

B.Com. Computer Applications

OBE Syllabus

(2019-2022)



P.G. & RESEARCH DEPARTMENT OF COMMERCE
BISHOP HEBER COLLEGE (Autonomous)

(Affiliated to Bharathidasan University)
(Reaccredited with 'A' Grade (CGPA – 3.58/4.0) by the NAAC &
Identified as College of Excellence by the UGC)
DST – FIST Sponsored College & DBT Star College
TIRUCHIRAPPALLI – 620 017
TAMIL NADU, INDIA

2019-2022

OUTCOME BASED EDUCATION

Vision

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

Mission

- Educating the contemporary global development in the areas of Commerce and Business through 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, graduants will be able to:

- PO1 Disciplinary knowledge:** Capable of demonstrating comprehensive knowledge and understanding of Commerce, Business and Accounting.
- PO2 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.
- PO3 Intellectual Capacity, Problem Solving & Analytical Reasoning:** Exhibits the 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 process.
- PO4 Reflective Thinking:** Empower to become learners and thinkers by building skills in critical thinking to solve problems.
- PO5 Digital literacy:** Apply the contextual and practical knowledge of ICT to function effectively in multidisciplinary environments and engage effectively with diverse stakeholders.

- PO6 Employability & Entrepreneurship:** Utilize business knowledge to provide a competitive edge for employment, higher education and entrepreneurship.
- PO7 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.
- PO8 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.
- PO9 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.

SCHEME OF COURSES & SYLLABUS
Programme : B.Com. CA (2019 onwards)

Sem.	Part	Course	Course Title	Course Code	Hours/week	Credits	Marks		
							CIA	ESE	Total
I	I	Tamil I /*	செய்யுள் ,உரைநடை, இலக்கிய வரலாறு, மொழிப்பயிற்சி மற்றும் படைப்பாக்கமும்	U18TM1L1	6	3	25	75	100
	II	English I	English Communication Skills - I	U16EGNL1	6	3	40	60	100
	III	Core I	Financial Accounting – I	U18CC101	6	5	25	75	100
		Allied I	Banking Theory Law and Practice	U18CC1Y1	5	4	25	75	100
		Allied II	E – Commerce	U18CC1Y2	5	4	25	75	100
IV	Val. Edu.	Value Education (RI/MI)	U15VL1:1/ U15VL1:2	2	2	25	75	100	
II	I	Tamil II /*	செய்யுள், இலக்கிய வரலாறு, சிறுகதைத் திரட்டு, மொழிப்பயிற்சி மற்றும் படைப்பாக்கமும்	U18TM2L2	6	3	25	75	100
	II	English II	English Communication Skills - II	U16EGNL2	6	3	40	60	100
	III	Core II	Financial Accounting - II	U18CC202	6	5	25	75	100
		Allied III	Programming in C++	U18CCPY3	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 /*	காப்பியம், புராணம், சிற்றிலக்கியம், இலக்கிய வரலாறு, நாவல், மொழிப்பயிற்சி	U18TM3L3	6	3	25	75	100
	II	English III	Business Communication in English	U17EGCL3	6	3	40	60	100
	III	Core III	Financial Accounting - III	U18CC303	5	4	25	75	100
		Core IV	Quantitative Techniques	U18CC304	5	4	25	75	100
		Allied V	Internet and Web Designing	U18CCPY5	4	3	40	60	100
	IV	SBEC I	Office Automation	U18CCPS1	2	2	40	60	100
		NMEC I	Principles of Commerce	U18CC3E1	2	2	25	75	100
IV	I	Tamil IV /*	செய்யுள் (மேற்கணக்கு, கீழ்கணக்கு) இலக்கிய வரலாறு, நாடகம், மொழிப்பயிற்சி	U18TM4L4	5	3	25	75	100
	II	English IV	English through Literature	U16EGNL4	5	3	40	60	100
	III	Core V	Cost Accounting	U18CC405	5	5	25	75	100
		Elective I	Business Law / Retail Management	U18CC4:1/ U18CC4:2	5	5	25	75	100
		Allied VI	Programming in Java	U18CCPY6	4	3	40	60	100
	IV	SBEC II	Programming in R	U18CCPS2	2	2	40	60	100
		NMEC II	Principles of Management	U18CC4E2	2	2	25	75	100
		Soft Skills	Life Skills	U16LFS41	2	1	25	75	100
	V	Extension Activities	NSS,NCC,Rotract,Lioclub, etc ...	U16ETA41	--	1	--	--	--

Sem.	Part	Course	Course Title	Course Code	Hours/week	Credits	Marks		
							CIA	ESE	Total
V	III	Core VI	Income Tax Law and Practice	U18CC506	6	5	25	75	100
		Core VII	Business Management Practices	U18CC507	6	5	25	75	100
		Core VIII	Tally Prime	U19CCP08	6	5	40	60	100
		Core IX	Financial Management	U18CC509	5	5	25	75	100
		Elective II	Enterprise Resource Planning / Human Resource Management	U18CC5:1/ U18CC5:2	5	5	25	75	100
	IV	SBEC III	Soft Skills	U18CC5S3	2	2	40	60	100
VI	III	Core X	Business Mathematics	U18CC610	6	5	25	75	100
		Core XI	Management Accounting	U18CC611	6	5	25	75	100
		Core XII	Financial Services	U18CC612	6	5	25	75	100
		Core XIII	RDBMS Lab	U18CCP13	6	4	40	60	100
		Elective III	Entrepreneurial Development/ Indirect Taxes	U18CC6:1/ U18CC6:2	6	5	25	75	100
	V	Gender Studies	Gender Studies	U16GST61	--	1	--	--	100
SBEC : Skill Based Elective Courses						140			
NMEC : Non Major Elective Courses						Total Credits :			
* Other Languages :		Hindi	Sanskrit	French	Hindi	Sanskrit	French		
Semester I :	U14HD1L1	U14SK1L1	U14FR1L1	Semester III :	U14HD3L3	U14SK3L3	U14FR3L3		
Semester II :	U14HD2L2	U14SK2L2	U14FR2L2	Semester IV :	U14HD4L4	U14SK4L4	U14FR4L4		
Part I : 4	Core Theory : 13	Allied : 6	NMEC : 2	Env. Studies : 1	Value Education : 1			Total :	
Part II : 4	Elective : 3	SBEC : 3	Soft Skills : 1	Extension Activities : 1	Gender Studies : 1			40	
NMEC offered by the Department:		1. Principles of Commerce - U18CC3E1							
		2. Principles of Management - U18CC4E2							

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	U18CC1Y1	H	H	H	M	M	H	H	H	L	H	H	M	M
3	E -Commerce	U18CC1Y2	H	M	M	M	H	M	L	H	L	H	H	M	M
4	Financial Accounting-II	U18CC202	H	H	H	M	-	M	M	M	M	H	-	M	M
5	Programming in C ++	U18CCPY3	M	M	H	M	H	H	M	M	M	H	H	M	L
6	Business Statistics	U18CC2Y4	H	H	H	H	-	M	M	M	M	H	-	H	M
7	Financial Accounting-III	U18CC303	H	H	H	H	-	H	H	H	H	H	-	H	H
8	Quantitative Techniques	U18CC304	H	H	H	H	-	H	M	H	M	H	-	H	M
9	Internet and Web designing	U18CCPY5	-	-	M	L	H	H	L	M	L	H	H	H	L
10	Office Automation	U18CCPS1	M	M	M	M	H	H	L	H	M	H	H	H	M
11	Principles of Commerce	U18CC3E1	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	U18CC4:1	H	H	M	M	-	H	M	H	H	H	-	M	H
14	Retail Management	U18CC4:2	H	H	M	M	L	H	H	M	L	H	L	H	L
15	Programming in Java	U18CCPY6	-	M	M	M	H	M	L	M	L	H	H	M	L
16	Programming in R	U18CCPS2	H	M	H	M	H	M	L	M	-	H	H	M	L
17	Principles of Management	U18CC4E2	H	H	H	M	-	H	H	H	M	H	-	H	M
18	Income Tax Law & Practice	U18CC506	H	H	H	H	L	H	L	H	M	H	L	H	M
19	Business Management Practices	U18CC507	H	H	M	H	-	H	H	M	L	M	-	H	L
20	Tally Prime	UI9CCP08	H	M	H	L	H	H	H	H	L	H	H	H	L

S.	COURSE NAME	COURSE	CORRELATION WITH PROGRAMME OUTCOMES AND												
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No		Code	PROGRAMME SPECIFIC OUTCOMES												
			PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
21	Financial Management	U18CC509	H	H	M	H	-	H	M	M	M	H	-	H	M
22	Enterprise Resource Planning	U18CC5:1	H	M	M	-	H	H	L	M	L	H	H	M	L
23	Human resource management	U18CC5:2	H	H	L	M	-	H	H	H	M	H	-	H	M
24	Soft skills	U18CC5S3	M	H	M	H	M	H	H	M	L	H	M	H	L
25	Business Mathematics	U18CC610	H	M	H	H	-	M	M	H	L	H	-	H	L
26	Management Accounting	U18CC611	H	H	H	H	-	H	M	H	M	H	-	H	M
27	Financial Services	U18CC612	H	H	M	M	L	H	M	H	L	H	L	H	L
28	RDBMS Lab	U18CCP13	L	H	H	H	H	M	M	H	L	H	H	H	M
29	Entrepreneurial Development	U18CC6:1	H	M	M	M	-	H	M	H	L	H	-	H	L
30	Indirect taxes	U18CC6:2	H	H	M	M	-	M	M	H	L	M	-	M	L

Semester I	CORE – I : FINANCIAL ACCOUNTING-I	Course Code : U18CC101
Credits : 5		Total Hours : 90

Course Outcomes

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

SI.No	Course Outcomes	Level	Unit
1	Interpret the concepts of accounting principles and conventions.	K6	I
2	Assess the value and life of the depreciable asset.	K6	II
3	Interpret the business implications of Non-profit organizations for decision making process	K6	III
4	Evaluate the accounting treatment of 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 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.

Topics for Self Study

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

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

Web Links

- 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	BTLT
Unit 1 Introduction to Accounting			
1.1	Accounting concepts and conventions	<ul style="list-style-type: none">• Explain the accounting concepts, principles and conventions	K2
1.2	Journal entries	<ul style="list-style-type: none">• Describe the purpose and structure of a journal entry.• Prepare Journal entries to record the effect of acquiring inventory, paying wages and salaries, borrowing money and selling goods.	K6
1.3	Ledger	<ul style="list-style-type: none">• Prepare Ledger Accounts using double entry accounting procedures.	K6
1.4	Trial balance	<ul style="list-style-type: none">• Develop an understanding in the preparation of trial balance and the purposes it can serve.• Explain the technique of taking balances from ledger accounts to prepare trial balance	K6

Unit	Course Contents	Learning Outcomes	BTLT
1.5	Preparation of final accounts	<ul style="list-style-type: none"> Prepare final accounts in accordance with appropriate principles, conventions and standards. 	K6
Unit II Depreciation			
2.1	Meaning and concepts of depreciation	<ul style="list-style-type: none"> Explain the meaning, nature and concepts of depreciation 	K2
2.2	Causes of depreciation	<ul style="list-style-type: none"> Describe the major causes of depreciation. 	K2
2.3	Factors affecting amount of depreciation	<ul style="list-style-type: none"> Explain the various factors affecting the amount of depreciation 	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"> Explain the various methods of depreciation and identify the advantages and disadvantages of each. Evaluate the method of recording depreciation when: <ol style="list-style-type: none"> provision account is maintained. provision account is not maintained. 	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"> Explain the various methods of providing depreciation. Assess depreciation using straight-line and reducing balance methods 	K6
Unit III Final Accounts of Non-Profit Organizations			
3.1	Receipts and payments accounts	<ul style="list-style-type: none"> Explain the meaning of receipts and payments account Explain the techniques of preparing receipts and payments accounts. 	K2
3.2	Income and expenditure method	<ul style="list-style-type: none"> Explain the meaning of Income and expenditure account. Identify the differences between receipts and payments account and Income and expenditure account. Recognize the sources of income and explain the technique of preparing Income and expenditure account. Prepare Income and Expenditure Account and Balance sheet. 	K6
3.3	Balance sheet	<ul style="list-style-type: none"> Prepare balance sheet using the techniques. 	K6
3.4	Preparation of Receipts and Payments account from Income and Expenditure account and Balance sheet	<ul style="list-style-type: none"> Apply the procedures in preparation of receipt and payment account and income and expenditure account 	K3

Unit	Course Contents	Learning Outcomes	BTLT
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"> Calculate the opening and closing balance from income and expenditure account and receipts and payments 	K4
Unit IV Bills of Exchange (Excluding Accommodation Bills)			
4.1	Methods of Handling Bills of Exchange 4.1.1 Retained till Maturity 4.1.2 Discounting of Bills 4.1.3 Endorsement of Bills 4.1.4 Sent for Collection	<ul style="list-style-type: none"> Calculate the methods of treatment of handling bills of exchange in financing business transactions 	K4
4.2	Recording Transaction in books of Different Parties 4.2.1 Retiring a bill under Rebate 4.2.2 Dishonour of a bill 4.2.3 Renewal of a bill 4.2.4 Insolvency of the drawee	<ul style="list-style-type: none"> Calculate the accounting treatment of Bill of Exchange in books of different parties. 	K4
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"> Identify the causes of difference in cash book balances and pass book balances. Prepare a Bank reconciliation statement starting with the revised cash book balance. Prepare a Bank reconciliation statement starting from the Pass book to cash book. 	K6
Unit V SINGLE ENTRY SYSTEM			
5.1	Differences between Single Entry and Double Entry System	<ul style="list-style-type: none"> Differentiate between single entry system and double entry system 	K4
5.2	Ascertainment of Profit/Loss	<ul style="list-style-type: none"> Calculate profit/loss using single entry system 	K4
5.3	Methods of preparation 5.3.1 Statement of Affair Method 5.3.2 Conversion Method.	<ul style="list-style-type: none"> Calculate profit/ loss under Statement of affairs method. Calculate using different methods of preparation to ascertain profit/loss under single entry system. 	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	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

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

Semester I	ALLIED I BANKING THEORY LAW AND PRACTICE	Course Code : U18CC1Y1
Credits : 4		Total Hours : 75

Course Outcomes

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

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

Unit – I Banking

(15Hrs)

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

Unit - II Central Bank

(12Hrs)

- 2.0. Reserve bank of India – Objectives- Departments- Functions
- 2.1. Monetary policy – Types of credit control measures
 - 2.1.1 Objectives of Credit Control-Quantitative Credit Control
 - 2.1.2 Bank Rate-Working-Open market operation-Effectiveness

- 2.1.3 Cash Reserve Ratio-Variable Cash Reserve ratio (VCRR)
- 2.1.4 Selective Credit control measures-Regulation of Consumer Credit
- 2.2. Management of Deposits - Types of deposits
- 2.3. Advances and Lending -principles of sound bank lending

Unit - III Banker, Customer and Negotiable Instruments (20Hrs)

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

Unit - IV Electronic Banking (15Hrs)

- 4.0. E-Banking – Meaning - Benefits
- 4.1. Internet Banking Services – Drawbacks
- 4.2. Mobile Banking – Features – Drawbacks
- 4.3. Automated Teller Machine (ATM) –Features – Benefits – Challenges
- 4.4. Credit Cards – Benefits – Constraints
- 4.5. Cash deposit machine CDM- Coin vending machine- MICR Cheques – Benefits

Unit - V Recent Trends (13Hrs)

- 5.0. RBI Guidelines – Benefits of Electronic Clearing Systems
- 5.1. E-Cheques – E-Money – Real Time Gross Settlement (RTGS) – Benefits to Banker and Customer
- 5.2. Core Banking Solutions (CBS) – Benefits – Single Window Concepts – Features
- 5.3. Demat account –Application supported by blocked amount (ASBA)

Topics for Self Study

Sl. No	Topics	Web links
1.	Big Data Analytics	https://www.jigsawacademy.com/big-data-analytics-banking-industry/
2.	Crypto currency	https://www.bcg.com/en-in/publications/2020/how-banks-can-succeed-with-cryptocurrency
3.	Artificial Intelligence	https://www.wipro.com/en-IN/business-process/why-banks-need-artificial-intelligence/
4.	P2P Banking	https://www.p2p-banking.com/

Text

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, ISBN- 8120351789, 9788120351783
2. Mishra Sukhvinder, Banking Law and Practice, S.Chand Publishers, 2012, ISBN: 8121939844, 9788121939843
3. Shekhar K.C. & Shekhar Lekshmy, Banking Theory and Practice, 21st Edition, Vikas Publishing House, ISBN: 932596905X, 9789325969056

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/>

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

Specific Learning Outcomes (SLO)

Unit	Contents	Learning Outcomes	BTLT
Unit I Introduction to Banking			
1.1	An overview of Origin and development of banks	<ul style="list-style-type: none"> Identify the origin and development of banks. 	K2
1.2	Banking Regulations Act 1949 1.2.1. Definition of Banking 1.2.2 Licensing of Banks	<ul style="list-style-type: none"> Define the term Banking as per Banking Regulations Act 1949 Explain the provisions contained in Banking Regulations Act 1949. 	K2
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.	<ul style="list-style-type: none"> List the different kinds of banks Interpret the functions of various kinds of banks Describe the types of banks with related to their functions. 	K2
1.4	Commercial Banks- 1.4.1 Functions of Modern Commercial banks 1.4.2 Universal banking	<ul style="list-style-type: none"> Describe the features of universal banking Explain the functions of modern commercial banks 	K2
1.5	Opening of Bank branches 1.5.1 Importance 1.5.2 Inspection	<ul style="list-style-type: none"> Recognise the rules relating to the opening of bank branch. Explain the importance of conducting inspection. 	K2
1.6	Non-Banking Financial Companies NBFC's	<ul style="list-style-type: none"> Outline the meaning of non-banking financial companies Describe the types of NBFCs 	K2
Unit II Central Bank			
2.1	Reserve Bank of India 2.1.1 Objectives 2.1.2 Departments 2.1.3 Functions	<ul style="list-style-type: none"> Define the term central bank. Outline the various objectives of the RBI. Discuss about the RBI functions. 	K2
2.2	Monetary policy 2.2.1 Objectives of Credit Control 2.2.2 Types of credit control measures: Quantitative 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	<ul style="list-style-type: none"> Describe the monetary policy Explain the various types of credit control measures Discuss the effectiveness of open market operations Explain the various measures and regulation on consumer credit 	K2

	2.2.8 Regulation of Consumer Credit		
Unit	Contents	Learning Outcomes	BTLT
2.3	Management of Deposits 2.3.1 Types of deposits	<ul style="list-style-type: none"> List the various types of deposits Explain the rules regarding types of deposits 	K2
2.4	Advances and Lending 2.4.1 Principles of sound bank lending	<ul style="list-style-type: none"> Describe the principles of sound lending 	K2
Unit III Banker, Customer and Negotiable Instruments			
3.1	Relationship between banker and customer	<ul style="list-style-type: none"> Discuss the relationship between banker and customer 	K2
3.2	Special types of bank customers	<ul style="list-style-type: none"> Explain about the special types of customers 	K2
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 3.3.7.1 Types of Endorsements	<ul style="list-style-type: none"> Define the term negotiable instruments Differentiate between promissory note and bill of exchange Examine the various types of crossing and endorsement Describe a cheque and the crossing of cheques State the meaning of Holder and Holder in due course Explain the meaning of the term endorsement and its types. 	K4
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	<ul style="list-style-type: none"> Recall the meaning of Collection banker and paying banker Explain the Duties and Responsibilities of paying banker in honoring cheques. Describe the Statutory protection to paying banker Explain the Duties and consequences of wrongful Dishonour by paying banker 	K2
Unit IV Electronic Banking			
4.1	E-Banking 4.1.1 Meaning 4.1.2 Benefits	<ul style="list-style-type: none"> Define E-Banking Identify the benefits of E-banking 	K2
4.2	Internet Banking Services 4.2.1 Drawbacks	<ul style="list-style-type: none"> Describe the drawbacks of internet banking services 	K2

Unit	Contents	Learning Outcomes	BTLT
4.3	Mobile Banking – 4.3.1 Features 4.3.2 Drawbacks	<ul style="list-style-type: none"> Discuss about the features and draw backs of mobile banking 	K2
4.4	Automated Teller Machine (ATM) 4.4.1 Features 4.4.2 Benefits 4.4.3 Challenges	<ul style="list-style-type: none"> Recall the meaning of ATM Explain the features of ATM and its benefits Demonstrate the acquired knowledge about ATM 	K2
4.5	Credit Cards 4.5.1 Benefits 4.5.2 Constraints	<ul style="list-style-type: none"> Discuss the benefits and constraints of credit cards 	K6
4.6	Cash deposit machine CDM 4.6.1 Coin vending machine 4.6.2 MICR Cheques 4.6.3 Benefits	<ul style="list-style-type: none"> State the meaning of MICR cheques Explain the benefits of MICR cheques Describe the usefulness of CDM and MICR cheques 	K2
Unit – V Recent Trends			
5.1	RBI Guidelines 5.1.1 Benefits of Electronic Clearing Systems	<ul style="list-style-type: none"> Outline about the benefits of ECS Summarise the Guidelines of RBI 	K2
5.2	E-Cheques 5.2.1 E-Money 5.2.2 Real Time Gross Settlement (RTGS) 5.2.3 Benefits to Banker and Customer	<ul style="list-style-type: none"> Define an E-cheque Describe the features and process of RTGS Explain the benefits of RTGS to banker and customer 	K2
5.3	Core Banking Solutions (CBS) 5.3.1 Benefits 5.3.2 Single Window Concept 5.3.2.1 Features	<ul style="list-style-type: none"> List the features of single window concept Explain the benefits of core banking solutions. 	K2
5.4	Demat account 5.4.1 Application Supported by Blocked Amount (ASBA)	<ul style="list-style-type: none"> Interpret the uses and applications of DEMAT account 	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	M	M	M	M	H	L	L	M	-	L	M
CO2	-	H	-	-	-	M	-	-	-	M	-	-	L
CO3	H	-	-	-	-	H	-	-	-	H	-	-	-
CO4	H	-	-	-	-	H	-	-	-	H	-	-	M
CO5	-	M	H	-	H	M	-	H	-	H	H	M	M
CO6	-	-	H	-	H	M	H	H	-	H	H	M	-

Course Assessment Methods

Direct

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

Indirect

1. Course-end survey

Semester I	ALLIED II E-COMMERCE	Course Code : U18CC1Y2
Credits : 4		Total Hours : 75

Course Outcomes

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

Sl.No.	Course Outcomes	Level	Unit
1	Describe the features and framework of E-commerce.	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 cyber space .	K4	V

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

(20 Hrs)

- 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

(15 Hrs)

- 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

(20 Hrs)

- 4.1 Architectural framework of E Commerce
- 4.2 Publishing in E commerce
 - 4.2.1 Hyper text
 - 4.2.2 Hyper media
- 4.3 Technology beyond the web in e commerce practices
 - 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**(20 Hrs)**

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

Topics for Self Study

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

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	BTLT
1.1	Features and Framework of E commerce	<ul style="list-style-type: none"> • Demonstrate an understanding in the features and framework of E Commerce. 	K2
1.2	Traditional vs. Electronic commerce 1.2.1. Applications 1.2.2. Anatomy of E-Commerce	<ul style="list-style-type: none"> • Distinguish between the traditional and electronic Commerce • Identify the applications in E commerce. • Explain the anatomical structure of E Commerce. 	K4
1.3	Business To Business E-Commerce 1.3.1Implementation 1.3.2. Steps	<ul style="list-style-type: none"> • Describe the internet trading relationships including business- to -business and customer to customer E commerce. • Recognize the steps in implementing the B to B 	K2 K2
1.4	Customer to customer E-Commerce	<ul style="list-style-type: none"> • Describe the internet trading relationships in customer to customer E commerce. 	K2
1.5	Advantage and disadvantage of E Commerce	<ul style="list-style-type: none"> • Explain the advantages and disadvantages of E commerce 	K2
UNIT- II Basic Network Infrastructure of E-Commerce			
2.1	An overview of network infrastructure 2.1.1.Applications and limitations	<ul style="list-style-type: none"> • Outline an overview of network infrastructure of E Commerce • Identify the limitations from its utility. 	K2
2.2	Satellite Systems	<ul style="list-style-type: none"> • Demonstrate the satellite systems of E commerce. 	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"> • Illustrate the components of I way • Summarize the market forces beyond I- Way • Explain the public policy issues in making a I way solutions 	K2
2.4	Internet as a network infrastructure 2.4.1Intranet 2.4.2.Extranet 2.4.3. Application and Limitation	<ul style="list-style-type: none"> • Explain the internet concept and sources of infrastructure • Discuss the key features of Internet, Intranets and Extranets and explain how they relate to each other. 	K6
2.5	Business of internet 2.5.1.Commercialization	<ul style="list-style-type: none"> • Summarize the concept of business of internet • Identify the usage and concept of commercialization 	K2
Unit – III E-Commerce Security			
3.1	Network Security	<ul style="list-style-type: none"> • Describe the network security and its classifications 	K2

Units	Course Contents	Learning Outcomes	BTLT
3.2	Computer security 3.2.1.Threat 3.2.2.Hacker 3.2.3.Cookie	<ul style="list-style-type: none"> List the various computer security Explain the threat left behind the uncared usage of the systems Explain the concept of hacker and its types Summarize the ways the cookies are developed . 	K2
3.3 3.3.1 3.3.2	Types of Security Physical security Logical security	<ul style="list-style-type: none"> Classify the types of security Differentiate the physical security with the logical security 	K4
3.4	Online Security Services 3.4.1Computer security classifications 3.4.2Security policy and integrated security 3.4.3.Managing Risk	<ul style="list-style-type: none"> Explain the online security services of E commerce Classify the computer security of E commerce Describe the Security policy and integrated security Explain the usage Security Policy and Integrated Security 	K2
3.5	Security for server Computers.	<ul style="list-style-type: none"> Explain the security trends for the servers' computers. 	K2
Unit – IV E-Commerce and WWW			
4.1	Architectural framework of E Commerce	<ul style="list-style-type: none"> Elaborate the Architectural framework of E Commerce 	K6
4.2	Publishing in E commerce 4.2.1. Hyper text 4.2.2.Hyper media	<ul style="list-style-type: none"> Explain the ways and means of publishing in e-commerce Describe the hypertext publishing in E Commerce. Discuss the importance of hypermedia in digital era. 	K6
4.3	Technology behind the web in e commerce practices 4.3.1.Uniform resource locater 4.3.2.HTML 4.3.3.HTTP	<ul style="list-style-type: none"> Discover the growth and development of the technology beyond the e commerce practices Discuss the importance of uniform resource locator Describe the structure, syntax and layout of HTML Explain the importance of HTTP in E commerce website. 	K6
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"> Classify the categories of internet data Explain public data Explain copyright data Critically evaluate confidential data. Explain Secret data 	K5

Units	Course Contents	Learning Outcomes	BTLT
4.5	Electronic data interchange-EDI 4.5.1Implementation 4.5.2Security schemes 4.5.3Encryption ethics	<ul style="list-style-type: none"> • Evaluate and develop a EDI • Appraise the methods in implementation of EDI • List the security schemes and its application • Demonstrate and apply the ethics in encryption 	K5
Unit V Organizational E-Commerce and Cyber Law			
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"> • Explain organizational E commerce • Discuss the inter and intra organizational E commerce • Explain cross functional management • Describe the macro forces and internal commerce 	K2
5.2	Ecommerce catalogues 5.2.1.Document management 5.2.2.Digital libraries	<ul style="list-style-type: none"> • Summarize the catalogues in E commerce • Explain document management • Recognize and discuss digital libraries in E commerce. 	K2
5.3	Cyber law 5.3.1. Cyber law and e commerce contracts	<ul style="list-style-type: none"> • Explain the concept of issues and challenges in cyber law in practices • Discuss legal issues and privacy in E commerce 	K2
5.4	Information Technology Act 2000	<ul style="list-style-type: none"> • Critically examine the law of information tech act 2000 	K4
5.5	Authentication of E- Records 5.5.1Electronic Governance 5.5.2Digital Signature Certificates	<ul style="list-style-type: none"> • Review the records and its authentication before documenting in e commerce • Describe the electronic governances and its methodology • Examine the source of digital signature certificates 	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

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

Semester II	CORE II : FINANCIAL ACCOUNTING II	Course Code : U18CC202
Credits : 5		Total Hours : 90

Course Outcomes

On completion of the course the students will be able to

Sl.No	Course Outcomes	Level	Unit
1	Interpret the fundamental concepts of consignment and its accounting treatment	K6	I
2	Analyse the techniques to record the transactions under various methods of joint venture.	K4	II
3	Evaluate the financial position of 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

Topics for Self Study

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

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
2. 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	BTLT
Unit - I Consignment			
1.1	Concept of Consignment	<ul style="list-style-type: none">• Explain the concept of consignment• Differentiate Trading and Consignment	K4
1.2	Ordinary Commission and Delcredere Commission	<ul style="list-style-type: none">• Calculate the amount of commissions	K4
1.3	Valuation of unsold stock in the hands of consignee	<ul style="list-style-type: none">• Analyse the various expenses• Calculate the value of closing stock	K4
1.4	Preparation of account sales	<ul style="list-style-type: none">• Prepare account sales of the consignor	K6
1.5	Treatment of abnormal loss	<ul style="list-style-type: none">• Calculate the amount of abnormal loss suffered	K4
1.6	Treatment of normal loss	<ul style="list-style-type: none">• Calculate the amount of normal loss in Consignment	K4

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

Unit	Course Contents	Learning Outcomes	BTLT
UNIT- IV Hire Purchase			
4.1	Recording in the books hire vendor & hire purchaser (including Default and Repossession).	<ul style="list-style-type: none"> Recognize the features of hire purchase system Calculate the amount interest under different methods 	K4
4.2	Methods of Recording	<ul style="list-style-type: none"> Analyse the various methods followed in hire purchase system 	K4
4.2.1	Full cash price Method	<ul style="list-style-type: none"> Record the hire purchase transactions under full cash price method Calculate the amount of hire purchase under full cash price method 	K4
4.2.2	Actual price Method	<ul style="list-style-type: none"> Record the hire purchase transactions under actual cash price method Calculate the amount of hire purchase under actual price method 	K4
4.2.3	Interest suspense Method	<ul style="list-style-type: none"> Prepare the accounts under interest suspense method 	K6
4.2.4	Debtors Method	<ul style="list-style-type: none"> Prepare the hire purchase transactions under debtors method 	K6
4.2.5	Stock & Debtors Method	<ul style="list-style-type: none"> Evaluate the accounts under stock and debtors method 	K5
UNIT- V Departmental Accounts			
5.1	Treatment and Apportionment of Joint expenses	<ul style="list-style-type: none"> Prepare departmental accounts to identify the various expenses Calculate the amount of joint expenses in various departments 	K6
5.2	Treatment of Inter departmental transfers	<ul style="list-style-type: none"> Determine the result of departments 	K5
5.3	Preparation of Departmental Trading and Profit and Loss Account	<ul style="list-style-type: none"> Prepare departmental Trading and P & L account Evaluate the result under departmental trading and profit and loss account 	K6
5.4	General Profit and Loss Account	<ul style="list-style-type: none"> Prepare general profit and loss account Calculate the amount of profit or loss under general profit and loss account 	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
CO1	H	H	H	M	-	M	L	M	L	H	-	M	L
CO2	H	H	H	M	-	M	L	M	L	H	-	M	L
CO3	H	H	M	M	-	M	M	M	M	H	-	M	M
CO4	H	H	M	L	-	M	-	M	M	H	-	M	M
CO5	H	H	M	M	-	M	-	L	L	H	-	M	L
CO6	H	H	M	M	-	M	-	H	L	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

Semester - I	ALLIED: III PROGRAMMING IN C ++	Course Code :U18CCPY3
Credits : 4		Total Hours :75

Course Outcomes

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

Sl.No.	Course Outcomes	Level	Unit
1	Recall the basic concepts of C ++ with OOP	K1	I
2	Compare C with C++	K2	II
3	Practice programs using Arrays and Operators	K3	III
4	Relate Programming Constructs	K4	IV
5	Design programs to demonstrate structures in C	K5	V
6	Develop programs in C	K6	V

Unit-1 : Object Oriented Programming

15 Hrs

- 1.1 Introduction to OOP
- 1.2 Meaning of Object
- 1.3 Meaning of Class
- 1.4 LOOP statements
- 1.5 LOOP characteristics: Creation of new Data Types
- 1.6 Class, Objects, Inheritance, Encapsulation, Abstraction, Polymorphism
- 1.7 Operator Overloading, Function Overloading, Function Defining
- 1.8 Software Reusability.

Unit-2 : C Versus C++

15 Hrs

- 2.1 Comparison between C and C++
- 2.2 Data Types: Integer Data Types - Char, Unsigned Char
- 2.3 Int, Unsigned Int, Long, Unsigned Long Short, Unsigned Short, Int
- 2.4 Floating Data Types
- 2.5 Input Statement (or) Input Function - Cin>>, Output Statement (or) Output Function - Cout>>
- 2.6 Operators - Arithmetic Operator, Logical Operators, Relational Operators.

Unit-3 : Arrays**15 Hrs**

- 3.1 Introduction to Arrays
- 3.2 Declaration of Arrays
- 3.3 Different Types of Arrays: One Dimensional Array, Two Dimensional Array
- 3.4 Array Examples on Variables
- 3.5 Array Examples on Constants.

Unit-4: PROGRAMMING CONSTRUCTS**15 Hrs**

- 4.1 Unary Operators - Increment Operator (++),Decrement Operator (--).
- 4.2 Prefix Notation, Postfix Notation
- 4.3 Conditional Constructs - Switch .Case Construct,
- 4.4 Break Statement, Default Keyword, Conditional Operator
- 4.5 Loop Construct - While Loop, Do while Loop, For loop.
- 4.6 Examples on Programming Constructs.

Unit -5: IMPORTANT FEATURES OF C++**15 Hrs**

- 5.1 Classes and Objects
- 5.2 Structure – Pointers
- 5.3 Enumerated Data Types – Constructors - Destructors.

Topics for Self Study

Sl.No.	Topics	Web links
1.	C ++ Files and Streams	https://www.tutorialspoint.com/cplusplus/cpp_files_streams.htm
2.	Constructors & Destructors	https://www.geeksforgeeks.org/constructors-c/?ref=lbp
3.	Exception handling	https://www.javatpoint.com/cpp-exception-handling
4.	File Handling	https://www.geeksforgeeks.org/file-handling-c-classes/?ref=lbp

Text

- 1. E.Balagurusamy - Object Oriented Programming with C++ -Mcgraw Hill

References

1. Yashavant Kanetkar - Introduction to Object Oriented Programming with C++ -BPB Publications
2. D.Ravichandran - Programming with C++ - Mcgraw Hill
3. Yashavant Kanetkar - Let Us C++ - BPB Publications

Web Links

1. <https://www.programiz.com/c-programming/examples>
2. https://www.tutorialspoint.com/cplusplus/cpp_files_streams.html
3. <https://www.learncpp.com/cpp-tutorial/introduction-to-cpp-development/>
4. <https://www.geeksforgeeks.org/c-language-set-1-introduction/>

Theory and Practical

Specific Learning Outcomes (SLO)

Unit/ Section	Content	Learning outcome	BTLT
Unit I : Object Oriented Programming			
1.1	Introduction to OOP	<ul style="list-style-type: none">• Describe OOP concepts	K1
1.2	Meaning of Object	<ul style="list-style-type: none">• Define Object	K1
1.3	Meaning of Class	<ul style="list-style-type: none">• State Class	K1
1.4	LOOP statements	<ul style="list-style-type: none">• List out various loop statements	K1
1.5	LOOP characteristics: Creation of new Data Types	<ul style="list-style-type: none">• Classify data types	K2
1.6	Class, Objects, Inheritance, Encapsulation, Abstraction, Polymorphism	<ul style="list-style-type: none">• Summarize Object Oriented Concepts	K2
1.7	Operator Overloading, Function Overloading, Function Defining	<ul style="list-style-type: none">• Illustrate Operator Overloading	K2
1.8	Software Reusability.	<ul style="list-style-type: none">• Explain Software reusability	K2
Unit II : C Versus C++			
2.1	Comparison between C and C++	<ul style="list-style-type: none">• Distinguish between C and C ++	K2
2.2	Data Types: Integer Data Types - Char. Unsigned Char	<ul style="list-style-type: none">• List out various data types	K2
2.3	Int, Unsigned Int, Long, Unsigned Long Short, Unsigned Short, Int	<ul style="list-style-type: none">• Demonstrate various data types	K2
2.4	Floating Data Types	<ul style="list-style-type: none">• Explain floating data types	K2

Unit/ Section	Content	Learning outcome	BTLT
2.5	Input Statement (or) Input Function - Cin>>, Output Statement (or) Output Function - Cout>>	<ul style="list-style-type: none"> Express Input/Output statements 	K2
2.6	Operators - Arithmetic Operator, Logical Operators, Relational Operators.	<ul style="list-style-type: none"> Construct a programs using Operators 	K3
Unit III : Arrays			
3.1	Introduction to Arrays	<ul style="list-style-type: none"> Explain Arrays 	K3
3.2	Declaration of Arrays	<ul style="list-style-type: none"> Demonstrate arrays 	K3
3.3	Different Types of Arrays: One Dimensional Array, Two Dimensional Array	<ul style="list-style-type: none"> Relate various types of arrays 	K3
3.4	Array Examples on Variables	<ul style="list-style-type: none"> Develop programmes using array 	K3
3.5	Array Examples on Constants	<ul style="list-style-type: none"> Write array examples on Constants 	K3
Unit IV : Programming Constructs			
4.1	Unary Operators - Increment Operator (++),Decrement Operator (--).	<ul style="list-style-type: none"> Categorize various Operators 	K4
4.2	Prefix Notation, Postfix Notation	<ul style="list-style-type: none"> Explain Notation 	K5
4.3	Conditional Constructs - Switch .Case Construct,	<ul style="list-style-type: none"> Classify Constructs 	K4
4.4	Break Statement, Default Keyword, Conditional Operator	<ul style="list-style-type: none"> Explain Keywords 	K3
4.5	Loop Construct - While Loop, Do while Loop, For loop.	<ul style="list-style-type: none"> Connect various Loop statements 	K4
4.6	Examples on Programming Constructs.	<ul style="list-style-type: none"> Develop programs using Constructs 	K3
Unit V : Important Features of C++			
5.1	Classes and Objects	<ul style="list-style-type: none"> Create programs using classes and objects 	K6
5.2	Structure – Pointers	<ul style="list-style-type: none"> Develop programs with pointers 	K6
5.3	Enumerated Data Types – Constructors - Destructors.	<ul style="list-style-type: none"> Write programs using enumerated data types 	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
CO1	-	M	H	M	H	H	M	M	M	H	H	M	L
CO2	-	M	H	M	H	H	-	M	-	H	H	M	L
CO3	-	M	H	M	H	H	-	M	-	H	H	M	L
CO4	-	M	H	M	H	H	-	M	-	H	H	M	L
CO5	-	M	H	M	H	H	-	M	-	H	H	M	L
CO6	-	M	H	M	H	H	-	M	-	H	H	M	L

Course Assessment Methods

Direct

1. Continuous Assessment Test I,II
2. Course-embedded assessment
3. Lab practical assignments
4. End Semester Examination

Indirect

1. Course-end survey
2. Student satisfaction survey

Semester II	ALLIED : IV BUSINESS STATISTICS	Course Code : U18CC2Y4
Credits : 4		Total Hours : 75

Course Outcomes

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

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

Unit I Introduction to the Study of Statistics

(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 Laspeyre's 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

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

Topics for Self Study

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

Text

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

References

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

Web Links

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	BTLT
Unit – I Introduction to the Study of Statistics			
1.1	Statistics 1.1.1 Meaning 1.1.2 Definition 1.1.3 Merits and Demerits	<ul style="list-style-type: none"> Define inferential and descriptive statistics. Differentiate between a quantitative and a qualitative variable. Explain the merits and demerits of statistics. Distinguish between the four different scales of measurement: nominal, ordinal, interval, and ratio 	K4
	1.2 Sampling 1.2.1 Introduction 1.2.2 Methods of sampling	<ul style="list-style-type: none"> Explain the various sampling techniques. Describe the distribution of the sample mean for samples obtained from normal populations. Describe the distribution of the sample mean for samples obtained from a population that is not normal. 	K2
	1.3 Collection of Data	<ul style="list-style-type: none"> Demonstrate the ability to apply fundamental concepts in exploratory data analysis. Distinguish between different types of data. Assess the methods for summarizing data set . 	K5
	1.4 Tabulation of Data	<ul style="list-style-type: none"> Construct frequency distribution. Determine the class midpoints, relative frequencies, and cumulative frequencies of a frequency distribution. 	K6
	1.5 Representation of Data 1.5.1 Diagrammatic Representation 1.5.2 Graphic representation	<ul style="list-style-type: none"> Conduct appropriate graphical and numerical descriptive statistics for different type of data. Construct a Histogram, a frequency polygon, an Ogive, and a Pie Chart. 	K6
	1.6 Measures CentralTendency 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	<ul style="list-style-type: none"> Define mean, median and mode. Explain the characteristics of the mean, median and mode. Calculate arithmetic mean, geometric mean, harmonic mean, corrected mean and combined mean. 	K4
	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"> Explain the concepts of Median, Quartiles, Deciles and percentiles. Calculate and interpret the measures of positional averages.. 	K4

Unit	Course Contents	Learning Outcomes	BTLT
	1.8 Mode	<ul style="list-style-type: none"> Describe the strengths and weaknesses of the mode as measures of central tendency. Calculate and interpret measures of central tendency (mode) 	K4
Unit – II Measures of Dispersion			
2.1	Range	<ul style="list-style-type: none"> Calculate and apply measures of location and measures of dispersion in grouped and ungrouped data cases. Recognize range, inter-quartile range and standard deviation as measures of dispersion for a set of data. 	K4
	2.2 Quartile Deviation	<ul style="list-style-type: none"> Calculate quartile deviation from ungrouped and grouped data. 	K4
	2.3 Mean Deviation	<ul style="list-style-type: none"> Calculate the deviation of a variable. 	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"> Define standard deviation. Calculate the standard deviation of variable under <ul style="list-style-type: none"> - Actual mean method - Assumed mean method - Combined standard deviation - Corrected standard deviation 	K4
	2.5 Coefficient of Variation	<ul style="list-style-type: none"> Explain the coefficient of variation. 	K2
	2.6 Comparison of Measures of Dispersion	<ul style="list-style-type: none"> Describe the different types of measures of dispersion 	K2
	2.7 Lorenz Curve	<ul style="list-style-type: none"> Explain the Lorenz curve 	K2
Unit – III Correlation and Regression			
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"> Describe how correlation is used to identify relationships between variables. Determine whether the correlation is significant. Calculate and interpret coefficient of correlation, coefficient of determination and the standard error of the estimate. 	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"> Describe the relationship between two or more independent variable using a multiple regression equation. Determine whether a regression model is significant. Evaluate the simple linear regression equation for a set of data and know the basic assumptions behind regression analysis. Recognize some potential problems if regression analysis is used incorrectly. Use simple/multiple regression models to analyse the underlying relationships between the variables through hypothesis testing. 	K6

Unit	Course Contents	Learning Outcomes	BTLT
Unit – IV ANALYSIS OF TIME SERIES AND INDEX NUMBERS			
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"> • Demonstrate advanced understanding of the concepts of time series and their application to health, climate, finance and other areas. • Apply ideas to real time series data and interpret outcomes of analysis. • Apply various techniques of time series models, including the seasonal autoregressive moving average models, regression with ARMA models. 	K3
	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 Laspeyre’s 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"> • Interpret and use a range of index numbers commonly used. • Define an index number and explain its use. • Explain the basic structure of the consumer price index and perform calculations involving its use. • Perform calculations involving simple, composite and weighted index numbers under - Laspeyre’s formula / - Paache’s formula - Fisher’s formula / - Marshal Edge-worth - Bowley’s formula / - Kelly’s formula • Evaluate mathematical test of consistency for the - Time reversal test - Factor reversal test • Determine fixed index number Chain index number and cost of living index 	K3 K6
Unit V Testing of Hypothesis			
5.1	Testing of Hypothesis 5.1.1 Concepts in Testing of Hypothesis 5.1.2 Steps in testing of Hypothesis 5.1.3 Test statistics for testing hypothesis about population mean	<ul style="list-style-type: none"> • Perform hypothesis test to determine significance of regression coefficients. • Perform test hypothesis to find the difference between two population means involving large and small sample sizes and two population proportions. 	K3

Unit	Course Contents	Learning Outcomes	BTLT
	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"> Analyze data by using Chi-Square test of Independence. Apply the chi-square tests for the Goodness-of-Fit test. Identify the degrees of freedom associated with each sum of squares. 	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"> Identify situations where one-way ANOVA is and is not appropriate. State the null and alternative hypotheses for the ANOVA test. 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 underline a regression model. Be able to perform a multiple regression using computer software. 	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"> Calculate the F-test of overall significance, your statistical software just needs to include the proper terms in the two models that it compares. 	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	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

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

Semester III	CORE : III	Course Code : U18CC303
Credits : 4	FINANCIAL ACCOUNTING – III	Total Hours : 75

Course Outcomes

On completion of the course the students will be able to

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

Unit I Partnership Accounts

(15 Hrs)

- 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

(15 Hrs)

- 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

(15 Hrs)

- 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

(15 Hrs)

- 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

(15 Hrs)

- 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

Topics for Self Study

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

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

Web Links

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	BTLT
Unit I Partnership Accounts			
1.1	Essential characteristics of partnership.	<ul style="list-style-type: none">• Define partnerships as a form of business.• Explain the concept, definition and characteristics of partnership accounts.	K2
1.2	Preparation of Final accounts With adjustments	<ul style="list-style-type: none">• Prepare partnership final accounts and list out the adjustments made.• Explain the difference between final accounts and partnership firm.	K6
1.3	Fixed and Fluctuating capital Methods	<ul style="list-style-type: none">• Illustrate methods of Fixed and fluctuating capitals.• Distinguish between Fixed and fluctuating capital.	K4
1.4	Method of Calculating of Goodwill.	<ul style="list-style-type: none">• Explain methods of valuation of goodwill.• Calculate the Method of Good Will.	K4

Unit	Course Contents	Learning Outcomes	BTLT
1.4.1	Average Profit Method	<ul style="list-style-type: none"> Describe the meaning of Average profit method. Calculate profit using the Average profit method 	K4
1.4.2	Super Profit Method	<ul style="list-style-type: none"> Describe the various method of super profit. Calculate the profit using super profit method 	K4
1.4.3	Capitalisation Method	<ul style="list-style-type: none"> Explain capitalisation method. Calculate the profit using Capitalisation method. 	K4
Unit II Partnership Admission, Retirement and Death.			
2.1	Treatment for Partnership Admission	<ul style="list-style-type: none"> Describe the accounting treatment of partnership admission. Explain the adjustments needed at the time of admission of a partner. Assess the treatment of partnership accounts in case of admission of partners. 	K5
2.2	Treatment for Partnership Retirement	<ul style="list-style-type: none"> Describe the accounting treatment of partnership retirement. Explain the adjustments needed at the time of retirement of a partner. Prepare partnership accounts in case of retirement of partners. 	K6
2.3	Treatment for Death of a partner	<ul style="list-style-type: none"> Describe the accounting treatment of death of partnership. Explain the adjustments needed at the time of death of a partner. Assess the treatment of partnership accounts in case of death of partners. 	K5
2.4	Treatment of Joint life policy for Retirement and Death of a Partner	<ul style="list-style-type: none"> Explain the concept of joint life policy. Calculate the amount of joint life policy. 	K4
Unit III Amalgamation, Dissolution of Firms and Insolvency of Partners			
3.1	Amalgamation of partnership firm	<ul style="list-style-type: none"> Explain the concept of Amalgamation of firm. Explain the objectives for amalgamation of firms. Prepare financial statements on the amalgamation of partnership firms 	K4
3.2	Dissolution of partnership firms	<ul style="list-style-type: none"> State the meaning of dissolution of partnership. Explain the treatment of goodwill. Prepare financial statements on the dissolution of partnership firms 	K6
3.3	Insolvency of partners	<ul style="list-style-type: none"> Describe Insolvency of partner. Prepare financial statements on the insolvency of partners 	K6

Unit	Course Contents	Learning Outcomes	BTLT
3.3.1	Insolvency of only one partners	<ul style="list-style-type: none"> • Explain about insolvency of only one partner. • Illustrate the problems of insolvency of only one partner. 	K2
3.3.2	Insolvency of all partners	<ul style="list-style-type: none"> • Describe Insolvency of all partner. • Prepare financial statement on the insolvency of all partners. 	K6
3.4	Sale of a firm to a company	<ul style="list-style-type: none"> • Define sale of firm to a company. • Describe the objectives of selling a firm. 	K2
3.5	Gradual realisation of assets or Piecemeal distribution.	<ul style="list-style-type: none"> • Explain the concept of Piecemeal Distribution of Cash • Describe the procedure and steps involved in preparing the Statement of piecemeal distribution of cash. • Prepare piece meal distribution under Maximum Loss Method and Surplus Capital Method 	K6
3.5.1	Maximum Loss Method	<ul style="list-style-type: none"> • Calculate piecemeal distribution amount using maximum loss method 	K4
3.5.2	Surplus Capital Method	<ul style="list-style-type: none"> • Calculate surplus capital method 	K4
Unit IV Royalty			
4.1	Concept of Royalty	<ul style="list-style-type: none"> • Recall the meaning of royalty. • Explain the concept of royalty. 	K2
4.2	Treatment for Lease	<ul style="list-style-type: none"> • Recall the meaning treatment for lease. • Explain the procedure of lease 	K2
4.2.1	Recording in the books of lessor	<ul style="list-style-type: none"> • Calculate the amount of the problems of treatment for lease. 	K4
4.2.2	Recording in the books lessee.	<ul style="list-style-type: none"> • Recording in the books of lessor. 	K4
4.3	Treatment for Sublease	<ul style="list-style-type: none"> • Recall the treatment for sublease. • Solve the problems of treatment for sub lease. 	K4
4.3.1	Recording in the books of lessor	<ul style="list-style-type: none"> • Analyze the accounting treatment in the books of lessor. 	K4
4.3.2	Recording in the books lessee.	<ul style="list-style-type: none"> • Analyze the accounting treatment in the books of lessee. 	K4
4.3.3	Recording in the books Sub lessee	<ul style="list-style-type: none"> • Analyze the accounting treatment in the books of sub lessee.. 	K4
Unit V Insurance Claims			
5	Computation of Claim to be lodged Including Average Clause	<ul style="list-style-type: none"> • Describe the meaning of insurance. • Explain the objectives of insurance claims. • Apply the procedures to calculate insurance claims. 	K3

Unit	Course Contents	Learning Outcomes	BTLT
5.1.1	For Loss of Stock Policy	<ul style="list-style-type: none"> Describe the concept of Loss of Stock Policy. Calculate insurance claim for Loss of Stock Policy. 	K4
5.1.2	For Loss of Profit Policy	<ul style="list-style-type: none"> Explain the Loss of Profits Policy . Assess the insurance claim related to Loss of Profits Policy. 	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
CO1	H	H	M	-	-	H	-	H	H	H	-	H	H
CO2	H	H	M	M	-	-	M	-	-	H	-	-	H
CO3	H	H	M	H	-	H	H	H	M	H	-	H	-
CO4	H	H	H	M	-	M	H	H	-	H	-	-	H
CO5	H	H	M	M	-	H	H	-	M	H	-	H	H
CO6	H	H	H	M	-	H	-	H	H	-	-	H	M

Course Assessment Methods

Direct

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

Indirect

- Course-end survey

Semester -III	CORE: IV	Course Code : U18CC304
Credits : 4	QUANTITATIVE TECHNIQUES	Total Hours : 75

Course Outcomes

On completion of the course the students will be able to

Sl.No	Course Outcomes	Level	Unit
1	Evaluate Linear Programming problem to find the optimal solution.	K6	I
2	Calculate Transportation and Assignment problems by using appropriate methods	K4	II
3	Use the strategies to achieve the objectives of game theory	K3	III
4	Apply the simulation technique to find optimal solutions to real world problems	K3	III
5	Solve simple problems of replacement and implement practical cases of decision making under different business environment	K3	IV
6	Evaluate the optimistic time for completion of a project using project management techniques	K6	V

Unit I Introduction To Operations Research And Linear Programming Problem 15 Hrs

- 1.1 Operations research – Origin and development
- 1.2 Role in decision making
- 1.3 Phases and approaches to OR
- 1.4 Linear programming problem – Applications and limitations
- 1.5 Formulation of LPP
- 1.6. Optimal Solution to LPP
 - 1.6.1 Graphical method
 - 1.6.2 Simplex Method (excluding dual problem)

Unit II Transportation and Assignment Problem 15 Hrs

- 2.1 Transportation problem – methods
 - 2.1.1 North West corner method
 - 2.1.2 Least cost method
 - 2.1.3 Vogel's approximation method
 - 2.1.4 Moving towards optimality - Stepping stone & MODI methods
- 2.2 Assignment problem

Unit III Game Theory and Simulation**15Hrs**

- 3.1 Game Theory- different strategies followed by the players in a game.
 - 3.1.1 Optimal strategies of a game using maximum criterion.
 - 3.1.2 Dominance property
 - 3.1.3 Graphical method
- 3.2 Simulation

Unit IV Replacement Problem**15Hrs**

- 4.1 Replacement decisions
- 4.2 Replacement policy without change in money value
- 4.3 Replacement of items that fail completely (group replacement)
- 4.4 Applications in finance and accounting

Unit V Decision Analysis And Network Analysis**15Hrs**

- 5.1 Decision analysis – EMV criterion – EOL and EVPI
- 5.2 Decision tree analysis
- 5.3 Network Analysis
 - 5.3.1 PERT
 - 5.3.2 CPM
 - 5.3.3 Simple CPM calculations
- 5.4 Application in finance and accounting (Excluding crash)

Topics for Self Study

Sl.No.	Topics	Weblinks
1.	Queuing Models- Single server model and Multiple server model	http://www.nptelvideos.in/2012/12/advanced-operations-research.html
2.	Dynamic programming and optimal control	file:///C:/Users/HP/Downloads/DynamicProgrammingandOptimalControlVolumeI
3.	Integer Programming- types and application	http://web.hku.hk/~schu/IntegerProgramming.pdf
4.	Goal Programming- types, applications	https://www.slideshare.net/hakeemrehman/goal-programming-68158871

Text

1. P.C. Tulsian & Vishal Pandey - Quantitative techniques, Pearson Education, New Delhi, 7th edition, 2012.
2. P.R. Vittal - Operation Research, Margham publications, Chennai, Reprint 2017.

References

1. Study materials of The Institute of Cost Accountants of India on Operations management
2. K.K. Chawla and Vijay Guptha, Operations Research, Quantitative techniques for Management, Kalyani Publishers, 7th edition, 2014
3. S.C. Kothari, Quantitative techniques, Vikas Publishing House Pvt. Ltd, Delhi. , 3rd revised edition, 2013
4. N.D. Vohra , “Quantitative techniques in management”, Tata Mc Graw Hill Publications, 4th Edition, 2012.
5. Hamdy A. Taha , Operations Research, 2017, 10th edition, Pearson New International Edition.

Web Links

1. http://ebooks.lpude.in/commerce/bcom/term_5/DCOM303_DMGT504_OPERATION_RESEARCH.pdf
2. <http://www.ggu.ac.in/download/Class-Note14/Operation%20Research07.04.14.pdf>

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

Specific Learning Outcomes (SLO)

Unit	Course Contents	Learning Outcomes	BTLT
Unit I – Introduction to Operations Research and Linear Programming Problem			
1.1	Operations research – Origin and development	<ul style="list-style-type: none">• Describe the origin of Linear Programming Problem.	K2
1.2	Role in decision making	<ul style="list-style-type: none">• Summarize the role of LPP in decision making.	K2
1.3	Phases and approaches to OR	<ul style="list-style-type: none">• Recognize the phases of Operations Research.• Compare the different approaches of operation research.	K4
1.4	Linear programming problem – Applications and limitations	<ul style="list-style-type: none">• Explain the Applications and limitations of LPP.	K2
1.5	Formulation of LPP	<ul style="list-style-type: none">• Formulate the LPP using the resources and constraints.	K6
1.6	Optimal Solution to LPP	<ul style="list-style-type: none">• Evaluate the optimal solution to LPP.	K5

Unit	Course Contents	Learning Outcomes	BLT
Unit II Transportation and Assignment Problem			
2.1	Transportation problem – methods	<ul style="list-style-type: none"> Classify the different methods of transportation problems. Analyze the various methods of finding a basic feasible solution. 	K4
		<ul style="list-style-type: none"> Solve the transportation problem and estimate its optimality. 	
2.2	Assignment problem	<ul style="list-style-type: none"> Discuss the steps in assigning jobs to appropriate persons. Calculate the optimal allocation of jobs to persons to minimize time and cost. 	K4
Unit III Game Theory and Simulation			
3.1	Game Theory- different strategies followed by the players in a game.	<ul style="list-style-type: none"> Define game theory. Explain the various types of strategies followed in a game. 	K2
3.2	Dominance property	<ul style="list-style-type: none"> Apply the principle of dominance to find out the saddle point. 	K3
3.3	Graphical method	<ul style="list-style-type: none"> Solve the matrix to find the value of the game and the optimal strategy. 	K3
3.4	Simulation	<ul style="list-style-type: none"> Describe the applications of simulation. Apply the simulation technique in solving real world problems. 	K3
Unit IV Replacement Problem			
4.1	Replacement decisions	<ul style="list-style-type: none"> Identify the types of replacement decisions. 	K2
4.2	Replacement policy without change in money value	<ul style="list-style-type: none"> Solve the appropriate time period for replacement of an individual machinery before it becomes obsolete. 	K3
4.3	Replacement of items that fail completely (group replacement)	<ul style="list-style-type: none"> Apply the group replacement policy to estimate the appropriate time period for replacement of a group of items that fail. 	K3
4.4	Applications in finance and accounting	<ul style="list-style-type: none"> Analyse the applications of replacement theory in finance and accounting. 	K4
Unit V Decision Analysis and Network Analysis			
5.1	Decision analysis – EMV criterion – EOL and EVPI	<ul style="list-style-type: none"> Explain the role of decision analysis in effective decision making. Analyse the decisions under conditions of certainty and uncertainty. 	K4
5.2	Decision tree analysis	<ul style="list-style-type: none"> Apply the decision tree technique to estimate the expected monetary value from the different courses of action . 	K3

Unit	Course Contents	Learning Outcomes	BTLT
5.3	Network Analysis – CPM and PERT	<ul style="list-style-type: none"> Explain the role of network analysis in project management and control. Estimate the longest sequence of operations using the CPM method. Estimate the optimistic time in completing a project using PERT. 	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
CO1	H	H	H	H	-	M	L	L	M	H	-	M	-
CO2	H	M	H	H	-	M	-	M	L	H	-	M	L
CO3	H	M	H	H	-	M	-	L	L	H	-	M	L
CO4	H	M	H	H	-	H	-	M	L	H	-	H	-
CO5	H	M	H	H	-	M	-	M	M	H	-	M	-
CO6	H	M	H	H	-	H	M	H	M	H	-	H	M

Course Assessment Methods

Direct

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

Indirect

- Course-end survey

Semester V	ALLIED:V	Course Code : U18CCPY5
Credits : 3	INTERNET AND WEB DESIGNING	Total Hours :60

Course Outcomes

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

Sl.No.	Course Outcomes	Level	Unit
1.	Describe the basics of internet	K2	I
2.	Discuss Client server scripting languages	K2	II
3.	Construct a web pages using HTML	K3	III
4.	Build dynamic web pages using DHTML, CSS	K6	IV
5.	Examine the client server scripting languages	K4	IV
6.	Design a Web site using text, images, links, lists, internal and external CSS	K6	V

Unit I Basics in Internet

(6Hrs)

- 1.1 Emergence of Internet
- 1.2 Internet basics –protocols
- 1.3 Working of Internet
- 1.4 Internet Address-Domain names
- 1.5 Types of Browsers or search Engines
- 1.6 Connecting to the Internet –Installing and configuring a modem
- 1.7 Creating a connection profile –Changing the default connection

Unit II Basics in Web Design

(6Hrs)

- 2.1 Introduction to Web technology
- 2.2 What is World Wide Web?
- 2.3 How the website works?
- 2.4 Types of website
- 2.5 Client and server scripting languages
- 2.6 Elements of a webpage

Unit III HTML

(6 Hrs)

- 3.1 Introduction to HTML
- 3.2 HTML document
- 3.3 Basic structure of HTML

- 3.4 Creating an HTML document
- 3.5 Web Server, Web client/Browser
- 3.6 HTML basic tags
–Title –Footer –Paragraph breaks –Line breaks
- 3.7 Heading style –Text Style –Spacing –Cantering –Font size and Colour

Unit IV Elements of HTML (6Hrs)

- 4.1 Adding graphics to HTML document –Using width, head alternative attributes
- 4.2 List –Types of List
- 4.3 Tables –Header rows –Data rows
- 4.4 Caption tags –Cells spacing
- 4.5 BG colour
- 4.6 Rows span –Cols pan attributes
- 4.7 Links –Internal and external document reference Images as per hyper links

Unit V DHTML (6Hrs)

- 5.1 Introduction
- 5.2 Cascading style
- 5.3 Colour background
- 5.4 Text attributes
- 5.5 Border attributes
- 5.6 Marginal related attributes
- 5.7 List attributes –Class: external style sheet

Topics for Self Study

Sl.No	Topics	Weblinks
1.	JavaScript	https://www.w3schools.com/html/html_scripts.asp
2.	Layout	https://www.w3schools.com/html/html_layout.asp
3.	Responsive	https://www.w3schools.com/html/html_responsive.asp
4.	Semantics	https://www.w3schools.com/html/html5_semantic_elements.asp

Text

- 1. Internet Complete, Maureen Adams and Sherry Boneli – BPB Publications

Web Links

<https://www.html.com>

<https://www.w3schools.com>

<https://www.edu.gcfglobal.org>

Specific Learning Outcomes (SLO)

Unit	Course Contents	Learning Outcomes	BTLT
Unit I Basics in Internet			
1.1	Emergence of Internet	<ul style="list-style-type: none">Describe the emergence of internet	K2
1.2	Internet protocols	<ul style="list-style-type: none">Explain the internet protocols	K2
1.3	Working of Internet	<ul style="list-style-type: none">Demonstrate the working of internet	K2
1.4	Internet terms	<ul style="list-style-type: none">Define the internet terms	K1
1.5	Connecting to the Internet	<ul style="list-style-type: none">Show the connection of internet	K2
1.6	Installing and configuring a modem	<ul style="list-style-type: none">Show the installation and configuring a modem	K2
1.7	Creating a connection	<ul style="list-style-type: none">Explain the internet connection	K2
Unit II Basics in Web Design			
2.1	Introduction to Web technology	<ul style="list-style-type: none">Define web technology	K1
2.2	World Wide Web	<ul style="list-style-type: none">Describe www	K2
2.3	Working of website	<ul style="list-style-type: none">Explain the functions of website	K2
2.4	Types of website	<ul style="list-style-type: none">Classify the types of website	K2
2.5	Client and server scripting languages	<ul style="list-style-type: none">Discuss Client server scripting languages	K2
2.6	Elements of a webpage	<ul style="list-style-type: none">Explain the elements of web page	K2
Unit III HTML			
3.1	Introduction to HTML	<ul style="list-style-type: none">Summarize about HTML	K2
3.2	HTML document	<ul style="list-style-type: none">Construct HTML document	K3
3.3	Basic structure of HTML	<ul style="list-style-type: none">Build HTML structure	K3
3.4	HTML basic tags –Title –Footer – Heading style	<ul style="list-style-type: none">Identify the HTML tags	K2
3.5	Paragraph breaks –Line breaks – Text Style –Spacing –Font size and Colour	<ul style="list-style-type: none">Use a web page with styles	K3
Unit IV Elements of HTML			
4.1	Adding graphics to HTML document –Using width, head alternative attribute, BG colour	<ul style="list-style-type: none">Apply graphics to web pages	K3

Unit	Course Contents	Learning Outcomes	BTLT
4.2	List –Types of List	• Develop web content with list	K6
4.3	Tables –Header rows –Data rows – cols	• Create table using tags	K6
4.4	Caption tags –Cells spacing – Rows span –Cols pan attributes	• Compose table with attributes	K6
4.5	Links –Internal and external document	• Adapt CSS in web pages	K6
Unit V DHTML			
5.1	Introduction	• Explain DHTML	K2
5.2	Cascading style sheets	• Make use of DHTML to create web pages with attributes	K6
5.3	Colour background	• Design a webpage with colour backgrounds	K6
5.4	Text, border, list attributes	• Make up website with different styles	K6
5.5	External style sheet	• Relate style sheets with web page	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	-	-	M	L	H	H	-	M	-	H	H	H	-
CO2	-	-	M	-	H	H	-	M	-	H	H	H	-
CO3	-	-	M	-	H	H	-	M	-	H	H	H	-
CO4	-	-	M	L	H	H	-	M	-	H	H	H	-
CO5	-	-	M	L	H	H	L	M	-	H	H	H	-
CO6	-	-	M	L	H	H	L	M	L	H	H	H	L

Course Assessment Methods

Direct
1. Continuous Internal Assessment Test I,II 2. Course-embedded assessment 3. Lab practical assignments 4. End Semester Examination
Indirect
1. Course-end survey 2. Student satisfaction survey

References

1. Study materials of The Institute of Cost Accountants of India on Operations management
2. K.K. Chawla and Vijay Guptha, Operations Research, Quantitative techniques for Management, Kalyani Publishers, 7th edition, 2014
3. S.C. Kothari, Quantitative techniques, Vikas Publishing House Pvt. Ltd, Delhi. , 3rd revised edition, 2013
4. N.D. Vohra , “Quantitative techniques in management”, Tata Mc Graw Hill Publications, 4th Edition, 2012.
5. Hamdy A. Taha , Operations Research, 2017, 10th edition, Pearson New International Edition.

Web Links

1. http://ebooks.lpude.in/commerce/bcom/term_5/DCOM303_DMGT504_OPERATION_RESEARCH.pdf
2. <http://www.ggu.ac.in/download/Class-Note14/Operation%20Research07.04.14.pdf>

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

Specific Learning Outcomes (SLO)

Unit	Course Contents	Learning Outcomes	BTLT
Unit I – Introduction to Operations Research and Linear Programming Problem			
1.1	Operations research – Origin and development	<ul style="list-style-type: none"> Describe the origin of Linear Programming Problem. 	K2
1.2	Role in decision making	<ul style="list-style-type: none"> Summarize the role of LPP in decision making. 	K2
1.3	Phases and approaches to OR	<ul style="list-style-type: none"> Recognize the phases of Operations Research. Compare the different approaches of operation research. 	K4
1.4	Linear programming problem – Applications and limitations	<ul style="list-style-type: none"> Explain the Applications and limitations of LPP. 	K2
1.5	Formulation of LPP	<ul style="list-style-type: none"> Formulate the LPP using the resources and constraints. 	K6
1.6	Optimal Solution to LPP	<ul style="list-style-type: none"> Evaluate the optimal solution to LPP. 	K5
Unit II Transportation and Assignment Problem			
2.1	Transportation problem – methods	<ul style="list-style-type: none"> Classify the different methods of transportation problem. Analyze the various methods of finding basic feasible solution. Solve the transportation problem and estimate its optimality. 	K4
2.2	Assignment problem	<ul style="list-style-type: none"> Discuss the steps in assigning jobs to appropriate persons. Calculate the optimal allocation of jobs to persons to minimize time and cost. 	K4
Unit III Game Theory and Simulation			
3.1	Game Theory- different strategies followed by the players in a game.	<ul style="list-style-type: none"> Define game theory. Explain the various types of strategies followed in a game. 	K2
3.2	Dominance property	<ul style="list-style-type: none"> Apply the principle of dominance to find out the saddle point. 	K3
3.3	Graphical method	<ul style="list-style-type: none"> Solve the matrix to find the value of the game and the optimal strategy. 	K3
3.4	Simulation	<ul style="list-style-type: none"> Describe the applications of simulation. Apply the simulation technique in solving real world problems. 	K3

Unit	Course Contents	Learning Outcomes	BLT
Unit IV Replacement Problem			
4.1	Replacement decisions	<ul style="list-style-type: none"> Identify the types of replacement decisions. 	K2
4.2	Replacement policy without change in money value	<ul style="list-style-type: none"> Solve the appropriate time period for replacement of an individual machinery before it becomes obsolete. 	K3
4.3	Replacement of items that fail completely (group replacement)	<ul style="list-style-type: none"> Apply the group replacement policy to estimate the appropriate time period for replacement of a group of items that fail. 	K3
4.4	Applications in finance and accounting	<ul style="list-style-type: none"> Analyse the applications of replacement theory in finance and accounting. 	K4
Unit V Decision Analysis and Network Analysis			
5.1	Decision analysis – EMV criterion – EOL and EVPI	<ul style="list-style-type: none"> Explain the role of decision analysis in effective decision making. Analyse the decisions under conditions of certainty and uncertainty. 	K4
5.2	Decision tree analysis	<ul style="list-style-type: none"> Apply the decision tree technique to estimate the expected monetary value from the different courses of action . 	K3
5.3	Network Analysis – CPM and PERT	<ul style="list-style-type: none"> Explain the role of network analysis in project management and control. Estimate the longest sequence of operations using the CPM method. Estimate the optimistic time in completing a project using PERT. 	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
CO1	H	H	H	H	-	M	L	L	M	H	-	M	-
CO2	H	M	H	H	-	M	-	M	L	H	-	M	L
CO3	H	M	H	H	-	M	-	L	L	H	-	M	L
CO4	H	M	H	H	-	H	-	M	L	H	-	H	-
CO5	H	M	H	H	-	M	-	M	M	H	-	M	-
CO6	H	M	H	H	-	H	M	H	M	H	-	H	M

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

Semester III	SBEC: I OFFICE AUTOMATION	Course Code : U18CCPS1
Credits : 2		Total Hours :30

Course Outcomes

On completion of this course the learners will be able to

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

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

Unit IV MS - POWER POINT

(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.

Topics for Self Study

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

Text

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

References

Sanjay Saxena - A First Course in Computers- Vikas Publications

Web Links

<https://www.hitechnectar.com>

<https://docs.microsoft.com>

Specific Learning Outcomes (SLO)

Unit	Course Contents	Learning Outcomes	BTLT
Unit I Introduction to Office Automation			
1	1.1 Meaning and Information	<ul style="list-style-type: none">Recognize the basic concepts of Office Automation.	K2
	1.2 Nature of Office work	<ul style="list-style-type: none">Describe the nature of MS-Office	K2
	1.3 Functions of an Office	<ul style="list-style-type: none">Explain the functions of Office	K2
	1.4 Office Communication tools	<ul style="list-style-type: none">Explain the office communications tools	K2
	1.5 Services of an Office	<ul style="list-style-type: none">Identify the services of an office	K2
	1.6 Need for office Automation	<ul style="list-style-type: none">Explain the need for Office automation	K2
	1.7 Summary of Office Automation.	<ul style="list-style-type: none">Summarize the importance of Office automation.	K2
Unit II MS-Word			
2	2.1 File creation	<ul style="list-style-type: none">Create and manage file documents	K3
	2.2 Text Manipulations	<ul style="list-style-type: none">Use of Text manipulation techniques	K3
	2.3 Usage of Numbering, Bullets	<ul style="list-style-type: none">Experiment with numbering and Bullets.	K3

Unit	Course Contents	Learning Outcomes	BTLT
	2.4 Tools and Headers. Usage of Spell Check and Find and Replace	<ul style="list-style-type: none"> Choose menus and perform operations related to the use of Headers. Spell check, Find and Replace. 	K3
	2.5 Text Formatting	<ul style="list-style-type: none"> Make Use of Text Formatting, in document 	K3
	2.6 Picture Insertion and Alignment	<ul style="list-style-type: none"> Practice Inserting Picture and Alignment 	K3
	2.7 Creation of Documents Using Templates	<ul style="list-style-type: none"> Create Documents Using Templates 	K3
	2.8 Creation of Templates- Mail Merge Concept	<ul style="list-style-type: none"> Explain Mail Merge Concept 	K5
	2.9 Copying Text and Picture From Excel	<ul style="list-style-type: none"> Use Text and Picture From Excel to word document 	K3
	2.10 Creation of Tables, Formatting Tables	<ul style="list-style-type: none"> Create and format Tables. 	K3
	2.11 Splitting the Screen- Opening Multiple Documents	<ul style="list-style-type: none"> Use Splitting of Screen Opening Multiple Documents 	K3
	2.12 Inserting Symbols in Documents.	<ul style="list-style-type: none"> Use Insert Symbols in Documents 	K3
Unit III - MS – Excel			
3	3.1 Creation of Worksheet and entering Information.	<ul style="list-style-type: none"> Construct worksheets and enter data 	K5
	3.2 Aligning, Editing Data in Cell.	<ul style="list-style-type: none"> Identify the operations related to alignment, editing and formatting data in cells. 	K2
	3.3 Excel Functions in Statistical, Mathematical, Financial Functions)	<ul style="list-style-type: none"> Construct formulas in Statistical, Mathematical and Financial Functions 	K3
	3.4 Changing of Column Width and Row Height (Column and Range of Column)	<ul style="list-style-type: none"> Choose menus in worksheet to perform operations related to changing of Column, Width and Row Height. 	K3
	3.5 Moving, copying, Inserting and Deleting Rows and Columns	<ul style="list-style-type: none"> Develop the skills in moving, copying, inserting and deleting rows and columns in worksheets 	K3
	3.6 Formatting Numbers and Other Numeric Formats	<ul style="list-style-type: none"> Use the Numeric Format techniques 	K3
	3.7 Drawing Borders around Cells	<ul style="list-style-type: none"> Use the Drawing Borders around Cells 	K3
	3.8 Creation of Charts raising Moving	<ul style="list-style-type: none"> Develop Charts and objects using excel 	K3
	3.9 Changing Chart Types	<ul style="list-style-type: none"> Develop different types of Charts using excel 	K3
	3.10 Controlling the Appearance of a Chart	<ul style="list-style-type: none"> Develop and modify the controlling and appearance of charts. 	K3

Unit	Course Contents	Learning Outcomes	BTLT
Unit IV : MS – Power Point			
4	4.1 Working with Slides Creating, saving, closing presentation	<ul style="list-style-type: none"> Create, edit, save, close and print presentations 	K6
	4.2 Adding Headers and footers –Changing slide layout	<ul style="list-style-type: none"> Create and manipulate simple slide shows using the Headers and footers. 	K6
	4.3 Working fonts and bullets- Inserting	<ul style="list-style-type: none"> Identify operations using the working of fonts and bullets. 	K2
	4.4 Clipart - Working with Clipart	<ul style="list-style-type: none"> Recognize the use of clip arts 	K2
	4.5Applying Transition and animation effects Run and Slide Show	<ul style="list-style-type: none"> Create slide presentations that include text, graphics and animation effects 	K6
Unit V : MS – ACCESS			
5	5.1Introduction to Access	<ul style="list-style-type: none"> Define MS- Access 	K2
	5.2Creating a Simple Database and Tables	<ul style="list-style-type: none"> Explain Creating a Simple Database and Tables 	K2
	5.3Entering and Editing Data – Finding, Sorting and Displaying Data.	<ul style="list-style-type: none"> Experiment with Entering and Editing Data – Finding, Sorting and Displaying Data 	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	M	M	-	-	H	H	L	H	M	H	H	H	M
CO2	M	M	-	-	H	H	-	H	-	H	H	H	-
CO3	M	M		-	H	H	-	H	-	H	H	H	-
CO4	M	M	M	M	H	H	-	H	-	H	H	H	-
CO5	M	M	M	-	H	H	-	H	-	H	H	H	-
CO6	M	M	-	-	H	H	-	H	-	H	H	H	-

Course Assessment Methods

Direct
1. Continuous Assessment Test I,II 2. Assignment 3. Labs 4. Presentations 5. End Semester Examination
Indirect
1. Course-end survey

Semester III	NMEC – I	Course Code : U18CC3E1
Credits : 2	PRINCIPLES OF COMMERCE	Total Hours : 30

Course Outcomes

On completion of the course the learners will be able to

Sl.No.	Course Outcomes	Level	Unit
1	Describe the concept and the economic activities of business	K2	I
2	Distinguish between Sole Proprietor and Partnership firms	K4	II
3	Categorize the various forms of organization	K4	II
4	Explain the merits and demerits of different modes of transportation.	K2	III
5	Interpret the functions of banking and insurance	K2	IV
6	Discuss marketing functions and techniques of promotion and advertising.	K2	V

Unit I Introduction To Commerce

(6 Hrs)

- 1.1 Economic activities- Concept of business
- 1.2 Characteristics of Business- Objectives
- 1.3 Classification of Business activities- Industry Commerce
- 1.4 Industry, types, primary and secondary
- 1.5. Trade and Aids to trade

Unit II Forms of Organisation

(6 Hrs)

- 2.1 Forms of Orgnaisation, Sole proprietorship
- 2.2 Joint stock company- features, merits and demerits
- 2.3 Formation of Company
- 2.4 MOA- AOA- Prospectus
- 2.5 Public enterprises-Co-operative societies

Unit III Transportation and Warehouse

(6 Hrs)

- 3.1 Transport Functions
- 3.2 Modes of transport, road, railway, waterways
- 3.3 Advantages and disadvantages of transportation
- 3.4 Warehouse Types and functions

Unit IV Banking And Insurance**(6 Hrs)**

- 4.1 Banking Functions of Banks
- 4.2 Types of Bank Accounts
- 4.3 Insurance Principles of insurance
- 4.4 Types of Insurance

Unit V Marketing and Advertising**(6 Hrs)**

- 5.1 Marketing definition functions
- 5.2 Marketing mix
- 5.3 Market segmentation
- 5.4 Advertising Types
- 5.5 Advertising media- Kinds of Media, merits, demerits

Topics for Self Study

Sl.No.	Topics	Weblinks
1.	<i>Contextual and Programmatic Advertising</i>	https://www.marketing-schools.org/types-of-marketing/contextual-marketing.html https://www.acquisio.com/blog/agency/programmatic-advertising/
2.	The e-commerce after covid-19	https://www.bigcommerce.com/blog/covid-19-ecommerce/#product-categories-shifting-during-covid-19
3.	Market automation	https://customerthink.com/why-is-marketing-automation-important-in-ecommerce/ https://www.temok.com/blog/ecommerce-process-automation/
4.	Mobile commerce	https://www.bigcommerce.com/blog/mobile-commerce/#common-benefits-of-mobile-commerce

Text

- 1. Fundamentals of Business Organisation- Y. K. Bhushan (Sultan Chand) (2017)
- 2. Modern Marketing Principles and Practices- R.S.N. Pillai and Bhagavathi (S.Chand) (2010)

Web Links

- 1. <https://www.tntextbooks.in/p/11th-books.html>
- 2. <https://drive.google.com/file/d/1yhbyGGmg-sJ50K1rGcwPkrMYZODVnQRj/view>

Specific Learning Outcomes (SLO)

Unit	Course Contents	Learning Outcomes	BTLT
Unit 1 Introduction To Commerce			
1.1	Economic activities – Concept of Business	<ul style="list-style-type: none"> • Demonstrate knowledge of business concepts • Explain the economic activities of business 	K2
1.2	Characteristics of business- Objectives of business.	<ul style="list-style-type: none"> • Describe the characteristics of business 	K2
1.3	Classification of business activities	<ul style="list-style-type: none"> • Discuss the classification of business activities. 	K2
1.4	Industry–Types-Primary and Secondary	<ul style="list-style-type: none"> • Classify the types of Industries 	K2
1.5	Commerce: Trade and Aids to trade- Types	<ul style="list-style-type: none"> • Explain trade and aids to trade 	K2
Unit II Forms Of Organisation			
2.1	Sole proprietorship-Partnership firm	<ul style="list-style-type: none"> • Differentiate sole proprietorship from partnership firms 	K4
2.2	Joint stock company- features, merits and demerits	<ul style="list-style-type: none"> • Explain the features, merits and demerits of Joint stock Company 	K2
2.3	Formation of company	<ul style="list-style-type: none"> • Explain the procedure for formation of company 	K2
2.4	MOA-AOA-Prospectus	<ul style="list-style-type: none"> • Explain the concepts and the use of MOA and AOA in a company. • Describe the contents of prospectus 	K2
2.5	Public enterprises- Co-operative societies	<ul style="list-style-type: none"> • Describe the functions of public enterprises • Explain the functions of cooperative societies 	K2
Unit III Transportation and Warehouse			
3.1	Transportation-Functions	<ul style="list-style-type: none"> • Explain the functions of transportation 	K2
3.2	Modes of transport- Road, Railway, Water, Airway	<ul style="list-style-type: none"> • Explain the importance of transportation. • Classify the various types of transport 	K2
3.3	Advantages and disadvantages of Transportation\	<ul style="list-style-type: none"> • Discuss the merits and demerits of transportation 	K2
3.4	Warehouse - Types and functions	<ul style="list-style-type: none"> • Recognize the types of warehouse • Explain the functions of warehouse. 	K2
Unit IV Banking and Insurance			
4.1	Banking- Functions of Banks	<ul style="list-style-type: none"> • Explain the concept of Banking • Describe the functions of banks 	K2
4.2	Types of Bank Accounts	<ul style="list-style-type: none"> • Identify the types of bank accounts 	K2
4.3	Insurance- Principles of insurance	<ul style="list-style-type: none"> • Explain the principles of insurance 	K2

Unit	Course Contents	Learning Outcomes	BTLT
Unit V Marketing and Advertising			
5.1	Marketing- Definition-Functions	<ul style="list-style-type: none"> Define marketing Explain the functions of marketing 	K2
5.2	Marketing Mix	<ul style="list-style-type: none"> Identify the elements of marketing mix Explain the advantages marketing mix 	K2
5.3	Market segmentation	<ul style="list-style-type: none"> Explain the purpose of segmentation and targeting in marketing.. 	K2
5.4	Advertising- Types	<ul style="list-style-type: none"> Classify the types of advertisement 	K2
5.5	Advertising media-Kinds of media.- Advantages and disadvantages	<ul style="list-style-type: none"> Identify and understand the various kinds of media Explain the advantages and disadvantages of advertising. 	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	-	-	-	H	-	M	L	H	-	M	L
CO2	H	H	-	-	-	M	L	M	-	H	-	M	-
CO3	H	H	-	-	-	-	-	M	-	H	-	M	-
CO4	H	H	-	-	-	-	-	M	-	H	-	M	-
CO5	H	H	-	-	-	M	-	M	-	H	-	M	-
CO6	H	H	-	-	-	L	-	M	L	H	-	M	L

Course Assessment Methods

Direct	Indirect
1. Internal Test-1	Course end survey
2. Internal Test-II	
3. Seminar	
4. Assignments	
5. End Semester exam	

Semester IV	CORE: V COST ACCOUNTING	Course Code : U18CC405
Credits : 5		Total Hours : 75

Course Outcomes

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

Sl.No	Course Outcomes	Level	Unit
1	Analyze the concepts relevant to cost accounting	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 (15 Hrs)

- 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

(15 Hrs)

- 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

(15 Hrs)

- 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) (15 Hrs)

- 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) (15 Hrs)

- 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)

Topics for Self Study

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

Text

R.S.N. Pillai V. Bagavathi 5th 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	BTLT
Unit I - Introduction to Cost Accounting, Cost Sheet, Tenders and Quotations & Material Control			
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"> • Define Cost, Cost Accounting and Cost Accountancy • Describe the Merits and Demerits of Cost Accounting • Explain the different types and the elements of cost • Explain What is Cost Centre and Cost Unit 	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"> • Examine the treatment of stock in Cost sheet • Estimate the Profit or Loss of a concern by preparing the Cost sheet 	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"> • Calculate the minimum maximum and the re-ordering level for stock of materials • Calculate the Economic Ordering quantity of materials for a concern 	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"> • Apply the various methods of pricing the issue of materials 	K3

Unit	Course Contents	Learning Outcomes	BTLT
Unit II Computation and Control of Labour Cost			
2.1	Labour cost 2.1.1 Introduction 2.1.2 Types of Labour	<ul style="list-style-type: none"> Describe What is Labour cost 	K2
2.2	Labour turnover	<ul style="list-style-type: none"> Recall Labour turnover 	K1
2.3	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"> Apply the various methods of measuring Labour Turnover 	K3
2.4	Idle time and Overtime	<ul style="list-style-type: none"> Describe Idle Time and Overtime in Labour costing Calculate the Labour Cost when there is Idle Time and Over Time 	K4
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	<ul style="list-style-type: none"> Compare the various methods of remuneration for Labour 	K4
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	<ul style="list-style-type: none"> Compare the various methods of Premium Bonus Plans for Labour 	K4
Unit III Overheads			
3.1	Meaning and Definition of overheads	<ul style="list-style-type: none"> Define Overheads 	K1
3.2	Importance of Overhead cost	<ul style="list-style-type: none"> Explain the importance of the allocation of overheads 	K2
3.3	Allocation of Overheads	<ul style="list-style-type: none"> Describe what is allocation of overheads 	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"> Identify the importance of apportionment of Overheads and apply the various methods of apportionment of overheads 	K2

Unit	Course Contents	Learning Outcomes	BTLT
3.5	Absorption of overheads 3.5.1 Overhead Rate 3.5.2 Types of overhead rate	<ul style="list-style-type: none"> List the different types of overhead rate 	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"> Classify the methods of Absorption of Overheads Calculate machine hour rate 	K4
3.7	Under and over absorption of overheads.	<ul style="list-style-type: none"> Relate Under and Over Absorption of Overheads 	K4
Unit IV - Reconciliation of Cost and Financial Accounts & Methods of Costing (Job, Batch and Contract)			
4.1	Reconciliation of cost and financial accounts	<ul style="list-style-type: none"> Compare the Profit and loss of cost and financial accounts and reconcile them. 	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"> Define Job costing Estimate a Job Cost sheet 	K6
4.3	Batch Costing 4.3.1 Definition of Batch costing 4.3.2 Determination of Economic Batch Quantity	<ul style="list-style-type: none"> Define Batch costing Estimate the Economic Batch quantity 	K6
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.	<ul style="list-style-type: none"> Define Contract costing List out the characteristic features of Contract costing Create a normal contract Account and find the Notional Profit or loss on Contract and with Escalation clause Explain What do you mean by Cost Plus contract 	K6
Unit V Methods of Costing (Operating Costing and Process Costing)			
5.1	Operating and operation costing 5.1.1 Meaning and definition 5.1.2 Operation and service costing 5.1.3 Transport Costing 5.1.4 Costing Procedures in Transport of Costs	<ul style="list-style-type: none"> Relate operating/Operation/Service costing Estimate cost per unit in transport costing Illustrate the costing procedures in transportation and presentation of costs 	K6

Unit	Course Contents	Learning Outcomes	BTLT
	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)	<ul style="list-style-type: none"> Estimate cost per unit in transport costing Elaborate the costing procedures Discuss the important aspects of process costing 	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
CO1	H	H	H	H	-	H	M	H	M	H	-	H	M
CO2	H	H	H	-	-	H	-	H	-	H	-	H	M
CO3	H	M	H	H	-	M	M	H	M	H	-	H	L
CO4	H	M	H	-	-	M	-	H	-	H	-	H	-
CO5	H	H	H	-	-	H	M	H	M	H	-	H	L
CO6	H	H	H	M	-	H	M	H	L	H	-	H	M

Course Assessment Methods

Direct

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

Indirect

- Course-end survey

Semester IV	ELECTIVE : I BUSINESS LAW	Course Code : U18CC4:1
Credits : 5		Total Hours : 75

Course Outcomes

On completion of the course the students will be able to

Sl.No	Course Outcomes	Level	Unit
1	Describe the basic elements of forming an enforceable contract and agreement	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.

Topics for Self Study

Sl.No	Topics	Weblinks
1.	Legal Tech	https://www.veritext.com/10-trends-that-will-shape-the-legal-industry-in-2020/ https://www.aderant.com/think-tank/legal-tech-predictions-2020/
2.	Fiduciary Responsibilities and your Business	https://rbrettlaw.com/lawyer/blog_category/Business-Law-Issues-and-Trends https://www.investopedia.com/ask/answers/042915/what-are-some-examples-fiduciary-duty.asp

Sl.No	Topics	Weblinks
3.	Legal Process Outsourcing	https://www.lawentrance.com/article/legal-process-outsourcing.html https://www.shiksha.com/law/articles/legal-process-outsourcing-lpos-in-india-scope-and-opportunities-blogId-15199
4.	Millennials	https://www.veritext.com/10-trends-that-will-shape-the-legal-industry-in-2020

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
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	BTLT
Unit I Indian Contracts Act 1872			
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"> Recall the definition of a Contract Explain the classifications of Contract Describe the essential elements of a valid contract 	K2
1.2	Void , Voidable and Valid agreement	<ul style="list-style-type: none"> Explain void contract voidable and valid agreement 	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"> Define Offer and Acceptance Identify the circumstances under which an offer will lapse 	K2
Unit II Consideration and Legality of Object			
2.1	Consideration 2.1.1 Definition 2.1.2 Legal rules as to consideration 2.1.3 Stranger to contract	<ul style="list-style-type: none"> Define consideration Discuss the rules regarding consideration Explain the concept contract without considerations is void-exceptions 	K2
	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"> Identify the rules regarding provisions of necessities to a minor Apply case laws in the area of business 	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"> Define free consent Differentiate misrepresentation from fraud 	K4
Unit	Course Contents	Learning Outcomes	BTLT
2.4	Legality of Object 2.4.1 Unlawful and illegal agreement	<ul style="list-style-type: none"> Identify the exceptions to the rule that an agreement in restraint of trade is void 	K2

	2.4.2 Effects of illegality 2.4.3 Doctrine of public policy		
2.5	Void Contracts	<ul style="list-style-type: none"> Define void contract 	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 contingent contract	<ul style="list-style-type: none"> Summarize the effects of wagering agreement Distinguish between a wagering agreement and a contingent contract 	K4
Unit III Performance and Discharge of Contracts			
3.1	Performance of contracts 3.1.1 Requisites of a valid tender 3.1.2 Reciprocal promises	<ul style="list-style-type: none"> Interpret and apply case laws in the area of business Identify the fundamental legal principles behind contractual agreement 	K2
3.2	Discharge of contracts - Modes of Discharge	<ul style="list-style-type: none"> Summarize the various modes of discharge of contract 	K2
3.3	Remedies for Breach of contract	<ul style="list-style-type: none"> Define Breach of contract Classify the remedies that are available to the affected party in case of breach of contract 	K2
3.4	Quasi contracts 3.4.1 Kinds of Quasi contracts	<ul style="list-style-type: none"> Define quasi contract Discuss the kinds of quasi contract Interpret and apply case laws in the area of business 	K2
Unit IV Special Contracts			
4.0	Special contracts – Introduction	<ul style="list-style-type: none"> Discuss the contract of Indemnity and Guarantee 	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"> Distinguish between Indemnity and Guarantee 	K4
Unit	Course Contents	Learning Outcomes	BTLT
	4.1.4 Rights of surety 4.1.5 Discharge of surety	<ul style="list-style-type: none"> Examine the rights of a surety against the principal debtor and Creditor Discuss the concept Discharge of surety 	K4
4.2	Bailment and pledge 4.2.1 Requisites of bailment, Classification of bailment	<ul style="list-style-type: none"> Outline the concept of Bailment and Pledge State the differences between Bailment and Pledge Distinguish between general lien and particular lien 	

	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	<ul style="list-style-type: none"> Discuss the rights and duties of a pawnor and pawnee 	K4
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"> Recall the term agency by ratification Explain the various modes of creation of an agency Classify the different types of agents 	K2
Unit V Sale of Goods			
5.1	Sale of Goods Act- 1930 Introduction	<ul style="list-style-type: none"> Define contract of sale Explain the essential elements of a contract of sale 	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"> Distinguish between sale from agreement to sell Classify the Goods under the Sale of Goods Act 	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"> State the exceptions to the rule caveat emptor Identify the implied conditions and warranties in a contract of sale 	K2
Unit	Course Contents	Learning Outcomes	BTLT
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"> Apply the provisions of the sale of Goods Act with respect of delivery of Goods Explain the duties of buyer 	K3
5.5	Rights of unpaid seller 5.5.1 Remedies for breach of contract of sale 5.5.2 Auction sales	<ul style="list-style-type: none"> Interpret case laws in the area of business 	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	M	M	-	H	M	H	H	H	-	M	H
CO2	H	M	M	-	-	H	M	H	H	H	-	L	H
CO3	H	H	M	-	-	H	M	H	H	H	-	M	H
CO4	H	H	M	M	-	M	M	H	H	H	-	M	H
CO5	H	H	M	M	-	M	M	H	H	H	-	M	H
CO6	H	H	M	M	-	M	M	H	H	H	-	M	H

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

Semester IV	ELECTIVE: I RETAIL MANAGEMENT	Course Code : U18CC4:2
Credits :5		Total Hours : 75

Course Outcomes

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

Sl.No	Course Outcomes	Level	Unit
1	Summarize the characteristics of retailing business	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

(15 Hrs)

- 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

(15 Hrs)

- 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

(15 Hrs)

- 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

(15 Hrs)

- 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

(15 Hrs)

- 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

Topics for Self Study

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

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

Specific Learning Outcomes (SLO)

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

Unit	Course Contents	Learning Outcomes	BTLT
Unit III Inventory			
3.1	Reasons for holding inventory	<ul style="list-style-type: none"> Describe about the holding inventory 	K2
3.2	Methods of inventory control	<ul style="list-style-type: none"> Calculate the inventory control in various method 	K4
3.3	Selective inventory management	<ul style="list-style-type: none"> Explain the selective inventory management 	K2
3.4	EOQ model	<ul style="list-style-type: none"> Calculate EOQ 	K4
3.5	ABC analysis-VED analysis-FSN analysis - HML analysis	<ul style="list-style-type: none"> Calculate the various analysis 	K4
3.6	Inventory costs	<ul style="list-style-type: none"> Calculate the inventory costs 	K4
3.7	Material handling	<ul style="list-style-type: none"> Explain about the various methods of handling the materials 	K2
3.8	Latest development in inventory management	<ul style="list-style-type: none"> Describe and identify the latest methods and developments in the inventory management 	K2
Unit IV Retail Stores Location			
4.1	Elements of retail store operations	<ul style="list-style-type: none"> Explain the elements for the store operations 	K2
4.2	Management of retail store	<ul style="list-style-type: none"> Summarize the retail store management 	K2
4.3	The role of centralized retailer	<ul style="list-style-type: none"> Summarize the role of centralized retailer 	K2
4.4	An integrated retailing approach	<ul style="list-style-type: none"> Explain the various approach in retailing 	K2
4.5	Operations master schedule	<ul style="list-style-type: none"> Explain the various schedules 	K2
4.6	Store maintenance	<ul style="list-style-type: none"> Identify the which store method is suitable to maintenance 	K2
4.7	Energy management	<ul style="list-style-type: none"> Explain about the energy management 	K2
4.8	Retailing success tips	<ul style="list-style-type: none"> Identify the retailing method for the success 	K2
Unit V Distribution Management			
5.1	Distribution channel	<ul style="list-style-type: none"> Explain about the various distribution channel 	K2
5.2	Functions of a distribution channel	<ul style="list-style-type: none"> Summarize the various functions in the distribution channel 	K2
5.3	Channel levels	<ul style="list-style-type: none"> Explain the various channel levels 	K2
5.4	Elements of physical distribution	<ul style="list-style-type: none"> Classify the elements of physical distribution 	K2
5.5	Wholesaling 5.5.1 Classification and characteristics	<ul style="list-style-type: none"> Explain about the characteristics and classification of wholesaling 	K2

Unit	Course Contents	Learning Outcomes	BTLT
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"> Explain the benefits, need and functions of warehousing Classify the various warehousing 	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	-	M	M	L	M	-	M	-	H	L	H	L
CO2	H	H	M	M	-	H	H	-	-	M	-	H	-
CO3	M	-	M	M	-	H	H	M	L	H	-	H	-
CO4	H	-		M	-	H	-	M	-	M	-	L	-
CO5	-	H	M	M	-	H	L		H	M	-	M	-
CO6	H	-	M	M	-	H	-	L	-	H	-	M	-

Course Assessment Methods

Direct

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

Indirect

1. Course-end survey

Semester II	ALLIED :VI	Course Code : U18CCPY6
Credits :4	PROGRAMMING IN JAVA	Total Hours 60

Course Outcomes

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

Sl.No.	Course Outcomes	Level	Unit
1	Develop simple programs in Java by applying object-oriented concepts.	K5	I
2	Demonstrate the concept of package, interface and multithreading.	K3	II
3	Develop Java program to implement multithreading concept.	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

(15 Hrs)

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.

Topics for Self Study

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

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, 6th Edition, 2019, New Delhi.

Web Links

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

Unit	Course Contents	Learning outcomes	BTLT	
Unit - II Classes And Objects				
2.1	Definition	<ul style="list-style-type: none"> Define a class 	K1	
	2.2 Constructors	<ul style="list-style-type: none"> Explain the types of constructors in Java 	K2	
	2.3 Inheritance and overriding methods	<ul style="list-style-type: none"> Illustrate with example the concept of multiple inheritance in Java 	K2	
	2.4 Overloading method	<ul style="list-style-type: none"> Perform a Java program to implement the concept of method overloading 	K3	
	2.5 Access Control Static and fixed methods	<ul style="list-style-type: none"> Demonstrate the access control mechanism with example 	K2	
	2.6 Inner classes String Class	<ul style="list-style-type: none"> Discuss about the String class Constructors 	K2	
	2.7 Using super keyword and abstract class	<ul style="list-style-type: none"> Explain why personality is developmental in nature 	K2	
	Wrapper Classes			
	2.8 Wrapper classes for primitive types	<ul style="list-style-type: none"> List the wrapper classes for primitive data types 	K1	
	2.9 Auto boxing and Auto Un-boxing	<ul style="list-style-type: none"> Identify the purpose of auto boxing technique with example 	K2	
2.10 Recursion	<ul style="list-style-type: none"> Discuss the concept of recursion in factorial program 	K2		
UNIT-III Packages and Threads				
3.1	Definition	<ul style="list-style-type: none"> Recall the syntax of package 	K1	
	3.2 Access Protection	<ul style="list-style-type: none"> Discuss the various levels of access protection available for packages and their implications 	K2	
	3.3 Importing Packages	<ul style="list-style-type: none"> Illustrate with examples the packages that is created and imported 	K2	
	3.4 Exception Handling	<ul style="list-style-type: none"> Explain the purpose of using exception handling mechanism in Java with example 	K2	
	3.5 Thread Synchronization and Runnable Interface	<ul style="list-style-type: none"> Describe thread synchronization process by using runnable interface 	K2	
	3.6 Inter thread Communication	<ul style="list-style-type: none"> Interpret the applications of inter thread communication in detail 	K5	
	3.7 Multithreading	<ul style="list-style-type: none"> Develop Java program to implement multithreading concept 	K3	
	3.8 Meaning	<ul style="list-style-type: none"> Define I/O classes 	K1	
	3.9 I/O Streams	<ul style="list-style-type: none"> Explain the need for I/O streams in Java 	K2	
	3.10 File streams	<ul style="list-style-type: none"> Develop a Java program to read the contents of a file and write it in another file using byte stream classes 	K3	

Unit	Course Contents	Learning outcomes	BTLT
UNIT-IV Java Swing Concepts			
4.1	GUI components	<ul style="list-style-type: none"> List any four GUI components 	K4
	4.2 Common GUI Event types and Listener Interfaces	<ul style="list-style-type: none"> Explain any five event listener interfaces 	K2
	4.3 JOptionPane JLabel, JTextBoxfield JButton, JCheckBox JTextBoxArea JComboBox JList and Jpanel	<ul style="list-style-type: none"> Apply Swing text field is used in Java with example. 	K3
	Event Handling		
	4.4 Mouse event	<ul style="list-style-type: none"> Explain about mouse event handling with an example 	K5
	4.5 Key event	<ul style="list-style-type: none"> Construct a Java program to explain the applications of key event 	K3
UNIT-V Layout Managers			
5.1	Purpose	<ul style="list-style-type: none"> Illustrate the use of layout managers with an example 	K2
	5.2 Flow layout Border layout Grid layout Card layout	<ul style="list-style-type: none"> Explain in detail about Flow Layout and Border Layout managers 	K2
	Graphics and Java		
	5.3 2D - Graphics contexts and Graphics objects	<ul style="list-style-type: none"> Outline the concepts of 2D graphics 	K2
	5.4 Color control and Font Control	<ul style="list-style-type: none"> Assess the difference between color control and font control attributes 	K5
	5.5 Drawing Lines Rectangles and Ovals	<ul style="list-style-type: none"> Develop a Java program for drawing rectangles in 2D-graphics 	K6
	5.6 Using menus with Frame	<ul style="list-style-type: none"> Examine the components of menus using frame 	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	-	M	M	M	H	M	L	M	L	H	H	M	L
CO2	-	M	M	M	H	L	-	M	-	H	H	L	-
CO3	-	M	M	M	H	L	-	M	-	H	H	M	-
CO4	-	M	M	M	H	M	-	M	-	H	H	M	-
CO5	-	M	M	M	H	M	-	M	-	H	H	M	-
CO6	-	M	M	M	H	M	-	M	-	H	H	L	-

Course Assessment Methods

Direct

1. Continuous Assessment Test I,II
2. Course-embedded assessment (e.g., Home Work, Assignment, Group Presentation, Locally Developed Tests)
3. End Semester Examination

Indirect

1. Course-end survey

Semester IV	SBEC : II PROGRAMMING IN R	Course Code : U18CCPS2
Credits :2		Total Hours : 30

Course Outcomes

On completion of the course the students will be able to

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

Unit – I Basics in R

(6 Hrs)

- 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

(6 Hrs)

- 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

(6 Hrs)

- 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

(6 Hrs)

- 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

(6 Hrs)

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

Topics for Self Study

Sl.No.	Topics	Weblinks
1.	Matrices	https://www.tutorialspoint.com/r/r_matrices.htm
2.	Arrays	https://www.tutorialspoint.com/r/r_arrays.htm
3.	Factors	https://www.tutorialspoint.com/r/r_factors.htm
4.	Data frames	https://www.tutorialspoint.com/r/r_data_frames.htm

Text

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

References

1. R Cookbook, Paul Teetor, O'Reilly.
2. R in Action, Rob Kabacoff, Manning

Web Links

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	BTLT
Unit I Basics in R			
1.1	Introduction	<ul style="list-style-type: none">• State the meaning of R	K2
1.2	How to run R	<ul style="list-style-type: none">• Illustrate to run R	K2
1.3	R Sessions and Functions	<ul style="list-style-type: none">• Summarize R functions	K2
1.4	Basic Math	<ul style="list-style-type: none">• Explain basic math functions	K2
Unit II Measures of Central Tendency			
2.1.	Mathematical averages	<ul style="list-style-type: none">• Outline mathematical averages	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">• Identify arithmetic mean using R in different methods	K3
2.1.2.	Geometric Mean	<ul style="list-style-type: none">• Estimate various mean by R	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">• Calculate positional averages	K4
2.3.	Mode	<ul style="list-style-type: none">• Use R to find Mode	K3

Unit	Course Contents	Learning Outcomes	BTLT
Unit III MEASURES OF DISPERSION			
3.1.	Range	<ul style="list-style-type: none"> Solve problems relates to dispersion in R 	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"> Calculate Standard deviation in different methods using R 	K4
3.5.	Coefficient of variation	<ul style="list-style-type: none"> Estimate coefficient of variation using R 	K6
Unit – IV Graph			
4.1	Introduction to Graphs,	<ul style="list-style-type: none"> Construct various graphs in R 	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"> Interpret tables with R 	K5
Unit V Correlation and Regression			
5.1	Measures of skewness	<ul style="list-style-type: none"> Evaluate correlation and regression using R programming 	K6
5.2	Calculation of correlation coefficient		
5.3	Rank Correlation		
5.4	Finding Regression lines		

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	H	M	H	M	L	M	-	H	H	M	L
CO2	H	-	H	M	H	M	-	M	-	H	H	M	-
CO3	H	-	H	M	H	M	-	M	-	H	H	M	-
CO4	H	-	H	M	H	M	-	M	-	H	H	M	-
CO5	H	-	H	M	H	M	-	M	-	H	H	M	-
CO6	H	-	H	M	H	M	-	M	-	H	H	M	-

Course Assessment Methods

Direct
1. Continuous Assessment Test I,II 2. Course-embedded assessment 3. Lab practical assignments 4. End Semester Examination
Indirect
1. Course-end survey 2. Student satisfaction survey

Semester IV	NMEC- II	Course Code : U18CC4E2
Credits : 2	PRINCIPLES OF MANAGEMENT	Total Hours : 30

Course Outcomes

On Completion of the Course the students will be able to

S.No	Course Outcomes	Level	Unit
1	Express the conceptual knowledge of business	K2	I
2	Identify the concepts of management and its role in an organization	K2	II
3	Describe the planning process and the steps involved in planning	K2	II
4	Explain the various methods of training adopted in organizations	K2	III
5	Critique the work of major contributors towards employee motivation	K4	IV
6	Identify the features and the importance of coordination and control within an organization	K2	V

Unit I - Business

(6 Hrs)

- 1.1 Definition
- 1.2 Characteristics
- 1.3 Objectives of business
- 1.4 Forms of Business Organization
- 1.5 Sole Proprietorship
- 1.6 Partnership firm
- 1.7 Company-features
- 1.8 Sole Proprietorship

Unit II - Management and Planning

(6 Hrs)

- 2.1 Management
 - 2.1.1 Definitions
 - 2.1.2 Features of management
 - 2.1.3 Principles of management
- 2.2 Planning
 - 2.2.1 Meaning
 - 2.2.2 Steps in Planning

2.2.3 Planning Process

2.2.4 Decision making

Unit III - Organising and Staffing

(6 Hrs)

3.1 Organising

3.1.1 Definition and meaning

3.1.2 Features of Organising

3.1.3 Organisational Structure

3.1.4 Delegation –Process

3.2 Staffing

3.2.1 Meaning

3.2.2 Objectives

3.2.3 Recruitment

3.2.3.1 Sources of Recruitment

Unit IV – Directing

(6 Hrs)

4.1 Motivation

4.1.1 Definition

4.1.2 Maslow’s theory of Hierarchy of needs

4.1.3 Douglas McGregor’s theory

4.2 Leadership

4.2.1 Importance

4.2.2 Leadership Styles

4.2.3 Qualities of a good leader

4.3 Communication

4.3.1 Process

4.3.2 Types of Communication

Unit V - Coordination and Control

(6 Hrs)

5.1 Coordination

5.1.1 Concept

5.1.2 Features

5.1.3 Internal and External Coordination

5.2 Control

5.2.1 Concept

5.2.2 Importance

5.2.3 Process

5.2.4 Essentials of a Good Control System

Topics for Self Study

Sl. No.	Topics	Weblinks
1.	Concept of Change Management	https://www.migso-pcubed.com/services/change-management/change-management-principles/
2	Change through Management Hierarchy	https://www.toppr.com/guides/business-management-and-entrepreneurship/recent-trends-in-management/change-through-management-hierarchy/
3	Greater Personalization and Customization	https://www.nngroup.com/articles/customization-personalization/
4	Faster Pace of Innovation and Increasing Complexity	https://www.researchgate.net/publication/285681004_Complexity_and_innovation/link/5923f2df0f7e9b9979487b15/download

Text

1. Dr. C.B. Gupta, Business Organisation and Management, Sultan Chand & Co, 2010

References

1. Charles W.L. Hill, Steven L. McShane, Principles of Management, McGrawHill, 1st Edition, 2008
2. K. Sundar, Principles of Management, VNI Publishing House, 2013, ISBN-978-8182093119
3. David S. Bright et al., Principles of Management, OpenStax Rice University, 2019, ISBN no. 9780998625775

Web Links

<https://2012books.lardbucket.org/pdfs/management-principles-v1.0.pdf>

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

Specific Learning Outcomes (SLO)

Unit	Contents	Learning outcomes	BTLT
Unit I Business			
1.1	Definition	<ul style="list-style-type: none"> Define the term Business 	K2
1.2	Characteristics	<ul style="list-style-type: none"> Explain the Characteristics of Business 	K2
1.3	Objectives of Business	<ul style="list-style-type: none"> Describe the Objectives of Business 	K2
1.4	Forms of Business Organisation 1.4.1 Sole Proprietorship 1.4.2 Partnership 1.4.3 Company-Features	<ul style="list-style-type: none"> Explain the various forms of Business Organisation. Discuss the features of the various forms of Business Organisation. 	K2
Unit II Management and Planning			
2.1	Management 2.1.1 Definitions 2.1.2 Features of management 2.1.3 Principles of management 2.1.4 Functions of management	<ul style="list-style-type: none"> Define the term Management. Describe the Features of Management. Explain the Principles of Management. Explain the functions of Management. 	K2
2.2	Planning 2.2.1 Meaning 2.2.2 Steps in Planning 2.2.3 Planning Process 2.2.4 Decision making 2.2.5 Steps in Decision making	<ul style="list-style-type: none"> Recall the concept of planning Explain and understand the planning process State the meaning of decision making Identify the steps involved in decision making 	K2
Unit III Organising and Staffing			
3.1	Organising 3.1.1 Definition and meaning 3.1.2 Features of Organising 3.1.3 Organisational Structure 3.1.4 Delegation –Process 3.1.5 Decentralization	<ul style="list-style-type: none"> Define and recall the concept of organising Explain the features of organising Discuss the structure of organising Recognize the delegation process Discuss decentralization process 	K2
3.2	Staffing 3.2.1 Meaning 3.2.2 Objectives 3.2.3 Recruitment 3.2.3.1 Sources of Recruitment 3.2.4 Training 3.2.4.1 Methods of Training	<ul style="list-style-type: none"> State the meaning of Staffing Explain the Objectives of Staffing Define the term Recruitment. Discuss the Sources of Recruitment Explain the various methods of training adopted in an organization. 	K2

Unit	Contents	Learning outcomes	BTLT
Unit IV Directing			
4.1	Motivation 4.1.1 Definition 4.1.2 Maslow's theory of Hierarchy of needs 4.1.3 Douglas McGregor's theory	<ul style="list-style-type: none"> Define the term Motivation. Discuss Maslow's and Douglas Theories of Motivation 	K2
4.2	Leadership 4.2.1 Importance 4.2.2 Leadership Styles 4.2.3 Qualities of a good leader	<ul style="list-style-type: none"> Explain the Importance of Leadership in an Organisation. Discuss the various styles of leadership. Identify the Qualities of a good leader. 	K2
4.3	Communication 4.3.1 Process 4.3.2 Types of Communication	<ul style="list-style-type: none"> State the meaning of Communication. Explain the process of communication Classify the types of Communication. 	K4
Unit V Coordination and Control			
5.1	Coordination 5.1.1 Concept 5.1.2 Features 5.1.3 Internal and External Coordination	<ul style="list-style-type: none"> Define Coordination. Outline the features of Coordination. Explain Internal and External Coordination. 	K2
5.2	Control 5.2.1 Concept 5.2.2 Importance 5.2.3 Process 5.2.4 Essentials of a Good Control System	<ul style="list-style-type: none"> Recall the concept of Control. Describe the Importance of Control Explain the Process of Control Outline the essentials of a good control system. 	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	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

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

SEMESTER:V	CORE : VI- INCOME TAX LAW AND PRACTICE	Course Code : U18CC506
Credits :5		Total Hours : 90

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

(20 Hrs)

- 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 (20 Hrs)

- 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 Faire 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 party let out and partly self-occupied house
- 3.7 Treatment of part of the year let out and part of the year self-occupied
- 3.8 The rules should be followed while allowing interest on borrowed capital for self-occupied house.
- 3.9 The treatment of the 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 over valuation of stock
- 4.7 Calculation of Income from business
- 4.8 Rules for calculating Income from profession
- 4.9 Calculation of Income from profession

Unit V

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

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	BTLT
Unit I Basic Concepts of Income Tax			
1.1	History of income tax	<ul style="list-style-type: none">• Interpret the history of Income tax	K2
1.2	Cannons of taxation	<ul style="list-style-type: none">• Explain the cannons of taxation	K2
1.3 & 1.4	Assessee and their types	<ul style="list-style-type: none">• Identify the types of assesses	K2
1.5 & 1.6	Assessment Year and Previous Year	<ul style="list-style-type: none">• Define Assessment and Previous Year	K1
1.7	Agricultural Income	<ul style="list-style-type: none">• Summarize agricultural income	K2
1.8-1.10	Capital & Revenue expenses and receipts	<ul style="list-style-type: none">• Compare and contrast Capital & Revenue expenses and receipts	K4
1.11	Incomes exempted u/s10	<ul style="list-style-type: none">• Classify the various incomes exempted u/s 10.	K2
1.12	Ordinary resident, not ordinary resident and non-resident	<ul style="list-style-type: none">• 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">• Outline the Basic and additional conditions to identifying the residential status of individual• Apply the Basic conditions and additional conditions to identifying the residential status of individual	K3
1.14	Residential status 1.14.1Hindu Undivided Family (HUF) 1.14.2 Company 1.14.3 Firm	<ul style="list-style-type: none">• Classify the Residential Status of HUF, Company, Firm, AOP, BOI and Artificial Juridical person.	K2

Unit	Course Contents	Learning Outcome	BTLT
	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	<ul style="list-style-type: none"> Explain the incomes that are taxable for ROR, RNOR and NR 	K2
1.16	Incomes are taxable for ordinary resident, not ordinary resident and non- resident	<ul style="list-style-type: none"> Estimate the incomes of OR, NOR and NR by applying the relevant provisions. 	K6
Unit II Computation of Income From Salary			
2.1	The characteristics / features of salary	<ul style="list-style-type: none"> Describe the features of salary 	K2
2.2	Incomes that are chargeable to tax under the head salaries as per section 15	<ul style="list-style-type: none"> Describe the incomes that is chargeable to tax. 	K2
2.3	Different forms of salary	<ul style="list-style-type: none"> Interpret the different forms of salary 	K2
2.4	Gratuity 2.4.1 Government employee 2.4.2 Non-Government employee	<ul style="list-style-type: none"> Differentiate the provisions of Gratuity applied to Government and Non-Government employees Explain the provisions relating to Gratuity Calculate exempted and taxable Gratuity for different classes of employees. 	K4
2.5	Pension 2.5.1 Government employee 2.5.2 Non-Government employee	<ul style="list-style-type: none"> Distinguish the provisions of Pension applied to Government and Non-Government employees Identify the provisions relating to Pension Calculate exempted and taxable pension for different classes of employees 	K4
2.6	Leave encashment 2.6.1 Government employee 2.6.2 Non-government employee	<ul style="list-style-type: none"> Differentiate the provisions of Leave encashment applied to Government and Non-Government employees Recognise the provisions relating to Leave encashment Calculate exempted and taxable Leave encashment for different classes of employees 	K4
2.7	Provident fund and its calculation	<ul style="list-style-type: none"> List the different types of Provident Fund along with the relevant provisions. Calculate the amount of taxable Provident Fund. 	K4
2.8	Profit in lieu of salary	<ul style="list-style-type: none"> State the meaning of profit in lieu of salary 	K2
2.9	Allowance	<ul style="list-style-type: none"> Classify the different types of allowances Solve problems applying the rules for HRA and EA. 	K6

Unit	Course Contents	Learning Outcome	BTLT
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)	<ul style="list-style-type: none"> Classify the different types of perquisites Define a specified employee Solve problems applying the rules for perquisites and calculate value of perquisites. Solve problems by applying the rules for perquisites and calculate Income from salary. 	K6
2.11	Deductions u/s 16	<ul style="list-style-type: none"> Identify the specific deductions u/s 16 Calculate Income from Salary 	K4
2.12	Deductions u/s 80C	<ul style="list-style-type: none"> List the deductions u/s 80C Solve problems to calculate deductions u/s 80C 	K6
Unit III Computation of Income from House Property			
3.1	Basic terms	<ul style="list-style-type: none"> Define the various basic terms relating to House Property. 	K1
3.2	Income that can be taxed under the head house property	<ul style="list-style-type: none"> Discuss the various Incomes that can be taxed under the head house property. 	K2
3.3	Exempted house property income	<ul style="list-style-type: none"> Discuss the various incomes that are exempt from House property income. 	K6
3.4	Calculation of Gross Annual Value	<ul style="list-style-type: none"> Calculate GAV 	K4
3.5	Calculation of Net Annual Value	<ul style="list-style-type: none"> Calculate NAV 	K4
3.6	Treatment of partly let out and partly self-occupied house	<ul style="list-style-type: none"> Outline the treatment of partly let out and partly self-occupied house. 	K2
3.7	Treatment of part of the year let out and part of the year self-occupied	<ul style="list-style-type: none"> Recognise the treatment for self-occupied house that is let out part of the year and self-occupied part of the year. 	K2
3.8	The rules that should be followed while allowing interest on borrowed capital for self-occupied house.	<ul style="list-style-type: none"> Explain the rules that should be followed while allowing interest on borrowed capital for self-occupied house 	K2
3.9	Treatment of 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	<ul style="list-style-type: none"> Determine the treatment of calculation of Pre-completion interest. Calculate pre-completion interest. 	K5
3.10	Calculation of Income from House Property	<ul style="list-style-type: none"> Calculate IFHP. 	K4

Unit	Course Contents	Learning Outcome	BTLT
Unit IV Calculation of Income from Business or Profession			
4.1	Basic terms	<ul style="list-style-type: none"> Define the basic terms pertaining to Income from business or profession 	K1
4.2	Various incomes that are taxable under the head of income from business and profession	<ul style="list-style-type: none"> Explain the incomes that are taxable under the head of income from business and profession. 	K2
4.3	Various methods of accounting	<ul style="list-style-type: none"> Explain the various methods of accounting 	K2
4.4	Losses which are incidental to business	<ul style="list-style-type: none"> Outline the losses incidental to business 	K2
4.5	Various expenses, which are expressly allowed and disallowed while calculating income from business	<ul style="list-style-type: none"> Outline the various expenses, which are expressly allowed and disallowed while calculating income from business. 	K2
4.6	Calculation of undervaluation and over valuation of stock	<ul style="list-style-type: none"> Calculate the method of undervaluation and over valuation of stock Calculate IFB 	K4
4.7	Calculation of Income from Business	<ul style="list-style-type: none"> Calculate IFB by applying the various related provisions 	K4
4.8	Rules for calculating Income from Profession	<ul style="list-style-type: none"> Explain the rules for calculating IFP Apply the rules for calculating IFP 	K4
4.9	Calculation of Income from Profession	<ul style="list-style-type: none"> Calculate IFP 	K4
Unit V Calculation of Income from Capital Gains and Other Sources			
5.1	Basic terms	<ul style="list-style-type: none"> Recall the basic terms relating to IFCG 	K1
5.2	Treatment of depreciable asset while calculating capital gains.	<ul style="list-style-type: none"> Illustrate the method of treating depreciable assets. 	K2
5.3	Various assets which are not included in capital assets	<ul style="list-style-type: none"> Outline the various assets which are not included in capital assets. 	K2
5.4	The capital gains exempted u/s 10	<ul style="list-style-type: none"> List the capital gains exempted u/s 10 	K2
5.5	Various exemption u/s 54,54B,54D, 54EC, 54ED,54F,54G & 54H	<ul style="list-style-type: none"> Explain the various deductions u/s 54 Calculate IFCG after applying deductions u/s 54 	K4
5.6	Calculation of IFCG	<ul style="list-style-type: none"> Calculate IFCG 	K4
5.7	Income from other sources 5.7.1 to 5.7.9 Basic terms	<ul style="list-style-type: none"> State the meaning of various basic terms related to Business or profession. 	K2
5.8	Residuary Head of Income	<ul style="list-style-type: none"> Identify residuary head of income. 	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"> Explain the general income u/s56(1) and specific income u/s 56(2) that can be taxed under the head of other source 	K2

Unit	Course Contents	Learning Outcome	BTLT
5.10	Various deductions u/s 57	<ul style="list-style-type: none"> Outline the Various deductions u/s 57 	K2
5.11	Various deductions that cannot be claimed as deductions.	<ul style="list-style-type: none"> Summarise the Various deductions that cannot be claimed as deductions 	K2
5.12	Treatment of casual incomes	<ul style="list-style-type: none"> Identify the method of treatment of casual incomes Solve problems to find IFOS through casual incomes. 	K6
5.13	Various kinds of securities and their tax treatment	<ul style="list-style-type: none"> Explain the tax treatment of various kinds of securities Calculate interest on securities 	K4
5.14	Grossing up of income and its calculation	<ul style="list-style-type: none"> Apply the rules for grossing up of income Solve problems applying grossing up rule. 	K6
5.15	Calculation of IFOS	<ul style="list-style-type: none"> Calculate Income from Other Sources by applying the above provisions. 	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	H	H	M	L	H	L	H	M	H	L	H	M
CO2	H	H	H	H	-	H	-	H	M	H	-	H	M
CO3	H	H	M	M	-	H	-	H	M	H	-	H	M
CO4	H	H	M	M	-	H	-	H	M	H	-	H	M
CO5	H	H	M	H	-	H	-	H	M	H	-	H	M
CO6	H	H	M	H	-	H	-	H	M	H	-	H	M

Course Assessment Methods

Direct

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

Indirect

1. Course-end survey

SEMESTER:V	CORE: VII	Course Code :U18CC507
Credits : 5	BUSINESS MANAGEMENT PRACTICES	Total Hours :90

Course Outcomes

On completion of the course learners will be able to

Sl.No	Course Outcomes	Level	Unit
1	Describe the work of major contributors in the field of management	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 Hierarch of needs
 - 4.1.2.2 Douglas McGregor's theory
 - 4.1.2.3 Herzberg's Theory
- 4.2 Leadership
 - 4.2.1 Leadership Styles
 - 4.2.2 Qualities of leadership
 - 4.2.3 Functions of a Leader
- 4.3 Communication
 - 4.3.1 Meaning and importance of communication
 - 4.3.2 Elements of communication Process
 - 4.3.3 Types of communication
 - 4.3.4 Problems or Barriers in communication

Unit V 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

Topics for Self Study

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

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.

Web Links

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	BTLT
Unit I Introduction to Management and Planning in Management			
1.1	Definition of Management	<ul style="list-style-type: none"> Define Management. 	K2
1.2	Meaning of Management	<ul style="list-style-type: none"> State the meaning of management 	
1.3	Features of management	<ul style="list-style-type: none"> Recognize the features of management. 	K2
1.4	Contribution of F.W. Taylor, Henri Fayol, Elton Mayo and Peter Drucker	<ul style="list-style-type: none"> Describe the work of major contributors like F.W. Taylor, Henri Fayol, Elton Mayo and Peter Drucker. 	K2
1.5	Hawthorne Experiments	<ul style="list-style-type: none"> Discuss Hawthorne Experiments. 	K2
1.6	Functions of Management	<ul style="list-style-type: none"> Explain the functions of management 	K2
1.7	Planning -Types of Planning, Planning Process	<ul style="list-style-type: none"> Describe the types of planning. Explain the planning process. 	K2
1.8	Decision Making- Techniques Steps in decision making process	<ul style="list-style-type: none"> Discuss the techniques of decision making Classify the steps involved in decision making 	K2
1.9	MBO- Features, Steps and Merits	<ul style="list-style-type: none"> Explain the features of MBO Classify the steps in MBO Identify the merits in MBO. 	K2
1.10	Roles of a manager	<ul style="list-style-type: none"> Describe the roles of manager. 	K2
Unit II Organising			
2.1	Meaning	<ul style="list-style-type: none"> Explain the meaning of Organising. 	K2
2.2	Nature and Importance of Organisation	<ul style="list-style-type: none"> Identify the nature and importance of organization. 	K2
2.3	Organisation Theories	<ul style="list-style-type: none"> Explain the Organization Theories. 	K2
2.4	Types of Organisation	<ul style="list-style-type: none"> Describe the types of organization. 	K2
2.5	Delegation Process Types Barriers	<ul style="list-style-type: none"> Explain the process of delegation. Classify the types of delegation. Describe the barriers to delegation. 	K2
Unit III Staffing – HRM			
3.1	Meaning	<ul style="list-style-type: none"> Define HRM 	K2
3.2	Objectives, Policies and Procedures	<ul style="list-style-type: none"> Explain the objectives of Staffing and its policies and procedures 	K2
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"> Describe the functions of HRM. Interpret the current theory and practice of recruitment and selection. Analyse the sources of recruitment and process of selection in the organizations. Evaluate the training methods adopted in the organizations. 	K3 K5

Unit	Course contents	Learning outcomes	BTLT
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"> Describe the objectives and methods of performance appraisal Interpret the methods of collecting Job analysis information including interviews, questionnaires and observations. Illustrate job descriptions including summaries and job functions. Apply job specifications using the internet as well as the individual judgement. Evaluate the various methods of job evaluation adopted in the organizations. 	K2 K3 K5
Unit IV Directing			
4.1	Motivation Theories of Motivation Maslows Theory, Douglas McGregor's theory Herzberg Theory	<ul style="list-style-type: none"> Explain Motivation Describe the work of major contributors in employee motivation. 	K2
4.2	Leadership Styles Qualities of Leadership Functions of a Leader	<ul style="list-style-type: none"> Identify the different styles of leadership Describe the qualities of leadership. Explain the functions of a leader 	K2
4.3	Meaning and Importance of Communication Elements of Communication Types of Communication Barriers in Communication	<ul style="list-style-type: none"> Explain the importance of communication Describe the elements of communication Develop competence in oral, written and visual communication. Examine the barriers in communication. 	K2 K5
Unit V Coordination Control and Recent Trends in Management			
5.1	Definition : Coordination Determinants of Coordination Needs of Coordination Techniques of Coordination	<ul style="list-style-type: none"> Define Coordination Describe the determinants of Coordination Explain the needs of coordination Discuss the techniques of coordination 	K2
5.2	Meaning and Nature of Control Characteristics of an Ideal Control System Control Devices Traditional and Modern	<ul style="list-style-type: none"> Explain the meaning and nature of control Discuss the characteristics of an ideal control system. Differentiate the use of modern and traditional control devices. 	K3
5.3	Recent trends in Business Management-Introduction -Virtual Organization and Global Organization Finance Block Chain	<ul style="list-style-type: none"> Explain the concepts of virtual and global organizations Appraise the challenges and evaluate the block chain applications Identify the data analysis techniques used in business decision making. 	K5

Unit	Course contents	Learning outcomes	BTLT
	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"> Recognize the importance of HR analytics in business environment. Differentiate gig economy with that of traditional economy of (full time workers). Describe an overview of marketing analytics. Explain Search Engine Optimization. Analyze market size, shares ,competitors &latest developments in the market. Describe the importance of TQM Develop an understanding on basic principles of lean management. Classify the techniques and tools for process improvement 	K3 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
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
CO5	H	H	M	M	-	H	H	M	L	M	-	H	L
CO6	H	H	M	M	-	H	H	M	-	M	-	H	-

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

SEMESTER:V	CORE:VIII	Course Code : U19CCP08
Credits : 5	Tally Prime	Total Hours :90

Course Outcomes

On completion of the course the students will be able

Sl.No	Course Outcomes	Level	Unit
1.	Develop the conceptual knowledge of Accounting and Tally	K6	I
2.	Create a company and prepare final accounts.	K6	II
3.	Create Inventory Voucher Entries and Cost Centres.	K6	III
4.	Assess the stock items and stock group.	K6	III
5.	Interpret the need and importance of GST and its implementations.	K6	IV
6.	Develop skills in recording of GST sales and GST purchases.	K6	V

Unit I

1. Introduction to Tally (20Hrs)

- 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 Creation of Company, Group and Ledger
 - 1.1.4 Altering and Deleting of Company, Group and Ledger
- 1.2 Accounting Voucher Entries
 - 1.2.1 Recording the business transactions
 - 1.2.2 Adjustment entries
 - 1.2.3 Transferring entries

Unit II

2. Introduction of Inventory (20 Hrs)

- 2.1 Inventory concepts
 - 2.1.1 Creation of Stock Group
 - 2.1.2 Creation of Stock Category
 - 2.1.3 Creation of Units of Measurement
 - 2.1.4 Creation of Stock Items
 - 2.1.5 Creation of Godown

Unit III

3. Inventory Voucher Entries and Cost Centres (20 Hrs)

- 3.1 Creation of Inventory Vouchers
 - 3.1.1 Create Receipt Note
 - 3.1.2 Create Delivery Note
 - 3.1.3 Create Rejection in
 - 3.1.4 Create Rejection out
 - 3.1.5 Stock Journal
 - 3.1.6 Physical Stock
- 3.2 Voucher Entries with Cost Centers
 - 3.2.1 Creation of Cost Centers
 - 3.2.2 Editing and deleting
 - 3.2.3 Cost Centers in voucher entry

Unit IV

4. Introduction to GST (20 Hrs)

- 4.1 Concepts of GST
 - 4.1.1 Indirect Tax System in India before GST
 - 4.1.2 Taxes subsumed under GST
 - 4.1.3 Composition Levy in GST
 - 4.1.4 Composition Tax Payer
- 4.2 Supply of Goods and Services
 - 4.2.1 Scope of Supply
 - 4.2.2 Mixed Supply and Composite Supply
 - 4.2.3 Time of Supply
 - 4.2.4 Value of Supply
- 4.3 Activating GST
 - 4.3.1 Set GST Rates for Stock Group and Stock Items
 - 4.3.2 Create GST Classification
 - 4.3.3 Create Central Tax Ledger
 - 4.3.4 Create State Tax Ledger
 - 4.3.5 Create Integrated Tax Ledger
 - 4.3.6 Create Cess Ledger

Unit V (10 Hrs)

5. RECORDING GST

- 5.1 Recording GST Sales
- 5.2 Recording GST Interstate Sales
- 5.3 Recording an Advance Payment to Supplier under GST
- 5.4 Recording GST Local Purchase
- 5.5 Recording GST Interstate Purchase

Topics for Self-Study

S.No.	Topics	Web Links
1	GST rates of various goods in India	https://tallysolutions.com/gst/gst-rates-list-for-goods/
2	Alternative for Tally in 2020	https://giddh.com/guide/alternatives-for-tally-2020/ ftp://ftp.cs.berkeley.edu/ucb/sprite/papers/lfsSOSP91.ps
3	Artificial Intelligence Banking in	https://builtin.com/artificial-intelligence/ai-in-banking
4	Blockchains Banking in	https://www.cbinsights.com/research/blockchain-disrupting-banking/

Text

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

References

1. Tally Solution Materials
2. Genises Tally Academy Material
3. Parag Joshi(2017), Tally ERP 9 with GST, Dnyansankul Prakashan
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, 4th Edition, BPB Publication , New Delhi.

Web Links

<https://gstcentre.in/gst-in-tally-erp-9.php#collapseOne>

<http://www.tallysolutions.com>

Specific Learning Outcomes (SLO)

Unit/ Section	Course Content	Learning Outcomes	BTLT
Unit 1 Introduction to Tally			
1.1	Concepts of Tally	<ul style="list-style-type: none"> Explain the basic concept of Tally 	K2
1.1.1	Basic concepts of Accounting and Tally	<ul style="list-style-type: none"> Recall Basic concept of accounting procedure. 	K1
1.1.2	Architecture and customization of Tally	<ul style="list-style-type: none"> Explain the architecture and customization of Tally 	K2
1.1.3	Creation of Company, Group and Ledger	<ul style="list-style-type: none"> Create a Company with basic company information. Create Group company and Create ledger under proper heads. 	K6
1.1.4	Altering and Deleting of Company, Group and Ledger	<ul style="list-style-type: none"> Execute Altering and Deleting of company in Ledgers & Groups 	K3
1.2	Accounting Voucher Entries	<ul style="list-style-type: none"> Create accounting Voucher entries as per specific requirements under Payment, Receipt, Journal, Purchase, Sale etc. 	K6
1.2.1	Recording the business transactions	<ul style="list-style-type: none"> Create Journal entries into proper head. Create ledger into proper group Construct the Financial Statements comprises of Trading account, Profit & Loss Account or Income & Expenditure Account, Receipts and Payment account, Balance sheet 	K6
1.2.2	Adjustment entries	<ul style="list-style-type: none"> Employ Adjustment entries into proper heads. 	K3
1.2.3	Transferring entries	<ul style="list-style-type: none"> Conduct transferring entries 	K3
Unit II Introduction of Inventory			
2.1	Inventory concepts	<ul style="list-style-type: none"> Explain the concepts of Inventory. 	K2
2.1.1	Creation of Stock Group	<ul style="list-style-type: none"> Create single stock group and multiple stock group in as per requirement of company Create name of stock group, Under and Quantity of items 	K6
2.1.2	Creation of Stock Category	<ul style="list-style-type: none"> Create single stock category and multiple stock category 	K6
2.1.3	Creation of Units of Measurement	<ul style="list-style-type: none"> Create units and compound units Create a Formal name ,symbol and number of decimal places 	K6
2.1.4	Creation of Stock Items	<ul style="list-style-type: none"> Create single stock item and multiple stock items Create quantity of stock Items and rates 	K6

Unit/ Section	Course Content	Learning Outcomes	BTLT
2.1.5	Creation of Godown	<ul style="list-style-type: none"> • Create a Godowns as per requirement of a company 	K6
Unit III Inventory Voucher Entries and Cost Centres			
3.1	Creation of Inventory Vouchers	<ul style="list-style-type: none"> • Create Inventory Voucher types as per specific requirements under Payment, Receipt, Journal, Purchase, Sale etc. 	K6
3.1.1	Create Receipt Note	<ul style="list-style-type: none"> • Create a Receipt note • Create a New Tracking Number • Create a party account and Order Number and Details 	K6
3.1.2	Create Delivery Note	<ul style="list-style-type: none"> • Create a Delivery note and enable the require option(order details, dispatch details, terms of payment etc., 	K6
3.1.3	Create Rejection in	<ul style="list-style-type: none"> • Create a Rejection inward voucher. 	K6
3.1.4	Create Rejection out	<ul style="list-style-type: none"> • Create a Rejection out voucher. 	K6
3.1.5	Stock Journal	<ul style="list-style-type: none"> • Create a Stock Journal entries into proper head. 	K6
3.1.6	Physical Stock	<ul style="list-style-type: none"> • Create a Physical Stock inventory. 	K6
3.2	Voucher Entries with Cost Centers	<ul style="list-style-type: none"> • Create Voucher Entries with Cost Centers as per specific requirements under Payment, Receipt, Journal, Purchase, Sale etc. 	K6
3.2.1	Creation of Cost Centers	<ul style="list-style-type: none"> • Create single and multiple Cost Centre. • Create Name of cost Centre and Category and Under 	K6
3.2.2	Editing and deleting	<ul style="list-style-type: none"> • Apply the function key to edit and delete the entries 	K3
3.2.3	Cost Centers in voucher entry	<ul style="list-style-type: none"> • Create voucher Entries with Cost Centers as per specific requirements under Payment, Receipt, Journal, Purchase, Sale etc. 	K6
Unit IV Introduction to GST			
4.1.1	Indirect Tax System in India before GST	<ul style="list-style-type: none"> • Discuss the Indirect Taxation in India. • Distinguish the earlier Indirect tax system and present indirect tax system in India. 	K4
4.1.2	Taxes subsumed under GST	<ul style="list-style-type: none"> • Identify the Incidence of Taxation • Describe the Goods & Services with their cross linkages • Identify whether a transaction is taxable under CGST, SGST, IGST 	K3
4.1.3	Composition Levy in GST	<ul style="list-style-type: none"> • Explain the Composition levy in GST. 	K2
4.1.4	Composition Tax Payer	<ul style="list-style-type: none"> • Explain the Composition of tax payer 	K2

Unit/ Section	Course Content	Learning Outcomes	BTLT
4.2	Supply of Goods and Services	<ul style="list-style-type: none"> Determine the value of goods and supply 	K3
4.2.1	Scope of Supply	<ul style="list-style-type: none"> Explain the Scope of Supply. 	K3
4.2.2	Mixed Supply and Composite Supply	<ul style="list-style-type: none"> Explain the Mixed supply and Composite supply. 	K2
4.2.3	Time of Supply	<ul style="list-style-type: none"> Compute the Time of Supply 	K3
4.2.4	Value of Supply	<ul style="list-style-type: none"> Compute the value of Supply 	K3
4.3	Activating GST	<ul style="list-style-type: none"> Practice and activate GST details in Tally.ERP9. 	K3
4.3.1	Set GST Rates for Stock Group and Stock Items	<ul style="list-style-type: none"> Create Stock Group and Stock Items Identify whether a transaction is taxable under CGST, SGST, IGST and set GST Rates. 	K6
4.3.2	Create GST Classification	<ul style="list-style-type: none"> Create a GST Classification based on HSN code Use GST Classification for setting GST details Create a GST Classification based on SAC code Use a GST Classification for setting GST details for a Service Create a GST classification for cess based on quantity or value. 	K6
4.3.3	Create Central Tax Ledger	<ul style="list-style-type: none"> Create Central Tax Ledger by selecting the relevant tax type under GST 	K6
4.3.4	Create State Tax Ledger	<ul style="list-style-type: none"> Create State Tax Ledger by selecting the relevant tax type under GST 	K6
4.3.5	Create Integrated Tax Ledger	<ul style="list-style-type: none"> Create Integrated tax ledger by selecting the relevant tax type under GST 	K6
4.3.6	Create Cess Ledger	<ul style="list-style-type: none"> Create a separate cess ledger and sale invoice. Create and record sales with cess on value and quantity. 	K6
Unit V Recording GST			
5.1	Recording GST Sales	<ul style="list-style-type: none"> Create and execute Intrastate sales under GST 	K6
5.2	Recording GST Interstate Sales	<ul style="list-style-type: none"> Perform Inter-State Sales under GST 	K3
5.3	Recording an Advance Payment to Supplier under GST	<ul style="list-style-type: none"> Execute Advance payment to supplier transaction under GST 	K3
5.4	Recording GST Local Purchase	<ul style="list-style-type: none"> Perform Local Purchase transaction under GST 	K3
5.5	Recording GST Interstate Purchase	<ul style="list-style-type: none"> Perform Interstate purchase transaction under GST 	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
CO1	H	M	H	L	H	H	H	H	L	H	H	H	L
CO2	H	L	H	-	H	H	H	H	-	H	H	H	
CO3	H	L	H	-	H	H	-	H	-	H	H	H	-
CO4	H	L	M	-	H	H	-	H	-	H	H	H	-
CO5	H	L	H	L	H	H	-	H	-	H	H	H	-
CO6	H	L	H	L	H	H	-	H	-	H	H	H	-

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

SEMESTER:V	CORE: IX	Course Code : U18CC509
Credits :5	FINANCIAL MANAGEMENT	Total Hours :75

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

(15 Hrs)

- 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

(20 Hrs)

- 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

(20 Hrs)

- 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

(20 Hrs)

- 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

Topics for Self Study

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

Text

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

References

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

Web Links

1. <https://www.youtube.com/watch?v=RGzf7ggIObw>
2. https://www.youtube.com/watch?v=eMN_zEYg3pM
3. 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	BTLT
Unit I INTRODUCTION			
1.1	Financial management–Meaning	<ul style="list-style-type: none"> State the meaning of financial management 	K2
1.2	Scope	<ul style="list-style-type: none"> List out the scope of financial management Explain the scope of financial management 	K2
1.3	Financial Environment	<ul style="list-style-type: none"> List components of Financial Environment Summarize the concept of financial environment 	K2
1.4	Time value of Money –Concept	<ul style="list-style-type: none"> Name the techniques time value of money Explain the various techniques of time value of money 	K2
1.4.1	Present Value Techniques	<ul style="list-style-type: none"> Tell about the meaning of Present Value Apply the techniques related to present value and future value techniques Solve the problem of Present Value Techniques 	K3
1.4.2	Future Value Techniques	<ul style="list-style-type: none"> Tell about the meaning of future value Solve the problem of future value techniques 	K3
1.5	Risk and Return –Concept	<ul style="list-style-type: none"> State the meaning of risk and return Explain the concept of risk and return 	K2
1.5.1	Portfolio risk	<ul style="list-style-type: none"> Recall the meaning of portfolio risk Describe portfolio risk 	K2
1.5.2	Capital Asset Pricing Model (CAPM)	<ul style="list-style-type: none"> Tell about the CAPM Summarize the assumption of CAPM Apply the CAPM concept 	K3
1.6	Valuation of Securities– Concept	<ul style="list-style-type: none"> List out the types securities Explain the concept of securities 	K2
1.6.1	Value of Equity Shares	<ul style="list-style-type: none"> Recall the meaning of equity shares Explain the concept and calculation of equity shares Apply the equity shares concept 	K3
1.6.2	Value of Preference Shares	<ul style="list-style-type: none"> Recall the meaning of preference shares Explain the concept and calculation of preference shares Apply the preference shares concept 	K3
1.6.3	Value of Debentures	<ul style="list-style-type: none"> Recall the meaning of debentures Explain the concept and calculation of debentures Apply the debentures concept 	K3
1.7	Long Term Finance – Concept	<ul style="list-style-type: none"> Tell about the meaning of long term finance Explain the concept of long term finance 	K2

Unit	Course Content	Learning Outcomes	BTLT
1.7.1	Sources of long term finance	<ul style="list-style-type: none"> Classify the sources of long term finance Name the sources of long term finance 	K2
1.7.2	Raising of long term Finance	<ul style="list-style-type: none"> Summarize the various way to raising of long term finance 	K2
Unit II Working Capital Management			
2.1	Working capital management- Meaning	<ul style="list-style-type: none"> Recall the meaning of working capital management 	K2
2.1.1	Working capital terminology	<ul style="list-style-type: none"> Tell about the meaning working capital Summarize the working capital terminology 	K2
2.1.2	Statement of working capital requirement	<ul style="list-style-type: none"> Name the components of working capital requirement Show the statement of working capital requirement 	K2
2.2	Cash management– Concept	<ul style="list-style-type: none"> Recall the meaning cash management Explain the concept cash management 	K2
2.2.1	Cash cycle	<ul style="list-style-type: none"> Tell about the cash cycle Explain the concept of cash cycle Apply the cash cycle concept 	K3
2.2.2	Cash budget	<ul style="list-style-type: none"> Tell about the cash budget Explain the concept of cash budget Apply the cash budget concept 	K3
2.3	Credit management– Concept	<ul style="list-style-type: none"> Recall the meaning of credit management Explain the concept of credit management 	K2
2.3.1	Debtors turnover ratio	<ul style="list-style-type: none"> Recall the meaning of debtors turnover Explain the concept of debtors turnover ratio Solve the problem of debtors turnover ratio 	K3
2.3.2	Creditors turnover ratio	<ul style="list-style-type: none"> Recall the meaning of credit turnover Explain the concept of credit turnover ratio Solve the problem of credit turnover ratio 	K3
2.3.3	Credit standards	<ul style="list-style-type: none"> Tell about meaning of credit standards Outline about the concept credit standards 	K2
2.3.4	Credit policy	<ul style="list-style-type: none"> List the elements of a credit policy Outline about the credit policy 	K2
Unit III Cost of Capital			
3.1	Cost of capital–Meaning	<ul style="list-style-type: none"> Recall the meaning of cost of capital 	K2
3.1.1	Cost of equity Shares	<ul style="list-style-type: none"> List the various ways to measure the cost of equity shares Explain the concept of cost of equity Shares Apply the cost of equity shares concept 	K3

Unit	Course Content	Learning Outcomes	BTLT
3.1.2	Cost of Preference shares	<ul style="list-style-type: none"> Recall the meaning of cost of preference shares Explain the concept of cost of preference shares Apply cost of preference shares concept 	K3
3.1.3	Cost of Debentures	<ul style="list-style-type: none"> Name the types of debentures Explain the concept of cost of debentures Apply the cost of debentures concept 	K3
3.1.4	Weighted average Cost of Capital	<ul style="list-style-type: none"> Name the methods to calculate the weighted average cost of capital Summarize the concept of weighted average cost of capital Apply the weighted average cost of capital concept 	K3
3.2	Capital Budgeting – Concept	<ul style="list-style-type: none"> Recall the meaning of capital budgeting Explain the concept of capital budgeting 	K2
3.2.1	Payback period	<ul style="list-style-type: none"> Recall the concept of payback period Explain the usage of payback period Make use of payback period method 	K3
3.2.2	Net Present Value	<ul style="list-style-type: none"> Recall the concept of net present value Explain the usage of net present value Make use of net present value method 	K3
3.2.3	Internal rate of return	<ul style="list-style-type: none"> Recall the concept of internal rate of return Explain the usage of internal rate of return Make use of internal rate of return method 	K3
3.2.4	Accounting rate of return	<ul style="list-style-type: none"> Tell about the concept of accounting rate of return Explain the usage of accounting rate of return Make use of accounting rate of return method 	K3
3.2.5	Profitability index	<ul style="list-style-type: none"> Recall the concept of profitability index Explain the usage of profitability index Make use of profitability index method 	K3
Unit IV Leverages			
4.1	Leverages– Meaning	<ul style="list-style-type: none"> State the meaning of leverages 	K2
4.1.1	Operating leverages	<ul style="list-style-type: none"> Recall the meaning of operation leverages Explain the concept of operation leverages Solve the problem of operating leverages 	K3
4.1.2	Financial leverages	<ul style="list-style-type: none"> State the meaning of financial leverages Explain the concept of financial leverages Solve the problem of financial leverages 	K3

Unit	Course Content	Learning Outcomes	BTLT
4.1.3	Combined leverages	<ul style="list-style-type: none"> • Interpret the meaning of combined leverages • Explain the concept of combined leverages • Solve the problem of combined leverages 	K5
4.2	Financial planning and Budgeting – Concept	<ul style="list-style-type: none"> • List the objectives of financial planning • Relate financial planning and budgeting 	K4
Unit V Capital Structure and Dividend Policies			
5.1	Capital structure– Concept	<ul style="list-style-type: none"> • Name the capital structure theories • Summarize the capital structure • Construct an optimal capital structure for the organisation 	K5
5.1.1	Optimal Capital structure	<ul style="list-style-type: none"> • Tell about the essentials of optimal Capital structure • Summarize features of an appropriate capital structure 	K2
5.1.2	Determining Earning Per share	<ul style="list-style-type: none"> • Recall the meaning of earning per share • Explain concept of earning per share • Apply the earning per share method concept 	K3
5.1.3	Value of the firm	<ul style="list-style-type: none"> • List the measures of the value of the firm • Explain the concept of value of the firm • Apply the value of the firm concept 	K3
5.1.4	Modigliani-Miller Model	<ul style="list-style-type: none"> • Recall the meaning of Modigliani-Miller Model • Explain the concept of Modigliani-Miller Model • Apply the Modigliani-Miller Model 	K3
5.2	Dividend Policy– Concept	<ul style="list-style-type: none"> • Tell about the concept of dividend policy • Summarize the dividend policy 	K3
5.2.1	Walter's model	<ul style="list-style-type: none"> • Recall the meaning of Walter's model • Explain the concept of Walter's Model • Make use of Walter's Model 	K3
5.2.2	Gordon's model	<ul style="list-style-type: none"> • Recall the meaning of Gordon's model • Explain the concept of Gordon's Model • Make use of Gordon's Model 	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
CO1	H	H	M	L	-	M	M	M	L	H	-	M	L
CO2	H	H	M	M	-	H	L	M	M	M	-	H	M
CO3	H	H	M	M	-	H	L	M	M	H	-	H	M
CO4	H	H	M	M	-	H	L	M	L	H	-	M	L
CO5	H	H	M	H	-	H	L	M	-	H	-	H	-
CO6	H	H	M	H	-	H	M	M	M	M	-	H	M

Course Assessment Methods

Direct

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

Indirect

1. Course-end survey

Semester V	ELECTIVE :II ENTERPRISE RESOURCE PLANNING	Course Code : U18CC5:1
Credits : 5		Total Hours :75

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 market place dynamics.	K6	V

Unit I- ERP—INTRODUCTION

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

Unit II--- ERP AND RELATED TECHNOLOGIES

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

Unit III--- ERP MODULES

- 3.1 Modules of ERP
- 3.2 Features of the various modules of ERP
- 3.3 Sub-systems in the various modules
- 3.4 Integration between various modules
- 3.5 Cost and effect of ERP modules

- 3.6 Procedure for configuring the modules
- 3.7 Measure the contribution of the workforce to the working of the module
- 3.8 Integrated solution for supporting the operational needs of the ERP system

Unit IV--- ERP IMPLEMENTATION LIFE CYCLE

- 4.1 Fundamental concepts of ERP implementation

- 4.2 Important concepts for implementing ERP
- 4.3 Various approaches to the study of ERP implementation
- 4.4 Different perspectives in ERP implementation
- 4.5 Objectives of ERP implementation
- 4.6 Various transition strategies and their suitability.
- 4.7 Challenges faced in ERP implementation.

- 4.8 Guidelines to be followed for ERP implementation
- 4.9 Challenges faced while implementing ERP.
- 4.10. Reasons for the failure of ERP implementation.
- 4.11 Benefits realized in ERP implementation.
- 4.12 Different phases of ERP implementation

- 4.13 Pre-evaluation screening process.
- 4.14 Package evaluation by the organization
- 4.15 Construct a Gap analysis in the implementation process
- 4.16 To estimate the training needs of the employees while implementing ERP
- 4.17 To describe the various methodologies of testing the ERP system
- 4.18 To execute the going live process of implementation

Unit V--- ERP MARKET

- 5.1 ERP market place dynamics

- 5.2 Overview of the market place dynamics.
- 5.3 Characteristics of ERP market tiers.
- 5.4 ERP deployment methods.
- 5.5 ERP scenario in India.
- 5.6 ERP vendors and their products

- 5.7 Products offered by various ERP vendors.
- 5.8 Technologies used in the products offered by ERP vendors.
- 5.9 Select the most effective and efficient software suitable to the organisation's need.
- 5.10 International and Indian software for ERP

TEXT

1. Alexis Leon - Enterprise Resource Planning – McGraw Hill

REFERENCE

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

WEB LINKS

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

Specific Learning Outcomes (SLO)

Unit	Course contents	Learning Outcomes	BTLT
Unit 1 ERP Introduction			
1.1	Relationship between Internet, Worldwide Web and ERP	• Describe the relationship between Internet, Worldwide Web and ERP	K2
1.2	Importance of the integration of ERP and other technologies.	• Explain the importance of ERP • Describe the technical aspects of ERP systems.	K2
1.3	Efficiencies associated with the use of internet and worldwide web.	• Discuss the efficiencies related with the internet and worldwide web.	K2
1.4	Online commerce solutions offered through ERP	• Explain Online commerce solutions offered through ERP	K2
1.5	Fundamental concepts of ERP	• Identify the fundamental concepts of ERP	K2
1.6	Evolution and growth of ERP	• Explain the evolution and growth of ERP	K2
1.7	Framework of ERP	• Describe the framework of ERP	K2
1.8	Creation of value in an Organisation	• Explain the importance of ERP creation in an Organization.	K2
1.9	Use and limitations of ERP	• Explain the advantages and disadvantages of ERP.	K2
Unit 2 ERP and Related Technologies			
2.1	Technologies employed in ERP	• Classify the various technologies employed in ERP	K2
2.2	Phases or stages of ERP implementation	• Describe the various phases of ERP implementation for a typical project.	K2
2.3	Success factors for ERP Implementation	• Discuss the success factors for ERP life cycle implementation	K2
2.4	Integration of ERP, SCM and CRM	• Identify the benefits of integrating SCM, CRM and ERP in an organization.	K2

Unit 3 ERP Modules			
3.1	Modules of ERP	<ul style="list-style-type: none"> • Explain the important modules of an ERP. 	K2
3.3	Sub-Systems in the various modules	<ul style="list-style-type: none"> • Describe sub-systems in the various modules. 	K2
3.4	Integration between various modules	<ul style="list-style-type: none"> • Explain the integration between different modules. 	K2
3.5	Cost and Effect of ERP Modules	<ul style="list-style-type: none"> • Identify the cost and effect of ERP modules 	K2
3.6	Procedure for configuring the modules	<ul style="list-style-type: none"> • Outline the procedure for configuring the modules. 	K2

Unit	Course contents	Learning Outcomes	BTLT
3.7	Contribution of the workforce to the working of the ERP module	<ul style="list-style-type: none"> • Analyze the workforce contributions to the working of ERP Module. 	K4
3.8	Integrated solution for supporting the operational needs of the ERP system.	<ul style="list-style-type: none"> • Discuss the operational needs of the ERP System 	K2
Unit 4 ERP Implementation Life Cycle			
4.1	Concepts of ERP Implementation	<ul style="list-style-type: none"> • Describe the fundamental concepts of ERP implementation 	K2
4.2	Various approaches to the study of ERP implementation	<ul style="list-style-type: none"> • Identify the various approaches to the study of ERP Implementation 	K2
4.3	Different perspectives in ERP implementation	<ul style="list-style-type: none"> • Analyze the different perspectives in ERP Implementation. 	K4
4.4	Objectives of ERP implementation	<ul style="list-style-type: none"> • List out the objectives of ERP Implementation 	K4
4.5	Various transition strategies and their suitability	<ul style="list-style-type: none"> • Explain the various transition strategies and their suitability 	K2
4.6	Challenges faced in ERP implementation	<ul style="list-style-type: none"> • Discuss the challenges faced in ERP implementation 	K2
4.7	Guidelines to be followed for ERP implementation	<ul style="list-style-type: none"> • List the guidelines to be followed for ERP implementation. 	K4
4.8	Reasons for the failure of ERP implementation	<ul style="list-style-type: none"> • Examine the reasons for the failure of ERP implementation. 	K4
4.9	Benefits realized in ERP implementation	<ul style="list-style-type: none"> • List the Benefits realized in ERP implementation 	K4
4.10	Different phases of ERP implementation	<ul style="list-style-type: none"> • Appraise the different phases of ERP Implementation. 	K4
4.11	Pre-Evaluation screening process	<ul style="list-style-type: none"> • Explain the pre-evaluation screening process 	K2
4.12	Gap analysis in the implementation process	<ul style="list-style-type: none"> • Construct a gap analysis in the ERP implementation process 	K3
4.14	Methodologies of testing the ERP system	<ul style="list-style-type: none"> • Describe the various methodologies of testing the ERP system 	K2

Unit 5 ERP Market			
5.1	ERP market place dynamics	• Discuss the ERP market place dynamics	K2
5.2	Overview of the market place dynamics	• Describe the overview of the market place 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
Unit	Course contents	Learning Outcomes	BTLT
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 to the organizations need.	• Identify the most effective and efficient software suitable to the need 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 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	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

Semester V	ELECTIVE II	Course Code : U18CC5:2
Credits : 5	HUMAN RESOURCES MANAGEMENT	Total Hours : 75

Course Outcomes

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

Sl.No	Course Outcomes	Level	Unit
1.	Identify the importance and the role of human resources management	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

12 Hrs

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

Unit II Human Resource Planning

18 Hrs

- 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**15 Hrs**

- 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**15 Hrs**

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

Unit V Employee Maintenance**15 Hrs**

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

Topics for Self Study

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

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.

Web Links

1. www.bamboohr.com
2. www.orangehrm.com
3. guides.library.stonybook.edu

Specific Learning Outcomes (SLO)

Unit /Section	Contents	Learning Outcomes	BTLT
UNIT1 Introduction to HRM			
1.1	Meaning	<ul style="list-style-type: none">• Recall the meaning and definition of Human resource management• Identify the sources of personnel policies.• Keeping the principles in mind various policies are formulated. Discuss	K1
1.2	Definition		K2
1.3	Personnel principles and policies.		K2
Unit II Human Resource Planning			
2.1	Characteristics	<ul style="list-style-type: none">• State the characteristics of Human Resource Planning• Explain the concept of Human resource management• Describe the functions of human resource management• Describe the process of human resource planning• Describe the job analysis process• Discuss job design techniques and impacts• Explain the purpose and elements of job descriptions• Describe the components of job specifications	K2
2.2	Need for Planning		
2.3	HRP process		
2.4	Job Analysis		
2.5	Job Design		
2.6	Job description		
2.7	Job specification		
Unit III Recruitment and Training			
3.1	Selection Process	<ul style="list-style-type: none">• Analyse the sources of recruitment and process of selection in the organizations.• Evaluate the training methods adopted in the organizations.	K5
3.2	Placement and Induction		
3.3	Training and Development		
3.4	Promotion		
3.5	Demotions		

Unit /Section	Contents	Learning Outcomes	BTLT
3.6 3.7	Transfers Separations	<ul style="list-style-type: none"> • Interpret the current theory and practice of recruitment and selection. • Discuss demotions, transfers and separations 	K5
Unit IV Wage And Salary			
4.1 4.2 4.3	Wage and Salary administration Fringe benefits Job evaluation systems.	<ul style="list-style-type: none"> • Analyze the wage and salary administration process in an organisation. • Explain the importance of fringe benefits • Classify the types of fringe benefits. • Explain the principles of job evaluation 	K5
Unit V EMPLOYEE MAINTENANCE			
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"> • What are the methods available in an organization for making wage payments? Discuss • Elaborate standard procedure or mechanism that an organization follows for determining Wage and salary structure • Describe the importance of health and safety in the workplace • Explain the benefits of workplace health and safety • Describe the Health and safety policies • Describe the primary factors that causes harm, either by way of occupational diseases or occupational accidents. • Explain the features of Employee Motivation • State the objectives of Employee Motivation • Describe the factors of Employee Motivation • State the features of morale • Explain the factors that influence morale in an organizations 	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

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

Semester IV	SBEC III SOFT SKILLS	Course Code : U18CC5S3
Credits : 2		Total Hours : 30

Course Outcomes

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

S.No	Course Outcomes	Level	Unit
1	Explain the need for soft skills .	K2	I
2	Apply the Presentation skills	K3	II
3	Practice Resume Writing .	K5	III
4	Demonstrate Mock Interview	K5	III
5	Summarize the content and process of Group Discussion.	K2	IV
6	Explain Inter personal skills	K2	V

Unit I Introduction

(6 Hrs)

- 1.1 Definition
- 1.2 Need for soft skills
- 1.3 Skills for success

Unit II Presentation Skills

(6 Hrs)

- 2.1 Presentation Skills
- 2.2 Motivation

Unit III Resume Writing and Interview

(6 Hrs)

- 3.1 Resume Writing
- 3.2 Facing Interview
 - 3.2.1 Handling Stress in Interviews
 - 3.2.2 Preparation
 - 3.2.3 Performance in Interviews
 - 3.2.4 Mock Interview.

Unit IV Group Discussion

(6 Hrs)

- 4.1 Group Discussion
 - 4.1.1 Dynamics of Group Discussion
 - 4.1.2 Need
 - 4.1.3 Content and process of Group discussion

Unit V Inter Personal Skills

(6 Hrs)

5.1 Inter personal Skills

5.1.1 Acquiring skills for understanding people for enriched relationship .

Topics for the Self Study

S. No	Topics	Web Links
1	Self-Discovery	https://destinysodyssey.com/personal-development/self-discovery/
2	Presentation Skills	https://wiki.ubc.ca/Presentation_Skills#:~:text=Presentation%20skills%20are%20the%20skills,the%20body%20language%20you%20convey.
3	Assertiveness Skills	https://www.skillsyouneed.com/ps/assertiveness.html
4	Working under stress	http://careerweb.leeds.ac.uk/info/4/make_yourself_employable/202/employability_skills/13

Text Book

1. Prashant Sharma -Soft Skills Personality Development for Life Success, BPB Publications; Second edition (2019)

Web Links

1. **The Importance of Soft Skills**
<https://virtualspeech.com/blog/importance-soft-skills>
2. **Presentation Skills and Techniques**
<https://www.businessballs.com/communication-skills/presentation-skills-and-techniques/>
3. **Resumes & Interviews**
<https://www.careerprofiles.info/resumes.html>
4. **Group Discussion – Definition, Tips, and other rules to follow**
<https://www.handakafunda.com/group-discussion-definition-tips-and-other-rules-to-follow/>
5. **What are Interpersonal Skills: Definition & Examples**
<https://resumegenius.com/blog/resume-help/interpersonal-skills>

Books for Reference

1. The ACE of Soft skills: Attitude, Communication and Etiquette for success — Gopaldaswamy Ramesh, Mahadevan Ramesh, 2014

Specific Learning Outcomes (SLO)

Unit	Contents of the unit	Learning Outcomes	BTLT
Unit 1 – Introduction			
1.1	Definition	• Explain the definition of soft skills.	K2
1.2	Need for soft skills	• Summarize the need for soft skills	K2
1.3	Skills for success	• Recognize the skills for success	K2
Unit II – Presentation Skills			
2.1	Presentation Skills	• Make use of Presentation skills .	K3
2.2	Motivation	• Build Motivation	K3
Unit III – Resume Writing and Interview			
3.1	Resume Writing	• Practice Resume Writing	K3
3.2	Facing Interview	• Plan to face interview	K3
3.3	Handling Stress in Interviews	• Explain how to handle stress in Interviews	K2
3.4	Preparation	• Discuss the preparation of Interviews	K2
3.5	Performance in Interviews	• Rate the performance in interviews .	K5
3.6	Mock Interview.	• Score in Mock Interview	K5
Unit IV – Group Discussion			
4.1	Dynamics of Group Discussion	• Explain the meaning of Attitude	K2
4.2	Need	• Discuss the need for Group Discussion .	K2
4.3	Content and Process of Group Discussion .	• Summarize the Content and Process of Group Discussion .	K2
Unit V – Inter Personal Skills			
5.1	Meaning	• State the meaning and importance of Interpersonal skills .	K1
5.2	Acquiring Skills for understanding people for enriched relationship	• Identify the skills for understanding people for enriched relationship	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	M	M	M	L		H	H	M		M	M	H	M
CO2	M	H	M	H	H	H	M			H	H	H	H
CO3	M	H	M	H	M	H	H	M	M	H	H	H	H
CO4	M	M	M	L	M	H	H	M		M	M	H	H
CO5	M	M	M		M	H	H	M		H	M	H	H
CO6	M	L	M	M	M	H	H	H	M	M	L	H	H

Course Assessment Methods

Direct
1. Internal Test-1 2. Internal Test-II 3. Seminar & Assignments 4. Attendance 5. End Semester exam
Indirect
1. Internship and Project work

Semester VI	CORE:X	Course Code : U18CC610
Credits :5	BUSINESS MATHEMATICS	Total Hours : 90

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 (18 Hrs)

- 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 (20 Hrs)

- 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

(20 Hrs)

- 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 Differential Calculus & Integral Calculus

(12 Hrs)

- 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

(20 Hrs)

- 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

Topics for Self Study

S. No.	Topics	Web Links
1	Fundamental concepts of modern algebra	https://www.britannica.com/science/algebra/Fundamental-concepts-of-modern-algebra
2	Probability using Permutations and Combinations	https://courses.lumenlearning.com/finitemath1/chapter/probability-using-permutations-and-combinations/

S. No.	Topics	Web Links
3	Mathematical reasoning	https://www.pioneermathematics.com/content/latest_updates/aieee%20reasoning.pdf ftp://ftp.hpl.hp.com/wilkes/AutoRAID.TOCS.ps.Z
4	Probability density function	https://www.probabilitycourse.com/chapter4/4_1_1_pdf.php

Text

1. Vittal, P. R. (2018). *Business Mathematics* (2nd 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	BTLT
Unit I- Introduction to Number, Indices, Surds, Logarithm, Simultaneous and Quadratic Equation			
1	Introduction to Number System	<ul style="list-style-type: none"> Summarize the different types of numbers involved in business problems 	K2
	Law of Indices	<ul style="list-style-type: none"> State the laws constituting the problems of indices 	K2
	Meaning of a^0 , a^{-m} , $a^{p/q}$ & Problems	<ul style="list-style-type: none"> Apply the laws of indices to solve the problems of different types 	K3
	Meaning and order of surds	<ul style="list-style-type: none"> Recall the meaning and order of surds 	K1
	Square root of binomial surd $a + \sqrt{b}$ problems	<ul style="list-style-type: none"> Make use of laws to solve the different type of surds 	K3
	Meaning & Laws of Logarithm	<ul style="list-style-type: none"> Relate the knowledge with the problems of logarithm 	K4
	Product and quotient rule Problems	<ul style="list-style-type: none"> Identify and solve the problems of different types in logarithm 	K2
	Power rule, rule for change of base problems & common Logarithm	<ul style="list-style-type: none"> Apply the rule for change of base problems 	K3
	Meaning & problems of Simultaneous equation	<ul style="list-style-type: none"> Solve the business problems using equations 	K3
	Meaning & problems of quadratic equation	<ul style="list-style-type: none"> Compare different alternatives using equations to make judgments 	K5
Unit II - ARITHMETIC, GEOMETRIC AND HARMONIC PROGRESSION SET THEORY			
2	Meaning of Arithmetic Progression and Problems of finding nth term	<ul style="list-style-type: none"> Calculate sequence and series of investment process using AP 	K3
	Problems of finding sum to n term	<ul style="list-style-type: none"> Plan their investment using AP 	K3
	Meaning of Geometric Progression and Problems of finding nth term	<ul style="list-style-type: none"> Calculate sequence and series of GP 	K3
	Problems of finding sum to n term	<ul style="list-style-type: none"> Utilize GP to know the investments in case of cumulative returns 	K3
	Meaning of Harmonic Progression and Problems of finding nth term	<ul style="list-style-type: none"> Understand and calculate sequence of HP 	K3
	Meaning and types of Sets	<ul style="list-style-type: none"> Define meaning and types of Sets 	K1
	Operations, Laws of Set & its application in Business	<ul style="list-style-type: none"> Solve business problems using sets Develop the operations, Laws of set & its application in Business 	K6

Unit	Course Contents	Learning Outcomes	BTLT
Unit III - Differential Calculus			
3	Limits of a function & its properties	<ul style="list-style-type: none"> • Illustrate the function and properties of limits 	K2
	Continuity and Properties of continuous function	<ul style="list-style-type: none"> • Recall the properties of continuous function 	K1
	Derivative of x^n , e^x & constant	<ul style="list-style-type: none"> • Use the derivative functions and its rules to find the rate of change in business problems 	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"> • Apply the knowledge of differentiation to find the marginal cost, marginal revenue and elasticity of demand 	K3
Unit IV- Differential Calculus & Integral Calculus			
4	Meaning and Problems in Maxima and Minima	<ul style="list-style-type: none"> • Calculate maxima and minima in a function 	K3
	Meaning and General rules of Integration	<ul style="list-style-type: none"> • Identify the constructs of integration 	K2
	Methods of partial fractions	<ul style="list-style-type: none"> • Examine the function using integrations 	K3
	Integration by substitution		
Integration by parts and Definite Integral			
5	Meaning and Types of Matrix	<ul style="list-style-type: none"> • Define matrix and explain different type of matrices 	K2
	Scalar Multiplication, Addition, Subtraction, Transpose & Multiplication Matrices	<ul style="list-style-type: none"> • Apply the knowledge of matrices to do matrix operations 	K3
	Unit V- Matrix Algebra		
	Determinant, Singular and Non-singular Matrices	<ul style="list-style-type: none"> • Define the determinant of matrix and singular and non-singular matrices 	K1
	Adjoint of square matrix, Reciprocal, Inverse & orthogonal matrix.	<ul style="list-style-type: none"> • Solve the business problems using matrix operations 	K3
	Use of Matrices in Simultaneous linear equations	<ul style="list-style-type: none"> • Interpret and solve the equations using matrix and vice versa 	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
CO1	H	M	M	M	-	M	M	H	-	H	-	M	-
CO2	H	M	M	H	-	M	M	H	-	H	-	M	-
CO3	H	M	H	H	-	M	M	H	-	H	-	H	-
CO4	H	M	H	H	-	M	M	H	-	H	-	H	-
CO5	H	M	H	H	-	M	M	H	L	H	-	M	L
CO6	H	M	H	H	-	M	M	H	-	H	-	H	-

Course Assessment Methods

Direct

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

Indirect

1. Course-end survey

Semester VI	CORE :XI MANAGEMENT ACCOUNTING	Course Code : U18CC611
Credits : 5		Total Hours :90

Course Outcomes

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

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

Unit I Fundamentals of Management Accounting

(15 Hrs)

- 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

(18 Hrs)

- 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) (20 Hrs)

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 (17 Hrs)

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

(20 Hrs)

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)

Topics for Self Study

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

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.

Web Links

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	BTLT
Unit I Fundamentals of Management Accounting			
1.1	Definition, Scope and Function	<ul style="list-style-type: none">• Define Management accounting• Explain the scope and functions of management accounting	K2
1.2	Advantages and Limitations	<ul style="list-style-type: none">• Summarize the merits and demerits of Management accounting	K2
1.3	Management accounting principles & objectives	<ul style="list-style-type: none">• Identify the principles of management accounting• Recall the objectives of Management accounting	K2
1.4	Management accounting and Financial accounting	<ul style="list-style-type: none">• Define Financial accounting• Differentiate between Management accounting and Financial accounting	K4
1.5	Management accounting and Cost accounting	<ul style="list-style-type: none">• Define Cost accounting• Differentiate Management accounting and Cost accounting	K4
1.6	Installation of Management accounting systems	<ul style="list-style-type: none">• Discuss the installation of management accounting systems.	K2

Unit	Course Contents	Learning Outcomes	BTLT
Unit II Financial Statement Analysis			
2.1	Financial statement analysis	<ul style="list-style-type: none"> Define Financial statement analysis Identify the techniques of financial statement analysis Prepare a Comparative Income Statement and Comparative balance sheet. 	K6
2.2	Nature and Limitations	<ul style="list-style-type: none"> Describe the Nature and limitations of Financial Statement analysis 	K2
2.3	Ratio Analysis	<ul style="list-style-type: none"> State the meaning of Ratio analysis Classify the various types accounting ratios 	K2
2.4	Various Ratios for analysis	<ul style="list-style-type: none"> Categorize the various ratios for analysis of liquidity, solvency, profitability, activity and capital structure of a concern 	K4
2.5	Computation of Ratios.	<ul style="list-style-type: none"> Classify the different types of ratios Calculate the various types of ratios to identify trends that help to take important business decisions. 	K4
Unit III Preparation of Funds Flow Statement and Cash Flow Statement			
3.1	Funds Flow Statement	<ul style="list-style-type: none"> Define Funds Flow Statement Summarise the Objectives of Funds Flow Statement 	K2
3.2	Funds flow statement, Income statement, Balance sheet	<ul style="list-style-type: none"> Compare Funds flow statement with Income statement and Balance sheet. 	K5
3.3	Sources and Uses or Application of Funds Funds from operation	<ul style="list-style-type: none"> List out the different items of sources and application of funds. Explain how funds from operation are calculated. 	K2
3.4	Preparation of Funds Flow Statement	<ul style="list-style-type: none"> Prepare a Funds Flow Statement 	K6
3.5	Cash Flow Statement	<ul style="list-style-type: none"> State the meaning of Cash Flow statement Explain how cash flow statement differs from Fund flow Statement Prepare a Cash Flow Statement as per AS3. 	K6
Unit IV Marginal Costing and Break Even Analysis			
4.1	Marginal Costing and Break Even Analysis	<ul style="list-style-type: none"> Define Marginal Costing State the meaning of Break Even Analysis 	K2
4.2	Features and Merits and Demerits	<ul style="list-style-type: none"> Explain the features of Marginal costing Illustrate the merits and demerits of Marginal Costing 	K2
4.3	Break even Chart	<ul style="list-style-type: none"> Construct a Break Even Chart. 	K6

Unit	Course Contents	Learning Outcomes	BTLT
4.4	Assumption underlying CVP analysis and break even analysis	<ul style="list-style-type: none"> Express the objectives of Cost Volume Profit Analysis. Estimate the Marginal cost statement. 	K6
Unit V BUDGETARY CONTROL AND STANDARD COSTING			
5.1	Budget- Introduction	<ul style="list-style-type: none"> Define the term Budget Explain the advantages and disadvantages of budgetary control. 	K2
5.2	Types of Budgets	<ul style="list-style-type: none"> Classify the different types of budgets. Discuss the process of installation of budgetary control system. Prepare the different types of Budget. 	K6
5.3	Standard Costing- Introduction	<ul style="list-style-type: none"> Define the term Standard Costing Interpret the advantages and disadvantages of Standard Costing 	K2
5.4	Budgetary Control and Standard Costing	<ul style="list-style-type: none"> Differentiate between Budgetary control and Standard Costing. 	K4
5.5	Variance	<ul style="list-style-type: none"> Define Variance. Identify the different types of material variance. Evaluate the different types of labour variance. Calculate the material and labour variance 	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

Direct
<ol style="list-style-type: none">1. Continuous Assessment Test I,II2. Open book test; Assignment; Seminar; Journal paper review, Group Presentation3. End Semester Examination
Indirect
<ol style="list-style-type: none">1. Course-end survey

Semester VI	CORE: XII FINANCIAL SERVICES	Course Code : U18CC612
Credits : 5		Total Hours :90

Course Outcomes

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

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

Unit I – Financial Services And Financial Markets

(20 Hrs)

- 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

(15 Hrs)

- 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

(20 Hrs)

- 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

(15 Hrs)

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

Topics for Self Study

Sl.No.	Topics	Weblinks
1.	Latest trends in Banking and Financial Services in India	https://www.bizencyclopedia.com/article/latest-trends-in-banking-and-financial-services-in-india
2.	Financial Services Industry Overview in 2020: Trends, Statistics & Analysis	https://www.businessinsider.com/financial-services-industry
3.	Fintech 2020: 5 trends shaping the future of the industry	https://www.cnbctv18.com/finance/fintech-2020-5-trends-shaping-the-future-of-the-industry-6586321.htm
4.	Financial Services Technology 2020 and Beyond	https://www.pwc.com/gx/en/financial-services/assets/pdf/technology2020-and-beyond.pdf

Text

1. Dr. D. Joseph Anbarasu et al, Financial Services 3rd 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, 10th Edition, McGraw Hill Publication, 2019
2. Dr. S. Gurusamy, Essentials of Financial services, 3rd Edition, Vijay Nicole Imprints Pvt Ltd.
3. Bharathi. V. Pathak, Indian Financial System, 5th 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	BTLT
Unit 1 Financial Services and Financial Markets			
1.1	Financial system in markets	<ul style="list-style-type: none"> State the meaning of financial system 	K2
1.2	Objectives of financial system	<ul style="list-style-type: none"> Explain the objectives of financial system 	K2
1.3	Types of financial services	<ul style="list-style-type: none"> Explain the Various types of financial services 	K2
1.4	Regulation of financial services	<ul style="list-style-type: none"> Describe the Regulation of financial services 	K2
1.5	Problems and prospects of financial services	<ul style="list-style-type: none"> List out the Problems and prospects of financial services 	K4
1.6	Management of NIM	<ul style="list-style-type: none"> State the meaning of NIM Discuss the management of NIM 	K2
1.7	Difference between secondary Market NIM	<ul style="list-style-type: none"> Differentiate between secondary Market and NIM 	K4
1.8	Functions of stock exchanges	<ul style="list-style-type: none"> Describe the functions of stock exchanges 	K2
1.9	National stock exchange , OTCEI and non –banking financial institutions	<ul style="list-style-type: none"> State the meaning of OTCEI Describe the functions of National stock exchange, OTCEI and Non-Financial Institutions. 	K2
1.10	SEBI functions and workings.	<ul style="list-style-type: none"> Identify the role of SEBI in financial services sector Relate the functions of SEBI with the financial service sector 	K4
1.11	Listings of securities	<ul style="list-style-type: none"> Estimate the importance of Listings of securities 	K2
1.12	Self-regulations of the Markets	<ul style="list-style-type: none"> Explain about the self-regulations of the markets. 	K2
Unit II Credit Rating Agencies			
2.1	Definition, Features, advantages of credit rating system	<ul style="list-style-type: none"> Define Credit Rating Recognize the features and advantages of credit rating system 	K2
2.2	Global credit rating agencies	<ul style="list-style-type: none"> Demonstrate the factors considered by global credit rating agencies 	K3
2.3	Credit rating agencies in India– CRISIL, ICRA, CARE.	<ul style="list-style-type: none"> Interpret the credit rating agencies in India. 	K2
2.4	Credit rating symbols	<ul style="list-style-type: none"> List the credit rating symbols 	K4
2.5	Credit rating process and its limitations	<ul style="list-style-type: none"> Discuss the credit rating process and its limitations. 	K2
2.6	SEBI guidelines regarding credit rating.	<ul style="list-style-type: none"> Illustrate the SEBI guidelines regarding credit rating. 	K2
2.7	Future credit rating in India.	<ul style="list-style-type: none"> Quantify the future credit rating in India. 	K4

Unit	Course Contents	Learning Outcomes	BTLT
Unit III Mutual Funds And Merchant Banking			
3.1	Meaning, Classification, functions, importance and risk involved in mutual funds	<ul style="list-style-type: none"> Define the term Mutual Fund. Classify the types of Mutual funds Apply the importance and risk involved in mutual funds. 	K3
3.2	Commercial banks and mutual funds including UTI, LIC	<ul style="list-style-type: none"> Appraise the role of commercial banks and mutual funds including UTI, LIC 	K4
3.3	General guidelines of mutual funds	<ul style="list-style-type: none"> Discuss the General guidelines of mutual funds. 	K2
3.4	Future of mutual fund industry	<ul style="list-style-type: none"> Analyze the future of mutual fund industry. 	K4
3.5	Concept of merchant banking	<ul style="list-style-type: none"> State the meaning of merchant banking. 	K2
3.6	Services rendered by merchant bankers	<ul style="list-style-type: none"> Summarize services rendered by merchant bankers. 	K2
3.7	Role played by merchant bankers in the market making process	<ul style="list-style-type: none"> Interpret the role played by merchant bankers in the market making process. 	K5
3.8	Arrangement of inter-corporate loans.	<ul style="list-style-type: none"> Discuss the role of merchant bank in the arrangement of inter-corporate loans. 	K6
3.9	Scope of merchant banking in India.	<ul style="list-style-type: none"> Discuss the scope of merchant banking in India. 	K2
Unit IV Leasing and Hire Purchase			
4.1	Concepts of leasing	<ul style="list-style-type: none"> Explain the concepts of leasing 	K2
4.2	Types of lease	<ul style="list-style-type: none"> Differentiate the various Types of lease. 	K4
4.3	Structure of leasing industry	<ul style="list-style-type: none"> Identify the structure of leasing industry 	K2
4.4	Legal aspects of leasing	<ul style="list-style-type: none"> Evaluate the legal aspects of leasing. 	K6
4.5	Problems and prospects of leasing	<ul style="list-style-type: none"> Appraise the problems and prospects of leasing 	K4
4.6	Meaning of hire purchase	<ul style="list-style-type: none"> Recognize the meaning of hire purchase 	K2
4.7	Leasing Vs hire purchase	<ul style="list-style-type: none"> Distinguish between leasing Vs hire purchase 	K4
4.8	Problems and prospects of hire purchase in India.	<ul style="list-style-type: none"> Explain the Problems and prospects of hire purchase in India. 	K2
Unit V Dematerialisation, Rematerialisation, Factoring and Forfeiting			
5.1	Meaning of dematerialization and rematerialization	<ul style="list-style-type: none"> State the meaning of dematerialization and rematerialization. 	K2
5.2	Objectives, functions, merits and demerits of dematerialization and rematerialization.	<ul style="list-style-type: none"> Describe the objectives of dematerialization rematerialization. Explain the functions of dematerialization rematerialization. Discuss the merits and demerits of dematerialization and rematerialization. 	K2

Unit	Course Contents	Learning Outcomes	BTLT
5.3	Progress of Demat in India	<ul style="list-style-type: none"> Explain the progress of Demat in India. 	K2
5.4	Growth and functioning of NSDL and CDSL	<ul style="list-style-type: none"> Establish the growth and functioning of NSDL and CDSL 	K5
5.5	Concepts of factoring	<ul style="list-style-type: none"> Explain the concepts of factoring. 	K2
5.6	Significance and types of factoring	<ul style="list-style-type: none"> Discuss the significance and types of factoring. 	K2
5.7	Factoring Mechanism.	<ul style="list-style-type: none"> Analyse the factoring Mechanism 	K4
5.8	Factoring services in India	<ul style="list-style-type: none"> Summarise the factoring services in India. 	K2
5.9	Define forfeiting	<ul style="list-style-type: none"> Define forfeiting. 	K1
5.10	Factoring Vs Forfeiting	<ul style="list-style-type: none"> Differentiate between Factoring Vs Forfeiting. 	K4
5.11	Problems and prospects of forfeiting	<ul style="list-style-type: none"> Identify the Problems and prospects of forfeiting 	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	M	M	L	H	L	H	L	H	L	H	L
CO2	H	H	M	M	-	H	-	M	-	H	-	H	-
CO3	H	H	M	M	L	H	M	M	-	H	-	H	-
CO4	H	M	M	M	L	H	L	M	L	H	-	H	L
CO5	H	H	M	M	-	H	-	H	L	H	-	H	L
CO6	H	M	M	M	-	M	-	H	-	H	-	M	-

Course Assessment Methods

Direct

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

Indirect

- Course-end survey

Semester : VI	CORE XIII RELATIONAL DATABASE MANAGEMENT SYSTEMS LAB	Course Code : U18CCP13
Credits : 3		Total Hours :60

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

Topics for Self Study

Sl.No.	Topics	Weblinks
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

Text

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

References

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

Web Links

1. https://swayam.gov.in/nd1_noc19_cs51/
2. <https://nptel.ac.in/courses/106106144/>

Specific Learning Outcomes (SLO)

Unit	Course Contents	Learning Outcomes	BTLT
Unit 1 Database Basics			
1.1	Features of database	<ul style="list-style-type: none">• Explain the Features of Database	K2
1.2	Database Languages	<ul style="list-style-type: none">• Describe the purpose of Database Languages.	K2
1.3	Data types in SQL	<ul style="list-style-type: none">• Summarize Data types in SQL	K2
1.4	Database Users	<ul style="list-style-type: none">• Explain the different Database users	K2
1.5	Database Administrators	<ul style="list-style-type: none">• Explain the Function of Database Administrators.	K5
Unit II Entity Relationship Model			
2.1	2.1.1 Entities 2.1.2 Attributes and its types	<ul style="list-style-type: none">• Explain the Entities and Attributes• Explain Types of Attributes	K2
2.2	Keys	<ul style="list-style-type: none">• Illustrate Keys with Example	K2
2.3	E-R Diagram	<ul style="list-style-type: none">• Build ER Diagram with using student database.	K6
Unit III Relational Algebra			
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">• Explain the Selection statement• Explain the Selection with Where condition	K2
3.2	3.2.1 Union 3.2.2 Intersection	<ul style="list-style-type: none">• Apply the Union operation in table• Apply the Intersection operation in table	K3
3.3	Join operations	<ul style="list-style-type: none">• Apply Join operations in Two tables	K3
Unit IV Data Manipulation			
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">• Develop SQL statement to Create a table• Develop SQL Statement to alter table• Develop SQL Statement to Drop table	K6

Unit	Course Contents	Learning Outcomes	BTLT
4.2	DML statements 4.2.1 Insert statement 4.2.2 Delete statement	<ul style="list-style-type: none"> Make Use of Insert and delete operations in table 	K3
4.3	Update statement	<ul style="list-style-type: none"> Perform update operations in table 	K3
Unit V Data Selection			
5.1	5.1.1 Select statement using relational operators. 5.1.2 Select statement using Logical operator	<ul style="list-style-type: none"> Develop SELECT Statement using relational operators Develop SELECT Statement using Logical operators 	K6 K6
5.2	Select statement using LIKE, NOT, IN operators	<ul style="list-style-type: none"> Make use of special operators in table 	K3
5.3	Select statement using Aggregate functions	<ul style="list-style-type: none"> Apply Aggregate functions in table 	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
CO1	L	M	M	H	H	M	M	H	L	H	H	H	M
CO2	-	M	M	H	H	M	-	M	-	H	H	H	L
CO3	-	H	H	M	H	M	M	H	-	H	H	M	L
CO4	-	H	M	M	H	M	-	H	-	H	H	H	M
CO5	-	M	H	M	H	M	L	M	-	H	H	H	L
CO6	-	M	L	M	H	M	-	L	-	H	H	-	-

Course Assessment Methods

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

Semester VI	ELECTIVE III ENTREPRENEURIAL DEVELOPMENT	Course Code : U18CC6:1
Credits : 5		Total Hours : 90

Course Outcomes

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

Sl.No.	Course Outcomes	Level	Unit
1	Interpret the need and importance of Behavioural Patterns of Entrepreneurs	K6	I
2	Identify and define the opportunities for new projects, its formulation and network.	K5	II
3	Differentiate between Social Cost Benefit Analysis and Financial Analysis	K4	III
4	Discuss the steps for starting small scale industry and the government incentives and subsidies available.	K2	III
5	Critique the institutions assisting Entrepreneurs.	K4	IV
6	Develop an understanding in the New Entrepreneurial Agency	K5	V

Unit I Introduction

- 1.1 Definition
- 1.2 Concept
- 1.3 Characteristics
- 1.4 Theories
- 1.5 Entrepreneurs and enterprise
- 1.6 Entrepreneur and manager
- 1.7 Types of Entrepreneurs
- 1.8 Functions
- 1.9 Behavioural patterns of Entrepreneurs.

Unit II Project Identification, Formulation and Project Network

- 2.1 Project identification
- 2.2 Classification of projects
- 2.3 Project formulation
- 2.4 Project design and Network
 - 2.4.1 PERT and CPM

Unit III Project Appraisal

- 3.1 Project Appraisal
 - 3.1.1 Concept
 - 3.1.2 Methods
 - 3.1.3 Sources of finance
- 3.2 Social cost benefit analysis
 - 3.2.1 Meaning
 - 3.2.2 Distinction between social cost benefit analysis and financial analysis.

Unit IV Small Scale Industries

- 4.1 Steps for Starting Small Industry
- 4.2 Incentives and Subsidies from State and Central Government
- 4.3 Consultancy Services
- 4.4 Machinery on Hire purchase
- 4.5 Transport subsidy and Seed Capital assistance.

Unit V Institutions Assisting Entrepreneurs

- 5.1 Institutions Assisting Entrepreneurs
 - 5.1.1 DIC
 - 5.1.2 SIDCO
 - 5.1.3 NSIC
 - 5.1.4 SISI
 - 5.1.5 SIPCOT
 - 5.1.6 TIIC
 - 5.1.7 KVIC
 - 5.1.8 TCO
 - 5.1.9 ITCOT
 - 5.1.10 Commercial banks and New Entrepreneurial Development Agency.

Topics for Self Study

Sl. No.	Topics	Web Links
1.	Trends in the Indian Entrepreneurship sector for 2020	https://www.asianage.com/business/in-other-news/140120/top-5-trends-in-the-indian-entrepreneurship-sector-for-2020.html
2.	Modern trends of entrepreneurship and start-up culture	https://digitallearning.eletsonline.com/2017/05/modern-trends-of-entrepreneurship-and-startup-culture/

Sl. No.	Topics	Web Links
3.	Growing Trends of Entrepreneurship in India	https://bdbasu.com/entrepreneurhsip-in-india/
4.	Social Entrepreneurship in India: Recent Trends and Change	https://emes.net/publications/conference-papers/4th-emes-conference-emes-socent-selected-conference-papers/social-entrepreneurship-in-indiarecent-trends-and-change/

Text

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. Talluri Sreekrishna (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.
6. 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	BTLT
Unit I Introduction			
1.1.	Definition	<ul style="list-style-type: none"> Define the term entrepreneurship 	K1
1.2.	Concept	<ul style="list-style-type: none"> Outline the concept of an entrepreneur 	K2
1.3.	Characteristics	<ul style="list-style-type: none"> Discuss the characteristics/features of an entrepreneur 	K6
1.4.	Theories	<ul style="list-style-type: none"> Review the theories of entrepreneurship 	K5
1.5	Entrepreneur and Enterprise	<ul style="list-style-type: none"> Compare Entrepreneur and Enterprise 	K2
1.6	Entrepreneur and Manager	<ul style="list-style-type: none"> Distinguish between Entrepreneur & Manager 	K4
1.7	Types of Entrepreneurs	<ul style="list-style-type: none"> Classify the various types of entrepreneur 	K2
1.8	Functions	<ul style="list-style-type: none"> Illustrate the functional roles of an entrepreneur 	K2
1.9	Behavioral Patterns of Entrepreneurs	<ul style="list-style-type: none"> Explain the behavioral pattern of an entrepreneur 	K2
Unit II Project Identification, Formulation and Project Network			
2.1.	Project Identification	<ul style="list-style-type: none"> Interpret the need and importance of project Identification 	K2
2.2	Classification of projects	<ul style="list-style-type: none"> Describe the importance of classifying the various projects 	K2
2.3	Project Formation	<ul style="list-style-type: none"> Explain the formulation of a project 	K2
2.4	Project design and Network	<ul style="list-style-type: none"> Outline the concept and meaning of project design and network Describe Industrial Park features Illustrate examples 	K2
2.4.1	PERT and CPM	<ul style="list-style-type: none"> Illustrate PERT and CPM Differentiate PERT and CPM 	K2
Unit III Project Appraisal			
3.1.	Project Appraisal	<ul style="list-style-type: none"> Define project appraisal 	K1
3.1.1	Concept	<ul style="list-style-type: none"> Explain the concept of project appraisal 	K2
3.1.2	Methods	<ul style="list-style-type: none"> Outline the methods of project appraisal 	K2
3.1.3	Source Finance	<ul style="list-style-type: none"> State the various sources of finance for a project 	K2
3.2	Social Cost Benefit Analysis	Explain the importance of Social Cost Benefit Analysis	K2

Unit	Course Contents	Learning Outcomes	BTLT
3.2.1	Meaning	<ul style="list-style-type: none"> Interpret the concept of Social Cost Benefit Analysis 	K2
3.2.2	Distinction between Social Cost Benefit Analysis and Financial Analysis	<ul style="list-style-type: none"> Compare and Contrast between Social Cost Benefit Analysis and Financial Analysis 	K4
Unit IV Small Scale Industries			
4.1.	Steps for starting Small Industry	<ul style="list-style-type: none"> Outline the steps for starting a Small Industry 	K2
4.2	Incentives and Subsidies from State and Central Government	<ul style="list-style-type: none"> List the Incentives and Subsidies from State and Central Government 	K4
4.3.	Consultancy Services	<ul style="list-style-type: none"> Discuss consultancy services 	K2
4.4.	Machinery on Hire purchase	<ul style="list-style-type: none"> Explain about Machinery on Hire purchase 	K2
4.5	Transport subsidy and Seed Capital assistance	<ul style="list-style-type: none"> Explain about Transport subsidy and Seed Capital assistance 	K2
Unit V Institutions Assisting Entrepreneurs			
5.1	Institutions Assisting Entrepreneurs	<ul style="list-style-type: none"> Explain about Institutions Assisting Entrepreneurs 	K2
5.1.1	DIC	<ul style="list-style-type: none"> Identify the needs and functions of DIC 	K2
5.1.2	SIDCO	<ul style="list-style-type: none"> Explain about SIDCO 	K2
5.1.3	NSIC	<ul style="list-style-type: none"> Describe the need of NSIC 	K2
5.1.4	SISI	<ul style="list-style-type: none"> Discuss about SISI 	K2
5.1.5	SIPCOT	<ul style="list-style-type: none"> Explain about SIPCOT 	K2
5.1.6	TIIC	<ul style="list-style-type: none"> Describe about TIIC 	K2
5.1.7	KVIC	<ul style="list-style-type: none"> Explain about KVIC 	K2
5.1.8	TCO	<ul style="list-style-type: none"> State about TCO 	K2
5.1.9	ITCOT	<ul style="list-style-type: none"> Explain about ITCOT 	K2
5.1.10	Commercial banks and New Entrepreneurial Development Agency	<ul style="list-style-type: none"> Interpret the need and importance of New Entrepreneurial Development Agency 	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	M	M	-	H	H	H	M	H	H	-	M
CO2	H	H	M	M	L	H	H	L	-	H	H	-	M
CO3	M	H	M	M	-	M	M	-	-	M	M	-	M
CO4	M	M	H	-	-	M	H	-	-	H	M	M	H
CO5	H	H	L	L	-	H	M	-	-	H	M	-	M
CO6	M	M	H	M	-	M	-	H	H	H	H	M	-

Course Assessment Methods

Direct

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

Indirect

1. Course-end survey

Semester VI	ELECTIVE:III	Course Code : U18CC6:2
Credits : 5	INDIRECT TAXES	Total Hours :90

Course Outcomes

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

Sl.No	Course Outcomes	Level	Unit
1	Describe the concepts of indirect taxation system followed in India.	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

(20 Hrs)

- 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**(20 Hrs)**

- 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**(12 Hrs)**

- 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

Topics for Self Study

S.No.	Topics	Web Links
1	Tax invoice credit and debit notes electronic way bill	https://resource.cdn.icai.org/56454bosinter-p4-maynov2020secb-cp8.pdf
2	Returns and Payment of tax	https://resource.cdn.icai.org/56455bosinter-p4-maynov2020secb-cp10.pdf
3	TDS & TCS under GST	https://resource.cdn.icai.org/56455bosinter-p4-maynov2020secb-cp9.pdf ftp://ftp.hpl.hp.com/wilkes/AutoRAID.TOCS.ps.Z
4	Audit under GST	https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-11-Jan2020-Revised.pdf

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, 1st January, 2019, 4th 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 Singhania, 2nd 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	BTLT
Unit I Goods and Services Tax Act & Rules			
1.0	Introduction	<ul style="list-style-type: none"> • Explain the features of indirect tax. • Outline the reason for collection of tax in our country. 	K2
1.1	Meaning of GST	<ul style="list-style-type: none"> • Recall the meaning of GST 	K1
1.2	Need for GST in India	<ul style="list-style-type: none"> • Explain the need for GST in India. 	K2
1.3	Cascading effect of tax	<ul style="list-style-type: none"> • Demonstrate cascading effect of tax. 	K2
1.4	Non-integration of VAT and Service Tax causes double taxation	<ul style="list-style-type: none"> • Explain the reason for emergence of GST. 	K2
1.5	No CENVAT Credit after manufacturing stage to a dealer	<ul style="list-style-type: none"> • Outline the advantages of GST. 	K2
1.6	Cascading of taxes on account of levy of CST Inter-State purchases	<ul style="list-style-type: none"> • Compare the disadvantages of Pre-GST taxation system. 	K2
1.7	One Nation-One Tax	<ul style="list-style-type: none"> • List the significance of GST. 	K1
1.8	Dual GST Model	<ul style="list-style-type: none"> • Explain the concept of Dual GST model 	K2

		followed in our country.	
1.9	Central Goods and Services Tax Act, 2017 (CGST)	<ul style="list-style-type: none"> Summarize the application of CGST Act 2017. 	K2
Unit	Course Contents	Learning Outcomes	BTLT
1.10	State Goods and Services Tax Act, 2017 (SGST)	<ul style="list-style-type: none"> Summarize the application of SGST Act 2017. 	K2
1.11	Union Territory Goods and Services Tax Act, 2017 (UTGST)	<ul style="list-style-type: none"> Summarize the application of UTGST Act 2017. 	K2
1.12	Integrated Goods and Services Tax Act, 2017 (IGST)	<ul style="list-style-type: none"> Summarize the application of IGST Act 2017. 	K2
1.13	Goods and Services Tax Network (GSTN)	<ul style="list-style-type: none"> Demonstrate the significances of GSTN 	K2
1.14	Functions of GSTN (i.e. Role assigned to GSTN)	<ul style="list-style-type: none"> Outline the functions of GSTN 	K2
1.15	Constitution (101st Amendment) Act, 2016	<ul style="list-style-type: none"> Recall the reason for the constitution Amendment Act, 2016. 	K1
1.16	GST Council	<ul style="list-style-type: none"> Explain the roles and responsibilities of GST Council. 	K2
1.17	Guiding principle of the GST Council	<ul style="list-style-type: none"> Discuss the guiding principles of GST council. 	K2
1.18	Functions of the GST Council	<ul style="list-style-type: none"> List the functions of GST council. 	K1
1.19	Definitions under CGST Laws	<ul style="list-style-type: none"> Define CGST/SGST/UTGST/IGST 	K1
Unit II Levy and Collection of Tax			
2.1	Scope of supply (Section 7 of CGST Act, 2017)	<ul style="list-style-type: none"> List the scope of supply. 	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"> Classify supply under section 7(1)(a) 	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"> Explain section 7(1)(b) 	K2
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	<ul style="list-style-type: none"> Demonstrate section 7(1)(c) 	K2
2.4.1	Permanent transfer/disposal of business assets	<ul style="list-style-type: none"> Explain the concept of disposal of business assets 	K2
2.4.2	Supply between related persons or distinct persons	<ul style="list-style-type: none"> Compare related person and distinct person. 	K2

2.4.3	Supply to agents or by agents	<ul style="list-style-type: none"> Relate the role of principal and agent during supply of goods or rendering service. 	K1
2.4.4	Importation of Services	<ul style="list-style-type: none"> Illustrate import service undertaken in supply. 	K2
Unit	Course Contents	Learning Outcomes	BTLT
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"> Summarize Section 7 (1)(d) 	K2
2.5.1	Renting of Immovable Property	<ul style="list-style-type: none"> Demonstrate renting of immovable property as supply in GST. 	K2
2.5.2	Information Technology software	<ul style="list-style-type: none"> Summarize how information technology software is treated as supply in GST 	K2
2.5.3	Transfer of the right to use any goods for any purpose	<ul style="list-style-type: none"> Explain "transfer of the right to use goods" as supply in GST. 	K2
2.5.4	Composite supply	<ul style="list-style-type: none"> Explain the concept of composite supply. 	K2
2.6	Non-taxable Supplies under CGST Act, 2017	<ul style="list-style-type: none"> Summarize non-taxable supplies under CGST Act, 2017. 	K2
2.6.1	Section 7(2) (a) activities or transactions specified in Schedule III;	<ul style="list-style-type: none"> Demonstrate transactions in negative list of supply. 	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"> Explain Sec 7 (2) (b) in detail. 	K2
2.6.3	Section 7(3) the transactions that are to be treated as—	<ul style="list-style-type: none"> Summarize section 7 (3) under CGST Act 2017. 	K2
2.7	Composite and Mixed Supplies (Section 8 of CGST Act, 2017)	<ul style="list-style-type: none"> Compare composite and mixed supplies. 	K2
Unit III Time and Value of Supply			
3.1	Time of supply	<ul style="list-style-type: none"> Identify Time of supply in GST 	K3
3.2	Place of supply	<ul style="list-style-type: none"> Identify Place of Supply in GST 	K3
3.3	Value of supply	<ul style="list-style-type: none"> Identify value of supply in GST. 	K3
3.4	Change in rate of tax in respect of supply of goods or services	<ul style="list-style-type: none"> Apply the amended rate of tax in respect of supply of goods or services. 	K3
Unit IV Input Tax Credit			
4.1	Eligibility for taking Input Tax Credit (ITC)	<ul style="list-style-type: none"> Identify the eligibility criteria for taking Input Tax Credit. 	K2
4.2	Input Tax credit in special circumstances	<ul style="list-style-type: none"> Determine ITC under special circumstances. 	K5

4.3	Input Tax Credit in respect of goods sent for Job-Work	• Discuss ITC in respect of goods sent for Job-Work.	K6
Unit	Course Contents	Learning Outcomes	BTLT
4.4	Distribution of credit by Input Service Distributor (ISD)	• Evaluate the distribution of credit by Input Service Distributor (ISD).	K6
4.5	Recovery of Input Tax Credit	• Calculate recovery of Input Tax Credit.	K4
Unit V Registration Under GST Law			
5.1	Persons not liable for registration	• Summarize persons not liable for registration.	K2
5.2	Compulsory registration	• Identify persons who need to compulsorily register with GST.	K3
5.3	Procedure for registration	• Determine the procedure for registration in GST portal.	K5
5.4	Deemed registration	• Discuss deemed registration at time of registration with GST.	K6
5.5	Casual taxable person	• Determine casual taxable person.	K5
5.6	Non-resident taxable person	• Determine Non-resident taxable person.	K5
5.7	Cancellation Vs Revocation of registration	• Distinguish between cancellation and revocation of registration.	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	H	L	M	M	-	-	H	-	H	-	M	
CO2	H	H	L	M	M	-	M	H	L	H	-	M	L
CO3	H	M	M	M	M	-	L	H	L	H	-	M	L
CO4	H	-	-	M	M	-	-	M	-	-	-	M	
CO5	H	-	M	-	-	-	-	M	L		-		L
CO6	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

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| 1. Course-end survey |
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