Management	Cyber Law

Self Study Course

Semester V

Personal Finance

Unit 1 : Introduction to Personal Financial Management

- 1.1 Meaning
- 1.2 Need for Personal Financial Planning
- 1.3 Personal Budget
- 1.4 Personal Financial Planning Process.

Unit 2 : Investment Planning

- 2.1 Investment Criteria- liquidity, safety and profitability
- 2.2 Investment Avenues – Securities, Deposits, Postal Schemes, Insurance, Real Estates
- 2.3 Investment in Precious metals – Gold, Silver and Platinum

Unit 3 : Return on Personal Investment

- 3.1 Present Value and Future Value – Meaning & Features
- 3.2 Simple & Compound interest– Meaning & Features
- 3.3 Dividend and capital gains – Meaning & Features

Unit 4 : Risk Analysis & Insurance Planning

- 4.1 Risk associated with personal investments
- 4.2 Risk management and insurance decision in personal financial planning
- 4.3 Various Insurance Policies and Strategies for General Insurance, Life Insurance, Motor Insurance and Medical Insurance.

Unit 5 : Planning for the Future

- 5.1 Retirement Savings Plans - Pension Plans
- 5.2 Deferred Contribution Plan and Deferred Benefit Plan
- 5.3 Provident Fund, Gratuity.
- 5.4 Life Insurance Plans. General Insurance Plans.
- 5.5 Reverse Mortgage Plans.

Topics for Self Study

Sl.No	Topics	Weblinks
1	Planning and managing personal financial activities	https://corporatefinanceinstitute.com/resources/knowledge/finance/personal-finance/
2	Components of a Financial Plan	https://ncert.nic.in/dess/pdf/finance_reading_material.pdf
3	Basic Ideas of Finance	https://open.umn.edu/opentextbooks/textbooks/31

Text Books Recommended

1. Personal Finance by Jack R. Kapoor, Les R. Dlabay and Robert J. Hughes, Tata McGraw-Hill Publishing Company Ltd. New Delhi.
2. Security Analysis & Portfolio Management by Punithavathy Pandian

References:

1. Principles of Risk Management and Insurance by George Rejda, Pearson, New Delhi

Web Links

<https://www.investopedia.com/terms/p/personalfinance.asp>

Self Study Course
Semester V
Human Resource Management

Unit I Introduction to HRM

- 1.1 Meaning
- 1.2 Definition
- 1.3 Personnel principles and policies.

Unit II Human Resource Planning

- 2.1 Characteristics
- 2.2 Need for Planning
- 2.3 HRP process
- 2.4 Job Analysis
- 2.5 Job Design
- 2.6 Job description
- 2.7 Job specification.

Unit III Recruitment and Training

- 3.1 Selection Process
- 3.2 Placement and Induction
- 3.3 Training and Development
- 3.4 Promotion –
- 3.5 Demotions
- 3.6 Transfers
- 3.7 Separations.

Unit IV Wage and Salary

- 4.1 Wage and Salary administration
- 4.2 Fringe benefits
- 4.3 Job evaluation systems.

Unit V Employee maintenance

- 5.1 Employee maintenance and integration
- 5.2 Welfare and Safety
- 5.3 Accident Prevention
- 5.4 Employee motivation
- 5.5 Morale
- 5.6 Need and Measures industrial social work.

Text

Edwin Flippo, Personnel Management, McGraw Hill, 1984, New Delhi.

References

1. Biswanath Ghosh, Human Resource Development and Management, Vikas Publication, 2000, New Delhi.
2. Dale Yoder and Paul Standohar, Personnel Management and Industrial Relations, Prentice hall, 1982, New Delhi.

Self Study Course
Semester VI
Principles of Management

Unit I

Management : Definition – Nature – Function Management Vs Administration.

Unit II

Planning : Nature – process – types- Merits and Demerits – MBO.

Unit III

Organizing – nature – Departmentation – Span of control Delegation – Centralization – Decentralization –Line and Staff organization. Committee form of organization.

Unit IV

Directing : General principles – importance and techniques – Motivation –Theories – Leadership : Meaning – Styles – Communication.

Unit V

Coordination : Meaning and Principle - Controlling and its Processes.

Text

C.B.Gupta - Business management – Sultan Chand & Sons, 2006

Reference

P.C.Tulsian, Vishal Pandey- Business Organisation and Management– Pearson Education, 2002

L.M. Prasad - Principles of management – Sultan Chand & Sons, 2007

Self Study Course

Semester VI

Cyber Law

Unit I

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

Unit II

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 III

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 IV

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

Unit V

7The Information Technology Act 2000-Definitions-Authentication of Electronic Records-Electronic Governance-Digital Signature Certificates.

Text

Suresh T Viswanathan - The Indian Cyber Law - Bharat Law House

Reference

Vivek Sood - Cyber law simplified – Tata McGraw hill publications.

