B.Com.,
E – COMMERCE

MODEL SYLLABUS

AUGUST :

**TAMILNADU STATE COUNCIL FOR HIGHER
EDUCATION, CHENNAI – 600 005**

B.Com.,
E – Commerce

Program Educational Objectives (PEOs)	
The **B.Com (E-commerce)** program describes the accomplishments that graduates are expected to attain within five to seven years after graduation	
PEO1	To incorporate the knowledge of commerce and e-commerce well-designed areas that combine hands-on projects and applications that is vital for creating Successful and competitive firms in order to develop a holistic organizational outlook.
PEO2	To make students acquainted with technical, managerial and accounting concepts for understanding information systems to develop business processes and take managerial decisions there by gaining experience for developing basic Internet Applications.
PEO3	To learn the business models as an integral part for understanding the practical aspects of Ecommerce applications that can be helpful for building digital based Applications to provide corporate as well as business solutions.
PEO4	To discuss the concepts of e-commerce up-coming technologies in the wireless arena of business applications based on industry standards for the future trends in modern e-business application.
PEO5	To enhance the knowledge on visual based programming language and object-oriented language in different business applications using various design principles portraying the concepts of e-commerce applications in business Activities.

Program Specific Outcomes (PSOs)

Program Specific Outcomes (PSOs)	
After the successful completion of B. Com (E-commerce) program, the students are expected to	
PSO1	Know and apply the various accounting concepts to solve the accounting related business transactions.
PSO2	Acquire the knowledge on the e-commerce applications in various arenas of business.
PSO3	Solve the web applications related issues of e-business using web design tools, techniques and methods.
PSO4	Analyze the real e-business problems by using the different applications and procedures oriented with language programs
PSO5	Enrich the practical knowledge on initiating new e-business ventures.

Programme Outcomes

Program Outcomes (POs)	
On successful completion of the B.Com (E-commerce) program students are able to	
PO1	Enhance knowledge on the theoretical and practical aspects of Accounts and E-business.
PO2	Acquire the practical exposure on internet and web design applications to perform the e-business transactions.
PO3	Get the training to learn how to develop and deploy successful performance applications and increase the productivity of the e-business.
PO4	Obtain the practical application exposure on e-business ventures
PO5	Apply object oriented or non-object-oriented techniques to solve e-business computing problems which make students a good programmer.

B. Com (E-commerce)

Course Code	Title of the Course	Credits	Hours		Maximum Marks		
			Theory	Practical	CIA	ESE	Total
FIRST SEMESTER							
I	Language-I	4	6	-	50	50	100
II	English-I	4	6	-	50	50	100
III	Core I – Principles of Accountancy	4	4	-	50	50	100
III	Core II–Business Organisation and Office Management	4	4	-	50	50	100
III	Allied Paper I: Introduction of Information Technology	4	4	-	50	50	100
III	Core III - Introduction to Industry 4.0	4	4		50	50	100
	Environmental Studies #	2	2		-	50	50
	Total	**26**	**30**		**300**	**350**	**650**
SECOND SEMESTER							
I	Language-II	4	6	-	50	50	100
II	English-II	4	6	-	50	50	100
III	Core IV – Advanced Accounting	4	6	-	50	50	100
III	Core V – Database Management System	4	6	-	50	50	100
III	Core VI –Computer Applications: Practical I – MS word, Excel, Access and PPT	4	-	4	50	50	100
III	Allied Paper II: Mathematics for Business	4	4	-	50	50	100
IV	**Value Education – Human Rights #**	2	2	-	-	50	50
	Total	**26**	**26**	**4**	**300**	**350**	**650**
THIRD SEMESTER							
III	Language-III	4	6	-	50	50	100
III	Core VII – Object Oriented Programming with C++	4	5	-	50	50	100

III	Core VIII – Cost Accounting	4	5	-	50	50	100
III	Allied : III – Statistics for Business	4	5	-	50	50	100
III	Core IX – Computer Applications: C++	-		4			
IV	Skill based Subject-1: **Commercial Law**	3	3	-	30	45	75
	Tamil @ /Advanced Tamil # (or)Non-major Elective–I: Yoga for Human Excellence # / Women's Rights # Constitution of India #	2	2			50	50
	Total	**21**	**26**	**4**	**230**	**295**	**525**
FOURTH SEMESTER							
III	Language-IV	4	6	-	50	50	100
III	Core X – Principles of Auditing	4	6	-	50	50	100
III	Core XI – Internet and Web Designing	3	5	-	30	45	75
III	Core XII – Computer Applications (Internet & Web Designing)	4		4	50	50	100
III	Allied: IV: Principles of Management	4	4	-	50	50	100
IV	Skill based Subject-2: **Company Law**	3	3	-	30	45	75
IV	Tamil @ /Advanced Tamil # (or) Non-major elective - II : General Awareness #	2	2	-	50	-	50
	Total	**24**	**26**	**4**	**310**	**290**	**600**
FIFTH SEMESTER							
III	Core XIII – Python for Data Analytics	4	4	-	50	50	100
III	Core XIV – Management Accounting	4	5	-	50	50	100
III	Core XV – E-Commerce Technology	4	5	-	50	50	100
III	Core XVI – Java Programming (Theory)	3	4	-	30	45	75
III	Core XVII –Computer Application: Practical III – GST with Tally	-		4			
III	**Elective-I :**	4	5	-	50	50	100

IV	Skill based Subject-3 : Insurance and Risk Management	3	3	-	30	45	75
	Total	**22**	**26**	**4**	**260**	**290**	**550**
SIXTH SEMESTER							
III	Core XVIII – E-Commerce-II (Strategy and Applications)	4	6	-	50	50	100
III	Core XIX - Software Development with Visual Basic (Theory)	4	6	-	50	50	100
III	Core XX - Computer Application: Practical III – GST with Tally	4		4	50	50	100
III	**Elective–II :**	4	6	-	50	50	100
III	**Elective–III :**	4	5	-	50	50	100
IV	Skill based Subject-4: Intellectual Property Rights	3	3	-	30	45	75
V	**Extension Activities @**	2	-	-	50	-	50
	Total	**25**	**26**	**4**	**330**	**295**	**625**
	Total	**140**	**160**	**20**	**1730**	**1870**	**3600**

Method of Evaluation:

Internal Evaluation	End Semester Examination	Total	Grade
25	75	100	

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

Course code		TITLE OF THE COURSE	L	T	P	C
Core I		**Principles of Accountancy**	4	-	-	4
Pre-requisite		**Basic knowledge on Principles of Accountancy**				
Course Objectives:						

The main objectives of this course are :

1. To acquire the basic accounting knowledge on principles and concept of accounting
2. To identify the errors in accounting and to rectify those errors
3. To effectively prepare final accounts, bills of exchange, bank reconciliation statements and accounting on joint ventures and consignment
4. To gain knowledge about preparation of final Accounts
5. To understand the account statements and procedures for calculation of Average due date methods

Expected Course Outcomes:

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

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

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

Unit:1	INTRODUCTION	15 hours

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

Unit:2	FINAL ACCOUNTS	10 hours

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

Unit:3	BILL OF EXCHANGE	10 hours

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

Unit:4	CONSIGNMENTS AND JOINT VENTURES	15 hours

Accounting for consignments and Joint ventures

Unit:5	BANK RECONCILIATION STATEMENT	18 hours

Bank Reconciliation statement – Receipts and Payments and income and expenditure account

	and Balance sheet – Accounts of professionals.		
	Note : Distribution of Marks between problems and theory shall be 80% and 20%.		
Unit:6	**Contemporary Issues**		**2 hours**
	Expert lectures, online seminars – webinars		
		Total Lecture hours	**60 hours**

Text Book(s)

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

Reference Books

1	T.S.Grewal, S.C.Gupta, S.P.Jain – Advanced Accountancy- Sultanchand & sons
2	K.L.Narang, S.N.Maheswari - Advanced Accountancy-Kalyani publishers

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

1	https://www.youtube.com/watch?v=q11JtQorg0A
2	https://www.slideshare.net/rahulkapoliya/accounting-concepts-and-convention
3	

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

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

Course code		TITLE OF THE COURSE	L	T	P	C
Core II		**Business Organization and Office Management**	**4**	**-**	**-**	**4**
Pre-requisite		**Basic knowledge on business organisation**				

Course Objectives:

The main objectives of this course are to:

1. To enable the students to learn principles and concepts of business
2. To identify the types of business organization
3. To know about office management and principles
4. To gain knowledge about office management and indexing
5. To understand the Data processing system, EDP and its uses

Expected Course Outcomes:

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

1	Recall the various forms of business organization	K1
2	Understand the knowledge on sources of finance	K2
3	Understand on stock exchange options and trading	K2
4	Remember the knowledge about office management and indexing	K1
5	Understand the Data processing system, EDP and its uses	K2

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

Unit:1		INTRODUCTION	15 hours

Nature and scope of Business, Forms of Business Organisation – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise.

Unit:2		SOURCES OF FINANCE	10 hours

Location of Business – Factors influencing location, localization of industries- Size of forms, Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Relative Merits and Demerits.

Unit:3		STOCK EXCHANGE	10 hours

Stock Exchange - Functions – Procedure of Trading – Functions of SEBI – DEMAT of shares-Trade Association-Chamber of Commerce.

Unit:4		OFFICE LAYOUT AND ACCOMMODATION	15 hours

Office – Its functions and significance – Office layout and office accommodation – Filing and Indexing

Unit:5		EDP	8 hours

Office machines and equipment's – Data Processing Systems – EDP –Uses and Limitations – Office Furniture.

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	60 hours

Text Book(s)

1	Y.K.Bhushan – Business Organisation and Management – Sultanchand & sons
2	Shukla - Business Organisation and Management – S.Chand & Company Ltd.,
3	Saksena – Business Administration and Management – Sahitya Bhavan

Reference Books

1	Singh.B.P & Chopra - Business Organisation and Management – Dhanpat Rai & sons
2	R.K.Chopra – Office Management – Himalaya Publishing House

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

1	https://definitions.uslegal.com/b/business-organization/
2	https://www.mosourcelink.com/guides/start-a-business/register-your-business/forms-of-business-organization

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

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

Course code		TITLE OF THE COURSE	L	T	P	C
Core III		**INTRODUCTION TO INDUSTRY 4.0**	4	-	-	4
Pre-requisite		**Basic knowledge on business and industry**				

Course Objectives:

The main objectives of this course are to:
1. To understand basic Principles and Technologies of Industry 4.0
2. To enable the students to learn about Artificial Intelligence and Big data and data   analytics.
3. To provide knowledge about applications and tools of Industry 4.0 and Jobs 2030.

Expected Course Outcomes:

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

1	Acquire knowledge about Industry 4.0 and for digital transformation	K1 & K2
2	Familiarize and learn the student with the concept of Artificial Intelligence.	K1 & K2
3	To enable the students to understand the Big data and data analytics	K1 & K2
4	Insight into the various methods of applications and tools of Industry 4.0	K1 & K2
5	Students can attain confident and necessary skills to attend their jobs 2030	K1 & K2

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

Unit:1		**INDUSTRY 4.0**	**10 hours**

Need- Reason for Adopting Industry 4.0 – Definition – Goals and Design Principles – Technologies of Industry 4.0 – Big Data – Artificial Intelligence (AI) – Industrial Internet of Things – Cyber Security – Cloud – Augmented Reality.

Unit:2		**ARTIFICIAL INTELLIGENCE**	**10 hours**

Artificial Intelligence: Artificial Intelligence (AI) – What & Why? – History of AI – Foundations of AI – The AI – Environment – Societal Influences of AI – Applications Domains and Tools – Associated Technologies of AI – Future Prospects of AI – Challenges of AI.

Unit:3		**BIG DATA AND IoT**	**15 hours**

Big Data: Evolution – Data Evolution – Data: Terminologies – Big Data Definitions – Essential of Big Data in Industry 4.0 – Big Data Merits and Advantages – Big Data Components: Big Data Characteristics – Big Data Processing Frameworks – Big Data Applications – Big Data Tools – Big Data Domain Stack: Big Data in Data Science – Big Data in IoT – Big Data in Machine Learning – Big Data in Databases – Big Data Use cases: Big Data in Social Causes – Big Data for Industry – Big Data Roles and Skills – Big Data Roles – Learning Platforms; Internet of Things (IoT) : Introduction to IoT – Architecture of IoT – Technologies for IoT – Developing IoT Applications – Applications of IoT – Security in IoT..

Unit:4		**APPLICATIONS AND TOOLS OF INDUSTRY 4.0**	**10 hours**

Applications of IoT – Manufacturing – Healthcare – Education – Aerospace and Defense – Agriculture – Transportation and Logistics – Impact of Industry 4.0 on Society: Impact on Business, Government, People. Tools for Artificial Intelligence, Big Data and Data Analytics, Virtual Reality, Augmented Reality, IoT, Robotics.

Unit:5	JOBS 2030	13 hours
Industry 4.0 – Education 4.0 – Curriculum 4.0 – Faculty 4.0 – Skills required for Future – Tools for Education – Artificial Intelligence Jobs in 2030 – Jobs 2030 – Framework for aligning Education with Industry 4.0 – Framework for achieving next ten years vision – Challenges.		

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		

		Total Lecture hours	60 hours

Text Book(s)

1	Y.K.Bhushan – Business Organisation and Management – Sultanchand & sons
2	Shukla - Business Organisation and Management – S.Chand & Company Ltd.,
3	Saksena – Business Administration and Management – Sahitya Bhavan

Reference Books

1	Singh.B.P & Chopra - Business Organisation and Management – Dhanpat Rai & sons
2	R.K.Chopra – Office Management – Himalaya Publishing House

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

1	https://definitions.uslegal.com/b/business-organization/
2	https://www.mosourcelink.com/guides/start-a-business/register-your-business/forms-of-business-organization
3	

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

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

Course code		TITLE OF THE COURSE	L	T	P	C
Core IV		**ADVANCED ACCOUNTING**	**6**	**-**	**-**	**4**
Pre-requisite		**Basic knowledge on Advanced Accounting**	**Syllabus Version**		**2023-22**	

Course Objectives:

The main objectives of this course are to:

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

Expected Course Outcomes:

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

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

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

Unit:1	DEPRECIATION & SINGLE ENTRY SYSTEM	15 hours

Depreciation – Methods (Straight Line Method, Diminishing Balance Method and Annuity Method)- Provisions and Reserves. Single Entry System - Meaning and Features - Statement of Affairs Method - ConversionMethod.

Unit:2	BRANCH ACCOUNT AND HIRE PURCHASE	20 hours

Branch Accounts (excluding foreign branches). Hire Purchase and Installment System including Hire Purchase Trading Accounts.

Unit:3	PARTNERSHIP ACOOUNTING	15 hours

Partnership Accounts - Division of Profits - Fixed and Fluctuating Capital – Admission of Partners.

Unit:4	RETIREMENT AND DEATH OF PARTNERSHIP	20 hours

Retirement of a Partner – Death of a Partner- Dissolution of Partnership

Unit:5	INSOLVENCY OF PARTNERS	18 hours
	Insolvency of Partners - Rule in Garner Vs. Murray- Piecemeal Distribution Methods.	
Unit:6	CONTEMPORARY ISSUES	2 hours
	Expert lectures, online seminars – webinars	
	Total Lecture hours	90 hours

Distribution of Marks: 20% Theory, 80 % Problems

Text Book(s)

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

Reference Books

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

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

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

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

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

SEMESTER-II

Course code		TITLE OF THE COURSE	L	T	P	C
Core – V		Database Management System	6	-	-	4
Pre-requisite		Basic knowledge on DBMS				

Course Objectives:
The main objectives of this course are:

1. To acquire the basic concept on database system
2. To enable the students on the functional aspects of SQL
3. To impart knowledge on various network approach
4. To gain knowledge on IMS networks.
5. To apply the networking approach in various E-Commerce Activities.

Expected Course Outcomes:		
On the successful completion of the course, student will be able to:		
1	Remembering the concept on database system and structure	K1
2	Gaining the knowledge on key relational approach.	K2
3	Understanding the embedded SQL at various operations.	K2
4	Gain knowledge on IMS networks.	K2
5	Apply the networking approach.	K3
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create		

Unit:1	INTRODUCTION TO DBMS	15 hours
Database System Architecture Basic Concepts: Data System, Operational data, data Independence, Architecture for a database system, Distributed databases, Storage Structures: Representation of Data. Data Structures and corresponding operators: Introduction, Relation Approach, Hierarchical Approach, Network Approach.		

Unit:2	TYPES OF APPROACHES	20 hours
Relational Approach: Relational Data Structure: relation, domain, attributes, keys Relational Algebra : Introduction, Traditional set operation. Attribute names for derived relations. Special relational operations.		

Unit:3	SQL	15 hours
Embedded SQL: Introduction – Operations not involving cursors, involving cursors - Dynamic statements, Query by Example – Retrieval operations, Built – in – functions, update operations. QBE Dictionary. Normalization : Functional dependency, First, Second, third normal forms, Relations with more than one candidate key, Good and bad decomposition.		

Unit:4	HIERARCHIAL APPROACH	20 hours
Hierarchical Approach: IMS data structure. Physical Database, Database description. Hierarchical sequence. External level of IMS: Logical Databases, the program communication block IMS Data manipulation : Defining the Program communication Block : DL / 1 Examples.		

Unit:5		NETWORK APPROACH		18 hours

Network Approach: Architecture of DBTG system. DBTG Data Structure: The set construct, Singular sets, Sample schema, the external level of DBTG – DBTG Data manipulation.

Unit:6		Contemporary Issues		2 hours

Expert lectures, online seminars – webinars

		Total Lecture hours		90 hours

Text Book(s)

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

Reference Books

1	An introduction to Database Systems - Bipin C Desai

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

1	https://www.geeksforgeeks.org/introduction-of-dbms-database-management-system-set-1/
2	https://www.geeksforgeeks.org/making-wordpress-website-secure/?ref=lbp
3	

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S

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

SEMESTER-II

Course code		TITLE OF THE COURSE	L	T	P	C
Core VI		COMPUTER APPLICATIONS: MS OFFICE -PRACTICAL-I	-	-	4	4
Pre-requisite		4asic Knowledge in MS-Office Computer Applications				

Course Objectives:
1. Acquire and apply the computer applications in different aspects of business 2. Get insight knowledge on MS-office, MS-excel, and power point. 3. Know the database maintenance in every type of applications. 4. Get the knowledge application on effective power point presentation. 5. Develop the programs in MS-word and MS-excel and MS-access.

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

COMPUTER PRACTICALS: I & II SEM – I MS OFFICE & TALLY

I - MS WORD – 15 Hours

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

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

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

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

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

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

II - MS EXCEL – 15 Hours

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.

2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula. 3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.

4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.

5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline.

III - MS POWERPOINT – 15 Hours

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.

2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.

3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out - The presentation should work in custom mode.

4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.

5. Design presentation slides for the Seminar/Lecture Presentation using animation Effects and perform the following operations: Creation of different slides, changing background color, font color using word art.

I - MS ACCESS – 15 Hours

1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.

2. Create mailing labels for student database which should include at least three Table must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.

3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.

4. Create forms for the simple table ASSETS.

5. Create report for the PRODUCT database.

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

S- Strong; M-Medium; L-Low

Course code		TITLE OF THE COURSE	L	T	P	C
Core – VII		**Object Oriented Programming with C++**	5	-	-	4
Pre-requisite		**Basic knowledge on C++**				

Course Objectives:

The main objectives of this course are:

1. To acquire the knowledge on OOPs
2. To enable the students on the applications and structure of C++
3. To impart knowledge on managing console
4. To gain knowledge on virtual functions
5. To analyze the concept managing console

Expected Course Outcomes:

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

1	Understand the concept on OOPs and data abstraction	K2
2	Apply the concept on various functions in C++	K3
3	Understand the concept on constructors, destructors and overloading	K2
4	Gain knowledge on virtual functions	K2
5	Analyze the concept managing console	K4

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

Unit:1		**INTRODUCTION TO C++**		**15 hours**

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

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

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

Unit:3	**ARRAY, CONSTRUCTORS AND OVERLOADING**		**15 hours**

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

Unit:4	TYPES OF INHERITANCE	15 hours
Inheritance – Single Inheritance – Types of Base Classes – Types of Derivation – Public – Private – Protected Inheritance – Multilevel Inheritance – Multiple Inheritance – Hierarchical Inheritance – Hybrid Inheritance – Polymorphism – Virtual Functions – Pure Virtual Function – Pointer to Derived Classes.		
Unit:5	FILE OPERATIONS IN C++	13 hours
Managing Console I/O Operations – C++ Streams – Stream Classes – istreams, ostreams, ioStream, fstream, ifstream, ofstream, filebuff, istrstream, ostrstream – Unformatted I/O Operation – Classes for File Stream Operations – Opening and Closing a file.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
	Total Lecture hours	75 hours

Text Book(s)

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

Reference Books

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

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

1	https://cppinstitute.org/free-c-and-c-courses?gclid=EAIaIQobChMI8MHN3bn56wIVBwRgCh3EeQaYEAAYASAAEgKRVPD_BwE
2	https://beginnersbook.com/2017/08/c-plus-plus-tutorial-for-beginners/
3	

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

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

Course code		TITLE OF THE COURSE	L	T	P	C
Core – VIII		Cost Accounting	5	-	-	4
Pre-requisite		Basic knowledge on cost accounting				

Course Objectives:

The main objectives of this course are:

1. To acquire the basic concept cost accounting.
2. To enable the students on the functional aspects of cost accounting.
3. To impart knowledge on various branches of cost accounts.
4. To gain knowledge on process costing
5. To create reconciliation of cost and financial accounts

Expected Course Outcomes:

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

1	Understand the concept on Cost accounting and create a cost sheet	K1
2	Gaining the knowledge on material control aspects	K3
3	Understand the concept on labour system	K3
4	Gaining knowledge on process costing	K2
5	Applying the reconciliation of cost and financial accounts	K4

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

Unit:1	INTRODUCTION	15 hours

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

Unit:2	MATERIAL CONTROL	15 hours

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

Unit:3	LABOUR OVERHEAD	15 hours

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

Unit:4	PROCESS COSTING	15 hours

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

Unit:5	**OPERATING COSTING**	13 hours

Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts.

Unit:6	**Contemporary Issues**	2 hours

Expert lectures, online seminars – webinars

		Total Lecture hours	**75 hours**

Text Book(s)

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

Reference Books

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

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

1	https://www.youtube.com/watch?v=AwrwUf8vYEY
2	https://www.youtube.com/watch?v=a5D3Iopi0-4
3	

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

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

Course code		TITLE OF THE COURSE	L	T	P	C
Core IX		**COMPUTER APPLICATIONS: C++-PRACTICAL II**	-	-	4	4
Pre-requisite		**Basic Knowledge in OOPs**	Syllabus Version			

Course Objectives:

The main objectives of the program are to

1. To understand the program by applying the concept of OOPs.
2. To remember the reusability of C++ program by applying the concept of Inheritance and Polymorphism.
3. To apply the data files operation technique and solve the given problems in a practical manner.
4. To understand the program by applying the concept of OOPs
5. To apply the data file operation technique and evaluate the program in a practical manner

Expected Course Outcomes:

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

1	Compare the different types of languages and find the importance of object-oriented programming language	K2
2	Understand the C++ statements and motivate the students to make use of the statements	K2
3	Identify the class structure and develop the program.	K1
4	Apply the program by applying the concept of OOPs	K3
5	Apply the data file operation technique and evaluate the program in a practical manner	K3

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

Computer Applications Practical-II

OOPS WITH C++

1. Program to calculate depreciation under Straight Line method and Diminishing Balance method (using class, defining member functions outside the class).
2. Program to calculate depreciation under Diminishing Balance method (Using class, defining member function inside the class)
3. Program to calculate Economic Order Quantity (using nesting of member function).
4. Program to print the Employees' payroll statement (using control structures).
5. Program to calculate simple Interest and compound Interest (using nested class).
6. Program to calculate net income of a family (using friend function in two classes).
7. Program to print the book list of library (using array of objects).
8. Program to prepare cost sheet (using inheritance).
9. Program to calculate margin of safety (using multilevel inheritance).
10. Program for bank transaction (using constructor and destructor).

11. Program to calculate increase or decrease in working capital using operator overloading.
12. Program to create the student file and prepare the marks slip by accessing the file.

	Total Lecture hours	60 hours

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

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

Course code		TITLE OF THE COURSE	L	T	P	C
Skill based Subject - 1		**COMMERCIAL LAW**	3	-	-	3
Pre-requisite		**Basic knowledge in commerce activities**			-23	

Course Objectives:

The main objectives of this course are to:

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

Expected Course Outcomes:

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

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

Unit:1	BASICS OF BUSINESS CONTRACT	10--hours

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

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

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

Unit:3	PERFORMANCE OF CONTRACT	8--hours

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

Unit:4	INDEMNITY AND GUARANTEE	9--hours

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

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

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

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

Text Book(s)

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

Reference Books

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

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

1	
2	
4	

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

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

Course code		TITLE OF THE COURSE	L	T	P	C
Core – X		**Principles of Auditing**	6	-	-	4
Pre-requisite		**Basic knowledge on principles of auditing**	**Syllabus Version**			

Course Objectives:

The main objectives of this course are:

1. To acquire the basic concept on auditing and audit programmes
2. To enable the students on working with vouchers
3. To impart knowledge on audit reports
4. To create an audit report
5. To apply the concept of electronic auditing

Expected Course Outcomes:

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

1	Understand the concept on auditing	K2
2	Analyze the vouching of various working papers	K4
3	Gain knowledge on valuation of assets and liabilities	K3
4	Evaluate an audit report	K5
5	Apply the concept of electronic auditing	K3

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

Unit:1	AUDITING	20 hours

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

Unit:2	INTERNAL CHECK AND INTERNAL AUDIT	18 hours

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

Unit:3	VERIFICATION AND VALUATION OF ASSETS AND LIABILITIES	17 hours

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

Unit:4	AUDIT OF JOINT STOCK COMPANIES	15 hours

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

Unit:5	INVESTIGATION	18 hours

Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic

	Auditing – Investigation under the provisions of Companies Act.		
Unit:6	**Contemporary Issues**		**2 hours**
	Expert lectures, online seminars – webinars		
		Total Lecture hours	**90 hours**

Text Book(s)

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

Reference Books

1	Spicer and Pegler, "Auditing: Khatalia"s Auditing"
2	Kamal Gupta, "Auditing", Tata Mcgriall Publications

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

1	https://economictimes.indiatimes.com/definition/audit
2	https://www.youtube.com/watch?v=zggYEM2Nts8
3	

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S

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

Course code		TITLE OF THE COURSE	L	T	P	C
Core – XI		**Internet and Web Designing**	5	-	-	4
Pre-requisite		**Basic knowledge on internet**	**Syllabus Version**			

Course Objectives:

The main objectives of this course are :

1. To acquire the basic knowledge on Internet
2. To enable the students on gaining the knowledge on HTML
3. To impart knowledge on applying the various tools
4. To gain knowledge on working with web page
5. To apply the frames in web page

Expected Course Outcomes:

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

1	Remembering the concept on WWW	K1
2	Gain the knowledge on directories and inventories	K2
3	Apply the concept on HTML	K3
4	Gain knowledge on working with web page	K2
5	Apply the frames in web page	K3

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

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

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

Unit:2		**WEB INDEX**		**15 hours**

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

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

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

Unit:4	WWW	15 hours

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

Unit:5	SOUNDS AND VIDEOS	13 hours

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

Unit:6	Contemporary Issues	2 hours

Expert lectures, online seminars – webinars

	Total Lecture hours	75 hours

Text Book(s)

1	Alexis Leon & Mathews Leon, "Internet for Everyone", Leon Tech World, Chennai
2	Eric Kramer, "HTML".

Reference Books

1	Kamalesh N. Agarwala, Amit Lal & Deeksha Agarwala, "Business of the Net".
2	John Zabour, Jeff Foust & David Kerven, "HTML 4 HOW- TO".

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

1	https://techterms.com/definition/web_design#:~:text=Web%20design%20is%20the%20process%20of%20creating%20websites.&text=Websites%20are%20created%20using%20a,CSS%2C%20or%20cascading%20style%20sheets.
2	https://www.interaction-design.org/literature/topics/web-design
3	

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

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

Course code		TITLE OF THE COURSE	L	T	P	C
Core XII		COMPUTER APPLICATION PRACTICAL II- INTERNET AND WEB DESIGNING	-	-	4	4
Pre-requisite		Basic Knowledge in Ms-Office Computer Applications				

Course Objectives:

The main objectives of this course are to:

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

Expected Course Outcomes:

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

1	Learn the functions and uses of internet.	K1
2	Give the knowledge on how to search the web.	K2
3	Learn to know the uses and applications of HTML.	K1
4	Make the students to know how to create link the web.	K2
5	Apply the knowledge on how to download and upload the videos.	K3

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

COMPUTER APPLICATIONS PRACTICAL - II

INTERNET AND WEB DESIGNING

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

	Total Lecture hours	60 hours

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

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

Course code		TITLE OF THE COURSE	L	T	P	C
Allied IV		**PRINCIPLES OF MANAGEMENT**	**4**	**-**	**-**	**4**
Pre-requisite		**Basic knowledge of Principles of Management**			**-23**	

Course Objectives:

The main objectives of this course are to:

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

Expected Course Outcomes:

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

1	Conceptualize the nature and scope of Management process	K1
2	Understand the Planning and decision-making process.	K2
3	Enlighten about the organization and organization structure.	K1
4	Enumerate Theories of motivation and incentives.	K2
5	Make the students to understand the Co-ordination and control process.	K2

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

Unit:1	**MANAGEMENT AND ADMINISTRATION**	**15 hours**

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

Unit:2	**PLANNING**	**8 hours**

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

Unit:3	**ORGANIZATION**	**10 hours**

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

Unit:4	**MOTIVATION**	**10 hours**

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

Unit:5	**COMMUNICATION IN MANAGEMENT**	**15 hours**

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

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

Text Book(s)

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

Reference Books

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

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

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

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

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

Course code		TITLE OF THE COURSE	L	T	P	C
Skill based Subject-2		**COMPANY LAW**	3	-	-	3
Pre-requisite		**Basic knowledge on Company Law**	**Syllabus Version**		-23	

Course Objectives:

The main objectives of this course are to:

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

Expected Course Outcomes:

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

1	Discuss the characteristics of Company and its Formation	K2
2	Understand about Memorandum and Articles of Association.	K2
3	Get a detailed knowledge on Prospectus and Kinds of shares and Debentures.	K2
4	Acquire the knowledge on powers and duties of Director and Secretary	K2
5	Understand about kinds of meetings .	K2

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

Unit:1		**COMPANY**	**8 hours**

Company – Definition – Characteristics – Kinds – Privileges of Private Company – Formation of a Company.

Unit:2		**MEMORANDUM OF ASSOCIATION**	**9 hours**

Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning – Forms – Contents – Alteration of Articles – Doctrine of Indoor management

Unit:3		**PROSPECTUS**	**8 hours**

Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus — Kinds of Shares and Debentures.

Unit:4		**Director and Secretary**	**7 hours**

Director and Secretary – Qualification and Disqualification – Appointment – Removal – Remuneration – Powers, Duties and Liabilities.

Unit:5		**MEETINGS**	**11 hours**

Meetings – Requisites of Valid Meeting – Types of Meeting – Winding up – Meaning - Modes of Winding Up.

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

Text Book(s)

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

Reference Books

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

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

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

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

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

Course code		TITLE OF THE COURSE	L	T	P	C
Core XIII		PYTHON FOR DATA ANALYTICS	4	-	-	4
Pre-requisite		Basic knowledge in programming	Syllabus version			

Course Objectives:

The main objectives of this course are to:
1. To enable the students to learn the basic concepts of Python and use of various data structures and functions
2. To Understand about the various components of data manipulation and data Visualization.
3. To provide the necessary knowledge of Advanced Interactive plot applications

Expected Course Outcomes:

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

1	Understand the core programming Python	K2 & K3
2	Express proficiency in the handling of data structures	K1 & K2
3	Students should acquire knowledge about data frame, data cleaning, data transformation and data wrangling.	K2 & K4
4	Articulate the function and features of Data Visualization.	K3 & K4
5	Grasp the knowledge with the applications of Advanced Interactive plot.	K2 & K3

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

Unit:1	PYTHON FOR INTRODUCTION	15 hours

History of Python – Python Features – Python Interpreter – Installation and Setup: Windows – Linux – mac OS – Installing/Updating Python Packages – Essential Python Libraries – Basic Data types – Python Built-in Functions – IDEs – Text Editors –I python – Jupiter Notebook – Importing and Exporting Files: CSV File –JSON File – txt File – Excel File – Xml File- Delimited Formats.

Unit:2	DATA STRUCTURES	10 hours

Introduction – NumPy Package –Python List: Introduction – Accessing values – List Manipulation –List Operations – Python Tuples: Creating Tuples – Operation in Tuples – Accessing and Functions in Tuples – Python Dictionary: Accessing – Functions in Dictionary – Functions – Namespaces – Indexing – Slicing – Matrices – Arrays Functions – Exception Handling – Global and Local Variables

Unit:3	DATA MANIPUALTION	10 hours

Pandas Package – Series – Data Frame – Combining Data Frames – Index Objects – Filtering – Renaming – Dealing with Outliers – Summarizing – Correlation – Covariance. Data Cleaning – Handling Missing Data – Data Transformation – String Manipulation – Regular Expressions – Data Wrangling – Reshape – Combine – Merge – Indexing.

Unit:4	DATA VISUALIZATION	15 hours

Matplot lib library – sea born library – Configuration – Graphical Parameters – Plotting Functions in Pandas: Line Plots – Bar Plots – Histograms – Density Plots – Scatter Plots – Facet Grids – Categorical Data.

Unit:5	ADVANCED INTERACTIVE PLOT	8 hours

Introduction Plotly Library – Data Understanding – Preparing Variables – Visualization – Distribution: Histogram – Boxplot – Correlation: Scatter Plot – Heatmap – Ranking Plot: Barplot – Boxplot – Wordcloud. .

Unit:6	Contemporary Issues	2 hours
	Expert lectures, online seminars – webinars	

		Total Lecture hours	60 hours

Text Book(s)

1	Richard E. Fairley, "Software Engineering Concept", Tata Mc Graw Hill Pub, Company Ltd., New Delhi.

Reference Books

1	Roger Pressman , "Software Engineering" ,Tata Mc Graw Hill Pub, Company Ltd, New Delhi

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

1	https://www.tutorialspoint.com/software_engineering/index.htm
2	https://www.tutorialspoint.com/software_engineering/software_analysis_design_tools.htm
3	

Cos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S

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

SEMESTER V

Course code		TITLE OF THE COURSE	L	T	P	C
Core XIV		**Management Accounting**	**5**	**-**	**-**	**4**
Pre-requisite		**Basic knowledge on Management Accounting**	Syllabus version			

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

1. To acquire the basic knowledge on management accounting
2. To enable the students on identifying the liquidity position of the company
3. To impart knowledge on preparation of fund and cash flow statements
4. To gain knowledge on marginal costing and its applications
5. To create various kinds of budget

Expected Course Outcomes:		
On the successful completion of the course, student will be able to:		
1	Understand the concept on management accounting and its relationship with other accounting concepts	K2
2	Remembering the gained knowledge on Ratio Analysis	K1
3	Apply fund and cash flow statements	K3
4	Analyse on marginal costing and its applications	K4
5	Analysing various kinds of budget	K4
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create		

Unit:1	MANAGEMENT ACCOUNTING	15 hours
Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting , Cost Accounting and Financial Accounting.		

Unit:2	RATIO ANALYSIS	15 hours
Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.		

Unit:3	WORKING CAPITAL	13 hours
Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis.		

Unit:4	MARGINAL COSTING AND BREAK EVEN ANALYSIS	15 hours
Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.		

Unit:5	BUDGETING AND BUDGETARY CONTROL	15 hours
Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.		

Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
Distribution of marks : Theory 40% and Problems 60%		
	Total Lecture hours	75 hours

Text Book(s)

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

Reference Books

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

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

1	https://www.freshbooks.com/hub/accounting/management-accounting#:~:text=Management%20accounting%20is%20the%20process,and%20communicating%20information%20to%20managers.
2	https://debitoor.com/dictionary/management-accounting
3	

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

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

Course code		TITLE OF THE COURSE	L	T	P	C
Core XV		E- Commerce Technology	5	-	-	4
Pre-requisite		Basic knowledge on E-commerce Technology	Syllabus version			

Course Objectives:

The main objectives of this course are to:

1. To acquire the basic concept of E-Commerce
2. To enable the students on network security and firewall
3. To impart knowledge on electronic payment systems
4. To gain knowledge on consumer aspects in E-Commerce
5. To know and apply various digital payment methods

Expected Course Outcomes:

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

1	Understand the basic concept of E- Commerce and its applications	K2
2	To gain the knowledge on EDI	K3
3	Analyse security and the web	K4
4	To gain knowledge on consumer aspects in E-Commerce	K2
5	Apply various digital payment methods	K3

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

Unit:1	E-COMMERCE	15 hours

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

Unit:2	ELECTRONIC DATA INTERCHANGE	15 hours

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

Unit:3	NETWORK SECURITY AND FIREWALLS	15 hours

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

Unit:4	CONSUMER ORIENTED ELECTRONIC COMMERCE	15 hours

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

Unit:5	ELECTRONIC PAYMENT SYSTEMS	13 hours
Electronic Payment Systems-Types-Digital Token Based Electronic Payment System-Smart Cards & Credit Card Electronic Payment Systems -Risk -Designing electronic payment system.		
Unit:6	Contemporary Issues	2 hours
Expert lectures, online seminars – webinars		
Distribution of marks : Theory 40% and Problems 60%		
	Total Lecture hours	75 hours

Text Book(s)

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

Reference Books

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

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

1	https://searchcio.techtarget.com/definition/e-commerce#:~:text=E%2Dcommerce%20(electronic%20commerce)%20is%20the%20buying%20and%20selling,or%20consumer%2Dto%2Dbusiness.
2	https://ecommerceguide.com/guides/what-is-ecommerce/
3	

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

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

Course code		TITLE OF THE COURSE	L	T	P	C
Core XVI		**Java Programming**	4	-	-	4
Pre-requisite		**Basic knowledge in Java Programming - (Theory Only**	**Syllabus version**			

Course Objectives:

The main objectives of this course are:

1. To acquire the basic concept on Java
2. To enable the students on net based business applications
3. To impart knowledge on applet programming
4. To gain knowledge on multithreaded programming
5. To create an application in Java

Expected Course Outcomes:

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

1	Understand the concept on java programming	K2
2	Remember the application Oriented Programming using Java	K1
3	Understand the concept on arrays and string	K3
4	To gain knowledge on multithreaded programming	K2
5	To analyse an application in Java	K4

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

Unit:1	INTRODUCTION TO JAVA	10 hours

Introduction to Java - Java Program Structure – Java Tokens – Java Statements – Implementing Java Program – Command Line Arguments - Constants – Variables – Data types – Type Casting – Operators : Arithmetic – Relational – Logical – Assignment – Increment – Decrement – Conditional – Bitwise – Special.

Unit:2	DECISION MAKING AND BRANCHING STATEMENTS	10 hours

Decision Making and Branching statements – Decision Making and Looping Statements – Jumps in Loops – Labeled Loops - Classes, Objects and Methods : Defining a Class – Adding Variables – Adding Methods – Creating Objects – Accessing Class Members – Constructors – Method Overloading – Inheritance – Overriding of Methods – Final Variables, Methods and Class – Abstract Methods and Class – Visibility Control : Public – Friendly – Protected – Private (Simple Concepts).

Unit:3	TITLE OF THE UNIT (CAPITALIZE EACH WORD)	15 hours

Arrays : One-Dimensional Array – Two-Dimensional Array – String : String Arrays – String Methods – String Buffer Class - Interfaces (Multiple Inheritance) : Defining Interfaces – Extending Interfaces – Implementing Interface – Accessing Interface Variables - Packages : System Packages – Using System Packages – Creating, Accessing and Using a Package – Adding a Class to a Package – Hiding Classes.

Unit:4	MULTITHREADED PROGRAMMING	10 hours

Multithreaded Programming : Creating Threads – Extending the Thread Class – Stopping and Blocking a Thread – Life Cycle of a Thread – Using Thread Methods – Thread Priority – Synchronization – Implementing the „Runnable" Interface (Simple Concepts). Managing Errors and Exceptions: Types of Errors – Exceptions – Syntax of Exception Handling Code – Multiple - Catch Statement – Throwing our Own Exceptions – Using Exceptions for Debugging.

Unit:5	APPLET PROGRAMMING	13 hours

Applet Programming : Applets – Difference between Applet and Application Preparing to Write Applets – Building Applet Code – Applet Life Cycle – Creating Executable Applet – Applet Tag – Adding Applet to HTML File – Running the Applet – Passing Parameters to Applet – Aligning the Display – Displaying Numerical Value – Getting Input form User - Managing Input/Output Files in Java : Stream Concept – Stream Classes – Other I/O Classes – Creating Files – Reading/ Writing Characters, Bytes – Simple Input and Output – Other Stream Classes. (Only Concepts)

Unit:6	Contemporary Issues	2 hours

Expert lectures, online seminars – webinars

Distribution of marks : Theory 40% and Problems 60%		
	Total Lecture hours	**60 hours**

Text Book(s)

1	E. Balagurusamy, "Programming with Java - A Primer", Tata Mc Graw – Hill Publishing Company Limited, New Delhi, 2006.

Reference Books

1	Joseph L. Weber , "Using Java 2 Platform", Prentice Hall of India Pvt Ltd

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

1	https://www.w3schools.com/java/java_intro.asp
2	https://www.w3schools.com/java/java_operators.asp
3	

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

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

Course code		TITLE OF THE COURSE		L	T	P	C
Core XVII		COMPUTER APPLICATIONS : Practical III – GST with Tally		-	-	4	4
Pre-requisite		Basic Knowledge in Accounting and Excel applications		Syllabus Version			

Course Objectives:

The main objectives of this course are:

1. To acquire the basic concepts on Tally.
2. To enable the students on practice on business applications.
3. To impart knowledge on application of GST.
4. To gain knowledge on both GST and Tally

Expected Course Outcomes:

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

1	Understand the concept on Tally	K2
2	Remembering application Oriented Programming using Tally	K1
3	Understand the concept on GST	K3
4	Apply the knowledge on GST calculations	K3
5	Analyse an application in using GST and Tally	K4

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

COMPUTER APPLICATIONS PRACTICAL - III

GST with Tally (60 Hours)

1. Create the company with relevant information using tally prime

2. Ledger creation

Capital Accounts   Sundry debtors

Opening stock   wages

Purchase

Sales

Sundry creditors

Bank account

telephone charges

office rent

3. Prepare a Trial Balance of ABC PVT LTD for the following financial year of 1.4.2020 to 31.3.2021 using ledger creation in tally prime (use amount as opening balance)

S.No	Particulars	Rs

1	Capital	26000
2	Stock	10000
3	Debtors	8000
4	Creditors	12000
5	Machinery	20000

4. Prepare Trading Account using tally prime

Particulars	Amount
Sales	2,05,000
Sales Return	15,000
Purchase	49,000
Purchase Returns	3000
Opening Inventories	8000
Closing Inventories	30000

5.Prepare the trading and profit and Loss account and balance sheet as on 31st march 2021 in Tally Prime

Particular	Rs	Particulars	Rs
Capital	3600	Salaries	600
Machinery	700	General Expenses	200
Sales	8,200	Rent	500
Purchase	4000	Return outward	50
Sales Return	100	Debtor	3000

Stock 1-4-2020	1000	cash	400
Drawing	400	carriage on sales	200
Wages	1000	Advertisement	200
Carriage inward	50	Creditor	500
		Closing stock	**2000**

6. Create the following items in tally prime inventory masters

Activity- Stock Group Creation

Stock Item Name	Stock Group	Stock Category	Units of Measure
Oppo A31 Mobile	Oppo Mobile Phone	64 GB Storage	Nos
OnePlus Nord Mobile	OnePlus Mobile Phone	128 GB Storage	Nos
Nokia C3 Mobile	Nokia Mobile Phone	32 GB Storage	Nos

7...Purchasing the following goods from Anita enterprises, Tamilnadu with supplier invoice 101. Enter in purchase voucher in tally prime with necessary leger creation.

- Computer 100nos Rs.12000
- External Hard Drive 50nos Rs.3500

8. Purchasing the following goods from Ax world, New Delhi with supplier invoice 102. Enter in purchase voucher in tally prime with necessary leger creation.
Pen driver 300nos Rs.750; Scanner 50nos Rs.25200

9. Sold the following goods to Mr.Murali, Tamilnadu with customer invoice 123. Enter in sale voucher in tally prime with necessary leger creation.

- Pen driver 50nos Rs.850
- Scanner 10nos Rs.27000

10. Sold the following goods to Ms.Meera, Gujarat with customer invoice 124. Enter in sale voucher in tally prime with necessary leger creation. Computer 10nos Rs.14000; External Hard Drive 10nos Rs.4000

Total Lecture Hours	**60 hours**

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

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

SEMESTER V

Course code		TITLE OF THE COURSE	L	T	P	C
Skill based Subject-3		**INSURANCE AND RISK MANAGEMENT**	3	-	-	3
Pre-requisite		**Basic Knowledge of Insurance**				

Course Objectives:

The main objectives of this course are to:
- To familiarize the principles of insurance
- To develop an understanding about the insurance industry and the types of insurance
- To lay a foundation for the risk management

Expected Course Outcomes:

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

1	Explain the Principles of Insurance.	K2
2	Analyze the Position of Insurance Industry.	K2
3	Examine the Types of Insurance Policies.	K1
4	Control Risk.	K2
5	Apply relevant method for risk Management.	K2

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

Unit:1	INTRODUCTION OF INSURANCE	8-- hours

Introduction to Insurance: Role of Insurance – Characteristics of an Insurable Risk – Principles of Insurance – Reinsurance – Double Insurance – IT in Insurance

Unit:2	INDIAN INSURANCE INDUSTRY	9-- hours

Indian Insurance Industry – Reforms – Private Players to Indian Insurance Market – IRDA Regulations: For Licensing of Insurance Agents – For Protection of Policy Holders" Interest. Actuary – Meaning – SOA.

Unit:3	INSURANCE CONTRACT	8-- hours

Insurance Contract: Life Insurance Contract – Features, Policy Conditions and Products; Non – Life Insurance: Fire and Marine - Features, Policy Conditions and Products. Group, Health and Social Insurance – Schemes- Procedure for claiming Life and Health Insurance

Unit:4	RISK Management	7- hours

Introduction to Risk Management – Concept of Risk – Types of Risk – Principles of Risk Management – Risk Management process – Objectives of Risk Management

Unit:5	RISK Management Tools	11-- hours

Risk management and control – Methods of Risk management – Risk management by individuals and corporations – Tools for Controlling Risk.

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

Text Book(s)

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

Reference Books

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

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

1	https://www.youtube.com/watch?v=vqmMxbHufQk&list=PLH-J9IY9-DpNk9bgsORjIFW46SANwtSDE
2	https://www.youtube.com/watch?v=vqmMxbHufQk
3	https://www.youtube.com/watch?v=oxzmP7sjCRQ&list=PLBbCyJkOLBm-m99E5vhk4owllgJK6aiT2

Mapping with Programme Outcomes

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

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

Course code		TITLE OF THE COURSE	L	T	P	C
Core – XVIII1		E-Commerce – II (Strategy and Applications)	6	-	-	4
Pre-requisite		Basic knowledge in E-commerce - II	Syllabus version			

Course Objectives:

The main objectives of this course are to:

1. To provide an exposure about the Practical Application of e-Commerce
2. To enable the students to be aware on the emerging changes in marketing and advertising
3. To impart knowledge on multimedia
4. To gain knowledge on wireless technologies
5. To apply the concept of SGML , CORBA

Expected Course Outcomes:

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

1	Understand the concept on marketing on Internet	K2
2	Understand the technology behind software agents	K2
3	Understand the concept on multimedia applications	K2
4	Apply knowledge on wireless technologies	K3
5	Analyse the concept of SGML , CORBA	K4

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

Unit:1	ADVERTISING AND MARKETING ON THE INTERNET	20 hours

Advertising and marketing on the Internet: The new age of information-based marketingAdvertising on the Internet – Charting the on-line marketing process-Market research. Consumer Search and Resource Discovery: Search and resource discovery paradigms – Information search and retrieval – Electronic commerce catalogs or directories – Information filtering –Consumer data interface.

Unit:2	SOFTWARE AGENTS	18 hours

Software Agents: Characteristics and properties of agents –Technology behind software agents – Telescript agent language- Safe-Tcl –Applets, Browsers and Software agents – Software agents in action. Internet Protocol Suite: Layers and networking – Internet Protocol suite – SLIP and PPP – Other forms of IP-based networking-Mobile TCP/IP- based networking- Multicast IPNext generation IP.

Unit:3	MULTIMEDIA AND DIGITAL VIDEO	17 hours

Multimedia and Digital Video: Concepts-Digital video and electronic commerce-Desktop video processing-Desktop video conferencing. Broadband Telecommunications: Concepts-Frame relay-Cell relay-Switched multimegabit data service-ATM.

Unit:4	WIRELESS DELIVERY TECHNOLOGY	15 hours

Mobile and Wireless Computing Fundamentals Framework- Wireless delivery technology and

switching methods –Mobile information access devices-Mobile data internetworking standards Cellular data communication protocols-Mobile computing applications-Personal communication service.

Unit:5	STRUCTURE DOCUMENTS	18 hours

Structure Documents: Fundamentals-SGML. CORBA: Distributed objects. Transaction Processing- Online Purchases-Online share trading –Railway/air ticket reservation

Unit:6	Contemporary Issues	2 hours

Expert lectures, online seminars – webinars

	Total Lecture hours	90 hours

Text Book(s)

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

Reference Books

1	Dr.C.S.Rayudu,"E-Commerce &E-Business",Himalaya Publishing House, New Delhi, 2004.

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

1	https://feinternational.com/blog/what-is-e-commerce-an-introduction-to-the-industry/
2	https://www.abetterlemonadestand.com/what-is-ecommerce/
3	

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

Course code		TITLE OF THE COURSE	L	T	P	C
Core – XIX		Software Development With Visual Basic	6	-	-	4
Pre-requisite		Basic knowledge in software development with VB	Syllabus version			

Course Objectives:

The main objectives of this course are:

1. To develop a front end application using Visual Basic.
2. To enable the students to develop a front end tool for Customer Interaction in Business.
3. To impart knowledge on data controls
4. To gain knowledge on working with controls in VB
5. To Understand on data controls

Expected Course Outcomes:

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

1	Understand the concept on client and server	K2
2	To gain the knowledge on IDE	K2
3	Understand the concept on user defined data types	K2
4	To gain knowledge on working with controls in VB	K2
5	Understand on data controls	K2

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

Unit:1	INTRODUCTION	20 hours

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

Unit:2	INTRODUCTION TO VISUAL BASIC	18 hours

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

Unit:3	FUNCTIONS AND CONTROL STRUCTURE	17 hours

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

Unit:4	CREATING AND USING STANDARD CONTROLS	15 hours

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

Dialog Boxes - Single Document Interface (SDI) – Multiple Document Interface (MDI) – Menus – Menu Editor – Menu Creation.			
Unit:5	**DATA CONTROLS**		**18 hours**
Data Controls – Data Access Objects (DAO) – Accessing and Manipulating Databases – Recordset – Types of Recordset – Creating a Recordset – Modifying, Deleting Records – Finding Records - Data Report – Data Environment – Report - Designer – Connection Object – Command Object – Section of the Data Report Designer – Data Report Controls.			
Unit:6	**Contemporary Issues**		**2 hours**
Expert lectures, online seminars – webinars			
		Total Lecture hours	**90 hours**

Text Book(s)

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

Reference Books

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

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

1	https://www.youtube.com/watch?v=cwDqjmSmtMQ
2	https://www.youtube.com/watch?v=UoT2oava9ns
3	

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

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

Course code		TITLE OF THE COURSE	L	T	P	C
Core XX		COMPUTER APPLICATIONS: PRACTICAL III – GST with Tally	-	-	4	4
Pre-requisite		Basic Knowledge in Accounting and Excel applications				

Course Objectives:

The main objectives of this course are:

1. To acquire the basic concepts on Tally.
2. To enable the students on practice on business applications.
3. To impart knowledge on application of GST.
4. To gain knowledge on both GST and Tally

Expected Course Outcomes:

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

1	Understand the concept on Tally	K2
2	Remembering application Oriented Programming using Tally	K1
3	Understand the concept on GST	K3
4	Apply the knowledge on GST calculations	K3
5	Analyse an application in using GST and Tally	K4

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

COMPUTER APPLICATIONS PRACTICAL - III

GST with TALLY (60 Hours)

1. Enter the following transaction of ANU enterprises

Apr 05 Paid Telephone Charges Rs.2000

Apr 10 Received Commission Rs.30000

Apr 23 An account paid to M/s.ANU ENTERPRISES was Rs.15000 part settlement against bill no:21

May 01 Purchase goods from M/s.A.P COMPUTERS was Rs.50000 bill no:30 25days

May 13 Depreciation of Machinery @ 10%

May 19 Cash withdraw from bank Rs.10000

May 27 Bank O/D Received Rs.200000

2. Create Godown in tally prime

Particulars	Rs	Rs
Capital		3,00000
Bills Payable		45000
Cash	1,42,200	
Furniture	50000	

Bank o/d		80000
Good will	95000	
Salary Due		45000
Profit and Loss account		50000

Name of the Godown

Name: Godown: A

 Under: primary

Name: Godown B

Under: primary

Stock in hand

Name of the item	Qty	Rate	Godown
External Hard Disk	10nos	8000 each	(A-6,B-4)
Internal Hard Disk	7nos	3,000 each	(A-5.B-2)

3. Generating the report and print

4. Create a company with all relevant information with enabling GST information

5. Accounting of purchases made from composition dealers and defining GST rate details at stock item level

 JK Traders Purchased the following goods from Rakesh Traders, Karnataka who is a composition dealer with the supplier invoice number 001 (GST:8%)

Name of item	quantity	Rate
M S Printer	10 Nos	6000

6. Calculate total GST payable by the XYZ firm for the Following transactions

   GST (Feature 28%)

   (i)Purchase from Mr.Ajay Local (Delhi) GST No: 07AADCB2230MIZV

- 20 PCS, DELL LED ,22 Inch @Rs 9500 each on 1st may
- 10 PCS ,HP LED ,21 Inch @ Rs .9200each on 2nd may

   (ii)Purchase from Mr.Sunil, Inter-state (Kerala) GST no: 32AAACC417 5D 1Z7

    10 PCS HCL Lap Top, i3 @ Rs .19500 each on 1st may

    15 PCS Lenovo LapTop i7@ Rs 24500 each on 2nd May

7. A Shop Keeper is selling a TV for taxable value of Rs. 30,000 GST Charged is 28 %. Calculate SGST, CGST & GST.

8. A Shop Keeper is selling a TV with discount offer of 10 % on the taxable value of Rs. 30,000. Calculate SGST, CGST, GST and Total amount. GST Charged at 28 %

9. How to pass purchase and sales entries with GST in Tally prime

1. July – Goods purchase from Chennai Mobiles RS. 3, 20, 000 + GST 18 %

VIVO V20 (HSN:8175)	20 nos	Rs .10000
VIVO V 20 pro(HSN:8175)	10 nos	Rs.12000

2 Iuly –Cash Purchase from Chennai Mobiles RS 50000 /-+18% inventories

VIVO V 20 (HSN:8175)	2 NOS	Rs 10000
VIVO V 20 pro (HSN:8175)	3 nos	Rs.12000

JULY 1 Goods sold to Chandra Mobiles Rs 2, 35,000. + 18 %
Inventories

VIVO V20 (HSN:8175)	10 nos	Rs .15 000
VIVO V 20 pro	5 nos	Rs.17000

July 2 Cash sales to chandru Mobiles Rs 1, 26,000 + 18% GST
Inventories

VIVO V20 (HSN:8175)	5 nos	Rs .15 000	2% Discount
VIVO V 20 pro (HSN:8175)	5 nos	Rs.17000	2% Discount

10. Exporting the returns (GSTR-1, GSTR-2, GSTR -3B and uploading in GST portal

Course code		TITLE OF THE COURSE	L	T	P	C
Elective –I A		**Income Tax Law & Practice**	**5**	**-**	**-**	**4**
Pre-requisite		**Basic knowledge on tax law**	**Syllabus version**			

Course Objectives:

The main objectives of this course are to:

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

Expected Course Outcomes:

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

1	Recall the fundamental concepts of income tax	K1
2	Apply the income sources on salaries and house property	K3
3	Analyse on income from other sources	K4
4	To gain knowledge about capital gains	K2
5	Understand on assessment of individuals and tax liability	K2

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

Unit:1	Introduction to Income Tax	15 hours

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

Unit:2	Income from Salaries and House Property	15 hours

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

Unit:3	Income from Other Sources	15 hours

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

Unit:4	Capital Gain	15 hours

Capital Gains – Deductions from Gross Total Income.

Unit:5	Aggregation of Income	13 hours

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

Unit:6	Contemporary Issues	2 hours

Expert lectures, online seminars – webinars

Distribution of Marks between theory and problem shall be 40% and 60% respectively.

		Total Lecture hours	75 Hours

Text Book(s)

1	Gaur and Narang, "Income Tax Law and Practice" Kalyani publishers New Delhi
2	

Reference Books

1	Dr. HC Mehrotra, "Income-tax Law and Accounts" Sahithya Bhavan publishers
2	

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

1	https://www.youtube.com/watch?v=5IghLd05bgU
2	https://www.youtube.com/watch?v=Nh_pm1zfQ6g
3	

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

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

Course code		TITLE OF THE COURSE	L	T	P	C
Elective I B		**Brand Management**	**5**	**-**	**-**	**4**
Pre-requisite		**Basic knowledge on marketing and branding**	**Syllabus version**			

Course Objectives:

The main objectives of this course are to:

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

Expected Course Outcomes:

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

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

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

Unit:1		**Introduction to Branding**		**15 hours**

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

Unit:2		**Brand Association**		**15 hours**

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

Unit:3		**Brand Impact**		**15 hours**

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

Unit:4		**Brand Rejuvenation**		**15 hours**

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

Unit:5		**Brand Strategies**		**13 hours**

Brand Strategies: Designing and implementing branding strategies – Case studies

Unit:6		**Contemporary Issues**		**2 hours**

		Total Lecture hours	75 hours

Text Book(s)

1	Kevin Lane Keller, "Strategic brand Management", Person Education, New Delhi, 2003.
2	Lan Batey Asian Branding – "A great way to fly", Prentice Hall of India, Singapore 2002.
3	Jean Noel, Kapferer, "Strategic brand Management", The Free Press, New York, 1992.

Reference Books

1	Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000
2	S.Ramesh Kumar, "Managing Indian Brands", Vikas publishing House (P) Ltd., New Delhi, 2002
3	Jagdeep Kapoor, "Brandex", Biztantra, New Delhi, 2005.

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

1	https://www.canto.com/blog/brand-management/
2	https://www.managementstudyguide.com/brand-management.htm
3	

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

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

Course code		TITLE OF THE COURSE	L	T	P	C
Elective I C		**Fundamentals of Insurance**	**5**	**-**	**-**	**4**
Pre-requisite		Basic knowledge in Fundamentals of Insurance	Syllabus version			

Course Objectives:

The main objectives of this course are to:

1. To acquire the basic knowledge on Insurance
2. To identify the qualification of agents
3. To effectively prepare roles and responsibilities of agents
4. To give an insight on actuarial concepts
5. To acquire the basic knowledge on General Insurance

Expected Course Outcomes:

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

1	Recall the fundamental concepts on Insurance	K2
2	Understand the roles and responsibilities of Agents	K2
3	Analyze the qualification of insurance agents	K4
4	Gain knowledge about actuarial concepts	K1
5	Understand general insurance concepts and types	K2

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

Unit:1		**Introduction to Insurance**	**15 hours**

Introduction to insurance: Purpose and need of insurance: Insurance as a social security tool; insurance and economic development.

Unit:2		**Pre-requisitions for an Agent**	**15 hours**

Procedures for Becoming an Agent: Pre- requisite for obtaining a license: Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices.

Unit:3		**Agents Roles and Responsibilities**	**15 hours**

Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

Unit:4		**Actuarial Aspects**	**15 hours**

Company Profile: Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing - actuarial aspects; Distribution channels.

Unit:5		**General Insurance**	**13 hours**

	Fundamental/Principles of life Insurance/Marine/Fire/Medical/General Insurance: Contract of various kinds; Insurance Interest.	
	Note : Distribution of Marks between problems and theory shall be 80% and 20%.	
Unit:6	**Contemporary Issues**	**2 hours**
	Expert lectures, online seminars – webinars	
	Total Lecture hours	**75 Hours**

Text Book(s)

1	Mishra M.N: Insurance Principles and practice; S. Chand and co, New Delhi.
2	Insurance Regulatory Development Act 1999
3	

Reference Books

1	Life Insurance Corporation Act 1956.
2	

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

1	https://www.youtube.com/watch?v=zAg_i0m2AHM
2	https://www.youtube.com/watch?v=_ApbX0YKsjY

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

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

Course code		TITLE OF THE COURSE	L	T	P	C
Elective II A		**Indirect Taxation**	**5**	**-**	**-**	**4**
Pre-requisite		**Basic knowledge in Indirect taxation**	**Syllabus version**			

Course Objectives:

The main objectives of this course are to:

1. To acquire the basic accounting knowledge on principles and concept of accounting
2. To identify the errors in accounting and to rectify those errors
3. To effectively prepare final accounts, bills of exchange, bank reconciliation statements and accounting on joint ventures and consignment
4. To gain knowledge about levy and collection of tax.
5. To understand about customs law.

Expected Course Outcomes:

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

1	Recall the fundamental concepts of indirect taxes.	K1
2	Apply the concepts of GST.	K3
3	Apply the knowledge earned in the filing of returns.	K3
4	Gain knowledge about levy and collection of tax.	K2
5	Understand about customs law.	K3

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

Unit:1	Indirect Tax	15 hour

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

Unit:2	GST & its Concepts	15 hour

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

Unit:3	Filing	15 hours

Levy and Collection under CGST and SGST Acts: Meaning of important terms: Goods, Services, Supplier, Business, Manufacture, Casual Taxable Person, Aggregate Turnover, Input Tax and Output Tax. Taxable Event under GST: Concept of Supply - Time of supply - Value of Taxable supply. Composite and Mixed Supplies.
Input Tax Credit: Meaning - Eligibility and Conditions for availing Input Tax Credit. Reverse Charge Mechanism under GST. Composition Levy: Meaning and Applicability.

Unit:4	Levy and Collection of Tax	15 hour

Levy and Collection under Integrated Goods and Services Tax Act: Meaning of important terms: Integrated tax, Intermediary, Location of the Recipient and Supplier of Services, and Zero-rated Supply. Nature of Supply: Intra-State Supply and Inter-State Supply - Place of Supply of Goods or Services: Meaning and Determination.

Procedures under GST: Procedure for Registration - Persons Liable for Registration - Compulsory Registration and Deemed Registration. E-Way Bill under GST: Meaning and Applicability. Filing of Returns: Types of GST Returns and their Due Dates.

Unit:5	Customs Law	13 hour

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

Unit:6	Contemporary Issues	2 hours

Expert lectures, online seminars – webinars

	Total Lecture hours	75 hours

Text Book(s)

1	V.S.Datey, "Indirect Taxes", Taxmann Publications (P) Ltd., New Delhi 2002 2."

Reference Books

1	Balachandran, "Indirect Taxation", Sultan Chand &Co., New Delhi 2006. R.L.Gupta V.K.Gupta, "Indirect Tax

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

1	https://www.youtube.com/watch?v=q11JtQorg0A
2	https://www.slideshare.net/rahulkapoliya/accounting-concepts-and-convention
3	

COs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S		S	S	S
CO3	S	S	S	S	S

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

Course code		TITLE OF THE COURSE	L	T	P	C
Elective II B		**Supply Chain Management**	**5**	**-**	**-**	**4**
Pre-requisite		**Basic knowledge in Supply chain management**	Syllabus √ rsion			

Course Objectives:

The main objectives of this course are to:

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

Expected Course Outcomes:

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

1	Recall various terms and concepts relating to supply chain	K1
2	Understand various forms of supply and demand in supply chain	K2
3	Evaluate the applications to e-business	K5
4	Differentiate specific network design in certain and uncertain situations	K4
5	Explain the emerging trends in supply chain and the regulatory mechanisms	K2

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

Unit:1	**Supply Chain Management**	**15 hours**

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

Unit:2	**Supply chain Integrates**	**15 hours**

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

Unit:3	**Strategic Alliances**	**15hour**

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

Unit:4	**Procurement and Outsourcing**	**10 hours**

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

Unit:5	**Dimension of customer Value**	**13 hours**

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

Unit:6	**Contemporary Issues**	**2 hours**

Expert lectures, online seminars – webinars

	Total Lecture hours	**75 hours**

Text Book(s)	
1	Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page.
2	
3	

Reference Books	
1	Simchi-Levi, David, Kamisnsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004). Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill 32
2	

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
1	https://www.ibm.com/topics/supply-chain-management#:~:text=supply%20chain%20management%3F-,Supply%20chain%20management%20is%20the%20handling%20of%20the%20entire%20production,final%20product%20to%20the%20consumer.
2	https://www.youtube.com/watch?v=Mi1QBxVjZAw
3	

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

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

ELECTIVE PAPER

Course code		TITLE OF THE COURSE	L	T	P	C
Elective – II C		**FINANCIAL MARKETS**	**5**	**-**	**-**	**4**
Pre-requisite		**Basic knowledge in Financial Markets**				

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

1. To acquire the basic accounting knowledge on principles and concept of accounting
2. To identify the errors in accounting and to rectify those errors.
3. To effectively prepare final accounts, bills of exchange, bank reconciliation statements and accounting on joint ventures and consignment.
4. To gain knowledge about banks as financial intermediaries.
5. To understand about new methods of financing.

Expected Course Outcomes:	
On the successful completion of the course, student will be able to:	
1	Recall the fundamental concepts of financial markets	K1
2	Analyse the markets for corporate securities.	K4
3	Analyse the significance of secondary markets instruments.	K4
4	Gain knowledge about banks as financial intermediaries.	K2
5	Understand about new methods of financing.	K3

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

Unit:1		**FINANCIAL MARKETS**	**15- hours**

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

Unit:2		**MARKETS FOR CORPORATE SECURITIES**	**15-- hours**

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

Unit:3		**SECONDARY MARKETS**	**15-- hours**

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

Unit:4		**BANKS AS FINANCIAL INTERMEDIARIES**	**15-- hours**

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

Unit:5	NEW MODES OF FINANCING	13-- hours

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

Unit:6	CONTEMPORARY ISSUES	2 hours

Expert lectures, online seminars – webinars

		Total Lecture hours	75 -- hours

Text Book(s)

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

Reference Books

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

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

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

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

ELECTIVE PAPER

Course code		TITLE OF THE COURSE	L	T	P	C
Elective – III A		BUSINESS FINANCE	5	-	-	4
Pre-requisite		Basic knowledge in Business Finance				

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

1. Introduce the concepts of business finance.
2. Understand about the financial plans.
3. Know about the capitalization of the financial sources.
4. Understand about the capital structure.
5. Know about the different sources of finance.

Expected Course Outcomes:		
On the successful completion of the course, student will be able to:		
1	Introduce the concepts of business finance.	K1
2	Understand about the financial plans.	K2
3	Know about the capitalization of the financial sources.	K2
4	Understand about the capital structure.	K2
5	Know about the different sources of finance.	K2
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create		

Unit:1		BUSINESS FINANCE	15 hours
Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance Traditional and Modern Concepts – Contents of Modern Finance Functions.			

Unit:2		FINANCIAL PLAN	15 hours
Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals.			

Unit:3		CAPITALISATION	15 hours
Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over Capitalisation – Under Capitalisation: Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalisation.			

Unit:4		CAPITAL STRUCTURE	15 hours
Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.			

Unit:5		SOURCES AND FORMS OF FINANCE	13 hours
Source: External or Internal; Duration: Permanent – Short, Medium or long-term. Type: Ordinary (equity) shares - Loan stock - Retained earnings - Bank lending – Leasing - Hire purchase - Government assistance - Venture capital – Franchising.			

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

Text Book(s)

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

Reference Books

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

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

1	https://www.youtube.com/watch?v=AJiwqgkKSqc
2	https://www.youtube.com/watch?v=ITTtEnuoCWw&list=PLwml6wWINYLHpci2-OgbeLOclaWzG9CHY
3	https://www.youtube.com/watch?v=vLPmjO4K3Vk

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

ELECTIVE PAPER

Course code		TITLE OF THE COURSE	L	T	P	C
Elective – III B		**ENTREPRENEURIAL DEVELOPMENT**	5	-	-	4
Pre-requisite		**Basic knowledge in Entrepreneurial Development**				

Course Objectives:
The main objectives of this course are to:
1. Conceptualize the Entrepreneurship.
2. Make the students to aware the start up process.
3. Know the institutional service to entrepreneur.
4. Gain the knowledge on institutional finance to the entrepreneur.
5. Know about the incentives and subsidies.

Expected Course Outcomes:	
On the successful completion of the course, student will be able to:	
1	Conceptualize the Entrepreneurship.	K1
2	Make the students to aware the start up process.	K2
3	Know the institutional service to entrepreneur.	K2
4	Gain the knowledge on institutional finance to the entrepreneur.	K2
5	Know about the incentives and subsidies.	K2
K1 - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** – Create	

Unit:1		**CONCEPT OF ENTREPRENEURSHIP**	**15 hours**
Concept of entrepreneurship : Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme.			

Unit:2		**THE START-UP PROCESS**	**15 hours**
The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.			

Unit:3		**INSTITUTIONAL SERVICE TO ENTREPRENEUR**	**15 hours**
Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.			

Unit:4		**INSTITUTIONAL FINANCE TO ENTREPRENEURS**	**15 hours**
Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.			

Unit:5		**INCENTIVES AND SUBSIDIES**	**13 hours**
Incentives and subsidies – Subsidied services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.			

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

Text Book(s)

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

Reference Books

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

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

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

Mapping with Programme Outcomes

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

S- Strong; M-Medium; L-Low

Elective – III C   PROJECT WORK

1) A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary were in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.

2) CIA Marks Distribution: A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

First Review	10 Marks
Second Review	10 Marks
Work Diary	05 Marks
	25 Marks

3) End Semester Examination: The evaluation for the end semester examination should be as per the norms given below:

External Examiner	25 Marks
Internal Examiner	25 Marks
Viva-Voce Examination	25 Marks (Jointly given by the external and internal examiner)
	75 Marks