

**PG AND RESEARCH DEPARTMENT OF COMMERCE**

**B.Com**

**Computer Applications  
Degree Programme**

**OBE SYLLABUS**



**(2022-2025)**

**Bishop Heber College (Autonomous)**

**Tiruchirappalli – 620 017**

**PG & RESEARCH DEPARTMENT OF COMMERCE**  
**B.Com Computer Applications**

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**OUTCOME BASED EDUCATION**

**VISION**

- Excellence in commerce education, imparting knowledge, skills and values for professional development, employability and entrepreneurship.

**MISSION**

- Educating contemporary global development in the areas of Commerce and Business through an effective blend of curricular and co-curricular activities.
- Imparting quality and need based education to facilitate students to explore knowledge in multi-faceted arenas.
- Moulding for leadership positions in organisations at national and international levels.
- Fostering an ethical atmosphere founded in human values in which life-force and skills will succeed to enrich the quality of life.

## **PROGRAMME OUTCOMES (POs)**

### **B.COM**

On completion of the programme, graduates will be able to:

- PO 1: Disciplinary knowledge:** Capable of demonstrating comprehensive knowledge and understanding of Commerce, Business and Accounting.
- PO 2: Cognitive Skills:** Apply fundamental knowledge of commerce and business and procure conceptual knowledge of the same through specializations and practical exposures in order to face modern-day challenges.
- PO 3: Intellectual Capacity, Problem Solving & Analytical Reasoning:** Exhibits comprehensive knowledge to solve qualitative and quantitative problems relating to commerce, trade & industry and the ability to recognize the roles of entrepreneurs, businessmen, managers and consultants in critical decision-making processes.
- PO 4: Reflective Thinking:** Empower to become learners and thinkers by building skills in critical thinking to solve problems.
- PO 5: Digital literacy:** Apply the contextual and practical knowledge of ICT to function effectively in multidisciplinary environments and engage effectively with diverse stakeholders.
- PO 6: Employability & Entrepreneurship:** Utilize business knowledge to provide a competitive edge for employment, higher education and entrepreneurship.
- PO 7: Leadership attributes:** Practice leadership qualities to influence, motivate and bring about change and enable others to contribute towards the effectiveness and success of an organisation.
- PO 8: Lifelong Learning:** Employ the skill for self-paced and self-directed pursuit of knowledge for personal and professional reasons to enhance social inclusion, self-sustainability, competitiveness and employability.
- PO 9: Ethical values:** Demonstrate the moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work and become Capable of appreciating environmental and sustainability issues and adopting objective, unbiased and truthful actions in all aspects of work.

## PROGRAM SPECIFIC OUTCOMES (PSOs)

Upon Successful Completion of the program learners would have acquired the following competencies:

**PSO1:** Comprehend core knowledge in the concepts and techniques of commerce and its applications related to the business environment.

**PSO2:** Demonstrate Skills in Programming, Networking, Applications and in Statistical and Tally Packages related to Commerce and Computer Applications.

**PSO3:** Exhibit competent and competitive skills for Employability and Entrepreneurship.

**PSO4:** Practice professional and social ethical values in the business environment.

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

Sem.	Part	Course	Course Title	Course Code	Hours /week	Credits	Marks		
							CI A	ESE	Total
I	I	Tamil I /*	nra;As;> ,yf;fpa tuyhW> ciueil> nkhopg;gapw;rpAk; gilg;ghf;fKk;	U18TM1L1	6	3	25	75	100
	II	English I	English Communication Skills - I	U21EGNL1	6	3	40	60	100
	III	Core I	Financial Accounting – I	U18CC101	6	5	25	75	100
		Allied I	<b>Banking Theory Law and Practice</b>	<b>U21CC1Y1</b>	5	4	25	75	100
	Allied II	Programming in C&C++	U22CCPY2	<b>5</b>	<b>4</b>	<b>40</b>	<b>60</b>	<b>100</b>	
IV	Val. Edu.	Value Education (RI/MI)	U15VL1:1/ U15VL1:2	2	2	25	75	100	
II	I	Tamil II /*	nra;As;> ,yf;fpa tuyhW> rpWfijj; jpul;L>nkhopg;gapw;rpkw;Wk; gilg;ghf;fKk;;	U18TM2L2	6	3	25	75	100
	II	English II	English Communication Skills - II	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;fpa tuyhW, 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	<b>Financial Accounting – III</b>	<b>U21CC303</b>	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	<b>Accounting with Tally</b>	<b>U21CC3PE1</b>	2	2	25	75	100
IV	I	Tamil IV /*	nra;As; - ehlfk;> ,yf;fpa tuyhW> nkhopg; gapw;rp	U18TM4L4	5	3	25	75	100
	II	English IV	English 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, Leoclub, etc ...	U16ETA41	--	1	--	--	--

Sem.	Part	Course	Course Title	Course Code	Hou rs / week	Credi ts	Marks		
							CI A	ES E	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	<b>Financial Management</b>	<b>U22CC509</b>	5	4	25	75	100
		CoreX	<b>Programming in Python</b>	<b>U22CCP10</b>	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	Internet and Web Designing	U20CCP S3	2	2	40	60	100
VI	III	Core XI	Business Mathematics	U22CC6 11	5	4	25	75	100
		Core XII	Management Accounting	U22CC6 12	5	4	25	75	100
		Core XIII	Tally Prime	U22CCP 13	5	4	40	60	100
		Core XIV	E Commerce	U20CC6 14	5	4	25	75	100
		Core Project	Project Work	U22C6PJ	5	5	-	-	100
	Elective III	Entrepreneurial Development/ Indirect Taxes	U22CC6 :3/ U22CC6 :A	5	4	25	75	100	
V	Gender Studies	Gender Studies	U16GST 61	--	1	--	--	100	

SBEC: Skill Based Elective Courses

NMEC: Non Major Elective Courses

Total Credits:

140

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

Part I : 4	Core Theory : 14	Allied : 6	NMEC : 2	Env. Studies: 1	Total: 40
Value Education: 1					
Part II : 4	Elective : 3	SBEC : 3	Soft Skills : 1	Extension	
Activities : 1	Gender Studies : 1				

NMEC offered by the Department: 1.Accounting with Tally – U21CC3PE1

2. Personal Finance - U22CC4E2

**PROGRAMME ARTICULATION MATRIX**

**B. COM CA**

S.No	COURSE NAME	COURSE CODE	CORRELATION WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES												
			PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
1.	Financial Accounting-I	U18CC101	H	H	H	H	-	H	M	H	M	H	-	H	M
2	Banking Theory Law &Practice	U21CC1Y1	H	H	H	M	M	H	H	H	L	H	H	M	M
3	Programming in C&C++	U22CCPY2	-	M	M	M	H	M	M	M	-	H	H	M	L
4	Financial Accounting-II	U18CC202	H	H	H	M	-	M	M	M	M	H	-	M	M
5	Programming in Java	U20CCPY3	-	M	M	M	H	M	L	M	L	H	H	M	L
6	Business Statistics	U18CC2Y4	H	H	H	H	-	M	M	M	M	H	-	H	M
7	Financial Accounting-III	U21CC303	H	H	H	H	-	H	H	H	H	H	-	H	H
8	Business Management Practices	U22CC304	H	H	H	H	-	H	M	H	M	H	-	H	M
9	RDBMS Lab	U20CCPY5	L	H	H	H	H	M	M	H	L	H	H	H	M
10	Computers in Office	U22CCPS1	M	M	M	M	H	H	L	H	M	H	H	H	M
11	Accounting with Tally	U21CC3E1	H	H	-	-	-	H	L	M	L	H	-	M	L
12	Cost Accounting	U18CC405	H	H	H	H	-	H	M	H	M	H	-	H	M
13	Business Law	U22CC4:1	H	H	M	M	-	H	M	H	H	H	-	M	H
14	Retail Management	U22CC4:A	H	H	M	M	L	H	H	M	L	H	L	H	L
15	Digital Marketing	U20CC4Y6	H	H	M	M	H	H	M	H	H	H	H	H	M
16	Programming in R	U18CCPS2	H	M	H	M	H	M	L	M	-	H	H	M	L
17	Personal Finance	U22CC4E2	H	H	H	M	-	H	H	H	M	H	-	H	M
18	Income Tax	U22CC506	H	H	H	H	L	H	L	H	M	H	L	H	M

	Law & Practice														
19	HTML and Angular JS	U22CCP07													
20	Financial Services	U22CC508	H	H	M	M	L	H	M	H	L	H	L	H	L
21	Financial Management	U22CC509	H	H	M	H	-	H	M	M	M	H	-	H	M
22	Programming in Python	U22CCP10													
23	Enterprise Resource Planning	U22CC5:2	H	M	M	-	H	H	L	M	L	H	H	M	L
24	Human resource management	U22CC5:A	H	H	L	M	-	H	H	H	M	H	-	H	M
25	Research Methodology	U22CC5S3													
26	Business Mathematics	U22CC611	H	M	H	H	-	M	M	H	L	H	-	H	L
27	Management Accounting	U22CC612	H	H	H	H	-	H	M	H	M	H	-	H	M
28	TallyPrime	U22CC613	H	M	H	L	H	H	H	H	L	H	H	H	L
29	E Commerce	U20CC614	H	M	M	M	H	M	L	H	L	H	H	M	M
30	Entrepreneurial Development	U22CC6:3	H	M	M	M	-	H	M	H	L	H	-	H	L
31	Indirect taxes	U22CC6:A	H	H	M	M	-	M	M	H	L	M	-	M	L



<b>SEMESTER I</b>	<b>CORE – I : FINANCIAL ACCOUNTING-I</b>	<b>CODE: U18CC101</b>
<b>CREDITS: 5</b>		<b>HOURS PER WEEK: 6 TOTAL HOURS: 90</b>

### **COURSE OUTCOMES**

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

<b>Sl.No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
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**

**(15 Hrs)**

- 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**

**(20Hrs)**

- 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 (20Hrs)**

- 3.1. Receipts and Payments accounts
- 3.2 Income and Expenditure
- 3.3 Balance Sheet
- 3.4 Preparation of Receipts and Payments 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) & BANK RECONCILIATION STATEMENT (20Hrs)**

- 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 (15Hrs)**

- 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
  - 5.3.2 Conversion Method.

## UNIT VI TOPICS FOR SELF STUDY

Sl.No	Topics	Web Links
1.	Cloud based accounting	<a href="https://www.freshbooks.com/hub/accounting/cloud-accounting">https://www.freshbooks.com/hub/accounting/cloud-accounting</a> .
2.	Outsourcing accounting functions	<a href="https://www.growthforce.com/blog/the-pros-and-cons-of-outsourced-accounting-services">https://www.growthforce.com/blog/the-pros-and-cons-of-outsourced-accounting-services</a>
3.	Big Data in accounting	<a href="https://www.cpapracticeadvisor.com/firm-management/article/12424744/the-value-of-big-data-in-an-accounting-firm">https://www.cpapracticeadvisor.com/firm-management/article/12424744/the-value-of-big-data-in-an-accounting-firm</a>
4.	Rise in accounting software	<a href="https://blog.hubspot.com/sales/small-business-accounting-software">https://blog.hubspot.com/sales/small-business-accounting-software</a>

### TEXT

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

### REFERENCES

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

### WEBLINKS

- <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=0Ua92akSdE4>
- <https://www.youtube.com/watch?v=fSPNzroqBJw>

## SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
<b>UNIT 1 INTRODUCTION TO ACCOUNTING</b>			
1.1	Accounting concepts and conventions	<ul style="list-style-type: none"> <li>● Explain the accounting concepts, principles and conventions</li> </ul>	K2
1.2	Journal entries	<ul style="list-style-type: none"> <li>● Describe the purpose and structure of a journal entry.</li> <li>● Prepare Journal entries to record the effect of acquiring inventory, paying wages and salaries, borrowing money and selling goods.</li> </ul>	K6
1.3	Ledger	<ul style="list-style-type: none"> <li>● Prepare Ledger Accounts using double entry accounting procedures.</li> </ul>	K6
1.4	Trial balance	<ul style="list-style-type: none"> <li>● Develop an understanding in the preparation of trial balance and the purposes it can serve.</li> <li>● Explain the technique of taking balances from ledger accounts to prepare trial balance</li> </ul>	K6
1.5	Preparation of final accounts	<ul style="list-style-type: none"> <li>● Prepare final accounts in accordance with appropriate principles, conventions and standards.</li> </ul>	K6
<b>UNIT II DEPRECIATION</b>			
2.1	Meaning and concepts of depreciation	<ul style="list-style-type: none"> <li>● Explain the meaning, nature and concepts of depreciation</li> </ul>	K2
2.2	Causes of depreciation	<ul style="list-style-type: none"> <li>● Describe the major causes of depreciation.</li> </ul>	K2
2.3	Factors affecting amount of depreciation	<ul style="list-style-type: none"> <li>● Explain the various factors affecting the amount of depreciation</li> </ul>	K2
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	<ul style="list-style-type: none"> <li>● Explain the various methods of depreciation and identify the advantages and disadvantages of each.</li> <li>● Evaluate the method of recording depreciation when:               <ol style="list-style-type: none"> <li>i) a provision account is maintained.</li> <li>ii) a provision account is not maintained.</li> </ol> </li> </ul>	K5
2.5	Methods of providing depreciation 2.5.1 Straight Line Method 2.5.2 Written Down Value Method	<ul style="list-style-type: none"> <li>● Explain the various methods of providing depreciation.</li> <li>● Assess depreciation using straight-line and reducing balance methods</li> </ul>	K6

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
<b>UNIT III FINAL ACCOUNTS OF NON-PROFIT ORGANIZATIONS</b>			
3.1	Receipts and payments accounts	<ul style="list-style-type: none"> <li>● Explain the meaning of receipts and payments account</li> <li>● Explain the techniques of preparing receipts and payments accounts.</li> </ul>	K2
3.2	Income and expenditure method	<ul style="list-style-type: none"> <li>● Explain the meaning of Income and expenditure account.</li> <li>● Identify the differences between receipts and payments account and Income and expenditure account.</li> <li>● Recognize the sources of income and explain the technique of preparing Income and expenditure accounts.</li> <li>● Prepare Income and Expenditure Account and Balance sheet.</li> </ul>	K6
3.3	Balance sheet	<ul style="list-style-type: none"> <li>● Prepare a balance sheet using the techniques.</li> </ul>	K6
3.4	Preparation of Receipts and Payments account from Income and Expenditure account and Balance sheet	<ul style="list-style-type: none"> <li>● Apply the procedures in preparation of receipt and payment account and income and expenditure account</li> </ul>	K3
3.5	Preparation of opening and closing balance sheet from given Income and Expenditure account and Receipt and Payment account	<ul style="list-style-type: none"> <li>● Calculate the opening and closing balance from income and expenditure account and receipts and payments</li> </ul>	K4
<b>UNIT IV BILLS OF EXCHANGE (Excluding Accommodation Bills)</b>			
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	<ul style="list-style-type: none"> <li>● Calculate the methods of treatment of handling bills of exchange in financing business transactions</li> </ul>	K4
4.2	Recording Transaction in books of Different Parties 4.2.1 Retiring a bill under	<ul style="list-style-type: none"> <li>● Calculate the accounting treatment of Bill of Exchange in books of different parties.</li> </ul>	K4

	Rebate 4.2.2 Dishonour of a bill 4.2.3 Renewal of a bill 4.2.4 Insolvency of the drawee		
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Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
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	<ul style="list-style-type: none"> <li>Identify the causes of difference in cash book balances and pass book balances.</li> <li>Prepare a Bank reconciliation statement starting with the revised cash book balance.</li> <li>Prepare a Bank reconciliation statement starting from the Pass book to cash book.</li> </ul>	K6
<b>UNIT V</b>		<b>SINGLE ENTRY SYSTEM</b>	
5.1	Differences between Single Entry and Double Entry System	<ul style="list-style-type: none"> <li>Differentiate between single entry system and double entry system</li> </ul>	K4
5.2	Ascertainment of Profit/Loss	<ul style="list-style-type: none"> <li>Calculate profit/loss using single entry system</li> </ul>	K4
5.3	Methods of preparation 5.3.1 Statement of Affair Method 5.3.2 Conversion Method.	<ul style="list-style-type: none"> <li>Calculate profit/ loss under Statement of affairs method.</li> <li>Calculate using different methods of preparation to ascertain profit/loss under a single entry system.</li> </ul>	K4

**MAPPING SCHEME FOR THE PO, PSOS AND COS**  
**L-Low                  M-Moderate                  H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	M	H	-	H	-	H	M	H	-	H	M
CO2	H	H	H	H	-	H	-	M	L	H	-	H	M
CO3	H	H	H	M	-	H	M	H	M	H	-	H	M
CO4	H	H	M	M	-	M	-	H	L	M	-	H	M
CO5	H	H	H	M	-	H	-	M	M	M	-	H	M

CO6	H	M	L	-	-	L	-	M	-	H	-	M	M
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### **COURSE ASSESSMENT METHODS**

<b>Direct</b>	
1.	<b>Continuous Assessment Test I,II</b>
2.	<b>Open book test; Assignment; Seminar; Journal paper review, Group Presentation</b>
3.	<b>End Semester Examination</b>
<b>Indirect</b>	
1.	<b>Course-end survey</b>

**Course Coordinator: Prof.S.Malathi**

<b>SEMESTER I</b>	<b>ALLIED I BANKING THEORY LAW AND PRACTICE</b>	<b>CODE : U21CC1Y1</b>
<b>CREDITS: 4</b>		<b>HOURS PER WEEK:5 TOTAL HOURS : 75</b>

### COURSE OUTCOMES

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

Sl. No	Course Outcomes	Level	Unit
1.	Discuss the conceptual and legal parameters including the judicial interpretation of banking law.	K2	I
2.	Describe the objectives and functions of a Central Bank and measures adopted to control credit.	K2	II
3.	Differentiate the different types of Negotiable instruments and acquires knowledge on the process of endorsing an instrument.	K4	III
4.	Analyse the legal aspects relating to the relationship between a banker and a customer and the statutory duties of a paying and a collecting banker.	K4	III
5	Appraise the services available through digitalisation of banking services	K5	IV
6.	Evaluate the role of technology in transfer of funds.	K5	V

### UNIT I BANKING

**10 Hrs**

- 1.1 An overview of Origin and development of banks
- 1.2 Banking Regulations Act 1949
  - 1.2.1 Definition of Banking
  - 1.2.2 Licensing of Banks
- 1.3 Kinds of Banks
  - 1.3.1 Commercial banks
  - 1.3.2 Industrial or Investment banks
  - 1.3.3 Cooperative banks
  - 1.3.4 Agricultural development banks
  - 1.3.5 EXIM bank
  - 1.3.6 Foreign banks or foreign exchange banks
- 1.4 Commercial Banks-
  - 1.4.1 Functions of Modern Commercial banks
  - 1.4.2 Universal banking
- 1.5 Opening of Bank branches
  - 1.5.1 Importance
  - 1.5.2 Inspection
- 1.6 Non-Banking Financial Companies (NBFCs)

### UNIT II CENTRAL BANK

**15 Hrs**

- 2.1 Reserve bank of India
  - 2.1.1 Objectives
  - 2.1.2 Departments
  - 2.1.3 Functions



- 2.2. Monetary policy
  - 2.2.1 Objectives of Credit Control
  - 2.2.2 Types of credit control measures: Quantitative & Qualitative Credit Control
  - 2.2.3 Bank Rate
  - 2.2.4 Open market operation-Effectiveness
  - 2.2.5 Cash Reserve Ratio
  - 2.2.6 Variable Cash Reserve ratio (VCRR)
  - 2.2.7 Selective Credit control measures
  - 2.2.8 Regulation of Consumer Credit
- 2.3. Management of Deposits
  - 2.3.1 Types of deposits
- 2.4. Advances and Lending
  - 2.4.1 Principles of sound bank lending

**UNIT III BANKER, CUSTOMER AND NEGOTIABLE INSTRUMENTS 20 Hrs**

- 3.1 Relationship between banker and customer
- 3.2. Special types of bank customers
- 3.3. Negotiable instruments
  - 3.3.1 Definition
  - 3.3.2 Features
  - 3.3.3 Promissory note
  - 3.3.4 Bill of exchange
  - 3.3.5 Cheques
    - 3.3.5.1 Crossing of cheque
    - 3.3.5.2 Types of crossing
    - 3.3.5.3 Dishonour of Cheques
  - 3.3.6 Holder and Holder in due course
  - 3.3.7 Endorsement
    - 3.3.6.1 Types of Endorsements
- 3.4 Collection banker and paying banker
  - 3.4.1. Meaning of collecting banker
    - 3.4.1.1 Capacity
    - 3.4.1.2 Statutory protection
  - 3.4.2. Meaning of paying banker
    - 3.4.2.1 Statutory protection to the paying banker
  - 3.4.3 Payment in due course
  - 3.4.4 Duties and responsibilities of paying banker in honouring cheques
  - 3.4.5 Dishonour and Consequences of wrongful dishonour by paying banker
  - 3.4.6 Statutory protection to paying banker

**UNIT IV DIGITAL BANKING 15 Hrs**

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

**UNIT V      RECENT TRENDS& LEGAL ASPECTS OF BANKING      15 Hrs**

- 5.1. Electronic Fund Transfer
  - 5.1.1 Immediate Payment Service (IMPS)
  - 5.1.2 National Electronic Funds Transfer (NEFT)
  - 5.1.3 Real Time Gross Settlement (RTGS)
  - 5.1.4 National Automated Clearing House (NACH) (ECS)
  - 5.1.5 Society for Worldwide Interbank Financial Telecommunications (SWIFT)
  - 5.1.6 Unified Payment Interface (UPI)
  - 5.1.7 Aadhaar Enabled Payment System (AePS)
  - 5.1.8 E-Money
  - 5.1.9 E-Cheques
  - 5.1.10 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

## UNIT VI TOPICS FOR SELF STUDY

Sl. No	Topics	Web Links
1.	Omni channel strategy	<a href="https://www.infosys.com/about/knowledge-institute/documents/banking-industry-2020.pdf">https://www.infosys.com/about/knowledge-institute/documents/banking-industry-2020.pdf</a>
2.	Augmented Reality	<a href="https://www.wowso.me/blog/technology-in-banking#1">https://www.wowso.me/blog/technology-in-banking#1</a>
3.	VSAT banking	<a href="https://www.investopedia.com/terms/v/vsat.asp">https://www.investopedia.com/terms/v/vsat.asp</a>
4.	Affiliate Banking	<a href="https://www.investopedia.com/terms/a/affiliate.asp">https://www.investopedia.com/terms/a/affiliate.asp</a>

### TEXTBOOK

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

### REFERENCES

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, 21<sup>st</sup> Edition, Vikas Publishing House.

### WEB LINKS

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

### SPECIFIC LEARNING OUTCOMES (SLO)

Unit/ Section	Content of the Unit	Learning Outcome	Bloom's Taxonomic Level of Transaction
<b>UNIT I INTRODUCTION TO BANKING</b>			
1.1	An overview of Origin and development of banks	<ul style="list-style-type: none"> <li>Recall the origin and development of banks.</li> </ul>	<b>K1</b>
1.2	Banking Regulations Act 1949 1.2.1 Definition of Banking 1.2.2 Licensing of Banks	<ul style="list-style-type: none"> <li>Define the term banking as per Banking Regulations Act 1949.</li> <li>Describe the provisions contained in Banking Regulations Act 1949.</li> </ul>	<b>K1</b>
1.3	Kinds of banks 1.3.1 Commercial banks 1.3.2 Industrial or Investment	<ul style="list-style-type: none"> <li>Describe the functions of various kinds of banks.</li> </ul>	

	banks 1.3.3 Cooperative banks- 1.3.4 Agricultural development banks 1.3.5 EXIM bank 1.3.6 Foreign banks or foreign exchange banks.	<ul style="list-style-type: none"> <li>Explain the functions of various types of banks.</li> </ul>	<b>K2</b>
1.4	Commercial Banks- 1.4.1 Functions of Modern Commercial banks 1.4.2 Universal banking	<ul style="list-style-type: none"> <li>Describe the features of universal banking.</li> <li>Explain the functions of modern commercial banks.</li> </ul>	<b>K2</b>
1.5	Opening of Bank branches 1.5.1 Importance 1.5.2 Inspection	<ul style="list-style-type: none"> <li>Express the rules relating to the opening of bank branch.</li> <li>Interpret the importance of conducting inspection.</li> </ul>	<b>K2</b>
1.6	Non-Banking Financial Companies NBFC's	<ul style="list-style-type: none"> <li>Describe the types of NBFCs.</li> </ul>	<b>K2</b>
2.1	Reserve bank of India 2.1.1 Objectives 2.1.2 Departments 2.1.3 Functions	<ul style="list-style-type: none"> <li>Outline the various objectives of the RBI.</li> <li>Discuss the RBI functions.</li> </ul>	<b>K2</b>
2.2	Monetary policy 2.2.1 Objectives of Credit Control 2.2.2 Types of credit control measures: Quantitative & Qualitative Credit Control 2.2.3 Bank Rate 2.2.4 Open market operation-Effectiveness 2.2.5 Cash Reserve Ratio 2.2.6 Variable Cash Reserve ratio (VCRR) 2.2.7 Selective Credit control measures 2.2.8 Regulation of Consumer Credit	<ul style="list-style-type: none"> <li>Describe the objectives of monetary policy.</li> <li>Explain the various methods of credit control.</li> </ul>	<b>K2</b>
2.3	Management of Deposits 2.3.1 Types of deposits	<ul style="list-style-type: none"> <li>Explain the rules regarding types of deposits.</li> </ul>	<b>K2</b>
2.4	Advances and Lending 2.4.1 Principles of sound bank lending	<ul style="list-style-type: none"> <li>Describe the principles of sound lending.</li> </ul>	<b>K2</b>
<b>UNIT III                      BANKER, CUSTOMER AND NEGOTIABLE INSTRUMENTS</b>			
3.1	Relationship between banker and customer	<ul style="list-style-type: none"> <li>Appraise the relationship between banker and customer.</li> </ul>	<b>K4</b>
3.2	Special types of bank customers	<ul style="list-style-type: none"> <li>Examine the rules relating</li> </ul>	

		to the opening of accounts by different types of customers.	<b>K4</b>
3.3	Negotiable instruments 3.3.1 Definition 3.3.2 Features 3.3.3 Promissory note 3.3.4 Bill of exchange 3.3.5 Cheques 3.3.5.1 Crossing of cheque 3.3.5.2 Types of crossing 3.3.5.3 Dishonour of Cheques 3.3.6 Holder and Holder in due course 3.3.7 Endorsement 3.3.6.1 Types of Endorsements	<ul style="list-style-type: none"> <li>Define the term negotiable instruments.</li> <li>Differentiate between promissory note and bill of exchange.</li> <li>Describe the various types of crossing and endorsement.</li> <li>State the meaning of Holder and Holder in due course.</li> <li>Explain the meaning of the term endorsement and its types.</li> </ul>	<b>K3</b>
3.4	Collecting banker and paying banker 3.4.1. Meaning of collecting banker 3.4.1.1 Capacity 3.4.1.2 Statutory protection 3.4.2. Meaning of paying banker 3.4.2.1 Statutory protection to the paying banker 3.4.3 Payment in due course 3.4.4 Duties and responsibilities of paying banker in honouring cheques 3.4.5 Dishonour and Consequences of wrongful dishonour by paying banker 3.4.6 Statutory protection to paying banker	<ul style="list-style-type: none"> <li>Recall the meaning of collecting banker and paying banker and payment in due course.</li> <li>Explain the duties and responsibilities of paying banker in honouring cheques.</li> <li>Describe the statutory protection to paying banker.</li> <li>Relate the duties and consequences of wrongful dishonour by paying banker.</li> </ul>	<b>K4</b>
<b>UNIT IV</b>		<b>DIGITAL BANKING</b>	
4.1	Digital Banking 4.1.1 Meaning 4.1.2 Benefits	<ul style="list-style-type: none"> <li>Define E-Banking.</li> <li>Identify the benefits of E-banking.</li> </ul>	<b>K2</b>
4.2	Internet Banking Services 4.2.1 Benefits & Challenges	<ul style="list-style-type: none"> <li>Describe the drawbacks of internet banking services.</li> </ul>	<b>K2</b>
4.3	Mobile Banking – 4.3.1 Payment Gateways	<ul style="list-style-type: none"> <li>Discuss about the features and draw backs of mobile</li> </ul>	<b>K2</b>

	4.3.2 Features 4.3.3 Drawbacks	banking.	
4.4	Automated Teller Machine (ATM) 4.4.1 Features 4.4.2 Benefits 4.4.3 Challenges	<ul style="list-style-type: none"> <li>• Explain the features of ATM and its benefits.</li> <li>• Determine the benefits and challenges of ATMs.</li> </ul>	<b>K5</b>
4.5	Cash Deposit Machine(CDM) 4.5.1 Coin Vending Machines 4.5.2 MICR cheques 4.5.3 Benefits	<ul style="list-style-type: none"> <li>• State the meaning of Coin Vending Machines</li> <li>• Analyse the usefulness of CDM and MICR cheques.</li> </ul>	<b>K5</b>
4.6	Card Technologies 4.6.1 Biometric cards 4.6.2 Debit and Credit Cards 4.6.3 Smart cards 4.6.4 Prepaid Instruments 4.6.5 EMV Chip based cards	<ul style="list-style-type: none"> <li>• State the meaning and uses of Biometric cards.</li> <li>• Examine the pros and cons of debit cards.</li> <li>• Appraise the benefits and constraints of credit cards.</li> <li>• What are EMV chip based cards?</li> </ul>	<b>K5</b>
<b>UNIT V RECENT TRENDS &amp; LEGAL ASPECTS OF BANKING</b>			
5.1	Electronic Fund Transfer 5.1.1 Immediate Payment Service (IMPS) 5.1.2 National Electronic Funds Transfer (NEFT) 5.1.3 Real Time Gross Settlement (RTGS) 5.1.4 National Automated Clearing House (NACH) (ECS) 5.1.5 Society for Worldwide Interbank Financial Telecommunications (SWIFT) 5.1.6 Unified Payment Interface (UPI) 5.1.7 Aadhaar Enabled Payment System (AePS) 5.1.8 E-Money 5.1.9 E-Cheques 5.1.10 Digital Wallets	<ul style="list-style-type: none"> <li>• List the ways of transferring funds electronically.</li> <li>• Sketch the features of IMPS.</li> <li>• Infer the advantages and disadvantages of NEFT.</li> <li>• Differentiate between NEFT and RTGS.</li> <li>• Outline the role of NACH.</li> <li>• Recognise the role of SWIFT.</li> <li>• State the meaning of UPI.</li> <li>• Infer the procedure for Aadhaar enabled Payment System.(AePS)</li> <li>• Explain the benefits of RTGS to banker and customer.</li> <li>• Define an E-cheque.</li> <li>• Sketch the features and process of RTGS.</li> </ul>	<b>K2</b>

5.2	Virtual Banking 5.2.1 Virtual Currency 5.2.2 Crypto Currency 5.2.3 Outsourcing of banking Services	<ul style="list-style-type: none"> <li>Appraise the importance of virtual banking.</li> <li>State the meaning of Virtual currency.</li> <li>Evaluate the advantages and disadvantages of outsourcing banking services.</li> </ul>	<b>K5</b>
5.3	Customer Grievance Redressal and Ombudsman	<ul style="list-style-type: none"> <li>Appraise the role of Ombudsman in customer grievance redressal.</li> </ul>	<b>K4</b>
5.4	E-KYC	<ul style="list-style-type: none"> <li>State the meaning and importance of E-KYC</li> </ul>	<b>K2</b>

### MAPPING FOR POs, PSOs and COs

	L-Low			M-Moderate				H- High					
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	H	M				M	L	M		M			
CO 2	M	H	L		L	H	L	M		M			M
CO 3	H	H		M		H		M	M	M		L	
CO 4	M	M				H				M		L	M
CO 5	H	M	L	L	H	M	M	M	M				M
CO 6	H		L	M	H	M	M	M	M	M		L	M

### COURSE ASSESSMENT METHODS

<b>Direct</b>
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
<b>Indirect</b>
1. Course-end survey

Course Coordinator: Prof.Samundeeshwari

<b>SEMESTER 1</b>	<b>ALLIED :II PROGRAMMING IN C AND C++</b>	<b>CODE: U22CCPY2</b>
<b>CREDITS : 4</b>		<b>HOURS PER WEEK:5 TOTAL HOURS: 75</b>

### **COURSE OUTCOMES**

<b>Sl.No.</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
1.	Develop simple programs in C with datatypes and variables	K2	I
2.	Understand the principles of statements, functions, and arrays	K1	II
3.	Illustrate the concepts of pointers, strings, and file operations	K4	II
4.	Outline the basic concepts of object-oriented programming	K2	III
5.	Create programs in C++ with functions, classes, and inheritance.	K3	IV
6	Read user data through C++ programs, using pointers and files	K5	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.

Unit	Course Content	Learning outcomes	Taxonomy Level
I	<b>C Basics</b>		
	1.1 Introduction	Define identifiers	K1
	1.2 Datatypes	Explain briefly about data types in C	K2
	1.3 Variables	Analyse the purpose of variables in C	K4
	1.4 Constants	Discuss the importance of constants in C	K2
	1.5 Input/Output	Explain various input output statements in C	K2
	1.6 Operators	Interpret the types of C operators	K2
	1.7 Expressions	State the examples for C expressions	K1

<b>Statements</b>		
1.8 Selection statements	Summarize the selection statements in C with examples	K2
1.9 Repetitive statements	Elaborate on repetitive statements	K6
<b>Functions</b>		
1.10 Basics	Explain the basics of functions	K2
1.11 Recursive function	Develop a C program to calculate the factorial of a given number	K6
<b>Arrays</b>		
1.12 Basic concepts	Explain the basic concepts of arrays	K2
1.13 one-dimensional array	Develop a C program to print input elements using a one-dimensional array	K6
1.14 two-dimensional array	Examine the organization of two-dimensional array elements	K4
1.15 multi-dimensional array	Simplify the concepts of multi-dimensional array	K3
<b>Pointers</b>		
2.1 Arrays and pointers	Recall the definitions of arrays and pointers	K1
2.2 Pointer arithmetic	Illustrate the pointer arithmetic concept with an example	K2
2.3 Memory allocation functions	Name the memory allocation functions	K1
2.4 Array of pointers	Dissect array of pointers in C	K4
2.5 Pointers to functions	Illustrate the concept of pointers to function with an example	K2
<b>C Strings</b>		
2.6 String input/output functions	List the string input/output functions with examples	K1
2.7 String manipulation functions	Explain the use of the built-in string library function	K2
2.8 String/data conversion	How the string data type is converted to other data types?	K1
<b>Input and output</b>		
2.9 Concept of a file	Outline the concept of a file	K2
2.10 File streams	Classify the types of file streams	K2
2.11 Opening and closing files	List the functions to open and close a file	K1
<b>Basic Concepts of Object-Oriented Programming</b>		
3.1 Difference between C and C++	Distinguish between C and C++	K4
3.2 Basic concepts	Examine the basic concepts of C++	K3
3.3 Beginning with C++		
3.4 Tokens	Identify the tokens in C++	K3

	3.5 Keywords	Analyze the C++ keywords with examples	K4
	3.6 Identifiers	Experiment with the identifiers in C++	K3
	3.7 Constants and variables	Explain constants and variables in C++	K2
	3.8 Datatypes	Outline the uses of C++ data types	K2
	3.9 Variables	Assess the variables of C++ with examples	K5
	3.10 Operators	Classify the types of C++ operators with an example	K3
	<b>Control Structures</b>		
	3.11 Control statements	Examine the types of control statements in C++	K4
	3.12 Looping and iteration	Discover how to use the do-while loop structure	K4
IV	<b>Function</b>		
	4.1 Function prototyping	What is function declaration syntax?	K1
	4.2 Call by reference	Illustrate the call by reference mechanism in C++	K2
	4.3 Return by reference	Simplify the return by reference in C++	K3
	4.4 Inline function	Why do we need an inline function in C++?	K1
	4.5 Function overloading	Develop a C++ program to illustrate function overloading	K3
	4.6 Friend function	Utilize the characteristics of a friend function	K3
	4.7 Static member functions	Summarize the static member functions in C++	K2
	<b>Class declaration</b>		
	4.8 Instantiation of objects	Discuss about objects with an example	K2
	4.9 Constructors and destructors	Create a C++ Program to demonstrate the concept of constructor and destructor.	K6
	4.10 specifying a class-member function	How do you specify a class member function in C++?	K1
	4.11 Array within a class	Develop a C++ program to explain the concept of array within a class	K6
	<b>Concept of Inheritance</b>		
4.12 Derives class and based class	Create a C++ program to demonstrate how to square class is derived from base class Shape	K6	
V	<b>Pointers</b>		
	5.1 Pointers to objects	How do you create a pointer to an object in C++?	K1
	5.2 this pointer	Explain the importance of this pointer	K2
	5.3 Pointers to derived classes	Develop a C++ program to illustrate the implementation of the base class pointer pointing to derived class	K6
	5.4 Virtual functions	Why do we need virtual functions in C++?	K1
	<b>Classes for File Stream Operations</b>		
	5.5 Opening and closing a file	Assess the functions of opening and closing a file	K5
	5.6 File modes	Justify the need for file modes in C++	K5

5.7 File pointers	Illustrate file handling using file pointers	K2
5.8 Input-output operations	Develop a C++ program to read the contents of a file and write it in another file	K6
5.9 Updating a file	Explain the process of updating a file	K2

### 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.

### Reference Books:

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.

### Online Resources

1. <https://www.programiz.com/c-programming>
2. <https://www.learncpp.com/cpp-tutorial>

### Mapping Scheme for the POs, PSOs and COs

#### L-Low

#### M-Moderate

#### H- High

	PO <sub>1</sub>	PO <sub>2</sub>	PO <sub>3</sub>	PO <sub>4</sub>	PO <sub>5</sub>	PO <sub>6</sub>	PO <sub>7</sub>	PO <sub>8</sub>	PO <sub>9</sub>	PSO <sub>1</sub>	PSO <sub>2</sub>	PSO <sub>3</sub>	PSO <sub>4</sub>
CO <sub>1</sub>	H	H	H	H	M	M	M	H	M	M	H	M	M
CO <sub>2</sub>	M	M	_	M	H	M	M	M	H	M	H	M	M
CO <sub>3</sub>	M	M	H	M	M	M	_	H	H	M	M	M	M
CO <sub>4</sub>	M	H	H	H	M	M	M	M	M	H	H	M	_
CO <sub>5</sub>	H	H	H	M	M	H	M	M	_	M	H	M	M
CO <sub>6</sub>	H	H	M	M	H	M	_	M	H	M	M	M	M

### COURSE ASSESSMENT METHODS

Direct
<ol style="list-style-type: none"> <li>1. Continuous Internal Assessment Test I, II</li> <li>2. Course-embedded assessment (e.g., Home Work, Assignment, Group Presentation, Locally Developed Tests)</li> <li>3. End Semester Examination</li> </ol>

Indirect
1. Course-end Survey 2. Student satisfaction Survey

1. Course-end Survey
2. Student satisfaction Survey

<b>SEMESTER II</b>	<b>CORE II : FINANCIAL ACCOUNTING II</b>	<b>CODE : U18CC202</b>
<b>CREDITS : 5</b>		<b>HOURS PER WEEK: 6</b> <b>TOTAL HOURS :90</b>

### **COURSE OUTCOMES**

On completion of the course the students will be able to

<b>Sl.No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
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**

**(20Hrs)**

- 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**

**(20Hrs)**

- 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****(20Hrs)**

- 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****(12Hrs)**

- 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****(18Hrs)**

- 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

**UNIT VI TOPICS FOR SELF STUDY**

Si.No	Topics	Web Links
1.	Collaborative accounting	<a href="https://blog.caseware.co.uk/blog/how-can-collaborative-accounting-benefit-your-firm">https://blog.caseware.co.uk/blog/how-can-collaborative-accounting-benefit-your-firm</a>
2.	Human Resource Accounting	<a href="https://www.yourarticlelibrary.com/human-resources/human-resource-accounting-meaning-definition-objectives-and-limitations/32403">https://www.yourarticlelibrary.com/human-resources/human-resource-accounting-meaning-definition-objectives-and-limitations/32403</a>
3.	Block chain Technology in Accounting	<a href="https://www.botkeeper.com/blog/breaking-down-blockchain-for-accountants-in-2020-and-beyond">https://www.botkeeper.com/blog/breaking-down-blockchain-for-accountants-in-2020-and-beyond</a>
4.	Stewardship Accounting	<a href="https://bizfluent.com/info-8585592-stewardship-function-accounting">https://bizfluent.com/info-8585592-stewardship-function-accounting</a> .

**TEXT**

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

## REFERENCES

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

## WEB LINKS

1. [https://icmai.in/upload/Students/Syllabus-2012/Study\\_Material\\_New/Inter-Paper5-Revised.pdf](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](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper2-Revised.pdf)

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

## SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Levels of Transaction
<b>UNIT I CONSIGNMENT</b>			
1.1	Concept of Consignment	<ul style="list-style-type: none"><li>● Explain the concept of consignment</li><li>● Differentiate Trading and Consignment</li></ul>	K4
1.2	Ordinary Commission and Delcredere Commission	<ul style="list-style-type: none"><li>● Calculate the amount of commissions</li></ul>	K4
1.3	Valuation of unsold stock in the hands of consignee	<ul style="list-style-type: none"><li>● Analyse the various expenses</li><li>● Calculate the value of closing stock</li></ul>	K4
1.4	Preparation of account sales	<ul style="list-style-type: none"><li>● Prepare account sales of the consignor</li></ul>	K6
1.5	Treatment of abnormal loss	<ul style="list-style-type: none"><li>● Calculate the amount of abnormal loss suffered</li></ul>	K4
1.6	Treatment of normal loss	<ul style="list-style-type: none"><li>● Calculate the amount of normal loss in Consignment</li></ul>	K4
1.7	Accounting treatment in the books of consignor	<ul style="list-style-type: none"><li>● Record the consignment transactions in the books of consignor</li><li>● Evaluate the amount of profit or loss</li></ul>	K6



		earned through consignment	
1.8	Accounting treatment in the books of consignee.	<ul style="list-style-type: none"> <li>Record the consignment transactions in the books of consignee</li> <li>Evaluate the amount of profit earned through consignment</li> </ul>	K6
<b>UNIT II JOINT VENTURE</b>			
2.1	Concept of joint venture	<ul style="list-style-type: none"> <li>Explain the concept of joint venture</li> <li>Describe the parties involved in joint venture</li> </ul>	K2
2.2	Difference between consignment and Joint venture	<ul style="list-style-type: none"> <li>Differentiate between Consignment and joint venture</li> </ul>	K4
2.3	Methods of recording Joint Venture transactions	<ul style="list-style-type: none"> <li>Explain the various methods used to record the joint venture transactions</li> </ul>	K2
2.3.1	Recording the transactions in a separate set of books	<ul style="list-style-type: none"> <li>Calculate the amount of profit or loss earned, under a separate set of books used.</li> </ul>	K4
2.3.2	Recording the transactions in the books of only one co-venturer	<ul style="list-style-type: none"> <li>Appraise the amount of profit or loss earned, when transactions are recorded by only one co-venturer.</li> </ul>	K4
2.3.3	Recording the transaction in the books of all the co-venturers.	<ul style="list-style-type: none"> <li>Calculate the amount of profit or loss earned, when transactions are recorded in the books of all the co-venturers.</li> </ul>	K4
<b>UNIT III BRANCH ACCOUNTS</b>			
3.1	Types of Branch Accounts	<ul style="list-style-type: none"> <li>Explain the various methods used in branch accounts</li> </ul>	K2
3.1.1	Dependent branch	<ul style="list-style-type: none"> <li>Describe the conceptual framework of dependent branch</li> </ul>	K2
3.1.1.1	Debtors Method	<ul style="list-style-type: none"> <li>Calculate the amount of profit or loss earned by branch, under the debtors method.</li> </ul>	K4
3.1.1.2	Stock and Debtors Method	<ul style="list-style-type: none"> <li>Calculate the amount of profit or loss by branch, when stock and debtors method.</li> </ul>	K4
3.1.1.3	Final accounts Method	<ul style="list-style-type: none"> <li>Prepare a final account to identify the amount of profit or loss, under final accounts method.</li> </ul>	K6
3.1.1.4	Wholesale branch Method	<ul style="list-style-type: none"> <li>Calculate the amount of profit or loss earned, under wholesale branch method.</li> </ul>	K4
3.1.	Independent branch.	<ul style="list-style-type: none"> <li>Explain the conceptual framework of</li> </ul>	K2

2		independent branch	
3.1. 2.1	Separate Final Accounts Methods	<ul style="list-style-type: none"> <li>• Prepare final accounts to find the amount of profit or loss, under separate final accounts method.</li> </ul>	K6
<b>UNIT IV HIRE PURCHASE</b>			
4.1	Recording in the books hire vendor & hire purchaser (including Default and Repossession).	<ul style="list-style-type: none"> <li>• Recognize the features of hire purchase system</li> <li>• Calculate the amount interest under different methods</li> </ul>	K4
4.2	Methods of Recording	<ul style="list-style-type: none"> <li>• Analyse the various methods followed in hire purchase system</li> </ul>	K4
4.2. 1	Full cash price Method	<ul style="list-style-type: none"> <li>• Record the hire purchase transactions under full cash price method</li> <li>• Calculate the amount of hire purchase under full cash price method</li> </ul>	K4
4.2. 2	Actual price Method	<ul style="list-style-type: none"> <li>• Record the hire purchase transactions under actual cash price method</li> <li>• Calculate the amount of hire purchase under actual price method</li> </ul>	K4
4.2. 3	Interest suspense Method	<ul style="list-style-type: none"> <li>• Prepare the accounts under interest suspense method</li> </ul>	K6
4.2. 4	Debtors Method	<ul style="list-style-type: none"> <li>• Prepare the hire purchase transactions under debtors method</li> </ul>	K6
4.2. 5	Stock & Debtors Method	<ul style="list-style-type: none"> <li>• Evaluate the accounts under stock and debtors method</li> </ul>	K5
<b>UNIT V DEPARTMENTAL ACCOUNTS</b>			
5.1	Treatment and Apportionment of Joint expenses	<ul style="list-style-type: none"> <li>• Prepare departmental accounts to identify the various expenses</li> <li>• Calculate the amount of joint expenses in various departments</li> </ul>	K6
5.2	Treatment of Inter departmental transfers	<ul style="list-style-type: none"> <li>• Determine the result of departments</li> </ul>	K5
5.3	Preparation of Departmental Trading and Profit and Loss Account	<ul style="list-style-type: none"> <li>• Prepare departmental Trading and P &amp; L account</li> <li>• Evaluate the result under departmental trading and profit and loss account</li> </ul>	K6
5.4	General Profit and Loss Account	<ul style="list-style-type: none"> <li>• Prepare general profit and loss account</li> <li>• Calculate the amount of profit or</li> </ul>	K6

		loss under general profit and loss account	
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**MAPPING SCHEME for the PO, PSOs and COs**

**L-Low                      M-Moderate                      H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	H	H	H	M	-	M	L	M	L	H	-	M	L
<b>CO2</b>	H	H	H	M	-	M	L	M	L	H	-	M	L
<b>CO3</b>	H	H	M	M	-	M	M	M	M	H	-	M	M
<b>CO4</b>	H	H	M	L	-	M	-	M	M	H	-	M	M
<b>CO5</b>	H	H	M	M	-	M	-	L	L	H	-	M	L
<b>CO6</b>	H	H	M	M	-	M	-	H	L	H	-	M	L

**COURSE ASSESSMENT METHODS**

<b>Direct</b>
<ol style="list-style-type: none"> <li>1. Continuous Assessment Test I, II</li> <li>2. Open book Test; Assignment; Seminar; Journal Paper Review; Group Presentation</li> <li>3. End Semester Examination</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>1. Course – end Survey</li> </ol>

**Course Coordinator: Prof.H.Kavitha**

<b>SEMESTER II</b>	<b>ALLIED :III PROGRAMMING IN JAVA</b>	<b>CODE: U20CCPY3</b>
<b>CREDITS:4</b>		<b>HOURS PER WEEK:5 TOTAL HOURS 75</b>

### **COURSE OUTCOMES**

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

<b>Sl.No.</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
1	Develop simple programs in Java by applying object-oriented concepts.	K5	I
2	Demonstrate the concept of package, interface and multithreading.	K3	II
3	Develop a Java program to implement multithreading concepts.	K5	III
4	Develop a Java program to explain the applications of key event	K5	IV
5	Apply event handling on AWT and Swing components.	K3	V
6	Assess user data through Java programs, using menus and frames.	K6	V

### **UNIT I INTRODUCTION TO JAVA**

**(20 Hrs)**

- 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**

**(15 Hrs)**

- 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****(15Hrs)**

- 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****(15 Hrs)**

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

**UNIT V LAYOUT MANAGERS****(10 Hrs)**

- 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
- 5.3 JSlider
- 5.4 Using menus with Frames.

**UNIT VI TOPICS FOR SELF STUDY**

S.No.	Topics	WebLinks
1	Generics in Java	<a href="https://www.netjstech.com/2017/01/generics-in-java.html">https://www.netjstech.com/2017/01/generics-in-java.html</a>
2	Functional Interfaces	<a href="https://www.youtube.com/watch?v=mJgwVdEGg5A">https://www.youtube.com/watch?v=mJgwVdEGg5A</a>
3	Java Stream API	<a href="https://www.geeksforgeeks.org/stream-in-java/">https://www.geeksforgeeks.org/stream-in-java/</a>
4	Serialization in Java	<a href="https://www.javatpoint.com/serialization-in-java">https://www.javatpoint.com/serialization-in-java</a>

**TEXT**

1. C. Muthu, Programming in Java, Tata McGraw Hill, 2nd Edition, 2008, New Delhi (Unit 1 to Unit 5).

**REFERENCES**

1. Paul Deitel & Harvey Deitel, Java How to Program, Prentice Hall, 10th edition, 2015, United States.
2. E. Balagurusamy, Programming with Java, Tata McGraw Hill, 6<sup>th</sup> Edition, 2019, New Delhi.

### WEBLINKS

1. [https://www.tutorialspoint.com/java/java\\_basic\\_syntax.html](https://www.tutorialspoint.com/java/java_basic_syntax.html)
2. <https://www.guru99.com/java-tutorial.html>

### (Practicals)

### SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning outcomes	Bloom's Taxonomic Levels of Transaction	
<b>UNIT I JAVA BASICS</b>				
1.1	Introduction	<ul style="list-style-type: none"> <li>List any four Java buzzwords.</li> </ul>	K1	
	1.2 Features of Java	<ul style="list-style-type: none"> <li>Summarize the features of Java</li> </ul>	K2	
	1.3 Object Oriented Concepts	<ul style="list-style-type: none"> <li>Examine the applications of object-oriented programming</li> <li>Develop simple programs in Java by applying object-oriented concepts.</li> </ul>	K3	
	1.4 Data Types and Variables	<ul style="list-style-type: none"> <li>Explain briefly about data types in Java</li> </ul>	K2	
	1.5 Arrays and Operators	<ul style="list-style-type: none"> <li>Identify the logical operators in Java with an example</li> </ul>	K2	
	1.6 Control statements	<ul style="list-style-type: none"> <li>Summarize the control statements in Java with examples</li> </ul>	K2	
	<b>System class</b>			
	1.7 Input and output	<ul style="list-style-type: none"> <li>Explain the input/output classes and interfaces</li> </ul>	K2	
	1.8 Scanner class and System class	<ul style="list-style-type: none"> <li>Identify the advantage of scanner class over system class</li> </ul>	K2	
	1.9 print(),println(), and printf() methods	<ul style="list-style-type: none"> <li>Distinguish between print(),println() and printf() methods</li> </ul>	K4	
Unit	Course Contents	Learning outcomes	Bloom's Taxonomic Levels of Transaction	
<b>UNIT II CLASSES AND OBJECTS</b>				

2.1	Definition	<ul style="list-style-type: none"> <li>Define a class</li> </ul>	K1	
	2.2 Constructors	<ul style="list-style-type: none"> <li>Explain the types of constructors in Java</li> </ul>	K2	
	2.3 Inheritance and overriding methods	<ul style="list-style-type: none"> <li>Illustrate with example the concept of multiple inheritance in Java</li> </ul>	K2	
	2.4 Overloading method	<ul style="list-style-type: none"> <li>Perform a Java program to implement the concept of method overloading</li> </ul>	K3	
	2.5 Access Control Static and fixed methods	<ul style="list-style-type: none"> <li>Demonstrate the access control mechanism with example</li> </ul>	K2	
	2.6 Inner classes String Class	<ul style="list-style-type: none"> <li>Discuss about the String class Constructors</li> </ul>	K2	
	2.7 Using super keyword and abstract class	<ul style="list-style-type: none"> <li>Explain why personality is developmental in nature</li> </ul>	K2	
	<b>WRAPPER CLASSES</b>			
	2.8 Wrapper classes for primitive types	<ul style="list-style-type: none"> <li>List the wrapper classes for primitive data types</li> </ul>	K1	
	2.9 Autoboxing and Auto Unboxing	<ul style="list-style-type: none"> <li>Identify the purpose of auto boxing technique with example</li> </ul>	K2	
2.10 Recursion	<ul style="list-style-type: none"> <li>Discuss the concept of recursion in factorial program</li> </ul>	K2		
<b>UNIT III PACKAGES AND THREADS</b>				
3.1	Definition	<ul style="list-style-type: none"> <li>Recall the syntax of package</li> </ul>	K1	
	3.2 Access Protection	<ul style="list-style-type: none"> <li>Discuss the various levels of access protection available for packages and their implications</li> </ul>	K2	
	3.3 Importing Packages	<ul style="list-style-type: none"> <li>Illustrate with examples the packages that is created and imported</li> </ul>	K2	
	3.4 Exception Handling	<ul style="list-style-type: none"> <li>Explain the purpose of using exception handling mechanism in Java with example</li> </ul>	K2	
	3.5 Synchronization Thread and Runnable Interface	<ul style="list-style-type: none"> <li>Describe thread synchronization process by using runnable interface</li> </ul>	K2	
	3.6 Inter thread Communication	<ul style="list-style-type: none"> <li>Interpret the applications of inter thread communication in detail</li> </ul>	K5	
	3.7 Multithreading	<ul style="list-style-type: none"> <li>Develop Java program to implement multithreading concept</li> </ul>	K3	

<b>Unit</b>	<b>Course Contents</b>	<b>Learning outcomes</b>	<b>Blooms Taxonomic Levels of Transaction</b>
	3.8 Meaning	<ul style="list-style-type: none"> <li>Define I/O classes</li> </ul>	K1
	3.9 I/O Streams	<ul style="list-style-type: none"> <li>Explain the need for I/O streams in Java</li> </ul>	K2
	3.10 File streams	<ul style="list-style-type: none"> <li>Develop a Java program to read the contents of a file and write it in another file using byte stream classes</li> </ul>	K3
<b>UNIT IV JAVA SWING CONCEPTS</b>			
4.1	GUI components	<ul style="list-style-type: none"> <li>List any four GUI components</li> </ul>	K4
	4.2 Common GUI Event types and Listener Interfaces	<ul style="list-style-type: none"> <li>Explain any five event listener interfaces</li> </ul>	K2
	4.3 JOptionPane JLabel, JTextBoxfield JButton, JCheckBox JTextArea JComboBox JList and Jpanel	<ul style="list-style-type: none"> <li>Apply Swing text field is used in Java with example.</li> </ul>	K3
<b>EVENT HANDLING</b>			
	4.4 Mouse event	<ul style="list-style-type: none"> <li>Explain about mouse event handling with an example</li> </ul>	K5
	4.5 Key event	<ul style="list-style-type: none"> <li>Construct a Java program to explain the applications of key event</li> </ul>	K3
<b>UNIT V LAYOUT MANAGERS</b>			
5.1	Purpose	<ul style="list-style-type: none"> <li>Illustrate the use of layout managers with an example</li> </ul>	K2
	5.2 Flow layout Border layout Grid layout Card layout	<ul style="list-style-type: none"> <li>Explain in detail about Flow Layout and Border Layout managers</li> </ul>	K2
<b>GRAPHICS AND JAVA</b>			
	5.3 2D - Graphics contexts and Graphics objects	<ul style="list-style-type: none"> <li>Outline the concepts of 2D graphics</li> </ul>	K2
	5.4 Color control and Font Control	<ul style="list-style-type: none"> <li>Assess the difference between color control and font control attributes</li> </ul>	K5
	5.5 Drawing Lines Rectangles and Ovals	<ul style="list-style-type: none"> <li>Develop a Java program for drawing rectangles in 2D-graphics</li> </ul>	K6
	5.6 Using menus with Frame	<ul style="list-style-type: none"> <li>Examine the components of menus using frame</li> </ul>	K4



**MAPPING SCHEME FOR THE PO, PSOs AND COs**

**L-Low**

**M-Moderate**

**H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	-	M	M	M	H	M	L	M	L	H	H	M	L
<b>CO2</b>	-	M	M	M	H	L	-	M	-	H	H	L	-
<b>CO3</b>	-	M	M	M	H	L	-	M	-	H	H	M	-
<b>CO4</b>	-	M	M	M	H	M	-	M	-	H	H	M	-
<b>CO5</b>	-	M	M	M	H	M	-	M	-	H	H	M	-
<b>CO6</b>	-	M	M	M	H	M	-	M	-	H	H	L	-

**COURSE ASSESSMENT METHODS**

Direct
<ol style="list-style-type: none"> <li>1. Continuous Internal Assessment Test I,II</li> <li>2. Course-embedded assessment (e.g., Home Work, Assignment, Group Presentation, Locally Developed Tests)</li> <li>3. End Semester Examination</li> </ol>
Indirect
<ol style="list-style-type: none"> <li>1. Course-end Survey</li> <li>2. Student satisfaction Survey</li> </ol>

**Course Coordinator: Prof. Mohamed Amanullah K**

<b>SEMESTER II</b>	<b>ALLIED : IV BUSINESS STATISTICS</b>	<b>CODE : U18CC2Y4</b>
<b>CREDITS : 4</b>		<b>HOURS PER WEEK: 5</b> <b>TOTAL HOURS : 75</b>

## **COURSE OUTCOMES**

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

<b>Sl.No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
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 (12 Hrs)**

- 1.1 Statistics
  - 1.1.1. Meaning
  - 1.1.2. Definition
  - 1.1.3. Merits and Demerits
- 1.2 Sampling
  - 1.2.1. Introduction
  - 1.2.2. Methods of sampling
- 1.3 Collection of Data
- 1.4 Tabulation of Data
- 1.5 Representation of Data
  - 1.5.1 Diagrammatic Representation
  - 1.5.2 Graphic representation
- 1.6 Measures Central Tendency
  - 1.6.1 Arithmetic Mean
    - 1.6.1.1 Direct method
    - 1.6.1.2 Short-cut method
    - 1.6.1.3 Step Deviation method
  - 1.6.2 Geometric Mean
  - 1.6.3 Harmonic Mean
  - 1.6.4 Corrected Mean
  - 1.6.5 Combined Mean

- 1.7 Positional averages
  - 1.7.1 Median
  - 1.7.2 Quartiles
  - 1.7.3 Deciles
  - 1.7.4 Percentiles
- 1.8 Mode

**UNIT II MEASURES OF DISPERSION**

**(18Hrs)**

- 2.1 Range
- 2.2 Quartile Deviation
- 2.3 Mean Deviation
- 2.4 Standard Deviation
  - 2.4.1 Actual mean method
  - 2.4.2 Assumed mean method
  - 2.4.3 Combined standard deviation
  - 2.4.4 Corrected standard deviation
- 2.5 Coefficient of Variation
- 2.6 Comparison of Measures of Dispersion
- 2.7 Lorenz Curve

**UNIT III CORRELATION AND REGRESSION**

**(15Hrs)**

- 3.1 Correlation
  - 3.1.1 Definition
  - 3.1.2 Karl Pearson's Correlation
  - 3.1.3 Spearman Rank Correlation
  - 3.1.4 Concurrent Deviation
- 3.2 Regression
  - 3.2.1 Definition
  - 3.2.2 Regression Equation
  - 3.2.3 Linear Regression
  - 3.2.4 Difference between Regression and Correlation

**UNIT IV ANALYSIS OF TIME SERIES AND INDEX NUMBERS**

**(15Hrs)**

- 4.1 Elements of Time Series
  - 4.1.1 Secular Trend
    - 4.1.1.1 Graphic Method
    - 4.1.1.2 Method of Semi-Averages
    - 4.1.1.3 Method of Moving Averages
    - 4.1.1.4 Method of Least Squares
  - 4.1.2 Seasonal Fluctuations
    - 4.1.2.1 Method of Simple Averages
    - 4.1.2.2 Method of Moving Averages
    - 4.1.2.3 Ratio to trend Method

- 4.1.2.4 Method of link Relatives
- 4.1.3 Cyclical Fluctuation
- 4.1.4 Random Fluctuation
- 4.2. Index Numbers
  - 4.2.1 Definition
  - 4.2.2 Simple Index Number
  - 4.2.3 Weighted Index Averages
    - 4.2.3.1 Laspeyres formula
    - 4.2.3.2. Paache's formula
    - 4.2.3.3 Fisher's formula
    - 4.2.3.4 Marshall Edge-worth
    - 4.2.3.5 Bowley's formula
    - 4.2.3.6 Kelly's formula
  - 4.2.4 Mathematical test of consistency
    - 4.2.4.1 Time reversal test
    - 4.2.4.2 Factor reversal test
  - 4.2.5 Fixed Index Number
  - 4.2.6 Chain Index Number
  - 4.2.7 Cost of Living Index

## **UNIT V TESTING OF HYPOTHESIS**

**(15Hrs)**

- 5.1 Concepts in Testing of Hypothesis
- 5.2 Steps in testing of Hypothesis
- 5.3 Test statistics for testing hypothesis about population mean
- 5.4 Tests for difference between two population means
- 5.5 Chi-square Analysis
  - 5.5.1 Chi-square test for the Goodness of fit
  - 5.5.2 Chi-square test for the independence of variables
  - 5.5.3 Chi-square test for the equality of more than two population proportions.
- 5.6 Analysis of Variance
  - 5.6.1 Completely randomized design in a one-way ANOVA
  - 5.6.2 Randomized block design in two way ANOVA
  - 5.6.3 Factorial design
- 5.7 F-Test
  - 5.7.1 Meaning
  - 5.7.2 General steps for an F-Test
  - 5.7.3 F-Test to compare Two Variances
    - 5.7.3.1 By hand
    - 5.7.3.2 Two-tailed F-test
    - 5.7.3.3 Excel instructions

## UNIT VI TOPICS FOR SELF STUDY

Sl.No	Topics	Web Links
1.	Block chain Statistics	<a href="https://www.yourtechdiet.com/blogs/blockchain-stats-trends-2020/">https://www.yourtechdiet.com/blogs/blockchain-stats-trends-2020/</a>
2.	Augmented Data Management	<a href="https://www.analyticsinsight.net/importance-augmented-data-management-">https://www.analyticsinsight.net/importance-augmented-data-management-</a>
3.	Decision Intelligence	<a href="https://towardsdatascience.com/introduction-to-decision-intelligence-">https://towardsdatascience.com/introduction-to-decision-intelligence-</a>
4.	Data Mining	<a href="https://tdan.com/data-mining-and-statistics-what-is-the-connection/5226">https://tdan.com/data-mining-and-statistics-what-is-the-connection/5226</a>

### TEXT

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

### REFERENCES

1. David M. McEnvoy, A Guide to Business Statistics, Wiley Publishers, 1<sup>st</sup> 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, 3<sup>rd</sup> Edition, 2010.

### WEBLINKS

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)**

### SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomy Levels of Transaction
<b>UNIT I INTRODUCTION TO THE STUDY OF STATISTICS</b>			
1.1	Statistics 1.1.1 Meaning 1.1.2 Definition 1.1.3 Merits and Demerits	<ul style="list-style-type: none"> <li>• Define inferential and descriptive statistics.</li> <li>• Differentiate between a quantitative and a qualitative variable.</li> </ul>	K4

		<ul style="list-style-type: none"> <li>● Explain the merits and demerits of statistics.</li> <li>● Distinguish between the four different scales of measurement: nominal, ordinal, interval, and ratio</li> </ul>	
1.2	Sampling	<ul style="list-style-type: none"> <li>● Explain the various sampling techniques.</li> <li>● Describe the distribution of the sample mean for samples obtained from normal populations.</li> <li>● Describe the distribution of the sample mean for samples obtained from a population that is not normal.</li> </ul>	K2
1.2.1	Introduction		
1.2.2	Methods of sampling		
1.3	Collection of Data	<ul style="list-style-type: none"> <li>● Demonstrate the ability to apply fundamental concepts in exploratory data analysis.</li> <li>● Distinguish between different types of data.</li> <li>● Assess the methods for summarizing data set .</li> </ul>	K5
1.4	Tabulation of Data	<ul style="list-style-type: none"> <li>● Construct frequency distribution.</li> <li>● Determine the class midpoints, relative frequencies, and cumulative frequencies of a frequency distribution.</li> </ul>	K6
1.5	Representation of Data	<ul style="list-style-type: none"> <li>● Conduct appropriate graphical and numerical descriptive statistics for different types of data.</li> <li>● Construct a Histogram, a frequency polygon, an Ogive, and a Pie Chart.</li> </ul>	K6
1.5.1	Diagrammatic Representation		
1.5.2	Graphic representation		

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
1.6	Measures Central Tendency	<ul style="list-style-type: none"> <li>● Define mean, median and mode.</li> <li>● Explain the characteristics of the mean, median and mode.</li> <li>● Calculate arithmetic mean, geometric mean, harmonic mean, corrected mean and combined mean.</li> </ul>	K4
1.6.1	Arithmetic Mean		
1.6.1.1	Direct method		
1.6.1.2	Short-cut method		
1.6.1.3	Step Deviation method		

	1.6.2 Geometric Mean 1.6.3 Harmonic Mean 1.6.4 Corrected Mean 1.6.5 Combined Mean		
	1.7 Positional averages 1.7.1 Median 1.7.2 Quartiles 1.7.3 Deciles 1.7.4 Percentiles	<ul style="list-style-type: none"> <li>● Explain the concepts of Median, Quartiles, Deciles and percentiles.</li> <li>● Calculate and interpret the measures of positional averages..</li> </ul>	K4
	1.8 Mode	<ul style="list-style-type: none"> <li>● Describe the strengths and weaknesses of the mode as measures of central tendency.</li> <li>● Calculate and interpret measures of central tendency (mode)</li> </ul>	K4
<b>UNIT II MEASURES OF DISPERSION</b>			
2.1	Range	<ul style="list-style-type: none"> <li>● Calculate and apply measures of location and measures of dispersion in grouped and ungrouped data cases.</li> <li>● Recognize range, inter-quartile range and standard deviation as measures of dispersion for a set of data.</li> </ul>	K4
	2.2 Quartile Deviation	<ul style="list-style-type: none"> <li>● Calculate quartile deviation from ungrouped and grouped data.</li> </ul>	K4
	2.3 Mean Deviation	<ul style="list-style-type: none"> <li>● Calculate the deviation of a variable.</li> </ul>	K4
	2.4 Standard Deviation 2.4.1 Actual mean method 2.4.2 Assumed mean method 2.4.3 Combined standard deviation 2.4.4 Corrected standard deviation	<ul style="list-style-type: none"> <li>● Define standard deviation.</li> <li>● Calculate the standard deviation of variable under <ul style="list-style-type: none"> <li>- Actual mean method</li> <li>- Assumed mean method</li> <li>- Combined standard deviation</li> <li>- Corrected standard deviation</li> </ul> </li> </ul>	K4
	2.5 Coefficient of Variation	<ul style="list-style-type: none"> <li>● Explain the coefficient of variation.</li> </ul>	K2

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
	2.6 Comparison of	<ul style="list-style-type: none"> <li>● Describe the different types of</li> </ul>	K2

	Measures of Dispersion	measures of dispersion	
	2.7 Lorenz Curve	<ul style="list-style-type: none"> <li>● Explain the Lorenz curve</li> </ul>	K2
<b>UNIT III CORRELATION AND REGRESSION</b>			
3.1	Correlation 3.1.1 Definition 3.1.2 Karl Pearson's Correlation 3.1.3 Spearman Rank Correlation 3.1.4 Concurrent Deviation	<ul style="list-style-type: none"> <li>● Describe how correlation is used to identify relationships between variables.</li> <li>● Determine whether the correlation is significant.</li> <li>● Calculate and interpret coefficient of correlation, coefficient of determination and the standard error of the estimate.</li> </ul>	K5
3.2	Regression 3.2.1 Definition 3.2.2 Regression Equation 3.2.3 Linear Regression 3.2.4 Difference between Regression and Correlation	<ul style="list-style-type: none"> <li>● Describe the relationship between two or more independent variables using a multiple regression equation.</li> <li>● Determine whether a regression model is significant.</li> <li>● Evaluate the simple linear regression equation for a set of data and know the basic assumptions behind regression analysis.</li> <li>● Recognize some potential problems if regression analysis is used incorrectly.</li> <li>● Use simple/multiple regression models to analyse the underlying relationships between the variables through hypothesis testing.</li> </ul>	K6
<b>UNIT IV ANALYSIS OF TIME SERIES AND INDEX NUMBERS</b>			
4.1	Elements of Time Series 4.1.1 Secular Trend 4.1.1.1 Graphic Method 4.1.1.2 Method of Semi-Averages 4.1.1.3 Method of Moving Averages 4.1.1.4 Method of Least Squares	<ul style="list-style-type: none"> <li>● Demonstrate advanced understanding of the concepts of time series and their application to health, climate, finance and other areas.</li> <li>● Apply ideas to real time series data and interpret outcomes of analysis.</li> <li>● Apply various techniques of time series models, including the seasonal autoregressive moving average models, regression with ARMA models.</li> </ul>	K3



Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
	4.1.2 Seasonal Fluctuations 4.1.2.1 Method of Simple Averages 4.1.2.2 Method of Moving Averages 4.1.2.3 Ratio to trend Method 4.1.2.4 Method of link Relatives 4.1.3 Cyclical Fluctuation 4.1.4 Random Fluctuation		
4.2	Index Numbers 4.2.1 Definition 4.2.2 Simple Index Number 4.2.3 Weighted Index Averages 4.2.3.1 Laspeyres' formula 4.2.3.2 Paache's formula 4.2.3.3 Fisher's formula 4.2.3.4 Marshal Edge-worth 4.2.3.5 Bowley's formula 4.2.3.6 Kelly's formula 4.2.4 Mathematical test of consistency 4.2.4.1 Time reversal test 4.2.4.2 Factor reversal test 4.2.5 Fixed Index Number 4.2.6 Chain Index Number 4.2.7 Cost of Living Index	<ul style="list-style-type: none"> <li>● Interpret and use a range of index numbers commonly used.</li> <li>● Define an index number and explain its use.</li> <li>● Explain the basic structure of the consumer price index and perform calculations involving its use.</li> <li>● Perform calculations involving simple, composite are weighted index numbers under               <ul style="list-style-type: none"> <li>- Laspeyres' formula</li> <li>- Paache's formula</li> <li>- Fisher's formula</li> <li>- Marshal Edge-worth</li> <li>- Bowley's formula</li> <li>- Kelly's formula</li> </ul> </li> <li>● Evaluate mathematical test of consistency for the               <ul style="list-style-type: none"> <li>- Time reversal test</li> <li>- Factor reversal test</li> </ul> </li> <li>● Determine fixed index number Chain index number and cost of living index</li> </ul>	K3             K6
<b>UNIT V TESTING OF HYPOTHESIS</b>			
5.1	Testing of Hypothesis 5.1.1 Concepts in Testing of Hypothesis 5.1.2Steps in testing of Hypothesis 5.1.3Test statistics for testing	<ul style="list-style-type: none"> <li>● Perform hypothesis test to determine significance of regression coefficients.</li> <li>● Perform a test hypothesis to find the difference between two populations involving large and small sample sizes and two</li> </ul>	K3

hypothesis about population mean	population proportions.	
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Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
	5.1.4 Tests for difference between two population means	•	
	Chi-square Analysis 5.2.1 Chi-square test for the Goodness of fit 5.2.2 Chi-square test for the Independence of variables 5.2.3 Chi-square test for the equality of more than two population Proportions.	<ul style="list-style-type: none"> <li>Analyze data by using the Chi-Square test of Independence.</li> <li>Apply the chi-square tests for the Goodness-of-Fit test.</li> <li>Identify the degrees of freedom associated with each sum of squares.</li> </ul>	K3
	Analysis of Variance 5.3.1 Completely randomized design in a one-way ANOVA 5.3.2 Randomized block design in two Way ANOVA. 5.3.3 Factorial design	<ul style="list-style-type: none"> <li>Identify situations where one-way ANOVA is and is not appropriate.</li> <li>State the null and alternative hypotheses for the ANOVA test.</li> <li>Analyse and interpret the results of Bivariate and Multivariate Regression and Correlation Analysis, for forecasting and also perform ANOVA and F-test. Further, understand both the meaning and applicability of a dummy variable and the assumptions which underlie a regression model. Be able to perform a multiple regression using computer software.</li> </ul>	K2  K4
	F-Test 5.4.1 Meaning 5.4.2 General steps for an F-Test 5.4.3 F-Test to compare Two Variances 5.4.3.1 By hand 5.4.3.2 Two-tailed F-test 5.4.3.3 Excel instructions	<ul style="list-style-type: none"> <li>Calculate the F-test of overall significance, your statistical software just needs to include the proper terms in the two models that it compares.</li> </ul>	K4

## MAPPING SCHEME FOR THE PO, PSOs AND COs

L- Low

M – Moderate

H – High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	H	-	M	M	M	M	H	-	H	M
CO2	H	H	H	H	-	L	-	M	-	H	-	H	-
CO3	H	H	H	H	-	L	-	M	-	H	-	M	-
CO4	H	H	H	H	-	L	-	M	-	H	-	M	-
CO5	H	M	H	H	-	L	-	M	-	H	-	M	-
CO6	H	H	H	H	-	L	-	M	-	H	-	M	-

### COURSE ASSESSMENT METHODS

Direct
<ol style="list-style-type: none"> <li>1. Continuous Assessment Test – I and II</li> <li>2. Open book test; Assignment; Seminar; Journal paper review, Group Presentation</li> <li>3. End semester Examination</li> </ol>
Indirect
<ol style="list-style-type: none"> <li>1. Course-end survey</li> </ol>

**Course Coordinator: Prof.Rajesh**

<b>SEMESTER III</b>	<b>CORE : III</b> <b>FINANCIAL ACCOUNTING – III</b>	<b>CODE: U21CC303</b>
<b>CREDITS: 4</b>		<b>HOURS PER WEEK:5</b> <b>TOTAL HOURS: 75</b>

### **COURSE OUTCOMES**

On completion of the course the students will be able to

<b>S.No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
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**

**(15Hrs)**

- 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**

**(15Hrs)**

- 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**

**(15Hrs)**

- 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**

**(15Hrs)**

- 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**

**(15Hrs)**

- 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

#### **UNIT VI TOPICS FOR SELF STUDY**

<b>Sl.No.</b>	<b>Topics</b>	<b>Web links</b>
1.	Cloud-based Accounting Solutions	<a href="https://www.xero.com/za/resources/small-business-guides/cloud-accounting/cloud-accounting-business/">https://www.xero.com/za/resources/small-business-guides/cloud-accounting/cloud-accounting-business/</a>
2.	Automation of Accounting Function	<a href="https://www.blackline.com/blog/financial-close/what-is-accounting-automation/">https://www.blackline.com/blog/financial-close/what-is-accounting-automation/</a>
3.	Secure Audit Preparation	<a href="https://www.eci.com/blog/16005-12-steps-to-prepare-for-an-upcoming-tech--cyber-audit.html">https://www.eci.com/blog/16005-12-steps-to-prepare-for-an-upcoming-tech--cyber-audit.html</a>
4.	Mobile accounting	<a href="https://www.acecloudhosting.com/blog/why-mobile-accounting-for-cpas/">https://www.acecloudhosting.com/blog/why-mobile-accounting-for-cpas/</a>

#### **TEXT**

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

#### **REFERENCES**

1. M.C. Shukla, T.S. Grewal. S.C. Gupta Advanced Accounts 19<sup>th</sup> 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.

### WEBLINKS

1. <https://www.icai.org/resource/38643bos28176cp3.pdf>
2. <https://resource.cdn.icai.org/38645bos28176cp5.pdf>
3. <https://resource.cdn.icai.org/38644bos28176cp4.pdf>
4. <https://www.cakart.in/blog/icwai-cma-important-notes-royalty-accounts/>

**THEORY 25% (SECTION A & B) PROBLEMS 75% (SECTION C & D)**

### SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
<b>UNIT I PARTNERSHIP ACCOUNTS</b>			
1.1	Essential characteristics of partnership.	<ul style="list-style-type: none"> <li>● Define partnerships as a form of business.</li> <li>● Explain the concept, definition and characteristics of partnership accounts.</li> </ul>	K2
1.2	Preparation of Final accounts With adjustments	<ul style="list-style-type: none"> <li>● Prepare partnership final accounts and list out the adjustments made.</li> <li>● Explain the difference between final accounts and partnership firms.</li> </ul>	K6
1.3	Fixed and Fluctuating capital Methods	<ul style="list-style-type: none"> <li>● Illustrate methods of Fixed and fluctuating capitals.</li> <li>● Distinguish between Fixed and fluctuating capital.</li> </ul>	K4
1.4	Method of Calculating of Goodwill.	<ul style="list-style-type: none"> <li>● Explain methods of valuation of goodwill.</li> <li>● Calculate the Method of GoodWill.</li> </ul>	K4
1.4.1	Average Profit Method	<ul style="list-style-type: none"> <li>● Describe the meaning of Average profit method.</li> <li>● Calculate profit using the Average profit method</li> </ul>	K4

<b>Unit</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Bloom's Taxonomic Levels of Transaction</b>
1.4.2	Super Profit Method	<ul style="list-style-type: none"> <li>● Describe the various methods of super profit.</li> <li>● Calculate the profit using super profit method</li> </ul>	K4
1.4.3	Capitalisation Method	<ul style="list-style-type: none"> <li>● Explain capitalisation method.</li> <li>● Calculate the profit using Capitalisation method.</li> </ul>	K4
<b>UNIT II PARTNERSHIP ADMISSION, RETIREMENT AND DEATH.</b>			
2.1	Treatment for Partnership Admission	<ul style="list-style-type: none"> <li>● Describe the accounting treatment of partnership admission.</li> <li>● Explain the adjustments needed at the time of admission of a partner.</li> <li>● Assess the treatment of partnership accounts in case of admission of partners.</li> </ul>	K5
2.2	Treatment for Partnership Retirement	<ul style="list-style-type: none"> <li>● Describe the accounting treatment of partnership retirement.</li> <li>● Explain the adjustments needed at the time of retirement of a partner.</li> <li>● Prepare partnership accounts in case of retirement of partners.</li> </ul>	K6
2.3	Treatment for Death of a partner	<ul style="list-style-type: none"> <li>● Describe the accounting treatment of death of partnership.</li> <li>● Explain the adjustments needed at the time of death of a partner.</li> <li>● Assess the treatment of partnership accounts in case of death of partners.</li> </ul>	K5
2.4	Treatment of Joint life policy for Retirement and Death of a Partner	<ul style="list-style-type: none"> <li>● Explain the concept of joint life policy.</li> <li>● Calculate the amount of joint life policy.</li> </ul>	K4
<b>UNIT III AMALGAMATION, DISSOLUTION OF FIRMS AND INSOLVENCY OF PARTNERS</b>			
3.1	Amalgamation of partnership firm	<ul style="list-style-type: none"> <li>● Explain the concept of Amalgamation of firm.</li> <li>● Explain the objectives for amalgamation of firms.</li> <li>● Prepare financial statements on the amalgamation of partnership firms</li> </ul>	K4

<b>Unit</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Bloom's Taxonomic Levels of Transaction</b>
3.2	Dissolution of partnership firms	<ul style="list-style-type: none"> <li>● State the meaning of dissolution of partnership.</li> <li>● Explain the treatment of goodwill.</li> <li>● Prepare financial statements on the dissolution of partnership firms</li> </ul>	K6
3.3	Insolvency of partners	<ul style="list-style-type: none"> <li>● Describe Insolvency of a partner.</li> <li>● Prepare financial statements on the insolvency of partners</li> </ul>	K6
3.3.1	Insolvency of only one partners	<ul style="list-style-type: none"> <li>● Explain about insolvency of only one partner.</li> <li>● Illustrate the problems of insolvency of only one partner.</li> </ul>	K2
3.3.2	Insolvency of all partners	<ul style="list-style-type: none"> <li>● Describe Insolvency of all partners.</li> <li>● Prepare financial statements on the insolvency of all partners.</li> </ul>	K6
3.4	Sale of a firm to a company	<ul style="list-style-type: none"> <li>● Define sale of firm to a company.</li> <li>● Describe the objectives of selling a firm.</li> </ul>	K2
3.5	Gradual realisation of assets or Piecemeal distribution.	<ul style="list-style-type: none"> <li>● Explain the concept of Piecemeal Distribution of Cash</li> <li>● Describe the procedure and steps involved in preparing the Statement of piecemeal distribution of cash.</li> <li>● Prepare piecemeal distribution under Maximum Loss Method and Surplus Capital Method</li> </ul>	K6
3.5.1	Maximum Loss Method	<ul style="list-style-type: none"> <li>● Calculate piecemeal distribution amount using maximum loss method</li> </ul>	K4
3.5.2	Surplus Capital Method	<ul style="list-style-type: none"> <li>● Calculate surplus capital method</li> </ul>	K4
<b>UNIT IV ROYALTY</b>			
4.1	Concept of Royalty	<ul style="list-style-type: none"> <li>● Recall the meaning of royalty.</li> <li>● Explain the concept of royalty.</li> </ul>	K2
4.2	Treatment for Lease	<ul style="list-style-type: none"> <li>● Recall the meaning of treatment for lease.</li> </ul>	K2



		<ul style="list-style-type: none"> <li>● Explain the procedure of lease</li> </ul>	
4.2.1	Record the transactions in the books of lessor	<ul style="list-style-type: none"> <li>● Calculate the short workings in the books of lessor</li> </ul>	K4
4.2.2	Record the transactions in the books of lessee.	<ul style="list-style-type: none"> <li>● Compare the accounting treatment in the books of lessor and lessee</li> </ul>	K4

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
4.3	Treatment for Sublease	<ul style="list-style-type: none"> <li>● Recall the treatment for sublease.</li> <li>● Solve the problems of treatment for sub lease.</li> </ul>	K4
4.3.1	Recording in the books of lessor	<ul style="list-style-type: none"> <li>● Analyze the accounting treatment in the books of the lessor.</li> </ul>	K4
4.3.2	Recording in the books lessee.	<ul style="list-style-type: none"> <li>● Analyze the accounting treatment in the books of the lessee.</li> </ul>	K4
4.3.3	Recording in the books Sub lessee	<ul style="list-style-type: none"> <li>● Analyze the accounting treatment in the books of sub lessee..</li> </ul>	K4
<b>UNIT V INSURANCE CLAIMS</b>			
5	Computation of Claim to be lodged Including Average Clause	<ul style="list-style-type: none"> <li>● Describe the meaning of insurance.</li> <li>● Explain the objectives of insurance claims.</li> <li>● Apply the procedures to calculate insurance claims.</li> </ul>	K3
5.1.1	For Loss of Stock Policy	<ul style="list-style-type: none"> <li>● Describe the concept of Loss of Stock Policy.</li> <li>● Calculate insurance claim for Loss of Stock Policy.</li> </ul>	K4
5.1.2	For Loss of Profit Policy	<ul style="list-style-type: none"> <li>● Explain the Loss of Profits Policy.</li> <li>● Assess the insurance claim related to Loss of Profits Policy.</li> </ul>	K6

### MAPPING SCHEME FOR THE PO, PSOs AND COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	M	-	-	H	-	H	H	H	-	H	H
CO2	H	H	M	M	-	-	M	-	-	H	-	-	H

<b>CO3</b>	<b>H</b>	<b>H</b>	<b>M</b>	<b>H</b>	<b>-</b>	<b>H</b>	<b>H</b>	<b>H</b>	<b>M</b>	<b>H</b>	<b>-</b>	<b>H</b>	<b>-</b>
<b>CO4</b>	<b>H</b>	<b>H</b>	<b>H</b>	<b>M</b>	<b>-</b>	<b>M</b>	<b>H</b>	<b>H</b>	<b>-</b>	<b>H</b>	<b>-</b>	<b>-</b>	<b>H</b>
<b>CO5</b>	<b>H</b>	<b>H</b>	<b>M</b>	<b>M</b>	<b>-</b>	<b>H</b>	<b>H</b>	<b>-</b>	<b>M</b>	<b>H</b>	<b>-</b>	<b>H</b>	<b>H</b>
<b>CO6</b>	<b>H</b>	<b>H</b>	<b>H</b>	<b>M</b>	<b>-</b>	<b>H</b>	<b>-</b>	<b>H</b>	<b>H</b>	<b>-</b>	<b>-</b>	<b>H</b>	<b>M</b>

### **COURSE ASSESSMENT METHODS**

<b>Direct</b>	
1.	<b>Continuous Assessment Test I,II</b>
2.	<b>Open book test; Assignment; Seminar; Journal paper review, Group Presentation</b>
3.	<b>End Semester Examination</b>
<b>Indirect</b>	
1.	<b>Course-end survey</b>

**Course Coordinator : Prof.H.Kavitha**

<b>SEMESTER:III</b>	<b>CORE:IV</b>	<b>CODE:U22CC304</b>
<b>CREDITS: 4</b>	<b>BUSINESS MANAGEMENT PRACTICES</b>	<b>HOURS PER WEEK: 5</b> <b>TOTAL HOURS:90</b>

### **COURSE OUTCOMES**

On completion of the course learners will be able to

<b>Sl.No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
1	Describe the work of major contributors in the field of management	K2	I
2	Explain manager's alignment of planning process and decision making techniques with the objectives of management.	K2	I
3	Classify the types of organizations and identify the advantages and disadvantages of each	K2	II
4	Establish the standards required to select and recruit employees in organizations	K5	III
5	Evaluate the importance of directing to accomplish organizational goals	K5	IV
6	Develop conceptual understanding about recent developments in the field of Business Management.	K5	V

### **UNIT I INTRODUCTION TO MANAGEMENT AND PLANNING IN MANAGEMENT**

- 1.1 Management (20 Hrs)
- 1.2 Meaning, Definition of Management
- 1.3 Features of management
- 1.4 Contribution of F.W.Taylor, Henri Fayol, Elton Mayo and Peter Drucker
- 1.5 Hawthorne Experiments
- 1.6 Functions of Management
- 1.7 Planning
- 1.7.1 Meaning
- 1.7.2 Steps
- 1.7.3 Types of Planning
- 1.7.4 Planning Process
- 1.8 Decision Making
- 1.8.1 Techniques
- 1.8.2 Steps
- 1.9 MBO
- 1.9.1 Definition
- 1.9.2 Features

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

## **UNIT II ORGANISING**

**(20Hrs)**

- 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**

**(15Hrs)**

- 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**

**(15Hrs)**

- 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 Hierarchy 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 COORDINATION CONTROL AND RECENT TRENDS IN MANAGEMENT**

**(20Hrs)**

- 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

#### UNIT VI TOPICS FOR SELF STUDY

Sl.No.	Topics	Web Links
1.	Areas of modern management trends	<a href="https://rlsdhamal.com/modern-management-thoughts-recent-trends/">https://rlsdhamal.com/modern-management-thoughts-recent-trends/</a>
2.	Latest Trends in Organizational Change	<a href="https://www.assignmenthelpexperts.com/blog/current-trends-in-management-assignment-help/">https://www.assignmenthelpexperts.com/blog/current-trends-in-management-assignment-help/</a>
3.	Management Trends	<a href="https://toggl.com/blog/10-management-trends-to-watch-for-in">https://toggl.com/blog/10-management-trends-to-watch-for-in</a>
4.	Emerging Business Trends to Know	<a href="https://www.uschamber.com/co/start/strategy/emerging-business-trends">https://www.uschamber.com/co/start/strategy/emerging-business-trends</a>

#### TEXT

1. S. A. Sherlekar - Modern Business Organization and Management, Himalaya Publishing House Pvt. Ltd. – India (2014)
2. Dr. C. B. Gupta - Industrial Organization and Management, Sultan Chand & Co, India (2004)
3. Biswanath Ghosh - —Human Resource Development and Management, Vikas Publishing House Pvt., Ltd., New Delhi.(2000)

#### REFERENCES

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

#### WEBLINKS

1. <https://www.uschamber.com/co/start/strategy/emerging-business-trends>
2. <http://www.free-management-ebooks.com/title-list.html>
3. <https://www.freebookcentre.net/Business/Management-and-Leadership-Books.html>

## SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course contents	Learning outcomes	Bloom's Taxonomic Levels of Transaction
<b>UNIT I INTRODUCTION TO MANAGEMENT AND PLANNING IN MANAGEMENT</b>			
1.1	Definition of Management	<ul style="list-style-type: none"> <li>Define Management.</li> </ul>	K2
1.2	Meaning of Management	<ul style="list-style-type: none"> <li>State the meaning of management</li> </ul>	
1.3	Features of management	<ul style="list-style-type: none"> <li>Recognize the features of management.</li> </ul>	K2
1.4	Contribution of F.W. Taylor, Henri Fayol, Elton Mayo and Peter Drucker	<ul style="list-style-type: none"> <li>Describe the work of major contributors like F.W. Taylor, Henri Fayol, Elton Mayo and Peter Drucker.</li> </ul>	K2
1.5	Hawthorne Experiments	<ul style="list-style-type: none"> <li>Discuss Hawthorne Experiments.</li> </ul>	K2
1.6	Functions of Management	<ul style="list-style-type: none"> <li>Explain the functions of management</li> </ul>	K2
1.7	Planning -Types of Planning, Planning Process	<ul style="list-style-type: none"> <li>Describe the types of planning.</li> <li>Explain the planning process.</li> </ul>	K2
1.8	Decision Making-Techniques Steps in decision making process	<ul style="list-style-type: none"> <li>Discuss the techniques of decision making</li> <li>Classify the steps involved in decision making</li> </ul>	K2
1.9	MBO- Features, Steps and Merits	<ul style="list-style-type: none"> <li>Explain the features of MBO</li> <li>Classify the steps in MBO</li> <li>Identify the merits in MBO.</li> </ul>	K2
1.10	Roles of a manager	<ul style="list-style-type: none"> <li>Describe the roles of manager.</li> </ul>	K2
<b>UNIT II ORGANISING</b>			
2.1	Meaning	<ul style="list-style-type: none"> <li>Explain the meaning of Organising.</li> </ul>	K2
2.2	Nature and Importance of Organisation	<ul style="list-style-type: none"> <li>Identify the nature and importance of organization.</li> </ul>	K2
2.3	Organisation Theories	<ul style="list-style-type: none"> <li>Explain the Organization Theories.</li> </ul>	K2
2.4	Types of Organisation	<ul style="list-style-type: none"> <li>Describe the types of organization.</li> </ul>	K2
2.5	Delegation Process Types Barriers	<ul style="list-style-type: none"> <li>Explain the process of delegation.</li> <li>Classify the types of delegation.</li> <li>Describe the barriers to delegation.</li> </ul>	K2
<b>UNIT III STAFFING – HRM</b>			
3.1	Meaning	<ul style="list-style-type: none"> <li>Define HRM</li> </ul>	K2
3.2	Objectives, Policies and Procedures	<ul style="list-style-type: none"> <li>Explain the objectives of Staffing and its policies and procedures</li> </ul>	K2

<b>Unit</b>	<b>Course contents</b>	<b>Learning outcomes</b>	<b>Blooms Taxonomic Levels of Transaction</b>
3.3	Functions of HRM Recruitment Sources of Recruitment, Selection Process of selection Training, Steps in training, Methods of training	<ul style="list-style-type: none"> <li>Describe the functions of HRM.</li> <li>Interpret the current theory and practice of recruitment and selection.</li> <li>Analyse the sources of recruitment and process of selection in the organizations.</li> <li>Evaluate the training methods adopted in the organizations.</li> </ul>	K3  K5
3.4	Performance Appraisal- Objectives, Methods Job Analysis, Techniques Job Description Job Specification Job Evaluation- Methods of Job Evaluation	<ul style="list-style-type: none"> <li>Describe the objectives and methods of performance appraisal</li> <li>Interpret the methods of collecting Job analysis information including interviews, questionnaires and observations.</li> <li>Illustrate job descriptions including summaries and job functions.</li> <li>Apply job specifications using the internet as well as the individual judgement.</li> <li>Evaluate the various methods of job evaluation adopted in the organizations.</li> </ul>	K2  K3  K5
<b>UNIT IV DIRECTING</b>			
4.1	Motivation Theories of Motivation Maslows Theory, Douglas McGregor's theory Herzberg Theory	<ul style="list-style-type: none"> <li>Explain Motivation</li> <li>Describe the work of major contributors in employee motivation.</li> </ul>	K2
4.2	Leadership Styles Qualities of Leadership Functions of a Leader	<ul style="list-style-type: none"> <li>Identify the different styles of leadership</li> <li>Describe the qualities of leadership.</li> <li>Explain the functions of a leader</li> </ul>	K2
4.3	Meaning and Importance of Communication Elements of Communication Types of Communication  Barriers in Communication	<ul style="list-style-type: none"> <li>Explain the importance of communication</li> <li>Describe the elements of communication</li> <li>Develop competence in oral, written and visual communication.</li> <li>Examine the barriers in communication.</li> </ul>	K2  K5
<b>UNIT V COORDINATION CONTROL AND RECENT TRENDS IN MANAGEMENT</b>			
5.1	Definition : Coordination Determinants of Coordination Needs of Coordination	<ul style="list-style-type: none"> <li>Define Coordination</li> <li>Describe the determinants of Coordination</li> <li>Explain the needs of coordination</li> <li>Discuss the techniques of coordination</li> </ul>	K2



Techniques of Coordination	
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Unit	Course contents	Learning outcomes	Bloom's Taxonomic Levels of Transaction
5.2	Meaning and Nature of Control Characteristics of an Ideal Control System Control Devices Traditional and Modern	<ul style="list-style-type: none"> <li>● Explain the meaning and nature of control</li> <li>● Discuss the characteristics of an ideal control system.</li> <li>● Differentiate the use of modern and traditional control devices.</li> </ul>	K3
5.3	Recent trends in Business Management Introduction - Virtual Organization and Global Organization Finance Block Chain Data Analytics Human Resource Management HR Analytics Gig Economy Marketing Big Data in Marketing Analytics Search Engine Optimization CRM Production Management TQM Lean Management Six Sigma	<ul style="list-style-type: none"> <li>● Explain the concepts of virtual and global organizations</li> <li>● Appraise the challenges and evaluate the block chain applications</li> <li>● Identify the data analysis techniques used in business decision making.</li> <li>● Recognize the importance of HR analytics in business environments.</li> <li>● Differentiate gig economy with that of traditional economy of (full time workers).</li> <li>● Describe an overview of marketing analytics.</li> <li>● Explain Search Engine Optimization.</li> <li>● Analyze market size, shares ,competitors latest developments in the market.</li> <li>● Describe the importance of TQM</li> <li>● Develop an understanding on basic principles of lean management.</li> <li>● Classify the techniques and tools for process improvement</li> </ul>	K5  K3  K3

### MAPPING SCHEME FOR THE PO, PSOs AND COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	M	M	-	M	H	M	L	M	-	M	L
CO2	H	H	M	M	-	H	H	M	L	M	-	H	L
CO3	H	H	M	H	-	H	H	M	-	M	-	H	-
CO4	H	H	M	H	-	M	H	M	L	M	-	M	L

<b>CO5</b>	H	H	M	M	-	H	H	M	L	M	-	H	L
<b>CO6</b>	H	H	M	M	-	H	H	M	-	M	-	H	-

### COURSE ASSESSMENT METHODS

<b>Direct</b>	
1.	Continuous Assessment Test I,II
2.	Open book test; Assignment; Seminar; Journal paper review, Group Presentation
3.	End Semester Examination
<b>Indirect</b>	
1.	Course-end survey

**Course Coordinator: Prof. R. Mohan**

<b>SEMESTER:III</b>	<b>ALLIED V RELATIONAL DATABASE MANAGEMENT SYSTEMS LAB</b>	<b>CODE: U20CCPY5</b>
<b>CREDITS: 3</b>		<b>HOURS PER WEEK :4 TOTAL HOURS:60</b>

### 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

(20 Hrs)

- 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 (10 Hrs)**

- 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 (10 Hrs)**

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

**UNIT IV DATA MANIPULATION (10 Hrs)**

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

**UNIT V DATA SELECTION (10 Hrs)**

- 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

**UNIT VI TOPICS FOR SELF STUDY**

Sl.No.	Topics	Web links
1.	Develop PL/SQL program using Function	www.tutorialspoint.com
2.	Develop PL/SQL program using cursor	www.tutorialspoint.com
3.	Data Warehouse	www.talend.com

4.	Distributed database	www.geeksforgeeks.org
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### 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. IvanBayross, SQL,PL/SQL, The programming language of Oracle

### WEBLINKS

1. [https://swayam.gov.in/nd1\\_noc19\\_cs51/](https://swayam.gov.in/nd1_noc19_cs51/)
2. <https://nptel.ac.in/courses/106106144/>

### SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
<b>UNIT I DATABASE BASICS</b>			
1.1	Features of database	<ul style="list-style-type: none"> <li>● Explain the Features of Database</li> </ul>	K2
1.2	Database Languages	<ul style="list-style-type: none"> <li>● Describe the purpose of Database Languages.</li> </ul>	K2
1.3	Data types in SQL	<ul style="list-style-type: none"> <li>● Summarize Data types in SQL</li> </ul>	K2
1.4	Database Users	<ul style="list-style-type: none"> <li>● Explain the different Database users</li> </ul>	K2
1.5	Database Administrators	<ul style="list-style-type: none"> <li>● Explain the Function of Database Administrators.</li> </ul>	K5
<b>UNIT II ENTITY RELATIONSHIP MODEL</b>			
2.1	2.1.1 Entities 2.1.2 Attributes and its types	<ul style="list-style-type: none"> <li>● Explain the Entities and Attributes</li> <li>● Explain Types of Attributes</li> </ul>	K2
2.2	Keys	<ul style="list-style-type: none"> <li>● Illustrate Keys with Example</li> </ul>	K2
2.3	E-R Diagram	<ul style="list-style-type: none"> <li>● Build an ERDiagram using a student database.</li> </ul>	K6
<b>UNIT III RELATIONAL ALGEBRA</b>			

3.1	3.1.1 Selection statement 3.1.2 Normal selection 3.1.3 Selection with Where condition 3.1.4 Projection operation	<ul style="list-style-type: none"> <li>● Explain the Selection statement</li> <li>● Explain the Selection with Where condition</li> </ul>	K2
3.2	3.2.1 Union 3.2.2 Intersection	<ul style="list-style-type: none"> <li>● Apply the Union operation in table</li> <li>● Apply the Intersection operation in table</li> </ul>	K3
3.3	Join operations	<ul style="list-style-type: none"> <li>● Apply Join operations in Two tables</li> </ul>	K3
<b>UNIT IV DATA MANIPULATION</b>			
4.1	DDL statements 4.1.1 Create Statement 4.1.2 Alter Statement 4.1.3 Drop statement	<ul style="list-style-type: none"> <li>● Develop SQL statement to Create a table</li> <li>● Develop SQL Statement to alter table</li> <li>● Develop SQL Statement to Drop table</li> </ul>	K6
4.2	DML statements 4.2.1 Insert statement 4.2.2 Delete statement	<ul style="list-style-type: none"> <li>● Make Use of Insert and delete operations in table</li> </ul>	K3
4.3	Update statement	<ul style="list-style-type: none"> <li>● Perform update operations in table</li> </ul>	K3
<b>Unit</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Bloom's Taxonomic Levels of Transaction</b>
<b>UNIT V DATA SELECTION</b>			
5.1	5.1.1 Select statement using relational operators. 5.1.2 Select statement using Logical operator	<ul style="list-style-type: none"> <li>● Develop SELECT Statement using relational operators</li> <li>● Develop SELECT Statement using Logical operators</li> </ul>	K6 K6
5.2	Select statement using LIKE, NOT, IN operators	<ul style="list-style-type: none"> <li>● Make use of special operators in table</li> </ul>	K3
5.3	Select statement using Aggregate functions	<ul style="list-style-type: none"> <li>● Apply Aggregate functions in table</li> </ul>	K3

**MAPPING SCHEME FOR THE PO, PSOs AND COs**  
**L-Low                      M-Moderate                      H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	L	M	M	H	H	M	M	H	L	H	H	H	M
<b>CO2</b>	-	M	M	H	H	M	-	M	-	H	H	H	L
<b>CO3</b>	-	H	H	M	H	M	M	H	-	H	H	M	L

<b>CO4</b>	-	H	M	M	H	M	-	H	-	H	H	H	M
<b>CO5</b>	-	M	H	M	H	M	L	M	-	H	H	H	L
<b>CO6</b>	-	M	L	M	H	M	-	L	-	H	H	-	-

### COURSE ASSESSMENT METHOD

<b>Direct</b>	
1.	<b>Continuous Assessment Test I,II</b>
2.	<b>Open book test; Assignment; Seminar; Journal paper review, Group Presentation</b>
3.	<b>End Semester Examination</b>
<b>Indirect</b>	
1.	<b>Course-end survey</b>

**Course Coordinator: Prof. Mohamed Amanullah. K**

<b>SEMESTER III</b>	<b>SBEC: I COMPUTERS IN OFFICE</b>	<b>CODE: U22CCPS1</b>
<b>CREDITS: 2</b>		<b>HOURS PER WEEK:2 TOTAL HOURS:30</b>

### COURSE OUTCOMES

On completion of this course the learners will be able to

<b>Sl.No.</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
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

**(6 Hrs)**

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

## **UNIT II MS WORD**

**(6 Hrs)**

- 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**

**(6 Hr)**

- 1.1 Creation of Worksheet and Entering Information-
- 1.2 Aligning , Editing Data in Cell
- 1.3 Excel Function (Date , Time, Statistical, Mathematical, Financial Functions)
- 1.4 Changing of Column Width and Row Height (Column and Range of Column)
- 1.5 Moving, copying, Inserting and Deleting Rows and Columns
- 1.6 Formatting Numbers and Other Numeric Formats
- 1.7 Drawing Borders around Cells
- 1.8 Creation of Charts raising Moving
- 1.9 Changing Chart Type
- 1.10 Controlling the Appearance of a Chart

## **UNIT IV MS - POWERPOINT**

**(6 Hrs)**

- 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****(6 Hrs)**

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

**UNIT VI TOPICS FOR SELF STUDY**

Sl.No.	Topics	Weblinks
1.	Microsoft Outlook	<a href="http://www.asciutto.com/outlook/Outlook2016_StudyGuide_PDF.pdf">http://www.asciutto.com/outlook/Outlook2016_StudyGuide_PDF.pdf</a>
2.	Microsoft Publisher	<a href="https://www.youtube.com/watch?v=z7gqkAaKfwE">https://www.youtube.com/watch?v=z7gqkAaKfwE</a>
3.	Microsoft Onenote	<a href="https://www.youtube.com/watch?v=z7gqkAaKfwE">https://www.youtube.com/watch?v=z7gqkAaKfwE</a>

**TEXT**

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

**REFERENCES**

Sanjay Saxena - A First Course in Computers- Vikas Publications

**WEBLINKS**

<https://www.hitechnectar.com>

<https://docs.microsoft.com>

**SPECIFIC LEARNING OUTCOMES (SLO)**

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
<b>UNIT I INTRODUCTION TO OFFICE AUTOMATION</b>			
<b>1</b>	1.1 Meaning and Information	<ul style="list-style-type: none"> <li>Recognize the basic concepts of Office Automation.</li> </ul>	K2
	1.2 Nature of Office work	<ul style="list-style-type: none"> <li>Describe the nature of MS-Office</li> </ul>	K2
	1.3 Functions of an Office	<ul style="list-style-type: none"> <li>Explain the functions of Office</li> </ul>	K2
	1.4 Office Communication tools	<ul style="list-style-type: none"> <li>Explain the office communications tools</li> </ul>	K2
	1.5 Services of an Office	<ul style="list-style-type: none"> <li>Identify the services of an office</li> </ul>	K2
	1.6 Need for office Automation	<ul style="list-style-type: none"> <li>Explain the need for Office automation</li> </ul>	K2



	1.7 Summary of Office Automation.	<ul style="list-style-type: none"> <li>Summarize the importance of Office automation.</li> </ul>	K2
<b>UNIT II MS-WORD</b>			
<b>2</b>	2.1 File creation	<ul style="list-style-type: none"> <li>Create and manage file documents</li> </ul>	K3
	2.2 Text Manipulations	<ul style="list-style-type: none"> <li>Use of Text manipulation techniques</li> </ul>	K3
	2.3 Usage of Numbering, Bullets	<ul style="list-style-type: none"> <li>Experiment with numbering and Bullets.</li> </ul>	K3
	2.4 Tools and Headers. Usage of Spell Check and Find and Replace	<ul style="list-style-type: none"> <li>Choose menus and perform operations related to the use of Headers. Spell check, Find and Replace.</li> </ul>	K3
	2.5 Text Formatting	<ul style="list-style-type: none"> <li>Make Use of Text Formatting, in document</li> </ul>	K3
	2.6 Picture Insertion and Alignment	<ul style="list-style-type: none"> <li>Practice Inserting Picture and Alignment</li> </ul>	K3
	2.7 Creation of Documents Using Templates	<ul style="list-style-type: none"> <li>Create Documents Using Templates</li> </ul>	K3
	2.8 Creation of Templates-Mail Merge Concept	<ul style="list-style-type: none"> <li>Explain Mail Merge Concept</li> </ul>	K5

<b>Unit</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Blooms Taxonomic Levels of Transaction</b>
	2.9 Copying Text and Picture From Excel	<ul style="list-style-type: none"> <li>Use Text and Picture From Excel to word document</li> </ul>	K3
	2.10 Creation of Tables, Formatting Tables	<ul style="list-style-type: none"> <li>Create and format Tables.</li> </ul>	K3
	2.11 Splitting the Screen-Opening Multiple Documents	<ul style="list-style-type: none"> <li>Use Splitting of Screen Opening Multiple Documents</li> </ul>	K3
	2.12 Inserting Symbols in Documents.	<ul style="list-style-type: none"> <li>Use Insert Symbols in Documents</li> </ul>	K3
<b>UNIT III MS - EXCEL</b>			
<b>3</b>	3.1 Creation of Worksheet and entering Information.	<ul style="list-style-type: none"> <li>Construct worksheets and enter data</li> </ul>	K5
	3.2 Aligning, Editing Data in Cell.	<ul style="list-style-type: none"> <li>Identify the operations related to alignment, editing and formatting data in cells.</li> </ul>	K2

3.3 Excel Functions in Statistical, Mathematical, Financial Functions)	<ul style="list-style-type: none"> <li>Construct formulas in Statistical, Mathematical and Financial Functions</li> </ul>	K3
3.4 Changing of Column Width and Row Height (Column and Range of Column)	<ul style="list-style-type: none"> <li>Choose menus in worksheet to perform operations related to changing of Column, Width and Row Height.</li> </ul>	K3
3.5 Moving, copying, Inserting and Deleting Rows and Columns	<ul style="list-style-type: none"> <li>Develop the skills in moving, copying, inserting and deleting rows and columns in worksheets</li> </ul>	K3
3.6 Formatting Numbers and Other Numeric Formats	<ul style="list-style-type: none"> <li>Use the Numeric Format techniques</li> </ul>	K3
3.7 Drawing Borders around Cells	<ul style="list-style-type: none"> <li>Use the Drawing Borders around Cells</li> </ul>	K3
3.8 Creation of Charts raising Moving	<ul style="list-style-type: none"> <li>Develop Charts and objects using excel</li> </ul>	K3
3.9 Changing Chart Types	<ul style="list-style-type: none"> <li>Develop different types of Charts using excel</li> </ul>	K3
3.10 Controlling the Appearance of a Chart	<ul style="list-style-type: none"> <li>Develop and modify the controlling and appearance of charts.</li> </ul>	K3

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Levels of Transaction
<b>UNIT IV MS – POWER POINT</b>			
<b>4</b>	4.1 Working with Slides Creating, saving, closing presentation	<ul style="list-style-type: none"> <li>Create, edit, save, close and print presentations</li> </ul>	K6
	4.2 Adding Headers and footers –Changing slide layout	<ul style="list-style-type: none"> <li>Create and manipulate simple slide shows using the Headers and footers.</li> </ul>	K6
	4.3 Working fonts and bullets- Inserting	<ul style="list-style-type: none"> <li>Identify operations using the working of fonts and bullets.</li> </ul>	K2
	4.4 Clipart - Working with Clipart	<ul style="list-style-type: none"> <li>Recognize the use of clip arts</li> </ul>	K2
	4.5Applying Transition and animation effects	<ul style="list-style-type: none"> <li>Create slide presentations that include text, graphics and animation effects</li> </ul>	K6

	Run and Slide Show		
<b>UNIT V MS - ACCESS</b>			
<b>5</b>	5.1 Introduction to Access	<ul style="list-style-type: none"> <li>Define MS- Access</li> </ul>	K2
	5.2 Creating a Simple Database and Tables	<ul style="list-style-type: none"> <li>Explain Creating a Simple Database and Tables</li> </ul>	K2
	5.3 Entering and Editing Data – Finding, Sorting and Displaying Data.	<ul style="list-style-type: none"> <li>Experiment with Entering and Editing Data – Finding, Sorting and Displaying Data</li> </ul>	K4

### MAPPING SCHEME FOR THE PO, PSOs AND COs

**L-Low      M-Moderate      H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	M	M	-	-	H	H	L	H	M	H	H	H	M
<b>CO2</b>	M	M	-	-	H	H	-	H	-	H	H	H	-
<b>CO3</b>	M	M		-	H	H	-	H	-	H	H	H	-
<b>CO4</b>	M	M	M	M	H	H	-	H	-	H	H	H	-
<b>CO5</b>	M	M	M	-	H	H	-	H	-	H	H	H	-
<b>CO6</b>	M	M	-	-	H	H	-	H	-	H	H	H	-

### COURSE ASSESSMENT METHODS

<b>Direct</b>
<ol style="list-style-type: none"> <li>1. <b>Continuous Assessment Test I,II</b></li> <li>2. <b>Assignment</b></li> <li>3. <b>Labs</b></li> <li>4. <b>Presentations</b></li> <li>5. <b>End Semester Examination</b></li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>1. <b>Course-end survey</b></li> </ol>

**Course Co Ordinator : Prof. A.Nithya**

<b>SEMESTER III</b>	<b>NMEC – I</b> <b>ACCOUNTING WITH TALLY</b>	<b>CODE: U21CCPE1</b>
<b>CREDITS: 2</b>		<b>HOURS PER WEEK:2</b> <b>TOTAL HOURS: 30</b>

### **COURSE OUTCOMES**

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

<b>S. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
<b>1</b>	Explain the basic concepts and conventions of accounting.	<b>K2</b>	<b>I</b>
<b>2</b>	Explain the basic concepts of Subsidiary books	<b>K2</b>	<b>II</b>
<b>3</b>	Create a company and preparation of final accounts	<b>K6</b>	<b>III</b>
<b>4</b>	Construct types of voucher	<b>K6</b>	<b>IV</b>
<b>5</b>	Describe the various reports of tally	<b>K2</b>	<b>V</b>

#### **Unit I: Introduction to Accountancy-**

**(6 Hrs)**

- 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**

**(6 Hrs)**

- 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**

**(6 Hrs)**

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**

**(6 Hrs)**

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**

**(6 Hrs)**

5.1 Final Accounts

5.2 Day Book

5.3 Backup and Restore

5.4 Split Company

5.5 Group Company

**Unit VI TOPICS FOR SELF-STUDY**

S.NO.	Topics	Web Links
1.	Tally .net features	<a href="https://help.tallysolutions.com/article/Tally.ERP9/TS/SS/Create_TallyNET_User.htm#searchPage=1&amp;searchString=tally.net%20features">https://help.tallysolutions.com/article/Tally.ERP9/TS/SS/Create_TallyNET_User.htm#searchPage=1&amp;searchString=tally.net%20features</a>
2.	Tax deducted at sources in tally ERP.9	<a href="https://www.paisabazaar.com/tax/tds/">https://www.paisabazaar.com/tax/tds/</a>
3.	Point of sales(POS) in Tally.ERP 9 with GST	<a href="https://help.tallysolutions.com/article/Tally.ERP9/TS/SS/Create_TallyNET_User.htm#searchPage=1&amp;searchString=pos%20features">https://help.tallysolutions.com/article/Tally.ERP9/TS/SS/Create_TallyNET_User.htm#searchPage=1&amp;searchString=pos%20features</a>
4.	E -way bill in GST	<a href="https://help.tallysolutions.com/article/Tally.ERP9/TS/SS/Create_TallyNET_User.htm#searchPage=1&amp;searchString=E%20WAY%20BILL%20IN%20GST">https://help.tallysolutions.com/article/Tally.ERP9/TS/SS/Create_TallyNET_User.htm#searchPage=1&amp;searchString=E%20WAY%20BILL%20IN%20GST</a>

**TEXT BOOK**

1. Business Computing, Published by Department of Commerce, Revised Edition.

**REFERENCES**

1. Tally Solution Materials
2. Genesis Tally Academy Material
3. Parag Joshi(2017), Tally ERP 9 with GST, DnyansankulPrakashan
4. Sanjay Satapathy(2018), Tally. ERP 9 book, Advanced usages, Tally ERP 9 book.

5. Tally Education Private Limited, 2018, Office Guide to Financial Accounting Using Tally ERP 9, 4<sup>th</sup> Edition, BPB Publication, New Delhi.

### WEB LINKS

1. <https://gstcentre.in/gst-in-tally-erp-9.php#collapseOne>
2. <http://www.tallysolutions.com>

### (Practicals)

### SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I INTRODUCTION TO ACCOUNTANCY</b>			
1.1	Meaning of accountancy	<ul style="list-style-type: none"> <li>Recall the basic concepts of Tally</li> </ul>	<b>K6</b>
1.2	Golden rules of accountancy	<ul style="list-style-type: none"> <li>Explain the golden rules of accountancy</li> </ul>	
1.3	Types of accounts	<ul style="list-style-type: none"> <li>Discuss the types of accounts</li> </ul>	
1.4	Journal entries	<ul style="list-style-type: none"> <li>Explain the concepts of journal entries</li> </ul>	
1.5	Ledger entries	<ul style="list-style-type: none"> <li>Describe the ledger entries</li> </ul>	
<b>UNIT II FINAL ACCOUNTS</b>			
2.1	Subsidiary books	<ul style="list-style-type: none"> <li>Explain the types of subsidiary books</li> </ul>	<b>K2</b>
2.2	Types of Cash book	<ul style="list-style-type: none"> <li>List of cash book</li> </ul>	
2.3	Trial Balance	<ul style="list-style-type: none"> <li>Explain trial balance</li> </ul>	
2.4	Trading and Profit and Loss accounts	<ul style="list-style-type: none"> <li>Summarize the trading and profit and loss account</li> </ul>	
2.5	Balance Sheet	<ul style="list-style-type: none"> <li>Describe the balance sheet</li> </ul>	
<b>UNIT III INTRODUCTION TO TALLY</b>			
3.1	Introduction to Tally	<ul style="list-style-type: none"> <li>Discuss the meaning of tally</li> </ul>	
3.2	Versions of Tally	<ul style="list-style-type: none"> <li>Identify the various versions of tally</li> </ul>	

3.3	Company Creation, alteration and deletion	<ul style="list-style-type: none"> <li>Explain the Company Creation, alteration and deletion</li> </ul>	<b>K2</b>
3.4	Group Creation, alteration and deletion	<ul style="list-style-type: none"> <li>Describe the group creation, alteration and deletion</li> </ul>	
3.5	Ledger Creation, alteration and deletion	<ul style="list-style-type: none"> <li>Demonstrate the Ledger, alteration and deletion of ledger</li> </ul>	
<b>UNIT IV VOUCHER CREATION</b>			
4.1	Introduction to Voucher	<ul style="list-style-type: none"> <li>Define the various vouchers</li> </ul>	<b>K6</b>
4.2	Receipt and Payment Voucher	<ul style="list-style-type: none"> <li>Create the Receipt and Payment Voucher</li> </ul>	
4.3	Contra Voucher	<ul style="list-style-type: none"> <li>Create contra voucher</li> </ul>	
4.4	Journal Voucher	<ul style="list-style-type: none"> <li>Create journal voucher</li> </ul>	
4.5	Purchase and Sales Voucher	<ul style="list-style-type: none"> <li>Create purchase and sales voucher</li> </ul>	
4.6	Debit and Credit notes	<ul style="list-style-type: none"> <li>Create debit and credit notes</li> </ul>	
<b>UNIT V REPORT</b>			
5.1	Final Accounts	<ul style="list-style-type: none"> <li>Create final accounts</li> </ul>	<b>K6</b>
5.2	Day Book	<ul style="list-style-type: none"> <li>Create day book</li> </ul>	
5.3	Backup and Restore	<ul style="list-style-type: none"> <li>Explain backup and restore</li> </ul>	
5.4	Split Company	<ul style="list-style-type: none"> <li>Create split company</li> </ul>	
5.5	Group Company	<ul style="list-style-type: none"> <li>Create group company</li> </ul>	

### MAPPING SCHEME FOR POs, PSOs AND COs

	L-Low			M-Moderate			H- High							
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4	
<b>CO 1</b>	H	M			H	M	M	M		L		M	M	
<b>CO 2</b>	M	H		M	H	H		M				H	M	
<b>CO</b>		H	M		H	H	L	M	H			M	M	

<b>3</b>													
<b>CO</b>		<b>H</b>	<b>M</b>	<b>M</b>	<b>H</b>	<b>H</b>		<b>M</b>	<b>H</b>	<b>M</b>		<b>H</b>	<b>M</b>
<b>4</b>													
<b>CO</b>		<b>H</b>	<b>H</b>	<b>L</b>	<b>H</b>	<b>H</b>	<b>M</b>	<b>H</b>	<b>H</b>	<b>M</b>		<b>H</b>	<b>M</b>
<b>5</b>													
<b>CO</b>		<b>H</b>	<b>H</b>	<b>L</b>	<b>H</b>	<b>H</b>	<b>M</b>	<b>H</b>	<b>H</b>	<b>L</b>		<b>H</b>	<b>M</b>
<b>6</b>													

### **COURSE ASSESSMENT METHODS**

<b>Direct</b>
<ol style="list-style-type: none"> <li>1. Continuous Assessment Test I,II</li> <li>2. Open book test; Assignment; Seminar; Group Presentation</li> <li>3. End Semester Examination</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>1. Course-end survey</li> </ol>

**Course Coordinator: Prof. J. Daniel**



<b>SEMESTER IV</b>	<b>CORE: V</b> <b>COST ACCOUNTING</b>	<b>CODE: U18CC405</b>
<b>CREDITS: 5</b>		<b>HOURS PER WEEK:5</b> <b>TOTAL HOURS: 75</b>

### **COURSE OUTCOMES**

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

<b>Sl.No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
1	Analyze the concepts relevant to cost accounting	K4	I
2	Calculate Material Cost like EOQ, Stores ledger and Stock level FIFO, LIFO, HIFO	K4	I
3	Appraise labour cost by using the various mechanisms	K4	II
4	Calculate costs under different methods of overheads	K4	III
5	Evaluate the methods of costing related to job, batch and contract	K6	IV
6	Assess operating and process costs related to transport and manufacturing industries	K6	V

### **UNIT I INTRODUCTION TO COST ACCOUNTING, COST SHEET, TENDERS AND QUOTATIONS & MATERIAL CONTROL**

**(15Hrs)**

- 1.1 Cost Accounting
  - 1.1.1 Definition of Cost, costing, cost Accounting and cost Accountancy
  - 1.1.2 Scope of Cost Accounting
  - 1.1.3 Merit and Demerit
  - 1.1.4 Classification of cost
  - 1.1.5 Elements of cost
  - 1.1.6 Cost centre
  - 1.1.7 Cost unit
  - 1.1.8 Cost control
  - 1.1.9 Cost reduction
- 1.2. Cost sheet
  - 1.2.1 Treatment of stock or incentives
  - 1.2.2 Tender and quotations
- 1.3 Material Control
  - 1.3.1 Introduction
  - 1.3.2 Meaning of material control
  - 1.3.3 Objectives of material control
  - 1.3.4 Essentials of material control
  - 1.3.5 Purchase control
  - 1.3.6 Store keeping and stock control and inventory control

- 1.3.7 Levels of stock and Economic Ordering Quantity
- 1.3.8 ABC Analysis
- 1.4 Pricing of material issues
  - 1.4.1 LIFO (Last In First out)
  - 1.4.2 FIFO (First In First Out)
  - 1.4.3 Simple Average Method
  - 1.4.4 Weighted Average Method

**UNIT II COMPUTATION AND CONTROL OF LABOUR COST (15Hrs)**

- 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 (15Hrs)**

- 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 RECONCILIATION OF COST AND FINANCIAL ACCOUNTS & METHODS OF COSTING (JOB, BATCH AND CONTRACT)**  
(15Hrs)

- 4.1 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)**  
(15Hrs)

- 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)

## UNIT VI TOPICS FOR SELF STUDY

Sl.No.	Topics	Web links
1.	Multiple-Stage Cost Assignment Tracing	<a href="https://www.ifac.org/knowledgegateway/preparing-future-readyprofessionals/discussion/activity-based-cost-management-public-sector-multiple-stage-abc/m-approach">https://www.ifac.org/knowledgegateway/preparing-future-readyprofessionals/discussion/activity-based-cost-management-public-sector-multiple-stage-abc/m-approach</a>
2	Integration of management accounting with enterprise performance management (EPM)	<a href="https://www.imanet.org/-/media/e3710db902c54fabbfad5ebcd464a2b5.ashx">https://www.imanet.org/-/media/e3710db902c54fabbfad5ebcd464a2b5.ashx</a>
3	Predictive Accounting	<a href="https://www.clicdata.com/blog/future-predictive-accounting-more-than-just-numbers/">https://www.clicdata.com/blog/future-predictive-accounting-more-than-just-numbers/</a>
4	The shift from product-centric to customer centric profitability analysis	<a href="https://www.coursera.org/lecture/wharton-marketing/from-product-centric-to-customer-centric-management-zrnGh">https://www.coursera.org/lecture/wharton-marketing/from-product-centric-to-customer-centric-management-zrnGh</a>

### TEXT

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

### REFERENCES

1. Dr. R.Ramachandran Dr. R.Srinivasan (2016) Cost Accounting ,Sriram Publications, Trichy.
2. M.C.Shukla ,T.S. Grewal and Dr. M.P.Gupta, Cost Accounting Texts and Problems Latest Edition, S.Chand Publications, New Delhi.
3. Jain S.P & Narang K. L., (Reprint 2015). Cost Accounting, Kalyani Publications: New Delhi.
4. Workbook prepared by the Department of Commerce, Bishop Heber College.

### WEB LINKS

1. <https://youtu.be/FlisUOIwOnw>
2. <https://youtu.be/ojMZCQvIRZM>
3. <https://youtu.be/5e1qRvoz03k>

**Theory 25% (Section A & B) Problems 75% (Section C & D)**

## SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomy Levels of Transaction
<b>UNIT I INTRODUCTION TO COST ACCOUNTING, COST SHEET, TENDERS AND QUOTATIONS &amp; MATERIAL CONTROL</b>			
1.1	Definition of Cost, costing, cost Accounting and cost Accountancy 1.1.2 Scope of Cost Accounting 1.1.3 Merit and Demerit 1.1.4 Classification of cost 1.1.5 Elements of cost 1.1.6 Cost centre 1.1.7 Cost unit 1.1.8 Cost control 1.1.9 Cost reduction	<ul style="list-style-type: none"> <li>● Define Cost, Cost Accounting and Cost Accountancy</li> <li>● Describe the Merits and Demerits of Cost Accounting</li> <li>● Explain the different types and the elements of cost</li> <li>● Explain What is Cost Centre and Cost Unit</li> </ul>	K2
1.2	Cost sheet 1.2.1 Treatment of stock or incentives 1.2.2 Tender and quotations	<ul style="list-style-type: none"> <li>● Examine the treatment of stock in Cost sheet</li> <li>● Estimate the Profit or Loss of a concern by preparing the Cost sheet</li> </ul>	K4
1.3	Material Control 1.3.1 Introduction 1.3.2 Meaning of material control 1.3.3 Objectives of material control 1.3.4 Essentials of material control 1.3.5 Purchase control 1.3.6 Store keeping and stock control and inventory control 1.3.7 Levels of stock and Economic Ordering Quantity 1.3.8 ABC Analysis	<ul style="list-style-type: none"> <li>● Calculate the minimum maximum and the re-ordering level for stock of materials</li> <li>● Calculate the Economic Ordering quantity of materials for a concern</li> </ul>	K4
1.4	Pricing of material issues 1.4.1 LIFO (Last In First out) 1.4.2 FIFO (First In First Out) 1.4.3 Simple Average Method 1.4.4 Weighted Average Method	<ul style="list-style-type: none"> <li>● Apply the various methods of pricing the issue of materials</li> </ul>	K3

<b>UNIT II COMPUTATION AND CONTROL OF LABOUR COST</b>			
<b>Unit</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Bloom's Taxonomy Levels of Transaction</b>
<b>2.1</b>	Labour cost 2.1.1 Introduction 2.1.2 Types of Labour	<ul style="list-style-type: none"> <li>Describe what is Labour cost</li> </ul>	K2
<b>2.2</b>	Labour turnover	<ul style="list-style-type: none"> <li>Recall Labour turnover</li> </ul>	K1
<b>2.3</b>	Methods and measurement of Labour turnover 2.3.1 Separation method 2.3.2 Replacement method 2.3.3 Flux method	<ul style="list-style-type: none"> <li>Apply the various methods of measuring Labour Turnover</li> </ul>	K3
<b>2.4</b>	Idle time and Overtime	<ul style="list-style-type: none"> <li>Describe Idle Time and Overtime in Labour costing</li> <li>Calculate the Labour Cost when there is Idle Time and Overtime</li> </ul>	K4
<b>2.5</b>	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	<ul style="list-style-type: none"> <li>Compare the various methods of remuneration for Labour</li> </ul>	K4
<b>2.6</b>	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	<ul style="list-style-type: none"> <li>Compare the various methods of Premium Bonus Plans for Labour</li> </ul>	K4
<b>UNIT III OVERHEADS</b>			
<b>3.1</b>	Meaning and Definition of overheads	<ul style="list-style-type: none"> <li>Define Overheads</li> </ul>	K1

3.2	Importance of Overhead cost	<ul style="list-style-type: none"> <li>Explain the importance of the allocation of overheads</li> </ul>	K2
3.3	Allocation of Overheads	<ul style="list-style-type: none"> <li>Describe what is allocation of overheads</li> </ul>	K2
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	<ul style="list-style-type: none"> <li>Identify the importance of apportionment of Overheads and apply the various methods of apportionment of overheads</li> </ul>	K2
<b>Unit</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Bloom's Taxonomy Levels of Transaction</b>
3.5	Absorption of overheads 3.5.1 Overhead Rate 3.5.2 Types of overhead rate	<ul style="list-style-type: none"> <li>List the different types of overhead rate</li> </ul>	K2
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	<ul style="list-style-type: none"> <li>Classify the methods of Absorption of Overheads</li> <li>Calculate machine hour rate</li> </ul>	K4
3.7	Under and over absorption of overheads.	<ul style="list-style-type: none"> <li>Relate Under and Over Absorption of Overheads</li> </ul>	K4
<b>UNIT IV RECONCILIATION OF COST AND FINANCIAL ACCOUNTS &amp; METHODS OF COSTING (JOB, BATCH AND CONTRACT)</b>			
4.1	Reconciliation of cost and financial accounts	<ul style="list-style-type: none"> <li>Compare the Profit and loss of cost and financial accounts and reconcile them.</li> </ul>	K4
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	<ul style="list-style-type: none"> <li>Define Job costing</li> <li>Estimate a Job Cost sheet</li> </ul>	K6
4.3	Batch Costing 4.3.1 Definition of Batch costing	<ul style="list-style-type: none"> <li>Define Batch costing</li> </ul>	K6

	4.3.2 Determination of Economic Batch Quantity	<ul style="list-style-type: none"> <li>Estimate the Economic Batch quantity</li> </ul>	
<b>4.4</b>	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.	<ul style="list-style-type: none"> <li>Define Contract costing</li> <li>List out the characteristic features of Contract costing</li> <li>Create a normal contract Account and find the Notional Profit or loss on Contract and with Escalation clause</li> <li>Explain What do you mean by Cost Plus contract</li> </ul>	K6

<b>Unit</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Bloom's Taxonomy Levels of Transaction</b>
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**UNIT V METHODS OF COSTING (OPERATING COSTING AND PROCESS COSTING)**

<b>5.1</b>	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	<ul style="list-style-type: none"> <li>Relate operating/Operation/Service costing</li> <li>Estimate cost per unit in transport costing</li> <li>Illustrate the costing procedures in transportation and presentation of costs</li> </ul>	K6
<b>5.2</b>	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)	<ul style="list-style-type: none"> <li>Estimate cost per unit in transport costing</li> <li>Elaborate the costing procedures</li> <li>Discuss the important aspects of process costing</li> </ul>	K6



**MAPPING SCHEME for the POs, PSOs and COs**  
**L-Low                      M-Moderate                      H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	H	H	H	H	-	H	M	H	M	H	-	H	M
<b>CO2</b>	H	H	H	-	-	H	-	H	-	H	-	H	M
<b>CO3</b>	H	M	H	H	-	M	M	H	M	H	-	H	L
<b>CO4</b>	H	M	H	-	-	M	-	H	-	H	-	H	-
<b>CO5</b>	H	H	H	-	-	H	M	H	M	H	-	H	L
<b>CO6</b>	H	H	H	M	-	H	M	H	L	H	-	H	M

**COURSE ASSESSMENT METHODS**

<b>Direct</b>
<ol style="list-style-type: none"> <li>1. <b>Continuous Assessment Test I,II</b></li> <li>2. <b>Open book test; Assignment; Seminar; Journal paper review, Group Presentation</b></li> <li>3. <b>End Semester Examination</b></li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>1. <b>Course-end survey</b></li> </ol>

**Course Coordinator : Prof. A.Muthumeena**

<b>SEMESTER IV</b>	<b>ELECTIVE : I BUSINESS LAW</b>	<b>COURSE CODE: U22CC4:1</b>
<b>CREDITS : 5</b>		<b>HOURS PER WEEK:5 TOTAL HOURS : 75</b>

### **COURSE OUTCOMES**

On completion of the course the students will be able to

<b>Sl.No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
1	Describe the basic elements of forming an enforceable contract and agreement	K2	I
2	Critically apply the rules related to consideration and the legality of objects	K4	II
3	Discuss under the various circumstances, the performance of a contract is required or excused	K2	III
4	Identify the situations that constitute breach of contract and the remedies available for such breach.	K2	III
5	Distinguish between Bailment and Pledge	K4	IV
6	Analyze the specific rights and obligations in sales of goods Act 1930	K4	V

### **UNIT I INTRODUCTION TO LAW OF CONTRACT**

**(15 Hrs)**

- 1.1 Introduction
  - 1.1.1 Nature and classification of Contracts
  - 1.1.2 Essential elements of a valid contract
- 1.2 Void, Voidable and Valid agreement
- 1.3 Offer and Acceptance
  - 1.3.1 Legal rules as to offer
  - 1.3.2 Tenders
  - 1.3.3 Cross offers
  - 1.3.4 Legal rules as to acceptance.

### **UNIT II CONSIDERATION AND LEGALITY OF OBJECT**

**(15 Hrs)**

- 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 (15 Hrs)**

- 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 (15 Hrs)**

- 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**

**(15 Hrs)**

- 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.

**UNIT VI TOPICS FOR SELF STUDY**

Sl.No.	Topics	Web links
1.	Legal Tech	<a href="https://www.veritext.com/10-trends-that-will-shape-the-legal-industry-in-2020/">https://www.veritext.com/10-trends-that-will-shape-the-legal-industry-in-2020/</a> <a href="https://www.aderant.com/think-tank/legal-tech-predictions-2020/">https://www.aderant.com/think-tank/legal-tech-predictions-2020/</a>
2.	Fiduciary Responsibilities and your Business	<a href="https://rbrettlaw.com/lawyer/blog_category/Business-Law-Issues-and-Trends">https://rbrettlaw.com/lawyer/blog_category/Business-Law-Issues-and-Trends</a> <a href="https://www.investopedia.com/ask/answers/042915/what-are-some-examples-fiduciary-duty.asp">https://www.investopedia.com/ask/answers/042915/what-are-some-examples-fiduciary-duty.asp</a>
3.	Legal Process Outsourcing	<a href="https://www.lawentrance.com/article/legal-process-outsourcing.html">https://www.lawentrance.com/article/legal-process-outsourcing.html</a> <a href="https://www.shiksha.com/law/articles/legal-process-outsourcing-lpos-in-india-scope-and-opportunities-blogId-15199">https://www.shiksha.com/law/articles/legal-process-outsourcing-lpos-in-india-scope-and-opportunities-blogId-15199</a>
4.	Millennials	<a href="https://www.veritext.com/10-trends-that-will-shape-the-legal-industry-in-2020/">https://www.veritext.com/10-trends-that-will-shape-the-legal-industry-in-2020/</a>

## TEXT

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

## REFERENCES

1. K. R. Bulchandani, (2016), Business Law for Management, Himalaya Publishing House Pvt. Ltd, Geetanjali Press Pvt. Ltd, Mumbai, India.
2. P.C. Tulsian (2014) - Business Law, Third Edition, McGraw- Hill Education Pvt. Ltd, Typeset at Tej Composers, New Delhi, India.

## WEB LINKS

1. <https://www.incometaxindia.gov.in/pages/acts/indian-contract-act.aspx>
2. <https://www.india.gov.in/indian-contract-act-1872-0> 3.  
[https://www.icai.org/post.html?post\\_id=10086](https://www.icai.org/post.html?post_id=10086)
4. <https://indiankanoon.org/doc/171398/>
5. <https://www.toppr.com/guides/business-law/>

Theory % [Section A & B (20 Marks)], [Section C & D (55 Marks)]

## SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
<b>UNIT I INDIAN CONTRACTS ACT 1872</b>			
1.1	Indian Contracts Act-1872 1.1.1 Introduction 1.1.2 Essentials elements of a valid contract	<ul style="list-style-type: none"><li>● Recall the definition of a Contract</li><li>● Explain the classifications of Contract</li><li>● Describe the essential elements of a valid contract</li></ul>	K2
1.2	Void , Voidable and Valid agreement	<ul style="list-style-type: none"><li>● Explain void contract voidable and valid agreement</li></ul>	K2
1.3	Offer and Acceptance 1.3.1 Legal rules as to offer 1.3.2 Tenders 1.3.3 Cross offers 1.3.4 Legal rules as to acceptance	<ul style="list-style-type: none"><li>● Define Offer and Acceptance</li><li>● Identify the circumstances under which an offer will lapse</li></ul>	K2
<b>UNIT II CONSIDERATION AND LEGALITY OF OBJECT</b>			
2.1	Consideration	<ul style="list-style-type: none"><li>● Define consideration</li></ul>	

	2.1.1 Definition 2.1.2 Legal rules as to consideration 2.1.3 Stranger to contract	<ul style="list-style-type: none"> <li>● Discuss the rules regarding consideration</li> <li>● Explain the concept contract without consideration is void-exceptions</li> </ul>	K2
<b>Unit</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Bloom's Taxonomic Levels of Transaction</b>
	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	<ul style="list-style-type: none"> <li>● Identify the rules regarding provisions of necessities to a minor</li> <li>● Apply case laws in the area of business</li> </ul>	K3
2.3	Free consent 2.3.1 Meaning of consent and free consent 2.3.2 Coercion 2.3.3 Differences between coercion and undue influence 2.3.4 Define misrepresentation and fraud 2.3.5 Effects on the validity of an agreement	<ul style="list-style-type: none"> <li>● Define free consent</li> <li>● Differentiate misrepresentation from fraud</li> </ul>	K4
2.4	Legality of Object 2.4.1 Unlawful and illegal agreement 2.4.2 Effects of illegality 2.4.3 Doctrine of public policy	<ul style="list-style-type: none"> <li>● Identify the exceptions to the rule that an agreement in restraint of trade is void</li> </ul>	K2
2.5	Void Contracts	<ul style="list-style-type: none"> <li>● Define void contract</li> </ul>	K1
2.6	Contingent Contracts 2.6.1 Essential characteristics of a contingent contract 2.6.2 Rules regarding contingent contract 2.6.3 Differences between a Wagering agreement and a	<ul style="list-style-type: none"> <li>● Summarize the effects of wagering agreement</li> <li>● Distinguish between a wagering agreement and a contingent contract</li> </ul>	K4

	contingent contract		
<b>UNIT III PERFORMANCE AND DISCHARGE OF CONTRACTS</b>			
3.1	Performance of contracts 3.1.1 Requisites of a valid tender 3.1.2 Reciprocal promises	<ul style="list-style-type: none"> <li>● Interpret and apply case laws in the area of business</li> <li>● Identify the fundamental legal principles behind contractual agreement</li> </ul>	K2
3.2	Discharge of contracts - Modes of Discharge	<ul style="list-style-type: none"> <li>● Summarize the various modes of discharge of contract</li> </ul>	K2
<b>Unit</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Bloom's Taxonomic Levels of Transaction</b>
3.3	Remedies for Breach of contract	<ul style="list-style-type: none"> <li>● Define Breach of contract</li> <li>● Classify the remedies that are available to the affected party in case of breach of contract</li> </ul>	K2
3.4	Quasi contracts 3.4.1 Kinds of Quasi contracts	<ul style="list-style-type: none"> <li>● Define quasi contract</li> <li>● Discuss the kinds of quasi contract</li> <li>● Interpret and apply case laws in the area of business</li> </ul>	K2
<b>UNIT IV SPECIAL CONTRACTS</b>			
4.0	Special contracts – Introduction	<ul style="list-style-type: none"> <li>● Discuss the contract of Indemnity and Guarantee</li> </ul>	K2
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	<ul style="list-style-type: none"> <li>● Distinguish between Indemnity and Guarantee</li> </ul>	K4
	4.1.4 Rights of surety 4.1.5 Discharge of surety	<ul style="list-style-type: none"> <li>● Examine the rights of a surety against the principal debtor and Creditor</li> <li>● Discuss the concept Discharge of surety</li> </ul>	K4
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	<ul style="list-style-type: none"> <li>● Outline the concept of Bailment and Pledge</li> <li>● State the differences between Bailment and Pledge</li> <li>● Distinguish between general lien and particular lien</li> <li>● Discuss the rights and duties of a</li> </ul>	K4

	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	pawnor and pawnee	
4.3	Agency – Introduction 4.3.1 Essentials of relationship of agency 4.3.2 Creation of agency 4.3.3 Classification of agency 4.3.4 Termination of agency	<ul style="list-style-type: none"> <li>● Recall the term agency by ratification</li> <li>● Explain the various modes of creation of an agency</li> <li>● Classify the different types of agents</li> </ul>	K2
<b>Unit</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Bloom's Taxonomic Levels of Transaction</b>
<b>UNIT V SALE OF GOODS</b>			
5.1	Sale of Goods Act- 1930 Introduction	<ul style="list-style-type: none"> <li>● Define contract of sale</li> <li>● Explain the essential elements of a contract of sale</li> </ul>	K2
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 Effects of destruction of goods 5.2.5 Document of title to goods	<ul style="list-style-type: none"> <li>● Distinguish between sale from agreement to sell</li> <li>● Classify the Goods under the Sale of Goods Act</li> </ul>	K4
5.3	Conditions and Warranties 5.3.1 Distinction between a condition and warranty - Implied conditions and warranty 5.3.2 Caveat Emptor	<ul style="list-style-type: none"> <li>● State the exceptions to the rule caveat emptor</li> <li>● Identify the implied conditions and warranties in a contract of sale</li> </ul>	K2
5.4	Transfer of property in and title of goods 5.4.1 Passing of property 5.4.2 Sale by non-owners	<ul style="list-style-type: none"> <li>● Apply the provisions of the sale of Goods Act with respect of delivery of Goods</li> <li>● Explain the duties of buyer</li> </ul>	K3
5.5	Rights of unpaid seller 5.5.1 Remedies for breach of contract of sale	<ul style="list-style-type: none"> <li>● Interpret case laws in the area of business</li> </ul>	K2



5.5.2 Auction sales	
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**MAPPING SCHEME for the POs, PSOs and COs**  
**L-Low                      M-Moderate                      H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	H	H	M	M	-	H	M	H	H	H	-	M	H
<b>CO2</b>	H	M	M	-	-	H	M	H	H	H	-	L	H
<b>CO3</b>	H	H	M	-	-	H	M	H	H	H	-	M	H
<b>CO4</b>	H	H	M	M	-	M	M	H	H	H	-	M	H
<b>CO5</b>	H	H	M	M	-	M	M	H	H	H	-	M	H
<b>CO6</b>	H	H	M	M	-	M	M	H	H	H	-	M	H

**COURSE ASSESSMENT METHODS**

<b>Direct</b>
<ol style="list-style-type: none"> <li>1. <b>Continuous Assessment Test I,II</b></li> <li>2. <b>Open book test; Assignment; Seminar; Journal paper review, Group Presentation</b></li> <li>3. <b>End Semester Examination</b></li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>1. <b>Course-end survey</b></li> </ol>

**Course Co- Ordinator: Dr. S.Deepa**

<b>SEMESTER IV</b>	<b>ELECTIVE: I RETAIL MANAGEMENT</b>	<b>CODE: U22CC4:A</b>
<b>CREDITS:5</b>		<b>HOURS PER WEEK:5 TOTAL HOURS : 75</b>

## **COURSE OUTCOMES**

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

<b>Sl.No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
1	Summarize the characteristics of retailing business	K2	I
2	Appraise the feasibility of setting up a retail outlet in a select location	K4	II
3	Analyse the methods of holding inventory	K4	III
4	Explain the role of centralized retailer	K2	IV
5	Discuss the elements of retail stores operations	K2	IV
6	Outline the wholesaling and warehousing concepts in Retailing.	K2	V

### **UNIT I RETAILING**

**(15Hrs)**

- 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**

**(15Hrs)**

- 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**

**(15Hrs)**

- 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**

**(15Hrs)**

- 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**

**(15Hrs)**

- 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

## UNIT VI TOPICS FOR SELF STUDY

Sl.No.	Topics	Weblinks
1.	Ultra Personalization	<a href="http://Megatrends.Usbeketrica.Com/Me-Myself-I/Ultra-Personalization/">Http://Megatrends.Usbeketrica.Com/Me-Myself-I/Ultra-Personalization/</a> <a href="https://Www.Kameleoon.Com/En/Blog/4-Benefits-Retail-Personalization-Peak">Https://Www.Kameleoon.Com/En/Blog/4-Benefits-Retail-Personalization-Peak</a> <a href="https://Instapage.Com/Blog/Personalization-In-Retail">Https://Instapage.Com/Blog/Personalization-In-Retail</a>
2.	Apparelstruggles — except for secondhand.	<a href="https://Retail.Economictimes.Indiatimes.Com/News/Apparel-Fashion/Apparel/Second-Hand-Is-In-Fashion/49045513">Https://Retail.Economictimes.Indiatimes.Com/News/Apparel-Fashion/Apparel/Second-Hand-Is-In-Fashion/49045513</a> <a href="https://Www.Fibre2fashion.Com/Industry-Article/7515/Second-Hand-Twist-To-Apparel-Market">Https://Www.Fibre2fashion.Com/Industry-Article/7515/Second-Hand-Twist-To-Apparel-Market</a>
3.	Hyper local	<a href="https://Www.Financialexpress.Com/Brandwagon/How-Hyperlocal-Is-Emerging-As-The-New-Business-Model/2049711/">Https://Www.Financialexpress.Com/Brandwagon/How-Hyperlocal-Is-Emerging-As-The-New-Business-Model/2049711/</a> <a href="https://Www.Supplychain247.Com/Article3_Things_You_Should_Know_About_Hyperlocal_Supply_Chains/C3_Solutions">Https://Www.Supplychain247.Com/Article3_Things_You_Should_Know_About_Hyperlocal_Supply_Chains/C3_Solutions</a> <a href="https://Pradsriv.Medium.Com/Hyperlocal-Logistics-E34412133">Https://Pradsriv.Medium.Com/Hyperlocal-Logistics-E34412133</a>
4.	A New Approach to Influencer Marketing and Online Stores in Offline Spaces.	<a href="https://Www.Researchgate.Net/Publication/339182084_new_retail_models_in_online_and_offline_space">Https://Www.Researchgate.Net/Publication/339182084_new_retail_models_in_online_and_offline_space</a>

### TEXT

1. Dr. Harjit Singh, Retail Management - A Global Perspective, Text and Cases, Revised Edition, S. Chand & Company Ltd., New Delhi, 2014

### REFERENCES

1. Gibson G Vedamani, Retail Management:- Functional Principles and Practices, Jaico Publishing House, New Delhi, 2011
2. Gourav Ghosal, Retail Management, Maxford Books Publishing House, New Delhi, 2010
3. Dr. L. Natarajan, Retail Management, Margham Publications, Chennai, 2016

### WEB LINKS

1. <https://www.yourarticlelibrary.com/marketing/distribution-channels/wholesaling-importance-functions-and-types-of-wholesaling/29899>
2. [http://data.conferenceworld.in/IIMT\\_NHSEMH/12.pdf](http://data.conferenceworld.in/IIMT_NHSEMH/12.pdf)

## SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
<b>UNIT I RETAILING</b>			
1.1	Meaning	<ul style="list-style-type: none"> <li>State the meaning retailing</li> </ul>	<b>K2</b>
1.2	Definition	<ul style="list-style-type: none"> <li>Define retail management</li> </ul>	<b>K1</b>
1.3	Characteristics	<ul style="list-style-type: none"> <li>Explain about the characteristics</li> </ul>	<b>K2</b>
1.4	Retailing Principles	<ul style="list-style-type: none"> <li>Interpret the retailing principles</li> </ul>	<b>K2</b>
1.5	Retail sales objectives	<ul style="list-style-type: none"> <li>Plan about the retail sales in future</li> </ul>	<b>K2</b>
1.6	Retailing in India	<ul style="list-style-type: none"> <li>Explain the retailing in India and across the world</li> </ul>	<b>K2</b>
1.7	Across the globe		
1.8	Emerging trends in retailing	<ul style="list-style-type: none"> <li>Summarize about the recent</li> </ul>	<b>K2</b>
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	<ul style="list-style-type: none"> <li>Explain about the retail formats</li> <li>Describe with store and non-store based, traditional and non-traditional retailing</li> <li>Identify the internet and cyber retailing</li> </ul>	<b>K2</b>
<b>UNIT II STORE LOCATION</b>			
2.1	Importance	<ul style="list-style-type: none"> <li>Identify the importance of store location</li> </ul>	<b>K2</b>
2.2	Selection of loyalty	<ul style="list-style-type: none"> <li>Explain the selection of loyalty</li> </ul>	<b>K2</b>
2.3	Site analysis	<ul style="list-style-type: none"> <li>Examine the various site and trading analysis</li> </ul>	<b>K4</b>
2.4	Trading analysis		
2.5	Demand and supply density	<ul style="list-style-type: none"> <li>Identify the demand and organize the supply density</li> </ul>	<b>K2</b>
2.6	Site availability	<ul style="list-style-type: none"> <li>Discuss about the site availability</li> </ul>	<b>K2</b>
2.7	Trends in store location	<ul style="list-style-type: none"> <li>Analyse the store location according to the trends</li> </ul>	<b>K4</b>
2.8	Retail marketing segmentation	<ul style="list-style-type: none"> <li>Explain about the segmentation in the retail marketing</li> </ul>	<b>K2</b>
2.9	Significance	<ul style="list-style-type: none"> <li>Identify the various significance of retail</li> </ul>	<b>K2</b>

		marketing	
2.10	Market segmentation process	<ul style="list-style-type: none"> <li>State the various process in market segmentation</li> </ul>	<b>K2</b>
2.11	Key retail segments.	<ul style="list-style-type: none"> <li>Identify the key segments for the retail marketing</li> </ul>	<b>K2</b>
<b>Unit</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Bloom's Taxonomic Levels of Transaction</b>
<b>UNIT III INVENTORY</b>			
3.1	Reasons for holding inventory	<ul style="list-style-type: none"> <li>Describe about the holding inventory</li> </ul>	<b>K2</b>
3.2	Methods of inventory control	<ul style="list-style-type: none"> <li>Calculate the inventory control in various method</li> </ul>	<b>K4</b>
3.3	Selective inventory management	<ul style="list-style-type: none"> <li>Explain the selective inventory management</li> </ul>	<b>K2</b>
3.4	EOQ model	<ul style="list-style-type: none"> <li>Calculate EOQ</li> </ul>	<b>K4</b>
3.5	ABC analysis-VED analysis- FSN analysis - HML analysis	<ul style="list-style-type: none"> <li>Calculate the various analysis</li> </ul>	<b>K4</b>
3.6	Inventory costs	<ul style="list-style-type: none"> <li>Calculate the inventory costs</li> </ul>	<b>K4</b>
3.7	Material handling	<ul style="list-style-type: none"> <li>Explain about the various methods of handling the materials</li> </ul>	<b>K2</b>
3.8	Latest development in inventory management	<ul style="list-style-type: none"> <li>Describe and identify the latest methods and developments in the inventory management</li> </ul>	<b>K2</b>
<b>UNIT IV RETAIL STORES LOCATION</b>			
4.1	Elements of retail store operations	<ul style="list-style-type: none"> <li>Explain the elements for the store operations</li> </ul>	<b>K2</b>
4.2	Management of retail store	<ul style="list-style-type: none"> <li>Summarize the retail store management</li> </ul>	<b>K2</b>
4.3	The role of centralized retailer	<ul style="list-style-type: none"> <li>Summarize the role of centralized retailer</li> </ul>	<b>K2</b>
4.4	An integrated retailing approach	<ul style="list-style-type: none"> <li>Explain the various approach in retailing</li> </ul>	<b>K2</b>
4.5	Operations master schedule	<ul style="list-style-type: none"> <li>Explain the various schedules</li> </ul>	<b>K2</b>
4.6	Store maintenance	<ul style="list-style-type: none"> <li>Identify the which store method is suitable to maintenance</li> </ul>	<b>K2</b>
4.7	Energy management	<ul style="list-style-type: none"> <li>Explain about the energy management</li> </ul>	<b>K2</b>

4.8	Retailing success tips	<ul style="list-style-type: none"> <li>Identify the retailing method for the success</li> </ul>	<b>K2</b>
<b>UNIT V DISTRIBUTION MANAGEMENT</b>			
5.1	Distribution channel	<ul style="list-style-type: none"> <li>Explain about the various distribution channel</li> </ul>	<b>K2</b>
5.2	Functions of a distribution channel	<ul style="list-style-type: none"> <li>Summarize the various functions in the distribution channel</li> </ul>	<b>K2</b>
5.3	Channel levels	<ul style="list-style-type: none"> <li>Explain the various channel levels</li> </ul>	<b>K2</b>
5.4	Elements of physical distribution	<ul style="list-style-type: none"> <li>Classify the elements of physical distribution</li> </ul>	<b>K2</b>
<b>Unit</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Bloom's Taxonomic Levels of Transaction</b>
5.5	Wholesaling 5.5.1 Classification and characteristics	<ul style="list-style-type: none"> <li>Explain about the characteristics and classification of wholesaling</li> </ul>	<b>K2</b>
5.6	Warehousing 5.6.1 Need 5.6.2 Benefits 5.6.3 Functions 5.6.4 Features 5.6.5 Classifications	<ul style="list-style-type: none"> <li>Explain the benefits, need and functions of warehousing</li> <li>Classify the various warehousing</li> </ul>	<b>K2</b>

**MAPPING SCHEME FOR THE POs, PSOs AND COs**  
**L-Low                      M-Moderate                      H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	H	-	M	M	L	M	-	M	-	H	L	H	L
<b>CO2</b>	H	H	M	M	-	H	H	-	-	M	-	H	-
<b>CO3</b>	M	-	M	M	-	H	H	M	L	H	-	H	-
<b>CO4</b>	H	-		M	-	H	-	M	-	M	-	L	-
<b>CO5</b>	-	H	M	M	-	H	L		H	M	-	M	-
<b>CO6</b>	H	-	M	M	-	H	-	L	-	H	-	M	-

## **COURSE ASSESSMENT METHODS**

<b>Direct</b>	
1.	Continuous Assessment Test I,II
2.	Open book test; Assignment; Seminar; Group Presentation
3.	End Semester Examination
<b>Indirect</b>	
1.	Course-end survey

**Course Co- Ordinator: Dr. S.Deepa**



<b>SEMESTER IV</b>	<b>ALLIED VI DIGITAL MARKETING</b>	<b>CODE:U20CC4Y6</b>
<b>CREDITS:3</b>		<b>HOURS PER WEEK:4 TOTAL HOURS: 60</b>

### **COURSE OUTCOMES**

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

<b>Sl.No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
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-I INTRODUCTION OF DIGITAL MARKETING & WEBSITE DEVELOPMENT (12Hrs)**

- 1.1. Concepts of Marketing and Digital Marketing
- 1.2. Organizations in digital marketing
- 1.3. Role of internet in Digital Marketing
- 1.4. Difference 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 -II SEARCH ENGINE OPTIMIZATION (SEO) (12Hrs)**

- 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-III

### 3. SOCIAL MEDIA OPTIMIZATION (SMO) (12Hrs)

- 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. Social Media Management Tool (SMMT)

## UNIT –IV CONCEPTS IN GOOGLE TOOLS AND GOOGLE ADWARDS (12Hrs)

- 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 Ad Sense
- 4.4. Working with Keywords

## UNIT-V E-MAIL MARKETING (12Hrs)

- 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

## UNIT VI TOPICS FOR SELF STUDY

Sl.No.	Topics	Weblinks
1.	Artificial Intelligence	<a href="https://www.singlegrain.com/digital-marketing/digital-marketing-trends-2020/">https://www.singlegrain.com/digital-marketing/digital-marketing-trends-2020/</a> <a href="https://www.nihtdigitalmarketing.com/blog/artificial-intelligence-in-digital-marketing/">https://www.nihtdigitalmarketing.com/blog/artificial-intelligence-in-digital-marketing/</a> <a href="https://blog.wishpond.com/post/115675437788/ai-in-digital-marketing">https://blog.wishpond.com/post/115675437788/ai-in-digital-marketing</a>
2.	Visual Search	<a href="https://www.singlegrain.com/digital-marketing/digital-marketing-trends-2020/">https://www.singlegrain.com/digital-marketing/digital-marketing-trends-2020/</a> <a href="https://clarkboyd.medium.com/visual-search-trends-statistics-tips-and-uses-in-everyday-life">https://clarkboyd.medium.com/visual-search-trends-statistics-tips-and-uses-in-everyday-life</a>

3.	Neuro marketing	<a href="https://www.singlegrain.com/digital-marketing/digital-marketing-trends-2020/">https://www.singlegrain.com/digital-marketing/digital-marketing-trends-2020/</a> <a href="https://blog.hubspot.com/marketing/neuromarketing">https://blog.hubspot.com/marketing/neuromarketing</a> <a href="https://www.microsoftpartnercommunity.com/t5/Digital-marketing-tactics-for/How-to-use-Neuromarketing-in-Digital/m-p/25353">https://www.microsoftpartnercommunity.com/t5/Digital-marketing-tactics-for/How-to-use-Neuromarketing-in-Digital/m-p/25353</a>
4.	Block chain Technology	<a href="https://www.singlegrain.com/digital-marketing/digital-marketing-trends-2020/">https://www.singlegrain.com/digital-marketing/digital-marketing-trends-2020/</a> <a href="https://www.martechadvisor.com/articles/blockchain/what-is-blockchain-how-to-use-it-in-marketing/">https://www.martechadvisor.com/articles/blockchain/what-is-blockchain-how-to-use-it-in-marketing/</a>

## TEXT

Fundamentals of Digital Marketing 2nd Edition by Puneet Singh Bhatia, PEARSON INDIA

## REFERENCES

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 IlyaKatsov.

## WEB LINKS

[www.udemy.com](http://www.udemy.com)  
[www.coursera.org](http://www.coursera.org)  
[study.torontosom.ca](http://study.torontosom.ca)

## SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
<b>UNIT-I INTRODUCTION OF DIGITAL MARKETING &amp; WEBSITE DEVELOPMENT</b>			
1.1	Concepts of Marketing and Digital Marketing	<ul style="list-style-type: none"> <li>• Explain the concepts of digital Marketing</li> <li>• Explain the role and importance of</li> </ul>	K2

		digital marketing in a rapidly changing business	
1.2	Organizations in digital marketing	<ul style="list-style-type: none"> <li>Describe various organisations in digital marketing</li> </ul>	K2
1.3	Role of internet in Digital Marketing	<ul style="list-style-type: none"> <li>Explain the importance and the role performed by Internet in executing a digital marketing</li> </ul>	K2
1.4	Diff between Digital Marketing Vs. Traditional Marketing	<ul style="list-style-type: none"> <li>Distinguish the difference between digital marketing and the traditional marketing</li> </ul>	K4
1.5	Search Engines	<ul style="list-style-type: none"> <li>Examine the various search engines and its function</li> <li>Develop skills using the method of key word search</li> </ul>	K4
<b>UNIT-II SEARCH ENGINE OPTIMIZATION (SEO)</b>			
2.1	Understanding Search Engine optimization	<ul style="list-style-type: none"> <li>Experiment various search engine optimization and its types</li> </ul>	K4
2.2	SEO life cycle	<ul style="list-style-type: none"> <li>Demonstrate the SEO life cycle</li> </ul>	K2
2.3	Difference between Organic and Inorganic	<ul style="list-style-type: none"> <li>Differentiate the organic and inorganic optimization method</li> </ul>	
2.4	Key Word Search	<ul style="list-style-type: none"> <li>Apply the key word search</li> </ul>	K3
2.5	Search Engine Updates (Panda & Penguin Update)	<ul style="list-style-type: none"> <li>Develop panda and penguin update</li> </ul>	K3
<b>UNIT III SOCIAL MEDIA OPTIMIZATION (SMO)</b>			
3.1	Understanding the relevance of Social Media	<ul style="list-style-type: none"> <li>Interpret the relevance of social media</li> </ul>	K5
3.2	Social Media Marketing- Branding	<ul style="list-style-type: none"> <li>Critically analyse and explain the social media marketing And branding</li> </ul>	K4
3.3	Paid Advertising	<ul style="list-style-type: none"> <li>Explain the various mode of paid advertising</li> </ul>	K2
3.4	Blogging- Facebook, Twitter, LinkedIn	<ul style="list-style-type: none"> <li>Classify methods to implement the social media management tool</li> </ul>	K2
<b>Unit</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Bloom's Taxonomic Levels of Transaction</b>
3.5	Social Media Management Tool (SMMT)	<ul style="list-style-type: none"> <li>Demonstrate the SMMT Tools</li> </ul>	K2
<b>UNIT IV CONCEPTS IN GOOGLE TOOLS AND GOOGLE ADWARDS</b>			

4.1	The basics of Keyword Planner Tool	<ul style="list-style-type: none"> <li>Identify the basics key word tool and planner</li> </ul>	K2
4.2	Google Analytics	<ul style="list-style-type: none"> <li>Demonstrate the techniques used for Google Analytics</li> </ul>	K2
4.3	Google Ad Words \	<ul style="list-style-type: none"> <li>Apply the techniques used for Google Ad words</li> </ul>	K3
4.4	Working with Keywords	<ul style="list-style-type: none"> <li>Classify the tools and methods used for key word identify</li> </ul>	K2
<b>UNIT V EMAIL MARKETING</b>			
5.1	Email and its functions	<ul style="list-style-type: none"> <li>Explain about E Mail and its functions</li> </ul>	K2
5.2	Challenges while sending bulk emails	<ul style="list-style-type: none"> <li>Discuss the challenges or limitations in sending bulk mails.</li> </ul>	K2
5.3	Types of email marketing	<ul style="list-style-type: none"> <li>Illustrate various types of e mail marketing</li> </ul>	K2
5.4	Email marketing Tools	<ul style="list-style-type: none"> <li>Evaluate the best email marketing tool</li> </ul>	K5
5.5	Designing of Email template	<ul style="list-style-type: none"> <li>Develop an email template</li> </ul>	K3

#### MAPPING SCHEME FOR THE POs, PSOs AND COs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	M	H	M	M	H	H	M	H	H	H	H	H	M
<b>CO2</b>	M	M	M	M	H	M	-	H	-	H	H	L	-
<b>CO3</b>	H	H	M	M	H	H	L	H	M	H	H	H	M
<b>CO4</b>	M	M	M	M	H	H	-	H	-	H	H	L	-
<b>CO5</b>	M	M	M	M	H	H	-	H	-	H	H	H	-
<b>CO6</b>	M	M	M	M	H	H	-	H	-	H	H	L	-

#### COURSE ASSESSMENT METHODS

<b>Direct</b>	
1.	<b>Continuous Assessment Test I,II</b>
2.	<b>Open book test; Assignment; Seminar; Journal paper review, Group Presentation</b>
3.	<b>End Semester Examination</b>

<b>Indirect</b>
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<b>1. Course-end survey</b>
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**Course Coordinator: Prof.G. Denish Dhivyan**

<b>SEMESTER IV</b>	<b>SBEC II PROGRAMMING IN R</b>	<b>CODE: U18CCPS2</b>
<b>CREDITS:2</b>		<b>HOURS PER WEEK:2 TOTAL HOURS: 30</b>

### **COURSE OUTCOMES**

On completion of the course the students will be able to

<b>Sl.No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
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**

**(6Hrs)**

- 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**

**(6Hrs)**

- 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**

**(6Hrs)**

- 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**

**(6Hrs)**

- 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**

**(6Hrs)**

- 5.1 Measures of skewness
- 5.2 Calculation of correlation coefficient
- 5.3 Rank Correlation
- 5.4 Finding Regression lines

### **UNIT VI TOPICS FOR SELF STUDY**

<b>Sl.No.</b>	<b>Topics</b>	<b>Weblinks</b>
<b>1.</b>	Matrices	<a href="https://www.tutorialspoint.com/r/r_matrices.htm">https://www.tutorialspoint.com/r/r_matrices.htm</a>
<b>2.</b>	Arrays	<a href="https://www.tutorialspoint.com/r/r_arrays.htm">https://www.tutorialspoint.com/r/r_arrays.htm</a>
<b>3.</b>	Factors	<a href="https://www.tutorialspoint.com/r/r_factors.htm">https://www.tutorialspoint.com/r/r_factors.htm</a>
<b>4.</b>	Data frames	<a href="https://www.tutorialspoint.com/r/r_data_frames.htm">https://www.tutorialspoint.com/r/r_data_frames.htm</a>

### **TEXT**

1. The Art of R Programming, Norman Matloff, Cengage Learning
2. R for Everyone, Lander, Pearson



## REFERENCES

1. R Cookbook, Paul Teetor, Oreilly.
2. R in Action, Rob Kabacoff, Manning

## WEBLINKS

1. <https://www.datamentor.io/r-programming>
2. <https://www.r-project.org>
3. <https://www.rexamples.com>

## SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
<b>UNIT I BASICS IN R</b>			
1.1	Introduction	<ul style="list-style-type: none"> <li>• State the meaning of R</li> </ul>	K2
1.2	How to run R	<ul style="list-style-type: none"> <li>• Illustrate to run R</li> </ul>	K2
1.3	R Sessions and Functions	<ul style="list-style-type: none"> <li>• Summarize R functions</li> </ul>	K2
1.4	Basic Math	<ul style="list-style-type: none"> <li>• Explain basic math functions</li> </ul>	K2
<b>UNIT II MEASURES OF CENTRAL TENDENCY</b>			
2.1.	Mathematical averages	<ul style="list-style-type: none"> <li>• Outline mathematical averages</li> </ul>	K2
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	<ul style="list-style-type: none"> <li>• Identify arithmetic mean using R in different methods</li> </ul>	K3
2.1.2.	Geometric Mean	<ul style="list-style-type: none"> <li>• Estimate various mean by R</li> </ul>	K5
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	<ul style="list-style-type: none"> <li>• Calculate positional averages</li> </ul>	K4
2.3.	Mode	<ul style="list-style-type: none"> <li>• Use R to find Mode</li> </ul>	K3

<b>Unit</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Bloom's Taxonomic Levels of Transaction</b>
<b>UNIT III MEASURES OF DISPERSION</b>			
3.1.	Range	<ul style="list-style-type: none"> <li>• Solve problems related to dispersion in R</li> </ul>	K6
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	<ul style="list-style-type: none"> <li>• Calculate Standard deviation in different methods using R</li> </ul>	K4
3.5.	Coefficient of variation	<ul style="list-style-type: none"> <li>• Estimate coefficient of variation using R</li> </ul>	K6
<b>UNIT – IV GRAPH</b>			
4.1	Introduction to Graphs,	<ul style="list-style-type: none"> <li>• Construct various graphs in R</li> </ul>	K3
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	<ul style="list-style-type: none"> <li>• Interpret tables with R</li> </ul>	K5
<b>UNIT V CORRELATION AND REGRESSION</b>			
5.1	Measures of skewness	<ul style="list-style-type: none"> <li>• Evaluate correlation and regression using R programming</li> </ul>	K6
5.2	Calculation of correlation coefficient		
5.3	Rank Correlation		
5.4	Finding Regression lines		

**MAPPING SCHEME FOR THE PO, PSOs AND COs**  
**L-Low                      M-Moderate                      H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	H	M	H	M	H	M	L	M	-	H	H	M	L
<b>CO2</b>	H	-	H	M	H	M	-	M	-	H	H	M	-
<b>CO3</b>	H	-	H	M	H	M	-	M	-	H	H	M	-
<b>CO4</b>	H	-	H	M	H	M	-	M	-	H	H	M	-
<b>CO5</b>	H	-	H	M	H	M	-	M	-	H	H	M	-
<b>CO6</b>	H	-	H	M	H	M	-	M	-	H	H	M	-

**COURSE ASSESSMENT METHODS**

Direct
<ol style="list-style-type: none"> <li>1. Continuous Internal Assessment Test I,II</li> <li>2. Course-embedded assessment</li> <li>3. Lab practical assignments</li> <li>4. End Semester Examination</li> </ol>
Indirect
<ol style="list-style-type: none"> <li>1. Course-end survey</li> <li>2. Student satisfaction survey</li> </ol>

**Course Co-Ordinator: Prof. R.Vijayalakshmi**

<b>SEMESTER IV</b>	<b>NMEC II PERSONAL FINANCE</b>	<b>CODE: U22CC4E2</b>
<b>CREDITS: 2</b>		<b>HOURS PER WEEK: 2 TOTAL HOURS: 30</b>

## **COURSE OUTCOMES**

On Completion of the Course the students will be able to

<b>S.No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
1	Classify the Need for Personal Financial Planning	K2	I
2	Identify Investment Avenues – Securities, Deposits, Postal Schemes, Insurance, Real Estates	K3	II
3	List out the features of Present Value and Future Value	K4	III
4	Justify the Risk associated with personal investments	K5	IV
5	Explain Various Insurance Policies and Strategies for General Insurance, Life Insurance, Motor Insurance and Medical Insurance.	K5	IV
6	Elaborate Retirement Savings Plans - Pension Plans	K6	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.

### TOPICS FOR SELF STUDY

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

### Text Books Recommended

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 PunithavathyPandian

### References:

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

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

### SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Contents	Learning outcomes	Blooms Taxonomic Levels of Transaction
<b>Unit 1:Introduction to Personal Financial Management</b>			
1.1	Meaning	Explain the Meaning of Personal Finance	<b>K 2</b>
1.2	Needs	Classify the Need for Personal Financial Planning	<b>K2</b>

1.3	Personal Budget	Define Personal Budget	<b>K2</b>
1.4	Process of Personal Financial Planning	List out the Process Personal Financial Planning	<b>K2</b>
<b>Unit 2: Investment Planning</b>			
2.1	Investment Criteria	Identify Investment Criteria- liquidity, safety and profitability	<b>K3</b>
2.2	Investment Avenues	Recall Investment Avenues – Securities, Deposits, Postal Schemes, Insurance, Real Estates	<b>K3</b>
2.3	Investment in Precious Metals	List the Investment in Precious metals – Gold, Silver and Platinum.	<b>K3</b>
<b>Unit 3: Return on Personal Investment</b>			
3.1	Meaning	State the Meaning & Features Present Value and Future Value	<b>K2</b>
3.2	Features	Identify the Meaning & Features of Simple & Compound interest	<b>K3</b>
3.3	Dividend and Capital Gain	Meaning & Features of Dividend and capital gains	<b>K4</b>
<b>Unit 4 : Risk Analysis &amp; Insurance Planning</b>			
4.1	Risk with Personal Investment	Identify Risk associated with personal investments	<b>K3</b>
4.2	Risk management	Explain Risk management and insurance decision in personal financial planning	<b>K2</b>
4.3	Various Insurance Policies	Determine Various Insurance Policies and Strategies for General Insurance, Life Insurance, Motor Insurance and Medical Insurance.	<b>K5</b>

<b>Unit 5: Planning for the Future</b>			
5.1	Retirement Savings Plans	Discuss Retirement Savings Plans - Pension Plans	<b>K6</b>
5.2	Deferred Contribution Plan	Explain Deferred Contribution Plan and Deferred Benefit Plan	<b>K5</b>
5.3	Provident Fund, Gratuity.	Classify Provident Fund, Gratuity.	<b>K4</b>
5.4	Life Insurance Plans. General Insurance Plans	Explain Life Insurance Plans. General Insurance Plans	<b>K2</b>
5.5	Reverse Mortgage Plans	List out the Reverse Mortgage Plans	<b>K3</b>

### MAPPING SCHEME FOR THE PO, PSOs AND COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	M	L	L	H	M	H	M	H	-	H	M
CO2	H	H	M	L	-	H	H	H	L	H	-	H	L
CO3	H	M	M	L	L	H	H	H	L	H	-	H	L
CO4	H	H	H	L	L	H	L	H	M	H	-	H	M
CO5	H	M	H	M	-	L	L	H	M	H	-	L	M
CO6	H	M	H	M	-	H	L	H	M	H	-	H	M

### **COURSE ASSESSMENT METHODS**

<b>Direct</b>	
1.	<b>Continuous Assessment Test I,II</b>
2.	<b>Open book test; Assignment; Seminar; Group Presentation</b>
3.	<b>End Semester Examination</b>
<b>Indirect</b>	
1.	<b>Course-end survey</b>

**Course Coordinator: Dr.A.Ravikumar**

<b>SEMESTER:V</b>	<b>CORE : VI- INCOME TAX LAW AND PRACTICE</b>	<b>CODE: U22CC506</b>
<b>CREDITS :4</b>		<b>HOURS PER WEEK:5</b> <b>TOTAL HOURS: 90</b>

## 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

## UNIT I

- 1. BASIC CONCEPTS OF INCOME TAX (20Hrs)**
- 1.1. History of income tax
  - 1.2. Cannons of taxation
  - 1.3. Assessee
  - 1.4. Various types of Assessee
  - 1.5. Assessment year
  - 1.6. Previous year
  - 1.7. Agricultural income
  - 1.8. Capital receipts and revenue receipts
  - 1.9. Capital expenditure and revenue expenditure
  - 1.10. Capital loss and revenue loss
  - 1.11. Incomes exempted u/s 10
  - 1.12. Ordinary resident, not ordinary resident and non-resident
  - 1.13. Basic conditions and additional conditions to identifying the residential status of individual
  - 1.14. Residential status
    - 1.14.1 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

## **UNIT II**

### **2. COMPUTATION OF INCOME FROM SALARY (20Hrs)**

- 2.1. The characteristics / features of salary
- 2.2. Incomes that is 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
- 2.4. Gratuity
  - 2.4.1 Government employee
  - 2.4.2 Non-Government employee
- 2.5. Pension
  - 2.5.1. Government employee
  - 2.5.2 Non-Government employee
- 2.6. Leave encashment
  - 2.6.1 Government employee
  - 2.6.2 Non-government employee
- 2.7. Provident fund and its calculation
- 2.8. Profit in lieu of salary
- 2.9. Allowance
- 2.10. Perquisites
  - 2.10.1 Specified employee and unspecified employee
  - 2.10.2 Taxable for all specified and unspecified
  - 2.10.3 Taxable for specified employee only
  - 2.10.4 Exempted for all (specified and unspecified with certain limits)
- 2.11. Deductions u/s 16
- 2.12. Deduction u/s 80c

## **UNIT III**

### **3. COMPUTATION OF INCOME FROM HOUSE PROPERTY (15Hrs)**

- 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
- 3.2. 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 partly 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 houses.
- 3.9 The treatment of the following
  - 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**

### **4 COMPUTATION OF INCOME FROM BUSINESS OR PROFESSION (20Hrs)**

- 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 is 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 overvaluation 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**

### **5 COMPUTATION OF INCOME FROM CAPITAL GAINS AND OTHER SOURCES (15Hrs)**

- 5.1 **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
- 5.7 Income from Other Source
  - 5.7.1 Cash system accounting
  - 5.7.2 Mercantile system of accounting
  - 5.7.3 Casual income
  - 5.7.4 Tax free Government securities
  - 5.7.5 Less tax Government securities
  - 5.7.6 Tax free Commercial securities
  - 5.7.7 Less tax Commercial securities
  - 5.7.8 Stake money
- 5.8 Residuary head of income
- 5.9 The general income u/s56(1) and specific income u/s 56(2) that can be taxed under the head of other source
- 5.10 Various deductions
- 5.11 Various deductions that cannot be claimed as deductions
- 5.12 The treatment of casual incomes
- 5.13 Various kinds of securities and their tax treatment
- 5.14 Grossing up of income and its calculation
- 5.15 Calculation of income from other source

#### **UNIT VI TOPICS FOR SELF STUDY**

<b>S.No.</b>	<b>Topics</b>	<b>Web Links</b>
1	Computation of tax liability	(Based on Relevant Assessment Year)
2	Tax Planning	(Based on Relevant Assessment Year)
3	Tax Compliances and Dispute Resolution	<a href="https://www.investindia.in/gov.in/taxation">https://www.investindia.in/gov.in/taxation</a>
4	Common Tax Concerns for Tax Expatriates	<a href="https://www.investindia.in/gov.in/taxation">https://www.investindia.in/gov.in/taxation</a>

## TEXT

1. T. Srinivasan - Income tax Law and Practice (Relevant Assessment Year), Vijay Nicole Imprint Private Limited

## REFERENCES

1. Vinod Singhania, Students guide to Income Tax, Taxman, (Relevant Assessment Year)
2. T.S Reddy & Y. Hari Prasad Reddy, Income Tax, Theory, Law & Practice (Relevant Assessment Year), Margham Publications, Chennai.
3. DinkarPagare, Law and practice of income tax, Sultan Chand Sons, (Relevant Assessment Year)

## WEB LINKS

1. <https://www.accaglobal.com/an/en/technical-activities/technical-resourcessearch/2009/august/income-tax.html>
2. <https://www.acowtancy.com/papers/acca-tx/>

**Theory : 25% ; Problems : 75%**

## SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcome	Bloom's Taxonomic Levels of Transaction
<b>UNIT I BASIC CONCEPTS OF INCOME TAX</b>			
1.1	History of income tax	● Interpret the history of Income tax	K2
1.2	Canons of taxation	● Explain the canons of taxation	K2
1.3 & 1.4	Assessee and their types	● Identify the types of assesses	K2
1.5 & 1.6	Assessment Year and Previous Year	● Define Assessment and Previous Year	KI
1.7	Agricultural Income	● Summarize agricultural income	K2
1.8-1.10	Capital & Revenue expenses and receipts	● Compare and contrast Capital & Revenue expenses and receipts	K4
1.11	Incomes exempt u/s10	● Classify the various incomes exempted u/s 10.	K2
1.12	Ordinary resident, not ordinary resident and non-resident	● Identify an Ordinary resident, not ordinary resident and non-resident	K2

1.13	Basic conditions and additional conditions to identifying the residential status of individual	<ul style="list-style-type: none"> <li>● Outline the Basic and additional conditions to identifying the residential status of individual</li> <li>● Apply the Basic conditions and additional conditions to identifying the residential status of individual</li> </ul>	K3
1.14	Residential status 1.14.1 Hindu Undivided Family (HUF) 1.14.2 Company 1.14.3 Firm 1.14.4 Association of Person (AOP)	<ul style="list-style-type: none"> <li>● Classify the Residential Status of HUF, Company, Firm, AOP, BOI and Artificial Juridical person.</li> </ul>	K2

Unit	Course Contents	Learning Outcome	Bloom's Taxonomic Levels of Transaction
	1.14.5 Body of Individual (BOI) 1.14.6 Artificial Juridical person		
1.15	Incidence of tax	<ul style="list-style-type: none"> <li>● Explain the incomes that are taxable for ROR, RNOR and NR</li> </ul>	K2
1.16	Incomes are taxable for ordinary resident, not ordinary resident and non- resident	<ul style="list-style-type: none"> <li>● Estimate the incomes of OR, NOR and NR by applying the relevant provisions.</li> </ul>	K6
<b>UNIT II COMPUTATION OF INCOME FROM SALARY</b>			
2.1	The characteristics / features of salary	<ul style="list-style-type: none"> <li>● Describe the features of salary</li> </ul>	K2
2.2	Incomes that are chargeable to tax under the head salaries as per section 15	<ul style="list-style-type: none"> <li>● Describe the incomes that are chargeable to tax.</li> </ul>	K2
2.3	Different forms of salary	<ul style="list-style-type: none"> <li>● Interpret the different forms of salary</li> </ul>	K2
2.4	Gratuity 2.4.1 Government employee 2.4.2 Non-Government employee	<ul style="list-style-type: none"> <li>● Differentiate the provisions of Gratuity applied to Government and Non-Government employees</li> <li>● Explain the provisions relating to Gratuity</li> <li>● Calculate exempted and taxable</li> </ul>	K4

		Gratuity for different classes of employees.	
2.5	Pension 2.5.1 Government employee 2.5.2 Non-Government employee	<ul style="list-style-type: none"> <li>• Distinguish the provisions of Pension applied to Government and Non-Government employees</li> <li>• Identify the provisions relating to Pension</li> <li>• Calculate exempted and taxable pension for different classes of employees</li> </ul>	K4
2.6	Leave encashment 2.6.1 Government employee 2.6.2 Non-government employee	<ul style="list-style-type: none"> <li>• Differentiate the provisions of Leave encashment applied to Government and Non-Government employees</li> <li>• Recognise the provisions relating to Leave encashment</li> <li>• Calculate exempted and taxable Leave encashment for different classes of employees</li> </ul>	K4

Unit	Course Contents	Learning Outcome	Bloom's Taxonomic Levels of Transaction
2.7	Provident fund and its calculation	<ul style="list-style-type: none"> <li>• List the different types of Provident Fund along with the relevant provisions.</li> <li>• Calculate the amount of taxable Provident Fund.</li> </ul>	K4
2.8	Profit in lieu of salary	<ul style="list-style-type: none"> <li>• State the meaning of profit in lieu of salary</li> </ul>	K2
2.9	Allowance	<ul style="list-style-type: none"> <li>• Classify the different types of allowances</li> <li>• Solve problems applying the rules for HRA and EA.</li> </ul>	K6
2.10	Perquisites 2.10.1 Specified employee and unspecified employee 2.10.2 Taxable for all specified and unspecified 2.10.3 Taxable for specified employee only 2.10.4 Exempted for all	<ul style="list-style-type: none"> <li>• Classify the different types of perquisites</li> <li>• Define a specified employee</li> <li>• Solve problems applying the rules for perquisites and calculate the value of perquisites.</li> <li>• Solve problems by applying the rules for perquisites and calculate</li> </ul>	K6

	(specified and unspecified with certain limits)	Income from salary.	
2.11	Deductions u/s 16	<ul style="list-style-type: none"> <li>Identify the specific deductions u/s 16</li> <li>Calculate Income from Salary</li> </ul>	K4
2.12	Deductions u/s 80C	<ul style="list-style-type: none"> <li>List the deductions u/s 80C</li> <li>Solve problems to calculate deductions u/s 80C</li> </ul>	K6
<b>UNIT III COMPUTATION OF INCOME FROM HOUSE PROPERTY</b>			
3.1	Basic terms	<ul style="list-style-type: none"> <li>Define the various basic terms relating to House Property.</li> </ul>	K1
3.2	Income that can be taxed under the head house property	<ul style="list-style-type: none"> <li>Discuss the various Incomes that can be taxed under the head house property.</li> </ul>	K2
3.3	Exempted house property income	<ul style="list-style-type: none"> <li>Discuss the various incomes that are exempt from House property income.</li> </ul>	K6
3.4	Calculation of Gross Annual Value	<ul style="list-style-type: none"> <li>Calculate GAV</li> </ul>	K4
3.5	Calculation of Net Annual Value	<ul style="list-style-type: none"> <li>Calculate NAV</li> </ul>	K4

<b>Unit</b>	<b>Course Contents</b>	<b>Learning Outcome</b>	<b>Bloom's Taxonomic Levels of Transaction</b>
3.6	Treatment of partly let out and partly self-occupied house	<ul style="list-style-type: none"> <li>Outline the treatment of partly let out and partly self-occupied houses.</li> </ul>	K2
3.7	Treatment of part of the year let out and part of the year self-occupied	<ul style="list-style-type: none"> <li>Recognise the treatment for self-occupied houses that are let out part of the year and self-occupied part of the year.</li> </ul>	K2
3.8	The rules that should be followed while allowing interest on borrowed capital for self-occupied houses.	<ul style="list-style-type: none"> <li>Explain the rules that should be followed while allowing interest on borrowed capital for self-occupied house</li> </ul>	K2
3.9	Treatment of 3.9.1 Pre-completion/ pre-	<ul style="list-style-type: none"> <li>Determine the treatment of calculation of Pre-completion interest.</li> </ul>	K5

	<p>construction interest</p> <p>3.9.2 Date of loan</p> <p>3.9.3 Date of completion</p> <p>3.9.4 Date of repayment</p> <p>3.9.5 Unrealized rent and arrear of rent recovered</p>	<ul style="list-style-type: none"> <li>• Calculate pre-completion interest.</li> </ul>	
3.10	Calculation of Income from House Property	<ul style="list-style-type: none"> <li>• Calculate IFHP.</li> </ul>	K4
<b>UNIT IV CALCULATION OF INCOME FROM BUSINESS OR PROFESSION</b>			
4.1	Basic terms	<ul style="list-style-type: none"> <li>• Define the basic terms pertaining to Income from business or profession</li> </ul>	K1
4.2	Various incomes that are taxable under the head of income from business and profession	<ul style="list-style-type: none"> <li>• Explain the incomes that are taxable under the head of income from business and profession.</li> </ul>	K2
4.3	Various methods of accounting	<ul style="list-style-type: none"> <li>• Explain the various methods of accounting</li> </ul>	K2
4.4	Losses which are incidental to business	<ul style="list-style-type: none"> <li>• Outline the losses incidental to business</li> </ul>	K2
4.5	Various expenses, which are expressly allowed and disallowed while calculating income from business	<ul style="list-style-type: none"> <li>• Outline the various expenses, which are expressly allowed and disallowed while calculating income from business.</li> </ul>	K2
4.6	Calculation of undervaluation and overvaluation of stock	<ul style="list-style-type: none"> <li>• Calculate the method of undervaluation and overvaluation of stock</li> <li>• Calculate IFB</li> </ul>	K4
4.7	Calculation of Income from Business	<ul style="list-style-type: none"> <li>• Calculate IFB by applying the various related provisions</li> </ul>	K4
<b>Unit</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Bloom's Taxonomic Levels of Transaction</b>
4.8	Rules for calculating Income from Profession	<ul style="list-style-type: none"> <li>• Explain the rules for calculating IFP</li> <li>• Apply the rules for calculating IFP</li> </ul>	K4
4.9	Calculation of Income from Profession	<ul style="list-style-type: none"> <li>• Calculate IFP</li> </ul>	K4
<b>UNIT V CALCULATION OF INCOME FROM CAPITAL GAINS AND OTHER SOURCES</b>			



5.1	Basic terms	<ul style="list-style-type: none"> <li>Recall the basic terms relating to IFCG</li> </ul>	K1
5.2	Treatment of depreciable asset while calculating capital gains.	<ul style="list-style-type: none"> <li>Illustrate the method of treating depreciable assets.</li> </ul>	K2
5.3	Various assets which are not included in capital assets	<ul style="list-style-type: none"> <li>Outline the various assets which are not included in capital assets.</li> </ul>	K2
5.4	The capital gains exempted u/s 10	<ul style="list-style-type: none"> <li>List the capital gains exempted u/s 10</li> </ul>	K2
5.5	Various exemption u/s 54,54B,54D,54EC, 54ED,54F,54G & 54H	<ul style="list-style-type: none"> <li>Explain the various deductions u/s 54</li> <li>Calculate IFCG after applying deductions u/s 54</li> </ul>	K4
5.6	Calculation of IFCG	<ul style="list-style-type: none"> <li>Calculate IFCG</li> </ul>	K4
5.7	Income from other sources 5.7.1 to 5.7.9 Basic terms	<ul style="list-style-type: none"> <li>State the meaning of various basic terms related to Business or profession.</li> </ul>	K2
5.8	Residuary Head of Income	<ul style="list-style-type: none"> <li>Identify residuary head of income.</li> </ul>	K2
5.9	The general income u/s56(1) and specific income u/s 56(2) that can be taxed under the head of other source	<ul style="list-style-type: none"> <li>Explain the general income u/s56(1) and specific income u/s 56(2) that can be taxed under the head of other source</li> </ul>	K2
5.10	Various deductions u/s 57	<ul style="list-style-type: none"> <li>Outline the Various deductions u/s 57</li> </ul>	K2
5.11	Various deductions that cannot be claimed as deductions.	<ul style="list-style-type: none"> <li>Summarise the Various deductions that cannot be claimed as deductions</li> </ul>	K2
5.12	Treatment of casual incomes	<ul style="list-style-type: none"> <li>Identify the method of treatment of casual incomes</li> <li>Solve problems to find IFOS through casual incomes.</li> </ul>	K6
5.13	Various kinds of securities and their tax treatment	<ul style="list-style-type: none"> <li>Explain the tax treatment of various kinds of securities</li> <li>Calculate interest on securities</li> </ul>	K4
5.14	Grossing up of income and its calculation	<ul style="list-style-type: none"> <li>Apply the rules for grossing up of income</li> <li>Solve problems applying grossing up rules.</li> </ul>	K6

Unit	Course Contents	Learning Outcome	Bloom's Taxonomic Levels of Transaction
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5.15	Calculation of IFOS	<ul style="list-style-type: none"> <li>Calculate Income from Other Sources by applying the above provisions.</li> </ul>	K4
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**MAPPING SCHEME FOR THE PO, PSOs AND COs**  
**L-Low                  M-Moderate                  H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	H	H	H	M	L	H	L	H	M	H	L	H	M
<b>CO2</b>	H	H	H	H	-	H	-	H	M	H	-	H	M
<b>CO3</b>	H	H	M	M	-	H	-	H	M	H	-	H	M
<b>CO4</b>	H	H	M	M	-	H	-	H	M	H	-	H	M
<b>CO5</b>	H	H	M	H	-	H	-	H	M	H	-	H	M
<b>CO6</b>	H	H	M	H	-	H	-	H	M	H	-	H	M

**COURSE ASSESSMENT METHODS**

<b>Direct</b>
<ol style="list-style-type: none"> <li>Continuous Assessment Test I,II</li> <li>Open book test; Assignment; Seminar; Group Presentation</li> <li>End Semester Examination</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>Course-end survey</li> </ol>

**Course Coordinator: Dr.C. Precilla**

<b>SEMESTER V</b>	<b>CORE:VII HTML AND ANGULAR JS</b>	<b>CODE: U22CCP07</b>
<b>CREDITS : 4</b>		<b>HOURS PER WEEK:4 TOTAL HOURS:30</b>

## **COURSE OUTCOMES**

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

<b>Sl.No.</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
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	K3	IV
5.	Create web pages with Angular modules and forms	K6	V

### **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
2. Alex Nordeen, “ Learn AngularJS in 24 hours”, Guru99 Publications, 2020.

**SPECIFIC LEARNING OUTCOMES (SLO)**

<b>Unit</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Bloom's Taxonomic Level of Transaction</b>
<b>UNIT I BASICS IN WEB DESIGN</b>			
1.1	Introduction to Web technology	<ul style="list-style-type: none"> <li>● Define web technology</li> </ul>	K1
1.2	What is World Wide Web?	<ul style="list-style-type: none"> <li>● Describe www</li> </ul>	K2
1.3	How the website does works?	<ul style="list-style-type: none"> <li>● Explain the working of website</li> </ul>	K2
1.4	Types of website	<ul style="list-style-type: none"> <li>● Classify the types of website</li> </ul>	K2
1.5	Client and server scripting languages	<ul style="list-style-type: none"> <li>● Discuss Client server scripting languages</li> </ul>	K3
1.6	Elements of a webpage	<ul style="list-style-type: none"> <li>● Explain the elements of web page</li> </ul>	K3
<b>UNIT II HTML</b>			
2.1	Introduction to HTML	<ul style="list-style-type: none"> <li>● Summarize about HTML</li> </ul>	K2
2.2	Basic structure of HTML	<ul style="list-style-type: none"> <li>● Build HTML structure</li> </ul>	K3
2.3	HTML basic tags	<ul style="list-style-type: none"> <li>● Identify the HTML tags</li> </ul>	K2
2.4	Cascading style sheets	<ul style="list-style-type: none"> <li>● Show webpages with css</li> </ul>	K3
2.5	DHTML	<ul style="list-style-type: none"> <li>● Explain DHTML</li> </ul>	K2
<b>UNIT III</b>			
3.1	What is AngularJS?	<ul style="list-style-type: none"> <li>● Define AngularJS</li> </ul>	K2
3.2	Features of AngularJS	<ul style="list-style-type: none"> <li>● Describe the features of AngularJS</li> </ul>	K3
3.3	AngularJS Architecture-	<ul style="list-style-type: none"> <li>● Demonstrate the AngularJS Architecture-</li> </ul>	K3
<b>Unit</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Bloom's Taxonomic</b>

			<b>c Level of Transaction</b>
3.4	AngularJS Advantages	<ul style="list-style-type: none"> <li>Summarise the Advantages of AngularJS</li> </ul>	K2
3.5	Controllers - meaning	<ul style="list-style-type: none"> <li>State the meaning of Controllers</li> </ul>	K3
3.6	MVC- How to build Controller	<ul style="list-style-type: none"> <li>Explain how to build MVC-Controller</li> </ul>	K2
3.7	Defining methods in a Controller	<ul style="list-style-type: none"> <li>Discuss the methods in a Controller</li> </ul>	K2
3.8	Using Controller in external files.	<ul style="list-style-type: none"> <li>Show how to use controller in external files.</li> </ul>	K3
<b>UNIT IV DIRECTIVES</b>			
4.1	Scope in AngularJS	<ul style="list-style-type: none"> <li>Explain the scope in AngularJS</li> </ul>	K2
4.2	Setting up the scope-'ng-repeat'	<ul style="list-style-type: none"> <li>Demonstrate the Setting up the scope-'ng-repeat'</li> </ul>	K3
4.3	Directive-AngularJS	<ul style="list-style-type: none"> <li>Describe the Directives in AngularJS</li> </ul>	K2
4.4	Multiple Controllers-How to use the ng-model.	<ul style="list-style-type: none"> <li>Identify the use of Multiple Controllers in the ng-model.</li> </ul>	K1
4.5	Views and Expressions	<ul style="list-style-type: none"> <li>Explain Views and Expressions</li> </ul>	K2
4.5.1	What is a viewing	<ul style="list-style-type: none"> <li>Define viewing</li> </ul>	K1
4.5.2	Using view- view directive in AngularJS-ng-view example	<ul style="list-style-type: none"> <li>Explain the different viewing options with example</li> </ul>	K2
4.6	AngularJS Expressions	<ul style="list-style-type: none"> <li>Illustrate AngularJS</li> </ul>	K3

	with an example	Expressions with an example	
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Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Level of Transaction
<b>UNIT V ANGULARJS MODULES AND FORMS</b>			
5.1	Introduction to AngularJS Modules	<ul style="list-style-type: none"> <li>Design AngularJS Modules</li> </ul>	K6
5.2	Working with Angular Forms	<ul style="list-style-type: none"> <li>Create Angular forms</li> </ul>	K6
5.3	Model Binding-Form controller	<ul style="list-style-type: none"> <li>Develop Model Binding-Form controller</li> </ul>	K6
5.4	Validating Angular Forms	<ul style="list-style-type: none"> <li>Explain Validating Angular Forms</li> </ul>	K2
5.5	Updating models with a twist Updating models with a twist- \$error object	<ul style="list-style-type: none"> <li>Construct an updating models with a twist- \$error object</li> </ul>	K6

**MAPPING SCHEME FOR THE PO, PSOs AND COs**  
**L-Low                      M-Moderate                      H- High**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
<b>CO 1</b>	-	-	M	L	H	H	-	M	-	H	H	H	-
<b>CO 2</b>	-	-	M	-	H	H	-	M	-	H	H	H	-
<b>CO 3</b>	-	-	M	-	H	H	-	M	-	H	H	H	-
<b>CO 4</b>	-	-	M	L	H	H	-	M	-	H	H	H	-

<b>CO 5</b>	-	-	M	L	H	H	L	M	-	H	H	H	-
<b>CO 6</b>	-	-	M	L	H	H	L	M	L	H	H	H	L

### COURSE ASSESSMENT METHODS

<b>Direct</b>
<ol style="list-style-type: none"> <li>1. Continuous Internal Assessment Test I,II</li> <li>2. Course-embedded assessment</li> <li>3. Lab practical assignments</li> <li>4. End Semester Examination</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>1. Course-end survey</li> <li>2. Student satisfaction survey</li> </ol>

<b>SEMESTER –V</b>	<b>CORE: VIII-FINANCIAL SERVICES</b>	<b>CODE: U20CC508</b>
<b>CREDITS: 4</b>		<b>HOURS PER WEEK:5</b> <b>TOTAL HOURS:90</b>

### COURSE OUTCOMES

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

<b>Sl.No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
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**

**(20Hrs)**

- 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**

**(15Hrs)**

- 2.
- 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 (20Hrs)**

- 3.
- 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 (15Hrs)**

- 4.
- 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 (20Hrs)**

- 5.
- 5.1 Meaning of dematerialization and rematerialisation.
- 5.2 Objectives, functions, merits and demerits of dematerialization and rematerialisation.
- 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 forfaiting
- 5.10 Factoring vs. forfaiting.
- 5.11 Problems and prospects of forfeiting

**UNIT VI TOPICS FOR SELF STUDY**

Sl.No.	Topics	Web links
1.	Latest trends in Banking and Financial Services in India	<a href="https://www.bizencyclopedia.com/article/latest-trends-in-banking-and-financial-services-in-india">https://www.bizencyclopedia.com/article/latest-trends-in-banking-and-financial-services-in-india</a>
2.	Financial Services Industry	<a href="https://www.businessinsider.com/financial-">https://www.businessinsider.com/financial-</a>

	Overview in 2020: Trends, Statistics & Analysis	services-industry
3.	Fintech 2020: 5 trends shaping the future of the industry	<a href="https://www.cnbctv18.com/finance/fintech-2020-5-trends-shaping-the-future-of-the-industry-6586321.htm">https://www.cnbctv18.com/finance/fintech-2020-5-trends-shaping-the-future-of-the-industry-6586321.htm</a>
4.	Financial Services Technology 2020 and Beyond	<a href="https://www.pwc.com/gx/en/financial-services/assets/pdf/technology2020-and-beyond.pdf">https://www.pwc.com/gx/en/financial-services/assets/pdf/technology2020-and-beyond.pdf</a>

## TEXT

1. Dr. D. Joseph Anbarasu et al, Financial Services 3<sup>rd</sup> Edition, Sultan Chand & Sons.
2. E. Gordon & Dr. K. Natarajan, Financial Markets and Services, Himalaya Publishing House, 2018

## REFERENCES

1. Khan M.Y., Financial Services, 10<sup>th</sup> Edition, McGraw Hill Publication, 2019
2. Dr. S. Gurusamy, Essentials of Financial services, 3<sup>rd</sup> Edition, Vijay Nicole Imprints Pvt Ltd.
3. Bharathi. V. Pathak, Indian Financial System, 5<sup>th</sup> Edition, Pearson Education, 2018

## WEB LINKS

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>

## SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
<b>UNIT 1 FINANCIAL SERVICES AND FINANCIAL MARKETS</b>			
1.1	Financial system in markets	<ul style="list-style-type: none"> <li>State the meaning of financial system</li> </ul>	K2
1.2	Objectives of financial system	<ul style="list-style-type: none"> <li>Explain the objectives of financial system</li> </ul>	K2

1.3	Types of financial services	<ul style="list-style-type: none"> <li>● Explain the Various types of financial services</li> </ul>	K2
1.4	Regulation of financial services	<ul style="list-style-type: none"> <li>● Describe the Regulation of financial services</li> </ul>	K2
1.5	Problems and prospects of financial services	<ul style="list-style-type: none"> <li>● List out the Problems and prospects of financial services</li> </ul>	K4
1.6	Management of NIM	<ul style="list-style-type: none"> <li>● State the meaning of NIM</li> <li>● Discuss the management of NIM</li> </ul>	K2
1.7	Difference between secondary Market NIM	<ul style="list-style-type: none"> <li>● Differentiate between secondary Market and NIM</li> </ul>	K4
1.8	Functions of stock exchanges	<ul style="list-style-type: none"> <li>● Describe the functions of stock exchanges</li> </ul>	K2
1.9	National stock exchange , OTCEI and non –banking financial institutions	<ul style="list-style-type: none"> <li>● State the meaning of OTCEI</li> <li>● Describe the functions of National stock exchange, OTCEI and Non-Financial Institutions.</li> </ul>	K2
1.10	SEBI functions and workings.	<ul style="list-style-type: none"> <li>● Identify the role of SEBI in financial services sector</li> <li>● Relate the functions of SEBI with the financial service sector</li> </ul>	K4
1.11	Listings of securities	<ul style="list-style-type: none"> <li>● Estimate the importance of Listings of securities</li> </ul>	K2
1.12	Self-regulations of the Markets	<ul style="list-style-type: none"> <li>● Explain about the self-regulations of the markets.</li> </ul>	K2
<b>UNIT II CREDIT RATING AGENCIES</b>			
2.1	Definition, Features, advantages of credit rating system	<ul style="list-style-type: none"> <li>● Define Credit Rating</li> <li>● Recognize the features and advantages of credit rating system</li> </ul>	K2
2.2	Global credit rating agencies	<ul style="list-style-type: none"> <li>● Demonstrate the factors considered by global credit rating agencies</li> </ul>	K3
2.3	Credit rating agencies in India–CRISIL, ICRA, CARE.	<ul style="list-style-type: none"> <li>● Interpret the credit rating agencies in India.</li> </ul>	K2
<b>Unit</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Bloom's Taxonomic Levels of Transaction</b>
2.4	Credit rating symbols	<ul style="list-style-type: none"> <li>● List the credit rating symbols</li> </ul>	K4
2.5	Credit rating process and its limitations	<ul style="list-style-type: none"> <li>● Discuss the credit rating process and its limitations.</li> </ul>	K2
2.6	SEBI guidelines regarding credit rating.	<ul style="list-style-type: none"> <li>● Illustrate the SEBI guidelines regarding credit rating.</li> </ul>	K2

2.7	Future credit rating in India.	<ul style="list-style-type: none"> <li>Quantify the future credit rating in India.</li> </ul>	K4
<b>UNIT III MUTUAL FUNDS AND MERCHANT BANKING</b>			
3.1	Meaning, Classification, functions, importance and risk involved in mutual funds	<ul style="list-style-type: none"> <li>Define the term Mutual Fund.</li> <li>Classify the types of Mutual funds</li> <li>Apply the importance and risk involved in mutual funds.</li> </ul>	K3
3.2	Commercial banks and mutual funds including UTI, LIC	<ul style="list-style-type: none"> <li>Appraise the role of commercial banks and mutual funds including UTI, LIC</li> </ul>	K4
3.3	General guidelines of mutual funds	<ul style="list-style-type: none"> <li>Discuss the General guidelines of mutual funds.</li> </ul>	K2
3.4	Future of mutual fund industry	<ul style="list-style-type: none"> <li>Analyze the future of mutual fund industry.</li> </ul>	K4
3.5	Concept of merchant banking	<ul style="list-style-type: none"> <li>State the meaning of merchant banking.</li> </ul>	K2
3.6	Services rendered by merchant bankers	<ul style="list-style-type: none"> <li>Summarize services rendered by merchant bankers.</li> </ul>	K2
3.7	Role played by merchant bankers in the market making process	<ul style="list-style-type: none"> <li>Interpret the role played by merchant bankers in the market making process.</li> </ul>	K5
3.8	Arrangement of inter-corporate loans.	<ul style="list-style-type: none"> <li>Discuss the role of merchant bank in the arrangement of inter-corporate loans.</li> </ul>	K6
3.9	Scope of merchant banking in India.	<ul style="list-style-type: none"> <li>Discuss the scope of merchant banking in India.</li> </ul>	K2
<b>UNIT IV LEASING AND HIRE PURCHASE</b>			
4.1	Concepts of leasing	<ul style="list-style-type: none"> <li>Explain the concepts of leasing</li> </ul>	K2
4.2	Types of lease	<ul style="list-style-type: none"> <li>Differentiate the various Types of lease.</li> </ul>	K4
4.3	Structure of leasing industry	<ul style="list-style-type: none"> <li>Identify the structure of leasing industry</li> </ul>	K2
4.4	Legal aspects of leasing	<ul style="list-style-type: none"> <li>Evaluate the legal aspects of leasing.</li> </ul>	K6
<b>Unit</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Bloom's Taxonomic Levels of Transaction</b>
4.5	Problems and prospects of leasing	<ul style="list-style-type: none"> <li>Appraise the problems and prospects of leasing</li> </ul>	K4
4.6	Meaning of hire purchase	<ul style="list-style-type: none"> <li>Recognize the meaning of hire purchase</li> </ul>	K2

4.7	Leasing Vs hire purchase	<ul style="list-style-type: none"> <li>Distinguish between leasing Vs hire purchase</li> </ul>	K4
4.8	Problems and prospects of hire purchase in India.	<ul style="list-style-type: none"> <li>Explain the Problems and prospects of hire purchase in India.</li> </ul>	K2
<b>UNIT V DEMATERIALISATION, REMATERIALISATION, FACTORING AND FORFEITING</b>			
5.1	Meaning of dematerialization and rematerialization	<ul style="list-style-type: none"> <li>State the meaning of dematerialization and rematerialization.</li> </ul>	K2
5.2	Objectives, functions, merits and demerits of dematerialization and rematerialisation.	<ul style="list-style-type: none"> <li>Describe the objectives of dematerialization rematerialization.</li> <li>Explain the functions of dematerialization rematerialization.</li> <li>Discuss the merits and demerits of dematerialization and rematerialisation.</li> </ul>	K2
5.3	Progress of Demat in India	<ul style="list-style-type: none"> <li>Explain the progress of Demat in India.</li> </ul>	K2
5.4	Growth and functioning of NSDL and CDSL	<ul style="list-style-type: none"> <li>Establish the growth and functioning of NSDL and CDSL</li> </ul>	K5
5.5	Concepts of factoring	<ul style="list-style-type: none"> <li>Explain the concepts of factoring.</li> </ul>	K2
5.6	Significance and types of factoring	<ul style="list-style-type: none"> <li>Discuss the significance and types of factoring.</li> </ul>	K2
5.7	Factoring Mechanism.	<ul style="list-style-type: none"> <li>Analyse the factoring Mechanism</li> </ul>	K4
5.8	Factoring services in India	<ul style="list-style-type: none"> <li>Summarise the factoring services in India.</li> </ul>	K2
5.9	Define forfeiting	<ul style="list-style-type: none"> <li>Define forfeiting.</li> </ul>	K1
5.10	Factoring Vs Forfeiting	<ul style="list-style-type: none"> <li>Differentiate between Factoring Vs Forfeiting.</li> </ul>	K4
5.11	Problems and prospects of forfeiting	<ul style="list-style-type: none"> <li>Identify the Problems and prospects of forfeiting</li> </ul>	K2

**MAPPING SCHEME FOR THE POs, PSOs AND COs**  
**L-Low                      M-Moderate                      H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	H	H	M	M	L	H	L	H	L	H	L	H	L
<b>CO2</b>	H	H	M	M	-	H	-	M	-	H	-	H	-
<b>CO3</b>	H	H	M	M	L	H	M	M	-	H	-	H	-
<b>CO4</b>	H	M	M	M	L	H	L	M	L	H	-	H	L
<b>CO5</b>	H	H	M	M	-	H	-	H	L	H	-	H	L
<b>CO6</b>	H	M	M	M	-	M	-	H	-	H	-	M	-

**COURSE ASSESSMENT METHODS**

<b>Direct</b>
<ol style="list-style-type: none"> <li>1. Continuous Assessment Test I,II</li> <li>2. Open book test; Assignment; Seminar; Group Presentation</li> <li>3. End Semester Examination</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>1. Course-end survey</li> </ol>

**Course Coordinator: Prof.V. Palani Kumar**

<b>SEMESTER:V</b>	<b>CORE: IX FINANCIAL MANAGEMENT</b>	<b>CODE: U22CC509</b>
<b>CREDITS:4</b>		<b>HOURS PER WEEK:5 TOTAL HOURS:75</b>

## 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.	K2	I
2	Demonstrate knowledge of the value of money over time and its uses	K3	I
3	Practice the skills of raising and maintaining working capital.	K3	II
4	Employ the techniques of capital budgeting to evaluate the project proposals.	K3	III
5	Construct an optimal capital structure for the organisations.	K5	IV
6	Formulate the effective way of increasing the value of the firm.	K5	V

### UNIT I INTRODUCTION

(15Hrs)

- 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

(15Hrs)

- 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
  - 2.3.3 Credit standards
  - 2.3.4 Credit policy

### **UNIT III COST OF CAPITAL**

**(20Hrs)**

- 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**

**(20Hrs)**

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

### **UNIT V CAPITAL STRUCTURE AND DIVIDEND POLICIES**

**(20Hrs)**

- 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

## UNIT VI TOPICS FOR SELF STUDY

Sl.No	Topics	Weblinks
1.	Financial Management Trends, Priorties and Challenges	<a href="https://www.apqc.org/resource-library/resource-listing/finance-2020-financial-management-trends-priorities">https://www.apqc.org/resource-library/resource-listing/finance-2020-financial-management-trends-priorities</a>
2.	Recent Emerging Trends in Finance Sector	<a href="https://talentedge.com/articles/emerging-trends-finance/">https://talentedge.com/articles/emerging-trends-finance/</a>
3.	Upcoming Trends of Advanced Financial Risk Management in 2020	<a href="https://talentedge.com/articles/upcoming-trends-advanced-financial-risk-management-2020/">https://talentedge.com/articles/upcoming-trends-advanced-financial-risk-management-2020/</a>
4.	Emerging trends that are changing finances	<a href="https://www.evry.in/globalassets/sweden/microsoft/ms--7-emerging-trends-that-are-changing-finance.pdf">https://www.evry.in/globalassets/sweden/microsoft/ms--7-emerging-trends-that-are-changing-finance.pdf</a>

### TEXT

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

### REFERENCES

1. Prasanna Chandra (2019). *Financial Management Theory & Practice* (10<sup>th</sup>ed.). Chennai, Tata McGraw – Hill Education.
2. Pandey, I. M. (2016). *Financial Management* (11<sup>th</sup>ed.). Chennai, Vikas Publishing House

### WEB LINKS

1. <https://www.youtube.com/watch?v=RGzf7ggIObw>
2. [https://www.youtube.com/watch?v=eMN\\_zEYg3pM](https://www.youtube.com/watch?v=eMN_zEYg3pM)
3. [https://www.youtube.com/watch?v=\\_4i0jNDzCOE](https://www.youtube.com/watch?v=_4i0jNDzCOE)

Theory 20% (Part A); Problem 80% (Part B & C)

## SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Content	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
<b>UNIT I INTRODUCTION</b>			
1.1	Financial management–Meaning	<ul style="list-style-type: none"> <li>State the meaning of financial management</li> </ul>	K2
1.2	Scope	<ul style="list-style-type: none"> <li>List out the scope of financial management</li> <li>Explain the scope of financial management</li> </ul>	K2
1.3	Financial Environment	<ul style="list-style-type: none"> <li>List components of Financial Environment</li> <li>Summarize the concept of financial environment</li> </ul>	K2
1.4	Time value of Money – Concept	<ul style="list-style-type: none"> <li>Name the techniques time value of money</li> <li>Explain the various techniques of time value of money</li> </ul>	K2
1.4.1	Present Value Techniques	<ul style="list-style-type: none"> <li>Tell about the meaning of Present Value</li> <li>Apply the techniques related to present value and future value techniques</li> <li>Solve the problem of Present Value Techniques</li> </ul>	K3
1.4.2	Future Value Techniques	<ul style="list-style-type: none"> <li>Tell about the meaning of future value</li> <li>Solve the problem of future value techniques</li> </ul>	K3
1.5	Risk and Return – Concept	<ul style="list-style-type: none"> <li>State the meaning of risk and return</li> <li>Explain the concept of risk and return</li> </ul>	K2
1.5.1	Portfolio risk	<ul style="list-style-type: none"> <li>Recall the meaning of portfolio risk</li> <li>Describe portfolio risk</li> </ul>	K2
1.5.2	Capital Asset Pricing Model (CAPM)	<ul style="list-style-type: none"> <li>Tell about the CAPM</li> <li>Summarize the assumption of CAPM</li> <li>Apply the CAPM concept</li> </ul>	K3
1.6	Valuation of Securities– Concept	<ul style="list-style-type: none"> <li>List out the types securities</li> <li>Explain the concept of securities</li> </ul>	K2
1.6.1	Value of Equity Shares	<ul style="list-style-type: none"> <li>Recall the meaning of equity shares</li> <li>Explain the concept and calculation of equity shares</li> <li>Apply the equity shares concept</li> </ul>	K3
1.6.2	Value of Preference Shares	<ul style="list-style-type: none"> <li>Recall the meaning of preference shares</li> <li>Explain the concept and calculation of</li> </ul>	K3

		<ul style="list-style-type: none"> <li>● preference shares</li> <li>● Apply the preference shares concept</li> </ul>	
<b>Unit</b>	<b>Course Content</b>	<b>Learning Outcomes</b>	<b>Bloom's Taxonomic Levels of Transaction</b>
1.6.3	Value of Debentures	<ul style="list-style-type: none"> <li>● Recall the meaning of debentures</li> <li>● Explain the concept and calculation of debentures</li> <li>● Apply the debentures concept</li> </ul>	K3
1.7	Long Term Finance – Concept	<ul style="list-style-type: none"> <li>● Tell about the meaning of long term finance</li> <li>● Explain the concept of long term finance</li> </ul>	K2
1.7.1	Sources of long term finance	<ul style="list-style-type: none"> <li>● Classify the sources of long term finance</li> <li>● Name the sources of long term finance</li> </ul>	K2
1.7.2	Raising of long term Finance	<ul style="list-style-type: none"> <li>● Summarize the various way to raising of long term finance</li> </ul>	K2
<b>UNIT II WORKING CAPITAL MANAGEMENT</b>			
2.1	Working capital management- Meaning	<ul style="list-style-type: none"> <li>● Recall the meaning of working capital management</li> </ul>	K2
2.1.1	Working capital terminology	<ul style="list-style-type: none"> <li>● Tell about the meaning working capital</li> <li>● Summarize the working capital terminology</li> </ul>	K2
2.1.2	Statement of working capital requirement	<ul style="list-style-type: none"> <li>● Name the components of working capital requirement</li> <li>● Show the statement of working capital requirement</li> </ul>	K2
2.2	Cash management– Concept	<ul style="list-style-type: none"> <li>● Recall the meaning cash management</li> <li>● Explain the concept cash management</li> </ul>	K2
2.2.1	Cash cycle	<ul style="list-style-type: none"> <li>● Tell about the cash cycle</li> <li>● Explain the concept of cash cycle</li> <li>● Apply the cash cycle concept</li> </ul>	K3
2.2.2	Cash budget	<ul style="list-style-type: none"> <li>● Tell about the cash budget</li> <li>● Explain the concept of cash budget</li> <li>● Apply the cash budget concept</li> </ul>	K3
2.3	Credit management– Concept	<ul style="list-style-type: none"> <li>● Recall the meaning of credit management</li> <li>● Explain the concept of credit management</li> </ul>	K2
2.3.1	Debtors turnover ratio	<ul style="list-style-type: none"> <li>● Recall the meaning of debtors turnover</li> <li>● Explain the concept of debtors turnover ratio</li> <li>● Solve the problem of debtors turnover ratio</li> </ul>	K3

2.3.2	Creditors turnover ratio	<ul style="list-style-type: none"> <li>● Recall the meaning of credit turnover</li> <li>● Explain the concept of credit turnover ratio</li> <li>● Solve the problem of credit turnover ratio</li> </ul>	K3
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Unit	Course Content	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
2.3.3	Credit standards	<ul style="list-style-type: none"> <li>● Tell about meaning of credit standards</li> <li>● Outline about the concept credit standards</li> </ul>	K2
2.3.4	Credit policy	<ul style="list-style-type: none"> <li>● List the elements of a credit policy</li> <li>● Outline about the credit policy</li> </ul>	K2
<b>UNIT III COST OF CAPITAL</b>			
3.1	Cost of capital– Meaning	<ul style="list-style-type: none"> <li>● Recall the meaning of cost of capital</li> </ul>	K2
3.1.1	Cost of equity Shares	<ul style="list-style-type: none"> <li>● List the various ways to measure the cost of equity shares</li> <li>● Explain the concept of cost of equity Shares</li> <li>● Apply the cost of equity shares concept</li> </ul>	K3
3.1.2	Cost of Preference shares	<ul style="list-style-type: none"> <li>● Recall the meaning of cost of preference shares</li> <li>● Explain the concept of cost of preference shares</li> <li>● Apply cost of preference shares concept</li> </ul>	K3
3.1.3	Cost of Debentures	<ul style="list-style-type: none"> <li>● Name the types of debentures</li> <li>● Explain the concept of cost of debentures</li> <li>● Apply the cost of debentures concept</li> </ul>	K3
3.1.4	Weighted average Cost of Capital	<ul style="list-style-type: none"> <li>● Name the methods to calculate the weighted average cost of capital</li> <li>● Summarize the concept of weighted average cost of capital</li> <li>● Apply the weighted average cost of capital concept</li> </ul>	K3
3.2	Capital Budgeting – Concept	<ul style="list-style-type: none"> <li>● Recall the meaning of capital budgeting</li> <li>● Explain the concept of capital budgeting</li> </ul>	K2
3.2.1	Payback period	<ul style="list-style-type: none"> <li>● Recall the concept of payback period</li> <li>● Explain the usage of payback period</li> <li>● Make use of payback period method</li> </ul>	K3
3.2.2	Net Present Value	<ul style="list-style-type: none"> <li>● Recall the concept of net present value</li> <li>● Explain the usage of net present value</li> <li>● Make use of net present value method</li> </ul>	K3

3.2.3	Internal rate of return	<ul style="list-style-type: none"> <li>● Recall the concept of internal rate of return</li> <li>● Explain the usage of internal rate of return</li> <li>● Make use of internal rate of return method</li> </ul>	K3
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Unit	Course Content	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
3.2.4	Accounting rate of return	<ul style="list-style-type: none"> <li>● Tell about the concept of accounting rate of return</li> <li>● Explain the usage of accounting rate of return</li> <li>● Make use of accounting rate of return method</li> </ul>	K3
3.2.5	Profitability index	<ul style="list-style-type: none"> <li>● Recall the concept of profitability index</li> <li>● Explain the usage of profitability index</li> <li>● Make use of profitability index method</li> </ul>	K3
<b>UNIT IV LEVERAGES</b>			
4.1	Leverages– Meaning	<ul style="list-style-type: none"> <li>● State the meaning of leverages</li> </ul>	K2
4.1.1	Operating leverages	<ul style="list-style-type: none"> <li>● Recall the meaning of operating leverages</li> <li>● Explain the concept of operation leverages</li> <li>● Solve the problem of operating leverages</li> </ul>	K3
4.1.2	Financial leverages	<ul style="list-style-type: none"> <li>● State the meaning of financial leverages</li> <li>● Explain the concept of financial leverages</li> <li>● Solve the problem of financial leverages</li> </ul>	K3
4.1.3	Combined leverages	<ul style="list-style-type: none"> <li>● Interpret the meaning of combined leverages</li> <li>● Explain the concept of combined leverages</li> <li>● Solve the problem of combined leverages</li> </ul>	K5
4.2	Financial planning and Budgeting – Concept	<ul style="list-style-type: none"> <li>● List the objectives of financial planning</li> <li>● Relate financial planning and budgeting</li> </ul>	K4
<b>UNIT V CAPITAL STRUCTURE AND DIVIDEND POLICIES</b>			
5.1	Capital structure– Concept	<ul style="list-style-type: none"> <li>● Name the capital structure theories</li> <li>● Summarize the capital structure</li> <li>● Construct an optimal capital structure for the organisation</li> </ul>	K5
5.1.1	Optimal Capital structure	<ul style="list-style-type: none"> <li>● Tell about the essentials of optimal Capital structure</li> </ul>	K2

		<ul style="list-style-type: none"> <li>Summarize features of an appropriate capital structure</li> </ul>	
5.1.2	Determining Earning Per share	<ul style="list-style-type: none"> <li>Recall the meaning of earning per share</li> <li>Explain concept of earning per share</li> <li>Apply the earning per share method concept</li> </ul>	K3
5.1.3	Value of the firm	<ul style="list-style-type: none"> <li>List the measures of the value of the firm</li> <li>Explain the concept of value of the firm</li> <li>Apply the value of the firm concept</li> </ul>	K3
<b>Unit</b>	<b>Course Content</b>	<b>Learning Outcomes</b>	<b>Bloom's Taxonomic Levels of Transaction</b>
5.1.4	Modigliani-Miller Model	<ul style="list-style-type: none"> <li>Recall the meaning of Modigliani-Miller Model</li> <li>Explain the concept of Modigliani-Miller Model</li> <li>Apply the Modigliani-Miller Model</li> </ul>	K3
5.2	Dividend Policy– Concept	<ul style="list-style-type: none"> <li>Tell about the concept of dividend policy</li> <li>Summarize the dividend policy</li> </ul>	K3
5.2.1	Walter's model	<ul style="list-style-type: none"> <li>Recall the meaning of Walter's model</li> <li>Explain the concept of Walter's Model</li> <li>Make use of Walter's Model</li> </ul>	K3
5.2.2	Gordon's model	<ul style="list-style-type: none"> <li>Recall the meaning of Gordon's model</li> <li>Explain the concept of Gordon's Model</li> <li>Make use of Gordon's Model</li> </ul>	K3

**MAPPING SCHEME FOR THE POs, PSOs AND COs**

**L – Low**

**M – Moderate**

**H – High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	H	H	M	L	-	M	M	M	L	H	-	M	L
<b>CO2</b>	H	H	M	M	-	H	L	M	M	M	-	H	M
<b>CO3</b>	H	H	M	M	-	H	L	M	M	H	-	H	M
<b>CO4</b>	H	H	M	M	-	H	L	M	L	H	-	M	L
<b>CO5</b>	H	H	M	H	-	H	L	M	-	H	-	H	-
<b>CO6</b>	H	H	M	H	-	H	M	M	M	M	-	H	M

## **COURSE ASSESSMENT METHODS**

<b>Direct</b>
1. Continuous Assessment Test I,II
2. Open book test; Assignment; Seminar; Group Presentation
3. End Semester Examination
<b>Indirect</b>
1. Course-end survey






**Course Coordinator: Prof.A.Muthumeena**



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

COURSE OUTCOMES

Sl.No.	Course Outcomes
1.	Outline the basic concepts of Python Basics and Functions. (K2 – Unit I)
2.	Understand the concepts of loop, strings, and file operations. (K2 – Unit II)
3.	Make use of the opening, texting, reading and writing of files in Python (K3 Unit II)
4.	Develop simple programs using loops and decision statements in Python (K4- Unit III)
5.	Create programs using lists, tuples, and dictionaries in Python. (K6-Unit IV)
6.	Construct the structure and components of a Python program. (K6 –Unit V)

**Unit -I Python Basics and Functions**

**10 hrs**

- 1.1 Variables
- 1.2 Operators
- 1.3 Statements
- 1.4 Getting Inputs
- 1.5 Boolean conditions
- 1.6 Alternative
- 1.7 Chained and nested conditions
- 1.8 Catching exceptions – Function calls
- 1.9 Built-in functions
- 1.10 Type conversion functions and math functions
- 1.11 Creating new functions, parameters and arguments
- 1.12 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**

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

**References**

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

Unit/Section	Course Content	Learning Outcomes	Highest Bloom’s Taxonomic Levels of Transaction
I	<b>PYTHON BASICS AND FUNCTIONS</b>		
1.1	Variables	Illustrate the usage of variables in python programs.	K2
1.2	Operators	Construct programs by combining different operators.	K6
1.3	Statements	Explain the types of statements with examples.	K2
1.4	Getting Inputs	Construct simple programs by getting input from the user.	K3

1.5	Boolean conditions	Tell the basics of Boolean conditions.	K1
1.6	Alternative	Apply conditions to solve a problem.	K3
1.7	Chained and nested conditions	Build programs using nested conditions.	K3
1.8	Catching exceptions	Develop programs using exceptions.	K3
1.9	Built-in functions	Apply the built-in functions in python programs.	K3
1.10	Type conversion functions and math functions	Develop programs using conversion and mathematical functions	K3
1.11	Creating new functions, parameters and arguments	Create programs using user defined functions.	K2
1.12	Need for functions	Illustrate the essentials of functions.	K2
<b>II</b>	<b>LOOPS AND STRINGS</b>		
2.1	While statement	Develop programs using while statement.	K3
2.2	Infinite loops	Illustrate with example the usage of infinite loops.	K2
2.3	Continue statement	Apply continue in python programs	K3
2.4	For loops	Develop programs using looping	K3

		statements.	
2.5	Counting and summing loops	Solve problems using counting and summing concepts	K3
2.6	Maximum and minimum loops	Apply the looping concepts to different types of sorting.	K3
2.7	Traversal through strings	Experiment with string traversal.	K3
2.8	String slice	Develop programs for substring retrieval.	K3
2.9	Looping and counting in strings	Construct programs that involve looping techniques and counting of strings.	K6
2.10	The in operator	Apply the membership operator in programs.	K3
2.11	String comparison	Distinguish the working principles of string comparison operators.	K4
2.12	Parsing strings	Solve problems with parsing techniques	K3
2.13	String methods	Create programs using various string methods	K6
2.14	Format operator	Apply the formatting operator to enhance the python programs.	K3
<b>III</b>	<b>FILES AND LISTS</b>		

3.1	Opening files	Make use of the syntax to open files	K3
3.1	Text files	Develop programs to create text files	K3
3.2	Reading files	Develop programs for manipulating information from files	K3
3.3	Searching through files	Build programs that use the file searching procedure.	K3
3.4	Selecting files names from user	Develop programs by prompting the name of the file at runtime.	K3
3.5	Writing files	Solve the applications that need the information to be persistent and contains no of workflows.	K3
3.6	Traversing list	Illustrate with example the traversing process in a list	K2
3.7	List operations	Define the list operations	K1
3.8	List slice	Apply the slice functions in various programs	K3
3.9	List methods	Explain the methods in list along with its syntax	K2
3.10	Deleting elements	Apply the list methods for deleting elements in the list	K3
3.11	Built-in list functions	Explain the various built in functions with example	K2

3.12	Objects	Explain how objects can be used in python with example	K2
3.13	value and aliasing	Explain value and aliasing with example	K2
3.14	List arguments	Demonstrate the use of list arguments	K3
<b>IV</b>	<b>DICTIONARIES, TUPLES AND OOP</b>		
4.1	Files and dictionaries	Explain files and dictionaries in python	K2
4.2	Looping and dictionaries	Apply the looping concept in dictionaries for retrieval of information	K3
4.3	Advanced text processing	Create programs for processing text	K5
4.4	Tuples	Define tuples	K1
4.5	Comparing tuples	Analyze and compare the tuples	K4
4.6	Tuple assignments	Explain how assignments can be used for tuples	K2
4.7	Dictionaries and tuples	Apply the concept to develop various programs	K3
4.8	Tuples as keys in dictionaries	Solve the problem which requires keys for retrieval.	K3

4.9	Creating objects	Explain objects and its creation with example	K2
4.10	Encapsulation	Build programs that uses encapsulation	K6
4.11	Classes as types	Interpret the use of classes as types	K2
4.12	Object lifecycle	Explain the lifecycle of an object	K2
4.13	Instances	Define instances	K1
4.14	Inheritance	Create programs on inheritance	K3
<b>V</b>	<b>INTERNET PROGRAMMING</b>		
5.1	Regular expressions	Explain regular expression with example	K2
5.2	Character matching	Interpret the character matching in a given expression or file	K2
5.3	Extracting data	Solve the pattern matching problems	K3
5.4	Escape character	Illustrate the use of escape characters	K2
5.5	Designing simple web browser using sockets	Develop simple TCP programs to show the use of sockets.	K3
5.6	Retrieving images using HTTP	Create an application for retrieving images using HTTP	K6



5.7	Retrieving web pages using urllib	Create programs for the retrieval of web pages	K6
5.8	Reading binary files using urllib	Develop program to overcome the problems involved in reading binary files	K6

#### 4.Mapping Scheme for the PO, PSO and CO

U19CA303	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	M	M	M	M	H	-	L	-	M	L	M	L	M
CO2	M	M	M	M	H	-	L	-	M	L	M	L	M
CO3	M	H	M	H	H	-	M	M	M	M	H	M	H
CO4	M	H	H	H	H	M	H	M	H	H	H	M	H
CO5	M	H	H	H	H	M	H	M	H	H	H	M	H
CO6	H	H	H	H	H	M	H	M	H	H	H	M	H
						L-Low		M-Moderate				H-High	

#### 5.Course Assessment Methods

##### DIRECT:

1. Continuous Assessment Test: T1, T2 (Theory & Practical Components): Closed Book
2. Cooperative Learning Report, Assignment, Group Presentation, Group Discussion, project Report, Field Visit Report, Poster Presentation, Seminar, Quiz (written)
3. Pre/Post Experiment Test, Viva, Experimental Report for each Experiment (Lab Component)
4. Lab Model Examination & End Semester Practical Examination
5. Pre-Semester & End Semester Theory Examination

##### INDIRECT:

1. Course end survey (Feedback)

Name of the Course Coordinator: Dr.James

<b>SEMESTER V</b>	<b>ELECTIVE :II ENTERPRISE RESOURCE PLANNING</b>	<b>CODE: U22CC5:2</b>
<b>CREDITS: 5</b>		<b>HOURS PER WEEK:5 TOTAL HOURS:75</b>

#### 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.	K2	I
2	Discuss the technologies employed in ERP systems.	K2	II
3	Appraise the various modules of ERP.	K4	III
4	Describe the ERP implementation strategies	K2	IV
5	Analyze the various methodologies of testing the ERP System.	K4	IV
6	Interpret ERP marketplace dynamics.	K6	V

### **UNIT I ENTERPRISE RESOURCE PLANNING –INTRODUCTION**

**(12Hrs)**

- 1.1 Introduction and Concepts
- 1.2 Networks and commercial transactions
- 1.3 Internet and other novelties
- 1.4 Networks and electronic transactions today
- 1.5 Model for commercial transactions
- 1.6 Internet environment
- 1.7 Internet advantage,
- 1.8 Worlds wide web and other internet sales venues
- 1.9 Online commerce solutions
- 1.10 ERP –meaning
- 1.11 Need
- 1.12 Advantages
- 1.13 Growth
- 1.14 Business Intelligence.

### **UNIT II ERP AND RELATED TECHNOLOGIES**

**(18Hrs)**

- 2.1 Business process Reengineering (BPR)
- 2.2 Management Information System (MIS)
- 2.3 Decision Support Systems (DSS)
- 2.4 Executive Support Systems (ESS)
- 2.5 Data Warehousing, Data Mining
- 2.6 Online Analytical Processing (OLTP)
- 2.7 Supply Chain Management (SCM)
- 2.8 Customer Relationship Management (CRM)

### **UNIT III ERP Modules and VENDORS**

**(15Hrs)**

- 3.1 Finance
- 3.2 Production planning, control & maintenance
- 3.3 Sales & Distribution
- 3.4 Human Resource Management (HRM)
- 3.5 Inventory Control System
- 3.6 Quality Management

**UNIT IV ERP IMPLEMENTATION LIFE CYCLES**

**(15Hrs)**

- 4.1 ERP Market
- 4.2 Evaluation and selection of ERP package
- 4.3 Project planning
- 4.4 Implementation team training &
- 4.5 Testing
- 4.6 End user training & Going Live
- 4.7 Post Evaluation & Maintenance.

**UNIT V ERP MARKET**

**(15Hrs)**

- 5.1 Marketplace –Dynamics
- 5.2 SAP AG
- 5.3 Oracle
- 5.5 PeopleSoft
- 5.6 JD Edwards
- 5.7 QAD Inc
- 5.8 SSA Global
- 5.9 Lawson Software
- 5.10 Epicor –Intuitive

**UNIT VI TOPICS FOR SELF STUDY**

<b>Sl.No.</b>	<b>Topics</b>	<b>Weblinks</b>
1.	More Buyers Move to the Cloud	<a href="https://searcherp.techtarget.com/resources">https://searcherp.techtarget.com/resources</a>
2.	Integration and The Internet of	<a href="https://searcherp.techtarget.com/resources">https://searcherp.techtarget.com/resources</a>

	Things (IoT)	
3.	Vendors Offer More Personalized Solutions.	<a href="https://erpnews.com/">https://erpnews.com/</a>
4.	Heightened Need for Advanced Technologies	<a href="https://financesonline.com/erp-trends/">https://financesonline.com/erp-trends/</a>
5.	Digital Transformation and E-Commerce.	<a href="https://www.netsuite.com/portal/resource/articles/erp/erp-trends.shtml">https://www.netsuite.com/portal/resource/articles/erp/erp-trends.shtml</a>
6.	Two-Tier ERP.	<a href="https://searcherp.techtarget.com/resources">https://searcherp.techtarget.com/resources</a>

### **TEXT**

1. Alexis Leon, Enterprise Resource Planning, Tata McGraw Hill, 2000

### **REFERENCES**

1. Alexis Leon, ERP demystified, Tata McGraw Hill, 2001
2. V&N.K. .K. Garg Venkitakrishnan, ERP Ware: ERP Implementation Framework, Prentice Hall,2000
3. V&N.K. .K. GargVenkitakrishnan, ERP Concepts and Planning, Prentice Hall,2001

## WEB LINKS

1. <http://www.accountingverse.com>

## SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
<b>UNIT I ERP INTRODUCTION</b>			
1.1	Relationship between Internet, Worldwide Web and ERP	<ul style="list-style-type: none"><li>● Describe the relationship between Internet, Worldwide Web and ERP</li></ul>	K2
1.2	Importance of the integration of ERP and other technologies.	<ul style="list-style-type: none"><li>● Explain the importance of ERP</li><li>● Describe the technical aspects of ERP systems.</li></ul>	K2
1.3	Efficiencies associated with the use of internet and world wide web.	<ul style="list-style-type: none"><li>● Discuss the efficiencies related with the internet and world wide web.</li></ul>	K2
1.4	Online commerce solutions offered through ERP	<ul style="list-style-type: none"><li>● Explain Online commerce solutions offered through ERP</li></ul>	K2
1.5	Fundamental concepts of ERP	<ul style="list-style-type: none"><li>● Identify the fundamental concepts of ERP</li></ul>	K2
1.6	Evolution and growth of ERP	<ul style="list-style-type: none"><li>● Explain the evolution and growth of ERP</li></ul>	K2
1.7	Framework of ERP	<ul style="list-style-type: none"><li>● Describe the framework of ERP</li></ul>	K2
1.8	Creation of value in an Organisation	<ul style="list-style-type: none"><li>● Explain the importance of ERP creation in an Organization.</li></ul>	K2
1.9	Use and limitations of ERP	<ul style="list-style-type: none"><li>● Explain the advantages and disadvantages of ERP.</li></ul>	K2
<b>UNIT II ERP AND RELATED TECHNOLOGIES</b>			
2.1	Technologies employed in ERP	<ul style="list-style-type: none"><li>● Classify the various technologies employed in ERP</li></ul>	K2
2.2	Phases or stages of ERP implementation	<ul style="list-style-type: none"><li>● Describe the various phases of ERP implementation for a typical project.</li></ul>	K2
2.3	Success factors for ERP Implementation	<ul style="list-style-type: none"><li>● Discuss the success factors for ERP life cycle implementation</li></ul>	K2
2.4	Integration of ERP,SCM and CRM	<ul style="list-style-type: none"><li>● Identify the benefits of integrating SCM, CRM and ERP in an organization.</li></ul>	K2

<b>UNIT III ERP MODULES</b>			
<b>Unit</b>	<b>Course contents</b>	<b>Learning Outcomes</b>	<b>Bloom's Taxonomic Levels of Transaction</b>
3.1	Modules of ERP	● Explain the important modules of an ERP.	K2
3.3	Sub-Systems in the various modules	● Describe sub-systems in the various modules.	K2
3.4	Integration between various modules	● Explain the integration between different modules.	K2
3.5	Cost and Effect of ERP Modules	● Identify the cost and effect of ERP modules	K2
3.6	Procedure for configuring the modules	● Outline the procedure for configuring the modules.	K2
3.7	Contribution of the workforce to the working of the ERP module	● Analyze the workforce contributions to the working of ERP Module.	K4
3.8	Integrated solution for supporting the operational needs of the ERP system.	● Discuss the operational needs of the ERP System	K2
<b>UNIT IV ERP IMPLEMENTATION LIFE CYCLE</b>			
4.1	Concepts of ERP Implementation	● Describe the fundamental concepts of ERP implementation	K2
4.2	Various approaches to the study of ERP implementation	● Identify the various approaches to the study of ERP Implementation	K2
4.3	Different perspectives in ERP implementation	● Analyze the different perspectives in ERP Implementation.	K4
4.4	Objectives of ERP implementation	● List out the objectives of ERP Implementation	K4
4.5	Various transition strategies and their suitability	● Explain the various transition strategies and their suitability	K2
4.6	Challenges faced in ERP implementation	● Discuss the challenges faced in ERP implementation	K2
4.7	Guidelines to be followed for ERP implementation	● List the guidelines to be followed for ERP implementation.	K4
4.8	Reasons for the failure of ERP implementation	● Examine the reasons for the failure of ERP implementation.	K4
4.9	Benefits realized in ERP implementation	● List the Benefits realized in ERP implementation	K4

4.10	Different phases of ERP implementation	● Appraise the different phases of ERP Implementation.	K4
4.11	Pre-Evaluation screening process	● Explain the pre-evaluation screening process	K2
4.12	Gap analysis in the implementation process	● Construct a gap analysis in the ERP implementation process	K3

Unit	Course contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
4.14	Methodologies of testing the ERP system	● Describe the various methodologies of testing the ERP system	K2
<b>UNIT V ERP MARKET</b>			
5.1	ERP marketplace dynamics	● Discuss the ERP marketplace dynamics	K2
5.2	Overview of the marketplace dynamics	● Describe the overview of the marketplace dynamics	K2
5.3	Characteristics of ERP market tiers	● Explain the characteristics of ERP market tiers	K2
5.4	ERP deployment methods	● Choose the methodology process for selecting an ERP system.	K6
5.5	ERP scenario in India	● Discuss the ERP scenario in India.	K2
5.6	Products offered by various ERP vendors	● Appraise ERP vendors and their products	K5
5.7	Technologies used in the products offered by ERP vendors	● Discuss the different technologies used in the products offered by ERP vendors	K2
5.8	Select effective and efficient software suitable for the organization's needs.	● Identify the most effective and efficient software suitable to the needs of the organizations.	K2
5.9	International and Indian software for ERP	● Differentiate between the international and Indian software for ERP.	K4

## MAPPING SCHEME FOR THE PO, PSOs AND COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	M	M	-	H	H	L	M	L	H	H	M	-
CO2	H	M	-	-	H	M	-	M	-	H	H	M	-
CO3	H	M	-	-	H	H	-	L	-	H	H	M	-
CO4	H	M	-	-	H	H	-	M	-	H	H	M	-
CO5	H	M	-	-	H	H	-	M	-	H	H	M	L
CO6	H	M	-	-	H	M	-	M	-	H	H	M	L

### COURSE ASSESSMENT METHODS

#### Direct

1. Continuous Assessment Test I,II
2. Open book test; Assignment; Seminar; Journal paper review, Group Presentation
3. End Semester Examination

#### Indirect

1. Course-end survey

**Course Coordinator: Prof.A. Palpandian**



<b>SEMESTER V</b>	<b>ELECTIVE II HUMAN RESOURCES MANAGEMENT</b>	<b>CODE: U22CC5:A</b>
<b>CREDITS: 5</b>		<b>HOURS PER WEEK:5 TOTAL HOURS: 75</b>

### **COURSE OUTCOMES**

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

<b>Sl.No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
1.	Identify the importance and the role of human resources management	K2	I
2.	Describe the significance of Job analysis, Job design, Job description in human resource planning.	K2	II
3.	Analyze the sources of recruitment and process of selection in the organization.	K4	III
4.	Develop, implement and evaluate employee training and development programs.	K5	III
5.	Establish an understanding related to the wage & salary administration in an organization.	K5	IV
6.	Interpret health and safety policies and practices in an organization.	K2	V

#### **UNIT I INTRODUCTION TO HRM**

**(12Hrs)**

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

#### **UNIT II HUMAN RESOURCE PLANNING**

**(18Hrs)**

- 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**

**(15Hrs)**

- 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 (15Hrs)**

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

**UNIT V EMPLOYEE MAINTENANCE (15Hrs)**

- 5.1 Employee maintenance and integration
- 5.2 Welfare and Safety
- 5.3 Accident Prevention
- 5.4 Employee motivation
- 5.5 Morale

**UNIT VI TOPICS FOR SELF STUDY**

Sl.No.	Topics	Weblinks
1.	Recent trends in HRM	<a href="https://www.wifiattendance.com/blog/recent-trends-human-resource-management/">https://www.wifiattendance.com/blog/recent-trends-human-resource-management/</a>
2.	HR Trends in 2020: The Future of Human Resource Management	<a href="https://www.selecthub.com/hris/hr-trends/">https://www.selecthub.com/hris/hr-trends/</a>
3.	Focus on the latest trends in human resources management	<a href="https://www.greenhouse.io/blog/focus-on-the-latest-trends-in-human-resources-management">https://www.greenhouse.io/blog/focus-on-the-latest-trends-in-human-resources-management</a>
4.	Effects of Globalization on Human Resources Management	<a href="https://smallbusiness.chron.com/effects-globalization-human-resources-management-61611.html">https://smallbusiness.chron.com/effects-globalization-human-resources-management-61611.html</a>

**TEXT**

- 1. 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.

**WEBLINKS**

- 1. [www.bamboohr.com](http://www.bamboohr.com)
- 2. [www.orangehrm.com](http://www.orangehrm.com)
- 3. [guides.library.stonybook.edu](http://guides.library.stonybook.edu)

**SPECIFIC LEARNING OUTCOMES (SLO)**

<b>Unit /Section</b>	<b>Contents</b>	<b>Learning Outcomes</b>	<b>Bloom's Taxonomic Levels of Transaction</b>
<b>UNIT1 INTRODUCTION TO HRM</b>			
1.1 1.2 1.3	Meaning Definition Personnel principles and policies.	<ul style="list-style-type: none"> <li>● Recall the meaning and definition of Human resource management</li> <li>● Identify the sources of personnel policies.</li> <li>● Keeping the principles in mind various policies are formulated. Discuss</li> </ul>	K1 K2 K2
<b>UNIT II HUMAN RESOURCE PLANNING</b>			
2.1 2.2 2.3 2.4 2.5 2.6 2.7	Characteristics Need for Planning HRP process Job Analysis Job Design Job description Job specification	<ul style="list-style-type: none"> <li>● State the characteristics of Human Resource Planning</li> <li>● Explain the concept of Human resource management</li> <li>● Describe the functions of human resource management</li> <li>● Describe the process of human resource planning</li> <li>● Describe the job analysis process</li> <li>● Discuss job design techniques and impacts</li> <li>● Explain the purpose and elements of job descriptions</li> <li>● Describe the components of job specifications</li> </ul>	K2
<b>UNIT III RECRUITMENT AND TRAINING</b>			
3.1 3.2 3.3 3.4 3.5 3.6 3.7	Selection Process Placement and Induction Training and Development Promotion Demotions Transfers Separations	<ul style="list-style-type: none"> <li>● Analyse the sources of recruitment and process of selection in the organizations.</li> <li>● Evaluate the training methods adopted in the organizations.</li> <li>● Interpret the current theory and practice of recruitment and selection.</li> <li>● Discuss demotions, transfers and separations</li> </ul>	K5
<b>Unit /Section</b>	<b>Contents</b>	<b>Learning Outcomes</b>	<b>Bloom's Taxonomic Levels of Transaction</b>

			<b>n</b>
<b>UNIT IV</b>		<b>WAGE AND SALARY</b>	
4.1 4.2 4.3 .	Wage and Salary administration Fringe benefits Job evaluation systems.	<ul style="list-style-type: none"> <li>● Analyze the wage and salary administration process in an organisation.</li> <li>● Explain the importance of fringe benefits</li> <li>● Classify the types of fringe benefits.</li> <li>● Explain the principles of job evaluation</li> </ul>	K5
<b>UNIT V</b>		<b>EMPLOYEE MAINTENANCE</b>	
5.1 5.2 5.3 5.4 5.5	Employee maintenance and integration Welfare and Safety Accident Prevention Employee motivation Morale	<ul style="list-style-type: none"> <li>● What are the methods available in an organization for making wage payments? Discuss</li> <li>● Elaborate standard procedure or mechanism that an organization follows for determining Wage and salary structure</li> <li>● Describe the importance of health and safety in the workplace</li> <li>● Explain the benefits of workplace health and safety</li> <li>● Describe the Health and safety policies</li> <li>● Describe the primary factors that causes harm, either by way of occupational diseases or occupational accidents.</li> <li>● Explain the features of Employee Motivation</li> <li>● State the objectives of Employee Motivation</li> <li>● Describe the factors of Employee Motivation</li> <li>● State the features of morale</li> <li>● Explain the factors that influence morale in an organizations</li> </ul>	K2

**MAPPING SCHEME FOR THE POs, PSOs AND COs**  
**L-Low                      M-Moderate                      H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	L	M	-	H	H	H	M	H	-	H	M
CO2	H	H	-	M	-	H	H	H	M	H	-	M	M
CO3	H	H	-	M	-	H	H	H	M	H	-	M	M
CO4	H	H	-	M	-	H	H	H	M	H	-	M	M
CO5	H	H	-	M	-	M	H	H	M	H	-	M	M
CO6	H	H	-	L	-	M	M	M	M	H	-	M	M

**COURSE ASSESSMENT METHODS**

<b>Direct</b>
<ol style="list-style-type: none"> <li>1. Continuous Assessment Test I,II</li> <li>2. Open book test; Assignment; Seminar; Journal paper review, Group Presentation</li> <li>3. End Semester Examination</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>1. Course-end survey</li> </ol>

**Course Coordinator: Prof.A. Pal Pandian**

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
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1	Summarize the basic concepts and functionalities of operating systems	K2	I
2	Determine the concept of hypothesis testing its logic and importance	K5	II
3	Analyze the principles of designing a questionnaire and a schedule	K4	III
4	Compare the various scaling techniques	K5	IV
5	Selection of research proposal its purpose, types and structure	K3	V
6	Evaluate the content of research report	K6	V

### **Unit I : Introduction to Research**

- 1.1. Concept and Nature of Research
- 1.2. Essentials of scientific method
- 1.3. Characteristics of Research
- 1.4. Types of research
  - 1.4.1. Exploratory
  - 1.4.2. Pure
  - 1.4.3. Applied
  - 1.4.4. Analytical
  - 1.4.5. Descriptive
  - 1.4.6. Historical
  - 1.4.7. Experimental
  - 1.4.8. Survey
- 1.5. Types of Variables
  - 1.5.1. Independent
  - 1.5.2. Dependent
  - 1.5.3. Concomitant
  - 1.5.4. Mediating
  - 1.5.5. 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 & Alternative Hypothesis.
- 2.6. Concept of Hypothesis Testing
- 2.7. Logic & 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, 13<sup>th</sup> 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](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\\_METHODODOLOGY](https://www.researchgate.net/publication/319207471_HANDBOOK_OF_RESEARCH_METHODODOLOGY)

### SPECIFIC LEARNING OUTCOMES (SLO)

Unit/ Section	Course Content	Learning outcomes	
<b>Unit I Introduction to Research Methods</b>			
1.2	Concept and Nature of Research	<ul style="list-style-type: none"> <li>• Discuss the concept and nature of research</li> </ul>	K1
1.2	Essentials of scientific method	<ul style="list-style-type: none"> <li>• What are the essentials of scientific method?</li> </ul>	K1
1.3	Characteristics of Research	<ul style="list-style-type: none"> <li>• Outline the characteristics of research</li> </ul>	K1
1.4	Types of research 1.4.1. Exploratory 1.4.2. Pure 1.4.3. Applied 1.4.4. Analytical 1.4.5. Descriptive 1.4.6. Historical 1.4.7. Experimental 1.4.8. Survey	<ul style="list-style-type: none"> <li>• Explain the various types of research</li> </ul>	K3
1.5	Types of Variables 1.5.1. Independent 1.5.2. Dependent, 1.5.3. Concomitant 1.5.4. Mediating 1.5.5. Moderating 1.5.6. Extraneous Variable	<ul style="list-style-type: none"> <li>• Examine the various types of variables</li> </ul>	K3
1.6	1.6 Literature Review 1.6.1 Concepts and Theories	<ul style="list-style-type: none"> <li>• Summarise the importance of Literature Review</li> <li>• Analyse the theories of literature review</li> </ul>	K2 K4
<b>Unit II Hypothesis</b>			



2.1	Meaning of hypothesis	<ul style="list-style-type: none"> <li>State the meaning of hypothesis</li> </ul>	K1
2.2	Sources of hypothesis	<ul style="list-style-type: none"> <li>Outline the sources of hypothesis</li> </ul>	K1
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.	<ul style="list-style-type: none"> <li>Explain the types of hypothesis</li> </ul>	K4
2.4	Qualities of a Good Hypothesis	<ul style="list-style-type: none"> <li>Examine the qualities of good hypothesis.</li> </ul>	K4
2.5	Framing Null Hypothesis & Alternative Hypothesis	<ul style="list-style-type: none"> <li>How do you frame null hypothesis and alternative hypothesis?</li> </ul>	K4
2.6	Concept of Hypothesis Testing	<ul style="list-style-type: none"> <li>Examine the concepts of hypothesis testing</li> </ul>	K1
2.7	Logic & Importance	<ul style="list-style-type: none"> <li>Enumerate its logic and importance</li> </ul>	K1
<b>Unit III Questionnaire Design and Schedule</b>			
3.1	Concept of Questionnaire and Schedule	<ul style="list-style-type: none"> <li>Differentiate between a questionnaire and a schedule</li> </ul>	K1
3.2	Principles of Designing Questionnaire and Schedule	<ul style="list-style-type: none"> <li>Describe the principles of designing a questionnaire and a schedule</li> </ul>	K4
3.3	Limitations of Questionnaire	<ul style="list-style-type: none"> <li>Analyse the limitations of a questionnaire.</li> </ul>	K3
3.4	Reliability and Validity of Questionnaire	<ul style="list-style-type: none"> <li>Evaluate the reliability and validity of a questionnaire</li> </ul>	K5

<b>Unit IV Scaling Techniques</b>			
4.1	Concept of Scale	<ul style="list-style-type: none"> <li>• Explain the importance of scaling techniques</li> </ul>	K1
4.2	Rating Scales viz. Likert Scales	<ul style="list-style-type: none"> <li>• Describe how a rating scale and the Likert scales are constructed.</li> </ul>	K5
4.3	Semantic Differential Scales	<ul style="list-style-type: none"> <li>• Differentiate the paired comparison and post ranking</li> </ul>	K3
4.4	Constant Sum Scales	<ul style="list-style-type: none"> <li>• Discuss the constant sum scales</li> </ul>	K1
4.5	Graphic Rating Scales	<ul style="list-style-type: none"> <li>• Recall the meaning of graphic Rating scales</li> </ul>	K1
4.6	Ranking Scales – Paired Comparison & Forced Ranking	<ul style="list-style-type: none"> <li>• Differentiate between</li> <li>• Paired comparison and forced Ranking</li> </ul>	K4
<b>Unit V Research Proposal and Report Writing</b>			
5.1	Topic Selection	<ul style="list-style-type: none"> <li>• Explain the process of selection of a Research proposal.</li> </ul>	K2
5.2	Research Proposal 5.2.1 purpose, types and structure	<ul style="list-style-type: none"> <li>• Describe the purpose of research proposal.</li> <li>• Classify the different types of research proposals.</li> <li>• Examine the structure of Research proposal</li> </ul>	K2 K2 K4
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	<ul style="list-style-type: none"> <li>• Discuss briefly some of the essential requirements for preparation of</li> </ul>	K6

5.3.5 Citations and references by using APA format	research report
5.3.6 Essentials of a good research report	

### MAPPING SCHEME FOR POs, PSOs AND COs

	L-Low			M-Moderate			H- High							
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4	
CO 1	H	H	H	H	L	L	M	-	L	H	M	-	M	
CO 2	L	H	H	H	H	M	H	H	H	M	L	-	M	
CO 3	-	H	H	M	H	M		H	L	L	L	L	M	
CO 4	M	H	H	H	M	-	H	M	L	-	-	-	-	
CO 5	H	M	M	H	H	L	M	M	-	M	M	-	L	
CO 6	H	M	H	L	-	H	H	M	M	-	-	-	H	

### COURSE ASSESSMENT METHODS

<b>Direct</b>
1. Continuous Assessment Test I,II 2. Open book test; Assignment; Seminar; Group Presentation 3. End Semester Examination
<b>Indirect</b>
1. Course-end survey

<b>SEMESTER VI</b>	<b>CORE: XI</b>	<b>CODE: U22CC611</b>
<b>CREDITS:4</b>	<b>BUSINESS MATHEMATICS</b>	<b>HOURS PER WEEK:5</b> <b>TOTAL HOURS: 90</b>

### 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.	K2	I
2	Develop Arithmetic, Geometric and Harmonic Progression Set Theory	K5	I
3	Evaluate investment models using AP, GP, HP and evaluate the returns.	K6	II
4	Practice the skills of differentiation/ Integration to make informed decisions.	K3	III
5	Perform analytical reviews on maximizing profit/minimizing losses.	K3	IV
6	Solve business problems using Matrices.	K3	V

**UNIT I INTRODUCTION TO NUMBER SYSTEMS, INDICES, SURDS,  
LOGARITHM, SIMULTANEOUS AND QUADRATIC EQUATION**

**(18HRS)**

- 1.1 Number System
  - 1.1.1 Natural number
  - 1.1.2 Whole number
  - 1.1.3 Real number
  - 1.1.4 Imaginary number
  - 1.1.5 Rational number
  - 1.1.6 Irrational number
  - 1.1.7 Integer
  - 1.1.8 Fractions
  - 1.1.9 Prime number
  - 1.1.10 Complex number
  - 1.1.11 Odd number
  - 1.1.12 Even number
- 1.2 The concept and problem in indices
  - 1.2.1 Meaning
  - 1.2.2 Laws of indices
  - 1.2.3 Meaning of  $a^0$  & 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  $a+vb$  & 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**

**(20Hrs)**

- 2.1 Arithmetic progression
  - 2.1.1 Meaning
  - 2.1.2 Formula for nth 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 nth 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 nth 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**

**(20Hrs)**

- 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**

**(12Hrs)**

- 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

(20Hrs)

- 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

### UNIT VI TOPICS FOR SELF STUDY

S. No.	Topics	Web Links
1	Fundamental concepts of modern algebra	<a href="https://www.britannica.com/science/algebra/Fundamental-concepts-of-modern-algebra">https://www.britannica.com/science/algebra/Fundamental-concepts-of-modern-algebra</a>
2	Probability using Permutations and Combinations	<a href="https://courses.lumenlearning.com/finitemath1/chapter/probability-using-permutations-and-combinations/">https://courses.lumenlearning.com/finitemath1/chapter/probability-using-permutations-and-combinations/</a>
3	Mathematical reasoning	<a href="https://www.pioneermathematics.com/content/latest_updates/aieee%20reasoning.pdf">https://www.pioneermathematics.com/content/latest_updates/aieee%20reasoning.pdf</a>
4	Probability density function	<a href="https://www.probabilitycourse.com/chapter4/4_1_1_pdf.php">https://www.probabilitycourse.com/chapter4/4_1_1_pdf.php</a>

## **TEXT**

1. Vittal, P. R. (2018). *Business Mathematics* (2<sup>nd</sup> ed.). Chennai, Margham Publications.

## **REFERENCES**

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 LINKS**

1. <https://www.youtube.com/watch?v=yCwnifwVjIg>
2. <https://www.youtube.com/watch?v=Tj9fdn7TYS0>
3. <https://www.youtube.com/watch?v=QqF3i1pnyzU>
4. <https://www.youtube.com/watch?v=e1nxhJQyLYI>
5. <https://www.youtube.com/watch?v=LoHqixCNoKY&list=PLr6TOxpiWwuH4O4IBqwCpjns-8l8zWDQu>

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



**SPECIFIC LEARNING OUTCOMES (SLO)**

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
<b>UNIT I- INTRODUCTION TO NUMBER, INDICES, SURDS, LOGARITHM, SIMULTANEOUS AND QUADRATIC EQUATION</b>			
1	Introduction to Number System	<ul style="list-style-type: none"> <li>Summarize the different types of numbers involved in business problems</li> </ul>	K2
	Law of Indices	<ul style="list-style-type: none"> <li>State the laws constituting the problems of indices</li> </ul>	K2
	Meaning of $a^0$ , $a^{-m}$ , $a^{p/q}$ & Problems	<ul style="list-style-type: none"> <li>Apply the laws of indices to solve the problems of different types</li> </ul>	K3
	Meaning and order of surds	<ul style="list-style-type: none"> <li>Recall the meaning and order of surds</li> </ul>	K1
	Square root of binomial surd $a + \sqrt{b}\sqrt{b}$ problems	<ul style="list-style-type: none"> <li>Make use of laws to solve the different type of surds</li> </ul>	K3
	Meaning & Laws of Logarithm	<ul style="list-style-type: none"> <li>Relate the knowledge with the problems of logarithm</li> </ul>	K4
	Product and quotient rule Problems	<ul style="list-style-type: none"> <li>Identify and solve the problems of different types in logarithm</li> </ul>	K2
	Power rule, rule for change of base problems & common Logarithm	<ul style="list-style-type: none"> <li>Apply the rule for change of base problems</li> </ul>	K3
	Meaning & problems of Simultaneous equation	<ul style="list-style-type: none"> <li>Solve the business problems using equations</li> </ul>	K3
	Meaning & problems of quadratic equation	<ul style="list-style-type: none"> <li>Compare different alternatives using equations to make judgments</li> </ul>	K5
<b>UNIT II - ARITHMETIC, GEOMETRIC AND HARMONIC PROGRESSION SET THEORY</b>			
2	Meaning of Arithmetic Progression and Problems of finding nth term	<ul style="list-style-type: none"> <li>Calculate sequence and series of investment process using AP</li> </ul>	K3
	Problems of finding sum to n term	<ul style="list-style-type: none"> <li>Plan their investment using AP</li> </ul>	K3
	Meaning of Geometric Progression and Problems of finding nth term	<ul style="list-style-type: none"> <li>Calculate sequence and series of GP</li> </ul>	K3
	Problems of finding sum to	<ul style="list-style-type: none"> <li>Utilize GP to know the investments in</li> </ul>	K3

	n term	case of cumulative returns	
	Meaning of Harmonic Progression and Problems of finding nth term	<ul style="list-style-type: none"> <li>Understand and calculate sequence of HP</li> </ul>	K3
<b>Unit</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Bloom's Taxonomic Levels of Transaction</b>
	Meaning and types of Sets	<ul style="list-style-type: none"> <li>Define meaning and types of Sets</li> </ul>	K1
	Operations, Laws of Set & its application in Business	<ul style="list-style-type: none"> <li>Solve business problems using sets</li> <li>Develop the operations, Laws of set &amp; its application in Business</li> </ul>	K6
<b>UNIT III- DIFFERENTIAL CALCULUS</b>			
3	Limits of a function & its properties	<ul style="list-style-type: none"> <li>Illustrate the function and properties of limits</li> </ul>	K2
	Continuity and Properties of continuous function	<ul style="list-style-type: none"> <li>Recall the properties of continuous function</li> </ul>	K1
	Derivative of $x^n$ , $e^x$ & constant	<ul style="list-style-type: none"> <li>Use the derivative functions and its rules to find the rate of change in business problems</li> </ul>	K3
	Derivative of sum of Two functions		
	Product Rule		
	Quotient Rule		
Function of a function Rule			
	Problems of finding Marginal cost, Marginal Revenue & Elasticity of Demand	<ul style="list-style-type: none"> <li>Apply the knowledge of differentiation to find the marginal cost, marginal revenue and elasticity of demand</li> </ul>	K3
<b>UNIT IV- DIFFERENTIAL CALCULUS &amp; INTEGRAL CALCULUS</b>			
4	Meaning and Problems in Maxima and Minima	<ul style="list-style-type: none"> <li>Calculate maxima and minima in a function</li> </ul>	K3
	Meaning and General rules of Integration	<ul style="list-style-type: none"> <li>Identify the constructs of integration</li> </ul>	K2
	Methods of partial fractions	<ul style="list-style-type: none"> <li>Examine the function using integrations</li> </ul>	K3
	Integration by substitution		
	Integration by parts and Definite Integral		
5	Meaning and Types of Matrix	<ul style="list-style-type: none"> <li>Define matrix and explain different type of matrices</li> </ul>	K2
	Scalar Multiplication,	<ul style="list-style-type: none"> <li>Apply the knowledge of matrices to do</li> </ul>	K3

Addition, Subtraction, Transpose & Multiplication Matrices	matrix operations	
<b>UNIT V- MATRIX ALGEBRA</b>		
Determinant, Singular and Non-singular Matrices	<ul style="list-style-type: none"> <li>Define the determinant of matrix and singular and non- singular matrices</li> </ul>	K1

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Levels of Transaction
	Adjoint of square matrix, Reciprocal, Inverse & orthogonal matrix.	<ul style="list-style-type: none"> <li>Solve the business problems using matrix operations</li> </ul>	K3
	Use of Matrices in Simultaneous linear equations	<ul style="list-style-type: none"> <li>Interpret and solve the equations using matrix and vice versa</li> </ul>	K3

**MAPPING SCHEME FOR THE POs, PSOs AND COs**  
**L – Low                      M – Moderate                      H – High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	H	M	M	M	-	M	M	H	-	H	-	M	-
<b>CO2</b>	H	M	M	H	-	M	M	H	-	H	-	M	-
<b>CO3</b>	H	M	H	H	-	M	M	H	-	H	-	H	-
<b>CO4</b>	H	M	H	H	-	M	M	H	-	H	-	H	-
<b>CO5</b>	H	M	H	H	-	M	M	H	L	H	-	M	L
<b>CO6</b>	H	M	H	H	-	M	M	H	-	H	-	H	-

**COURSE ASSESSMENT METHODS**

**Direct**

- Continuous Assessment Test I,II
- Open book test; Assignment; Seminar; Group Presentation
- End Semester Examination

**Indirect**

- Course-end survey

**Course Coordinator: Prof. D. Nagomi Joyce Lavanya**

<b>SEMESTER VI</b>	<b>CORE :XII MANAGEMENT ACCOUNTING</b>	<b>CODE: U22CC612</b>
<b>CREDITS: 4</b>		<b>HOURS PER WEEK:5 TOTAL HOURS:90</b>

### **COURSE OUTCOMES**

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

<b>Sl.No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
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**

**(15Hrs)**

- 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**

**(18Hrs)**

- 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 FUNDS FLOW STATEMENT AND CASH FLOW STATEMENT**

**(AS PER AS3)**

**(20HRS)**

#### **3.1 Funds Flow Statement**

- 3.1.1 Meaning
- 3.1.2 Uses
- 3.1.3 Distinction between funds flow statement and income statement
- 3.1.4 Parties interested in funds flow statement
- 3.1.5 Advantages and Limitations
- 3.1.6 Preparation of funds flow statement.

#### **3.2 Cash Flow Statement (as per AS3)**

- 3.2.1 Meaning
- 3.2.2 Preparation of cash flow statement (as per AS3)
- 3.2.3 Difference between cash flow analysis and funds flow analysis
- 3.2.4 Utility and limitations of cash flow analysis.

### **UNIT IV MARGINAL COSTING AND BREAK EVEN ANALYSIS**

**(17HRS)**

#### **4.1 Marginal Costing**

- 4.1.1 Meaning and 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 Marginal uses of Break even analysis
- 4.2.6 Problems in Marginal costing and Break even analysis(decision making problems)

### **UNIT V BUDGETARY CONTROL AND STANDARD COSTING**

**(20HRS)**

#### **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 - Meaning
- 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
  - 5.2.8.1 Meaning and types of variance (Material and Labour)

## UNIT VI TOPICS FOR SELF STUDY

Sl. No	Topics	Weblinks
1.	Current Issues in Management Accounting	<a href="https://www.studocu.com/en-nz/document/university-of-otago/management-accounting/">https://www.studocu.com/en-nz/document/university-of-otago/management-accounting/</a>
2.	Roles of Management Accountant	<a href="https://www.yourarticlelibrary.com/accounting/management-accountant/7-roles-of-management-accountant/65109">https://www.yourarticlelibrary.com/accounting/management-accountant/7-roles-of-management-accountant/65109</a>
3.	The Management Accountant, a Top Digital Transformation Pro	<a href="https://www.cfo.com/management-accounting/2020/01/the-management-accountant-a-top-digital-transformation-">https://www.cfo.com/management-accounting/2020/01/the-management-accountant-a-top-digital-transformation-</a>
4.	Trends in Enterprise Performance Management	<a href="https://www.industryweek.com/finance/article/22007251/top-7-trends-in-enterprise-performance-management">https://www.industryweek.com/finance/article/22007251/top-7-trends-in-enterprise-performance-management</a>

## TEXT

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

## REFERENCES

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.

## WEBLINKS

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 – 25 % ( Section A & B), Problems – 75 % ( Section C & D)**

### SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
<b>UNIT I FUNDAMENTALS OF MANAGEMENT ACCOUNTING</b>			
1.1	Definition, Scope and Function	<ul style="list-style-type: none"><li>● Define Management accounting</li><li>● Explain the scope and functions of management accounting</li></ul>	K2
1.2	Advantages and Limitations	<ul style="list-style-type: none"><li>● Summarize the merits and demerits of Management accounting</li></ul>	K2
1.3	Management accounting principles & objectives	<ul style="list-style-type: none"><li>● Identify the principles of management accounting</li><li>● Recall the objectives of Management accounting</li></ul>	K2
1.4	Management accounting and Financial accounting	<ul style="list-style-type: none"><li>● Define Financial accounting</li><li>● Differentiate between Management accounting and Financial accounting</li></ul>	K4
1.5	Management accounting and Cost accounting	<ul style="list-style-type: none"><li>● Define Cost accounting</li><li>● Differentiate Management accounting and Cost accounting</li></ul>	K4
1.6	Installation of Management accounting systems	<ul style="list-style-type: none"><li>● Discuss the installation of management accounting systems.</li></ul>	K2

<b>Unit</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Bloom's Taxonomic Levels of Transaction</b>
<b>UNIT II FINANCIAL STATEMENT ANALYSIS</b>			
2.1	Financial statement analysis	<ul style="list-style-type: none"> <li>● Define Financial statement analysis</li> <li>● Identify the techniques of financial statement analysis</li> <li>● Prepare a Comparative Income Statement and Comparative balance sheet.</li> </ul>	K6
2.2	Nature and Limitations	<ul style="list-style-type: none"> <li>● Describe the Nature and limitations of Financial Statement analysis</li> </ul>	K2
2.3	Ratio Analysis	<ul style="list-style-type: none"> <li>● State the meaning of Ratio analysis</li> <li>● Classify the various types accounting ratios</li> </ul>	K2
2.4	Various Ratios for analysis	<ul style="list-style-type: none"> <li>● Categorize the various ratios for analysis of liquidity, solvency, profitability, activity and capital structure of a concern</li> </ul>	K4
2.5	Computation of Ratios.	<ul style="list-style-type: none"> <li>● Classify the different types of ratios</li> <li>● Calculate the various types of ratios to identify trends that help to take important business decisions.</li> </ul>	K4
<b>UNIT III PREPARATION OF FUNDS FLOW STATEMENT AND CASH FLOW STATEMENT</b>			
3.1	Funds Flow Statement	<ul style="list-style-type: none"> <li>● Define Funds Flow Statement</li> <li>● Summarise the Objectives of Funds Flow Statement</li> </ul>	K2
3.2	Funds flow statement, Income statement, Balance sheet	<ul style="list-style-type: none"> <li>● Compare Funds flow statement with Income statement and Balance sheet.</li> </ul>	K5
3.3	Sources and Uses or Application of Funds  Funds from operation	<ul style="list-style-type: none"> <li>● List out the different items of sources and application of funds.</li> <li>● Explain how funds from operation are calculated.</li> </ul>	K2
3.4	Preparation of Funds Flow Statement	<ul style="list-style-type: none"> <li>● Prepare a Funds Flow Statement</li> </ul>	K6



<b>Unit</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Bloom's Taxonomic Levels of Transaction</b>
3.5	Cash Flow Statement	<ul style="list-style-type: none"> <li>● State the meaning of Cash Flow statement</li> <li>● Explain how cash flow statement differs from Fund flow Statement</li> <li>● Prepare a Cash Flow Statement as per AS3.</li> </ul>	K6
<b>UNIT IV MARGINAL COSTING AND BREAK EVEN ANALYSIS</b>			
4.1	Marginal Costing and Break Even Analysis	<ul style="list-style-type: none"> <li>● Define Marginal Costing</li> <li>● State the meaning of Break Even Analysis</li> </ul>	K2
4.2	Features and Merits and Demerits	<ul style="list-style-type: none"> <li>● Explain the features of Marginal costing</li> <li>● Illustrate the merits and demerits of Marginal Costing</li> </ul>	K2
4.3	Break even Chart	<ul style="list-style-type: none"> <li>● Construct a Break Even Chart.</li> </ul>	K6
4.4	Assumption underlying CVP analysis and break even analysis	<ul style="list-style-type: none"> <li>● Express the objectives of Cost Volume Profit Analysis.</li> <li>● Estimate the Marginal cost statement.</li> </ul>	K6
<b>UNIT V BUDGETARY CONTROL AND STANDARD COSTING</b>			
5.1	Budget- Introduction	<ul style="list-style-type: none"> <li>● Define the term Budget</li> <li>● Explain the advantages and disadvantages of budgetary control.</li> </ul>	K2
5.2	Types of Budgets	<ul style="list-style-type: none"> <li>● Classify the different types of budgets.</li> <li>● Discuss the process of installation of the budgetary control system.</li> <li>● Prepare the different types of Budget.</li> </ul>	K6
5.3	Standard Costing- Introduction	<ul style="list-style-type: none"> <li>● Define the term Standard Costing</li> <li>● Interpret the advantages and disadvantages of Standard Costing</li> </ul>	K2
5.4	Budgetary Control and Standard Costing	<ul style="list-style-type: none"> <li>● Differentiate between Budgetary control and Standard Costing.</li> </ul>	K4

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
5.5	Variance	<ul style="list-style-type: none"> <li>● Define Variance.</li> <li>● Identify the different types of material variance.</li> <li>● Evaluate the different types of labour variance.</li> <li>● Calculate the material and labour variance</li> </ul>	K5

**MAPPING SCHEME FOR THE POs, PSOs AND COs**  
**L-Low                  M-Moderate                  H- High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	H	H	-	H	M	M	M	H	-	H	-
CO2	H	H	H	M	-	M	-	M	-	H	-	H	-
CO3	H	M	H	H	-	M	-	H	M	H	-	H	M
CO4	H	H	H	M	-	H	M	H	L	H	-	M	L
CO5	H	M	H	M	-	M	M	L	-	H	-	M	-
CO6	H	H	H	M	-	H	M	H	M	H	-	M	M

**COURSE ASSESSMENT METHODS**

<b>Direct</b>	
1.	<b>Continuous Assessment Test I,II</b>
2.	<b>Open book test; Assignment; Seminar; Journal paper review, Group Presentation</b>
3.	<b>End Semester Examination</b>
<b>Indirect</b>	
1.	<b>Course-end survey</b>

**Course Coordinator: Prof: C. Bala Murali Krishnan**

<b>SEMESTER:VI</b>	<b>CORE:XIII TALLY PRIME</b>	<b>COURSE CODE: U22CCP13</b>
<b>CREDITS : 4</b>		<b>HOURS PER WEEK:5 TOTAL HOURS:90</b>

## COURSE OUTCOMES

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

Sl. No	Course Outcomes	Level	Unit covered
1.	Describe the concept of accounting and tally	K2	I
2.	Classify the accounting transactions while entering in the appropriate accounting vouchers and create various accounting vouchers.	K6	II
3.	Develop Stock groups and create inventory entries	K6	III
4.	Create receivable and payable entries and prepare cost centre report	K6	IV
5.	Sketch the concept of Goods and Service Tax	K3	V
6.	Prepare various reports under GST	K6	V

### Unit I Introduction to Tally

**15 hours**

- 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

**18 hours**

- 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
  - 2.2.8 Journal voucher
  - 2.2.9 Altering and deleting voucher

**Unit III Inventory and Voucher entries****18 hours**

- 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****18 hours**

- 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 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****21 hours**

- 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

## TOPICS FOR SELF STUDY

Sl. No	Topics	Web Links
1.	Invoicing experience with TallyPrime	<a href="https://tallysolutions.com/tally/how-to-create-business-invoices-on-tallyprime/">https://tallysolutions.com/tally/how-to-create-business-invoices-on-tallyprime/</a>
2.	Analysing Business Reports with TallyPrime	<a href="https://tallysolutions.com/tally/easy-analysis-of-business-reports-with-tallyprime/">https://tallysolutions.com/tally/easy-analysis-of-business-reports-with-tallyprime/</a>
3.	Movement Analysis in TALLY	<a href="https://help.tallysolutions.com/article/Tally.ERP9/Reports/Display_Inventory_Reports/Movement_Analysis.htm#:~:text=Go%20to%20Gateway%20of%20Tally,categories%2C%20financial%20group%20or%20ledger.">https://help.tallysolutions.com/article/Tally.ERP9/Reports/Display_Inventory_Reports/Movement_Analysis.htm#:~:text=Go%20to%20Gateway%20of%20Tally,categories%2C%20financial%20group%20or%20ledger.</a>
4.	<b>Multi Account Printing</b>	<a href="https://help.tallysolutions.com/article/Tally.ERP9/Reports/Printing_Reports/multi_account_printing.htm">https://help.tallysolutions.com/article/Tally.ERP9/Reports/Printing_Reports/multi_account_printing.htm</a>

### TEXT BOOK

Tally Solution Material

### REFERENCE BOOK

Genises Tally Academy Material

### WEB LINKS

1. <https://gstcentre.in/gst-in-tally-erp-9.php#collapseOne>
2. <http://www.tallysolutions.com>

### Practical Examination Only

### SPECIFIC LEARNING OUTCOME (SLO)

Unit/Section	Content of the Unit	Learning Outcome	Bloom's Taxonomic Level of Transaction
<b>UNIT I INTRODUCTION TO TALLY</b>			
1.1	Concepts of Tally 1.1.1 Basic concepts of Accounting and Tally 1.1.2 Architecture and customization of Tally 1.1.3 F11 features of Tally 1.1.4 F12	<ul style="list-style-type: none"> <li>Recall the basic concepts in Tally.</li> <li>Explain the architecture and customisation in Tally.</li> <li>Explain the features of Tally</li> <li>Explain the Configuration of Tally</li> <li>Explain</li> </ul>	<b>K6</b>

	configuration of Tally 1.1.5 Tally installation and working in Educational mode 1.1.6 Short cut keys	the Tally Installation Procedure <ul style="list-style-type: none"> <li>Explain the Short cut keys</li> </ul>	
<b>UNIT II LEDGER CREATION AND ACCOUNTING VOUCHER ENTRIES</b>			
2.1	Ledger creation 2.1.1 Creation of Company, 2.1.2 Group Creation 2.1.3 Ledger Creation 1.1.4 Altering and Deleting of Company, Group and Ledger	<ul style="list-style-type: none"> <li>Create a Company</li> <li>Create a Group</li> <li>Create a Ledger and Altering and Deleting of company Group and Ledger</li> </ul>	<b>K6</b>
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 2.2.8 Journal voucher 2.2.9 Altering and deleting voucher	<ul style="list-style-type: none"> <li>Create the various Vouchers in Accounting.</li> <li>Create Receipt voucher, Payment voucher, Purchase voucher, Sales voucher and Contra voucher and Journal voucher</li> <li>Create Credit note and Debit note</li> <li>Apply the function key to Altering and Deleting voucher.</li> </ul>	<b>K6</b>
<b>UNIT III INVENTORY AND VOUCHER ENTRIES</b>			

3.1	<p>Creation of Inventory</p> <p>3.1.1 Configuration and features of stock items</p> <p>3.1.2 Create stock item</p> <p>3.1.3 Create units of measurement</p> <p>3.1.4 Create stock group</p> <p>3.1.5 Create stock category</p> <p>3.1.6 Create Godown</p>	<ul style="list-style-type: none"> <li>• Explain the Configuration and features of stock items</li> <li>• Create stock items</li> <li>• Create unit of measurement</li> <li>• Create stock group</li> <li>• Create stock category and Godown</li> </ul>	<b>K6</b>
3.2	<p>Creation of inventory vouchers (without tracking no)</p> <p>3.2.1 Create receipt note</p> <p>3.2.2 Create delivery note</p> <p>3.2.3 Create Rejection in</p> <p>3.2.4 Create Rejection out</p> <p>3.2.5 Stock Journal</p> <p>3.2.6 Physical stock</p>	<ul style="list-style-type: none"> <li>• Create receipt note and delivery note</li> <li>• Create Rejection in and Rejection out</li> <li>• Create Stock Journal and Physical stock</li> </ul>	<b>K6</b>
<b>UNIT IV ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT AND COST/PROFIT CENTRE'S MANAGEMENT</b>			
4.1	<p>Introduction of Receivable and payable management</p> <p>4.1.1 Activation of maintaining Bill-Wise details</p> <p>4.1.2 New Reference</p> <p>4.1.3 Against</p>	<ul style="list-style-type: none"> <li>• Indicate the procedure for activation and maintain Bill-wise details</li> <li>• Create the New Reference and Against Reference</li> <li>• Create the Advance Reference and Credit Period</li> </ul>	<b>K6</b>

	<p>Reference 4.1.4 Advanc e Reference 4.1.5 On Account 4.1.6 Credit Period</p>		
4.2	<p>Cost/Profit Centre's creation 4.2.1 Activati on of Cost Centre and Cost categories 4.2.2 Automa tion of Cost Centre and Cost Categories while recording transactions 4.2.3 Cost Centre report 4.2.4 Categor y Summary 4.2.5 Cost Centre break-up</p>	<ul style="list-style-type: none"> <li>• Explain the activation of cost centre and Cost categories</li> <li>• Create Cost Centre and Cost Categories</li> <li>• Prepare Cost Centre report</li> <li>• Prepare Category Summary</li> <li>• Create Cost Centre break -up</li> </ul>	<b>K6</b>
<b>UNIT V GOODS AND SERVICES TAX</b>			
5.1	<p>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</p>	<ul style="list-style-type: none"> <li>• Explain the GST and Enabling GST in Tally</li> <li>• Recordin g GST transaction</li> <li>• Create intrastate Supply of Goods and services</li> <li>• Create interstate Supply of Goods and Services</li> <li>• Create purchase and sales return of Good and Services</li> <li>• Create</li> </ul>	<b>K6</b>



5.9 GSTR – 3B 5.10 GSTR – 4 and E-Way Bill Report	<ul style="list-style-type: none"> <li>• input tax Credit</li> <li>• GSTR-1 report</li> <li>• GSTR-2 report</li> <li>• GSTR-3B report</li> <li>• GSTR-4 and E-way bill report.</li> </ul>	<ul style="list-style-type: none"> <li>Prepare</li> <li>Prepare</li> <li>Prepare</li> <li>Prepare</li> </ul>
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### MAPPING SCHEME FOR POs, PSOs AND COs

	L-Low			M-Moderate			H- High			PSO1	PSO2	PSO3	PSO4
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	M	M	M	H	M	M	-	M	H	M	H
CO2	H	M	M	M	M	H	H	-	M	M	M	H	H
CO3	H	M	M	M	H	M	H	M	M	H	H	M	-
CO4	H	M	-	H	H	-	M	H	-	H	M	H	M
CO5	H	-	H	H	-	H	M	-	H	M	M	H	-
CO6	M	H	H	H	M	H	M	H	M	H	M	M	H

### COURSE ASSESSMENT METHODS

<b>Direct</b>
<ol style="list-style-type: none"> <li>1. Continuous Assessment Test I,II</li> <li>2. Open book test; Assignment; Seminar; Group Presentation</li> <li>3. End Semester Examination</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>1. Course-end survey</li> </ol>

<b>SEMESTER VI</b>	<b>CORE:XIV E-COMMERCE</b>	<b>CODE: U2CC614</b>
<b>CREDITS: 4</b>		<b>HOURS PER WEEK:5 TOTAL HOURS: 90</b>

### **COURSE OUTCOMES**

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

<b>Sl.No.</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
1	Describe the features and framework of E-commerce.	K2	I
2	Differentiate Traditional Commerce from Electronic Commerce	K4	I
3	Discuss the key features of Internet, Intranets and Extranets.	K6	II
4	Examine various E commerce securities, to identify the suitable one for future practices.	K4	III
5	Create, modify, enhance and publish a simple E commerce website	K6	IV

6	Analyse the legal obligations in the Information Technology Act 2000 for both buyers and sellers in cyberspace .	K4	V
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## **UNIT I INTRODUCTION TO ELECTRONIC COMMERCE**

**(15Hrs)**

- 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**

**(20Hrs)**

- 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
  - 2.4.3 Application and Limitation
- 2.5 Business of internet
  - 2.5.1 Commercialization

## **UNIT III E-COMMERCE SECURITY**

**(15Hrs)**

- 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**

**(20Hrs)**

- 4.1 Architectural framework of E Commerce
- 4.2 Publishing in E commerce
  - 4.2.1 Hypertext
  - 4.2.2 Hyper media
- 4.3 Technology beyond the web in e commerce practices
  - 4.3.1 Uniform resource locator
  - 4.3.2 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**

**(20Hrs)**

- 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 E Commerce 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

#### **UNIT VI TOPICS FOR SELF STUDY**

<b>Sl.No.</b>	<b>Topics</b>	<b>Weblinks</b>
1.	Emerging Ecommerce Trends for 2020	<a href="https://www.repricerexpress.com/ecommerce-trends-2020/">https://www.repricerexpress.com/ecommerce-trends-2020/</a>
2.	Emerging E-Commerce Growth Trends to Leverage	<a href="https://www.forbes.com/sites/jiawertz/2020/08/01/3-emerging-e-commerce-growth-trends-to-leverage-in-2020/?sh=42bbb6cd6fee">https://www.forbes.com/sites/jiawertz/2020/08/01/3-emerging-e-commerce-growth-trends-to-leverage-in-2020/?sh=42bbb6cd6fee</a>
3.	The Future of E Commerce: E-Commerce Trends To Watch	<a href="https://www.coredna.com/blogs/ecommerce-trends">https://www.coredna.com/blogs/ecommerce-trends</a>
4.	The Future of Ecommerce Trends In 2021	<a href="https://www.21twelveinteractive.com/future-of-ecommerce/">https://www.21twelveinteractive.com/future-of-ecommerce/</a>

### **TEXT**

1. R. Kalakota and A. B. Whinston- Frontiers of Electronic Commerce - Addison Wesley  
Nidhi Dhawan – Introduction to E Commerce – International Book House

### **REFERENCES**

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

## SPECIFIC LEARNING OUTCOMES (SLO)

Units	Course Contents	Learning Outcomes	Blooms Taxonomic Levels of Transaction
<b>UNIT I INTRODUCTION TO ELECTRONIC COMMERCE</b>			
1.1	Features and Framework of E commerce	<ul style="list-style-type: none"> <li>● Demonstrate an understanding in the features and framework of E Commerce.</li> </ul>	K2
1.2	Traditional vs. Electronic commerce 1.2.1. Applications 1.2.2. Anatomy of E-Commerce	<ul style="list-style-type: none"> <li>● Distinguish between the traditional and electronicCommerce</li> <li>● Identify the applications in E commerce.</li> <li>● Explain the anatomical structure of E Commerce.</li> </ul>	K4
1.3	Business To Business E-Commerce 1.3.1 Implementation 1.3.2. Steps	<ul style="list-style-type: none"> <li>● Describe the internet trading relationships including business- to - business and customer to customer E commerce.</li> <li>● Recognize the steps in implementing the B to B</li> </ul>	K2 K2
1.4	Customer to customer E-Commerce	<ul style="list-style-type: none"> <li>● Describe the internet trading relationships in customer to customer E commerce.</li> </ul>	K2
1.5	Advantage and disadvantage of E Commerce	<ul style="list-style-type: none"> <li>● Explain the advantages and disadvantages of E commerce</li> </ul>	K2
<b>UNIT II BASIC NETWORK INFRASTRUCTURE OF E-COMMERCE</b>			
2.1	An overview of network infrastructure 2.1.1.Applications and limitations	<ul style="list-style-type: none"> <li>● Outline an overview of network infrastructure of E Commerce</li> <li>● Identify the limitations from its utility.</li> </ul>	K2
2.2	Satellite Systems	<ul style="list-style-type: none"> <li>● Demonstrate the satellite systems of E commerce.</li> </ul>	K2
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.	<ul style="list-style-type: none"> <li>● Illustrate the components of I way</li> <li>● Summarize the market forces beyond I-Way</li> <li>● Explain the public policy issues in making a I way solutions</li> </ul>	K2

2.4	Internet as a network infrastructure 2.4.1 Intranet 2.4.2. Extranet 2.4.3. Application and Limitation	<ul style="list-style-type: none"> <li>● Explain the internet concept and sources of infrastructure</li> <li>● Discuss the key features of the Internet, Intranets and Extranets and explain how they relate to each other.</li> </ul>	K6
2.5	Business of internet 2.5.1. Commercialization	<ul style="list-style-type: none"> <li>● Summarize the concept of business of internet</li> <li>● Identify the usage and concept of commercialization</li> </ul>	K2
<b>Units</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Bloom's Taxonomic Levels of Transaction</b>
<b>UNIT III E-COMMERCE SECURITY</b>			
3.1	Network Security	<ul style="list-style-type: none"> <li>● Describe the network security and its classifications</li> </ul>	K2
3.2	Computer security 3.2.1. Threat 3.2.2. Hacker 3.2.3. Cookie	<ul style="list-style-type: none"> <li>● List the various computer security</li> <li>● Explain the threat left behind the uncared usage of the systems</li> <li>● Explain the concept of hacker and its types</li> <li>● Summarize the ways the cookies are developed .</li> </ul>	K2
3.3	Types of Security	<ul style="list-style-type: none"> <li>● Classify the types of security</li> </ul>	K4
3.3.1	Physical security	<ul style="list-style-type: none"> <li>● Differentiate the physical security with the logical security</li> </ul>	
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	<ul style="list-style-type: none"> <li>● Explain the online security services of E commerce</li> <li>● Classify the computer security of E commerce</li> <li>● Describe the Security policy and integrated security</li> <li>● Explain the usage Security Policy and Integrated Security</li> </ul>	K2
3.5	Security for server Computers.	<ul style="list-style-type: none"> <li>● Explain the security trends for the servers' computers.</li> </ul>	K2
<b>UNIT IV E-COMMERCE AND WWW</b>			
4.1	Architectural framework of E Commerce	<ul style="list-style-type: none"> <li>● Elaborate the Architectural framework of E Commerce</li> </ul>	K6

4.2	Publishing in E commerce 4.2.1. Hyper text 4.2.2.Hyper media	<ul style="list-style-type: none"> <li>● Explain the ways and means of publishing in e -commerce</li> <li>● Describe the hypertext publishing in E Commerce.</li> <li>● Discuss the importance of hypermedia in digital era.</li> </ul>	K6
4.3	Technology behind the web in e commerce practices 4.3.1.Uniform resource locator 4.3.2.HTML 4.3.3.HTTP	<ul style="list-style-type: none"> <li>● Discover the growth and development of the technology beyond the e commerce practices</li> <li>● Discuss the importance of uniform resource locator</li> <li>● Describe the structure, syntax and layout of HTML</li> <li>● Explain the importance of HTTP in E commerce websites.</li> </ul>	K6
<b>Units</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Bloom's Taxonomic Levels of Transaction</b>
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	<ul style="list-style-type: none"> <li>● Classify the categories of internet data</li> <li>● Explain public data</li> <li>● Explain copyright data</li> <li>● Critically evaluate confidential data.</li> <li>● Explain Secret data</li> </ul>	K5
4.5	Electronic data interchange-EDI 4.5.1Implementation 4.5.2Security schemes 4.5.3Encryption ethics	<ul style="list-style-type: none"> <li>● Evaluate and develop a EDI</li> <li>● Appraise the methods in implementation of EDI</li> <li>● List the security schemes and its application</li> <li>● Demonstrate and apply the ethics in encryption</li> </ul>	K5
<b>UNIT V ORGANIZATIONAL E-COMMERCE AND CYBER LAW</b>			
5.1	Organizational E Commerce 5.1.1.Inter and intra organizational e commerce 5.1.2.Cross functional management 5.1.3.Macro forces and internal commerce	<ul style="list-style-type: none"> <li>● Explain organizational E commerce</li> <li>● Discuss the inter and intra organizational E commerce</li> <li>● Explain cross functional management</li> <li>● Describe the macro forces and internal commerce</li> </ul>	K2
5.2	Ecommerce catalogues 5.2.1.Document management 5.2.2.Digital libraries	<ul style="list-style-type: none"> <li>● Summarize the catalogues in E commerce</li> <li>● Explain document management</li> <li>● Recognize and discuss digital libraries</li> </ul>	K2



		in E commerce.	
5.3	Cyber law 5.3.1. Cyber law and e commerce contracts	<ul style="list-style-type: none"> <li>● Explain the concept of issues and challenges in cyber law in practices</li> <li>● Discuss legal issues and privacy in E commerce</li> </ul>	K2
5.4	Information Technology Act 2000	<ul style="list-style-type: none"> <li>● Critically examine the law of information tech act 2000</li> </ul>	K4
5.5	Authentication of E-Records 5.5.1 Electronic Governance 5.5.2 Digital Signature Certificates	<ul style="list-style-type: none"> <li>● Review the records and its authentication before documenting in e commerce</li> <li>● Describe the electronic governances and its methodology</li> <li>● Examine the source of digital signature certificates</li> </ul>	K4

### MAPPING SCHEME FOR THE POs, PSOs AND COs

L-Low

M-Moderate

H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	M	M	-	H	M	-	M	-	H	H	M	-
CO2	H	M	-	-	H	M	-	M	-	H	H	M	-
CO3	H	M	-	-	H	M	-	M	-	H	H	M	M
CO4	H	M	-	M	H	M	L	H	-	H	H	M	L
CO5	H	M	M	M	H	M	L	H	L	H	H	M	L
CO6	H	M	M	M	H	M	-	H	M	H	H	M	M

### COURSE ASSESSMENT METHODS

<b>Direct</b>	
1.	<b>Continuous Assessment Test I, II</b>
2.	<b>Open book test; Assignment; Seminar; Journal paper review, Group Presentation</b>
3.	<b>End Semester Examination</b>
<b>Indirect</b>	
1.	<b>Course-end survey</b>

Course Co-Ordinator : Prof. R. Elamurugan

<b>SEMESTER VI</b>	<b>ELECTIVE III</b>	<b>CODE: U22CC6:3</b>
<b>CREDITS: 4</b>	<b>ENTREPRENEURIAL DEVELOPMENT</b>	<b>HOURS PER WEEK:5</b> <b>TOTAL HOURS: 90</b>

### **COURSE OUTCOMES**

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

<b>S. No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit covered</b>
<b>1</b>	Explain the distinct entrepreneurial traits and the recent trends.	<b>K2</b>	<b>I</b>
<b>2</b>	Identify and define the opportunities and principles of viability of new business start-up.	<b>K2</b>	<b>II</b>
<b>3</b>	Describe the need in supporting and financing to entrepreneurs	<b>K2</b>	<b>III</b>
<b>4</b>	Apply the principles of new venture financing and growth financing for businesses.	<b>K3</b>	<b>III</b>
<b>5</b>	Describe the issues and problems faced by entrepreneurs in MSME including entrepreneurial practices in India	<b>K2</b>	<b>IV</b>
<b>6</b>	Analyse the development of entrepreneurial ventures.	<b>K4</b>	<b>V</b>

### **UNIT I INTRODUCTION**

**(15Hrs)**

- 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. Entrepreneurship
  - 1.9.3. Ecopreneur
  - 1.9.4. Self Help Groups



4.6.2.Export oriented zone

4.6.3.Export-Import Bank of India

## UNIT V DEVELOPMENT

(15Hrs)

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

## UNIT VI TOPICS FOR SELF STUDY

Sl.No.	Topics	Web Links
1.	Trends in the Indian Entrepreneurship sector for 2020	<a href="https://www.asianage.com/business/in-other-news/140120/top-5-trends-in-the-indian-entrepreneurship-sector-for-2020.html">https://www.asianage.com/business/in-other-news/140120/top-5-trends-in-the-indian-entrepreneurship-sector-for-2020.html</a>
2.	Modern trends of entrepreneurship and start-up culture	<a href="https://digitalllearning.eletsonline.com/2017/05/modern-trends-of-entrepreneurship-and-startup-culture/">https://digitalllearning.eletsonline.com/2017/05/modern-trends-of-entrepreneurship-and-startup-culture/</a>
3.	Growing Trends of Entrepreneurship in India	<a href="https://bdbasu.com/entrepreneurship-in-india/">https://bdbasu.com/entrepreneurship-in-india/</a>
4.	Social Entrepreneurship in India: Recent Trends and Change	<a href="https://emes.net/publications/conference-papers/4th-emes-conference-emes-socent-selected-conference-papers/social-entrepreneurship-in-indiarecent-trends-and-change/">https://emes.net/publications/conference-papers/4th-emes-conference-emes-socent-selected-conference-papers/social-entrepreneurship-in-indiarecent-trends-and-change/</a>

## TEXT BOOKS

1. Dr. S. S. Khanka (2018), Entrepreneurial Development, Sultan Chand & Company Pvt. Ltd., New Delhi.

2. C. B. Gupta and Srinivasan (2018), Entrepreneurial Development, Sultan Chand & Company Pvt. Ltd., New Delhi.

## REFERENCES

1. Jose Paul, Ajith Kumar N. (2015), Entrepreneurship Development and Management, Himalaya Publishing House Pvt. Ltd., Mumbai.

2. Dr.Maturi Balakrishna Rao and Dr.TalluriSreekrishna (2018), Micro, Small and Medium Enterprises: MSME, KY Publications, Andhra Pradesh.

3. Dr. Namita Kumari (2014), Women Entrepreneurship in India: Understanding the role of NGOs, Notion Press, Chennai.

4. Francis Cherunilam (2015), International Marketing, Himalaya Publishing House Pvt. Ltd., Mumbai.

5. Vasant Desai (2016), The Dynamics of Entrepreneurial Development and Management, Himalaya Publishing House Pvt. Ltd., Mumbai.

1. John Mullins (2018), The New Business Road Test, Financial Times Prentice Hall, US.

#### WEB LINKS

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>

#### SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I INTRODUCTION</b>			
1.1.	Definition	<ul style="list-style-type: none"> <li>• Define the term entrepreneurship</li> </ul>	<b>K1</b>
1.2.	Concept	<ul style="list-style-type: none"> <li>• Recall the concept of an entrepreneur</li> </ul>	<b>K1</b>
1.3.	Characteristics	<ul style="list-style-type: none"> <li>• Describe the characteristics/features of an entrepreneur</li> </ul>	<b>K2</b>
1.4.	Functions	<ul style="list-style-type: none"> <li>• Illustrate the functional roles of an entrepreneurs</li> </ul>	<b>K2</b>
1.5.1	Entrepreneur and Enterprise	<ul style="list-style-type: none"> <li>• Compare Entrepreneur and Enterprise</li> </ul>	<b>K2</b>
1.5.2.	Entrepreneur and Manager	<ul style="list-style-type: none"> <li>• Contrast Entrepreneur &amp; Manager</li> </ul>	<b>K2</b>
1.5.3.	Entrepreneur and Intrapreneurs	<ul style="list-style-type: none"> <li>• Compare Entrepreneur and Intrapreneurs</li> </ul>	<b>K2</b>
1.6.	Types of Entrepreneurs	<ul style="list-style-type: none"> <li>• Classify the various types of</li> </ul>	<b>K2</b>

		entrepreneur	
1.7.	Theories	<ul style="list-style-type: none"> <li>• Explain the theories</li> </ul>	<b>K2</b>
1.8.	Behavioral Patterns of Entrepreneurs	<ul style="list-style-type: none"> <li>• Explain the behavioral pattern of an entrepreneur</li> </ul>	<b>K2</b>
1.8.1.	Factors Affecting Entrepreneurship growth	<ul style="list-style-type: none"> <li>• Describe the factors affecting entrepreneurship growth</li> </ul>	<b>K2</b>
1.8.2.	Entrepreneurial Motivation and Competencies	<ul style="list-style-type: none"> <li>• Explain entrepreneurial motivation and Competencies</li> </ul>	<b>K2</b>
1.8.3.	Entrepreneurship Development programs	<ul style="list-style-type: none"> <li>• Demonstrate Entrepreneurship Development Programs</li> </ul>	<b>K2</b>
1.9.	New generations of entrepreneurship	<ul style="list-style-type: none"> <li>• Illustrate the recent trends in new generation entrepreneurship and list out the necessary changes</li> </ul>	<b>K2</b>
1.9.1.	Social Entrepreneurship	<ul style="list-style-type: none"> <li>• Explain Social Entrepreneurship</li> </ul>	<b>K2</b>
1.9.2.	Edupreneurship	<ul style="list-style-type: none"> <li>• State the meaning of Edupreneurship</li> </ul>	<b>K1</b>
1.9.3.	Ecopreneur	<ul style="list-style-type: none"> <li>• Define Ecopreneur</li> </ul>	<b>K1</b>
1.9.4.	Self Help Groups	<ul style="list-style-type: none"> <li>• Explain Self Help Groups</li> </ul>	<b>K2</b>
1.9.5.	Health Entrepreneurship	<ul style="list-style-type: none"> <li>• Identify the Health Entrepreneurship</li> </ul>	<b>K2</b>
1.9.6	Tourism Entrepreneurship	<ul style="list-style-type: none"> <li>• Describe the tourism Entrepreneurship</li> </ul>	<b>K2</b>
1.9.7.	Women Entrepreneurship	<ul style="list-style-type: none"> <li>• Summarize the Women Entrepreneurship</li> </ul>	<b>K2</b>
1.10	Barriers to Entrepreneurship	<ul style="list-style-type: none"> <li>• Classify the barriers to Entrepreneurship</li> </ul>	<b>K2</b>
<b>UNIT II START UPS</b>			
2.1.			

	Establishing Entrepreneurial System	<ul style="list-style-type: none"> <li>Identifying a business, idea and process</li> </ul>	<b>K2</b>
2.2.	Forms of Business Ownership	<ul style="list-style-type: none"> <li>Explain the various types of business ownership</li> <li>Identify an appropriate form of ownership structure</li> </ul>	<b>K2</b>
2.3.	Industrial Park (Meaning, features & examples)	<ul style="list-style-type: none"> <li>Outline the concept and meaning</li> <li>Describe Industrial Park features</li> <li>Illustrate examples</li> </ul>	<b>K2</b>
2.4.	Special Economic Zone (Meaning, features & examples)	<ul style="list-style-type: none"> <li>State the concept and meaning of SEZ</li> <li>Describe the features of Special Economic Zone</li> </ul>	<b>K2</b>
2.5.	Business Modelling	<ul style="list-style-type: none"> <li>Discuss the concept “Business Modeling”</li> </ul>	<b>K2</b>
2.5.1.	Meaning, Need and Nature of Business Modelling	<ul style="list-style-type: none"> <li>Explain the meaning, need and nature of business modelling</li> </ul>	<b>K2</b>
2.5.2.	Relationship between Business Model & Business Plan	<ul style="list-style-type: none"> <li>Compare and contrast the relationship between Business Model &amp; Business Plan</li> </ul>	<b>K2</b>
2.5.3.	Market Research	<ul style="list-style-type: none"> <li>Explain about Market Research</li> </ul>	<b>K2</b>
2.6.	Identifying, Selecting a Good Business Opportunity	<ul style="list-style-type: none"> <li>Explain the need for Identifying, Selecting a Good Business Opportunity</li> <li>Describe the steps in setting up a new business and how to identify the new opportunities?</li> </ul>	<b>K2</b>
2.6.1.	Mullins 7-Domain Framework	<ul style="list-style-type: none"> <li>Explain about the Mullins 7-Domain Framework theory.</li> </ul>	<b>K2</b>

		<ul style="list-style-type: none"> <li>• Relate theory where the entrepreneurs use the theory in starting a new business</li> </ul>	
2.6.2.	Scouting for Business Ideas	<ul style="list-style-type: none"> <li>• Identify new business ideas</li> </ul>	<b>K2</b>
2.6.3.	Generation Business Ideas- Various tools	<ul style="list-style-type: none"> <li>• Relate the new Generation Business Ideas</li> </ul>	<b>K2</b>
2.7.	Formation of Business Plan	<ul style="list-style-type: none"> <li>• Describe about the formulation of the business plan.</li> </ul>	<b>K2</b>
2.8.	Project Appraisal	<ul style="list-style-type: none"> <li>• Illustrate project appraisal</li> </ul>	<b>K2</b>
<b>UNIT III SUPPORT</b>			
3.1.	Financing to Enterprise	<ul style="list-style-type: none"> <li>• Describe the sources of finance</li> <li>• Explain capital structure, capitalization, Term loans and venture capital</li> </ul>	<b>K2</b>
3.2.	Institutional Finance and Support to Entrepreneurs	<ul style="list-style-type: none"> <li>• Explain the need for Institutional Finance and Support to Entrepreneurs</li> <li>• State the workings of Institutional Finance and Support to Entrepreneurs</li> </ul>	<b>K2</b>
3.3.	Angel Investing	<ul style="list-style-type: none"> <li>• Explain the concept and the need for opting into Angel Investing</li> </ul>	<b>K2</b>
3.4.	Venture Finance	<ul style="list-style-type: none"> <li>• Explain the need for venture finance</li> <li>• State how Venture Finance provides to the entrepreneurs</li> <li>• Apply the principles of new venture financing and growth</li> </ul>	<b>K3</b>
3.5.	Managing Cash Flow	<ul style="list-style-type: none"> <li>• Explain the requirements of Managing Cash Flow</li> <li>• State the importance of Managing Cash Flow</li> </ul>	<b>K2</b>
3.6.	Tax Benefits to MSME	<ul style="list-style-type: none"> <li>• Explain justification behind tax</li> </ul>	<b>K2</b>



		benefits and its tax concessions	
<b>UNIT IV MICRO, SMALL AND MEDIUM ENTERPRISES (MSME)</b>			
4.1.	Introduction	<ul style="list-style-type: none"> <li>Describe the concepts and new changes</li> </ul>	<b>K1</b>
4.2	Meaning	<ul style="list-style-type: none"> <li>Recall the meaning of MSME</li> </ul>	<b>KI</b>
4.3.	MSME Act Small Scale Industries	<ul style="list-style-type: none"> <li>Describe the MSME Act</li> </ul>	<b>K2</b>
4.4.	Support and Benefits provided by the Ministry in MSME Sector	<ul style="list-style-type: none"> <li>Summarize the benefits and support given by the Ministry in MSME</li> </ul>	<b>K2</b>
4.4.1.	Support provided by the Ministry for training	<ul style="list-style-type: none"> <li>Explain the support provided by the ministry for training</li> </ul>	<b>K2</b>
4.4.2.	Support provided by the Ministry for Manufacturing	<ul style="list-style-type: none"> <li>Explain support available to improve manufacturing competences</li> <li>State Support provided by the Ministry for energy Conservation in manufacturing</li> </ul>	<b>K2</b>
4.4.3.	Support provided by the Ministry for Production & Design	<ul style="list-style-type: none"> <li>Illustrate the support provided by the Ministry to improve design and quality of production</li> </ul>	<b>K2</b>
4.4.4.	Support provided by the Ministry aid in improving Quality control and technology	<ul style="list-style-type: none"> <li>Describe the needed improvement in quality</li> <li>Illustrate the support provided by the Ministry the latest Quality Management Standards &amp; Quality Technology Tools (QMS &amp; QTT)</li> </ul>	<b>K2</b>
4.4.5.	Support provided by the Ministry aid in loan and borrowings	<ul style="list-style-type: none"> <li>Illustrate the application of loan, status of borrowing</li> <li>Explain the specialized banks for lending banks and other Institutions of funding</li> <li>Discuss assets required for borrowing</li> </ul>	<b>K2</b>

4.4.6.	Benefits provided by the Ministry of MSME to MSMEs	<ul style="list-style-type: none"> <li>Summarize the benefits provided by the ministry of MSME to MSMEs</li> </ul>	<b>K2</b>
4.5.	Modernisation assistance to small scale unit	<ul style="list-style-type: none"> <li>Explain the support provided by the ministry in international events</li> </ul>	<b>K2</b>
4.6.	Export oriented units	<ul style="list-style-type: none"> <li>Explain the need for Export oriented units</li> </ul>	<b>K2</b>
4.6.1.	Incentives and facilities to exports entrepreneurs	<ul style="list-style-type: none"> <li>Illustrate the facilities and incentives available to export entrepreneurs</li> </ul>	<b>K2</b>
4.6.2.	Export oriented zone	<ul style="list-style-type: none"> <li>Define Export oriented zone</li> </ul>	<b>K1</b>
4.6.3.	Export-Import Bank of India	<ul style="list-style-type: none"> <li>Explain about the EXIM -Bank finance ability and workings to support projects</li> </ul>	<b>K2</b>
<b>UNIT V DEVELOPMENT</b>			
5.1.	Intellectual Property Rights (IPR)	<ul style="list-style-type: none"> <li>Describe the IPR</li> <li>Explain the advantages of IPR for MSME</li> <li>State IPR benefits</li> </ul>	<b>K2</b>
5.2.	Sickness in Small Enterprises	<ul style="list-style-type: none"> <li>Describe the process of industry sickness</li> <li>Summarize the signs and symptoms of industrial sickness and government polices to revive and curb sickness.</li> </ul>	<b>K2</b>
5.3.	E-Commerce and Small Enterprises	<ul style="list-style-type: none"> <li>Explain the need for E-Commerce</li> <li>Describe E Commerce suitability for small enterprise</li> </ul>	<b>K2</b>
5.4.	Franchising	<ul style="list-style-type: none"> <li>Explain franchising</li> </ul>	<b>K2</b>
5.5.			

Social Responsibility of Business	<ul style="list-style-type: none"> <li>Analyze the need for SRB and importance</li> </ul>	<b>K4</b>
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### MAPPING SCHEME FOR POs, PSOs and COs

	L-Low				M-Moderate				H- High				
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	H	H	M	M	-	H	H	H	M	H	H	-	M
CO 2	H	H	M	M	L	H	H	L	-	H	H	-	M
CO 3	M	H	M	M	-	M	M	-	-	M	M	-	M
CO 4	M	M	H	-	-	M	H	-	-	H	M	M	H
CO 5	H	H	L	L	-	H	M	-	-	H	M	-	M
CO 6	M	M	H	M	-	M	-	H	H	H	H	M	-

### COURSE ASSESSMENT METHODS

<b>Direct</b>
<ol style="list-style-type: none"> <li>Continuous Assessment Test I, II</li> <li>Open book test; Assignment; Seminar; Group Presentation</li> <li>End Semester Examination</li> </ol>
<b>Indirect</b>
<ol style="list-style-type: none"> <li>Course-end survey</li> </ol>

**Course Coordinator: Prof.T.P. Karpagam**

<b>SEMESTER VI</b>	<b>ELECTIVE:III INDIRECT TAXES</b>	<b>CODE: U22CC6:A</b>
<b>CREDITS: 4</b>		<b>HOURS PER WEEK:5 TOTAL HOURS:90</b>

### **COURSE OUTCOMES**

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

<b>Sl.No</b>	<b>Course Outcomes</b>	<b>Level</b>	<b>Unit</b>
1	Describe the concepts of indirect taxation system followed in India.	K2	I
2	Explain the taxable events under GST.	K2	II
3	Demonstrate the concepts relating to Place, Time and value of Supply.	K3	III
4	Assess the amount of ITC to be claimed.	K6	IV
5	Formulate online GST registration.	K5	V
6	Evaluate the amendments in GST Act.	K6	V

### **UNIT I GOODS AND SERVICES TAX ACT & RULES**

**(20Hrs)**

- 1.0 INTRODUCTION
- 1.1 Meaning of 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**

**(18 Hrs)**

- 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. Electronic Commerce Operator)

## **UNIT III TIME AND VALUE OF SUPPLY**

**(20 Hrs)**

- 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**

**(20Hrs)**

- 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**

**(12Hrs)**

- 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

#### **UNIT VI TOPICS FOR SELF STUDY**

<b>S.No.</b>	<b>Topics</b>	<b>Web Links</b>
1	Tax invoice credit and debit notes electronic way bill	<a href="https://resource.cdn.icai.org/56454bosinter-p4-maynov2020secb-cp8.pdf">https://resource.cdn.icai.org/56454bosinter-p4-maynov2020secb-cp8.pdf</a>
2	Returns and Payment of tax	<a href="https://resource.cdn.icai.org/56455bosinter-p4-maynov2020secb-cp10.pdf">https://resource.cdn.icai.org/56455bosinter-p4-maynov2020secb-cp10.pdf</a>
3	TDS & TCS under GST	<a href="https://resource.cdn.icai.org/56455bosinter-p4-maynov2020secb-cp9.pdf">https://resource.cdn.icai.org/56455bosinter-p4-maynov2020secb-cp9.pdf</a>
4	Audit under GST	<a href="https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-11-Jan2020-Revised.pdf">https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-11-Jan2020-Revised.pdf</a>

#### **TEXT**

1. The Institute of Cost and Management Accountants of India, Indirect Taxation study material (Relevant year)

#### **REFERENCES**

1. Goods & Services Tax Ready Reckoner ,CA.Ashok Batra, Wolters Kluwer Publishing house.
2. Goods and Services Tax (G.S.T), H.C.Mehrotra and V.P.Agarwal, 1<sup>st</sup> January, 2019,

4<sup>th</sup> Edition, Sathiya Bhawan Publications.

3. Goods and Services Tax Act (GST) Bare Act with Rules & Forms and Amendments 2020 Edition by Government of India, Law Literature Publication.
4. How to Practice as a GST (Goods and Services Tax) Professional (Practitioner), Xcess Board of Editors', January, 2018. Xcess Infostore Private Limited Publishers.
5. Taxmann's GST Practice Manual Day to Day GST Practice Guide for Professionals, Aditya Singhanian, 2<sup>nd</sup> Edition 2020, Taxmann Publisher.

#### WEB LINKS

1. <https://mib.gov.in/sites/default/files/presentation%20on%20GST.pdf>
2. <https://cablogindia.com/pdf-goods-and-services-tax-gst-revision-notes/>

#### SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
<b>UNIT I GOODS AND SERVICES TAX ACT &amp; RULES</b>			
1.0	Introduction	<ul style="list-style-type: none"> <li>● Explain the features of indirect tax.</li> <li>● Outline the reason for collection of tax in our country.</li> </ul>	K2
1.1	Meaning of GST	<ul style="list-style-type: none"> <li>● Recall the meaning of GST</li> </ul>	K1
1.2	Need for GST in India	<ul style="list-style-type: none"> <li>● Explain the need for GST in India.</li> </ul>	K2
1.3	Cascading effect of tax	<ul style="list-style-type: none"> <li>● Demonstrate cascading effect of tax.</li> </ul>	K2
1.4	Non-integration of VAT and Service Tax causes double taxation	<ul style="list-style-type: none"> <li>● Explain the reason for emergence of GST.</li> </ul>	K2
1.5	No CENVAT Credit after manufacturing stage to a dealer	<ul style="list-style-type: none"> <li>● Outline the advantages of GST.</li> </ul>	K2
1.6	Cascading of taxes on account of levy of CST Inter-State purchases	<ul style="list-style-type: none"> <li>● Compare the disadvantages of the Pre-GST taxation system.</li> </ul>	K2
1.7	One Nation-One Tax	<ul style="list-style-type: none"> <li>● List the significance of GST.</li> </ul>	K1
1.8	Dual GST Model	<ul style="list-style-type: none"> <li>● Explain the concept of Dual GST model followed in our country.</li> </ul>	K2
1.9	Central Goods and Services Tax Act, 2017 (CGST)	<ul style="list-style-type: none"> <li>● Summarize the application of CGST Act 2017.</li> </ul>	K2
1.10	State Goods and Services Tax Act, 2017 (SGST)	<ul style="list-style-type: none"> <li>● Summarize the application of SGST Act 2017.</li> </ul>	K2

<b>Unit</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Blooms Taxonomic Level of Transaction</b>
1.11	Union Territory Goods and Services Tax Act, 2017 (UTGST)	<ul style="list-style-type: none"> <li>Summarize the application of UTGST Act 2017.</li> </ul>	K2
1.12	Integrated Goods and Services Tax Act, 2017 (IGST)	<ul style="list-style-type: none"> <li>Summarize the application of IGST Act 2017.</li> </ul>	K2
1.13	Goods and Services Tax Network (GSTN)	<ul style="list-style-type: none"> <li>Demonstrate the significances of GSTN</li> </ul>	K2
1.14	Functions of GSTN (i.e. Role assigned to GSTN)	<ul style="list-style-type: none"> <li>Outline the functions of GSTN</li> </ul>	K2
1.15	Constitution (101st Amendment) Act, 2016	<ul style="list-style-type: none"> <li>Recall the reason for the constitution Amendment Act, 2016.</li> </ul>	K1
1.16	GST Council	<ul style="list-style-type: none"> <li>Explain the roles and responsibilities of GST Council.</li> </ul>	K2
1.17	Guiding principle of the GST Council	<ul style="list-style-type: none"> <li>Discuss the guiding principles of GST council.</li> </ul>	K2
1.18	Functions of the GST Council	<ul style="list-style-type: none"> <li>List the functions of GST council.</li> </ul>	K1
1.19	Definitions under CGST Laws	<ul style="list-style-type: none"> <li>Define CGST/SGST/UTGST/IGST</li> </ul>	K1
<b>UNIT II LEVY AND COLLECTION OF TAX</b>			
2.1	Scope of supply (Section 7 of CGST Act, 2017)	<ul style="list-style-type: none"> <li>List the scope of supply.</li> </ul>	K1
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;	<ul style="list-style-type: none"> <li>Classify supply under section 7(1)(a)</li> </ul>	K2
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	<ul style="list-style-type: none"> <li>Explain section 7(1)(b)</li> </ul>	K2
2.4	Section 7(1)(c) of the CGST Act, 2017 the activities specified in Schedule I, made	<ul style="list-style-type: none"> <li>Demonstrate section 7(1)(c)</li> </ul>	K2



	or agreed to be made without a consideration		
2.4.1	Permanent transfer/disposal of business assets	<ul style="list-style-type: none"> <li>● Explain the concept of disposal of business assets</li> </ul>	K2
2.4.2	Supply between related persons or distinct persons	<ul style="list-style-type: none"> <li>● Compare a related person and a distinct person.</li> </ul>	K2
<b>Unit</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Bloom's Taxonomic Level of Transaction</b>
2.4.3	Supply to agents or by agents	<ul style="list-style-type: none"> <li>● Relate the role of principal and agent during supply of goods or rendering service.</li> </ul>	K1
2.4.4	Importation of Services	<ul style="list-style-type: none"> <li>● Illustrate import service undertaken in supply.</li> </ul>	K2
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	<ul style="list-style-type: none"> <li>● Summarize Section 7 (1)(d)</li> </ul>	K2
2.5.1	Renting of Immovable Property	<ul style="list-style-type: none"> <li>● Demonstrate renting of immovable property as supply in GST.</li> </ul>	K2
2.5.2	Information Technology software	<ul style="list-style-type: none"> <li>● Summarize how information technology software is treated as supply in GST</li> </ul>	K2
2.5.3	Transfer of the right to use any goods for any purpose	<ul style="list-style-type: none"> <li>● Explain “transfer of the right to use goods” as supply in GST.</li> </ul>	K2
2.5.4	Composite supply	<ul style="list-style-type: none"> <li>● Explain the concept of composite supply.</li> </ul>	K2
2.6	Non-taxable Supplies under CGST Act, 2017	<ul style="list-style-type: none"> <li>● Summarize non-taxable supplies under CGST Act, 2017.</li> </ul>	K2
2.6.1	Section 7(2) (a) activities or transactions specified in Schedule III;	<ul style="list-style-type: none"> <li>● Demonstrate transactions in a negative list of supply.</li> </ul>	K2
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,	<ul style="list-style-type: none"> <li>● Explain Sec 7 (2) (b) in detail.</li> </ul>	K2

2.6.3	Section 7(3) the transactions that are to be treated as—	<ul style="list-style-type: none"> <li>Summarize section 7 (3) under CGST Act 2017.</li> </ul>	K2
2.7	Composite and Mixed Supplies (Section 8 of CGST Act, 2017)	<ul style="list-style-type: none"> <li>Compare composite and mixed supplies.</li> </ul>	K2
<b>UNIT III TIME AND VALUE OF SUPPLY</b>			
3.1	Time of supply	<ul style="list-style-type: none"> <li>Identify Time of supply in GST</li> </ul>	K3
3.2	Place of supply	<ul style="list-style-type: none"> <li>Identify Place of Supply in GST</li> </ul>	K3
3.3	Value of supply	<ul style="list-style-type: none"> <li>Identify value of supply in GST.</li> </ul>	K3
<b>Unit</b>	<b>Course Contents</b>	<b>Learning Outcomes</b>	<b>Bloom's Taxonomic Level of Transaction</b>
3.4	Change in rate of tax in respect of supply of goods or services	<ul style="list-style-type: none"> <li>Apply the amended rate of tax in respect of supply of goods or services.</li> </ul>	K3
<b>UNIT IV INPUT TAX CREDIT</b>			
4.1	Eligibility for taking Input Tax Credit (ITC)	<ul style="list-style-type: none"> <li>Identify the eligibility criteria for taking Input Tax Credit.</li> </ul>	K2
4.2	Input Tax credit in special circumstances	<ul style="list-style-type: none"> <li>Determine ITC under special circumstances.</li> </ul>	K5
4.3	Input Tax Credit in respect of goods sent for Job-Work	<ul style="list-style-type: none"> <li>Discuss ITC in respect of goods sent for Job-Work.</li> </ul>	K6
4.4	Distribution of credit by Input Service Distributor (ISD)	<ul style="list-style-type: none"> <li>Evaluate the distribution of credit by Input Service Distributor (ISD).</li> </ul>	K6
4.5	Recovery of Input Tax Credit	<ul style="list-style-type: none"> <li>Calculate recovery of Input Tax Credit.</li> </ul>	K4
<b>UNIT V REGISTRATION UNDER GST LAW</b>			
5.1	Persons not liable for registration	<ul style="list-style-type: none"> <li>Summarize persons not liable for registration.</li> </ul>	K2
5.2	Compulsory registration	<ul style="list-style-type: none"> <li>Identify persons who need to compulsorily register with GST.</li> </ul>	K3
5.3	Procedure for registration	<ul style="list-style-type: none"> <li>Determine the procedure for registration in GST portal.</li> </ul>	K5
5.4	Deemed registration	<ul style="list-style-type: none"> <li>Discuss deemed registration at time of registration with GST.</li> </ul>	K6
5.5	Casual taxable person	<ul style="list-style-type: none"> <li>Determine casual taxable person.</li> </ul>	K5
5.6	Non-resident taxable person	<ul style="list-style-type: none"> <li>Determine Non-resident taxable person.</li> </ul>	K5
5.7	Cancellation Vs Revocation	<ul style="list-style-type: none"> <li>Distinguish between cancellation</li> </ul>	K4

of registration	and revocation of registration.
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**MAPPING SCHEME FOR POs, PSOs and COs**  
**L-Low                                  M-Moderate                                  H-High**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
<b>CO1</b>	H	H	L	M	M	-	-	H	-	H	-	M	
<b>CO2</b>	H	H	L	M	M	-	M	H	L	H	-	M	L
<b>CO3</b>	H	M	M	M	M	-	L	H	L	H	-	M	L
<b>CO4</b>	H	-	-	M	M	-	-	M	-	-	-	M	
<b>CO5</b>	H	-	M	-	-	-	-	M	L		-		L
<b>CO6</b>	H	-	-	M	-	-	-	M	L	M	-		L

**COURSE ASSESSMENT METHODS**

**Direct**

1. Continuous Assessment Test I,II
2. Open book test; Assignment; Seminar; Journal paper review, Group Presentation
3. End Semester Examination

**Indirect**

1. Course-end survey

**Course Coordinator: Prof.T.P. Karpagam**