PG AND RESEARCH DEPARTMENT OF COMMERCE

B.Com

Computer Applications
Degree Programme

OBE SYLLABUS

(2021-2024)

Bishop Heber College (Autonomous)

Tiruchirappalli – 620 017

PG & RESEARCH DEPARTMENT OF COMMERCE
B.Com Computer Applications

OUTCOME BASED EDUCATION

VISION

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

MISSION

● Educating contemporary global development in the areas of Commerce and Business through an effective blend of curricular and co-curricular activities.

● Imparting quality and need based education to facilitate students to explore knowledge in multi-faceted arenas.

● Moulding for leadership positions in organisations at national and international levels.

● Fostering an ethical atmosphere founded in human values in which life-force and skills will succeed to enrich the quality of life.

PROGRAMME OUTCOMES (POs)

B.COM

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

PO 1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of Commerce, Business and Accounting.

PO 2: Cognitive Skills: Apply fundamental knowledge of commerce and business and procure conceptual knowledge of the same through specializations and practical exposures in order to face modern-day challenges.

PO 3: Intellectual Capacity, Problem Solving & Analytical Reasoning: Exhibits comprehensive knowledge to solve qualitative and quantitative problems relating to commerce, trade & industry and the ability to recognize the roles of entrepreneurs, businessmen, managers and consultants in critical decision-making processes.

PO 4: Reflective Thinking: Empower to become learners and thinkers by building skills in critical thinking to solve problems.

PO 5: Digital literacy: Apply the contextual and practical knowledge of ICT to function effectively in multidisciplinary environments and engage effectively with diverse stakeholders.

PO 6: Employability & Entrepreneurship: Utilize business knowledge to provide a competitive edge for employment, higher education and entrepreneurship.

PO 7: Leadership attributes: Practice leadership qualities to influence, motivate and bring about change and enable others to contribute towards the effectiveness and success of an organisation.

PO 8: Lifelong Learning: Employ the skill for self-paced and self-directed pursuit of knowledge for personal and professional reasons to enhance social inclusion, self-sustainability, competitiveness and employability.

PO 9: Ethical values: Demonstrate the moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work and become Capable of appreciating environmental and sustainability issues and adopting objective, unbiased and truthful actions in all aspects of work.

PROGRAM SPECIFIC OUTCOMES (PSOs)

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

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

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

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

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

Programme : B.Com - CA (2021 onwards)

Sem.	Part	Course	Course Title	Course Code	Hours /week	Credits	CIA	ESE	Total
I	I	Tamil I /*	Language- Tamil I	U18TM1L1	6	3	25	75	100
	II	English I	Language through Literature: Prose and Short stories	U21EGNL1	6	3	40	60	100
	III	Core I	Financial Accounting – I	U18CC101	6	5	25	75	100
		Allied I	Banking Theory Law and Practice	U21CC1Y1	5	4	25	75	100
		Allied II	**Programming in C**	**U20CCPY2**	**5**	**4**	**40**	**60**	**100**
	IV	Val. Edu.	Value Education (RI/MI)	U15VL1:1/ U15VL1:2	2	2	25	75	100
II	I	Tamil II /*	Language- Tamil II	U18TM2L2	6	3	25	75	100
	II	English II	Language through Literature: Poetry and Shakespeare	U21EGNL2	6	3	40	60	100
	III	Core II	Financial Accounting – II	U18CC202	6	5	25	75	100
		Allied III	**Programming in Java**	**U20CCPY3**	**5**	**4**	**40**	**60**	**100**
		Allied IV	Business Statistics	U18CC2Y4	5	4	25	75	100
	IV	Env. Studies	Environmental Studies	U16EST21	2	2	25	75	100
III	I	Tamil III /*	Language- Tamil III	U18TM3L3	6	3	25	75	100
	II	English III	Business Communication in English	U21EGCL3	6	3	40	60	100
	III	Core III	Financial Accounting – III	U21CC303	5	4	25	75	100
		Core IV	Quantitative Techniques	U18CC304	5	4	25	75	100
		Allied V	**RDBMS Lab**	**U20CCPY5**	**4**	**3**	**40**	**60**	**100**
	IV	SBEC I	Office Automation	U18CCPS1	2	2	40	60	100
		NMEC I	Accounting with Tally	U21CC3E1	2	2	25	75	100
IV	I	Tamil IV /*	Language- Tamil IV	U18TM4L4	5	3	25	75	100
	II	English IV	Language through Literature	U21EGNL4	5	3	40	60	100
	III	Core V	Cost Accounting	U18CC405	5	5	25	75	100
		Elective I	Business Law / Retail Management	U18CC4:1/ U18CC4:2	5	5	25	75	100
		Allied VI	**Digital Marketing**	**U20CC4Y6**	**4**	**3**	**25**	**75**	**100**
	IV	SBEC II	Programming in R	U18CCPS2	2	2	40	60	100
		NMEC II	Principles of Management	U18CC4E2	2	2	25	75	100
		Soft Skills	Life Skills	U16LFS41	2	1	--	--	100
	V	Extension Activities	NSS, NCC, Rotaract, Leoclub, etc …	U16ETA41	--	1	--	--	--

Sem.	Part	Course	Course Title	Course Code	Hours / week	Credits	CIA	ESE	Total
								Marks	
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	**Financial Services**	**U20CC508**	**6**	**5**	**25**	**75**	**100**
		Core IX	Financial Management	U21CC509	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**	**Internet and Web Designing**	**U20CCPS3**	**2**	**2**	**40**	**60**	**100**
VI	III	Core X	Business Mathematics	U21CC610	6	5	25	75	100
		Core XI	Management Accounting	U18CC611	6	5	25	75	100
		Core XII	**TallyPrime**	**U21CCP12**	**6**	**5**	**40**	**60**	**100**
		Core XIII	**E Commerce**	**U20CC613**	**6**	**4**	**25**	**75**	**100**
		Elective III	Entrepreneurial Development/ Indirect Taxes	U21CC6:1/ U18CC6:2	6	5	25	75	100
	V	Gender Studies	Gender Studies	U16GST61	--	1	--	--	100

SBEC: Skill Based Elective Courses
NMEC:Non Major Elective Courses   Total Credits: 140

* Other Languages:	Hindi	Sanskrit	French	Hindi
Sanskrit	**French**			
Semester I : U14HD1L1	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: 40
Part II : 4 Elective : 3 SBEC : 3 Soft Skills : 1 Extension Activities : 1 Gender Studies : 1	

NMEC offered by the Department: 1.Accounting with Tally – U21CC3E1
                                 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	U21CC1Y1	H	H	H	M	M	H	H	H	L	H	H	M	M
3	Programming in C	U20CCPY2	-	M	M	M	H	M	M	M	-	H	H	M	L
4	Financial Accounting-II	U18CC202	H	H	H	M	-	M	M	M	M	H	-	M	M
5	Programming in Java	U20CCPY3	-	M	M	M	H	M	L	M	L	H	H	M	L
6	Business Statistics	U18CC2Y4	H	H	H	H	-	M	M	M	M	H	-	H	M
7	Financial Accounting-III	U21CC303	H	H	H	H	-	H	H	H	H	H	-	H	H
8	Quantitative Techniques	U18CC304	H	H	H	H	-	H	M	H	M	H	-	H	M
9	RDBMS Lab	U20CCPY5	L	H	H	H	H	M	M	H	L	H	H	H	M
10	Office Automation	U18CCPS1	M	M	M	M	H	H	L	H	M	H	H	H	M
11	Accounting with Tally	U21CC3E1	H	H	-	-	-	H	L	M	L	H	-	M	L
12	Cost Accounting	U18CC405	H	H	H	H	-	H	M	H	M	H	-	H	M
13	Business Law	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	Digital Marketing	U20CC4Y6	H	H	M	M	H	H	M	H	H	H	H	H	M
16	Programming in R	U18CCPS2	H	M	H	M	H	M	L	M	-	H	H	M	L
17	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	Financial Services	U20CC508	H	H	M	M	L	H	M	H	L	H	L	H	L
21	Financial	U21CC50	H	H	M	H	-	H	M	M	M	H	-	H	M

	Management	9													
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	Internet and Web designing	U20CCPS3	-	-	M	L	H	H	L	M	L	H	H	H	L
25	Business Mathematics	U21CC610	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	TallyPrime	U21CCP12	H	M	H	L	H	H	H	H	L	H	H	H	L
28	E Commerce	U20CC613	H	M	M	M	H	M	L	H	L	H	H	M	M
29	Entrepreneurial Development	U21CC6:1	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	CODE: U18CC101
CREDITS: 5		HOURS PER WEEK: 6

COURSE OUTCOMES

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

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

UNIT I   INTRODUCTION TO ACCOUNTING   (15 Hrs)

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

UNIT II   DEPRECIATION   (20Hrs)

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

UNIT III   FINAL ACCOUNTS OF NON-PROFIT ORGANISATIONS   (20Hrs)

3.1.   Receipts and Payments accounts

3.2   Income and Expenditure

3.3   Balance Sheet

3.4   Preparation of Receipts and Payments account from Income and Expenditure account and Balance sheet

3.5   Preparation of opening and closing balance sheet from given Income and Expenditure account and Receipt and Payment account.

UNIT IV BILL OF EXCHANGE (EXCLUDING ACCOMMODATION BILLS) & BANK RECONCILIATION STATEMENT   (20Hrs)

4.1   Methods of Handling Bills of Exchange
   4.1.1   Retained till Maturity
   4.1.2   Discounting of Bills
   4.1.3   Endorsement of Bills
   4.1.4   Sent for Collection

4.2   Recording Transaction in books of Different Parties
   4.2.1   Retiring a bill under Rebate
   4.2.2   Dishonor of a bill
   4.2.3   Renewal of a bill
   4.2.4   Insolvency of the drawee

 4.3   Bank Reconciliation Statement
   4.3.1   From Cash book to Pass book.
   4.3.2   From Pass book to Cash book.
   4.3.3   Preparation of Adjusted cash book

UNIT V   SINGLE ENTRY SYSTEM   (15Hrs)

5.1   Difference between Single Entry and Double Entry System

5.2   Ascertainment of Profit

5.3   Methods of Preparation
   5.3.1   Statement of Affair Method
   5.3.2   Conversion Method.

UNIT VI TOPICS FOR SELF STUDY

Sl.No	Topics	Web Links
1.	Cloud based accounting	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. TulsianP.C.(2016).*Financial Accounting*, New Delhi: Tata Mc-Graw Hill Education.
2. Arulanandam. M.A & Raman. K.S (2016).*Advanced Accountancy*. Mumbai: Himalaya Publishing House.
3. Gupta, R.L. &Radhaswamy, M., Financial Accounting, Sultan Chand Sons, New Delhi

WEBLINKS

- http://www.scribd.com/doc/33853/Accounting concepts access on 25/11/2010
- https://www.youtube.com/watch?v=cRjMDvzOdWg
- https://www.youtube.com/watch?v=U22HMUIByOw
- https://www.youtube.com/watch?v=0Ua92akSdE4
- https://www.youtube.com/watch?v=fSPNzroqbJw

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
**UNIT 1 INTRODUCTION TO ACCOUNTING**		
1.1	Accounting concepts and conventions	● Explain the accounting concepts, principles and conventions	K2
1.2	Journal entries	● 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	● Prepare Ledger Accounts using double entry accounting procedures.	K6
1.4	Trial balance	● 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
1.5	Preparation of final accounts	● Prepare final accounts in accordance with appropriate principles, conventions and standards.	K6
**UNIT II DEPRECIATION**		
2.1	Meaning and concepts of depreciation	● Explain the meaning, nature and concepts of depreciation	K2
2.2	Causes of depreciation	● Describe the major causes of depreciation.	K2
2.3	Factors affecting amount of depreciation	● 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	● Explain the various methods of depreciation and identify the advantages and disadvantages of each. ● Evaluate the method of recording depreciation when: i) a provision account is maintained. ii) a 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	● Explain the various methods of providing depreciation. ● Assess depreciation using straight-line and reducing balance methods	K6

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
UNIT III — FINAL ACCOUNTS OF NON-PROFIT ORGANIZATIONS			
3.1	Receipts and payments accounts	● Explain the meaning of receipts and payments account ● Explain the techniques of preparing receipts and payments accounts.	K2
3.2	Income and expenditure method	● 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 accounts. ● Prepare Income and Expenditure Account and Balance sheet.	K6
3.3	Balance sheet	● Prepare a balance sheet using the techniques.	K6
3.4	Preparation of Receipts and Payments account from Income and Expenditure account and Balance sheet	● Apply the procedures in preparation of receipt and payment account and income and expenditure account	K3
3.5	Preparation of opening and closing balance sheet from given Income and Expenditure account and Receipt and Payment account	● 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	● Calculate the methods of treatment of handling bills of exchange in financing business transactions	K4
4.2	Recording Transaction in books of Different Parties	● Calculate the accounting treatment of Bill of Exchange in books of different	K4

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
	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	parties.	

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
4.3	Bank reconciliation statement 4.3.1 From Cash book to Pass book. 4.3.2 From Pass book to Cash book. 4.3.3 Preparation of Adjusted cash book	● 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	● Differentiate between single entry system and double entry system	K4
5.2	Ascertainment of Profit/Loss	● 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.	● Calculate profit/ loss under Statement of affairs method. ● Calculate using different methods of preparation to ascertain profit/loss under a single entry system.	K4

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

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

CO5	H	H	H	M	-	H	-	M	M	M	-	H	M
CO6	H	M	L	-	-	L	-	M	-	H	-	M	M

COURSE ASSESSMENT METHODS

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

Course Co-Ordinator :Prof. S.Malathi

SEMESTER I	ALLIED I BANKING THEORY LAW AND PRACTICE	CODE : U21CC1Y1
CREDITS: 4		HOURS PER WEEK:5

COURSE OUTCOMES

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

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

UNIT I-- BANKING   **10 Hours**
1.1   An overview of Origin and development of banks
1.2   Banking Regulations Act 1949
                1.2.1   Definition of Banking
                1.2.2   Licensing of Banks
1.3   Kinds of Banks
                1.3.1   Commercial banks
                1.3.2   Industrial or Investment banks
                1.3.3   Cooperative banks
                1.3.4   Agricultural development banks
                1.3.5   EXIM bank
                1.3.6   Foreign banks or foreign exchange banks
1.4   Commercial Banks-
                1.4.1 Functions of Modern Commercial banks
                1.4.2Universal banking
1.5   Opening of Bank branches
                1.5.1 Importance
                1.5.2 Inspection
1.6   Non-Banking Financial Companies (NBFCs)

UNIT II--CENTRAL BANK   **15 Hours**
2.1   Reserve bank of India
                2.1.1 Objectives
                2.1.2 Departments
                2.1.3Functions
2.2.   Monetary policy

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

UNIT III--BANKER, CUSTOMER AND NEGOTIABLE INSTRUMENTS 20 Hours

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

Unit IV

4.   **Digital banking**   **15 Hours**

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

       4.4.2   Benefits

       4.4.3   Challenges

4.6.   Cash deposit machine CDM

       4.6.1   Coin vending machine

       4.6.2   MICR Cheques

       4.6.3   Benefits

4.7   Card Technologies

       4.7.1   Biometric Cards

       4.7.2   Debit & Credit Cards

       4.7.3   Smart Cards

       4.7.4   Prepaid Instruments

       4.7. 5   EMV Chip based cards

4.8   Core Banking Solutions (CBS)

       4.8.1   Benefits

       4.8.2   Features of Single Window Concept

4.9   Demat account

       4.9.1   Application Supported by Blocked Amount (ASBA)

Unit V

5.   **Recent Trends& Legal Aspects of Banking**   **15 Hours**

5.1   Electronic Fund Transfer

       5.1.1   Immediate Payment Service (IMPS)

       5.1.2   National Electronic Funds Transfer (NEFT)

       5.1.3   Real Time Gross Settlement (RTGS)

       5.1.4   National Automated Clearing House (NACH) (ECS)

       5.1.5   Society for Worldwide Interbank Financial Telecommunications (SWIFT)

       5.1.6   Unified Payment Interface (UPI)

       5.1.7   Aadhaar Enabled Payment System (AePS)

       5.1.8   E-Money

       5.1.9   E-Cheques

       5.1.10 Digital Wallets

 5.2   Virtual Banking

       5.2.1   Virtual Currency

       5.2.2   Crypto Currency

       5.2.3   Outsourcing of banking Services

5.3   Customer Grievance Redressal and Ombudsman

5.4   E-KYC and Overview of the legislation affecting banking

5.4.1 RBI Act

5.4.2 Prevention of Money Laundering Act,2002

5.4.3 SEBI Bankers Book Evidence Act

5.4.4 SARFAESI Act

5.4.5 Information Technology Act

UNIT VI TOPICS FOR SELF STUDY

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

TEXTBOOK

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

REFERENCES

1. Popli G.S & Anuradha Jain, Principles and Systems of Banking, Illustrated Edition, PHI Learning Pvt Ltd. 2016.

2. Mishra Sukhvinder, Banking Law and Practice, S. Chand Publishers, 2012.

3. Shekhar K.C. & Shekhar Lekshmy, Banking Theory and Practice, 21st Edition, Vikas Publishing House.

WEB LINKS

1. https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pdf

2. https://blog.ipleaders.in/banking-law-india/

SPECIFIC LEARNING OUTCOMES (SLO)

Unit/Section	Content of the Unit	Learning Outcome	Bloom's Taxonomic Level of Transaction
UNIT I	INTRODUCTION TO BANKING		
1.1	An overview of Origin and development of banks	• Recall the origin and development of banks.	**K1**
1.2	Banking Regulations Act 1949 1.2.1 Definition of Banking 1.2.2 Licensing of Banks	• Define the term banking as per Banking Regulations Act 1949. • Describe the provisions contained in Banking Regulations Act 1949.	**K1**
1.3	Kinds of banks 1.3.1 Commercial banks 1.3.2 Industrial or Investment banks	• Describe the functions of various kinds of banks. • Explain the functions of	**K2**

	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.	various types of banks.	

1.4	Commercial Banks-
	  1.4.1 Functions of Modern Commercial banks
	    1.4.2 Universal banking
		• 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
		• Express the rules relating to the opening of bank branch.
		• Interpret the importance of conducting inspection.
			K2

1.6	Non-Banking Financial Companies NBFC's	• Describe the types of NBFCs.	**K2**

2.1	Reserve bank of India
	  2.1.1 Objectives
	  2.1.2 Departments
	  2.1.3 Functions
		• Outline the various objectives of the RBI.
		• Discuss the RBI functions.
			K2

2.2	Monetary policy
	  2.2.1 Objectives of Credit Control
	  2.2.2 Types of credit control measures: Quantitative & Qualitative Credit Control
	  2.2.3 Bank Rate
	  2.2.4 Open market operation-Effectiveness
	  2.2.5 Cash Reserve Ratio
	  2.2.6 Variable Cash Reserve ratio (VCRR)
	  2.2.7 Selective Credit control measures
	  2.2.8 Regulation of Consumer Credit
		• Describe the objectives of monetary policy.
		• Explain the various methods of credit control.
			K2

2.3	Management of Deposits 2.3.1 Types of deposits	• Explain the rules regarding types of deposits.	**K2**
2.4	Advances and Lending 2.4.1 Principles of sound bank lending	• Describe the principles of sound lending.	**K2**
UNIT III	**BANKER, CUSTOMER AND NEGOTIABLE INSTRUMENTS**		
3.1	Relationship between banker and customer	• Appraise the relationship between banker and customer.	**K4**
3.2	Special types of bank customers	• Examine the rules relating to the opening of accounts by different types of customers.	**K4**
	Negotiable instruments	• Define the term negotiable	

3.3	3.3.1 Definition
	3.3.2 Features
	3.3.3 Promissory note
	3.3.4 Bill of exchange
	3.3.5 Cheques
	       3.3.5.1 Crossing of cheque
	       3.3.5.2 Types of crossing
	       3.3.5.3 Dishonour of Cheques
	3.3.6 Holder and Holder in due course
	3.3.7 Endorsement
	       3.3.6.1 Types of Endorsements
		instruments.
		• Differentiate between promissory note and bill of exchange.
		• Describe the various types of crossing and endorsement.
		• State the meaning of Holder and Holder in due course.
		• Explain the meaning of the term endorsement and its types.
			K3

3.4	Collecting banker and paying banker
	3.4.1. Meaning of collecting banker
	       3.4.1.1Capacity
	       3.4.1.2 Statutory protection
	3.4.2. Meaning of paying banker
	       3.4.2.1Statutory 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
		• Recall the meaning of collecting banker and paying banker and payment in due course.
		• Explain the duties and responsibilities of paying banker in honouring cheques.
		• Describe the statutory protection to paying banker.
		• Relate the duties and consequences of wrongful dishonour by paying banker.
			K4

UNIT IV	**DIGITAL BANKING**		

4.1	Digital Banking
	       4.1.1 Meaning
	       4.1.2 Benefits
		• Define E-Banking.
		• Identify the benefits of E-banking.
			K2

4.2	Internet Banking Services 4.2.1 Benefits & Challenges	• Describe the drawbacks of internet banking services.	**K2**

4.3	Mobile Banking –
	       4.3.1 Payment Gateways
	       4.3.2 Features
	       4.3.3 Drawhacks
		• 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
		• Explain the features of ATM and its benefits.
		• Determine the benefits and challenges of ATMs.
			K5

4.5	Cash Deposit Machine(CDM)
	       4.5.1 Coin Vending Machines
	       4.5.2 MICR cheques
		• State the meaning of Coin Vending Machines
		• Analyse the usefulness of
			K5

	4.5.3 Benefits	CDM and MICR cheques.	
4.6	Card Technologies 4.6.1 Biometric cards 4.6.2 Debit and Credit Cards 4.6.3 Smart cards 4.6.4 Prepaid Instruments 4.6.5 EMV Chip based cards	• State the meaning and uses of Biometric cards. • Examine the pros and cons of debit cards. • Appraise the benefits and constraints of credit cards. • What are EMV chip based cards?	**K5**
UNIT V		**RECENT TRENDS & LEGAL ASPECTS OF BANKING**	
5.1	Electronic Fund Transfer 5.1.1 Immediate Payment Service (IMPS) 5.1.2 National Electronic Funds Transfer (NEFT) 5.1.3 Real Time Gross Settlement (RTGS) 5.1.4 National Automated Clearing House (NACH) (ECS) 5.1.5 Society for Worldwide Interbank Financial Telecommunications (SWIFT) 5.1.6 Unified Payment Interface (UPI) 5.1.7 Aadhaar Enabled Payment System (AePS) 5.1.8 E-Money 5.1.9 E-Cheques 5.1.10 Digital Wallets	• List the ways of transferring funds electronically. • Sketch the features of IMPS. • Infer the advantages and disadvantages of NEFT. • Differentiate between NEFT and RTGS. • Outline the role of NACH. • Recognise the role of SWIFT. • State the meaning of UPI. • Infer the procedure for Aadhaar enabled Payment System.(AePS) • Explain the benefits of RTGS to banker and customer. • Define an E-cheque. • Sketch the features and process of RTGS.	**K2**
5.2	Virtual Banking 5.2.1 Virtual Currency 5.2.2 Crypto Currency 5.2.3 Outsourcing of banking Services	• Appraise the importance of virtual banking. • State the meaning of Virtual currency. • Evaluate the advantages and disadvantages of outsourcing banking services.	**K5**
5.3	Customer Grievance Redressal and Ombudsman	• Appraise the role of Ombudsman in customer grievance redressal.	**K4**
5.4	E-KYC	• State the meaning and importance of E-KYC • Explain the legislation affects the banking sector	**K2**

MAPPING FOR 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			
CO2	M	H	L		L	H	L	M		M			M
CO3	H	H		M		H		M	M	M		L	
CO4	M	M				H				M		L	M
CO5	H	M	L	L	H	M	M	M	M				M
CO6	H		L	M	H	M	M	M	M	M		L	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

Course Co-Ordinator :Prof.Samundeeshwari

SEMESTER:I	ALLIED :II	CODE:U20CCPY2

CREDITS:4	PROGRAMMING IN C	HOURS PER WEEK: 5

COURSE OUTCOME

On completion of this course the students will be able to

S.NO.	Course Outcomes	Level	Unit
1	Identify the fundamentals of C programming	K2	I
2	Interpret the data types and variables	K6	II
3	Develop programs with Arrays and strings	K5	III
4	Construct the functions used in C	K5	IV
5	Develop programs to demonstrate structures in C	K5	V
6	Create programs to perform pointers in C	K5	V

UNIT- 1 FUNDAMENTALS OF C PROGRAMMING LANGUAGE   (20Hrs)

1.1   Overview of C

1.2   Features of C

1.3   Structure of C program

1.4   Compile and Run C Program

1.5   Basic syntax of C Program

1.6   Keywords and Identifiers

1.7   Operators – Types

      1.7.1.   Arithmetic operators

      1.7.2.   Relational operators

      1.7.3.   Logical operators

      1.7.4.   Bitwise operators

      1.7.5.   Assignment operators

      1.7.6.   Conditional operators

      1.7.7.   Special operators

1.8   Data types

1.9   Types of Data types

      1.9.1.   Primary Data types

      1.9.2.   Derived Data types

1.10   Variables

      1.10.1. Declaring, Defining and initializing a variable

1.11   C input/output statements

1.12   Decision making statements

1.13   Switch statement

UNIT – II ARRAYS AND STRINGS   (15Hrs)

2.1.   Introduction to arrays

        2.1.1. Declaration of arrays

        2.1.2. Initialization of arrays

        2.1.3. Types of arrays

                2.1.3.1. One dimensional

                2.1.34.2. Two dimensional

                2.1.3.3. Multidimensional

2.2.   String operations

        2.2.1. Definition

        2.2.2. Declaration

        2.2.3. Initialization

        2.2.4. Standard library function

        strlen()

        strcpy()

        strcat()

        strcmp()

        2.2.5. Implementation without using standard library functions

UNIT – III FUNCTIONS IN C   (15Hrs)

3.1.   Introduction to Functions

3.2.   Types of functions

        3.2.1. Built in function

        3.2.2. User defined function

3.3.   Parts of Function

        3.3.1. Function Prototype

        3.3.2. Function Definition

        3.3.3. Function Call

3.4.   Recursion

3.5.   Passing Array to function

UNIT – IV STRUCTURES IN C   (15Hrs)

4.1.   Definition

4.2.   Declaration

4.3.   Variables initialization

4.4.   Accessing fields and structure operations

4.5.   Nested structures

4.6.   Union

4.7.   Definition and declaration

4.8.   Differentiate between Union and structure

UNIT – V POINTERS IN C   (10Hrs)

5.1.   Pointers

        5.1.1. Definition, Declaration and initialisation

       5.1.2. Pointer to Pointer

       5.1.3. Pointer to Array

       5.1.4. Pointer to Structure

       5.1.5. Pointer to Arithmetic

       5.1.6. Pointer with functions

5.2. File Management in C – Input / Output operations

UNIT VI TOPICS FOR SELF STUDY

Sl.No.	Topics	Weblinks
1.	C – Loops	https://www.programiz.com/c-programming/c-if-else-statement
2.	Error handling	https://www.tutorialspoint.com/cprogramming/c_error_handling.htm
3.	Recursion	https://www.tutorialspoint.com/cprogramming/c_recursion.htm
4.	Preprocessor	https://www.tutorialspoint.com/cprogramming/c_preprocessors.htm

TEXT

Balagurusamy E., Programming in ANSI C, TMH, 5th Edition, 2010.

WEBLINKS

1.   https://www.programiz.com/c-programming/examples

2.   https://www.javatpoint.com/c-programming-language-tutorial

3.   https://www.geeksforgeeks.org/c-language-set-1-introduction/

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Bloom'sTaxonomic Levels of Transaction
	UNIT- 1 FUNDAMENTALS OF C PROGRAMMING LANGUAGE		
1.1	Overview of C	● Explain the concepts of Programming in C ● Demonstrate the fundamentals of C programming	K2
1.2	Features of C		
1.3	Structure of C program		
1.4	Compile and Run C Program		
1.5	Basic syntax of C Program		
1.6	Keywords and Identifiers		
1.7	Operators – Types 1.7.1. Arithmetic operators 1.7.2. Relational operators 1.7.3. Logical operators 1.7.4. Bitwise operators 1.7.5. Assignment operators 1.7.6. Conditional operators 1.7.7. Special operators	● Classify the Operators in C	K2
1.8	Data types	● Classify the data types used in C	K2
1.9	Types of Data types 1.9.1. Primary Data types 1.9.2. Derived Data types		
1.10	Variables 1.10.1. Declaring, Defining and Initializing a variable	● Illustrate the declaration and initialization of variables	K2
1.14	C input/output statements	● Outline the C input and C output statements	K2
1.15	Decision making statements	● Describe the various decision making statements	K2
1.16	Switch statement		
	UNIT – II ARRAYS AND STRINGS		
2.1.	Introduction to arrays	● Summarize about arrays and strings	K2
	2.1.2. Declaration of arrays		
	2.1.3. Initialization of arrays		
	2.1.4. Types of arrays 2.1.4.1. One dimensional 2.1.4.2. Two dimensional	● Apply types of arrays	K3

Unit	Course Contents	Learning Outcomes	Bloom'sTaxonomic Levels of Transaction
2.1.4.3. Multidimensional			
2.2.	String operations	● Examine the String operations	
	2.2.1. Definition		
	2.2.2. Declaration		
	2.2.3. Initialization		
	2.2.4. Standard library function strlen() strcpy() strcat() strcmp()	● Construct the standard library functions	K4 K6
	2.2.5.Implementation without using standard library functions		
UNIT– III FUNCTIONS IN C			
3.1.	Introduction to Functions	● Classify the types of functions in C	
3.2.	Types of functions 3.2.1. Built in function 3.2.2. User defined function		K2
3.3.	Parts of Function 3.3.1. Function Prototype 3.3.2. Function Definition 3.3.3. Function Call	● Interpret the parts of function	K5
3.4.	Recursion	● Make use of passing array to function	K3
3.5.	Passing Array to function		
UNIT– IV STRUCTURES IN C			
4.1.	Definition	● Determine the structures in C	
4.2.	Declaration		
4.3.	Variables initialization		K5
4.4.	Accessing fields and structure operations		
4.5.	Nested structures		
4.6.	Union	● Describe about Union	K2
4.7.	Definition and declaration		
4.8.	Differentiate between Union and	● Differentiate Union with	K4

Unit	Course Contents	Learning Outcomes	Bloom'sTaxonomic Levels of Transaction
		UNIT – V POINTERS IN C	
5.1.1.	Definition, Declaration and initialization	● Define pointers in C	K1
5.1.2.	Pointer to Pointer	● Experiment with Pointers	K3
5.1.3.	Pointer to Array		
5.1.4.	Pointer to Structure		
5.1.5.	Pointer to Arithmetic		
5.1.6.	Pointer with functions		
5.2.	File Management in C – Input / Output operations	● Determine file management in C	K5

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

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

Course Co-Ordinator:Prof: G. DenishDhivyan

SEMESTER II	CORE II : FINANCIAL ACCOUNTING II	CODE : U18CC202
CREDITS : 5		HOURS PER WEEK: 6

COURSE OUTCOMES

On completion of the course the students will be able to

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

UNIT I CONSIGNMENT   (20Hrs)

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

UNIT II   JOINT VENTURE   (20Hrs)

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

UNIT III BRANCH ACCOUNTS   (20Hrs)

3.1   Types of Branch Accounts

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

UNIT IV   HIRE PURCHASE   (12Hrs)

4.1   Recording in the books Hire Vendor & Hire Purchaser (including Default and Repossession).

4.2   Methods of Recording
      4.2.1   Full cash price Method
      4.2.2   Actual price Method
      4.2.3   Interest suspense Method
      4.2.4   Debtors Method
      4.2.5   Stock & Debtors Method

UNIT V DEPARTMENTAL ACCOUNTS   (18Hrs)

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

UNIT VI TOPICS FOR SELF STUDY

Si.No	Topics	Web Links
1.	Collaborative accounting	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.

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	Blooms Taxonomic Levels of Transaction
UNIT - I CONSIGNMENT			
1.1	Concept of Consignment	● Explain the concept of consignment ● Differentiate Trading and Consignment	K4
1.2	Ordinary Commission and Delcredere Commission	● Calculate the amount of commissions	K4
1.3	Valuation of unsold stock in the hands of consignee	● Analyse the various expenses ● Calculate the value of closing stock	K4
1.4	Preparation of account sales	● Prepare account sales of the consignor	K6
1.5	Treatment of abnormal loss	● Calculate the amount of abnormal loss suffered	K4
1.6	Treatment of normal loss	● Calculate the amount of normal loss in Consignment	K4
1.7	Accounting treatment in the books of consignor	● 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.	● 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	● Explain the concept of joint venture ● Describe the parties involved in joint venture	K2
2.2	Difference between consignment and Joint venture	● Differentiate between Consignment and joint venture	K4
2.3	Methods of recording Joint Venture transactions	● Explain the various methods used to record the joint venture transactions	K2
2.3.1	Recording the transactions in a separate set of books	● Calculate the amount of profit or loss earned, under a separate set of books used.	K4
2.3.2	Recording the transactions in the books of only one co-venturer	● 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.	● 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	● Explain the various methods used in branch accounts	K2
3.1.1	Dependent branch	● Describe the conceptual framework of dependent branch	K2
3.1.1.1	Debtors Method	● Calculate the amount of profit or loss earned by branch, under the debtors method.	K4
3.1.1.2	Stock and Debtors Method	● Calculate the amount of profit or loss by branch, when stock and debtors method.	K4
3.1.1.3	Final accounts Method	● Prepare a final account to identify the amount of profit or loss, under final accounts method.	K6
3.1.1.4	Wholesale branch Method	● Calculate the amount of profit or loss earned, under wholesale branch method.	K4
3.1.2	Independent branch.	● Explain the conceptual framework of independent branch	K2

3.1.2.1	Separate Final Accounts Methods	● Prepare final accounts to find the amount of profit or loss, under separate final accounts method.	K6
UNIT-IV		**HIRE PURCHASE**	
4.1	Recording in the books hire vendor & hire purchaser (including Default and Repossession).	● Recognize the features of hire purchase system ● Calculate the amount interest under different methods	K4
4.2	Methods of Recording	● Analyse the various methods followed in hire purchase system	K4
4.2.1	Full cash price Method	● 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	● 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	● Prepare the accounts under interest suspense method	K6
4.2.4	Debtors Method	● Prepare the hire purchase transactions under debtors method	K6
4.2.5	Stock & Debtors Method	● Evaluate the accounts under stock and debtors method	K5
UNIT- V		**DEPARTMENTAL ACCOUNTS**	
5.1	Treatment and Apportionment of Joint expenses	● 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	● Determine the result of departments	K5
5.3	Preparation of Departmental Trading and Profit and Loss Account	● 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	● Prepare general profit and loss account ● Calculate the amount of profit or loss under general profit and loss	K6

			account										

MAPPING SCHEME for the PO, PSOs and COs

L-Low   M-Moderate   H- High

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

Course Co -Ordinator :Prof.H.Kavitha

SEMESTER II	ALLIED :III	CODE: U20CCPY3
CREDITS:4	PROGRAMMING IN JAVA	HOURS PER WEEK:5

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 a Java program to implement multithreading concepts.	K5	III
4	Develop a Java program to explain the applications of key event	K5	IV
5	Apply event handling on AWT and Swing components.	K3	V
6	Assess user data through Java programs, using menus and frames.	K6	V

UNIT I   INTRODUCTION TO JAVA   **(20 Hrs)**
1.0   Features of Java
1.1   Object Oriented Concepts
1.2   Data Types
1.3   Variables
1.4   Arrays
1.5   Operators
1.6   Control Statements
1.7   Input and output in Java

UNIT II   CLASSES AND OBJECTS   **(15 Hrs)**
2.0   Definition
2.1   Constructor and Destructor
2.2   Overloading and Overriding methods
2.3   Access Control
2.4   Types of Classes
2.5   Static and fixed methods
2.6   Inheritance
2.7   Auto boxing and Auto Unboxing
2.8   Recursion

UNIT III PACKAGES   **(15Hrs)**
3.0   Introduction to Java API packages

3.1   Access Protection
3.2   Importing Packages
3.3   Interfaces
3.4   Multithreading
3.5   Exception Handling
3.6   Applets

UNIT IV   GUI COMPONENTS   **(15 Hrs)**

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

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

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

UNIT VI TOPICS FOR SELF STUDY

S.No.	Topics	WebLinks
1	Generics in Java	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, 10thedition, 2015, United States.

2. E. Balagurusamy, Programming with Java, Tata McGraw Hill, 6th Edition, 2019, New Delhi.

WEBLINKS

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	Bloom's Taxonomic Levels of Transaction
UNIT-I JAVA BASICS			
1.1	Introduction	● List any four Java buzzwords.	K1
	1.2 Features of Java	● Summarize the features of Java	K2
	1.3 Object Oriented Concepts	● Examine the applications of object-oriented programming ● Develop simple programs in Java by applying object-oriented concepts.	K3
	1.4 Data Types and Variables	● Explain briefly about data types in Java	K2
	1.5 Arrays and Operators	● Identify the logical operators in Java with an example	K2
	1.6 Control statements	● Summarize the control statements in Java with examples	K2
	System class		
	1.7 Input and output	● Explain the input/output classes and interfaces	K2
	1.8 Scanner class and System class	● Identify the advantage of scanner class over system class	K2
	1.9 print(),println(), and printf() methods	● Distinguish between print(),println() and printf() methods	K4
Unit	Course Contents	Learning outcomes	Bloom's Taxonomic Levels of Transaction
UNIT - II CLASSES AND OBJECTS			
2.1	Definition	● Define a class	K1

	2.2 Constructors	● Explain the types of constructors in Java	K2
	2.3 Inheritance and overriding methods	● Illustrate with examplethe concept of multiple inheritance in Java	K2
	2.4 Overloading method	● Perform a Java program to implement the concept of method overloading	K3
	2.5 Access Control Static and fixed methods	● Demonstrate the access control mechanism with example	K2
	2.6 Inner classes String Class	● Discuss about the String class Constructors	K2
	2.7 Using super keyword and abstract class	● Explain why personality is developmental in nature	K2
	WRAPPER CLASSES		
	2.8 Wrapper classes for primitive types	● List the wrapper classes for primitive data types	K1
	2.9 Autoboxing and Auto Unboxing	● Identify the purpose of auto boxing technique with example	K2
	2.10 Recursion	● Discuss the concept of recursion in factorial program	K2
UNIT-III	**PACKAGES AND THREADS**		
3.1	Definition	● Recall the syntax of package	K1
	3.2 Access Protection	● Discuss the various levels of access protection available for packages and their implications	K2
	3.3 Importing Packages	● Illustrate with examples the packages that is created and imported	K2
	3.4 Exception Handling	● Explain the purpose of using exception handling mechanism in Java with example	K2
	3.5 Thread Synchronization and Runnable Interface	● Describe thread synchronization process by using runnable interface	K2
	3.6 Inter thread Communication	● Interpret the applications of inter thread communication in detail	K5
	3.7 Multithreading	● DevelopJava program to implement multithreading concept	K3

Unit	Course Contents	Learning outcomes	Blooms Taxonomic Levels of Transaction
	3.8 Meaning	● Define I/O classes	K1
	3.9 I/O Streams	● Explain the need for I/O streams in Java	K2
	3.10 File streams	● Develop a Java program to read the contents of a file and write it in another file using byte stream classes	K3
**UNIT-IV JAVA SWING CONCEPTS**		
4.1	GUI components	● List any four GUI components	K4
	4.2 Common GUI Event types and Listener Interfaces	● Explain any five event listener interfaces	K2
	4.3 JOptionPane JLabel, JTextBoxfield JButton, JCheckBox JTextBoxArea JComboBox JList and Jpanel	● Apply Swing text field is used in Java with example.	K3
	EVENT HANDLING		
	4.4 Mouse event	● Explain about mouse event handling with an example	K5
	4.5 Key event	● Construct a Java program to explain the applications of key event	K3
	UNIT-V LAYOUT MANAGERS		
5.1	Purpose	● Illustrate the use of layout managers with an example	K2
	5.2 Flow layout Border layout Grid layout Card layout	● Explain in detail about Flow Layout and Border Layout managers	K2
	GRAPHICS AND JAVA		
	5.3 2D - Graphics contexts and Graphics objects	● Outline the concepts of 2D graphics	K2
	5.4 Color control and Font Control	● Assess the difference between color control and font control attributes	K5
	5.5 Drawing Lines Rectangles and Ovals	● Develop a Java program for drawing rectangles in 2D-graphics	K6
	5.6 Using menus with Frame	● Examine the components of menus using frame	K4

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	-	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 Internal 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
2.   Student satisfaction Survey

Course Co-Ordinator : Prof: Mohamed Amanullah

SEMESTER II	ALLIED : IV BUSINESS STATISTICS	CODE : U18CC2Y4
CREDITS : 4		HOURS PER WEEK: 5

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   **10 Hours**
1.1.   Statistics
    1.1.1.   Meaning
    1.1.2.   Definition
    1.1.3.   Functions
    1.1.4.   Scope
    1.1.5.   Merits and Demerits
1.2.   Sampling
    1.2.1.   Meaning
    1.2.2.   Definition
    1.2.3.   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

Unit II   Measures of Central Tendency   **15 Hours**
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   15 Hours

3.1. Range

3.2. Quartile Deviation

3.3. Mean Deviation

3.4. Standard Deviation

3.4.1. Actual Mean method

3.4.2. Assumed Mean Method

3.4.3. Combined Standard Deviation

3.4.4. Corrected Standard Deviation

3.5. Coefficient of variation

3.6. Comparison of Measures of dispersion

3.7. Lorenz Curve

Unit IV   Correlation and Regression   10 Hours

4.1. Correlation

4.1.1. Definition

4.1.2. Karl Pearson's Correlation

4.1.3. Spearman Rank Correlation

4.1.4. Concurrent Deviation

4.2. Regression

4.2.1. Definition

4.2.2. Regression Equation

4.2.3. Linear Regression

4.2.4. Difference between Regression and Correlation

Unit V   Analysis of Time Series and Index Numbers   10 Hours

5.1. Elements of Time Series

5.1.1. Secular Trend

5.1.1.1. Graphic Method

5.1.1.2. Method of Semi-Averages

5.1.1.3. Method of Moving Averages

5.1.1.4. Method of Least Squares

5.1.2. Seasonal Fluctuations

5.1.2.1. Method of Simple Averages

5.1.2.2. Method of Moving Averages

     5.1.2.3. Ratio to trend Method

     5.1.2.4. Method of link Relatives

   5.1.3. Cyclical Fluctuation

   5.1.4. Random Fluctuation

5.2. **Index Numbers**

   5.2.1 Definition

   5.2.2. Simple Index number

   5.2.3. Weighted Index Number

     5.2.3.1 Laspeyre's formula

     5.2.3.2 Paache's formula

     5.2.3.3 Fisher's formula

     5.2.3.4 Marshal Edge-worth

     5.2.3.5 Bowley's formula

     5.2.3.6 Kelly's formula

   5.2.4. Mathematical tests of consistency

     5.2.4.1 Time reversal test

     5.2.4.2 Factor reversal test

   5.2.5. Fixed Index Number

   5.2.6. Chain Index Number

   5.2.7. Cost of Living Index

UNIT VI 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.

WEBLINKS

1.	http://www.brint.comhttp://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/ Section	Content of the Unit	Learning Outcome	BTLT
Unit I Introduction to the Study of Statistics			
1.1	Meaning, definition, functions, merits and demerits of statistics	• Define Statistics • Explain the functions of statistics • Describe the merits and demerits of Statistics	**K1**
1.2	Sampling- Meaning, definition and methods of sampling	• Recall the Meaning of the term Sampling • Define the term Sampling • List the various methods of sampling • Describe the methods of sampling	**K2**
1.3	Collection of data	• Recognise the meaning of Collection of data • Explain the tools for collection of data	**K2**
1.4	Tabulation of data	• Recall the role of tabulation of data • Explain the role of tabulation of data	**K2**
1.5	Representation of data- Diagrammatic and Graphic	• List the types of diagrams • Explain the diagrammatic and diagrammatic representation of data.	**K2**
Unit II Measures of Central Tendency			
2.1	Mathematical Averages 2.1.1. Arithmetic Mean 2.1.1.1.Direct method 2.1.1.2.Short-cut method 2.1.1.3.Step Deviation	• Recall the definition of Average • List the various measures of Central Tendency • Explain the various measures of Central Tendency • Calculate Arithmetic Mean,	**K4**

	2.1.2. Geometric Mean 2.1.3. Harmonic Mean 2.1.4. Corrected Mean 2.1.5Combined Mean	Geometric Mean, Harmonic Mean, Corrected Mean and Combined Mean	
2.2	Positional averages 2.2.1. Median 2.2.2. Quartiles 2.2.3. Deciles 2.2.4. Percentiles	• Define the terms Median, Quartiles, Deciles and Percentiles. • Calculate Median, Quartiles, Deciles and Percentiles.	**K4**
2.3	Mode	• Recall the meaning of Mode • Calculate Mode of different series of data	**K4**
Unit III Measures Of Dispersion			
3.1	Mean Deviation	• Recall the meaning of Range. • Understand the uses of Range. • Solve problems to calculate Range of different series of data.	**K3**
3.2	**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	• Define Quartile Deviation and coefficient of Q.D. • Solve problems by applying formulae to calculate Quartile Deviation and coefficient of Q.D.	**K3**
3.3	Co-efficient of Variation	• Define Mean Deviation and coefficient of M.D. • Solve problems by applying formulae to calculate Mean Deviation and coefficient of M.D. for series of observations.	**K3**
3.4	Comparison of Measures of Dispersion	• Recall the definition of standard deviation. • List out the methods of standard deviation • Calculate Standard Deviation based on the various methods.	**K3**

Unit/ Sectio	Content of the Unit	Learning Outcome	BTLT

n			
3.5	Lorenz Curve	• Define Co-efficient of Variation. • Calculate Co-efficient of Variation.	**K4**
		• Analyse the suitable measure of dispersion	**K4**
		• Define Lorenz Curve • Explain the steps for drawing Lorenz curve	**K2**
**Unit IV—Correlation and Regression**		
4.1	**Correlation** 4.1.1 Definition 4.1.2. Karl Pearson's Correlation 4.1.3. Spearman Rank Correlation 4.1.4. Concurrent Deviation	• Define Correlation. • Calculate Karl Pearson's co-efficient of Correlation • Calculate Spearman's Rank Correlation. • Calculate Co-efficient of Correlation using Concurrent Deviation method.	**K4**
4.2	**Regression** 4.2.1 Definition 4.2.2. Regression Equation 4.2.3. Linear Regression 4.2.4. Difference between Regression and Correlation	• Define Regression • Explain the difference between Regression and Correlation. • Construct Regression Equations.	**K4**
**Unit V Analysis of Time Series and Index Numbers**		
5.1	**Elements of Time Series** 5.1.1. Secular Trend 5.1.1.1.Graphic Method 5.1.1.2.Method of Semi-Averages 5.1.1.3.Method of Moving Averages 5.1.1.4.Method of Least Squares 5.1.2. Seasonal Fluctuations 5.1.2.1.Method of Simple Averages 5.1.2.2. Method of Moving Averages 5.1.2.3.Ratio to trend Method 5.1.2.4. Method of link Relatives 5.1.3. Cyclical Fluctuation 5.1.4. Random Fluctuation	• Recall the meaning of Time series, Cyclical and Random Fluctuation • List the methods of calculating Secular trend • Outline the methods of calculating Seasonal Fluctuations. • Calculate Trend and Seasonal Fluctuations based on various methods. • Evaluate the changes in Trend.	**K6**
5.2	**Index Numbers** 5.2.1 Definition 5.2.2. Simple Index number 5.2.3. Weighted Index Number	• Define Index Numbers • Calculate Simple Index number and Weighted Index number using various formulae	**K6**

Unit/ Section	Content of the Unit	Learning Outcome	BTLT
	5.2.3.1 Laspeyre's formula 5.2.3.2 Paache's formula	• Calculate Fixed and Chain Index numbers.	
	5.2.3.3 Fisher's formula 5.2.3.4 Marshal Edge-worth 5.2.3.5 Bowley's formula 5.2.3.6 Kelly's formula 5.2.4. Mathematical tests of consistency 5.2.4.1 Time reversal test 5.2.4.2 Factor reversal test 5.2.5. Fixed Index Number 5.2.6. Chain Index Number 5.2.7. Cost of Living Index	• Solve problems to find out Cost of Living Index. • Test the consistency using Time and Factor Reversal Tests	

MAPPING SCHEME FOR THE PO, PSOs AND COs

L- Low   M – Moderate   H – High

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

COURSE ASSESSMENT METHODS

Direct
1.   Continuous Assessment Test – I and II 2.   Open book test; Assignment; Seminar; Journal paper review, Group Presentation 3.   End semester Examination
Indirect
1.   Course-end survey

Course Co-Ordinator : Prof: Rajesh

SEMESTER III	CORE : III	CODE: U21CC303
CREDITS: 4	FINANCIAL ACCOUNTING – III	HOURS PER WEEK:5

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   **(15Hrs)**

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

Unit II Partnership Admission, Retirement and Death.(15Hrs)

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

Unit III   Amalgamation, Dissolution of firms and Insolvency of Partners   (15Hrs)

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

Unit IV   Royalty   **(15Hrs)**

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

Unit V   Insurance claims   **(15Hrs)**

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

UNIT VI TOPICS FOR SELF STUDY

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.

WEBLINKS

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

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

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
		UNIT I PARTNERSHIP ACCOUNTS	
1.1	Essential characteristics of partnership.	● 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	● Prepare partnership final accounts and list out the adjustments made. ● Explain the difference between final accounts and partnership firms.	K6
1.3	Fixed and Fluctuating capital Methods	● Illustrate methods of Fixed and fluctuating capitals. ● Distinguish between Fixed and fluctuating capital.	K4
1.4	Method of Calculating of Goodwill.	● Explain methods of valuation of goodwill. ● Calculate the Method of GoodWill.	K4
1.4.1	Average Profit Method	● Describe the meaning of Average profit method. ● Calculate profit using the Average profit method	K4

Unit	Course Contents	Learning Outcomes	Bloom'sTaxonomic Levels of Transactio

			n
1.4.2	Super Profit Method	● Describe the various methods of super profit. ● Calculate the profit using super profit method	K4
1.4.3	Capitalisation Method	● Explain capitalisation method. ● Calculate the profit using Capitalisation method.	K4
UNIT II PARTNERSHIP ADMISSION, RETIREMENT AND DEATH.			
2.1	Treatment for Partnership Admission	● 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	● 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	● 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	● 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	● Explain the concept of Amalgamation of firm. ● Explain the objectives for amalgamation of firms. ● Prepare financial statements on the amalgamation of partnership firms	K4

Unit	Course Contents	Learning Outcomes	Bloom's Taxonom

			ic Levels of Transact ion
3.2	Dissolution of partnership firms	●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	●Describe Insolvency of a partner. ●Prepare financial statements on the insolvency of partners	K6
3.3.1	Insolvency of only one partners	●Explain about insolvency of only one partner. ●Illustrate the problems of insolvency of only one partner.	K2
3.3.2	Insolvency of all partners	●Describe Insolvency of all partners. ●Prepare financial statements on the insolvency of all partners.	K6
3.4	Sale of a firm to a company	●Define sale of firm to a company. ●Describe the objectives of selling a firm.	K2
3.5	Gradual realisation of assets or Piecemeal distribution.	●Explain the concept of Piecemeal Distribution of Cash ●Describe the procedure and steps involved in preparing the Statement of piecemeal distribution of cash. ●Prepare piecemeal distribution under Maximum Loss Method and Surplus Capital Method	K6
3.5.1	Maximum Loss Method	●Calculate piecemeal distribution amount using maximum loss method	K4
3.5.2	Surplus Capital Method	●Calculate surplus capital method	K4
UNIT IV		**ROYALTY**	
4.1	Concept of Royalty	●Recall the meaning of royalty. ●Explain the concept of royalty.	K2
4.2	Treatment for Lease	●Recall the meaning of treatment for lease. ●Explain the procedure of lease	K2
4.2.1	Record thetransactions in the books of lessor	● Calculate the short workings in the books of lessor	K4
4.2.2	Record thetransactions in the books of lessee.	●Compare the accounting treatment in the books of lessor and lessee	K4

Unit	Course Contents	Learning Outcomes	Bloom's

			Taxonomic Levels of Transaction
4.3	Treatment for Sublease	● Recall the treatment for sublease. ● Solve the problems of treatment for sub lease.	K4
4.3.1	Recording in the books of lessor	● Analyze the accounting treatment in the books of the lessor.	K4
4.3.2	Recording in the books lessee.	● Analyze the accounting treatment in the books of the lessee.	K4
4.3.3	Recording in the books Sub lessee	● 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	● Describe the meaning of insurance. ● Explain the objectives of insurance claims. ● Apply the procedures to calculate insurance claims.	K3
5.1.1	For Loss of Stock Policy	● 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	● Explain the Loss of Profits Policy. ● Assess the insurance claim related to Loss of Profits Policy.	K6

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	H	H	M	-	-	H	-	H	H	H	-	H	H
CO2	H	H	M	M	-	-	M	-	-	H	-	-	H
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
1.   **Continuous Assessment Test I,II**
2.   **Open book test; Assignment; Seminar; Journal paper review, Group Presentation**
3.   **End Semester Examination**
Indirect
1.   **Course-end survey**

Course Co Ordinator :Prof.H.Kavitha

SEMESTER -III	CORE: IV	CODE: U18CC304

CREDITS: 4	QUANTITATIVE TECHNIQUES	HOURS PER WEEK:5 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)

UNIT VI 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	Bloom'sTaxonomic Levels of Transaction
UNIT I – INTRODUCTION TO OPERATIONS RESEARCH AND LINEAR PROGRAMMING PROBLEM			
1.1	Operations research – Origin and development	● Describe the origin of Linear Programming Problem.	K2
1.2	Role in decision making	● Summarize the role of LPP in decision making.	K2
1.3	Phases and approaches to OR	● Recognize the phases of Operations Research. ● Compare the different approaches of operation research.	K4
1.4	Linear programming problem – Applications and limitations	● Explain the Applications and limitations of LPP.	K2
1.5	Formulation of LPP	● Formulate the LPP using the resources and constraints.	K6
1.6	Optimal Solution to LPP	● Evaluate the optimal solution to LPP.	K5
UNIT II TRANSPORTATION AND ASSIGNMENT PROBLEM			
2.1	Transportation problem – methods	● Classify the different methods of transportation problems. ● Analyze the various methods of finding a basic feasible solution.	K4
		● Solve the transportation problem and estimate its optimality.	
2.2	Assignment problem	● Discuss the steps in assigning jobs	

		to appropriate persons.	K4
		● Calculate the optimal allocation of jobs to persons to minimize time and cost.	
UNIT III GAME THEORY AND SIMULATION			
3.1	Game Theory- different strategies followed by the players in a game.	● Define game theory. ● Explain the various types of strategies followed in a game.	K2
3.2	Dominance property	● Apply the principle of dominance to find out the saddle point.	K3
3.3	Graphical method	● Solve the matrix to find the value of the game and the optimal strategy.	K3
3.4	Simulation	● Describe the applications of simulation. ● Apply the simulation technique in solving real world problems.	K3
UNIT IV REPLACEMENT PROBLEM			
4.1	Replacement decisions	● Identify the types of replacement decisions.	K2
4.2	Replacement policy without change in money value	● 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)	● 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	● 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	● 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	● 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	● 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 PO, PSOs AND COs
L-Low   M-Moderate   H- High

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

Course Co Ordinator : S. Nasrin Hussaina

SEMESTER:III	ALLIED V	CODE: U20CCPY5
CREDITS: 3	RELATIONAL DATABASE MANAGEMENT SYSTEMS LAB	HOURS PER WEEK :4

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   Joints

UNIT IV   DATA MANIPULATION   (10 Hrs)

4.0   Introduction to SQL

4.1   DDL, statements

4.2   DML, statements

4.3   Creating Tables

4.4   Adding Constraints

4.4   Insert records and Delete records in Table

UNIT V   DATA SELECTION   (10 Hrs)

5.1   Select statement using relational operators

5.2   Select statement using Logical operators

5.3   Select statement using LIKE, NOT, IN operators

5.4   Select statement using Aggregate functions

5.5   Select statement using sorting and Grouping

UNIT VI TOPICS FOR SELF STUDY

Sl.No.	Topics	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.   IvanBayross, SQL,PL/SQL, The programming language of Oracle

WEBLINKS

1.   https://swayam.gov.in/nd1_noc19_cs51/

2.   https://nptel.ac.in/courses/106106144/

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Bloom'sTaxonomic Levels of Transaction
		UNIT 1 DATABASE BASICS	
1.1	Features of database	● Explain the Features of Database	K2
1.2	Database Languages	● Describe the purpose of Database Languages.	K2
1.3	Data types in SQL	● Summarize Data types in SQL	K2
1.4	Database Users	● Explain the different Database users	K2
1.5	Database Administrators	● 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	● Explain the Entities and Attributes ● Explain Types of Attributes	K2
2.2	Keys	● Illustrate Keys with Example	K2
2.3	E-R Diagram	● Build an ERDiagram using a 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	● Explain the Selection statement ● Explain the Selection with Where condition	K2
3.2	3.2.1 Union 3.2.2 Intersection	● Apply the Union operation in table ● Apply the Intersection operation in table	K3
3.3	Join operations	● 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	● Develop SQL statement to Create a table ● Develop SQL Statement to alter table ● Develop SQL Statement to Drop table	K6
4.2	DML statements 4.2.1 Insert statement	● Make Use of Insert and delete operations in table	K3

	4.2.2 Delete statement		
4.3	Update statement	● 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	● Develop SELECT Statement using relational operators ● Develop SELECT Statement using Logical operators	K6 K6
5.2	Select statement using LIKE, NOT, IN operators	● Make use of special operators in table	K3
5.3	Select statement using Aggregate functions	● Apply Aggregate functions in table	K3

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

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	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 METHOD

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

Course Co Ordinator : Prof: Nandha Kumar

SEMESTER III	SBEC: I OFFICE AUTOMATION	CODE: U18CCPS1
CREDITS: 2		HOURS PER WEEK:2

COURSE OUTCOMES

On completion of this course the learners will be able to

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

UNIT I INTRODUCTION TO OFFICE AUTOMATION   (6 Hrs)

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

UNIT II   MS WORD   (6 Hrs)

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

2.11   Splitting the Screen-Opening Multiple Document

2.12   Inserting Symbols in Documents

UNIT III MS-EXCEL   (6 Hr

1.1   Creation of Worksheet and Entering Information-

1.2   Aligning , Editing Data in Cell

1.3   Excel Function (Date , Time, Statistical, Mathematical, Financial Functions)

1.4   Changing of Column Width and Row Height (Column and Range of Column)

1.5   Moving, copying, Inserting and Deleting Rows and Columns

1.6   Formatting Numbers and Other Numeric Formats

1.7   Drawing Borders around Cells

1.8   Creation of Charts raising Moving

1.9   Changing Chart Type

1.10   Controlling the Appearance of a Chart

UNIT IV MS - POWERPOINT   (6 Hrs)

4.1   Working with Slides

4.2   Creating, saving, closing presentation

4.3   Adding Headers and footers -Changing slide layout

4.4   Working fonts and bullets- Inserting

4.5   Clipart - Working with Clipart

4.6   Applying Transition and animation effects

4.7   Run and Slide Show

UNIT V MS ACCESS   (6 Hrs)

5.1   Introduction to Access

5.2   Creating a Simple Database and Tables

5.3   Entering and Editing Data – Finding, Sorting and Displaying Data.

UNIT VI TOPICS FOR SELF STUDY

Sl.No.	Topics	Weblinks
1.	Microsoft Outlook	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

WEBLINKS

https://www.hitechnectar.com
https://docs.microsoft.com

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
UNIT I INTRODUCTION TO OFFICE AUTOMATION			
1	1.1 Meaning and Information	● Recognize the basic concepts of Office Automation.	K2
	1.2 Nature of Office work	● Describe the nature of MS-Office	K2
	1.3 Functions of an Office	● Explain the functions of Office	K2
	1.4 Office Communication tools	● Explain the office communications tools	K2
	1.5 Services of an Office	● Identify the services of an office	K2
	1.6 Need for office Automation	● Explain the need for Office automation	K2
	1.7 Summary of Office Automation.	● Summarize the importance of Office automation.	K2
UNIT II MS-WORD			
2	2.1 File creation	● Create and manage file documents	K3
	2.2 Text Manipulations	● Use of Text manipulation techniques	K3
	2.3 Usage of Numbering, Bullets	● Experiment with numbering and Bullets.	K3
	2.4 Tools and Headers. Usage of Spell Check and Find and Replace	● Choose menus and perform operations related to the use of Headers. Spell check, Find and Replace.	K3
	2.5 Text Formatting	● Make Use of Text Formatting, in document	K3
	2.6 Picture Insertion and Alignment	● Practice Inserting Picture and Alignment	K3
	2.7 Creation of Documents	● Create Documents Using	K3

	Using Templates	Templates	
	2.8 Creation of Templates- Mail Merge Concept	● Explain Mail Merge Concept	K5

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level s of Transaction
	2.9 Copying Text and Picture From Excel	● Use Text and Picture From Excel to word document	K3
	2.10 Creation of Tables, Formatting Tables	● Create and format Tables.	K3
	2.11 Splitting the Screen-Opening Multiple Documents	● Use Splitting of Screen Opening Multiple Documents	K3
	2.12 Inserting Symbols in Documents.	● Use Insert Symbols in Documents	K3
UNIT III - MS - EXCEL			
3	3.1 Creation of Worksheet and entering Information.	● Construct worksheets and enter data	K5
	3.2 Aligning, Editing Data in Cell.	● Identify the operations related to alignment, editing and formatting data in cells.	K2
	3.3 Excel Functions in Statistical, Mathematical, Financial Functions)	● Construct formulas in Statistical, Mathematical and Financial Functions	K3
	3.4 Changing of Column Width and Row Height (Column and Range of Column)	● 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	● Develop the skills in moving, copying, inserting and deleting rows and columns in worksheets	K3
	3.6 Formatting Numbers and Other Numeric Formats	● Use the Numeric Format techniques	K3
	3.7 Drawing Borders around Cells	● Use the Drawing Borders around Cells	K3
	3.8 Creation of Charts raising Moving	● Develop Charts and objects using excel	K3
	3.9 Changing Chart Types	● Develop different types of Charts using excel	K3

	3.10 Controlling the Appearance of a Chart	● Develop and modify the controlling and appearance of charts.	K3

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level s of Transaction
UNIT IV : MS – POWER POINT			
4	4.1 Working with Slides Creating, saving, closing presentation	● Create, edit, save, close and print presentations	K6
	4.2 Adding Headers and footers –Changing slide layout	● Create and manipulate simple slide shows using the Headers and footers.	K6
	4.3 Working fonts and bullets- Inserting	● Identify operations using the working of fonts and bullets.	K2
	4.4 Clipart - Working with Clipart	● Recognize the use of clip arts	K2
	4.5 Applying Transition and animation effects Run and Slide Show	● Create slide presentations that include text, graphics and animation effects	K6
UNIT V : MS - ACCESS			
5	5.1 Introduction to Access	● Define MS- Access	K2
	5.2 Creating a Simple Database and Tables	● Explain Creating a Simple Database and Tables	K2
	5.3 Entering and Editing Data – Finding, Sorting and Displaying Data.	● Experiment with Entering and Editing Data – Finding, Sorting and Displaying Data	K4

MAPPING SCHEME FOR THE PO, PSOs AND COs

L-Low   M-Moderate   H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4
CO1	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

Course Co Ordinator : Prof: A.Nithya

SEMESTER III	NMEC – I	CODE: U21CC3E1
CREDITS: 2	ACCOUNTING WITH TALLY	HOURS PER WEEK:2

COURSE OUTCOMES

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

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

Unit I: Introduction to Accountancy-   **(6 hours)**
1.1 Meaning of accountancy
1.2 Golden rules of accountancy
1.3 Types of accounts
1.4 Journal entries
1.5 Ledger entries
Unit II: Final Accounts   **(6 hours)**
2.1 Subsidiary books
2.2 Types of Cash book
2.3 Trial Balance
2.4 Trading and Profit and Loss accounts
2.5 Balance Sheet
Unit III: Introduction to Tally   **(6 hours)**
3.1 Introduction to Tally
3.2 Versions of Tally
3.3 Company Creation, alteration and deletion
3.4 Group Creation, alteration and deletion
3.5 Ledger Creation, alteration and deletion
Unit IV: Voucher Creation   **(6 hours)**
4.1 Introduction to Voucher
4.2 Receipt and Payment Voucher
4.3 Contra Voucher
4.4 Journal Voucher
4.5 Purchase and Sales Voucher
4.6 Debit and Credit notes
Unit V: Report   **(6 hours)**
5.1 Final Accounts
5.2 Day Book
5.3 Backup and Restore
5.4 Split Company
5.5 Group Company

Unit VI TOPICS FOR SELF-STUDY

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

TEXT BOOK

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

REFERENCES

1. Tally Solution Materials

2. Genesis Tally Academy Material

3. Parag Joshi(2017), Tally ERP 9 with GST, DnyansankulPrakashan

4. Sanjay Satapathy(2018), Tally. ERP 9 book, Advanced usages, Tally ERP 9 book.

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

WEB LINKS

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

Practical Examination Only
SPECIFIC LEARNING OUTCOMES

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
**Unit I: Introduction to Accountancy**		
1.1	Meaning of accountancy	• Recall the basic concepts of Tally	
1.2	Golden rules of accountancy	• Explain the golden rules of accountancy	
1.3	Types of accounts	• Discuss the types of accounts	**K6**

1.4	Journal entries	• Explain the concepts of journal entries	
1.5	Ledger entries	• Describe the ledger entries	
Unit II: Final Accounts			
2.1	Subsidiary books	• Explain the types of subsidiary books	
2.2	Types of Cash book	• List of cash book	**K2**
2.3	Trial Balance	• Explain trial balance	
2.4	Trading and Profit and Loss accounts	• Summarize the trading and profit and loss account	
2.5	Balance Sheet	• Describe the balance sheet	
Unit III: Introduction to Tally			
3.1	Introduction to Tally	• Discuss the meaning of tally	
3.2	Versions of Tally	• Identify the various versions of tally	
3.3	Company Creation, alteration and deletion	• Explain the Company Creation, alteration and deletion	**K2**
3.4	Group Creation, alteration and deletion	• Describe the group creation, alteration and deletion	
3.5	Ledger Creation, alteration and deletion	• Demonstrate the Ledger, alteration and deletion of ledger	
Unit IV: Voucher Creation			
4.1	Introduction to Voucher	• Define the various vouchers	
4.2	Receipt and Payment Voucher	• Create the Receipt and Payment Voucher	
4.3	Contra Voucher	• Create contra voucher	**K6**
4.4	Journal Voucher	• Create journal voucher	
4.5	Purchase and Sales Voucher	• Create purchase and sales voucher	
4.6	Debit and Credit notes	• Create debit and credit notes	
Unit V: Report			
5.1	Final Accounts	• Create final accounts	
5.2	Day Book	• Create day book	

5.3	Backup and Restore	• Explain backup and restore	K6
5.4	Split Company	• Create split company	
5.5	Group Company	• Create group company	

MAPPING SCHEME FOR POs, PSOs AND COs

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

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

Course Co-Ordinator : Prof. J. Daniel

SEMESTER IV	CORE: V	CODE: U18CC405
CREDITS: 5	COST ACCOUNTING	HOURS PER WEEK:5

COURSE OUTCOMES

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

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

UNIT – I : INTRODUCTION TO COST ACCOUNTING, COST SHEET, TENDERS AND QUOTATIONS & MATERIAL CONTROL (15HRS)

1.1   Cost Accounting

    1.1.1   Definition of Cost, costing, cost Accounting and cost Accountancy

    1.1.2   Scope of Cost Accounting

    1.1.3   Merit and Demerit

    1.1.4   Classification of cost

    1.1.5   Elements of cost

    1.1.6   Cost centre

    1.1.7   Cost unit

    1.1.8   Cost control

    1.1.9   Cost reduction

1.2.   Cost sheet

    1.2.1   Treatment of stock or incentives

    1.2.2   Tender and quotations

1.3   Material Control

    1.3.1   Introduction

    1.3.2   Meaning of material control

    1.3.3   Objectives of material control

    1.3.4   Essentials of material control

    1.3.5   Purchase control

    1.3.6   Store keeping and stock control and inventory control

    1.3.7   Levels of stock and Economic Ordering Quantity

       1.3.8   ABC Analysis

1.4   Pricing of material issues

       1.4.1   LIFO (Last In First out)

       1.4.2   FIFO (First In First Out)

       1.4.3   Simple Average Method

       1.4.4   Weighted Average Method

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

2.1   Labour cost

       2.1.1   Introduction

       2.1.2   Types of Labour

2.2   Labour turnover

2.3   Methods and measurement of Labour turnover

       2.3.1   Separation method

       2.3.2   Replacement method

       2.3.3   Flux method

2.4   Idle time and Overtime

2.5   Methods of remuneration

       2.5.1   Time rate system

       2.5.2   Piece rate system

       2.5.3   Straight piece rate system

       2.5.4   Taylors differential piece rate system

       2.5.5   Merrick's Multiple or differential piece rate system

       2.5.6   Gantt's task and bonus plan

2.6   Premium Bonus plans

       2.6.1   Halsey premium plan

       2.6.2   Halsey-weir scheme

       2.6.3   Rowan plan

       2.6.4   Barth's variable sharing plan

       2.6.5   Emerson's Efficiency plan

       2.6.6   Bedeaux's point premium system

UNIT III OVERHEADS   (15Hrs)

3.1   Meaning and Definition of overheads

3.2   Importance of Overhead cost

3.3   Allocation of Overheads

3.4   Apportionment

       3.4.1   Primary distribution

       3.4.2   Secondary distribution

              3.4.2.1   Repeated Distribution method

              3.4.2.2   Simultaneous equation method

3.5   Absorption of overheads

       3.5.1   Overhead Rate

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

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

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

UNIT V METHODS OF COSTING (OPERATING COSTING AND PROCESS COSTING) (15Hrs)

5.1   Operating and operation costing
    5.1.1   Meaning and definition
    5.1.2   Operation and service costing
    5.1.3   Transport Costing
    5.1.4   Costing Procedures in Transport of Costs
    5.1.5   Presentation of Costs
    5.1.6   Computation of Cost Unit in Road Transport Business
    5.1.7   Importance of Running Kilometers
    5.1.8   Types of problems
5.2   Process Costing

5.2.1   Meaning of Process Costing

5.2.2   Costing procedures

5.2.3   Important aspects of Process Costing – (Normal loss,Abnormal loss and gain)

5.2.4   Work in progress (excluding equivalent production concepts)

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/e3710db902c5 4fabbfad5ebcd464a2b5.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	Bloom'sTaxonomy Levels of Transaction
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	● 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	● 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	● 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	● Apply the various methods of pricing the issue of materials	K3

UNIT II	COMPUTATION AND CONTROL OF LABOUR COST		
2.1	Labour cost 2.1.1 Introduction 2.1.2 Types of Labour	● Describe what is Labour cost	K2

Unit	Course Contents	Learning Outcomes	Bloom'sT axonomy Levels of Transacti on
2.2	Labour turnover	● Recall Labout 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
		● Apply the various methods of measuring Labour Turnover	K3

2.4	Idle time and Overtime	● Describe Idle Time and Overtime in Labour costing ● Calculate the Labour Cost when there is Idle Time and Overtime	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	● 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	● Compare the various methods of Premium Bonus Plans for Labour	K4
UNIT III	OVERHEADS		
3.1	Meaning and Definition of overheads	● Define Overheads	K1
3.2	Importance of Overhead cost	● Explain the importance of the	K2

Unit	Course Contents	Learning Outcomes	Bloom'sTaxonomy Levels of Transaction
		allocation of overheads	
3.3	Allocation of Overheads	● 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	● Identify the importance of apportionment of Overheads and apply the various methods of apportionment of overheads	K2
3.5	Absorption of overheads 3.5.1 Overhead Rate 3.5.2 Types of overhead rate	● 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	● Classify the methods of Absorption of Overheads ● Calculate machine hour rate	K4
3.7	Under and over absorption of overheads.	● 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	● 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	● 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	● 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.	• 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	Course Contents	Learning Outcomes	Bloom'sTaxonomy Levels of Transaction
UNIT V METHODS OF COSTING (OPERATING COSTING AND PROCESS COSTING)			
5.1	Operating and operation costing 5.1.1 Meaning and definition 5.1.2 Operation and service costing 5.1.3 Transport Costing 5.1.4 Costing Procedures in Transport of Costs 5.1.5 Presentation of Costs 5.1.6 Computation of Cost Unit in Road Transport Business 5.1.7 Importance of Running Kilometers 5.1.8 Types of problems	• Relate operating/Operation/Service costing • Estimate cost per unit in transport costing • Illustrate the costing procedures in transportation and presentation of costs	K6
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)	• 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
1.   **Continuous Assessment Test I,II**
2.   **Open book test; Assignment; Seminar; Journal paper review, Group Presentation**
3.   **End Semester Examination**
Indirect
1.   **Course-end survey**

Course Co-Ordinator : Prof: A.Muthumeena

SEMESTER IV	ELECTIVE : I BUSINESS LAW	COURSE CODE: U18CC4:1
CREDITS : 5		HOURS PER WEEK:5

COURSE OUTCOMES

On completion of the course the students will be able to

Sl.No	Course Outcomes	Level	Unit
1	Describe the basic elements of forming an enforceable contract and agreement	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 contact
        2.2.2   Minors
        2.2.3   Persons of unsound mind

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

UNIT III - PERFORMANCE AND DISCHARGE OF CONTRACTS   (15 Hrs)

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

UNIT IV - SPECIAL CONTRACTS   (15 Hrs)

4.0   Special contracts
4.1   Indemnity and Guarantee
    4.1.1   Essential features of a contract of guarantee
    4.1.2   Distinction between a contract of indemnity and a contract of guarantee
    4.1.3   Kinds of guarantee
    4.1.4   Rights of surety
    4.1.5   Discharge of surety
4.2   Bailment and pledge
    4.2.1   Requisites of bailment, Classification of bailment
    4.2.2   Duties and rights of bailor and bailee
    4.2.3   Distinction between particular lien and general lien
    4.2.4   Finder of goods
    4.2.5   Termination of bailment
    4.2.6   Rights and duties of pawnor and pawnee
4.3   Agency
    4.3.1   Essentials of relationship of agency

       4.3.2   Creation of agency

       4.3.3   Classification of agents

       4.3.4   Termination of agency.

UNIT V - SALE OF GOODS   (15 Hrs)

5.1   Sale of Goods Act 1930

5.2   Formation of contract of sale

       5.2.1   Essentials of a contract of sale

       5.2.2   Distinction between sale and agreement to sell and a hire-purchase agreement

       5.2.3   Classification of goods

       5.2.4   Effect of destruction of goods

       5.2.5   Document of title to goods

5.3   Conditions and Warranties

       5.3.1   Distinction between a condition and warranty – Implied Conditions and Warranties

       5.3.2   Caveat Emptor

5.4   Transfer of property in and title of goods

       5.4.1   Passing of property

       5.4.2   Sale by non-owners

5.5   Rights of unpaid seller

       5.5.1   Remedies for breach of contract of sale

       5.5.2   Auction sales.

UNIT VI TOPICS FOR SELF STUDY

Sl.No.	Topics	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
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	Bloom's Taxonomic Levels of Transaction
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	● 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	● 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	● 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	● Define consideration ● Discuss the rules regarding consideration ● Explain the concept contract without consideration is void-	K2

Uni t	Course Contents	Learning Outcomes	Bloom's Taxonom ic Levels of Transact ion
	2.1.3 Stranger to contract	exceptions	
	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	● Identify the rules regarding provisions of necessaries 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	● Define free consent ● Differentiate misrepresentation from fraud	K4
2.4	Legality of Object 2.4.1 Unlawful and illegal agreement 2.4.2 Effects of illegality 2.4.3 Doctrine of public policy	● Identify the exceptions to the rule that an agreement in restraint of trade is void	K2
2.5	Void Contracts	● 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	● 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	● Interpret and apply case laws in the area of business	K2

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
	3.1.1 Requisites of a valid tender 3.1.2 Reciprocal promises	● Identify the fundamental legal principles behind contractual agreement	
3.2	Discharge of contracts - Modes of Discharge	● Summarize the various modes of discharge of contract	K2
3.3	Remedies for Breach of contract	● 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	● 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	● 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	● Distinguish between Indemnity and Guarantee	K4
	4.1.4 Rights of surety 4.1.5 Discharge of surety	● 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 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	● Outline the concept of Bailment and Pledge ● State the differences between Bailment and Pledge ● Distinguish between general lien and particular lien ● Discuss the rights and duties of a pawnor and pawnee	K4

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
	pawnor and pawnee		
4.3	Agency – Introduction 4.3.1 Essentials of relationship of agency 4.3.2 Creation of agency 4.3.3 Classification of agency 4.3.4 Termination of agency	● 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	● Define contract of sale ● Explain the essential elements of a contact 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	● 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	● State the exceptions to the rule caveat emptor ● Identify the implied conditions and warranties in a contract of sale	K2
5.4	Transfer of property in and title of goods 5.4.1 Passing of property 5.4.2 Sale by non-owners	● 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	● 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**

Course Co- Ordinator: Prof: S.Deepa

SEMESTER IV	ELECTIVE: I	CODE: U18CC4:2
CREDITS:5	RETAIL MANAGEMENT	HOURS PER WEEK:5

COURSE OUTCOMES

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

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

UNIT I RETAILING   (15Hrs)

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

UNIT II   STORE LOCATION   (15Hrs)

2.1   Importance
2.2   Selection of loyalty
2.3   Site analysis
2.4   Trading analysis
2.5   Demand and supply density
2.6   Site availability
2.7   Trends in store location

2.8   Retail marketing segmentation

2.9   Significance

2.10   Market segmentation process

2.11   Key retail segments.

UNIT III   INVENTORY   **(15Hrs)**

3.1   Reasons for holding inventory

3.2   Methods of inventory control

3.3   Selective inventory management

3.4   EOQ model

3.5   ABC analysis-VED analysis- FSN analysis - HML analysis

3.6   Inventory costs

3.7   Material handling

3.8   Latest development in inventory management.

UNIT IV   RETAIL STORE OPERATIONS   **(15Hrs)**

4.1   Elements of retail store operations

4.2   Management of retail store

4.3   The role of centralized retailer

4.4   An integrated retailing approach

4.5   Operations master schedule

4.6   Store maintenance

4.7   Energy management

4.8   Retailing success tips.

UNIT V DISTRIBUTION MANAGEMENT   **(15Hrs)**

5.1   Distribution channel

5.2   Functions of a distribution channel

5.3   Channel levels

5.4   Elements of physical distribution

5.5   Wholesaling

    5.5.1   Classification and characteristics

5.6   Warehousing

    5.6.1   Need

    5.6.2   Benefits

    5.6.3   Functions

    5.6.4   Features

    5.6.5   Classifications

UNIT VI TOPICS FOR SELF STUDY

Sl.No.	Topics	Weblinks
1.	Ultra – Personalization	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 andOnline 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.   GouravGhosal, 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	Bloom's Taxonomic Levels of Transaction
UNIT I RETAILING			
1.1	Meaning	● State the meaning retailing	**K2**
1.2	Definition	● Define retail management	**K1**
1.3	Characteristics	● Explain about the characteristics	**K2**
1.4	Retailing Principles	● Interpret the retailing principles	**K2**
1.5	Retail sales objectives	● Plan about the retail sales in future	**K2**
1.6	Retailing in India	● Explain the retailing in India and across the world	**K2**
1.7	Across the globe		
1.8	Emerging trends in retailing	● 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	● 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	● Identify the importance of store location	**K2**
2.2	Selection of loyalty	● Explain the selection of loyalty	**K2**
2.3 2.4	Site analysis Trading analysis	● Examine the various site and trading analysis	**K4**
2.5	Demand and supply density	● Identify the demand and organize the supply density	**K2**
2.6	Site availability	● Discuss about the site availability	**K2**
2.7	Trends in store location	● Analyse the store location according to the trends	**K4**
2.8	Retail marketing segmentation	● Explain about the segmentation in the retail marketing	**K2**
2.9	Significance	● Identify the various significance of retail marketing	**K2**
2.10	Market segmentation	● State the various process in market	**K2**

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
	process	segmentation	
2.11	Key retail segments.	● Identify the key segments for the retail marketing	**K2**

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
		UNIT III INVENTORY	
3.1	Reasons for holding inventory	● Describe about the holding inventory	**K2**
3.2	Methods of inventory control	● Calculate the inventory control in various method	**K4**
3.3	Selective inventory management	● Explain the selective inventory management	**K2**
3.4	EOQ model	● Calculate EOQ	**K4**
3.5	ABC analysis-VED analysis- FSN analysis - HML analysis	● Calculate the various analysis	**K4**
3.6	Inventory costs	● Calculate the inventory costs	**K4**
3.7	Material handling	● Explain about the various methods of handling the materials	**K2**
3.8	Latest development in inventory management	● 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	● Explain the elements for the store operations	**K2**
4.2	Management of retail store	● Summarize the retail store management	**K2**
4.3	The role of centralized retailer	● Summarize the role of centralized retailer	**K2**
4.4	An integrated retailing approach	● Explain the various approach in retailing	**K2**
4.5	Operations master schedule	● Explain the various schedules	**K2**
4.6	Store maintenance	● Identify the which store method is suitable to maintenance	**K2**
4.7	Energy management	● Explain about the energy management	**K2**
4.8	Retailing success tips	● Identify the retailing method for the success	**K2**

	UNIT V DISTRIBUTION MANAGEMENT		
5.1	Distribution channel	● Explain about the various distribution channel	**K2**
5.2	Functions of a distribution channel	● Summarize the various functions in the distribution channel	**K2**
5.3	Channel levels	● Explain the various channel levels	**K2**
5.4	Elements of physical distribution	● Classify the elements of physical distribution	**K2**
Unit	**Course Contents**	**Learning Outcomes**	**Bloom's Taxonomic Levels of Transaction**
5.5	Wholesaling 5.5.1 Classification and characteristics	● Explain about the characteristics and classification of wholesaling	**K2**
5.6	Warehousing 5.6.1 Need 5.6.2 Benefits 5.6.3 Functions 5.6.4 Features 5.6.5 Classifications	● 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 IV	ALLIED VI	CODE:U20CC4Y6
CREDITS:3	DIGITAL MARKETING	HOURS PER WEEK:4

COURSE OUTCOMES

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

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

UNIT-I INTRODUCTION OF DIGITAL MARKETING & WEBSITE DEVELOPMENT (12Hrs)

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

UNIT -II SEARCH ENGINE OPTIMIZATION (SEO) (12Hrs)

2.1. Understanding Search Engine Optimization
    2.1.1 Search Engine Optimization and its Types
2.2. SEO life cycle
2.3. Difference between the Organics and In-organics
2.4. Key Word Search
    2.4.1 On page Optimization
    2.4.2 O ff page optimization
2.5. Search Engine Updates (Panda & Penguin Update)

2.5.1   Google Sandbox Effect

UNIT-III

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

3.1.   Understanding the relevance of Social Media

3.2   Social Media Marketing-Branding

3.3.   Paid Advertising

3.4.   Blogging- Facebook, Twitter, LinkedIn

3.5.   Social Media Management Tool (SMMT)

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

4.1   Understanding the basics of Keyword Planner Tool

    4.1.1   Google Webmaster Tool

4.2   Google Analytics

    4.2.1   Reporting and Analysis Tool

4.3.   Understanding Google Ad Words

    4.3.1   Writing Ads in Google

    4.3.2   Ad Words and marketing

    4.3.3. Google Ad Sense

4.4.   Working with Keywords

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

5.1.   Email and its functions

5.2.   Challenges while sending bulk emails

5.3.   Types of email marketing

5.4.   Email marketing Tools

    5.4.1   Email marketing scheduler

    5.4.2   Email marketing success tracking

    5.4.3   Lead Generation for Business.

5.5.   Designing of Email template

UNIT VI TOPICS FOR SELF STUDY

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

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

TEXT

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

REFERENCES

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

WEB LINKS

www.udemy.com
www.coursera.org
study.torontosom.ca

SPECIFIC LEARNING OUTCOMES(SLO)

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
UNIT-1. INTRODUCTION OF DIGITAL MARKETING & WEBSITE DEVELOPMENT			
1.1	Concepts of Marketing and Digital Marketing	● Explain the concepts of digital Marketing ● Explain the role and importance of	K2

		digital marketing in a rapidly changing business	
1.2	Organizations in digital marketing	● Describe various organisations in digital marketing	K2
1.3	Role of internet in Digital Marketing	● Explain the importance and the role performed by Internet in executing a digital marketing	K2
1.4	Diff between Digital Marketing Vs. Traditional Marketing	● Distinguish the difference between digital marketing and the traditional marketing	K4
1.5	Search Engines	● Examine the various search engines and its function ● Develop skills using the method of key word search	K4

<table>
<tr><td colspan="4" align="center">UNIT-II SEARCH ENGINE OPTIMIZATION (SEO)</td></tr>
</table>

2.1	Understanding Search Engine optimization	● Experiment various search engine optimization and its types	K4
2.2	SEO life cycle	● Demonstrate the SEO life cycle	K2
2.3	Difference between Organic and Inorganic	● Differentiate the organic and inorganic optimization method	
2.4	Key Word Search	● Apply the key word search	K3
2.5	Search Engine Updates (Panda & Penguin Update)	● Develop panda and penguin update	K3

<table>
<tr><td colspan="4" align="center">UNIT III SOCIAL MEDIA OPTIMIZATION (SMO)</td></tr>
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3.1	Understanding the relevance of Social Media	● Interpret the relevance of social media	K5
3.2	Social Media Marketing-Branding	● Critically analyse and explain the social media marketing And branding	K4
3.3	Paid Advertising	● Explain the various mode of paid advertising	K2
3.4	Blogging- Facebook, Twitter, LinkedIn	● Classify methods to implement the social media management tool	K2

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
3.5	Social Media Management Tool (SMMT)	● Demonstrate the SMMT Tools	K2

<table>
<tr><td colspan="4" align="center">UNIT IV CONCEPTS IN GOOGLE TOOLS AND GOOGLE ADWARDS</td></tr>
</table>

4.1	The basics of Keyword Planner Tool	● Identify the basics key word tool and planner	K2
4.2	Google Analytics	● Demonstrate the techniques used for Google Analytics	K2
4.3	Google Ad Words \	● Apply the techniques used for Google Ad words	K3
4.4	Working with Keywords	● Classify the tools and methods used for key word identify	K2
UNIT V		**EMAIL MARKETING**	
5.1	Email and its functions	● Explain about E Mail and its functions	K2
5.2	Challenges while sending bulk emails	● Discuss the challenges or limitations in sending bulk mails.	K2
5.3	Types of email marketing	● Illustrate various types of e mail marketing	K2
5.4	Email marketing Tools	● Evaluate the best email marketing tool	K5
5.5	Designing of Email template	● Develop an email template	K3

MAPPING SCHEME FOR THE POs, PSOs AND COs

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

COURSE ASSESSMENT METHODS

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

Indirect
1.   Course-end survey

Course Co-Ordinator :Prof:G. DenishDhivyan

SEMESTER IV	SBEC :II	CODE: U18CCPS2
CREDITS:2	PROGRAMMING IN R	HOURS PER WEEK:2

COURSE OUTCOMES

On completion of the course the students will be able to

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

UNIT – I BASICS IN R   (6Hrs)

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

UNIT II   MEASURES OF CENTRAL TENDENCY   (6Hrs)

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

UNIT III MEASURES OF DISPERSION   (6Hrs)

3.1.   Range

3.2.   Quartile Deviation

3.3.   Mean Deviation

3.4.   Standard Deviation

   3.4.1.   Actual Mean method

   3.4.2.   Assumed Mean Method

   3.4.3.   Combined Standard Deviation

   3.4.4.   Corrected Standard Deviation

3.5.   Coefficient of variation

UNIT – IV GRAPH   (6Hrs)

4.1   Introduction to Graphs,

4.2   Creating Graphs

4.3   The Workhorse of R Base Graphs,

4.4   Customizing Graphs

4.5   Saving Graphs to Files.

4.6   Analyzing data using tables

UNIT V CORRELATION AND REGRESSION   (6Hrs)

5.1   Measures of skewness

5.2   Calculation of correlation coefficient

5.3   Rank Correlation

5.4   Finding Regression lines

UNIT VI TOPICS FOR SELF STUDY

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, PaulTeetor, Oreilly.
2. R in Action, RobKabacoff, Manning

WEBLINKS

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

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Bloom'sTaxonomic Levels of Transaction
UNIT I BASICS IN R			
1.1	Introduction	● State the meaning of R	K2
1.2	How to run R	● Illustrate to run R	K2
1.3	R Sessions and Functions	● Summarize R functions	K2
1.4	Basic Math	● Explain basic math functions	K2
UNIT II MEASURES OF CENTRAL TENDENCY			
2.1.	Mathematical averages	● 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	● Identify arithmetic mean using R in different methods	K3
2.1.2.	Geometric Mean	● 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	● Calculate positional averages	K4
2.3.	Mode	● Use R to find Mode	K3

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
UNIT III MEASURES OF DISPERSION			
3.1.	Range	● Solve problems related 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	● Calculate Standard deviation in different methods using R	K4
3.5.	Coefficient of variation	● Estimate coefficient of variation using R	K6
UNIT – IV GRAPH			
4.1	Introduction to Graphs,	● 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	● Interpret tables with R	K5
UNIT V CORRELATION AND REGRESSION			
5.1	Measures of skewness	● 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 PO, PSOs AND COs
L-Low   M-Moderate   H- High

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

Course Co-Ordinator: Prof: R.Vijayalakshmi

SEMESTER IV	NMEC- II	CODE: U18CC4E2
CREDITS: 2	PRINCIPLES OF MANAGEMENT	HOURS PER WEEK: 2

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 (6Hrs)

1.1   Definition
1.2   Characteristics
1.3   Objectives of business
1.4   Forms of Business Organization
        1.4.1   Sole Proprietorship
        1.4.2   Partnership firm
        1.4.3   Company-features

UNIT II - MANAGEMENT AND PLANNING (6Hrs)

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 (6Hrs)

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   (6Hrs)

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   (6Hrs)5.1

Coordination

        5.1.1   Concept

        5.1.2   Features

        5.1.3   Internal and External Coordination

             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	Bloom's Taxonomic Levels of Transaction
UNIT I BUSINESS			
1.1	Definition	● Define the term Business	K2
1.2	Characteristics	● Explain the Characteristics of Business	K2
1.3	Objectives of Business	● 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	● 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	● 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	● 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	● 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

	3.1.5 Decentralization		
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	● 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 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	● 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	● 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	● 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	● 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	● 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 PO, PSOs AND COs

                    L-Low   M-Moderate   H- High

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

COURSE ASSESSMENT METHODS

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

Course Co-Ordinator: Prof: J. Daniel

SEMESTER:V	CORE : VI- INCOME TAX LAW AND PRACTICE	CODE: U18CC506
CREDITS :5		HOURS PER WEEK:6

COURSE OUTCOMES

On completion of the course the students will be able to

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

UNIT I

1. **BASIC CONCEPTS OF INCOME TAX**   (20Hrs)
1.1.   History of income tax
1.2.   Cannons of taxation
1.3.   Assessee
1.4.   Various types of Assessee
1.5.   Assessment year
1.6.   Previous year
1.7.   Agricultural income
1.8.   Capital receipts and revenue receipts
1.9.   Capital expenditure and revenue expenditure
1.10.   Capital loss and revenue loss
1.11.   Incomes exempted u/s 10
1.12.   Ordinary resident, not ordinary resident and non-resident
1.13.   Basic conditions and additional conditions to identifying the residential status of individual
1.14.   Residential status
    1.14.1 Hindu Undivided Family (HUF)
    1.14.2 Company
    1.14.3 Firm
    1.14.4 Association of Person (AOP)
    1.14.5 Body of Individual (BOI)
    1.14.6 Artificial Juridical person

1.15.   Incidence of tax

1.16.   Incomes are taxable for ordinary resident, not ordinary resident and non-resident

UNIT II

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

2.1.   The characteristics / features of salary

2.2.   Incomes that is chargeable to tax under the head salaries as per section 15

2.3.   Different forms of salary

    2.3.1   Advance salary

    2.3.2   Arrear salary

2.4   Gratuity

    2.4.1   Government employee

    2.4.2   Non-Government employee

2.5   Pension

    2.5.1. Government employee

    2.5.2   Non-Government employee

2.6   Leave encashment

    2.6.1   Government employee

    2.6.2   Non-government employee

2.7   Provident fund and its calculation

2.8   Profit in lieu of salary

2.9   Allowance

2.10   Perquisites

    2.10.1 Specified employee and unspecified employee

    2.10.2 Taxable for all specified and unspecified

    2.10.3 Taxable for specified employee only

    2.10.4 Exempted for all (specified and unspecified with certain limits)

2.11   Deductions u/s 16

2.12   Deduction u/s 80c

UNIT III

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

3.1   Basic terms

    3.1.1   Expected rent

    3.1.2   Fair rental value

    3.1.3   Market value

    3.1.4   Actual rent

    3.1.5   Standard rent

    3.1.6   Unrealized rent

    3.1.7   Vacancy period

    3.1.8   Arrear rent

3.2   Income that can be taxed under the head house property

3.3   Exempted House Property Income

  5.1.3 Long term capital asset

  5.1.4 Short term capital gain

  5.1.5 Long term capital gain

  5.1.6 Transfer

  5.1.7 Slump sale

  5.1.8 Cost of acquisition

  5.1.9 Cost of improvement

  5.1.10 Indexed cost

5.2 Treatment of depreciable asset while calculating capital gains

5.3 Various assets which are not included in capital assets

5.4 The capital gains exempted u/s 10

5.5 Various exemption u/s 54,54B,54D,54EC, 54ED,54F,54G and 54H

5.6 Calculation of the income under capital gains

5.7 Income from Other Source

  5.7.1 Cash system accounting

  5.7.2 Mercantile system of accounting

  5.7.3 Casual income

  5.7.4 Tax free Government securities

  5.7.5 Less tax Government securities

  5.7.6 Tax free Commercial securities

  5.7.7 Less tax Commercial securities

  5.7.8 Stake money

5.8 Residuary head of income

5.9 The general income u/s56(1) and specific income u/s 56(2) that can be taxed under the head of other source

5.10 Various deductions

5.11 Various deductions that cannot be claimed as deductions

5.12 The treatment of casual incomes

5.13 Various kinds of securities and their tax treatment

5.14 Grossing up of income and its calculation

5.15 Calculation of income from other source

UNIT VI TOPICS FOR SELF STUDY

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

TEXT

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

REFERENCES

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

WEB LINKS

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

Theory : 25%; Problems : 75%

SPECIFIC LEARNING OUTCOMES   (SLO)

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

			K3
	additional conditions to identifying the residential status of individual	conditions to identifying the residential status of individual ● Apply the 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)	● Classify the Residential Status of HUF, Company, Firm, AOP, BOI and Artificial Juridical person.	K2

Unit	Course Contents	Learning Outcome	Bloom's Taxonomic Levels of Transaction
	1.14.5 Body of Individual (BOI) 1.14.6 Artificial Juridical person		
1.15	Incidence of tax	● 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	● 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	● Describe the features of salary	K2
2.2	Incomes that are chargeable to tax under the head salaries as per section 15	● Describe the incomes that are chargeable to tax.	K2
2.3	Different forms of salary	● Interpret the different forms of salary	K2
2.4	Gratuity 2.4.1 Government employee 2.4.2 Non-Government employee	● 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	K4

Unit	Course Contents	Learning Outcome	Bloom's Taxonomic Levels of Transaction
2.5	Pension 2.5.1 Government employee 2.5.2 Non-Government employee	● 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 2.6.1Government employee 2.6.2 Non-government employee	● 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

Unit	Course Contents	Learning Outcome	Bloom's Taxonomic Levels of Transaction
2.7	Provident fund and its calculation	● 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	● State the meaning of profit in lieu of salary	K2
2.9	Allowance	● Classify the different types of allowances ● Solve problems applying the rules for HRA and EA.	K6
2.10	Perquisites 2.10.1Specified 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	● Classify the different types of perquisites ● Define a specified employee ● Solve problems applying the rules for perquisites and calculate the value of perquisites. ● Solve problems by applying the rules for perquisites and calculate Income from salary.	K6

		certain limits)		

2.11	Deductions u/s 16	● Identify the specific deductions u/s 16 ● Calculate Income from Salary	K4
2.12	Deductions u/s 80C	● 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	● Define the various basic terms relating to House Property.	K1
3.2	Income that can be taxed under the head house property	● Discuss the various Incomes that can be taxed under the head house property.	K2
3.3	Exempted house property income	● Discuss the various incomes that are exempt from House property income.	K6
3.4	Calculation of Gross Annual Value	● Calculate GAV	K4
3.5	Calculation of Net Annual Value	● Calculate NAV	K4

Unit	Course Contents	Learning Outcome	Bloom's Taxonomic Levels of Transaction
3.6	Treatment of partly let out and partly self-occupied house	● Outline the treatment of partly let out and partly self-occupied houses.	K2
3.7	Treatment of part of the year let out and part of the year self-occupied	● Recognise the treatment for self-occupied houses that are 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 houses.	● Explain the rules that should be followed while allowing interest on borrowed capital for self-occupied house	K2
3.9	Treatment of 3.9.1Pre-completion/ pre-construction interest	● Determine the treatment of calculation of Pre-completion interest.	K5

	3.9.2 Date of loan 3.9.3Date of completion 3.9.4Date of repayment 3.9.5 Unrealized rent and arrear of rent recovered	● Calculate pre-completion interest.	
3.10	Calculation of Income from House Property	● Calculate IFHP.	K4

UNIT IV CALCULATION OF INCOME FROM BUSINESS OR PROFESSION			
4.1	Basic terms	● 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	● Explain the incomes that are taxable under the head of income from business and profession.	K2
4.3	Various methods of accounting	● Explain the various methods of accounting	K2
4.4	Losses which are incidental to business	● Outline the losses incidental to business	K2
4.5	Various expenses, which are expressly allowed and disallowed while calculating income from business	● Outline the various expenses, which are expressly allowed and disallowed while calculating income from business.	K2
4.6	Calculation of undervaluation and overvaluation of stock	● Calculate the method of undervaluation and overvaluation of stock ● Calculate IFB	K4
4.7	Calculation of Income from Business	● Calculate IFB by applying the various related provisions	K4

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
4.8	Rules for calculating Income from Profession	● Explain the rules for calculating IFP ● Apply the rules for calculating IFP	K4
4.9	Calculation of Income from Profession	● Calculate IFP	K4

UNIT V CALCULATION OF INCOME FROM CAPITAL GAINS AND OTHER SOURCES			
5.1	Basic terms	● Recall the basic terms relating to	K1

		IFCG	
5.2	Treatment of depreciable asset while calculating capital gains.	● Illustrate the method of treating depreciable assets.	K2
5.3	Various assets which are not included in capital assets	● Outline the various assets which are not included in capital assets.	K2
5.4	The capital gains exempted u/s 10	● List the capital gains exempted u/s 10	K2
5.5	Various exemption u/s 54,54B,54D,54EC, 54ED,54F,54G & 54H	● Explain the various deductions u/s 54 ● Calculate IFCG after applying deductions u/s 54	K4
5.6	Calculation of IFCG	● Calculate IFCG	K4
5.7	Income from other sources 5.7.1 to 5.7.9 Basic terms	● State the meaning of various basic terms related to Business or profession.	K2
5.8	Residuary Head of Income	● 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	● 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
5.10	Various deductions u/s 57	● Outline the Various deductions u/s 57	K2
5.11	Various deductions that cannot be claimed as deductions.	● Summarise the Various deductions that cannot be claimed as deductions	K2
5.12	Treatment of casual incomes	● 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	● Explain the tax treatment of various kinds of securities ● Calculate interest on securities	K4
5.14	Grossing up of income and its calculation	● Apply the rules for grossing up of income ● Solve problems applying grossing up rules.	K6

Unit	Course Contents	Learning Outcome	Bloom's Taxonomic Levels of Transaction

5.15	Calculation of IFOS	● Calculate Income from Other Sources by applying the above provisions.	K4

MAPPING SCHEME FOR THE PO, PSOs AND COs

L-Low   M-Moderate   H- High

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

Course Co-Ordinator: Prof: C. Precilla

SEMESTER:V	CORE: VII	CODE:U18CC507
CREDITS: 5	BUSINESS MANAGEMENT PRACTICES	HOURS PER WEEK: 6 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	1
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 PeterDrucker
1.5   Hawthorne Experiments
1.6   Functions of Management
1.7   Planning
    1.7.1   Meaning
    1.7.2   Steps

UNIT II   ORGANISING (20Hrs)

UNIT III   STAFFING – HRM (15Hrs)

5.3.3   Human Resource Management

                     5.3.3.1 HR Analytics

                     5.3.3.2 Gig economy

            5.3.4   Marketing

                     5.3.4.1 Big Data in Marketing Analytics

                     5.3.4.2 Search engine optimization

                     5.3.4.3 CRM

            5.3.5   Production Management

                     5.3.5.1 TQM

                     5.3.5.2 Lean management

                     5.3.5.3 Six Sigma

UNIT VI TOPICS FOR SELF STUDY

Sl.No.	Topics	WebLinks
1.	**Areas of modern management trends**	https://rlsdhamal.com/modern-management-thoughts-recent-trends/
2.	**Latest Trends in Organizational Change**	https://www.assignmenthelpexperts.com/blog/current-trends-in-management-assignment-help/
3.	**Management Trends**	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.

WEBLINKS

1.   https://www.uschamber.com/co/start/strategy/emerging-business-trends

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

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

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course contents	Learning outcomes	Bloom's Taxonomic Levels of Transaction
UNIT I		INTRODUCTION TO MANAGEMENT AND PLANNING IN MANAGEMENT	
1.1 1.2	Definition of Management Meaning of Management	● Define Management. ● State the meaning of management	K2
1.3	Features of management	● Recognize the features of management.	K2
1.4	Contribution of F.W. Taylor, Henri Fayol, Elton Mayo and Peter Drucker	● Describe the work of major contributors like F.W. Taylor, Henri Fayol, Elton Mayo and Peter Drucker.	K2
1.5	Hawthorne Experiments	● Discuss Hawthorne Experiments.	K2
1.6	Functions of Management	● Explain the functions of management	K2
1.7	Planning -Types of Planning, Planning Process	● Describe the types of planning. ● Explain the planning process.	K2
1.8	Decision Making- Techniques Steps in decision making process	● Discuss the techniques of decision making ● Classify the steps involved in decision making	K2
1.9	MBO- Features, Steps and Merits	● Explain the features of MBO ● Classify the steps in MBO ● Identify the merits in MBO.	K2
1.10	Roles of a manager	● Describe the roles of manager.	K2
UNIT II ORGANISING			
2.1	Meaning	● Explain the meaning of Organising.	K2
2.2	Nature and Importance of Organisation	● Identify the nature and importance of organization.	K2
2.3	Organisation Theories	● Explain the Organization Theories.	K2
2.4	Types of Organisation	● Describe the types of organization.	K2
2.5	Delegation Process Types Barriers	● Explain the process of delegation. ● Classify the types of delegation. ● Describe the barriers to delegation.	K2
UNIT III STAFFING – HRM			
3.1	Meaning	● Define HRM	K2
3.2	Objectives, Policies and	● Explain the objectives of Staffing and its	K2

	Procedures	policies and procedures	

Unit	Course contents	Learning outcomes	Blooms Taxonomic Levels of Transaction
3.3	Functions of HRM Recruitment Sources of Recruitment, Selection Process of selection Training, Steps in training, Methods of training	● 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
3.4	Performance Appraisal-Objectives, Methods Job Analysis, Techniques Job Description Job Specification Job Evaluation- Methods of Job Evaluation	● 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	● Explain Motivation ● Describe the work of major contributors in employee motivation.	K2
4.2	Leadership Styles Qualities of Leadership Functions of a Leader	● 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	● 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	● Define Coordination ● Describe the determinants of Coordination ● Explain the needs of coordination ● Discuss the techniques of coordination	K2

Unit	Course contents	Learning outcomes	Bloom's Taxonomic Levels of Transaction
5.2	Meaning and Nature of Control Characteristics of an Ideal Control System Control Devices Traditional and Modern	● 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 ManagementIntroduction - Virtual Organizationand Global Organization Finance Block Chain Data Analytics Human Resource Management HR Analytics Gig Economy Marketing Big Data in Marketing Analytics Search Engine Optimization CRM Production Management TQM Lean Management Six Sigma	● 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. ● Recognize the importance of HR analytics in business environments. ● 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 ,competitorslatest 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	K5 K3 K3

MAPPING SCHEME FOR THE PO, PSOs AND COs

L-Low   M-Moderate   H- High

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	PSO3	PSO4

CO1	H	H	M	M	-	M	H	M	L	M	-	M	L
CO2	H	H	M	M	-	H	H	M	L	M	-	H	L
CO3	H	H	M	H	-	H	H	M	-	M	-	H	-
CO4	H	H	M	H	-	M	H	M	L	M	-	M	L
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

Course Co-Ordinator: Prof:R. Mohan

SEMESTER –V	CORE: VIII-FINANCIAL SERVICES	CODE: U20CC508
CREDITS: 5		HOURS PER WEEK:6

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   (20Hrs)

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

UNIT II - CREDIT RATING AGENCIES   (15Hrs)

2.
2.1   Definition, features, advantages of credit rating system.
2.2   Global credit rating agencies.
2.3   Credit rating agencies in India –CRISIL, ICRA, CARE
2.4   Credit rating symbols.
2.5   Credit rating process and its limitations

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

UNIT III - MUTUAL FUNDS AND MERCHANT BANKING   (20Hrs)

3.
3.1   Meaning, classification, functions, importance and risk involved in mutual funds.
3.2   Commercial banks and mutual funds including UTI, LIC.
3.3   General guidelines of mutual funds
3.4   Future of mutual fund industry
3.5   Concept of merchant banking
3.6   Services rendered by merchant bankers.
3.7   Role played by merchant bankers in the market making process.
3.8   Arrangement of inter - corporate loans.
3.9   Scope of merchant banking in India.

UNIT IV - LEASING AND HIRE PURCHASE   (15Hrs)

4.
4.1   Concept of leasing
4.2   Types of lease
4.3   Structure of leasing industry.
4.4   Legal aspects of leasing.
4.5   Problems and prospects of leasing
4.6   Meaning of hire purchase.
4.7   Leasing vs. hire purchase.
4.8   Problems and prospects of hire purchase in India

UNIT V - DEMATERIALISATION, REMATERIALISATION, FACTORING AND FORFEITING   (20Hrs)

5.
5.1   Meaning of dematerialization and rematerialisation.
5.2   Objectives, functions, merits and demerits of dematerialization and rematerialisation.
5.3   Progress of Demat in India
5.4   Growth and functioning of NSDL and CDSL.
5.5   Concepts of factoring.
5.6   Significance and types of factoring
5.7   Factoring mechanism.
5.8   Factoring services in India.
5.9   Define forfaiting
5.10   Factoring vs. forfaiting.
5.11   Problems and prospects of forfeiting

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**	https://www.businessinsider.com/financial-

	Overview in 2020: Trends, Statistics & Analysis	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	Bloom's Taxonomic Levels of Transaction
UNIT 1 FINANCIAL SERVICES AND FINANCIAL MARKETS			
1.1	Financial system in markets	● State the meaning of financial system	K2
1.2	Objectives of financial system	● Explain the objectives of financial system	K2
1.3	Types of financial services	● Explain the Various types of financial services	K2
1.4	Regulation of financial services	● Describe the Regulation of financial services	K2
1.5	Problems and prospects of financial services	● List out the Problems and prospects of financial services	K4

1.6	Management of NIM	● State the meaning of NIM ● Discuss the management of NIM	K2
1.7	Difference between secondary Market NIM	● Differentiate between secondary Market and NIM	K4
1.8	Functions of stock exchanges	● Describe the functions of stock exchanges	K2
1.9	National stock exchange , OTCEI and non –banking financial institutions	● State the meaning of OTCEI ● Describe the functions of National stock exchange, OTCEI and Non-Financial Institutions.	K2
1.10	SEBI functions and workings.	● 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	● Estimate the importance of Listings of securities	K2
1.12	Self-regulations of the Markets	● Explain about the self-regulations of the markets.	K2
	UNIT II CREDIT RATING AGENCIES		
2.1	Definition, Features, advantages of credit rating system	● Define Credit Rating ● Recognize the features and advantages of credit rating system	K2
2.2	Global credit rating agencies	● Demonstrate the factors considered by global credit rating agencies	K3
2.3	Credit rating agencies in India–CRISIL, ICRA, CARE.	● Interpret the credit rating agencies in India.	K2
2.4	Credit rating symbols	● List the credit rating symbols	K4
2.5	Credit rating process and its limitations	● Discuss the credit rating process and its limitations.	K2
2.6	SEBI guidelines regarding credit rating.	● Illustrate the SEBI guidelines regarding credit rating.	K2
2.7	Future credit rating in India.	● Quantify the future credit rating in India.	K4
	UNIT III MUTUAL FUNDS AND MERCHANT BANKING		
3.1	Meaning, Classification, functions, importance an risk involved in mutual funds	● 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	● Appraise the role of commercial banks and mutual funds including	K4

		UTI, LIC	UTI, LIC	
3.3	General guidelines of mutual funds	● Discuss the General guidelines of mutual funds.	K2
3.4	Future of mutual fund industry	● Analyze the future of mutual fund industry.	K4
3.5	Concept of merchant banking	● State the meaning of merchant banking.	K2
3.6	Services rendered by merchant bankers	● Summarize services rendered by merchant bankers.	K2
3.7	Role played by merchant bankers in the market making process	● Interpret the role played by merchant bankers in the market making process.	K5
3.8	Arrangement of inter-corporate loans.	● Discuss the role of merchant bank in the arrangement of inter-corporate loans.	K6
3.9	Scope of merchant banking in India.	● Discuss the scope of merchant banking in India.	K2
UNIT IV LEASING AND HIRE PURCHASE			
4.1	Concepts of leasing	● Explain the concepts of leasing	K2
4.2	Types of lease	● Differentiate the various Types of lease.	K4
4.3	Structure of leasing industry	● Identify the structure of leasing industry	K2
4.4	Legal aspects of leasing	● Evaluate the legal aspects of leasing.	K6
4.5	Problems and prospects of leasing	● Appraise the problems and prospects of leasing	K4
4.6	Meaning of hire purchase	● Recognize the meaning of hire purchase	K2
4.7	Leasing Vs hire purchase	● Distinguish between leasing Vs hire purchase	K4
4.8	Problems and prospects of hire purchase in India.	● 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	● State the meaning of dematerialization and rematerialization.	K2
5.2	Objectives, functions, merits and demerits of dematerialization and rematerialisation.	● Describe the objectives of dematerialization rematerialization. ● Explain the functions of dematerialization rematerialization. ● Discuss the merits and demerits of	K2

	dematerialization and rematerialisation.	
5.3	Progress of Demat in India	● Explain the progress of Demat in India.	K2
5.4	Growth and functioning of NSDL and CDSL	● Establish the growth and functioning of NSDL and CDSL	K5
5.5	Concepts of factoring	● Explain the concepts of factoring.	K2
5.6	Significance and types of factoring	● Discuss the significance and types of factoring.	K2
5.7	Factoring Mechanism.	● Analyse the factoring Mechanism	K4
5.8	Factoring services in India	● Summarise the factoring services in India.	K2
5.9	Define forfeiting	● Define forfaiting.	K1
5.10	Factoring Vs Forfaiting	● Differentiate between Factoring Vs Forfaiting.	K4
5.11	Problems and prospects of forfeiting	● 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
1.   Continuous Assessment Test I,II
2.   Open book test; Assignment; Seminar; Group Presentation
3.   End Semester Examination
Indirect
1.   Course-end survey

Course Co-Ordinator: Prof:V. Palani Kumar

SEMESTER:V	CORE: IX	CODE: U21CC509

CREDITS:5	FINANCIAL MANAGEMENT	HOURS PER WEEK:5

COURSE OUTCOMES

At the end of this course students will be able to

Sl.No.	Course Outcomes	Level	Unit
1	Describe the finance function and goals of the finance manager.	K2	I
2	Demonstrate knowledge of the value of money over time and its uses	K3	I
3	Practice the skills of raising and maintaining working capital.	K3	II
4	Employ the techniques of capital budgeting to evaluate the project proposals.	K3	III
5	Construct an optimal capital structure for the organisations.	K5	IV
6	Formulate the effective way of increasing the value of the firm.	K5	V

UNIT I   INTRODUCTION (15Hrs)

1.1   Meaning of Financial management

1.2   Scope

1.3   Financial Environment

1.4   Time value of Money

   1.4.1. Present Value Techniques

   1.4.2   Future Value Techniques

1.5   Risk and Return

   1.5.1   Portfolio risk

   1.5.2   Capital Asset Pricing Model

1.6   Valuation of Securities

   1.6.1   Value of Equity Shares

   1.6.2   Value of Preference Shares

   1.6.3   Value of Debentures

1.7   Long Term Finance

   1.7.1   Sources of long term Finance

   1.7.2   Raising of long term Finance

UNIT II   WORKING CAPITAL MANAGEMENT (15Hrs)

2.1   Working capital management

   2.1.1   Working capital terminology

   2.1.2   Statement of working capital requirement

2.2   Cash management

   2.2.1   Cash cycle

      2.2.2   Cash budget

2.3   Credit management

      2.3.1   Debtors turnover ratio

      2.3.2   Creditors turnover ratio

      2.3.3   Credit standards

      2.3.4   Credit policy

UNIT III   COST OF CAPITAL   (20Hrs)

3.1   Cost of capital meaning

      3.1.1   Cost of equity Shares

      3.1.2   Cost of Preference shares

      3.1.3   Cost of Debentures

      3.1.4   Weighted average Cost of Capital

3.2   Capital Budgeting

      3.2.1   Pay-back period

      3.2.2   Net Present Value

      3.2.3   Internal rate of return

      3.2.4   Accounting rate of return

      3.2.5   Profitability index

UNIT IV   LEVERAGES   (20Hrs)

4.1   Leverages

      4.1.1   Operating leverages

      4.1.2   Financial leverages

      4.1.3   Operating leverages

4.2   Financial planning and Budgeting

UNIT V   CAPITAL STRUCTURE AND DIVIDEND POLICIES   (20Hrs)

5.1   Capital structure

      5.1.1   Optimal Capital structure

      5.1.2   Determining Earning Per share

      5.1.3   Value of the firm

      5.1.4   Modigliani-Miller Model

5.2   Dividend Policy

      5.2.1   Walter's model

      5.2.2   Gordon's model

UNIT VI TOPICS FOR SELF STUDY

Sl.No	Topics	Weblinks
1.	Financial Management Trends, Priorties and Challenges	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	Bloom's Taxonomic Levels of Transaction
UNIT I INTRODUCTION			
1.1	Financial management–Meaning	● State the meaning of financial management	K2
1.2	Scope	● List out the scope of financial management ● Explain the scope of financial management	K2
1.3	Financial Environment	● List components of Financial Environment ● Summarize the concept of financial environment	K2
1.4	Time value of Money – Concept	● Name the techniques time value of money ● Explain the various techniques of time value of money	K2
1.4.1	Present Value Techniques	● 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	● Tell about the meaning of future value ● Solve the problem of future value techniques	K3
1.5	Risk and Return – Concept	● State the meaning of risk and return ● Explain the concept of risk and return	K2
1.5.1	Portfolio risk	● Recall the meaning of portfolio risk ● Describe portfolio risk	K2
1.5.2	Capital Asset Pricing Model (CAPM)	● Tell about the CAPM ● Summarize the assumption of CAPM ● Apply the CAPM concept	K3
1.6	Valuation of Securities– Concept	● List out the types securities ● Explain the concept of securities	K2
1.6.1	Value of Equity Shares	● 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	● Recall the meaning of preference shares ● Explain the concept and calculation of	K3

Unit	Course Content	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
		• preference shares • Apply the preference shares concept	
1.6.3	Value of Debentures	• Recall the meaning of debentures • Explain the concept and calculation of debentures • Apply the debentures concept	K3
1.7	Long Term Finance – Concept	• Tell about the meaning of long term finance • Explain the concept of long term finance	K2
1.7.1	Sources of long term finance	• Classify the sources of long term finance • Name the sources of long term finance	K2
1.7.2	Raising of long term Finance	• Summarize the various way to raising of long term finance	K2
UNIT II WORKING CAPITAL MANAGEMENT			
2.1	Working capital management- Meaning	• Recall the meaning of working capital management	K2
2.1.1	Working capital terminology	• Tell about the meaning working capital • Summarize the working capital terminology	K2
2.1.2	Statement of working capital requirement	• Name the components of working capital requirement • Show the statement of working capital requirement	K2
2.2	Cash management– Concept	• Recall the meaning cash management • Explain the concept cash management	K2
2.2.1	Cash cycle	• Tell about the cash cycle • Explain the concept of cash cycle • Apply the cash cycle concept	K3
2.2.2	Cash budget	• Tell about the cash budget • Explain the concept of cash budget • Apply the cash budget concept	K3
2.3	Credit management– Concept	• Recall the meaning of credit management • Explain the concept of credit management	K2
2.3.1	Debtors turnover ratio	• 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	● Recall the meaning of credit turnover ● Explain the concept of credit turnover ratio ● Solve the problem of credit turnover ratio	K3

Unit	Course Content	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
2.3.3	Credit standards	● Tell about meaning of credit standards ● Outline about the concept credit standards	K2
2.3.4	Credit policy	● List the elements of a credit policy ● Outline about the credit policy	K2
UNIT III COST OF CAPITAL			
3.1	Cost of capital– Meaning	● Recall the meaning of cost of capital	K2
3.1.1	Cost of equity Shares	● 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
3.1.2	Cost of Preference shares	● 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	● 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	● 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	● Recall the meaning of capital budgeting ● Explain the concept of capital budgeting	K2
3.2.1	Payback period	● 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	● Recall the concept of net present value ● Explain the usage of net present value	K3

		● Make use of net present value method	
3.2.3	Internal rate of return	● 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

Unit	Course Content	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
3.2.4	Accounting rate of return	● 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	● 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	● State the meaning of leverages	K2
4.1.1	Operating leverages	● Recall the meaning of operating leverages ● Explain the concept of operation leverages ● Solve the problem of operating leverages	K3
4.1.2	Financial leverages	● State the meaning of financial leverages ● Explain the concept of financial leverages ● Solve the problem of financial leverages	K3
4.1.3	Combined leverages	● 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	● List the objectives of financial planning ● Relate financial planning and budgeting	K4
UNIT V CAPITAL STRUCTURE AND DIVIDEND POLICIES			
5.1	Capital structure– Concept	● Name the capital structure theories ● Summarize the capital structure ● Construct an optimal capital structure for the organisation	K5

5.1.1	Optimal Capital structure	• Tell about the essentials of optimal Capital structure • Summarize features of an appropriate capital structure	K2
5.1.2	Determining Earning Per share	• Recall the meaning of earing per share • Explain concept of earning per share • Apply the earning per share method concept	K3
5.1.3	Value of the firm	• 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

Unit	Course Content	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
5.1.4	Modigliani-Miller Model	• 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	• Tell about the concept of dividend policy • Summarize the dividend policy	K3
5.2.1	Walter's model	• 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	• 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

Course Co-Ordinator:Prof:A.Muthumeena

SEMESTER V	ELECTIVE :II ENTERPRISE RESOURCE PLANNING	CODE: U18CC5:1
CREDITS: 5		HOURS PER WEEK: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 marketplace 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

UNIT VI TOPICS FOR SELF STUDY

Sl.No.	Topics	Weblinks
1.	More Buyers Move to the Cloud	https://searcherp.techtarget.com/resources
2.	Integration and The Internet of Things (IoT)	https://searcherp.techtarget.com/resources
3.	Vendors Offer More Personalized Solutions.	https://erpnews.com/
4.	Heightened Need for Advanced Technologies	https://financesonline.com/erp-trends/
5.	Digital Transformation and E-Commerce.	https://www.netsuite.com/portal/resource/articles/erp/erp-trends.shtml
6.	Two-Tier ERP.	https://searcherp.techtarget.com/resources

TEXT

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

REFERENCES

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

WEB LINKS

1.   http://www.accountingverse.com

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
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 world wide web.	● Discuss the efficiencies related with the internet and world wide 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	● Explain the important modules of an ERP.	K2
Unit	**Course contents**	**Learning Outcomes**	**Bloom's Taxonomic Levels of Transaction**
3.3	Sub-Systems in the various modules	● Describe sub-systems in the various modules.	K2
3.4	Integration between various modules	● Explain the integration between different modules.	K2
3.5	Cost and Effect of ERP Modules	● Identify the cost and effect of ERP modules	K2
3.6	Procedure for configuring the modules	● Outline the procedure for configuring the modules.	K2
3.7	Contribution of the workforce	● Analyze the workforce	K4

	to the working of the ERP module	contributions to the working of ERP Module.	
3.8	Integrated solution for supporting the operational needs of the ERP system.	● Discuss the operational needs of the ERP System	K2
UNIT 4		**ERP IMPLEMENTATION LIFE CYCLE**	
4.1	Concepts of ERP Implementation	● Describe the fundamental concepts of ERP implementation	K2
4.2	Various approaches to the study of ERP implementation	● Identify the various approaches to the study of ERP Implementation	K2
4.3	Different perspectives in ERP implementation	● Analyze the different perspectives in ERP Implementation.	K4
4.4	Objectives of ERP implementation	● List out the objectives of ERP Implementation	K4
4.5	Various transition strategies and their suitability	● Explain the various transition strategies and their suitability	K2
4.6	Challenges faced in ERP implementation	● Discuss the challenges faced in ERP implementation	K2
4.7	Guidelines to be followed for ERP implementation	● List the guidelines to be followed for ERP implementation.	K4
4.8	Reasons for the failure of ERP implementation	● Examine the reasons for the failure of ERP implementation.	K4
4.9	Benefits realized in ERP implementation	● List the Benefits realized in ERP implementation	K4
4.10	Different phases of ERP implementation	● Appraise the different phases of ERP Implementation.	K4
4.11	Pre-Evaluation screening process	● Explain the pre-evaluation screening process	K2
4.12	Gap analysis in the implementation process	● Construct a gap analysis in the ERP implementation process	K3

Unit	Course contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
4.14	Methodologies of testing the ERP system	● Describe the various methodologies of testing the ERP system	K2
UNIT 5		**ERP MARKET**	
5.1	ERP marketplace dynamics	● Discuss the ERP marketplace	K2

5.2	Overview of the marketplace dynamics	● Describe the overview of the marketplace dynamics	K2
		dynamics	
5.3	Characteristics of ERP market tiers	● Explain the characteristics of ERP market tiers	K2
5.4	ERP deployment methods	● Choose the methodology process for selecting an ERP system.	K6
5.5	ERP scenario in India	● Discuss the ERP scenario in India.	K2
5.6	Products offered by various ERP vendors	● Appraise ERP vendors and their products	K5
5.7	Technologies used in the products offered by ERP vendors	● Discuss the different technologies used in the products offered by ERP vendors	K2
5.8	Select effective and efficient software suitable for the organization's needs.	● Identify the most effective and efficient software suitable to the needs of the organizations.	K2
5.9	International and Indian software for ERP	● Differentiate between the international and Indian software for ERP.	K4

Note: The row above 5.2 shows "dynamics" in the description column as a continuation.

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

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

COURSE ASSESSMENT METHODS

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

Indirect

1. Course-end survey

Course Co -Ordinator: Prof:A. Palpandian

SEMESTER V	ELECTIVE II	CODE: U18CC5:2
CREDITS: 5	HUMAN RESOURCES MANAGEMENT	HOURS PER WEEK:5

COURSE OUTCOMES

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

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

UNIT I   INTRODUCTION TO HRM   12Hrs

1.1   Meaning
1.2   Definition
1.3   Personnel principles and policies.

UNIT II HUMAN RESOURCE PLANNING   18Hrs

2.1   Characteristics
2.2   Need for Planning
2.3   HRP process
2.4   Job Analysis

2.5   Job Design

2.6   Job description

2.7   Job specification.

UNIT III RECRUITMENT AND TRAINING   **15Hrs**

3.1   Selection Process

3.2   Placement and Induction

3.3   Training and Development

3.4   Promotion

3.5   Demotions

3.6   Transfers

3.7   Separations.

UNIT IV   WAGE AND SALARY   **15Hrs**

4.1   Wage and Salary administration

4.2   Fringe benefits

4.3   Job evaluation systems.

UNIT V   EMPLOYEE MAINTENANCE   **15Hrs**

5.1   Employee maintenance and integration

5.2   Welfare and Safety

5.3   Accident Prevention

5.4   Employee motivation

5.5   Morale

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.

WEBLINKS

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

SPECIFIC LEARNING OUTCOMES   (SLO)

Unit /Section	Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
UNIT1 INTRODUCTION TO HRM			
1.1 1.2 1.3	Meaning Definition Personnel principles and policies.	● 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 K2 K2
UNIT II		**HUMAN RESOURCE PLANNING**	
2.1 2.2 2.3 2.4 2.5 2.6 2.7	Characteristics Need for Planning HRP process Job Analysis Job Design Job description Job specification	● 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
UNIT III		**RECRUITMENT AND TRAINING**	
3.1 3.2 3.3	Selection Process Placement and Induction Training and Development	• Analyse the sources of recruitment and process of selection in the organizations. ● Evaluate the training methods	K5

Unit /Section	Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
3.4	Promotion	adopted in the organizations.	
3.5	Demotions	• Interpret the current theory and practice of recruitment and selection.	
3.6	Transfers		
3.7	Separations	• Discuss demotions, transfers and separations	

Unit /Section	Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transactio n
UNIT IV		**WAGE AND SALARY**	
4.1 4.2 4.3 .	Wage and Salary administration Fringe benefits Job evaluation systems.	• 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	• What are themethods 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 f eatures of Employee Motivation • State the objectives of Employee Motivation • Describe the factors of Employee Motivation	K2

		● State the features of morale
		● Explain the factors that influence morale in an organizations

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 V	SBEC:III	CODE: U20CCPS3
CREDITS : 2	INTERNET AND WEB DESIGNING	HOURS PER WEEK:2

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 the World Wide Web?
2.3   How does the website work?
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   BGcolor
4.6   Rowspan –Cols pan attributes
4.7   Links –Internal and external document reference Images as per hyperlinks

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

WEBLINKS

https://www.html.com
https://www.w3schools.com
https://www.edu.gcfglobal.org

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Bloom'sTaxonomic Level of Transaction
UNIT I BASICS IN INTERNET			
1.1	Emergence of Internet	● Describe the emergence of internet	K2
1.2	Internet protocols	● Explain the internet protocols	K2
1.3	Working of Internet	● Demonstrate the working of internet	K2
1.4	Internet terms	● Define the internet terms	K1
1.5	Connecting to the Internet	● Show the connection of internet	K2
1.6	Installing and configuring a modem	● Show the installation and configuring a modem	K2
1.7	Creating a connection	● Explain the internet connection	K2
UNIT II BASICS IN WEB DESIGN			
2.1	Introduction to Web technology	● Define web technology	K1
2.2	World Wide Web	● Describe www	K2
2.3	Working of website	● Explain the functions of website	K2
2.4	Types of website	● Classify the types of website	K2
2.5	Client and server scripting languages	● Discuss Client server scripting languages	K2
2.6	Elements of a webpage	● Explain the elements of web page	K2
UNIT III HTML			
3.1	Introduction to HTML	● Summarize about HTML	K2
3.2	HTML document	● Construct HTML document	K3
3.3	Basic structure of HTML	● Build HTML structure	K3
3.4	HTML basic tags –Title – Footer – Heading style	● Identify the HTML tags	K2
3.5	Paragraph breaks –Line breaks –Text Style –Spacing –Font size and Colour	● 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	● Apply graphics to web pages	K3

4.2	List –Types of List	● Develop web content with list	K6

Unit	Course Contents	Learning Outcomes	Bloom'sTaxonomic Level of Transaction
4.3	Tables –Header rows –Data rows – cols	● Create table using tags	K6
4.4	Caption tags –Cells spacing – Rowspan –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 PO, 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	

Course Co-Ordinator: Prof:M.Shakila

SEMESTER VI	CORE:X	CODE: U21CC610
CREDITS:5	BUSINESS MATHEMATICS	HOURS PER WEEK:6

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

Unit I Introduction to Number Systems, Indices, Surds, Logarithm, Simultaneous and Quadratic Equation(18HRS)

1.1   Number System
      1.1.1   Natural number
      1.1.2   Whole number
      1.1.3   Real number
      1.1.4   Imaginary number
      1.1.5   Rational number
      1.1.6   Irrational number
      1.1.7   Integer
      1.1.8   Fractions
      1.1.9   Prime number
      1.1.10   Complex number
      1.1.11   Odd number
      1.1.12   Even number
1.2   The concept and problem in indices
      1.2.1   Meaning

1.2.2   Laws of indices

1.2.3   Meaning of a^0 & problems

1.2.4   Meaning of a^{-m} & problems

1.2.5   Meaning of $a^{p/q}$ & problems

1.3   The concept and problem in surds

    1.3.1   Meaning

    1.3.2   Order of a surd & problems

    1.3.3   Square root of a binomial surd $a+\sqrt{b}$ & problems

1.4   The concept and problem in logarithm

    1.4.1   Meaning

    1.4.2   Laws of logarithm

        1.4.2.1 Product rule & problems

        1.4.2.2 Quotient rule & problems

        1.4.2.3 Power rule & problems

        1.4.2.4 Rule for change of base & problems

    1.4.3   Common logarithm

1.5   The concept and problem in simultaneous and quadratic equations

    1.5.1   Simultaneous equations

        1.5.1.1   Method of elimination

    1.5.2   Quadratic equations

Unit II Arithmetic, Geometric and Harmonic Progression Set Theory (20HRS)

2.1   Arithmetic progression

    2.1.1   Meaning

    2.1.2   Formula for nth term & problems

    2.1.3   Formula for the sum to n terms & problems

    2.1.4   Properties of an arithmetic progression & problems

2.2   Geometric progression

    2.2.1   Meaning

    2.2.2   Formula for nth term & problems

    2.2.3   Formula for the sum to n term & problems

2.3   Harmonic progression

    2.3.1   Meaning

    2.3.2   Formula for nth term & problems

2.4   Set theory

    2.4.1   Meaning

    2.4.2   Finite and infinite sets

    2.4.3   Description of set

    2.4.4   Singleton set

    2.4.5   Null set

    2.4.6   Sub set

    2.4.7   Equality of set

    2.4.8   Number of sub-sets of a set

    2.4.9   Disjoint set

    2.4.10 Universal set

    2.4.11 Set operations

        4.2.6   Integration by parts

        4.2.7   Definite integral

Unit V Matrix Algebra(20HRS)

5.1   Meaning

5.2   Types of matrix

        5.2.1   Equal matrix

        5.2.2   Diagonal matrix

        5.2.3   Scalar matrix

        5.2.4   Unit matrix

        5.2.5   Null matrix

        5.2.6   Row matrix

        5.2.7   Column matrix

        5.2.8   Symmetric matrix

        5.2.9   Skew-symmetric matrix

5.3   Matrix operation

        5.3.1   Scalar multiplication

5.4   Addition and subtraction of matrices

5.5   Multiplication of two matrices

5.6   Transpose of matrix

5.7   Determinant of matrix

5.8   Singular and non-singular matrices

5.9   Input and output matrix

5.10   Ad-joint of square matrix

5.11   Reciprocal matrix and inverse of matrix

5.12   Orthogonal matrix

5.13   Simultaneous linear equations

UNIT V 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/
3	Mathematical reasoning	https://www.pioneermathematics.com/content/latest_updates/aieee%20reasoning.pdf
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=PLr6TOxpiWwuH4O4IBq wCpjns-8l8zWDQu

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

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
	UNIT I- INTRODUCTION TO NUMBER, INDICES, SURDS, LOGARITHM, SIMULTANEOUS AND QUADRATIC EQUATION		
1	Introduction to Number System	● Summarize the different types of numbers involved in business problems	K2
	Law of Indices	● State the laws constituting the problems of indices	K2
	Meaning of a^0, a^{-m}, $a^{p/q}$ & Problems	● Apply the laws of indices to solve the problems of different types	K3
	Meaning and order of surds	● Recall the meaning and order of surds	K1
	Square root of binomial surd $a + \sqrt{b}\sqrt{b}$ problems	● Make use of laws to solve the different type of surds	K3
	Meaning & Laws of Logarithm	● Relate the knowledge with the problems of logarithm	K4
	Product and quotient rule Problems	● Identify and solve the problems of different types in logarithm	K2
	Power rule, rule for change of base problems & common Logarithm	● Apply the rule for change of base problems	K3
	Meaning & problems of	● Solve the business problems using	K3

	Simultaneous equation	equations	
	Meaning & problems of quadratic equation	● 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	● Calculate sequence and series of investment process using AP	K3
	Problems of finding sum to n term	● Plan their investment using AP	K3
	Meaning of Geometric Progression and Problems of finding nth term	● Calculate sequence and series of GP	K3
	Problems of finding sum to n term	● Utilize GP to know the investments in case of cumulative returns	K3
	Meaning of Harmonic Progression and Problems of finding nth term	● Understand and calculate sequence of HP	K3
	Meaning and types of Sets	● Define meaning and types of Sets	K1
	Operations, Laws of Set & its application in Business	● Solve business problems using sets ● Develop the operations, Laws of set & its application in Business	K6

UNIT III- DIFFERENTIAL CALCULUS

3	Limits of a function & its properties	● Illustrate the function and properties of limits	K2
	Continuity and Properties of continuous function	● Recall the properties of continuous function	K1
	Derivative of x^n, e^x & constant	● 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	● 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	● Calculate maxima and minima in a	K3

	Maxima and Minima	function	
	Meaning and General rules of Integration	● Identify the constructs of integration	K2
	Methods of partial fractions		
	Integration by substitution	● Examine the function using integrations	K3
	Integration by parts and Definite Integral		
5	Meaning and Types of Matrix	● Define matrix and explain different type of matrices	K2
	Scalar Multiplication, Addition, Subtraction, Transpose & Multiplication Matrices	● Apply the knowledge of matrices to do matrix operations	K3
	UNIT V- MATRIX ALGEBRA		
	Determinant, Singular and Non-singular Matrices	● Define the determinant of matric and singular and non- singular matrices	K1

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Levels of Transaction
	Adjoint of square matrix, Reciprocal, Inverse & orthogonal matrix.	● Solve the business problems using matrix operations	K3
	Use of Matrices in Simultaneous linear equations	● 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

Course Co-Ordinator: Prof:D. Nagomi Joyce Lavanya

SEMESTER VI		CODE: U18CC611
SEMESTER VI	CORE :XI	CODE: U18CC611
CREDITS: 5	MANAGEMENT ACCOUNTING	HOURS PER WEEK:6

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
   (15Hrs)

1.0   Management Accounting

1.1   Meaning and Definitions

1.2   Objectives

1.3   Scope and functions

1.4   Advantages and limitations

1.5   Management accounting principles

1.6   Installation of management accounting systems

1.7   Distinction between management accounting and financial accounting.

1.8   Management accounting vs. Cost accounting

UNIT II FINANCIAL STATEMENT ANALYSIS

(18Hrs)

2.0   Financial Statements

2.1   Meaning and types

2.2   Analysis and interpretation

2.3   Techniques of financial analysis

2.4   Limitations of financial analysis

2.5   Ratio Analysis- Meaning

2.6   Classification of ratios

2.7   Advantages and limitations of ratio analysis

2.8   Computation of Ratios (excluding preparation of financial statements from ratios)

      2.8.1   Liquidity Ratios

      2.8.2   Solvency Ratios

      2.8.3   Profitability Ratios

      2.8.4   Activity or Turnover Ratios

      2.8.5   Capital gearing ratios

UNIT III PREPARATION OF FUNDS FLOW STATEMENT AND CASH FLOW STATEMENT

(AS PER AS3)   **(20HRS)**

3.1   Funds Flow Statement

      3.1.1   Meaning

      3.1.2   Uses

      3.1.3   Distinction between funds flow statement and income statement

      3.1.4   Parties interested in funds flow statement

      3.1.5   Advantages and Limitations

      3.1.6   Preparation of funds flow statement.

3.2   Cash Flow Statement (as per AS3)

      3.2.1   Meaning

      3.2.2   Preparation of cash flow statement (as per AS3)

      3.2.3   Difference between cash flow analysis and funds flow analysis

      3.2.4   Utility and limitations of cash flow analysis.

UNIT IV MARGINAL COSTING AND BREAK EVEN ANALYSIS

(17HRS)

4.1   Marginal Costing

      4.1.1   Meaning and Definitions

      4.1.2   Features

      4.1.3   Merits and demerits

4.2   **CVP analysis**

      4.2.1. Meaning

      4.2.2   Merits and demerits

      4.2.3   Construction of break even chart

      4.2.4   Assumptions underlying CVP analysis and break even chart

      4.2.5   Marginal uses of Break even analysis

      4.2.6   Problems in Marginal costing and Break even analysis(decision making problems)

UNIT V BUDGETARY CONTROL AND STANDARD COSTING (20HRS)

5.1   **Budgetary Control**

      5.1.1   Definition and Meaning

      5.1.2   Advantages and disadvantages

      5.1.3   Installation of budgetary control system

      5.1.4   Requirements of a good budgetary control system

      5.1.5   Classification of budgets

      5.1.6   Preparation of budgets

            5.1.6.1 Production Budget

            5.1.6.2 Raw material Budget

            5.1.6.3 Purchase Budget

            5.1.6.4 Sales Budget

            5.1.6.5 Flexible Budget

            5.1.6.6 Master Budget

5.2   **STANDARD COSTING**

      5.2.1   Standard Costing - Meaning

      5.2.2   Definition

      5.2.3   Advantages and limitations

      5.2.4   Distinction between budgetary control and standard costing

      5.2.5   Estimated cost vs. standard cost

      5.2.6   Preliminary steps for establishing a system of standard costing

      5.2.7   Distinction between cost reduction and cost control

      5.2.8   Variance in standard costing

            5.2.8.1 Meaning and types of variance (Material and Labour)

TOPICS FOR SELF STUDY

Sl. No.	Topics	Weblinks
1.	Current Issues in Management	https://www.studocu.com/en-nz/document/

	Accounting	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.

WEBLINKS

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

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

SPECIFIC LEARNING OUTCOMES (SLO)

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
UNIT I FUNDAMENTALS OF MANAGEMENT ACCOUNTING			
1.1	Definition, Scope and Function	● Define Management accounting ● Explain the scope and functions of management accounting	K2

1.2	Advantages and Limitations	● Summarize the merits and demerits of Management accounting	K2
1.3	Management accounting principles & objectives	● Identify the principles of management accounting ● Recall the objectives of Management accounting	K2
1.4	Management accounting and Financial accounting	● Define Financial accounting ● Differentiate between Management accounting and Financial accounting	K4
1.5	Management accounting and Cost accounting	● Define Cost accounting ● Differentiate Management accounting and Cost accounting	K4
1.6	Installation of Management accounting systems	● Discuss the installation of management accounting systems.	K2

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
		UNIT II FINANCIAL STATEMENT ANALYSIS	
2.1	Financial statement analysis	● 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	● Describe the Nature and limitations of Financial Statement analysis	K2
2.3	Ratio Analysis	● State the meaning of Ratio analysis ● Classify the various types accounting ratios	K2
2.4	Various Ratios for analysis	● Categorize the various ratios for analysis of liquidity, solvency, profitability, activity and capital structure of a concern	K4
2.5	Computation of Ratios.	● 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		● Define Funds Flow Statement	K2

	Funds Flow Statement	● Summarise the Objectives of Funds Flow Statement	
3.2	Funds flow statement, Income statement, Balance sheet	● Compare Funds flow statement with Income statement and Balance sheet.	K5
3.3	Sources and Uses or Application of Funds Funds from operation	● 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	● Prepare a Funds Flow Statement	K6

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
3.5	Cash Flow Statement	● 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	● Define Marginal Costing ● State the meaning of Break Even Analysis	K2
4.2	Features and Merits and Demerits	● Explain the features of Marginal costing ● Illustrate the merits and demerits of Marginal Costing	K2
4.3	Break even Chart	● Construct a Break Even Chart.	K6
4.4	Assumption underlying CVP analysis and break even analysis	● 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	● Define the term Budget ● Explain the advantages and disadvantages of budgetary control.	K2
5.2	Types of Budgets	● Classify the different types of budgets. ● Discuss the process of installation of the budgetary control system. ● Prepare the different types of Budget.	K6
5.3	Standard Costing- Introduction	● Define the term Standard Costing ● Interpret the advantages and disadvantages of Standard Costing	K2
5.4	Budgetary Control and Standard Costing	● Differentiate between Budgetary control and Standard Costing.	K4

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
5.5	Variance	● 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	
1.	**Continuous Assessment Test I,II**
2.	**Open book test; Assignment; Seminar; Journal paper review, Group Presentation**
3.	**End Semester Examination**
Indirect	
1.	**Course-end survey**

Course Co-Ordinator:Prof: C. Bala Murali Krishnan

SEMESTER:VI	CORE:XII TALLYPRIME	COURSE CODE: U21CCP12
CREDITS : 5		HOURS PER WEEK:6

COURSE OUTCOMES

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

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

Unit I Introduction to Tally   **15 hours**

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

1.6   Short cut keys

Unit II Ledger creation and Accounting Voucher Entries   18 hours

2.1   Ledger creation
     2.1.1   Creation of company
     2.1.2   Group creation
     2.1.3   Ledger creation
     2.1.4   Altering and deleting company, group and ledger Accounts
2.2   Accounting voucher Entries
     2.2.1   Receipts voucher
     2.2.2   Payment voucher
     2.2.3   Purchase voucher
     2.2.4   Sales voucher
     2.2.5   Contra voucher
     2.2.6   Credit and Debit notes
     2.2.8   Journal voucher
     2.2.9   Altering and deleting voucher

Unit III Inventory and Voucher entries   18 hours

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

Unit IV Accounts receivable and payable management and Cost/Profit Centre's Management 18 hours

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

4.2.3   Cost Centre report

4.2.4   Category Summary

4.2.5   Cost Centre break-up

Unit V Goods and Services Tax   **21 hours**

5.1   Introduction and Enabling GST in Tally

5.2   Recording GST transactions

5.3   Accounting intrastate Supply of Goods and Services

5.4   Accounting interstate Supply of Goods and Services

5.5   Purchase and Sales Returns of Goods and Services

5.6   Input Tax Credit

5.7   GSTR – 1

5.8   GSTR – 2

5.9   GSTR – 3B

5.10   GSTR – 4 and E-Way Bill Report

TOPICS FOR SELF STUDY

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

TEXT BOOK

Tally Solution Material

REFERENCE BOOK

Genises Tally Academy Material

WEB LINKS

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

Practical Examination Only

SPECIFIC LEARNING OUTCOME (SLO)

Unit/Section	Content of the Unit	Learning Outcome	Bloom's Taxonomic Level of Transaction
UNIT I	**INTRODUCTION TO TALLY**		

1.1	Concepts of Tally
	    1.1.1 Basic concepts of Accounting and Tally
	    1.1.2 Architecture and customization of Tally
	    1.1.3 F11 features of Tally
	    1.1.4 F12 configuration of Tally
	    1.1.5 Tally installation and working in Educational mode
	    1.1.6 Short cut keys
		• Recall the basic concepts in Tally.
		• Explain the architecture and customisation in Tally.
		• Explain the features of Tally
		• Explain the Configuration of Tally
		• Explain the Tally Installation Procedure
		• Explain the Short cut keys
			K6

UNIT II	**LEDGER CREATION AND ACCOUNTING VOUCHER ENTRIES**		

2.1	Ledger creation
	    2.1.1 Creation of Company,
	    2.1.2 Group Creation
	    2.1.3 Ledger Creation
	    1.1.4 Altering and Deleting of Company, Group and Ledger
		• Create a Company
		• Create a Group
		• Create a Ledger and Altering and Deleting of company Group and Ledger
			K6

2.2	Accounting Voucher Entries
	    2.2.1 Receipts voucher
	    2.2.2 Payment voucher
	    2.2.3 Purchase voucher
	    2.2.4 Sales voucher
	    2.2.5 Contra voucher
	    2.2.6 Credit and Debit notes
	    2.2.8 Journal voucher
	    2.2.9 Altering and deleting voucher
		• Create the various Vouchers in Accounting.
		• Create Receipt voucher, Payment voucher, Purchase voucher, Sales voucher and Contra voucher and Journal voucher
		• Create Credit note and Debit note
		• Apply the function key to Altering and Deleting voucher.
			K6

UNIT III	INVENTORY AND VOUCHER ENTRIES		

3.1	Creation of Inventory
	    3.1.1 Configuration and features of stock items
	    3.1.2 Create stock item
	    3.1.3 Create units of measurement
	    3.1.4 Create stock group
	    3.1.5 Create stock category
	    3.1.6 Create Godown
		• Explain the Configuration and features of stock items
		• Create stock items
		• Create unit of measurement
		• Create stock group
		• Create stock category and Godown
			K6

3.2	Creation of inventory vouchers (without tracking no)
	    3.2.1 Create receipt note
	    3.2.2 Create delivery note
	    3.2.3 Create Rejection in
	    3.2.4 Create Rejection out
	    3.2.5 Stock Journal
	    3.2.6 Physical stock
		• Create receipt note and delivery note
		• Create Rejection in and Rejection out
		• Create Stock Journal and Physical stock
			K6

UNIT IV	ACCOUNTS RECEIVABLE AND PAYABLE MANAGEMENT AND COST/PROFIT CENTRE'S MANAGEMENT		

4.1	Introduction of Receivable and payable management
	    4.1.1 Activation of maintaining Bill-Wise details
	    4.1.2 New Reference
	    4.1.3 Against Reference
	    4.1.4 Advance Reference
	    4.1.5 On Account
	    4.1.6 Credit Period
		• Indicate the procedure for activation and maintain Bill-wise details
		• Create the New Reference and Against Reference
		• Create the Advance Reference and Credit Period
			K6

4.2	Cost/Profit Centre's creation 4.2.1 Activation of	• Explain the activation of cost centre and	**K6**

		Cost Centre and and Cost categories 4.2.2 Automation of Cost Centre and Cost Categories while recording transactions 4.2.3 Cost Centre report 4.2.4 Category Summary 4.2.5 Cost Centre break-up	• Cost categories • Create Cost Centre and Cost Categories • Prepare Cost Centre report • Prepare Category Summary • Create Cost Centre break -up	
UNIT V	**GOODS AND SERVICES TAX**			
5.1	5.1 Introduction and Enabling GST in Tally 5.2 Recording GST transactions 5.3 Accounting intrastate Supply of Goods and Services 5.4 Accounting interstate Supply of Goods and Services 5.5 Purchase and Sales Returns of Goods and Services 5.6 Input Tax Credit 5.7 GSTR – 1 5.8 GSTR – 2 5.9 GSTR – 3B 5.10 GSTR – 4 and E-Way Bill Report	• Explain the GST and Enabling GST in Tally • Recording GST transaction • Create intrastate Supply of Goods and services • Create interstate Supply of Goods and Services • Create purchase and sales return of Good and Services • Create input tax Credit • Prepare GSTR-1 report • Prepare GSTR-2 report • Prepare GSTR-3B report • Prepare GSTR-4 and E-way bill report.	**K6**

MAPPING FOR 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	L	M		L		M	M
CO2	M	H		L	H	H		M				H	M
CO3		H	M		H	H	L	M	H			M	M

CO4		H	M	L	H	H		M	H	L		H	M
CO5		H	H	L	H	H	L	H	H	L		H	M
CO6		H	H	L	H	H	M	H	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

Course Co-Ordinator : Prof: R. Sutha

SEMESTER VI	CORE:XIII	CODE: U20CC613
CREDITS: 4	E-COMMERCE	HOURS PER WEEK:6

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 cyberspace .	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

(20HRS)

2.1   An overview of network infrastructure
    2.1.1   Applications and limitations
2.2   Satellite Systems
2.3   Components of the I- Way.
    2.3.1   Market forces beyond I-Way
    2.3.2   Public policy issues shaping the I Way
2.4   Internet as a network infrastructure
    2.4.1   Intranet
    2.4.2   Extranet

      2.4.3   Application and Limitation

2.5   Business of internet

      2.5.1   Commercialization

UNIT III   E-COMMERCE SECURITY

(15Hrs)

3.1   .Network Security

3.2   Computer security

      3.2.1   Threat

      3.2.2   Hacker

      3.2.3   Cookie

3.3   Types of Security

      3.3.1   Physical security

      3.3.2   Logical security

3.4   Online Security Services

      3.4.1   Computer security classifications

      3.4.2   Security policy and integrated security

      3.4.3   Managing Risk

3.5   Security for server Computers.

UNIT IV E-COMMERCE AND WWW   (20Hrs)

4.1   Architectural framework of E Commerce

4.2   Publishing in E commerce

      4.2.1   Hypertext

      4.2.2   Hyper media

4.3   Technology beyond the web in e commerce practices

      4.3.1   Uniform resource locator

      4.3.2   HTML

      4.3.3   HTTP

4.4   Categories of internet data

      4.4.1   Public data

      4.4.2   Copyright data

      4.4.3   Confidential data

      4.4.4   Secret Data

4.5   Electronic data interchange-EDI

      4.5.1   Implementation

      4.5.2   Security schemes

      4.5.3   Encryption ethics

UNIT V ORGANISATIONAL E-COMMERCE AND CYBER LAW

(20Hrs)

5.1   Organisational E Commerce

      5.1.1.   Inter and intra organisational e commerce

      5.1.2   Cross functional management

      5.1.3   Macro forces and internal commerce

5.2   E Commerce catalogues

      5.2.1   Document management

      5.2.2   Digital libraries

5.3   Cyber law

      5.3.1   Concepts

      5.3.2   Cyber law and e commerce contracts

5.4   Information Technology Act 2000

5.5   Authentication of E- Records

      5.5.1   Electronic Governance

      5.5.2   Digital Signature Certificates

UNIT VI   TOPICS FOR SELF STUDY

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	Blooms Taxonomic Levels of Transaction
1.1	Features and Framework of E commerce	● 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	● Distinguish between the ● traditional and electronicCommerce ● 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	● 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	● Describe the internet trading relationships in customer to customer E commerce.	K2
1.5	Advantage and disadvantage of E Commerce	● 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	● Outline an overview of network infrastructure of E Commerce ● Identify the limitations from its utility.	K2
2.2	Satellite Systems	● 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.	● 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 2.4.1 Intranet 2.4.2. Extranet 2.4.3. Application and Limitation	● Explain the internet concept and sources of infrastructure ● Discuss the key features of the Internet, Intranets and Extranets and explain how they relate to each other.	K6
2.5	Business of internet 2.5.1. Commercialization	● Summarize the concept of business of internet ● Identify the usage and concept of commercialization	K2

Units	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
UNIT – III E-COMMERCE SECURITY				
3.1	Network Security	● Describe the network security and its classifications	K2
3.2	Computer security 3.2.1. Threat 3.2.2 Hacker 3.2.3. Cookie	● 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	● Classify the types of security ● Differentiate the physical security with the logical security	K4
3.4	Online Security Services 3.4.1 Computer security classifications 3.4.2 Security policy and integrated security 3.4.3. Managing Risk	● 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.	● Explain the security trends for the servers' computers.	K2
UNIT – IV		**E-COMMERCE AND WWW**	
4.1	Architectural framework of E Commerce	● Elaborate the Architectural framework of E Commerce	K6

			Bloom's Taxonomic Levels of Transaction
4.2	Publishing in E commerce 4.2.1. Hyper text 4.2.2.Hyper media	● 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 locator 4.3.2.HTML 4.3.3.HTTP	● 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 websites.	K6

Units	Course Contents	Learning Outcomes	Bloom's Taxonomic Levels of Transaction
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	● Classify the categories of internet data ● Explain public data ● Explain copyright data ● Critically evaluate confidential data. ● Explain Secret data	K5
4.5	Electronic data interchange-EDI 4.5.1Implementation 4.5.2Security schemes 4.5.3Encryption ethics	● 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	● 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	● Summarize the catalogues in E commerce ● Explain document management ● Recognize and discuss digital libraries	K2

	5.2.2.Digital libraries	in E commerce.	

5.3	Cyber law 5.3.1. Cyber law and e commerce contracts	● 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	● 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	● 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**

Course Co-Ordinator : Prof: R. Elamurugan

SEMESTER VI	ELECTIVE III	CODE: U21CC6:1
CREDITS: 5	ENTREPRENEURIAL DEVELOPMENT	HOURS PER WEEK:6

COURSE OUTCOMES

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

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

UNIT I   INTRODUCTION (15Hours)

1.1. Definition

1.2. Concept

1.3. Characteristics

1.4. Functions

1.5. Difference between

    1.5.1. Entrepreneur and Enterprise

    1.5.2. Entrepreneur and Manager

    1.5.3. Entrepreneur and Intrapreneurs

1.6. Types of Entrepreneurs

1.7. Theories

1.8. Behavioural Patterns of Entrepreneurs

1.8.1.   Factors Affecting Entrepreneurship growth

1.8.2.   Entrepreneurial Motivation and Competencies

1.8.3.   Entrepreneurship Development Programmes

1.9.New generations of entrepreneurship

1.9.1.Social Entrepreneurship

    1.9.2.Entrepreneurship

1.9.3.Ecopreneur
1.9.4.Self Help Groups
1.9.5.Health Entrepreneurship
1.9.6.Tourism Entrepreneurship
1.9.7. Women Entrepreneurship
1.10. Barriers to Entrepreneurship

UNIT II   START –UPS (15Hours)
2.1.Establishing Entrepreneurial System
2.2.Forms of Business Ownership
2.3. Industrial Park (Meaning, features& examples)
2.4. Special Economic Zone (Meaning, features & examples)
2.5. Business Modelling
2.5.1.Meaning, Need and Nature of Business Modelling
2.5.2.Relationship between Business Model & Business Plan
2.5.3. Market Research
2.6.Identifying, Selecting a Good Business Opportunity
     2.6.1. Mullins 7-Domain Framework
2.6.2. Scouting for Business Ideas- Various sources
2.6.3. Generation Business Ideas- Various tools
2.7.Formulation of Business Plan
2.8. Project Appraisal

UNIT III SUPPORT (15Hours)
3.1.Financing to Enterprise
3.2.Institutional Finance and Support to Entrepreneurs
3.3. Angel Investing
3.4. Venture Finance
3.5. Managing Cash Flow
3.6. Tax Benefits to MSME

UNIT IV MICRO, SMALL AND MEDIUM ENTERPRISES (MSME) (15Hours)

4.1. Introduction
4.2. Meaning
4.3. MSME Act Small Scale Industries
4.4. Support and Benefits is provided by the Ministry in MSME Sector
4.4.1.Support provided by the Ministry for Training
4.4.2. Support provided by the Ministry for Manufacturing
4.4.3. Support provided by the Ministry for Production & Design
4.4.4. Support provided by the Ministry aid in improving Quality control and technology
4.4.5.Support provided by the Ministry aid in loan and borrowings
4.4.6.Benefits provided by the Ministry of MSME provide to MSMEs
4.5. Modernisation assistance to small scale unit

4.6.Export oriented units

4.6.1 Incentives and facilities to exports entrepreneurs

4.6.2.Export oriented zone

4.6.3.Export-Import Bank of India

UNIT V DEVELOPMENT (15Hours)

5.1. Intellectual Property Rights

5.2. Sickness in Small Enterprises

5.3. E-Commerce and Small Enterprises

5.4. Franchising

5.5. Social Responsibility of Business

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/
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 BOOKS

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

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

REFERENCES

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

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

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

NGOs, Notion Press, Chennai.

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

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

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

WEB LINKS
1. https://msme.gov.in/faq
2. https://www.pdfdrive.com/entrepreneurial-finance-for-msmes-a-managerial-approach-for-developing-markets-d158061583.html
3. https://www.pdfdrive.com/entrepreneurial-negotiation-understanding-and-   managing-the-relationships-that-determine-your-entrepreneurial-success-d187120655.html
4. https://www.pdfdrive.com/leadership-innovation-and-entrepreneurship-as-driving-forces-of-the-global-economy-proceedings-of-the-2016-international-conference- on-leadership-innovation-and-entrepreneurship-iclie-d158100300.html

SPECIFIC LEARNING OUTCOMES

Unit	Course Contents	LearningOutcomes	Blooms Taxonomic Level of Transaction
UNIT IINTRODUCTION			
1.1.	Definition	• Define the term entrepreneurship	**KI**
1.2.	Concept	• Recall the concept of an entrepreneur	**KI**
1.3.	Characteristics	• Describe the characteristics/features of an entrepreneur	**K2**
1.4.	Functions	• Illustrate the functional roles of an entrepreneurs	**K2**
1.5.1	Entrepreneur and Enterprise	• Compare Entrepreneur and Enterprise	**K2**
1.5.2.	Entrepreneur and Manager	• Contrast Entrepreneur & Manager	**K2**
1.5.3.	Entrepreneur and Intrapreneurs	• Compare Entrepreneur and Intrapreneurs	**K2**
1.6.	Types of	• Classify the various types of	**K2**

	Entrepreneurs	entrepreneur	
1.7.	Theories	• Explain the theories	**K2**
1.8.	Behavioral Patterns of Entrepreneurs	• Explain the behavioral pattern of an entrepreneur	**K2**
1.8.1.	Factors Affecting Entrepreneurship growth	• Describe the factors affecting entrepreneurship growth	**K2**
1.8.2.	Entrepreneurial Motivation and Competencies	• Explain entrepreneurial motivation and Competencies	**K2**
1.8.3.	Entrepreneurship Development programs	• Demonstrate Entrepreneurship Development Programs	**K2**
1.9.	New generations of entrepreneurship	• Illustrate the recent trends in new generation entrepreneurship and list out the necessary changes	**K2**
1.9.1.	Social Entrepreneurship	• Explain Social Entrepreneurship	**K2**
1.9.2.	Edupreneurship	• State the meaning of Edupreneurship	**KI**
1.9.3.	Ecopreneur	• Define Ecopreneur	**K1**
1.9.4.	Self Help Groups	• Explain Self Help Groups	**K2**
1.9.5.	Health Entrepreneurship	• Identify the Health Entrepreneurship	**K2**
1.9.6	Tourism Entrepreneurship	• Describe the tourism Entrepreneurship	**K2**
1.9.7.	Women Entrepreneurship	• Summarize the Women Entrepreneurship	**K2**
1.10	Barriers to Entrepreneurship	• Classify the barriers to Entrepreneurship	**K2**
	UNIT II START UPS		

2.1.	Establishing Entrepreneurial System	• Identifying a business, idea and process	**K2**
2.2.	Forms of Business Ownership	• Explain the various types of business ownership • Identify an appropriate form of ownership structure	**K2**
2.3.	Industrial Park (Meaning, features & examples)	• Outline the concept and meaning • Describe Industrial Park features • Illustrate examples	**K2**
2.4.	Special Economic Zone (Meaning, features & examples)	• State the concept and meaning of SEZ • Describe the features of Special Economic Zone	**K2**
2.5.	Business Modelling	• Discuss the concept "Business Modeling"	**K2**
2.5.1.	Meaning, Need and Nature of Business Modelling	• Explain the meaning, need and nature of business modelling	**K2**
2.5.2.	Relationship between Business Model & Business Plan	• Compare and contrast the relationship between Business Model & Business Plan	**K2**
2.5.3.	Market Research	• Explain about Market Research	**K2**
2.6.	Identifying, Selecting a Good Business Opportunity	• Explain the need for Identifying, Selecting a Good Business Opportunity • Describe the steps in setting up a new business and how to identify the new opportunities?	**K2**
2.6.1.	Mullins 7-Domain Framework	• Explain about the Mullins 7-Domain Frame work theory. • Relate theory where the entrepreneurs use the theory in starting a new business	**K2**

2.6.2.	Scouting for Business Ideas	• Identify new business ideas	**K2**
2.6.3.	Generation Business Ideas- Various tools	• Relate the new Generation Business Ideas	**K2**
2.7.	Formation of Business Plan	• Describe about the formulation of the business plan.	**K2**
2.8.	Project Appraisal	• Illustrate project appraisal	**K2**

UNIT III SUPPORT

3.1.	Financing to Enterprise	• Describe the sources of finance • Explain capital structure, capitalization, Term loans and venture capital	**K2**
3.2.	Institutional Finance and Support to Entrepreneurs	• Explain the need for Institutional Finance and Support to Entrepreneurs • State the workings of Institutional Finance and Support to Entrepreneurs	**K2**
3.3.	Angel Investing	• Explain the concept and the need for opting into Angel Investing	**K2**
3.4.	Venture Finance	• Explain the need for venture finance • State how Venture Finance provides to the entrepreneurs • Apply the principles of new venture financing and growth financing for business	**K3**
3.5.	Managing Cash Flow	• Explain the requirements of Managing Cash Flow • State the importance of Managing Cash Flow	**K2**
3.6.	Tax Benefits to MSME	• Explain justification behind tax benefits and its tax concessions	**K2**

UNIT IVMICRO, SMALL AND MEDIUM ENTERPRISES(MSME)

4.1.	Introduction	• Describe the concepts and new changes	**K1**

4.2	Meaning	• Recall the meaning of MSME	**KI**
4.3.	MSME Act Small Scale Industries	• Describe the MSME Act	**K2**
4.4.	Support and Benefits provided by the Ministry in MSME Sector	• Summarize the benefits and support given by the Ministry in MSME	**K2**
4.4.1.	Support provided by the Ministry for training	• Explain the support provided by the ministry for training	**K2**
4.4.2.	Support provided by the Ministry for Manufacturing	• Explain support available to improve manufacturing competences • State Support provided by the Ministry for energy Conservation in manufacturing process	**K2**
4.4.3.	Support provided by the Ministry for Production & Design	• Illustrate the support provided by the Ministry to improve design and quality of production	**K2**
4.4.4.	Support provided by the Ministry aid in improving Quality control and technology	• Describe the needed improvement in quality • Illustrate the support provided by the Ministry the latest Quality Management Standards& Quality Technology Tools (QMS & QTT)	**K2**
4.4.5.	Support provided by the Ministry aid in loan and borrowings	• Illustrate the application of loan, status of borrowing • Explain the specialized banks for lending banks and other Institutions of funding • Discuss assets required for borrowing	**K2**
4.4.6.	Benefits provided by the Ministry of MSME to MSMEs	• Summarize the benefits provided by the ministry of MSME to MSMEs	**K2**
4.5.	Modernisation assistance to small scale unit	• Explain the support provided by the ministry in international events	**K2**

4.6.	Export oriented units	• Explain the need for Export oriented units	**K2**
4.6.1.	Incentives and facilities to exports entrepreneurs	• Illustrate the facilities and incentives available to export entrepreneurs	**K2**
4.6.2.	Export oriented zone	• Define Export oriented zone	**K1**
4.6.3.	Export-Import Bank of India	• Explain about the EXIM -Bank finance ability and workings to support projects	**K2**

UNIT V DEVELOPMENT

5.1.	Intellectual Property Rights (IPR)	• Describe the IPR • Explain the advantages of IPR for MSME • State IPR benefits	**K2**
5.2.	Sickness in Small Enterprises	• Describe the process of industry sickness • Summarize the signs and symptoms of industrial sickness and government polices to revive and curb sickness.	**K2**
5.3.	E-Commerce and Small Enterprises	• Explain the need for E-Commerce • Describe E Commerce suitability for small enterprise	**K2**
5.4.	Franchising	• Explain franchising	**K2**
5.5.	Social Responsibility of Business	• Analyze the need for SRB and importance	**K4**

MAPPING SCHEME FOR POs, PSOs and COs

	L-Low			M-Moderate				H- High				
PO	PO	PO	PO	PO	PO	PO	PO	PO	PSO	PSO	PSO	PSO

	1	2	3	4	5	6	7	8	9	1	2	3	4
CO 1	H	H	M	M	-	H	H	H	M	H	H	-	M
CO 2	H	H	M	M	L	H	H	L	-	H	H	-	M
CO 3	M	H	M	M	-	M	M	-	-	M	M	-	M
CO 4	M	M	H	-	-	M	H	-	-	H	M	M	H
CO 5	H	H	L	L	-	H	M	-	-	H	M	-	M
CO 6	M	M	H	M	-	M	-	H	H	H	H	M	-

COURSE ASSESSMENT METHODS

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

Course Co-Ordinator: Prof:T.P.Karpagam

SEMESTER VI	**ELECTIVE:III**	**CODE: U18CC6:2**

CREDITS: 5	INDIRECT TAXES	HOURS PER WEEK:6 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 (20HRS)

1.0   INTRODUCTION

1.1   Meaning of GST

1.2   Need for GST in India

1.3   Cascading effect of tax

1.4   Non-integration of VAT and Service Tax causes double taxation

1.5   No CENVAT Credit after manufacturing stage to a dealer

1.6   Cascading of taxes on account of levy of CST Inter-State purchases

1.7   One Nation-One Tax

1.8   Dual GST Model

1.9   Central Goods and Services Tax Act, 2017 (CGST)

1.10   State Goods and Services Tax Act, 2017 (SGST)

1.11   Union Territory Goods and Services Tax Act, 2017 (UTGST)

1.12   Integrated Goods and Services Tax Act, 2017 (IGST)

1.13   Goods and Services Tax Network (GSTN)

1.14   Functions of GSTN (i.e. Role assigned to GSTN)

1.15   Constitution (101st Amendment) Act, 2016

1.16   GST Council

1.17   Guiding principle of the GST Council

1.18   Functions of the GST Council

1.19   Definitions under CGST Laws

UNIT II - LEVY AND COLLECTION OF TAX (18 Hrs)

2.1 Scope of supply (Section 7 of CGST Act, 2017)

2.2 Section 7(1)(a) all forms of supply of goods or services or both such as sale, transfer, barter, exchange, license, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;

2.3 Section 7(1) (b) of CGST Act, 2017, import of services for a consideration whether or not in the course or furtherance of business

2.4 Section 7(1)(c) of the CGST Act, 2017 the activities specified in Schedule I, made or agreed to be made without a consideration

    2.4.1 Permanent transfer/disposal of business assets

    2.4.2 Supply between related persons or distinct persons

    2.4.3 Supply to agents or by agents

    2.4.4 Importation of Services

2.5 Section 7(1)(d) the activities to be treated as supply of goods or supply of services as referred to in Schedule II

    2.5.1 Renting of Immovable Property

    2.5.2 Information Technology software

    2.5.3 Transfer of the right to use any goods for any purpose

    2.5.4 Composite supply

2.6 Non-taxable Supplies under CGST Act, 2017

    2.6.1 Section 7(2) (a) activities or transactions specified in Schedule III;

    2.6.2 Section 7(2)(b) such activities or transactions undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities, as may be notified by the Government on the recommendations of the Council,

    2.6.3 Section 7(3) the transactions that are to be treated as—

        (a) A supply of goods and not as a supply of services; or

        (b) A supply of services and not as a supply of goods.

2.7 Composite and Mixed Supplies (Section 8 of CGST Act, 2017)

    2.7.1 Meaning of Composite and Mixed Supplies

    2.7.2 Composite Supply

    2.7.3 Mixed supply

2.8 Levy and Collection

2.9 Composition Levy

2.10 Exemption from tax

2.11 Person liable to pay tax

    2.11.1 Forward Charge

    2.11.2 Reverse Charge

    2.11.3 Person who are required to pay tax under section 9(5) of CGST (i.e. Electronic Commerce Operator)

UNIT III - TIME AND VALUE OF SUPPLY (20 Hrs)

3.1   Time of supply

3.2   Place of supply

3.3   Value of supply

3.4   Change in rate of tax in respect of supply of goods or services

UNIT IV - INPUT TAX CREDIT   **(20Hrs)**

4.1   Eligibility for taking Input Tax Credit (ITC)

4.2   Input Tax credit in special circumstances

4.3   Input Tax Credit in respect of goods sent for Job-Work

4.4   Distribution of credit by Input Service Distributor (ISD)

4.5   Recovery of Input Tax Credit

UNIT V- REGISTRATION UNDER GST LAW

        (12Hrs)

5.1   Persons not liable for registration

5.2   Compulsory registration

5.3   Procedure for registration

5.4   Deemed registration

5.5   Casual taxable person

5.6   Non-resident taxable person

5.7   Cancellation Vs. Revocation of registration

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
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. XcessInfostore 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	Blooms Taxonomic Level of Transaction
UNIT I GOODS AND SERVICES TAX ACT & RULES			
1.0	Introduction	• Explain the features of indirect tax. • Outline the reason for collection of tax in our country.	K2
1.1	Meaning of GST	• Recall the meaning of GST	K1
1.2	Need for GST in India	• Explain the need for GST in India.	K2
1.3	Cascading effect of tax	• Demonstrate cascading effect of tax.	K2
1.4	Non-integration of VAT and Service Tax causes double taxation	• Explain the reason for emergence of GST.	K2
1.5	No CENVAT Credit after manufacturing stage to a dealer	• Outline the advantages of GST.	K2
1.6	Cascading of taxes on account of levy of CST Inter-State purchases	• Compare the disadvantages of the Pre-GST taxation system.	K2
1.7	One Nation-One Tax	• List the significance of GST.	K1
1.8	Dual GST Model	• Explain the concept of Dual GST model followed in our country.	K2
1.9	Central Goods and Services Tax Act, 2017 (CGST)	• Summarize the application of CGST Act 2017.	K2
1.10	State Goods and Services Tax Act, 2017 (SGST)	• Summarize the application of SGST Act 2017.	K2

Unit	Course Contents	Learning Outcomes	Blooms Taxonomic Level of Transaction
1.11	Union Territory Goods and Services Tax Act, 2017 (UTGST)	● Summarize the application of UTGST Act 2017.	K2
1.12	Integrated Goods and Services Tax Act, 2017 (IGST)	● Summarize the application of IGST Act 2017.	K2
1.13	Goods and Services Tax Network (GSTN)	● Demonstrate the significances of GSTN	K2
1.14	Functions of GSTN (i.e. Role assigned to GSTN)	● Outline the functions of GSTN	K2
1.15	Constitution (101st Amendment) Act, 2016	● Recall the reason for the constitution Amendment Act, 2016.	K1
1.16	GST Council	● Explain the roles and responsibilities of GST Council.	K2
1.17	Guiding principle of the GST Council	● Discuss the guiding principles of GST council.	K2
1.18	Functions of the GST Council	● List the functions of GST council.	K1
1.19	Definitions under CGST Laws	● Define CGST/SGST/UTGST/IGST	K1
UNIT II LEVY AND COLLECTION OF TAX			
2.1	Scope of supply (Section 7 of CGST Act, 2017)	● 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;	● 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	● Explain section 7(1)(b)	K2
2.4	Section 7(1)(c) of the CGST Act, 2017 the activities specified in Schedule I, made	● Demonstrate section 7(1)(c)	K2

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Level of Transaction
	or agreed to be made without a consideration		
2.4.1	Permanent transfer/disposal of business assets	● Explain the concept of disposal of business assets	K2
2.4.2	Supply between related persons or distinct persons	● Compare a related person and a distinct person.	K2
2.4.3	Supply to agents or by agents	● Relate the role of principal and agent during supply of goods or rendering service.	K1
2.4.4	Importation of Services	● Illustrate import service undertaken in supply.	K2
2.5	Section 7(1)(d) the activities to be treated as supply of goods or supply of services as referred to in Schedule II	● Summarize Section 7 (1)(d)	K2
2.5.1	Renting of Immovable Property	● Demonstrate renting of immovable property as supply in GST.	K2
2.5.2	Information Technology software	● 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	● Explain "transfer of the right to use goods" as supply in GST.	K2
2.5.4	Composite supply	● Explain the concept of composite supply.	K2
2.6	Non-taxable Supplies under CGST Act, 2017	● Summarize non-taxable supplies under CGST Act, 2017.	K2
2.6.1	Section 7(2) (a) activities or transactions specified in Schedule III;	● Demonstrate transactions in a 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,	● Explain Sec 7 (2) (b) in detail.	K2

2.6.3	Section 7(3) the transactions that are to be treated as—	● Summarize section 7 (3) under CGST Act 2017.	K2
2.7	Composite and Mixed Supplies (Section 8 of CGST Act, 2017)	● Compare composite and mixed supplies.	K2

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UNIT III   TIME AND VALUE OF SUPPLY

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3.1	Time of supply	● Identify Time of supply in GST	K3
3.2	Place of supply	● Identify Place of Supply in GST	K3
3.3	Value of supply	● Identify value of supply in GST.	K3

Unit	Course Contents	Learning Outcomes	Bloom's Taxonomic Level of Transaction
3.4	Change in rate of tax in respect of supply of goods or services	● Apply the amended rate of tax in respect of supply of goods or services.	K3

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UNIT IV   INPUT TAX CREDIT

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4.1	Eligibility for taking Input Tax Credit (ITC)	● Identify the eligibility criteria for taking Input Tax Credit.	K2
4.2	Input Tax credit in special circumstances	● 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
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

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UNIT V   REGISTRATION UNDER GST LAW

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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 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
1.   Course-end survey