



# PERIYAR UNIVERSITY

SALEM – 636011

**DEGREE OF BACHELOR OF COMMERCE**

*CHOICE BASED CREDIT SYSTEM*

*Syllabus for*

**B.COM.**

**E-COMMERCE**

**(SEMESTER PATTERN)**

**(For Candidates admitted in the College affiliated to**

**Periyar University from 2025-2026 onwards)**

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

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## PROGRAMME OBJECTIVE:

The B.Com. Degree Programme provides ample exposure to courses from the fields of Commerce, Accountancy and Management. The course equips the students for entry level jobs in industry, promotes the growth of their professional career, entrepreneurship and a key contributor to the economic development of the country.

TANSICHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme:	B.COM E-COMMERCE
Programme Code:	
Duration:	UG - 3 years
Programme Outcomes:	<p><b>PO1: Disciplinary knowledge:</b> Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study</p> <p><b>PO2: Communication Skills:</b> Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.</p> <p><b>PO3: Critical thinking:</b> Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p><b>PO4: Problem solving: Capacity</b> to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.</p> <p><b>PO5: Analytical reasoning:</b> Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.</p> <p><b>PO6: Research-related skills:</b> A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation</p> <p><b>PO7: Cooperation/Team work:</b> Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team</p> <p><b>PO8: Scientific reasoning:</b> Ability to analyse, interpret and draw</p>

	<p>conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.</p> <p><b>PO9: Reflective thinking:</b> Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.</p> <p><b>PO10 Information/digital literacy:</b> Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.</p> <p><b>PO 11 Self-directed learning:</b> Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.</p> <p><b>PO 12 Multicultural competence:</b> Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.</p> <p><b>PO 13: Moral and ethical awareness/reasoning:</b> Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.</p> <p><b>PO 14: Leadership readiness/qualities:</b> Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.</p> <p><b>PO 15: Lifelong learning:</b> Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.</p>
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<p><b>Programme Specific Outcomes:</b></p>	<p><b>PSO1 – Placement:</b> To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.</p> <p><b>PSO 2 - Entrepreneur:</b> To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations</p> <p><b>PSO3 – Research and Development:</b> Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.</p> <p><b>PSO4 – Contribution to Business World:</b> To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p><b>PSO 5 – Contribution to the Society:</b> To contribute to the development of the society by collaborating with stakeholders for mutual benefit</p>
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### Credit Distribution for UG Programmes

Sem I	Credit	H	Sem II	Credit	H	Sem III	Credit	H	Sem IV	Credit	H	Sem V	Credit	H	Sem VI	Credit	H
Part 1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	Part..1. Language – Tamil	3	6	5.1 Core Course – \CC IX	4	5	6.1 Core Course – CC XIII	4	6
Part.2 English	3	6	Part..2 English	3	6	Part..2 English	3	6	Part..2 English	3	6	5.2 Core Course – CC X	4	5	6.2 Core Course – CC XIV	4	6
1.3 Core Course – CC I	5	5	2..3 Core Course – CC III	5	5	3.3 Core Course – CC V	5	5	4.3 Core Course – CC VII Core Industry Module	5	5	5. 3.Core Course CC -XI	4	5	6.3 Core Course – CC XV	4	6
1.4 Core Course – CC II	5	5	2.4 Core Course – CC IV	5	5	3.4 Core Course – CC VI	5	5	4.4 Core Course – CC VIII	5	5	5. 4.Core Course –/ Project with viva-voce CC -XII	4	5	6.4 Elective -VII Generic/ Discipline Specific	3	5
1.5 Elective I Generic/ Discipline Specific	3	4	2.5 Elective II Generic/ Discipline Specific	3	4	3.5 Elective III Generic/ Discipline Specific	3	4	4.5 Elective IV Generic/ Discipline Specific	3	3	5.5 Elective V Generic/ Discipline Specific	3	4	6.5 Elective VIII Generic/ Discipline Specific	3	5
1.6 Skill Enhancement Course SEC-1	2	2	2.6 Skill Enhancement Course SEC-2	2	2	3.6 Skill Enhancement Course SEC-4, (Entrepreneurial Skill)	1	1	4.6 Skill Enhancement Course SEC-6	2	2	5.6 Elective VI Generic/ Discipline Specific	3	4	6.6 Extension Activity	1	-
1.7 Skill Enhancement –(Foundation Course)	2	2	2.7 Skill Enhancement Course –SEC-3	2	2	3.7 Skill Enhancement Course SEC-5	2	2	4.7 Skill Enhancement Course SEC-7	2	2	5.7 Value Education	2	2	6.7 Professional Competency Skill	2	2
						3.8 E.V.S.	-	1	4.8 E.V.S	2	1	5.8 Summer Internship /Industrial Training	2				
	23	30		23	30		22	30		25	30		26	30		21	30
<b>Total – 140 Credits</b>																	

**Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF) Guideline Based Credit and Hours Distribution System for all UG courses including Lab Hours**

**First Year – Semester-I**

<b>Part</b>	<b>List of Courses</b>	<b>Credit</b>	<b>No. of Hours</b>
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses [in Total]	13	14
Part-4	Skill Enhancement Course SEC-1	2	2
	Foundation Course	2	2
		<b>23</b>	<b>30</b>

**Semester-II**

<b>Part</b>	<b>List of Courses</b>	<b>Credit</b>	<b>No. of Hours</b>
Part-1	Language – Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	14
Part-4	Skill Enhancement Course -SEC-2	2	2
	Skill Enhancement Course -SEC-3 (Discipline / Subject Specific)	2	2
		<b>23</b>	<b>30</b>

**Second Year – Semester-III**

<b>Part</b>	<b>List of Courses</b>	<b>Credit</b>	<b>No. of Hours</b>
Part-1	Language - Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	14
Part-4	Skill Enhancement Course -SEC-4 (Entrepreneurial Based)	1	1
	Skill Enhancement Course -SEC-5 (Discipline / Subject Specific)	2	2
	E.V.S	-	1
		<b>22</b>	<b>30</b>

**Semester-IV**

<b>Part</b>	<b>List of Courses</b>	<b>Credit</b>	<b>No. of Hours</b>
Part-1	Language - Tamil	3	6
Part-2	English	3	6
Part-3	Core Courses & Elective Courses including laboratory [in Total]	13	13
Part-4	Skill Enhancement Course -SEC-6 (Discipline / Subject Specific)	2	2
	Skill Enhancement Course -SEC-7 (Discipline / Subject Specific)	2	2
	E.V.S	2	1
		<b>25</b>	<b>30</b>

**Third Year  
Semester-V**

<b>Part</b>	<b>List of Courses</b>	<b>Credit</b>	<b>No. of Hours</b>
<b>Part-3</b>	Core Courses including Project / Elective Based	22	26
<b>Part-4</b>	Value Education	2	2
	Internship / Industrial Visit / Field Visit	2	2
		<b>26</b>	<b>30</b>

**Semester-VI**

<b>Part</b>	<b>List of Courses</b>	<b>Credit</b>	<b>No. of Hours</b>
<b>Part-3</b>	Core Courses including Project / Elective Based & LAB	18	28
<b>Part-4</b>	Extension Activity	1	-
	Professional Competency Skill	2	2
		<b>21</b>	<b>30</b>

**Consolidated Semester wise and Component wise Credit distribution**

<b>Parts</b>	<b>Sem I</b>	<b>Sem II</b>	<b>Sem III</b>	<b>Sem IV</b>	<b>Sem V</b>	<b>Sem VI</b>	<b>Total Credits</b>
<b>Part I</b>	3	3	3	3	-	-	12
<b>Part II</b>	3	3	3	3	-	-	12
<b>Part III</b>	13	13	13	13	22	18	92
<b>Part IV</b>	4	4	3	6	4	1	22
<b>Part V</b>	-	-	-	-	-	2	2
<b>Total</b>	23	23	22	25	26	21	<b>140</b>



**\*Part I, II, and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programme and the other components. IV, V have to be completed during the duration of the programme as per the norms, to be eligible for obtaining the UG degree.**

<b>METHODS OF EVALUATION</b>		
<b>Internal Evaluation</b>	Continuous Internal Assessment Test	<b>25 Marks</b>
	Assignments / Snap Test / Quiz	
	Seminars	
	Attendance and Class Participation	
<b>External Evaluation</b>	End Semester Examination	<b>75 Marks</b>
<b>Total</b>		<b>100 Marks</b>
<b>METHODS OF ASSESSMENT</b>		
<b>Remembering (K1)</b>	<ul style="list-style-type: none"> <li>The lowest level of questions require students to recall information from the course content</li> <li>Knowledge questions usually require students to identify information in the textbook.</li> </ul>	
<b>Understanding (K2)</b>	<ul style="list-style-type: none"> <li>Understanding of facts and ideas by comprehending, organizing, comparing, translating, interpolating and interpreting in their own words.</li> <li>The questions go beyond simple recall and require students to combine data together</li> </ul>	
<b>Application (K3)</b>	<ul style="list-style-type: none"> <li>Students have to solve problems by using/applying a concept learned in the classroom.</li> <li>Students must use their knowledge to determine an exact response.</li> </ul>	
<b>Analyze (K4)</b>	<ul style="list-style-type: none"> <li>Analyzing the question is one that asks the student to break down something into its component parts.</li> <li>Analyzing requires students to identify reasons, causes or motives and reach conclusions or generalizations.</li> </ul>	
<b>Evaluate (K5)</b>	<ul style="list-style-type: none"> <li>Evaluation requires an individual to make judgment on something.</li> <li>Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem.</li> <li>Students are engaged in decision-making and problem-solving.</li> <li>Evaluation questions do not have single right answers.</li> </ul>	
<b>Create (K6)</b>	<ul style="list-style-type: none"> <li>The questions of this category challenge students to get engaged in creative and original thinking.</li> <li>Developing original ideas and problem solving skills</li> </ul>	

### **Highlights of the Revamped Curriculum:**

- Student-centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva-voce, exposure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application oriented content wherever required.
- The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising statistical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced statistical topics in the final semester, catering to the needs of stakeholders with research aptitude.
- The General Studies and Statistics based problem solving skills are included as mandatory components in the ‘Training for Competitive Examinations’ course at the final semester, a first of its kind.
- The curriculum is designed so as to strengthen the Industry-Academia interface and provide more job opportunities for the students.
- The Statistical Quality Control course is included to expose the students to real life problems and train the students on designing a mathematical model to provide solutions to the industrial problems.
- The Internship during the second year vacation will help the students gain valuable work experience, that connects classroom knowledge to real world experience and to narrow down and focus on the career path.
- Project with viva-voce component in the fifth semester enables the student, application of conceptual knowledge to practical situations. The state of art technologies in conducting a Explain in a scientific and systematic way and arriving at a precise solution is ensured. Such innovative provisions of the industrial training, project and internships will give students an edge over the counterparts in the job market.
- State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest DBMS and Computer software for Analytics.

### Value additions in the Revamped Curriculum:

Semester	Newly introduced Components	Outcome / Benefits
<b>I</b>	<b>Foundation Course</b> To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning abstract Statistics and simulating mathematical concepts to real world.	<ul style="list-style-type: none"> <li>• Instil confidence among students</li> <li>• Create interest for the subject</li> </ul>
<b>I, II, III, IV</b>	<b>Skill Enhancement papers</b> (Discipline centric / Generic / Entrepreneurial)	<ul style="list-style-type: none"> <li>• Industry ready graduates</li> <li>• Skilled human resource</li> <li>• Students are equipped with essential skills to make them employable</li> <li>• Training on Computing / Computational skills enable the students gain knowledge and exposure on latest computational aspects</li> <li>• Data analytical skills will enable students gain internships, apprenticeships, field work involving data collection, compilation, analysis etc.</li> <li>• Entrepreneurial skill training will provide an opportunity for independent livelihood</li> <li>• Generates self – employment</li> <li>• Create small scale entrepreneurs</li> <li>• Training to girls leads to women empowerment</li> <li>• Discipline centric skill will improve the Technical knowhow of solving real life problems using ICT tools</li> </ul>
<b>III, IV, V &amp; VI</b>	<b>Elective papers-</b> An open choice of topics categorized under Generic and Discipline Centric	<ul style="list-style-type: none"> <li>• Strengthening the domain knowledge</li> <li>• Introducing the stakeholders to the State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature</li> <li>• Students are exposed to Latest topics on Computer Science / IT, that require strong statistical background</li> <li>• Emerging topics in higher education / industry / communication network / health sector etc. are introduced with hands-on-training, facilitates designing of statistical models in the respective sectors</li> </ul>
<b>IV</b>	<b>DBMS and Programming skill,</b> Biostatistics, Statistical Quality Control, Official Statistics, Operations Research	<ul style="list-style-type: none"> <li>• Exposure to industry moulds students into solution providers</li> <li>• Generates Industry ready graduates</li> <li>• Employment opportunities enhanced</li> </ul>

<b>Semester</b>	<b>Newly introduced Components</b>	<b>Outcome / Benefits</b>
<b>II year Vacation activity</b>	Internship / Industrial Training	<ul style="list-style-type: none"> <li>• Practical training at the Industry/ Banking Sector / Private/ Public sector organizations / Educational institutions, enable the students gain professional experience and also become responsible citizens.</li> </ul>
<b>V Semester</b>	Project with Viva – voce	<ul style="list-style-type: none"> <li>• Self-learning is enhanced</li> <li>• Application of the concept to real situation is conceived resulting in tangible outcome</li> </ul>
<b>VI Semester</b>	Introduction of Professional Competency component	<ul style="list-style-type: none"> <li>• Curriculum design accommodates all category of learners; ‘Statistics for Advanced Explain’ component will comprise of advanced topics in Statistics and allied fields, for those in the peer group / aspiring researchers;</li> <li>• ‘Training for Competitive Examinations’ –caters to the needs of the aspirants towards most sought - after services of the nation viz, UPSC, ISS, CDS, NDA, Banking Services, CAT, TNPSC group services, etc.</li> </ul>
<b>Extra Credits: For Advanced Learners / Honors degree</b>		<ul style="list-style-type: none"> <li>• To cater to the needs of peer learners / research aspirants</li> </ul>

<b>Skills acquired from the Courses</b>	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill
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**B.COM –E-COMMERCE-2025-2026**

<b>Part</b>	<b>Course Code</b>	<b>Title of the Course</b>	<b>Credits</b>	<b>Hours</b>
<b>FIRST YEAR</b>				
<b>FIRST SEMESTER</b>				
Part I		Language – Tamil	<b>3</b>	<b>6</b>
Part II		English	<b>3</b>	<b>6</b>
Part III		Core Paper I – <b>Financial Accounting I</b>	<b>5</b>	<b>5</b>
Part III		Core Paper II - <b>Principles of Management</b>	<b>5</b>	<b>5</b>
Part III		Elective I - Business Communication	3	4
		Elective I – Indian Economic Development		
		Elective I - Business Economics		
Part IV		Skill Enhancement Course SEC -1- NME- (Business Organisation)	<b>2</b>	<b>2</b>
		Foundation Course FC (Elements of Industry 4.0)	<b>2</b>	<b>2</b>
		<b>TOTAL</b>	<b>23</b>	<b>30</b>
<b>SECOND SEMESTER</b>				
Part I		Language – Tamil	<b>3</b>	<b>6</b>
Part II		English	<b>3</b>	<b>4</b>
<b>Part IV</b>		<b>NMSDC</b>	<b>2</b>	<b>2</b>
Part III		Core Paper III – <b>Financial Accounting II</b>	<b>5</b>	<b>5</b>
Part III		Core Paper IV- <b>Business Law</b>	<b>5</b>	<b>5</b>
Part III		Elective –II-Introduction to Information Technology	3	4
		Elective II –E-Commerce		
		Elective II – International Trade		
Part IV		Skill Enhancement Course SEC – 2 – NME (Advertising)	<b>2</b>	<b>2</b>
		Skill Enhancement Course – SEC 3 (Industrial Law)	<b>2</b>	<b>2</b>
		<b>TOTAL</b>	<b>25</b>	<b>30</b>
<b>SECOND YEAR</b>				
<b>THIRD SEMESTER</b>				
Part I		Language – Tamil	<b>3</b>	<b>6</b>
Part II		English	<b>3</b>	<b>6</b>
Part III		Core Paper V- <b>Corporate Accounting I</b>	<b>5</b>	<b>5</b>

Part	Course Code	Title of the Course	Credits	Hours
Part III		Core Paper VI - Company Law	4	4
Part IV		Elective III- Web Design	3	4
		Elective III -Data Base Management Systems		
		Elective III –PHP Programming		
Part IV		NMSDC	2	2
		Skill Enhancement Course – SEC 4 (Capital Markets)	2	2
		Environmental Studies	-	1
		Health and Wellness	1	-
		<b>TOTAL</b>	<b>23</b>	<b>30</b>
<b>FOURTH SEMESTER</b>				
Part I		Language – Tamil	3	6
Part II		English	3	6
Part III		Core Paper VII– <b>Corporate Accounting II</b>	5	5
Part III		Core Paper VIII- <b>Principles of Marketing</b>	5	5
Part III		Elective IV– <b>Python for Data Analytics</b>	3	3
		Elective IV– Computer Application in Business		
		Elective IV- Java Programming		
Part IV		NMSDC	2	2
		Skill Enhancement Course – SEC-5 (Commerce Practical)	2	2
		Environmental Studies	2	1
		<b>TOTAL</b>	<b>25</b>	<b>30</b>
<b>THIRD YEAR</b>				
<b>FIFTH SEMESTER</b>				
Part III		Core Paper IX – <b>Cost Accounting I</b>	4	5
Part III		Core Paper X - <b>Banking Law and Practice</b>	4	5
Part III		Core Paper XI – <b>Income Tax Law and Practice I</b>	4	5
Part III		Core Paper XII – Project Viva voce/ <b>Auditing and Corporate Governance</b>	4	5
Part III		Discipline Specific Elective 1/2 Financial Management /2/2 Indirect Taxation	3	4
		Discipline Specific Elective 3/4 Human Resource Management /4/4 E-Commerce Technology-I	3	4
Part IV		Value Education	2	2
		Summer Internship / Industrial Training	2	-

<b>Part</b>	<b>Course Code</b>	<b>Title of the Course</b>	<b>Credits</b>	<b>Hours</b>
		<b>TOTAL</b>	<b>26</b>	<b>30</b>
<b>SIXTH SEMESTER</b>				
Part III		Core Paper XIII – <b>Cost Accounting - II</b>	<b>4</b>	<b>6</b>
Part III		Core Paper XIV- <b>Management Accounting</b>	<b>4</b>	<b>6</b>
Part III		Core Paper XV- <b>Income Tax Law and Practice II</b>	<b>4</b>	<b>6</b>
Part III		Discipline Specific Elective 5/6- Entrepreneurial Development / 6/6 -Fundamentals of Digital Marketing	<b>3</b>	<b>5</b>
		Discipline Specific Elective 7/8- Logistics & Supply Chain Management /E-Commerce Technology-II	<b>3</b>	<b>5</b>
		General awareness for Competitive Examination	<b>2</b>	<b>2</b>
Part V		Extension Activity	<b>1</b>	<b>-</b>
		<b>TOTAL</b>	<b>21</b>	<b>30</b>
<b>GRAND TOTAL</b>			<b>143</b>	<b>180</b>

**FIRST YEAR – SEMESTER – I**

**CORE – I: FINANCIAL ACCOUNTING I**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	<b>Fundamentals of Financial Accounting</b> Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts– Subsidiary Books — Trial Balance - Classification of Errors – Rectification of Errors – Preparation of Suspense Account – Bank Reconciliation Statement - Need and Preparation								15
II	<b>Final Accounts</b> Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.								15
III	<b>Depreciation and Bills of Exchange</b> Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation <b>Bills of Exchange</b> – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate								15
IV	<b>Accounting from Incomplete Records – Single Entry System</b> Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.								15
V	<b>Royalty and Insurance Claims</b> Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. <b>Insurance Claims</b> –Calculation of Claim Amount-Average clause (Loss of Stock only)								15
TOTAL								75	
THEORY 20% & PROBLEM 80%									



<b>CO</b>	<b>Course Outcomes</b>
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.
<b>Textbooks</b>	
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3.	ShuklaGrewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5.	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.
<b>Reference Books</b>	
1.	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1.	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>
2.	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>
3.	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	3	3	2	2	2	3	2	2
<b>TOTAL</b>	15	10	15	15	13	11	10	10	15	10	10
<b>AVERAGE</b>	3	2	3	3	2.6	2.2	2	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – I**

**CORE – II: PRINCIPLES OF MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents							No. of Hours	
I	Introduction to Management Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration – Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers – Qualification – Duties & Responsibilities.							15	
II	Planning Planning – Meaning – Definitions – Nature – Scope and Functions – Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning – Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types - Steps in Decision Making – Forecasting.							15	
III	Organizing Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types - Departmentalization– Authority and Responsibility – Centralization and Decentralization – Span of Management.							15	
IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].							15	

V	<b>Directing</b> Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. <b>Co-ordination and Control</b> Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	15
	<b>Total</b>	<b>75</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Demonstrate the importance of principles of management.	
<b>CO2</b>	Paraphrase the importance of planning and decision making in an organization.	
<b>CO3</b>	Comprehend the concept of various authorizes and responsibilities of an organization.	
<b>CO4</b>	Enumerate the various methods of Performance appraisal	
<b>CO5</b>	Demonstrate the notion of directing, co-coordination and control in the management.	
<b>Textbooks</b>		
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.	
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.	
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.	
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.	
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.	
<b>Reference Books</b>		
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai	
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.	
3	Griffffin, Management principles and applications, Cengage learning, India.	
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.	
5	Eccles, R. G. &Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		

<b>Web Resources</b>	
1	<a href="http://www.universityofcalicut.info/sy1/management">http://www.universityofcalicut.info/sy1/management</a>
2	<a href="https://www.managementstudyguide.com/manpower-planning.htm">https://www.managementstudyguide.com/manpower-planning.htm</a>
3	<a href="https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392">https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	2	3	3	2	2	2	3	2	3
<b>CO2</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO3</b>	3	2	2	3	2	2	2	1	3	2	2
<b>CO4</b>	3	2	2	3	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	3	2	2	2	1	3	2	2
<b>TOTAL</b>	15	10	12	15	11	10	10	8	15	10	11
<b>AVERAGE</b>	3	2	2.4	3	2.2	2	2	1.6	3	2	2.2

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – I**

**ELECTIVE - I: BUSINESS COMMUNICATION**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.								
LO2	To develop the students to understand about trade enquiries								
LO3	To make the students aware about various types of business correspondence.								
LO4	To develop the students to write business reports.								
LO5	To enable the learners to update with various types of interviews								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout								12
II	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circulars								12
III	Banking & Insurance Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence								12
IV	Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing								12
V	Interview Preparation Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Creating & maintaining Digital Profile								12
	TOTAL								60

<b>Course Outcomes</b>	
<b>CO1</b>	Acquire the basic concept of business communication.
<b>CO2</b>	Exposed to effective business letter
<b>CO3</b>	Paraphrase the concept of various correspondences.
<b>CO4</b>	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
<b>CO5</b>	Acquire the skill of preparing an effective resume
<b>Textbooks</b>	
<b>1</b>	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication-Sultan Chand & Sons- New Delhi.
<b>2</b>	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
<b>3</b>	K.P. Singha, Business Communication, Taxmann, New Delhi.
<b>4</b>	R. S. N. Pillai and Bhagavathi. S, Commercial Correspondence, Chand Publications, New Delhi.
<b>5</b>	M. S. Ramesh and R. Pattenshetty, Effective Business English and Correspondence, S. Chand & Co, Publishers, New Delhi.
<b>Reference Books</b>	
<b>1</b>	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
<b>2</b>	RithikaMotwani, Business communication, Taxmann, New Delhi.
<b>3</b>	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
<b>4</b>	Bovee, Thill, Schatzman, Business Communication Today - Pearson Education, Private Ltd- NewDelhi.
<b>5</b>	Penrose, Rasbery, Myers, Advanced Business Communication, Bangalore.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
<b>1</b>	<a href="https://accountingseekho.com/">https://accountingseekho.com/</a>
<b>2</b>	<a href="https://www.testpreptraining.com/business-communications-practice-exam-questions">https://www.testpreptraining.com/business-communications-practice-exam-questions</a>
<b>3</b>	<a href="https://bachelors.online.nmims.edu/degree-programs">https://bachelors.online.nmims.edu/degree-programs</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	3	2	3	2	2	2	2	2	2	2
<b>CO2</b>	3	3	2	3	2	2	2	3	2	2	2
<b>CO3</b>	3	3	2	3	2	2	2	2	2	2	2
<b>CO4</b>	3	3	2	3	2	2	2	2	2	2	2
<b>CO5</b>	3	3	2	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	15	15	15	10	10	10	11	10	10	10
<b>AVERAGE</b>	3	3	3	3	2	2	2	2.2	2	2	2

**3 – Strong, 2- Medium, 1- Low**



**FIRST YEAR – SEMESTER - I****ELECTIVE - I: INDIAN ECONOMIC DEVELOPMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the concepts of Economic growth and development								
LO2	To know the features and factors affecting economic development								
LO3	To gain understanding about the calculation of national income								
LO4	To examine the role of public finance in economic development								
LO5	To understand the causes of inflation								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	<b>Economic Development and Growth</b> Meaning & Definition - Concepts of Economic Growth and Development. Differences between Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure- Factors affecting Economic Development								12
II	<b>Classification of Nations on the basis of development</b> Characteristics of Developing Countries and Developed Countries - Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development								12
III	<b>National Income</b> Meaning, Importance, National Income -Concept, types of measurement, Comparison of National Income at Constant and Current Prices. Sectorial Contribution to National Income. National Income and Economic Welfare								12
IV	<b>Public Finance</b> Meaning, Importance, Role of Public Finance in Economic Development, Public Revenue-Sources, Direct and Indirect taxes, Impact and Incidence of Taxation, Public Expenditure-Classification and Cannons of Public Expenditure, Public Debt-Need, Sources and Importance, Budget-Importance, Types of Deficits -Revenue, Budgetary, Primary and Fiscal, Deficit Financing.								12
V	<b>Money Supply</b> Theories of Money and Its Supply, Types of Money-Broad, Narrow and High Power, Concepts of M1, M2 and M3. Inflation and Deflation -Types, Causes and Impact, - Price Index- CPI and WPI, Role of Fiscal Policy in Controlling Money supply								12
TOTAL								60	

<b>Course Outcomes</b>	
<b>CO1</b>	Elaborate the role of State and Market in Economic Development
<b>CO2</b>	Explain the Sectorial contribution to National Income
<b>CO3</b>	Illustrate and Compare National Income at constant and current prices.
<b>CO4</b>	Describe the canons of public expenditure
<b>CO5</b>	Understand the theories of money and supply
<b>Textbooks</b>	
1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi
2	V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai
3	Remesh Singh, Indian Economy, McGraw Hill, Noida.
4	NitinSinghania, Indian Economy, McGraw Hill, Noida.
5	Sanjeverma, The Indian Economy, unique publication, Shimla.
<b>Reference Books</b>	
1	GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi.
2	SukumoyChakravathy : Development Planning- Indian Experience, OUP, New Delhi.
3	Ramesh Singh, Indian Economy, McGraw Hill, Noida.
4	Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.
5	Todaro, MichealP : Economic Development in the third world, Orient Longman, Hyderabad
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://www.jstor.org">http://www.jstor.org</a>
2	<a href="http://www.indiastat.com">http://www.indiastat.com</a>
3	<a href="http://www.epw.in">http://www.epw.in</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO2</b>	3	2	3	3	2	2	2	2	2	3	2
<b>CO3</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	14	15	10	10	10	10	10	13	10
<b>AVERAGE</b>	3	2	2.8	3	2	2	2	2	2	2.2	2

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – I**

**ELECTIVE - I: BUSINESS ECONOMICS**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the approaches to economic analysis								
LO2	To know the various determinants of demand								
LO3	To gain knowledge on concept and features of consumer behaviour								
LO4	To learn the laws of variable proportions								
LO5	To enable the students to understand the objectives and importance of pricing policy								
Prerequisites: Should have studied Commerce in XII Std									

Unit	Contents	No. of Hours
I	<b>Introduction to Economics</b> Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics - Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency- Business Cycle:- Theory, Inflation, Depression, Recession, Recovery, Reflation and Deflation,	12
II	<b>Demand &amp; Supply Functions</b> Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.	12
III	<b>Consumer Behaviour</b> Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal Utility – Cardinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties – Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.	12

IV	<b>Theory of Production</b> Concept of Production - Production Functions: Linear and Non – Linear Homogeneous Production Functions - Law of Variable Proportion – Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale – Economies of Scale – Internal and External Economies – Internal and External Diseconomies - Producer’s equilibrium	12
V	<b>Market Structure</b> Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives – Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly – Monopolistic Competition – Price Discrimination, Equilibrium of Firm in Monopolistic Competition–Oligopoly – Meaning – features, “Kinked Demand” Curve	12
	<b>TOTAL</b>	<b>60</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Explain the positive and negative approaches in economic analysis	
<b>CO2</b>	Understood the factors of demand forecasting	
<b>CO3</b>	Know the assumptions and significance of indifference curve	
<b>CO4</b>	Outline the internal and external economies of scale	
<b>CO5</b>	Relate and apply the various methods of pricing	
<b>Textbooks</b>		
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.	
2	C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.	
3	Aryamala.T, Business Economics, Vijay Nocol, Chennai.	
4	T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.	
5	D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.	
<b>Reference Books</b>		
1	S.Shankaran, Business Economics-Margham Publications, Chennai.	
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.	
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia	
4	Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.	
5	Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		

Web Resources	
1	<a href="https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ">https://youtube.com/channel/UC69_-P77nf5-rKrjcpVEsqQ</a>
2	<a href="https://www.icsi.edu/">https://www.icsi.edu/</a>
3	<a href="https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160">https://www.yourarticlelibrary.com/marketing/pricing/product-pricing-objectives-basis-and-factors/74160</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	2	2	2	2	2	2	1	2	2
<b>CO2</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO3</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO4</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	13	14	11	10	10	10	10	10	10
<b>AVERAGE</b>	3	2	2.6	2.8	2.2	2	2	2	2	2	2

**3 – Strong, 2- Medium, 1- Low**

## **FIRST YEAR – SEMESTER – I**

### **SEC 1 – Non Major Elective - BUSINESS ORGANIZATION**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				2	2	25	75	100
Learning Objectives									
LO1	Understand business, profession, organization, social responsibilities, and business ethics.								
LO2	Explore business forms, distinguish public and private sectors.								
LO3	Comprehend industry location factors, analyze large-scale operation advantages.								
LO4	Familiarize with stock exchanges, understand business combinations.								
LO5	Understand trade associations and chambers of commerce in India.								
Unit	Contents								No. of Hours
I	Business - meaning and types - Profession - meaning and importance of business Organization - Social Responsibilities of Business - Business Ethics.								10
II	Forms of Business organization - sole trader - partnership - joint Hindu family - joint stock companies - co-operative societies - public utilities and public enterprises - Public Sector vs. Private Sector								15
III	Location of industry - factors influencing location - size of industry - optimum firm - advantages of large - scale operation - limitation of small scale operation - industrial estates - district industries centres.								15
IV	Stock Exchange - Function - Types - Working - Regulation of Stock Exchanges in India - Business Combination - Causes - Types - Effects of Combination in India								10
V	Trade association - Chamber of commerce - Functions - Objectives - Working in India								10
	TOTAL								60
Course Outcomes									
CO1	Differentiate business types, evaluate business organization's importance, analyze ethical considerations in business.								
CO2	Compare forms of business organizations, assess public and private sector advantages and disadvantages								
CO3	Analyze industry location factors, evaluate advantages of large-scale operations, assess industrial estates and district industries centers.								
CO4	Explain stock exchange functions and regulation, analyze business combinations' causes, types, and effects								
CO5	Discuss trade associations and chambers of commerce functions and objectives, evaluate their significance in promoting trade and commerce in India								

<b>Textbooks</b>	
	Business organisation and management , Publisher : P. Allan (January 1, 1978)
<b>Reference Books</b>	
1	Y.K.Bhushan, Business organization, Sultan Chand, New Delhi.
2	Prakash&Jagedesh, Business organization & Management.
3	Reddy &Gulshar, Principles of Business Organization & Management
4.	Vasudevan&Radhasivam, Business Organization.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.vedantu.com/commerce/forms-of-business-organizations">https://www.vedantu.com/commerce/forms-of-business-organizations</a>
2	<a href="https://ncert.nic.in/textbook/pdf/kebs102.pdf">https://ncert.nic.in/textbook/pdf/kebs102.pdf</a>
3	<a href="https://www.teachmint.com/tfile/studymaterial/b-com/BusinessOrganization/Chapter1/46db05e8-ee83-497e-aa56-573a1388f80e">https://www.teachmint.com/tfile/studymaterial/b-com/BusinessOrganization/Chapter1/46db05e8-ee83-497e-aa56-573a1388f80e</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	3	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	3	3	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	3	2	3	3	3	2	3
<b>TOTAL</b>	15	14	14	12	13	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.8	2.8	2.4	2.6	2	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**



## FIRST YEAR – SEMESTER – I

### FOUNDATION COURSE - ELEMENTS OF INDUSTRY 4.0

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				2	2	25	75	100
Learning Objectives									
LO1	Learn the essentials of Industry 4.0								
LO2	Understand the need and applications of Artificial Intelligence								
LO3	Set a base for big data and Internet of Things								
LO4	Familiarize the applications and tools of Industry4.0								
LO5	Train on the skills required by industries								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction To Industry4.0 Industry: Meaning- types. Industrial Revolution: Industrial Revolution 1.0 to 4.0- Technologies of Industry 4.0								10
II	Artificial Intelligence Artificial Intelligence: History of AI - Foundations of AI -The AI environment - Challenges of AI								10
III	Big Data Big Data : Meaning - Essentials of Big Data in Industry 4.0 - Big Data Components - Big Data Characteristics - Big Data Applications								15
IV	Iot Internet of Things (IoT) : Introduction to IoT – Applications of IoT : Manufacturing – Healthcare – Education – Aerospace and Defense – Agriculture – Transportation and Logistics.								15
V	Impact of industry 4.0 Impact of Industry 4.0 on Society, Business, Government and People. Framework for aligning Education with Industry 4.0								10
									60
Course Outcomes									
CO1	Define and explain the technologies of industry 4.0								
CO2	Analyze and apply AI in the relevant sector								
CO3	Summarize the characteristics of big data								
CO4	Apply the tools of Industry 4.0								
CO5	Adapt to the changing needs of the industry								

<b>Textbooks</b>	
1	1. Seema Acharya J, Subhashini Chellappan, (2019) —Big Data and Analytics, 2 <sup>nd</sup> Edition, Wiley Publication, New Delhi. 2. Russel S, Norvig P (2010), —Artificial Intelligence: A Modern approach, 3 <sup>rd</sup> Edition, Prentice Hall, New York. 3. Pethuru Raj and Anupama C. Raman, (2017), "The Internet of Things: Enabling Technologies, Platforms, and Use Cases", Auerbach Publications
<b>Reference Books</b>	
1	Judith Hurwitz, Alan Nugent, Fern Halper, Marcia Kaufman, —Big Data for Dummies, John Wiley & Sons, Inc.
2	Nilsson (2000), Artificial Intelligence: A new synthesis, Nils J Harcourt Asia PTE Ltd.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SEEA1403.pdf">https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SEEA1403.pdf</a>
2	<a href="https://library.oapen.org/bitstream/handle/20.500.12657/43836/external_content.pdf?sequence=1">https://library.oapen.org/bitstream/handle/20.500.12657/43836/external_content.pdf?sequence=1</a>
3	<a href="https://www.vssut.ac.in/lecture_notes/lecture1428643004.pdf">https://www.vssut.ac.in/lecture_notes/lecture1428643004.pdf</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	3	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	3	2	3	3	3	2	2
<b>CO4</b>	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	2	3	3	3	2	3
<b>TOTAL</b>	14	13	13	13	10	13	13	15	10	12
<b>AVERAGE</b>	2.8	2.6	2.6	2.6	2	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER - II**

**CORE – III: FINANCIAL ACCOUNTING-II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
LO2	To understand the allocation of expenses under departmental accounts								
LO3	To gain an understanding about partnership accounts relating to Admission and retirement								
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
LO5	To know the requirements of international accounting standards								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	<b>Hire Purchase and Instalment System</b> Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit								15
II	<b>Branch and Departmental Accounts</b> Branch – Dependent Branches: Accounting Aspects - Debtors system -Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses – Inter- Departmental Transfer at Cost or Selling Price.								15
III	<b>Partnership Accounts - I</b> Partnership Accounts: –Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.								15
IV	<b>Partnership Accounts - II</b> Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.								15
V	<b>Accounting Standards for financial reporting (Theory only)</b> Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.								15
	TOTAL								75

<b>THEORY 20% &amp; PROBLEMS 80%</b>	
<b>Course Outcomes</b>	
<b>CO1</b>	To evaluate the Hire purchase accounts and Instalment systems
<b>CO2</b>	To prepare Branch accounts and Departmental Accounts
<b>CO3</b>	To understand the accounting treatment for admission and retirement in partnership
<b>CO4</b>	To know Settlement of accounts at the time of dissolution of a firm.
<b>CO5</b>	To elaborate the role of IFRS
<b>Textbooks</b>	
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5	T.S. Reddy & A. Murthy, Financial Accounting, Margam Publishers, Chennai.
<b>Reference Books</b>	
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr. Venkataraman & others (7 lecturers): Financial Accounting, VBH, Chennai.
3	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian, Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S.Chand and sons, New Delhi.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>
2	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>
3	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	2	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	3	3	3	3	3	3	3
<b>TOTAL</b>	16	11	14	15	14	12	11	11	15	11	11
<b>AVERAGE</b>	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – II****CORE – IV: BUSINESS LAW**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To know the nature and objectives of Mercantile law								
LO2	To understand the essentials of valid contract								
LO3	To gain knowledge on performance contracts								
LO4	To define the concepts of Bailment and pledge								
LO5	To understand the essentials of contract of sale								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents							No. of Hours	
I	<b>Elements of Contract</b> <b>Indian Contract Act 1872:</b> Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract							15	
II	<b>Performance Contract</b> Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract							15	
III	<b>Contract of Indemnity and Guarantee</b> Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –							15	
IV	<b>Bailment and Pledge</b> Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.							15	
V	<b>Sale of Goods Act 1930:</b>  Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller							15	
	TOTAL							75	

<b>Course Outcome (PO,PSO,CO mapping has to be reworked)</b>	
<b>CO1</b>	Explain the Objectives and significance of Mercantile law
<b>CO2</b>	Understand the clauses and exceptions of Indian Contract Act.
<b>CO3</b>	Explain concepts on performance, breach and discharge of contract.
<b>CO4</b>	Outline the contract of indemnity and guarantee
<b>CO5</b>	Explain the various provisions of Sale of Goods Act 1930
<b>Textbooks</b>	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal&VivekKuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.
<b>Reference Books</b>	
1	PreethiAgarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law NiraliPrakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://www.cramerz.com">www.cramerz.com</a> <a href="http://www.digitalbusinesslawgroup.com">www.digitalbusinesslawgroup.com</a>
2	<a href="http://swcu.libguides.com/buslaw">http://swcu.libguides.com/buslaw</a>
3	<a href="http://libguides.slu.edu/businesslaw">http://libguides.slu.edu/businesslaw</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO2</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO3</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	13	15	10	10	10	10	10	10	10
<b>AVERAGE</b>	3	2	2.6	3	2	2	2	2	2	2	2

**3 – Strong, 2- Medium, 1- Low**

## **FIRST YEAR – SEMESTER – II**

### **ELECTIVE– II: Introduction to Information Technology**

Subject code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To recall the information technology and digital domain								
LO2	To explore the fundamentals of computers								
LO3	To identify the transmission of information								
LO4	To analyze the different computer networking								
LO5	to apply the internet architecture and network security								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Information Technology-Understanding the Digital Domain-Representing Numbers and text in Binary-binary code								12
II	Fundamentals of Computers: Computer Hardware-Software-System. Software Application Software-Translators-MLL-HLL-ALL.								12
III	Transmission of Information: Fundamentals of Communications-Fiber Optics-Wireless Communications-ISDN.								12
IV	Computer Networking: Goals-Topologies-Local Area Networks-Wide Area Networks Communication Protocol								12
V	Internet Architecture-Types of Network Security-Internet applications-Internet Address Domain Name-E-mail.								12
	TOTAL								60
CO	Course Outcomes								
CO1	Describe the importance of information technology								
CO2	Analyze the computer hardware and software system								
CO3	Apply the transmission of information in communication system								
CO4	Discuss the computer networking and its applications								
CO5	Explore the internet architecture and the types of network security.								
Textbooks									
1	Introduction to Information Technology PelinAksoy, LauraDeNardis, Cengage Learning India Private Limited, First Indian Reprint 2008.								
2	M.Moris Mano, “Digital Logic and Computer Design”, First Edition, 2004, Pearson								
3.	Behrouz and Forouzan,2001, Introduction to Data Communication and Networking, 3rd Edition, MH.								



Reference Books	
1.	V. Rajaraman, Introduction to Information technology, PHI Learning 2018
2.	Richard Fox, Information Technology, CRC Press
3.	Sanjay Saxena, Information technology, Vikas Publications Pvt Ltd, 2018
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
Web Resources	
1	<a href="http://www.tutorialspoint.com/computer_fundamentals/index.htm">http://www.tutorialspoint.com/computer_fundamentals/index.htm</a>
2	<a href="http://www.tutorialspoint.com/basics_of_computers/index.htm">http://www.tutorialspoint.com/basics_of_computers/index.htm</a>
3	<a href="https://www.google.co.in/books/edition/Information_Technology/Y4bNBQAAQBAJ?hl=en&amp;gbpv=1&amp;dq=introduction+to+information+technology&amp;printsec=frontcover">https://www.google.co.in/books/edition/Information_Technology/Y4bNBQAAQBAJ?hl=en&amp;gbpv=1&amp;dq=introduction+to+information+technology&amp;printsec=frontcover</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	3	3	2	2	3	2	3	3
<b>CO2</b>	3	2	2	3	3	2	3	3	2	3	3
<b>CO3</b>	3	2	3	3	3	2	3	3	2	3	3
<b>CO4</b>	3	2	3	3	3	2	2	3	2	3	3
<b>CO5</b>	3	2	3	3	3	2	3	3	3	3	3
<b>TOTAL</b>	15	10	14	15	15	10	13	15	11	15	15
<b>AVERAGE</b>	3	2	2.8	3	3	2	2.6	3	2.2	3	3

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER - II****ELECTIVE - II:E- COMMERCE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To know the goals of Electronic commerce								
LO2	To understand the various Business models in emerging E-commerce areas								
LO3	To have an insight on the internet marketing technologies								
LO4	To understand the benefits and implementation of EDI								
LO5	To examine the ethical issues of E-commerce								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	<b>Introduction to E-Commerce</b> Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce; Broad Goals of Electronic Commerce; Main Components of E-Commerce; Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce; The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-Commerce.								12
II	<b>E-Commerce Business Models &amp; Consumer Oriented E Commerce</b> E-commerce Business Models, Major Business to Consumer (B2C) Business Models, Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas - E-tailing: Traditional Retailing and E- retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing.								12
III	<b>E-Commerce Marketing Concepts</b> The Internet Audience and Consumer Behaviour, Basic Marketing Concepts, Internet Marketing Technologies – Marketing Strategy - E services: Categories of E-services, Web-Enabled Services, Information-Selling on the Web.								12
IV	<b>Electronic Data Interchange &amp; Security</b> Benefits of EDI, EDI Technology, EDI Standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security: Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server.								12
V	<b>Ethics in E-Commerce</b> Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.								12
	<b>TOTAL</b>								<b>60</b>

<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Understand the role and features of world wide web
<b>CO2</b>	Understand the Benefits and model of e-tailing
<b>CO3</b>	Use the web enabled services
<b>CO4</b>	Tackle the threats in internet security system
<b>CO5</b>	Know about the Ethical principles Privacy and Information Rights
<b>Textbooks</b>	
1	Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the Edition, Pearson Education Limited, New Delhi
2	S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi
3	David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London
4	Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida
5	W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai
<b>Reference Books</b>	
1	Agarwala, K.N. and D. Agarwala, Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai
2	Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi
3	Elias M Awad, Electronic Commerce : From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi
4	Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai
5	J. Christopher West I and Theodore H. K ClarkGlobal Electronic Commerce- Theory and Case Studies, The MIT Press, Cambridge, London
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.investopedia.com/terms/e/ecommerce.asp">https://www.investopedia.com/terms/e/ecommerce.asp</a>
2	<a href="https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/">https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/</a>
3	<a href="https://techbullion.com/the-importance-of-ethics-in-ecommerce/">https://techbullion.com/the-importance-of-ethics-in-ecommerce/</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	3	2	2	2	3	3	2
<b>CO2</b>	3	2	2	2	3	2	2	2	3	3	2
<b>CO3</b>	3	2	3	2	3	2	2	2	3	3	2
<b>CO4</b>	3	2	2	2	3	2	2	2	3	3	2
<b>CO5</b>	3	2	3	2	3	2	2	2	3	3	2
<b>TOTAL</b>	15	10	13	10	15	10	10	10	15	15	10
<b>AVERAGE</b>	3	2	2.6	2	3	2	2	2	3	3	2

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – II****ELECTIVE - II: INTERNATIONAL TRADE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To enable students familiarise with the basics of International Trade.								
LO2	To know the various theories of international trade.								
LO3	To impart knowledge about balance of trades and exchange rates.								
LO4	To gain knowledge about international institutions.								
LO5	To gain insights on World Trade Organisation								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to International Trade – Meaning – Definition - Difference between Internal and International Trade – Importance of International Trade in the Global context								12
II	Theories of International trade: Classical theories - Adam smith’s theory of Absolute Advantage – Ricardo’s Comparative cost theory - Modern theories of International Trade - Haberler’s Opportunity Cost theory – Heckscher –Ohlin’s Modern theory – International trade and Factor Mobility Theory – Leontiff’s Paradox - International trade and economic growth theory - Immiserating growth theory.								12
III	Balance of Payments – Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP -Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade – Terms of Trade – Meaning – Definition – Difference between BOP and BOT.								12
IV	International Economic Institutions - International Monetary System - Bretton Woods Conference – IMF - Objectives, Organizational structure – Membership – Quotas – Borrowing and Lending Programme of IMF – SDRs – India and IMF -World Bank and UNCTAD.								12
V	World Trade Organisation (WTO) – Functions and Objectives – Agricultural Agreements – GATS - TRIPS – TRIMS.								12
	TOTAL								60

<b>Course Outcomes</b>	
<b>CO1</b>	Distinguish between the concept of internal and international trade.
<b>CO2</b>	Define the various theories of international trade.
<b>CO3</b>	Examine the balance of trade and exchange rates
<b>CO4</b>	Appraise the role of IMF and IBRD.
<b>CO5</b>	Define the workings of WTO and with special reference to India.
<b>Textbooks</b>	
1	Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.
2	Paul.R.Krugman and Maurice Obstfeld, International Economics (Theory and Policy) - Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
3	Robert J.Carbaugh, International Economics - Thomson Information Publishing Group - Wadsworth Publishing Company -California.
4	H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14.
5	BimalJaiswal&Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai
<b>Reference Books</b>	
1	Dr. T. Aryamala,Vijay Nicole, International Trade, Chennai
2	Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3	PunamAgarwal and JatinderKaur, International Business, Kalyani Publications, New Delhi
4	S Sankaran , International Trade, Margham Publication, Chennai
5	C B Gupta, International Business, S Chand Publishing, New Delhi
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/">https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/</a>
2	<a href="https://www.economicsdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644">https://www.economicsdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644</a>
3	<a href="https://www.wto.org/english/thewto_e/countries_e/india_e.htm">https://www.wto.org/english/thewto_e/countries_e/india_e.htm</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	2	2	2	2	2	3	2
<b>CO2</b>	3	2	3	2	3	2	2	2	2	3	2
<b>CO3</b>	3	2	3	2	3	2	2	2	2	3	2
<b>CO4</b>	3	2	3	2	2	2	2	2	2	3	2
<b>CO5</b>	3	2	3	2	2	2	2	2	2	3	2
<b>TOTAL</b>	15	10	15	10	12	10	10	10	10	15	10
<b>AVERAGE</b>	3	2	3	2	2.4	2	2	2	2	3	2

**3 – Strong, 2- Medium, 1- Low**

## **FIRST YEAR – SEMESTER – II**

### **SEC 2 – Non Major Elective – ADVERTISING**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				2	2	25	75	100
Learning Objectives									
LO1	Understand the meaning, objectives, and scope of advertising, as well as the benefits and elements of advertising.								
LO2	Explore the features and types of advertising agencies, understand the criteria for selecting an agency, and learn how to maintain a client-agency relationship								
LO3	Examine the ethical and social issues in advertising, and understand the positive and negative influences of advertising on Indian values and culture								
LO4	Understand the communication process and explore the role of advertising in developing brand image and brand equity, and learn strategies for managing brand crises								
LO5	Learn copywriting essentials, copy elements and types, layout principles, execution styles, and pre-testing and post-testing methods in advertising								
Unit	Contents								No. of Hours
I	INTRODUCTION: Advertising meaning-definition-objectives-scope-benefits-Elements-Media in Advertising								10
II	ADVERTISING AGENCY: Advertising agency Features-Types of advertising agencies –Agency selection criteria-Maintaining Agency client relationship.								10
III	SOCIAL AND ECONOMIC ASPECTS OF ADVERTISING: Social aspects: Ethical and social issues in advertising, positive and negative influence of advertising on Indian values and culture. Economic aspect: Effect of advertising on consumer demand, monopoly and competition, price.								15
IV	BRAND BUILDING: The communication process-AIDA Model, role of advertising in developing brand image and brand equity, and managing brand crises.								10
V	FUNDAMENTALS OF CREATIVITY IN ADVERTISING: Essentials of copywriting, copy- elements –types-layout-principles-execution styles-Pre testing and post testing of advertisements-methods and objectives..								15
	TOTAL								60
Course Outcomes									
CO1	Define advertising, analyze its objectives, evaluate its scope and benefits, and identify media elements used in advertising								
CO2	Differentiate types of advertising agencies, assess criteria for selecting agencies, and demonstrate effective client-agency relationship management.								
CO3	Analyze ethical and social issues in advertising, evaluate the impact of advertising on Indian values and culture.								
CO4	Explain the communication process and analyze advertising's role in brand building and managing brand crises.								
CO5	Apply effective copywriting techniques, identify copy elements and types, utilize layout principles and execution styles, and conduct pre-testing and post-testing of advertisements.								



<b>Textbooks</b>	
1	Advertising Principles and Practice by Ruchi Gupta-S.Chand Publishing
<b>Reference Books</b>	
1	Rathor, B.S.-Advertising management-Himalaya Publishing House
2	Myers-Advertising management-PHI Norms-Advertising-PHI
3	Sontakki. C.N, Advertising, Kalyani Publishers, Ludhiana
4.	Brand Positioning-Strategies for competitive Advantage by SubrotoSengupta-Tata McGraw Hill Publication
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://archive.mu.ac.in/myweb_test/sybcom-avtg-eng.pdf">https://archive.mu.ac.in/myweb_test/sybcom-avtg-eng.pdf</a>
2	<a href="https://uascku.ac.in/wp-content/uploads/2020/04/Advertising-B.Com_-VI- Semester-Unit-Wise-Notes.pdf">https://uascku.ac.in/wp-content/uploads/2020/04/Advertising-B.Com_-VI- Semester-Unit-Wise-Notes.pdf</a>
3	<a href="http://osou.ac.in/eresources/DJMC-06-BLOCK-02.pdf">http://osou.ac.in/eresources/DJMC-06-BLOCK-02.pdf</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	3	3	3	2	3	3	3	3	2
<b>CO2</b>	3	2	2	3	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	3	3	2	3	3	3	3	2
<b>CO4</b>	3	2	2	3	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	3	2	3	3	3	3	3
<b>TOTAL</b>	15	13	13	15	13	10	13	13	15	13	12
<b>AVERAGE</b>	3	2.6	2.6	3	2.6	2	2.6	2.6	3	2.6	2.4

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – II****SEC – 3– INDUSTRIAL LAW**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				2	2	25	75	100
Learning Objectives									
LO1	To Understand and apply the concept of Factories act								
LO2	To capable students to comprehend the legal framework governing Industrial Law to settle industrial disputes								
LO3	To expose students to the principles relating to health and safety laws in the workplace								
LO4	To explain the relevant laws governing ESI Act 1948 and EPF Act 1952								
LO5	Toknow the development and the judicial setup of Payment of Bonus Act.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Factories act 1948. Definitions – Health – Safety – Welfare – Working Hours of Adults – Employment of Women – Employment of Young Persons – Leave with Wages.								3
II	Industrial Disputes Act, 1947: Definition, Authorities, Awards, Settlements, Strikes Lockouts, Lay Offs, Retrenchment and Closure								3
III	The Workmen’s Compensation Act – Nature and Scope – Definitions – Workmen’s Compensations – Employ’s Liability – Meaning of Accident Compensation Permanent – Partial and Temporary – Disablement – Compensation of Half Month Payment (Table Not Necessary).								3
IV	Employees State Insurance Act 1948 Objects-definitions-ESI Corporation, functions- contribution and recovery benefits. Employees Provident Fund and Miscellaneous Provision Act, 1952 Objects- definition- provident fund schemes- contribution and recovery.								3
V	UNIT V The Payment of Bonus Act 1965 – Object – Application – Definitions – Methods of Computing Gross Profits – Payment of Bonus – Importance.								3
	TOTAL								15
Course Outcomes									
CO1	Remember and recall the various concepts of Factories act 1948								
CO2	Demonstrate the. Provisions and concepts of Industrial Disputes Act, 1947								
CO3	Analyse the various measures and policies in The Workmen’s Compensation Act .								
CO4	Examine the different aspects of ESI and EPF Act.								
CO5	Critically evaluate the Case studies relating to Bonus Act..								

<b>Textbooks</b>	
1	N.D.Kapoor – Industrial Laws, Sultan Chand & Sons, New Delhi.
2	P.C.Tripathi - Industrial Laws, Sultan Chand & Sons, New Delhi
<b>Reference Books</b>	
1	Dr.M.R.Sreenivasan & C.D.Balaji - Industrial Laws & Public Relations, Margham Publications, Chennai.
2	B.Nandha Kumar, Industrial Laws, Vijay Nichole Prints, Chennai.
3	"Industrial Relations and <b>Labour Laws</b> " - S C Srivastava -Vikas Publishing
4.	"Industrial Relations and <b>Labour Laws</b> " - Piyali Ghosh and Shefali Nandan-McGraw Hill India
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.icsi.edu/media/webmodules/publications/7.%20Industrial,%20Labour%20and%20General%20Laws.pdf">https://www.icsi.edu/media/webmodules/publications/7.%20Industrial,%20Labour%20and%20General%20Laws.pdf</a>
2	<a href="https://www.mlsu.ac.in/econtents/1185_Industrial%20Relations%20and%20Labour%20Laws.pdf">https://www.mlsu.ac.in/econtents/1185_Industrial%20Relations%20and%20Labour%20Laws.pdf</a>
3	<a href="https://sbs.ac.in/wp-content/uploads/2021/02/BBA-5th-IRLL-Complete-Notes-updated1.pdf">https://sbs.ac.in/wp-content/uploads/2021/02/BBA-5th-IRLL-Complete-Notes-updated1.pdf</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	3	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	3	2	3	3	3	2	3
<b>TOTAL</b>	15	13	13	12	13	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

## SECOND YEAR – SEMESTER - III

### CORE – V: CORPORATE ACCOUNTING I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To understand about the pro-rata allotment <b>and Underwriting of Shares</b>								
LO2	To know the provisions of companies Act <b>regarding Issue and</b> Redemption of Preference shares and debentures								
LO3	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013.								
LO4	To examine <b>the various methods of valuation of Goodwill and shares</b>								
LO5	To identify the Significance of International financial reporting standard (IFRS)								
Prerequisite: Should have studied Financial Accounting in I Year									

Unit	Contents	No. of Hours
I	<b>Issue of Shares</b> Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment <b>Issue of Rights and Bonus Shares</b> - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.	15
II	<b>Issue &amp; Redemption of Preference Shares &amp; Debentures</b> Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at <b>Par, Premium and Discount.</b> Debentures: Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.	15
III	<b>Final Accounts</b> Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration	15
IV	<b>Valuation of Goodwill &amp; Shares</b> Valuation of Goodwill-Meaning-Need for Valuation of Goodwill–Methods of Valuing Goodwill-Average Profit-Super Profit-Annuity and Capitalisation Method. Valuation of Shares–Need for Valuation of Shares–Methods of Valuation of Shares–Net Assets Method–Yield and Fair Value Methods.	15
V	<b>Indian Accounting Standards</b> International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. <b>(Theory Only)</b>	15
	<b>TOTAL</b>	<b>75</b>

<b>THEORY 20% &amp; PROBLEMS 80%</b>	
<b>Course Outcomes</b>	
<b>CO1</b>	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites
<b>CO2</b>	Asses the accounting treatment of issue and redemption of preference shares and debentures
<b>CO3</b>	Construct Financial Statements applying relevant accounting treatments
<b>CO4</b>	Compute the value of goodwill and shares under different methods and assess its applicability
<b>CO5</b>	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS
<b>Textbooks</b>	
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.
2	R.L. Gupta and M. Radhaswamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.
3	Broman, Corporate Accounting, Taxmann, New Delhi.
4	Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi.
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.
<b>Reference Books</b>	
1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
2	D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi
3	Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5	PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.tickertape.in/blog/issue-of-shares/">https://www.tickertape.in/blog/issue-of-shares/</a>
2	<a href="https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwil landshares.pdf">https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwil landshares.pdf</a>
3	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>C01</b>	3	2	3	2	2	2	2	2	3	2	2
<b>C02</b>	3	2	3	2	2	2	2	2	3	2	2
<b>C03</b>	3	2	3	2	3	2	2	2	3	2	2
<b>C04</b>	3	1	3	2	3	2	2	2	3	2	2
<b>C05</b>	3	3	3	2	3	2	2	2	3	2	2
<b>TOTAL</b>	15	11	15	10	13	10	10	10	15	10	10
<b>AVERAGE</b>	3	2.2	3	2	2.6	2	2	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER - III****CORE – VI: COMPANY LAW**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				4	4	25	75	100
Learning Objectives									
LO1	To know Company Law 1956 and Companies Act 2013								
LO2	To have an understanding on the formation of a company								
LO3	To understand the requisites of meeting and resolution								
LO4	To gain knowledge on the procedure to appoint and remove Directors								
LO5	To familiarize with the various modes of winding up								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents							No. of Hours	
I	<b>Introduction to Company law</b> Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.							15	
II	<b>Formation of Company</b> Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.							15	
III	<b>Meeting</b> Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor -							15	
IV	<b>Management &amp; Administration</b> Management & Administration – Directors – Legal Position – Board of Directors – Appointment/ Removal – Disqualification – Director Identification Number – Directorships – Powers – Duties – Board Committees – Related Party Transactions – Contract by One Person Company – Insider Trading- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.							15	
V	<b>Winding up</b> Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.							15	
	<b>TOTAL</b>							<b>75</b>	

<b>Course Outcomes</b>	
<b>CO1</b>	Understand the classification of companies under the act
<b>CO2</b>	Examine the contents of the Memorandum of Association & Articles of Association
<b>CO3</b>	Know the qualification and disqualification of Auditors
<b>CO4</b>	Understand the workings of National Company Law Appellate Tribunal (NCLAT)
<b>CO5</b>	Analyse the modes of winding up
<b>Textbooks</b>	
1	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4	Shusma Aurora, Business Law, Taxmann, New Delhi
5	M.C.Kuchal, Business Law, Vikas Publication, Noida
<b>Reference Books</b>	
1	Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3	KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal
4	S.D.Geet, Business Law NiraliPrakashan Publication, Pune
5	PreethiAgarwal, Business Law, CA foundation study material
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html</a>
2	<a href="https://vakilsearch.com/blog/explain-procedure-formation-company/">https://vakilsearch.com/blog/explain-procedure-formation-company/</a>
3	<a href="https://www.investopedia.com/terms/w/windingup.asp">https://www.investopedia.com/terms/w/windingup.asp</a>



**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC  
OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO2</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO3</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO4</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO5</b>	3	2	3	2	3	3	2	3	3	2	2
<b>TOTAL</b>	15	10	15	10	15	15	10	15	15	10	10
<b>AVERAGE</b>	3	2	3	2	3	3	2	3	3	2	2

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER – III****ELECTIVE - III: Web Design**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Discipline Specific Elective 6/6	4				3	4	25	75	100
Learning Objectives									
LO1	Explaining the concept of Web design and its applications.								
LO2	Detailed description for Internet Domains and establishing Connectivity Internet.								
LO3	Structuring the HTML tags, Lists, Tables, Frames, Forms and Forms elements								
LO4	Emphasizing the DHTML Style Sheets, linking a Style Sheet and Web page designing								
LO5	Elaborating the concept of JavaScript Document Object Model and Cookies								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Internet: Basic Concepts – Communicating on Internet – Internet Domains – Internet Server Identities – Establishing Connectivity on the Internet								15
II	Introduction to HTML -Anchor Tag – Hyperlink - Head and Body Section – Heading - Horizontal Ruler – Paragraphs – Tags - Images and Picture – Lists – Tables – Frames - Forms and forms elements.								15
III	DHTML and Style sheets - Defining styles - Elements of style - Linking a style sheet to a html documents - Inline style - External style sheets - Multiple styles- Web page designing.								15
IV	Introduction to Java script - Advantage of JavaScript - Data type - Variable – Array - Operator and Expression - Control and looping Constructs - Functions - Dialog Boxes.								15
V	JavaScript Document Object Model - Event Handling - Form Object - Built in Object - User Defined Object-Cookies								15
	TOTAL								75
THEORY 20% & PROBLEMS 80%									
CO	Course Outcomes								
CO1	Demonstrate Internet Basic concepts and Internet Domains								
CO2	Impart Lists, Frames and Table to the Forms and Forms Elements								
CO3	Elaborate DHTML Style Sheets and Element of the Style								
CO4	Representation of JavaScript Data types, Control and Looping and Functions.								
CO5	Pointing out Form object, User Defined Object and Cookies								

<b>Textbooks</b>	
1	Ivan Bayross, “Web Enabled Commercial Application Development using HTML, JavaScript, DHTML and PHP”, Fourth Edition, 2010, BPB Publications
2	Harvey M. Deitel, Paul J. Deitel, Tem R. Nieto, “Internet & World Wide Web – How to program”, Third Edition, 2002, Prentice Hall
3	Using HTML 4, XML & JAVA by Eric Ladd & Jim O’Donell (Platinum Edition) (PHI)
<b>Reference Books</b>	
1	HirdeshBharadwaj, Web designing, Paper Back, 2016
2	Brain D Miller, Principles of web design, Allworth Publications, 2022
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://books.google.co.in/books?id=BrASwbtAGGUC&amp;pg=PA69&amp;source=gbs_selected_pages&amp;cad=2#v=onepage&amp;q&amp;f=false">http://books.google.co.in/books?id=BrASwbtAGGUC&amp;pg=PA69&amp;source=gbs_selected_pages&amp;cad=2#v=onepage&amp;q&amp;f=false</a>
2	<a href="https://www.google.co.in/books/edition/Principles_of_Web_Design/qFk1EAAQBAJ?hl=en&amp;gbpv=1&amp;dq=web%20design&amp;pg=PA1977&amp;printsec=frontcover">https://www.google.co.in/books/edition/Principles_of_Web_Design/qFk1EAAQBAJ?hl=en&amp;gbpv=1&amp;dq=web%20design&amp;pg=PA1977&amp;printsec=frontcover</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	3
CO3	3	3	2	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	2	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	12	10	13	10	13	13	14	10	12
AVERAGE	3	2.4	2.4	2	2.6	2	2.6	2.6	2.8	2	2.4

**3 - Strong, 2 - Medium , 1- Low**

**SECOND YEAR – SEMESTER - III**  
**ELECTIVE III :Database Management Systems**

Subject code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
I	4				3	4	25	75	100
Learning Objectives									
LO1	To understand various kinds of database systems								
LO2	To analyse various models of relational data base systems								
LO3	To provide knowledge about various SQL specialities and calculus								
LO4	To apply basic character								
LO5	To identify the exception handler.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction - Database System - Characteristics of Database Management Systems - Architecture of Database Management Systems - Database Models - System Development Life Cycle - Entity Relationship Model								12
II	Introduction to Relational Database Model - Structure of Relational Model – Keys - Relational Algebra - Normalization: Functional Dependency - First Normal form - Second Normal Form-Third Normal form - Boyce-Code Normal Form - Fourth Normal Form.								12
III	SQL: Introduction-Data Retrieval - Single row function - Group function - Set Function - Sub query - Joins. Data Manipulation Language: Insert, Update and Delete Statements - Transaction Control Language – View – Sequence – Synonym – Index - Defining Constraints.								12
IV	PL/SQL: Introduction-PL/SQL Basic-Character Set- PL/SQL Structure-SQL Cursor Subprograms-Functions-Procedures.								12
V	Exception Handler Introduction - Predefined Exception - User Defined Exception – Triggers - Implicit and Explicit Cursors - Loops in Explicit Cursor.								12
	TOTAL								60
CO	Course Outcomes								
CO1	Recalling various concepts relating to data base management systems								
CO2	Analyze various models of relational data base systems								
CO3	Understanding SQL specialties and calculus								
CO4	Applying various database designs and normalization procedure								
CO5	Understanding the prospects of transaction management								

<b>Textbooks</b>	
1	“Database System Concepts”, 6th Edition by Abraham Silberschatz, Henry F. Korth, S. Sudarshan, McGraw-Hill.
2	“Fundamentals of Database Systems”, 7th Edition by R. Elmasri and S. Navathe, Pearson
3	“An introduction to Database Systems”, C J Date, Pearson.
<b>Reference Books</b>	
1	“Modern Database Management”, Hoffer , Ramesh, Topi, Pearson
2	“Principles of Database and Knowledge – Base Systems”, Vol 1 by J. D. Ullman, Computer Science Press
3	An Introduction to Database Systems – C.J.Date – Addison – Wesley Publications – Seventh Edition 2000.
4	
5	
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.youtube.com/watch?v=T7AxM7Vqvaw">https://www.youtube.com/watch?v=T7AxM7Vqvaw</a>
2	<a href="https://www.youtube.com/watch?v=kBdlM6hNDAE&amp;list=PLxCzCOWd7aiFAN6I8CuViBuCdJgiOkT2Y">https://www.youtube.com/watch?v=kBdlM6hNDAE&amp;list=PLxCzCOWd7aiFAN6I8CuViBuCdJgiOkT2Y</a>
3	<a href="https://www.youtube.com/watch?v=wjfeGxqAQOY&amp;list=PLrjkTql3jnm-CLxHftqLgkrZbM8fUt0vn">https://www.youtube.com/watch?v=wjfeGxqAQOY&amp;list=PLrjkTql3jnm-CLxHftqLgkrZbM8fUt0vn</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	2	2	2	2	2	2	2	2
<b>CO2</b>	3	2	3	2	2	2	2	2	2	2	2
<b>CO3</b>	3	2	3	2	2	2	2	2	2	2	2
<b>CO4</b>	3	2	3	2	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	2	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	15	10	10	10	10	10	10	10	10
<b>AVERAGE</b>	3	2	3	2	2	2	2	2	2	2	2

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER - III**  
**ELECTIVE - III: PHP Programming**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To understand the PHP programming								
LO2	To apply the controlling program flow								
LO3	To analyze the PHP arrays								
LO4	To imply the concept of using functions								
LO5	To work with database and SQL								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introducing PHP – Basic development Concepts – Creating first PHP Scripts – Using Variable and Operators – Storing Data in variable – Understanding Data types – Setting and Checking variables Data types – Using Constants – Manipulating Variables with Operators.								15
II	Controlling Program Flow: Writing Simple Conditional Statements - Writing More Complex Conditional Statements – Repeating Action with Loops – Working with String and Numeric Functions.								15
III	Working with Arrays: Storing Data in Arrays – Processing Arrays with Loops and Iterations – Using Arrays with Forms - Working with Array Functions – Working with Dates and Times.								15
IV	Using Functions and Classes: Creating User-Defined Functions - Creating Classes – Using Advanced OOP Concepts. Working with Files and Directories: Reading Files-Writing Files Processing Directories.								15
V	Working with Database and SQL : Introducing Database and SQL- Using MySQL-Adding and modifying Data-Handling Errors – Using SQLite Extension and PDO Extension.								15
	TOTAL								75
CO	Course Outcomes								
CO1	Illustrate the PHP Programming								
CO2	Apply the Controlling program flow								
CO3	Analyze the working with Arrays								
CO4	Describe the functions and classes in PHP Programming								
CO5	Implication of adding and modifying data in database and SQL.								

<b>Textbooks</b>	
1	VikramVaswani, “PHP A Beginner's Guide”, Tata McGraw Hill 2008.
2	Steven Holzner , “The PHP Complete Reference”, Tata McGraw Hill, 2007.
3	Steven Holzer , “Spring into PHP”, Tata McGraw Hill 2011, 5thEdition.
<b>Reference Books</b>	
1	1. RasmusLerdorf, Kevin Tatroe, Bob Kaehms, PHP Programming,
2	2. Leon Atkinson “Core PHP Programming”, Prentice Hall, ISBN0130463469.
3	3. W. Jason Gilmore, “Beginning PHP5 and MySQL: From Novice to Professional”, 2004, Apress, ISBN:1- 893115-51-8
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.w3schools.com/php/">https://www.w3schools.com/php/</a>
2	<a href="https://www.phptpoint.com/php-tutorial-pdf/">https://www.phptpoint.com/php-tutorial-pdf/</a>
3	<a href="http://www.xmlsoftware.com/">http://www.xmlsoftware.com/</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
CO1	3	2	3	2	3	2	3	3	3	2	2
CO2	3	2	2	2	3	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	2
TOTAL	15	12	13	10	15	10	13	13	15	10	11
AVERAGE	3	2.2	2.6	2	3	2	2.6	2.6	3	2	2.1

**3 - Strong, 2 - Medium , 1- Low**

**SECOND YEAR – SEMESTER – III**  
**SEC 4 – CAPITAL MARKETS**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				2	2	25	75	100
Learning Objectives									
LO1	To understand the Indian capital market, primary market methods, and the functioning of the secondary market								
LO2	To Explore the features and characteristics of mutual funds and understand their operation.								
LO3	Define the depository system and comprehend the process of dematerialization.								
LO4	To familiar with the objectives, functions, and powers of the Securities Exchange Board of India (SEBI).								
LO5	To gain knowledge on derivatives and their characteristics, and understand the participants in the derivative market								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Indian capital market: Primary Market (New Issue Market) – methods of floating new issues – parties involved in new issue market – Secondary Market (Stock Exchange) – definition of Stock Exchange – BSE, NSE & OTCEI.								10
II	Mutual Fund: Features & Characteristics – Mechanism of mutual fund operation – benefits of mutual fund – types & various schemes of mutual fund.								10
III	Depository System: Meaning & definition of Depository system – process of dematerialization – NSDC – CDSL.								15
IV	Securities Exchange Board of India (SEBI) – objectives & Functions – powers of SEBI – SEBI guidelines for primary market & Secondary market – measures for investor protection.								15
V	Derivatives – characteristics for derivatives – participants in derivative market – types of financial derivatives – forwards, futures, options & Swaps.								10
	TOTAL								60



<b>Course Outcomes</b>	
<b>CO1</b>	Differentiate between the primary and secondary markets, identify parties involved in new issue markets, and describe the stock exchanges in India (BSE, NSE, and OTCEI).
<b>CO2</b>	Evaluate the benefits of mutual funds, identify various types and schemes of mutual funds, and analyze the mechanism of mutual fund operation
<b>CO3</b>	Explain the meaning and functions of the depository system, describe the process of dematerialization, and discuss the roles of NSDL and CDSL.
<b>CO4</b>	Analyze SEBI guidelines for the primary and secondary markets, assess the measures taken for investor protection, and evaluate the role of SEBI in regulating the securities market.
<b>CO5</b>	Identify various types of financial derivatives (forwards, futures, options, and swaps), explain their characteristics, and discuss the roles of participants in the derivative market
<b>Textbooks</b>	
1	Capital Markets: Institutions and Instruments by Fabozzi and Frank J
<b>Reference Books</b>	
1	Financial Market & Services – E. Gardon&Natrajan, Himalaya Publishing House.
2	Financial Services – D. Santhanam, Margham Publication.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.icsi.edu/media/webmodules/publications/CapitalMarketandSecuritiesLaw.pdf">https://www.icsi.edu/media/webmodules/publications/CapitalMarketandSecuritiesLaw.pdf</a>
2	<a href="https://www.icsi.edu/media/webmodules/16112021_Final_SLCM.pdf">https://www.icsi.edu/media/webmodules/16112021_Final_SLCM.pdf</a>
3	<a href="https://www.researchgate.net/publication/337676067_Capital_Markets_in_India_A_Conceptual_Framework">https://www.researchgate.net/publication/337676067_Capital_Markets_in_India_A_Conceptual_Framework</a>

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC  
OUTCOMES**

	<b>PO1</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	3	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	2	3	3	3	2	3
<b>TOTAL</b>	15	13	13	13	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.6	2.6	2.6	2	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER – IV**  
**CORE – VII: CORPORATE ACCOUNTING - II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
	A								
	LO1	To know the types of Amalgamation, Internal and external Reconstruction							
	LO2	To know Final statements of banking companies							
	LO3	To understand the accounting treatment of Insurance company accounts							
	LO4	To understand the procedure for preparation of consolidated Balance sheet							
	LO5	To have an insight on modes of winding up of a company							
Prerequisite: Should have studied Financial Accounting in I Year									
	Unit	Contents							No. of Hours
	I	<b>Amalgamation, Internal &amp; External Reconstruction</b> Amalgamation – <b>Meaning</b> - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of <b>Methods of Accounting for Amalgamation - The Pooling of Interest Method - The Purchase Method</b> (Excluding Inter-Company Holdings). <b>Internal &amp; External Reconstruction</b> <b>Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction</b>							15
	II	<b>Accounting of Banking Companies</b> Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.							15
	III	<b>Insurance Company Accounts:</b> Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.							15
	IV	<b>Consolidated Financial Statements</b> Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparationof Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).							15
	V	<b>Liquidation of Companies</b> Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency <b>or Surplus (List H)</b> Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.							15
		TOTAL							75
THEORY 20% & PROBLEMS 80%									

	<b>Course Outcomes</b>	
	<b>CO1</b>	Understand the accounting treatment of amalgamation, Internal and external reconstruction
	<b>CO2</b>	Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format.
	<b>CO3</b>	Synthesize and prepare final accounts of Insurance companies in the prescribed format
	<b>CO4</b>	Give the consolidated accounts of holding companies
	<b>CO5</b>	Preparation of liquidator’s final statement of account
<b>Textbooks</b>		
1	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.	
2	Dr.K.S .Raman and Dr. M.A. Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.	
3	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.	
4	M.C. Shukla and T.S. Grewal, Advanced Accounts Vol.II, S Chand & Sons, New Delhi.	
5	T.S. Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai	
<b>Reference Books</b>		
1	B.Raman, Corporate Accounting, Taxmann, New Delhi	
2	M.C.Shukla, Advanced Accounting,S.Chand, New Delhi	
3	Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh	
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.	
5	PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126">https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126</a>	
2	<a href="https://www.slideshare.net/debchat123/accounts-of-banking-companies">https://www.slideshare.net/debchat123/accounts-of-banking-companies</a>	
3	<a href="https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862">https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862</a>	

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>C01</b>	3	2	3	2	2	2	3	2	3	2	2
<b>C02</b>	3	2	3	2	3	2	3	2	3	2	2
<b>C03</b>	3	2	3	2	3	2	3	2	3	2	2
<b>C04</b>	3	2	3	2	2	2	3	2	3	2	2
<b>C05</b>	3	2	3	2	2	2	3	2	3	2	2
<b>TOTAL</b>	15	10	15	10	12	10	15	10	15	10	10
<b>AVERAGE</b>	3	2	3	2	2.4	2	3	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

## SECOND YEAR– SEMESTER– IV

### CORE PAPER VIII –PRINCIPLES OF MARKETING

Subject Code	L	T	P	S	Credits	Inst.Hours	Marks		
							CIA	External	Total
	5				5	5	25	75	100
Learning Objectives									
LO1	To know the concept and functions of marketing								
LO2	To understand the importance of market segmentation								
LO3	To examine the stages of new product development								
LO4	To gain knowledge on the various advertising medias								
LO5	To analyse the global market environment								
Prerequisite: Should have studied Commerce in XI Std									
Unit	Contents								No. of Hours
I	<b>Introduction to Marketing</b> Meaning–Definition and Functions of Marketing– Evolution of Marketing Concepts–Innovations in Modern Marketing. Role and Importance of Marketing - Classification of Markets - Niche Marketing.								15
II	<b>Market Segmentation</b> Meaning and definition-Benefits–Criteria for segmentation– Types of segmentation–Geographic–Demographic–Psychographic– Behavioural–Targeting,Positioning & Repositioning - Introduction to Consumer Behaviour–Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud’s Theory of Motivation.								15
III	<b>Product &amp; Price</b> Marketing Mix—an overview of 4P’s of Marketing Mix– Product–Introduction to Stages of New Product Development– Product Life Cycle–Pricing–Policies-Objectives– Factors Influencing Pricing– Kinds of Pricing.								15
IV	<b>Promotions and Distributions</b> Elements of promotion–Advertising–Objectives -Kinds of Advertising Media- Traditional vs Digital Media - Sales Promotion – types of sales promotion–Personal Selling–Qualities needed for a personal seller- Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.								15
V	<b>Competitive Analysis and Strategies</b> Global Market Environment–Social Responsibility and Marketing Ethics – Recent Trends in Marketing –A Basic Understanding of E–Marketing & M–Marketing–E-Tailing–CRM–Market Research– MIS and Marketing Regulation.								15
	TOTAL								75
CO	Course Outcomes								
CO1	Develop an understanding on the role and importance of marketing								
CO2	Apply the 4p’s of marketing in their venture								
CO3	Identify the factors determining pricing								
CO4	Use the different Channel so distribution of industrial goods								
CO5	Understand the concept of E-marketing and E-Tailing								

<b>Textbooks</b>	
1	Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education, New Delhi
2	Dr. C.B. Gupta & Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.
3	Dr. Amit Kumar, Principles of Marketing, Shashibhawan Publishing House, Chennai
4	Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi
5	Neeru Kapoor Principles of Marketing, PHI Learning, New Delhi
<b>Reference Books</b>	
1	Prof Kavita Sharma, Dr Swati Agarwal, Principles of Marketing Book, Taxmann, New Delhi
2	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
3	Assael, H. Consumer Behaviour and Marketing Action, USA: PWS-Kent
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company
5	Baker M, Marketing Management And Strategy, Macmillan Business, Bloombury Publishing, India
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.aha.io/roadmapping/guide/marketing/introduction">https://www.aha.io/roadmapping/guide/marketing/introduction</a>
2	<a href="https://www.investopedia.com/terms/m/marketsegmentation.asp">https://www.investopedia.com/terms/m/marketsegmentation.asp</a>
3	<a href="https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/">https://www.shiprocket.in/blog/understanding-promotion-and-distribution-management/</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	2	2	2	2	2	3	2
<b>CO2</b>	3	2	3	2	3	2	2	2	2	3	2
<b>CO3</b>	3	2	3	2	3	2	2	2	2	3	2
<b>CO4</b>	3	2	3	2	2	2	2	2	2	3	2
<b>CO5</b>	3	2	3	2	2	2	2	2	2	3	2
<b>TOTAL</b>	15	10	15	10	12	10	10	10	10	15	10
<b>AVERAGE</b>	3	2	3	2	2.4	2	2	2	2	3	2

**3 – Strong, 2- Medium, 1- Low**

## SECOND YEAR – SEMESTER – IV

### ELECTIVE IV - Python for Data Analytics

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	3				3	3	25	75	100
Learning Objectives									
LO1	To Understand fundamental programming concepts of Python programming and its Libraries								
LO2	To study basic programming concepts and packages for data analysis, modelling, and visualization in python language.								
LO3	To study about structure and LOOP								
LO4	To comprehend the Basics of NumPy Arrays								
LO5	To gain inputs in Data structure, plotting & visualisation								
Prerequisites: Should have studied Commerce in XII									
UNIT	Contents								No. of Hours
I	Computer systems – Python Programming Language Computational Thinking – Python Data Types: Expressions, Operator, Variables, and Assignments – Strings – Lists – Objects & Classes – Python standard library.								12
II	Imperative programming: Python modules – Built-in-function: print() function –eval() function – user-defined function & assignments - parameter passing.								12
III	Text Data, Files & Exceptions: Strings, revisited – formatted output – files – errors & Exceptions – Execution control Structures: decision control & the IF statement. For LOOP & Iteration Patterns – two-dimensional list- while loop – more loop patterns – additional iteration control statements – Container and Randomness: Dictionaries – other built-in container types – character encodings & strings – module random. Namespaces – encapsulation in functions – global vs. local namespaces exceptional flow control – modules as namespaces.								12
IV	NumPy Basics: Array and Vectorized Computation – A Multidimensional Array Object – Data Processing using Arrays, File Input and Output with Arrays – Linear Algebra – Random Number Generation.								12
V	Pandas – Data Structure – Essential Functionality – Handling Missing Data – Hierarchical Indexing – Data loading, Storage and File formats-Data wrangling- Plotting and Visualization -Time Series – Financial and Economic Data applications.								12
	Total								60



<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Demonstrate the understanding of basic programming terminologies and packages of python language.
<b>CO2</b>	Will gain knowledge on concepts and packages for data analysis, modelling, and visualization in python language.
<b>CO3</b>	In depth understanding about structure and LOOP
<b>CO4</b>	Analyze the time series data to design an optimized investment plan.
<b>CO5</b>	Demonstrate financial and Economic
<b>Textbooks</b>	
<b>1.</b>	Wes McKinney, Python for Data Analysis, O'Reilly Media, Inc., 1005 Gravenstein Highway North, Sebastopol.
<b>2.</b>	Kenneth A. Lambert – Fundamentals of Python First Programs - Cengage, New Delhi
<b>3.</b>	ChSatyanarayana, M Radhika Mani, BN Jagadesh - Python Programming- Cengage, New Delhi.
<b>Reference Books</b>	
<b>1.</b>	J. M. Weiming, Mastering Python for Finance. Birmingham, England: Packt Publishing.
<b>2.</b>	Ljubomir Periodic, "Introduction to Computing Using Python: An Application Development Focus", John Wiley & Sons, 2012 2. Shymala Devi, Python Programming, Vijay Nicole Imprints, Chennai
<b>3.</b>	Wesley J. Chun, "Core Python Programming", Pearson Education.
<b>Web Resources</b>	
<b>1.</b>	<a href="https://onlinecourses.nptel.ac.in/noc20_cs46/preview">https://onlinecourses.nptel.ac.in/noc20_cs46/preview</a>
<b>2.</b>	<a href="https://bedford-computing.co.uk/learning/wp-content/uploads/2015/10/Python-for-Data-Analysis.pdf">https://bedford-computing.co.uk/learning/wp-content/uploads/2015/10/Python-for-Data-Analysis.pdf</a>

**MAPPING WITH PROGRAMMES OUTCOMES & PROGRAMMES SPECIFIC  
OUTCOMES:**

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PSO 1	PSO 2	PSO 3
CO 1	3	3	3	3	3	3	3	3	3	3	3
CO 2	3	3	3	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	3	3	3	3	3	3
CO 4	3	3	3	3	3	3	3	3	3	3	3
CO 5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	15	15	15	15	15	15	15	15	15	15	15
AVERAGES	3	3	3	3	3	3	3	3	3	3	3

**3- Strong, 2 – Medium, 1 - Low**

**SECOND YEAR – SEMESTER - IV**

**ELECTIVE - IV: Computer Application in Business**

Subject code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	1		2		3	3	40	60	100
Learning Objectives									
LO1	To apply various terminologies used in the operation of computer systems in a business environment.								
LO2	To Understand the basic concepts of a word processing package								
LO3	To apply the basic concepts of electronic spread sheet software in business.								
LO4	To Understand and apply the basic concepts of PowerPoint presentation.								
LO5	To generate electronic mail for communicating in an automated office for business environment.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	<b>Word Processing</b> Introduction to Word Processing, Word Processing Concepts, Use of Templates, and Working with Word Document: Editing Text, Find and Replace Text, Formatting, Spell Check, Autocorrect, Auto Text - Bullets and Numbering, Tabs, Paragraph Formatting, Indent, and Page Formatting, Header and Footer.								15
II	<b>Mail Merge</b> Tables - Inserting, Filling and Formatting a Table - Inserting Pictures and Video - Mail Merge Including Linking with Database - Printing Documents, Creating Business Documents.								15
III	<b>Preparing Presentations</b> Basics of Presentations: Slides, Fonts, Drawing, Editing, Inserting, Tables, Images, texts, Symbols. Media – Design – Transition – Animation - Slideshow. Creating Business Presentations.								15
IV	<b>Spreadsheet and its Business Applications</b> Spreadsheet: Concepts, Managing Worksheets - Formatting, Entering Data, Editing, and Printing a Worksheet - Handling Operators in Formula, Project Involving Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.								15
V	<b>Creating Business Spreadsheet</b> Creating Spreadsheet in the Area of: Loan and Lease Statement, Ratio Analysis, Payroll Statements, Capital Budgeting, Depreciation Accounting, Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.								15
	TOTAL								75
THEORY 20% & PROBLEMS 80%									

CO	Course Outcomes
CO1	Recall various techniques of working in MS-WORD.
CO2	Prepare appropriate business document.
CO3	Create - Presentation for Seminars and Lecture.
CO4	Understanding various tools used in MS-EXCEL.
CO5	Apply Excel tools in various business areas of Finance, HR, Statistics.
Textbooks	
1	R Parameswaran, Computer Application in Business - S. Chand Publishing, UP.
2	Dr.SandeepSrivastava, Er. MeeraGoyal, Computer Applications In Business - SBPD Publications,UP.
3	<u>MansiBansal</u> , <u>Sushil Kumar Sharma</u> , Computer Application In Business , Mumbai, Maharashtra.
4	Peter Norton, “Introduction to Computers” –Tata McGraw-Hill, Noida.
5	Renu Gupta : Computer Applications in Business, Shree Mahavir Book Depot (Publishers) New Delhi.
Reference Books	
1	Gupta, Swati, Office Automation System, Lap Lambert Academic Publication. USA.
2	Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGrawHill, Noida.
3	Dr.R.Deepalakshmi, Computer Fundamentals and Office Automation, Charulatha Publications, Tamilnadu.
4	John Walkenbach ,MS Excel 2007 Bible, Wiley Publication, New Jersey, USA.
5	Glyn Davis &BrankoPecar : Business Statistics using Excel, Oxford publications, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
Web Resources	
1	<a href="https://www.youtube.com/watch?v=Nv_Nnw01FaU">https://www.youtube.com/watch?v=Nv_Nnw01FaU</a>
2	<a href="https://www.udemy.com/course/office-automation-certificate-course/">https://www.udemy.com/course/office-automation-certificate-course/</a>
3	<a href="https://guides.lib.umich.edu/ld.php?content_id=11412285">https://guides.lib.umich.edu/ld.php?content_id=11412285</a>

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC  
OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
CO1	3	2	3	2	3	2	3	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	3
CO3	3	3	3	2	3	2	3	2	3	2	2
CO4	3	2	3	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	2	3	2	3
TOTAL	15	12	15	10	13	10	13	10	15	10	12
AVERAGE	3	2.4	3	2	2.6	2	2.6	2	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR – SEMESTER – IV****Elective IV- JAVA Programming**

Category	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
Elective IV	2		1		3	3	40	60	100
Learning Objectives									
C1	To get in-depth Knowledge about the evolution of java and its Features								
C2	Bring out the difference and similarities between C, C++ and java.								
C3	Develop programmers in Java with its special Features.								
C4	To apply the exception handling in Programming								
C5	Implementing the code in internet using Applet with AWT controls.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Java - Features of Java – Java Environment - Lexical Issues or tokens- Data Types - Variables - Arrays - Operators – Conditional Statements-Iterative Statements-General Structure of a Java Program.								9
II	Classes and Objects – Fields and Methods Declaration -Constructors – Method Overloading - Static keyword - Final keyword -String Class - String Buffer Class. Java Utilities: Scanner, Stack, Date, Vector, Enumeration. Inheritance: Keyword extends-Types of Inheritance–Keyword super- Overriding of methodsAbstract class and methods.								9
III	User-Defined Packages: Creating and accessing Packages. Interface: Defining Interface-Key word implements -Multiple Inheritance using Interface. Threads: Introduction- Thread States or life cycle of threadCreation of threads using Thread class and Runnable interface –Thread methods -Thread Priorities -Thread Synchronization.								9
IV	Exception Handling: Types of errors - Syntax of Exception handling code – Built-in Exceptions – Multiple catch statements – Nested try block – Finally statement- Throwing our own exception using throw – Method throwing exception using throws keyword - Managing Errors.								9
V	Applets: Difference between applet and application -Applet life cycle - Building Applet code using Applet tag – Passing parameters to AppletsDrawing various shapes using Graphics Class. AWT Controls: Buttons, Labels, TextField, TextArea, Choice, CheckBox, List, ScrollBar and Layout Managers.								9
	TOTAL								45

<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Importance of Java comparing the other language.
<b>CO2</b>	Develop program using constructors and its types.
<b>CO3</b>	Implementing the concept Exception handling various application.
<b>CO4</b>	Analyzing different types of inheritance .
<b>CO5</b>	Life Build Applet code using AWT controls and Layout managers
<b>Textbooks</b>	
1	E. Balagurusamy, “Programming with Java”, Fourth Edition, 2010, Tata McGraw-Hill
2	P Radha Krishna, “Object Oriented Programming through Java”, Second Edition, 2007, Universities Press.
3	John R Hubbard, Programming with Java – Schuam’s Outline Series
<b>Reference Books</b>	
1	K. Arnold and J. Gosling, “The Java Programming Language”, Second Edition, 1996, Addison Wesley
2	P. Naughton and H. Schildt, “Java2 (The Complete Reference)”, Eight Edition, 2005, Tata McGraw Hill
3	Kathy Sierra and Bert Bates, “Head First Java”, Second Edition, 2003, Oreilly
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://www.tutorialspoint.com/java/java-quick-guide.htm">www.tutorialspoint.com/java/java-quick-guide.htm</a>
2	<a href="http://www.ntu.edu.sg/home/ehchua/programming/java/J3a_OOPBasics.html">www.ntu.edu.sg/home/ehchua/programming/java/J3a_OOPBasics.html</a>
3	<a href="http://www.tutorialspoint.com/java/java_overview.htm">www.tutorialspoint.com/java/java_overview.htm</a>

**MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC  
OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	2	2	3	2	3	2	2
<b>CO2</b>	3	2	2	2	3	2	3	2	3	2	2
<b>CO3</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO4</b>	3	2	2	2	2	2	3	2	3	2	2
<b>CO5</b>	3	2	3	2	2	2	3	2	3	2	2
<b>TOTAL</b>	15	10	13	10	12	10	15	10	15	10	10
<b>AVERAGE</b>	3	2	2.6	2	2.4	2	3	2	3	2	2

**3 - Strong, 2 - Medium , 1- Low**



**SECOND YEAR – SEMESTER – IV**

**SEC – 5 – COMMERCE PRACTICAL**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
			2		2	2	40	60	100
Learning Objectives									
LO1	To understand the fundamentals of concepts and applications in Indian Accounting Standards.								
LO2	To grasp the practical knowledge in Advertising								
LO3	To train them in secretarial practices like preparation of agenda and minutes for company meetings.								
LO4	To provide practical knowledge to fill forms like insurance, bank, loan, application, membership form, income tax return forms etc.								
LO5	To Explore in share market applications								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	UNIT – I : ACCOUNTING STANDARD PRACTICE : Concept and it application. a. Accounting standard I b. Accounting standard II c. Accounting standard III								6
II	UNIT – II : ADVERTISING PRACTICE : Preparation of an advertisement copy, collection of advertisement in dailies and journals, critically evaluating the advertisement copy.								6
III	UNIT-III : SECRETARIAL PRACTICE: Preparation of Agenda and minutes of meetings –both general body and board of directors. (students are asked to write agenda and minutes of their own and should not use printed format).								6
IV	UNIT – IV : BANKING PRACTICES : 1. Drawing, Endorsing and crossing of cheques filling up of pay in slips demand draft application and preparation of demand drafts. 2. Application for Opening Bank Account – Saving Account & Current Account.								6
V	UNIT –V : SHARE MARKET APPLICATION 1. Application for PAN (Permanent Account Number) Application for Opening DEMAT Account								6
	TOTAL								30

<b>Course Outcomes</b>	
<b>CO1</b>	Remember and recall the various concepts of Indian Accounting Standards and its compliances.
<b>CO2</b>	Demonstrate a practical model of advertisement for new products
<b>CO3</b>	Analyse the previous Agenda and minutes of meetings and explore in preparation of agendas for the new meetings the company.
<b>CO4</b>	Applying the rules in filling the applications forms for banking transactions.
<b>CO5</b>	Evaluate the share markets applications and trained in opening the DEMAT Accounts.
<b>Web Resources</b>	
1	<a href="https://static.careers360.mobi/media/uploads/froala_editor/files/Introduction%20to%20Accounting%20Standards_7iWCuHN.pdf">https://static.careers360.mobi/media/uploads/froala_editor/files/Introduction%20to%20Accounting%20Standards_7iWCuHN.pdf</a>
2	<a href="https://blog.hubspot.com/marketing/how-to-make-an-ad">https://blog.hubspot.com/marketing/how-to-make-an-ad</a>
3	<a href="https://clickup.com/blog/meeting-agenda/">https://clickup.com/blog/meeting-agenda/</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	3	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	3	2	3	3	3	2	3
<b>TOTAL</b>	15	13	13	12	13	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.6	2.6	2.4	2.6	2	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - V****CORE – IX: COST ACCOUNTING - I**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the various concepts of cost accounting.								
LO2	To prepare and reconcile Cost accounts.								
LO3	To gain knowledge regarding valuation methods of material.								
LO4	To familiarize with the different methods of calculating labour cost.								
LO5	To know the apportionment of Overheads.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	<b>Introduction of Cost Accounting</b> Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System – Classification of Costs– Cost Centre– Profit Centre.								15
II	<b>Cost Sheet and Methods of Costing</b> Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.								15
III	<b>Material Costing</b> Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.								15
IV	<b>Labour Costing</b> Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time– Overtime – Labour Turnover - Meaning, Causes and Measurement.								15
V	<b>Overheads Costing</b> Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.								15
	<b>TOTAL</b>								<b>75</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>									
<b>Course Outcomes</b>									
CO1	Remember and recall the various concepts of cost accounting								
CO2	Demonstrate the preparation and reconciliation of cost sheet.								
CO3	Analyse the various valuation methods of issue of materials.								
CO4	Examine the different methods of calculating labour cost.								
CO5	Critically evaluate the apportionment of Overheads.								

<b>Textbooks</b>	
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi
<b>Reference Books</b>	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4	Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt. Ltd. Chennai
5	Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1	<a href="https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html">https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html</a>
2	<a href="https://www.accountingtools.com/articles/what-is-material-costing.html">https://www.accountingtools.com/articles/what-is-material-costing.html</a>
3	<a href="https://www.freshbooks.com/hub/accounting/overhead-cost">https://www.freshbooks.com/hub/accounting/overhead-cost</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO3</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	2	2	2	2	2	3	2	2
<b>TOTAL</b>	15	10	13	10	10	10	10	10	15	10	10
<b>AVERAGE</b>	3	2	2.6	2	2	2	2	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - V**

**CORE – X: BANKING LAW AND PRACTICE**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
<b>Learning Objectives</b>									
<b>LO1</b>	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks								
<b>LO2</b>	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function								
<b>LO3</b>	To throw light on Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion								
<b>LO4</b>	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc.								
<b>LO5</b>	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.								
<b>Unit</b>	<b>Contents</b>								<b>No. of Hours</b>
I	<b>Introduction to Banking</b> History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion								15
II	<b>Central Bank and Commercial Bank</b> Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.								15
III	<b>Banking Practice</b> Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan DhanYojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms. Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending-Factors influencing bank lending.								15

IV	<b>Negotiable Instruments Act</b> Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing. Endorsement - Meaning-Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative – Negotiation bank-Effect of endorsement-Rules regarding Endorsement. Paying banker - Banker’s duty - Dishonouring of Cheques- Discharge by paying banks - Payments of a crossed cheque - Refusal of cheques Payment. Duties of Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer Grievances- Grievance Redressal –Banking Ombudsman.	15
V	<b>Digital Banking</b> Meaning- Services - e-banking and financial services- Initiatives- Opportunities - Internet banking Vs Traditional Banking Mobile banking–Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency – Differences - Safety and Security in Digital Banking.	15
	<b>TOTAL</b>	<b>75</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	
<b>CO2</b>	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function	
<b>CO3</b>	Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion	
<b>CO4</b>	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc	
<b>CO5</b>	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	
<b>Textbooks</b>		
1	Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai	
2	Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi	
3	Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata	
4	Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi	
5	K P Kandasami, S Natarajan&Parameswaran, Banking Law and Practice, S Chand publication, New Delhi	
<b>Reference Books</b>		
1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai	
2	<u>KataitSanjay</u> , Banking Theory and Practice, Lambert Academic Publishing,	

3	Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand
4	William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA
5	NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.rbi.org.in/">https://www.rbi.org.in/</a>
2	<a href="https://businessjargons.com/e-banking.html">https://businessjargons.com/e-banking.html</a>
3	<a href="https://www.wallstreetmojo.com/endorsement/">https://www.wallstreetmojo.com/endorsement/</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	3	2	2	2	3	3	2
<b>CO2</b>	3	2	2	2	3	2	2	2	3	3	2
<b>CO3</b>	3	2	3	2	3	2	2	2	3	3	2
<b>CO4</b>	3	2	2	2	3	2	2	2	3	3	2
<b>CO5</b>	3	2	3	2	3	2	2	2	3	3	2
<b>TOTAL</b>	15	10	13	10	15	10	10	10	15	15	10
<b>AVERAGE</b>	3	2	2.6	2	3	2	2	2	3	3	2

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - V**  
**CORE – XI: INCOME TAX LAW AND PRACTICE-I**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
Learning Objectives									
LO1	To understand the basic concepts & definitions under the Income Tax Act,1961.								
LO2	To compute the residential status of an assessee and the incidence of tax.								
LO3	To compute income under the head salaries.								
LO4	To learn the concepts of Annual value, associated deductions and the calculation of income from House property.								
LO5	To compute the income from Business & Profession considering its basic principles & specific disallowances.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	<b>Introduction to Income Tax</b> Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under Section 10.								15
II	<b>Residential Status</b> Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.								15
III	<b>Income from Salary</b> Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income .								15
IV	<b>Income from House Property</b> Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property.								15
V	<b>Profits and Gains from Business or Profession</b> Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.								15
	<b>TOTAL</b>								<b>75</b>



<b>Course Outcomes</b>	
<b>THEORY 20% &amp; PROBLEMS 80%</b>	
<b>CO1</b>	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.
<b>CO2</b>	Assess the residential status of an assessee & the incidence of tax.
<b>CO3</b>	Compute income of an individual under the head salaries.
<b>CO4</b>	Ability to compute income from house property.
<b>CO5</b>	Evaluate income from a business carried on or from the practice of a Profession.
<b>Textbooks</b>	
1	V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	H.C. Mehrotra, Dr. Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice – Vijay Nicole Imprints Private Limited, Chennai.
<b>Reference Books</b>	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2	Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan. New Delhi.
3	Vinod K. Singhania, Students Guide to Income Tax., U.K. Bhargava Taxman.
4	Dr. Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://cleartax.in/s/residential-status/">https://cleartax.in/s/residential-status/</a>
2	<a href="https://www.legalraasta.com/itr/income-from-salary/">https://www.legalraasta.com/itr/income-from-salary/</a>
3	<a href="https://taxguru.in/income-tax/income-house-properties.html">https://taxguru.in/income-tax/income-house-properties.html</a>

**3 – Strong, 2- Medium, 1- Low**

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	3	2	2	2	3	3	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO3</b>	3	3	3	2	3	2	2	2	3	3	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	3	2
<b>CO5</b>	3	3	3	2	3	2	2	2	3	2	2
<b>TOTAL</b>	15	12	13	10	13	10	10	10	15	13	10
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2

### **THIRD YEAR – SEMESTER – V CORE –XII : PROJECT WORK (GROUP)**

#### **5 Hours, 4 Credits**

A group of 3 students will be assigned a project in the beginning of the final year. The project work shall be submitted to the college 20 days before the end of the final year and the college has to certify the same and submit to the university 15 days prior to the commencement of the University examination.

The project shall be evaluated externally. The external examiner shall be forming the panel of examiners suggested by the board of studies from to time.

<b>Learning Objectives</b>	
CLO1	To Give Idea about Research Project
CLO2	To identify the research problem
CLO3	To review Literature
CLO4	To give knowledge on Data Collection and Analysis
CLO5	To Learn Project Preparation

<b>Course Outcome</b>	<b>On completion of this course, students will;</b>	
CO1	Gain knowledge about Research Project	PO1
CO2	Increase knowledge on research problem	PO2
CO3	Improve practice in review of literature	PO3
CO4	Gain knowledge on Data Collection and Analysis	PO1,PO2
CO5	Be Proficient in Project Preparation	PO6,PO7,PO8

#### **PROJECT DESCRIPTION GUIDELINES**

1. Project report is to bridge theory and practice.
2. The project work should be neatly presented in not less than 50 pages and not more than 120 pages
3. Paper Size should be A4
4. 1.5 spacing should be used for typing the general text. The general text shall be justified and typed in the Font style - Font: Times New Roman / Font Size: 12 for text)
5. Subheading shall be typed in the Font style (Font: Times New Roman / Font Size: 14 for headings). The report should be professional.
6. The candidate should submit periodical report of the project to the supervisor.
7. Two reviews will be conducted before the Viva Voce
8. Each candidate should submit hardcopy ( 3 copies) and a soft copy to the Department.  
After the Evaluation of the project report one hard copy will be returned to the candidate.

<b>Methods of Evaluation</b>		
<b>Internal Evaluation</b>	Continuous Internal Assessment Test	20Marks
	Review I	
	Review II	
<b>External Evaluation</b>	Project Report – Viva Voce	80 Marks
	Total	100 Marks

<b>Method of Assessment</b>	
Review I	Problem Identification and Review of Literature
Review II	Rough Draft
Final	Project Report – Viva Voce

### CO-PO

#### MAPPING (COURSE ARTICULATION MATRIX) LEVEL OF CORRELATION BETWEEN PSO'S AND CO'S

CO /PO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3
<b>CO4</b>	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3
<b>Weightage</b>	15	15	15	15	15
<b>Weighted percentage of Course Contribution to PO's</b>	3.0	3.0	3.0	3.0	3.0

### THIRD YEAR – SEMESTER – V

#### CORE–XII : AUDITING & CORPORATE GOVERNANCE

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				4	5	25	75	100
Learning Objectives									
LO1	To enable students to understand process of auditing and its classification.								
LO2	To impart knowledge on internal check and internal control.								
LO3	To illustrate the role of auditors in company.								
LO4	To help students understand the framework, theories and models of Corporate Governance.								
LO5	To provide insights into the concept of Corporate Social Responsibility								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	<b>Introduction to Auditing</b> Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non–profit Organizations								15
II	<b>Audit Procedures and Documentation</b> Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation								15
III	<b>Company Auditor</b> Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor –Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools.								15
IV	<b>Introduction to Corporate Governance</b> Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors								15
V	<b>Corporate Social Responsibility</b> Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules								15
	TOTAL								75

<b>Course Outcomes</b>	
<b>CO1</b>	Define auditing and its process.
<b>CO2</b>	Compare and contrast essence of internal check and internal control.
<b>CO3</b>	Identify the role of auditors in companies.
<b>CO4</b>	Define the concept of Corporate Governance.
<b>CO5</b>	Appraise the implications of Corporate Social Responsibility
<b>Textbooks</b>	
1	1. DinkarPagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi
2	1. B. N. Tandon, S. Sudharsanam&S.Sundharabahu, Practical Auditing, S.Chand& Sons New Delhi.
3	2. Dr.T.R. Sharma, Dr.GauravSankalp, Auditing & Corporate Governance, SahithyaBhawan Publications, Agra
4	ArunaJha, Auditing & Corporate Governance, Taxmann Publication Pvt. Ltd, New Delhi.
<b>Reference Books</b>	
1	Kevin Keasey, Steve Thompson & Mike wright, Governance & Auditing, Emerald Group Publishing Limited, Bingley
2	3. Dr.T.R. Sharma, Auditing, SahithyaBhawan Publications, Agra
3	C.B.Gupta, NehaSinghal, Auditing & Corporate Governance, Scholar Tech Press, New Delhi.
4	4. Shri. Vengadamani, Practical Auditing, Margham Publication, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.wallstreetmojo.com/audit-procedures/">https://www.wallstreetmojo.com/audit-procedures/</a>
2	<a href="https://theinvestorsbook.com/company-auditor.html">https://theinvestorsbook.com/company-auditor.html</a>
3	<a href="https://www.investopedia.com/terms/c/corp-social-responsibility.asp">https://www.investopedia.com/terms/c/corp-social-responsibility.asp</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	3	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO3</b>	3	3	3	2	3	2	3	3	3	3	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	3	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	2
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	13	10
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2.6	2

**3 – Strong, 2- Medium, 1- Low**

### **THIRD YEAR – SEMESTER – V**

#### **DISCIPLINE SPECIFIC ELECTIVE – 1/2: FINANCIAL MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				3	4	25	75	100
Learning Objectives									
LO1	To introduce the concept of financial management.								
LO2	To learn the capital structure theories.								
LO3	To gain knowledge about techniques in capital budgeting								
LO4	To learn about dividend payment models.								
LO5	To understand the needs and calculation of working capital in an organization.								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	<b>Introduction</b> Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance-Role of Financial Manager - Financial Goals- Profit maximization Vs. Wealth Maximization – Concept of Time Value Money –Risk and Return – Components of Financial Management.								12
II	<b>Financial Decision</b> Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage								12
III	<b>Investment Decision</b> Capital Budgeting - Meaning - Process – Cash Flow Estimation Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) – Internal Rate of Return – Profitability Index.								12
IV	<b>Dividend Decision</b> Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model – M&M Model.								12
V	<b>Working Capital Decision</b> Working Capital - Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital - Management of Current Assets: Inventories, Accounts Receivables and Cash.								12
	TOTAL								60



<b>THEORY 40% &amp; PROBLEMS 60%</b>	
<b>Course Outcomes</b>	
<b>CO1</b>	Recall the concepts in financial management.
<b>CO2</b>	Apply the various capital structure theories.
<b>CO3</b>	Apply capital budgeting techniques to evaluate investment proposals.
<b>CO4</b>	Determine dividend pay-outs.
<b>CO5</b>	Estimate the working capital of an organization.
<b>Textbooks</b>	
1	R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
2	M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.
3	I.M. Pandey, Financial Management, Vikas Publications, Noida.
4	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.
5	Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.
<b>Reference Books</b>	
1	Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi.
2	I.M. Pandey, Financial Management, Vikas Publishing, Noida.
3	Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.
4.	A.Murthy, Financial Management, ,Margham Publications, Chennai.
5.	J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://efinancemanagement.com/financial-management/types-of-financial-decisions">https://efinancemanagement.com/financial-management/types-of-financial-decisions</a>
2	<a href="https://efinancemanagement.com/dividend-decisions">https://efinancemanagement.com/dividend-decisions</a>
3	<a href="https://www.investopedia.com/terms/w/workingcapital.asp">https://www.investopedia.com/terms/w/workingcapital.asp</a>

## MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	3	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	3	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	2
<b>TOTAL</b>	15	12	13	10	15	10	13	13	15	10	11
<b>AVERAGE</b>	3	2.2	2.6	2	3	2	2.6	2.6	3	2	2.1

**3 – Strong, 2- Medium, 1- Low**

### THIRD YEAR – SEMESTER - V

#### DISCIPLINE SPECIFIC ELECTIVE – 2/2 :INDIRECT TAXATION

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
LO1	To get introduced to indirect taxes								
LO2	To have an overview of Indirect taxes								
LO3	To be familiar the CGST and IGST Act								
LO4	To learn procedures under GST								
LO5	To gain knowledge about Customs Duty.								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	<b>Introduction to Indirect Tax</b> Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023								12
II	<b>An Overview of Goods &amp; Service Tax (GST)</b> Introduction of Goods and Service Tax in India— Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.								12
III	<b>CGST &amp; IGST Act 2017</b> Supply – Meaning – Classification – Time of Supply – Valuation – Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment								12
IV	<b>Procedures under GST</b> Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.								12
V	<b>Customs Act 1962</b> Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules &Exemptions.								12
	TOTAL								60

<b>Course Outcomes</b>	
<b>CO1</b>	Acquaintance with Indirect tax laws
<b>CO2</b>	Exposed to the overview of GST.
<b>CO3</b>	Apply provisions of CGST and IGST
<b>CO4</b>	Summarise procedures of GST
<b>CO5</b>	Discuss aspects of Customs Duty in India
<b>Textbooks</b>	
1	Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi.
2	Dr. H.C. Mehrotra&Prof .V.P Agarwal, Goods and Services Tax (GST), SahityaBhawan Publications, Agra.
3	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.
4	CA. PushpendraSisodia, Indirect Tax Laws, Bharat Publications, New Delhi.
<b>Reference Books</b>	
1	V.S.Datey, All About GST, Taxmann Publications, New Delhi.
2	T.S. Reddy&Y.Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.
3	Study Material on GST - The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India, Chennai.
4	Guidance material on GST issued by CBIC, Government of India.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.">https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.</a>
2	<a href="https://tax2win.in/guide/gst-procedure">https://tax2win.in/guide/gst-procedure</a>
3	<a href="https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9">https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

### **THIRD YEAR – SEMESTER - V**

#### **DISCIPLINE SPECIFIC ELECTIVE – 3/4: HUMAN RESOURCE MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3	4	25	75	100
Learning Objectives									
C1	To explore to the aspects relating of Human resource management								
C2	Toequip with the various processes of Recruitment and Selection								
C3	To be acquainted with Training methods and the concept of Performance Appraisal								
C4	To learn about Industrial Relations								
C5	To assimilate knowledge on employee welfare.								
Prerequisite: Should have studied Commerce in XII Std									

Unit	Contents	No. of Hours
I	<b>Introduction to HRM</b> Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.	12
II	<b>RECRUITMENT AND SELECTION</b> Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae – Test- types– Kinds of employment interview – Medical Screening – Appointment Order.	12
III	<b>TRAINING AND DEVELOPMENT</b> Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.	12
IV	<b>INDUSTRIAL RELATIONS</b> Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers' participation in management – Types and effectiveness.	12

V	<b>EMPLOYEE WELFARE</b> Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non-Statutory Welfare Measures, and Labour Welfare Theories- Social Security, Health, Retirement & Other Benefits- Remuneration – Components of remuneration – Incentives – Benefits	<b>12</b>
	<b>TOTAL</b>	<b>60</b>
<b>CO</b>	<b>Course Outcomes</b>	
<b>CO1</b>	Examine the role of HRM in the new age organisation and plan man power requirements and implement techniques of job design.	
<b>CO2</b>	Formulate action plans for employee Recruitment and Selection.	
<b>CO3</b>	Choose appropriate methods of Training	
<b>CO4</b>	Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.	
<b>CO5</b>	Formulate strategies for employee welfare.	
<b>Textbooks</b>		
1	Ashwathappa, Human Resource Management, Tata McGraw-Hill Education, Noida.	
2	Mamoria, C.B. and Gaonkar, S.V, Personnel Management, Himalaya Publishing House, Mumbai.	
3	Sunil Lalla and Neha Shukla, Human Resource Management, Nirali Prakashan Publishers, Pune.	
4	P.Subba Rao, Personnel and Human Resource Management, Himalaya Publishing House, Mumbai.	
<b>Reference Books</b>		
1	L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi.	
2	DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India.	
3	Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai.	
4	Jane Weightman, Human Resource Management, VMP Publishers, Mumbai.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://hr.university/shrm/strategic-human-resource-management/">https://hr.university/shrm/strategic-human-resource-management/</a>	
2	<a href="https://www.investopedia.com/terms/c/collective-bargaining.asp">https://www.investopedia.com/terms/c/collective-bargaining.asp</a>	
3	<a href="https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778">https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778</a>	

## MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

**3 – Strong, 2- Medium, 1- Low**

### THIRD YEAR – SEMESTER – V

#### DISCIPLINE SPECIFIC ELECTIVE – 4/4 :E- Commerce Technology- I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	4				3		25	75	100
Learning Objectives									
LO1	To acquire the basic concept of E-Commerce								
LO2	To describe electronic data interchange system and the role of value added networks								
LO3	To explain how various security mechanisms work								
LO4	To explain the consumer oriented applications in E-Commerce								
LO5	To impart knowledge on electronic payment systems								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents							No. of Hours	
I	<b>E-COMMERCE</b> E-Commerce-Framework-Classification of electronic commerce - Anatomy of E-Commerce Applications- Components of the I way-Network Access Equipment-Internet Terminology.							15	
II	<b>ELECTRONIC DATA INTERCHANGE</b> 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.							15	
III	<b>NETWORK SECURITY AND FIREWALLS</b> 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.							15	
IV	<b>CONSUMER ORIENTED ELECTRONIC COMMERCE</b> Consumer Oriented Electronic Commerce: Consumer Oriented Applications-Mercantile Process Models-Mercantile Models From the Consumers Perspective- Mercantile Models from the Merchants Perspective.							15	
V	<b>ELECTRONIC PAYMENT SYSTEMS</b> Electronic Payment Systems-Types-Digital Token Based Electronic Payment System-Smart Cards & Credit Card Electronic Payment Systems -Risk -Designing electronic payment system.							13	
VI	<b>CONTEMPORARY ISSUES</b> Expert lectures, online seminars – webinars							2	
	TOTAL							75	
THEORY 40% & PROBLEMS 60%									



<b>Course Outcomes</b>	
<b>CO1</b>	Understand the basic concept of E- Commerce and its applications
<b>CO2</b>	To gain the knowledge on EDI
<b>CO3</b>	Analyse security and the web
<b>CO4</b>	To gain knowledge on consumer aspects in E-Commerce
<b>CO5</b>	Apply various digital payment methods
<b>Textbooks</b>	
1	Ravi Kalakota&Andrewb.Whinston , “Frontiers of Electronic Commerce”, Dorling Kindersley (India) Pvt.Ltd-2006
2	Bharat Bhasker , “Electronic Commerce”, Tata McGraw Hill Publishing Co Ltd,New Delhi- 2006.
<b>Reference Books</b>	
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.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://searchcio.techtarget.com/definition/e-commerce#:~:text=E%2Dcommerce%20(electronic%20commerce)%20is%20the%20buying%20and%20selling,or%20consumer%2Dto%2Dbusiness.">https://searchcio.techtarget.com/definition/e-commerce#:~:text=E%2Dcommerce%20(electronic%20commerce)%20is%20the%20buying%20and%20selling,or%20consumer%2Dto%2Dbusiness.</a>
2	<a href="https://ecommerceguide.com/guides/what-is-ecommerce/">https://ecommerceguide.com/guides/what-is-ecommerce/</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO2</b>	3	2	3	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	2	3	2	2
<b>CO4</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	2	3	2	3
<b>TOTAL</b>	15	12	15	10	13	10	13	10	15	10	12
<b>AVERAGE</b>	3	2.4	3	2	2.6	2	2.6	2	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - VI****CORE –XIII: COST ACCOUNTING - II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	6				4	6	25	75	100
Learning Objectives									
LO1	To understand the standards in Cost Accounting								
LO2	To know the concepts of contract costing.								
LO3	To be familiar with the concept of process costing.								
LO4	To learn about operation costing.								
LO5	To gain insights into standard costing.								
Prerequisite: Should have studied Cost Accounting in V Sem									
Unit	Contents								No. of Hours
I	<b>Cost Accounting Standards</b> An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.								18
II	<b>Job Costing, Batch Costing and Contract Costing</b> Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.								18
III	<b>Process Costing</b> Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.								18
IV	<b>Operation Costing</b> Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.								18
V	<b>Standard Costing and Variance Analysis</b> Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.								18
	<b>TOTAL</b>								<b>90</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>									
Course Outcomes									
CO1	Remember and recall standards in cost accounting								
CO2	Apply the knowledge in contract costing								
CO3	Analyze and assimilate concepts in process costing								
CO4	Understand various bases of classification cost and prepare operating cost statement.								
CO5	Set up standards and analyse variances.								

<b>Textbooks</b>	
1	Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi.
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.
<b>Reference Books</b>	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.
2	Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
3	V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
4	Murthy A &Gurusamy S, Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai.
5	Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.economicsdiscussion.net/cost-accounting/contract-costing/32597">https://www.economicsdiscussion.net/cost-accounting/contract-costing/32597</a>
2	<a href="https://www.wallstreetmojo.com/process-costing/">https://www.wallstreetmojo.com/process-costing/</a>
3	<a href="https://www.accountingnotes.net/cost-accounting/operating-costing/17755">https://www.accountingnotes.net/cost-accounting/operating-costing/17755</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	3	3	2	3	3	3	3	3	2	2
<b>CO2</b>	3	3	3	2	2	3	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	3	3	3	3	2	2
<b>CO4</b>	3	3	3	2	2	3	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	3	3	3	3	2	3
<b>TOTAL</b>	15	15	15	10	13	15	13	13	15	10	12
<b>AVERAGE</b>	3	3	3	2	2.6	3	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – VI**  
**CORE – XIV: MANAGEMENT ACCOUNTING**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	6				4	6	25	75	100
Learning Objectives									
LO1	To understand basics management accounting								
LO2	To know the aspects of Financial Statement Analysis								
LO3	To familiarize with fund flow and cash flow analysis								
LO4	To learn about budgetary control								
LO5	To gain insights into marginal costing.								
Prerequisite: Should have studied Financial Accounting in I Semester.									
Unit	Contents								No. of Hours
I	<b>Introduction to Management Accounting</b> Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.								18
II	<b>Ratio Analysis</b> Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.								18
III	<b>Funds Flow &amp; Cash Flow Analysis</b> Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital- Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. <b>Cash Flow Statement:</b> Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities								18
IV	<b>Budget and Budgetary Control</b> Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits								18
V	<b>Marginal Costing:</b> Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis. Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.								18
	<b>TOTAL</b>								<b>90</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>									

<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Remember and recall basics in management accounting
<b>CO2</b>	Apply the knowledge of preparation of Financial Statements
<b>CO3</b>	Analyse the concepts relating to fund flow and cash flow
<b>CO4</b>	Evaluate techniques of budgetary control
<b>CO5</b>	Formulate criteria for decision making using principles of marginal costing.
<b>Textbooks</b>	
1	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
2	Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
3	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
4	Jenitra L Mervin, Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
5	T.S.Reddy & Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.
<b>Reference Books</b>	
1	Chadwick – The Essence of Management Accounting, Financial Times Publications, England.
2	Charles T. Horngren and Gary N. Sundem – Introduction to Management Accounting, Pearson, Chennai.
3	Murthy A and Gurusamy S, Management Accounting- Theory & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
4	Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.
5	N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300">https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300</a>
2	<a href="https://accountingshare.com/budgetary-control/">https://accountingshare.com/budgetary-control/</a>
3	<a href="https://www.investopedia.com/terms/m/marginalcostofproduction.asp">https://www.investopedia.com/terms/m/marginalcostofproduction.asp</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	3	2	2	2	3	2	3
<b>CO3</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	3	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	11	13	10	15	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.1	2.6	2	2	2	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - VI**

**CORE – XV: INCOME TAX LAW AND PRACTICE - II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	6				4	6	25	75	100
Learning Objectives									
LO1	To understand provisions relating to capital gains								
LO2	To know the provisions for computation of income from other sources.								
LO3	To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.								
LO4	To learn about assessment of individuals								
LO5	To gain knowledge about assessment procedures.								
Prerequisite: Should have studied Financial Accounting in I stSem									
Unit	Contents								No. of Hours
I	<b>Capital Gains</b> Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.								18
II	<b>Income From Other Sources &amp; Clubbing of Income</b> Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept								18
III	<b>Set Off and Carry Forward of Losses and Deductions From Gross Total Income</b> Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.								18
IV	<b>Computation of Total Income – Individual</b> Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime								18
V	<b>Income Tax Authorities</b> Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).								18
	TOTAL								90
THEORY 20% & PROBLEMS 80%									

<b>Course Outcomes</b>	
<b>CO1</b>	Remember and recall provisions on capital gains
<b>CO2</b>	Apply the knowledge about income from other sources
<b>CO3</b>	Analyse the set off and carry forward of losses provisions
<b>CO4</b>	Learn about assessment of individuals
<b>CO5</b>	Apply procedures learnt about assessment procedures.
<b>Textbooks</b>	
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, SahityaBhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.
<b>Reference Books</b>	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2	Bhagwati Prasad, Income Tax Law and Practice, VishwaPrakasan, New Delhi.
3	Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4	Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and BansalAnshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.investopedia.com/terms/c/capitalgain.asp">https://www.investopedia.com/terms/c/capitalgain.asp</a>
2	<a href="https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html">https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html</a>
3	<a href="https://www.incometax.gov.in/iec/foportal/">https://www.incometax.gov.in/iec/foportal/</a>



**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

**3 – Strong, 2- Medium, 1- Low**

### **THIRD YEAR – SEMESTER – VI**

#### **DISCIPLINE SPECIFIC ELECTIVE – 5/6 :ENTREPRENEURIAL DEVELOPMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
	5						CIA	External	Total
	5				3	5	25	75	100
Learning Objectives									
LO1	To know the meaning and characteristics of entrepreneurship								
LO2	To identify the various business opportunities								
LO3	To understand the Process of setting up an enterprise								
LO4	To gain knowledge in the aspects of legal Compliance of setting up of an enterprise								
LO5	To develop an understanding of the role of MSME in economic growth								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Entrepreneur Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.								15
II	Design Thinking Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.								15
III	Setting up of an Enterprise Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise –Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.								15
IV	Business Model Canvas and Formulation of Project Report Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.								15
V	MSME's and Support Institutions Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.								15
TOTAL								75	

<b>Course Outcomes</b>	
<b>CO1</b>	Identify the various traits of an entrepreneur
<b>CO2</b>	Turn ideas into business opportunities
<b>CO3</b>	Do feasibility study before starting a project
<b>CO4</b>	Identify the sources of funds for funding a project
<b>CO5</b>	Develop an understanding about the Government schemes available for women entrepreneurs
<b>Textbooks</b>	
1	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai.
2	Dr. C.B. Gupta & Dr. S.S. Khanka (Reprint 2014). Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.
3	Charantimath Poornima, (Reprint 2014.), Entrepreneurship development-Small, Pearson Education, India.
4	Raj Shankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai.
5	Vasant Desai, (Reprint 2017). Dynamics of Entrepreneurial Development & Management Twenty Fourth Edition. Himalaya Publishing House. Mumbai.
<b>Reference Books</b>	
1	Anil kumar, Poornima, Principles of Entrepreneurial development, Newage publication, Chennai.
2	Dr. A.K. Singh, Entrepreneurial development and management, Laxmi publications, Chennai.
3	Dr. R.K. Singal, Entrepreneurial development and management, S.K. Kataria publishers, New Delhi.
4	Dr. M.C. Garg, Entrepreneurial Development, New Delhi.
5	E. Gordon, K. Natrajan, Entrepreneurial development, Himalaya publishing, Mumbai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1.	<a href="https://www.interaction-design.org/literature/topics/design-thinking">https://www.interaction-design.org/literature/topics/design-thinking</a>
2.	<a href="https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/">https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/</a>
3.	<a href="http://www.msme.gov.in/">http://www.msme.gov.in/</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

### **THIRD YEAR – SEMESTER - VI**

#### **DISCIPLINE SPECIFIC ELECTIVE – 6/6 : FUNDAMENTALS OF DIGITAL MARKETING**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				3	5	25	75	100
Learning Objectives									
LO1	To enable the learners to know about basic concepts of digital marketing								
LO2	To analyse buyer behaviour and marketing communication								
LO3	To know about advertising and social networking								
LO4	To enable knowledge of digital marketing tool, online marketing matrixes								
LO5	To comprehend Web Marketing Strategies								
Prerequisite: Should have studied Commerce XII									
Unit	Contents								No. of Hours
I	Introduction , Digital Marketing meaning, scope and Importance, Types, Digital Marketing Channels, Traditional Marketing Vs Digital Marketing, Reason for choosing Digital Marketing, Opportunities and challenges in Digital Marketing,								12
II	Online Buyer Behaviour, Website Design, Online user experience, online site design, Integrated Internet Marketing Communications, Interactive Marketing Communication, Search Engine Optimization, Creating and Managing Campaigns								12
III	Digital Promotion Techniques: E-Mail marketing, Permission Marketing, Viral Marketing, Social Media Marketing, Content Marketing, Facebook Advertising, Visual Advertising, Display Advertising, Mobile Advertising, Image Advertising, Video Advertising; YouTube Advertising, Concept of SNS Industry (Social Networking Site Industry)								12
IV	Google Analytics, Tracking Performance, Tracking Mobile marketing Performance, Web Analytics, Traffic Reports, Behaviour reports, KPIs in analytics, Tracking SMM performance								12
V	Web marketing strategy , Web marketing environment, Web Content, Web marketing tools								12
TOTAL								60	
Course Outcomes									
CO1	Remember the scope of digital marketing and how it integrates with overall business and marketing strategy globally								
CO2	Assess various digital channels and understand which are most suitable to an idea or solution								
CO3	Summarise the fundamentals of a digital marketing campaign, and be able to apply it to achieve your business objectives								
CO4	Knowledge on usage of internet for promotion using digital marketing communication								
CO5	Students will be able to establish in web marketing								

<b>Textbooks</b>	
1	Ryan Damian, Understanding Digital Marketing, Kogan Page, London, UK
2	Parkin Godfrey, Digital Marketing: Strategies For Online Success, New Holland Publishers, London
3	Hanson, W. and Kalyanam, E-Commerce and Web Marketing, Cengage.
4	Puneet Singh Bhatia, Fundamentals Of Digital Marketing, Pearson, New Delhi
<b>Reference Books</b>	
1	Whitley, David, E-Commerce Strategy, Technologies And Applications, Macgraw Hill, New Jersey
2	Seema Gupta, Digital Marketing, Mcgraw Hill Education, New Delhi
3	Swaminathan T N , Digital Marketing: From Fundamentals To Future, Cengage Learning, Boston
4	Whitley, David, E-Commerce Strategy, Technologies And Applications, Macgraw Hill, New Jersey
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://digitalfireflymarketing.com/wp-content/uploads/2017/02/Big-Book-of-Digital-">https://digitalfireflymarketing.com/wp-content/uploads/2017/02/Big-Book-of-Digital-</a>
2	<a href="https://www.7boats.com/academy/wp-content/uploads/2016/10/50-shades-of-digital-">https://www.7boats.com/academy/wp-content/uploads/2016/10/50-shades-of-digital-</a>
3	<a href="https://www.redandyellow.co.za/content/uploads/woocommerce_uploads/2017/10/emarketing_te">https://www.redandyellow.co.za/content/uploads/woocommerce_uploads/2017/10/emarketing_te</a>
4	<a href="https://webmarketingacademy.in/wp-content/uploads/2015/09/A-Step-By-Step-Guide-to-">https://webmarketingacademy.in/wp-content/uploads/2015/09/A-Step-By-Step-Guide-to-</a>
5	<a href="https://www.gbv.de/dms/zbw/865712123.pdf">https://www.gbv.de/dms/zbw/865712123.pdf</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES:**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO 1</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO 2</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO 3</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO 4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO 5</b>	3	2	2	2	2	2	2	2	3	2	2
<b>Total</b>	15	10	10	10	10	10	10	10	15	10	10
<b>Average</b>	3	2	2	2	2	2	2	2	2	2	2

**Strong - 3**

**Medium – 2**

**Low – 1**

### **THIRD YEAR – SEMESTER – VI**

#### **DISCIPLINE SPECIFIC ELECTIVE 7/8 - LOGISTICS AND SUPPLY CHAIN MANAGEMENT**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				3	5	25	75	100
Learning Objectives									
LO1	To understand the origin and principles of logistics management								
LO2	To know the types of inventory control								
LO3	To gain insight on the importance of supply chain management								
LO4	To identify the Key Enablers in Supply Chain Improvement								
LO5	To analyse the SCOR model								
Prerequisites: Should have studied Commerce in XII Std									

Unit	Contents	No. of Hours
I	<b>Logistics Management</b> Origin – Meaning –Importance - Types of Logistics – Principles of Logistics Management– Warehouse Management – Meaning – Definition – Importance – Types of WM - Automation and Outsourcing – Customer Service and Logistics Management– Perspective– Concepts in Logistics and Physical Distribution– Distribution and Inventory.	15
II	<b>Transportation and Distribution</b> Types of Inventory Control– Demand Forecasting– Routing– Transportation Management– Some Commercial Aspects in Distribution Management– Codification– Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21 <sup>st</sup> Century.	15
III	<b>Supply Chain Management</b> Introduction and Development – Nature and Concept– Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications.	15
IV	<b>Supply Chain Drivers</b> Role of a Manager in Supply Chain - Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain.	15
V	<b>Aligning the Supply Chain with Business Strategy</b> SCOR Model – Outsourcing 3 PLs– Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications.	15
	<b>TOTAL</b>	<b>75</b>

<b>Course Outcomes</b>	
<b>CO1</b>	Examine the importance of Customer Service in Logistics Management
<b>CO2</b>	Develop an understanding on the Distribution Channel Management
<b>CO3</b>	Interpret the Global applications of supply chain management
<b>CO4</b>	Understand the Inter Relation between Enablers and Levels of Supply Chain Improvement
<b>CO5</b>	Identify the conflict resolution strategies
<b>Textbooks</b>	
1	G. Raghuram& N. Rangaraj : Logistics and Supply Chain Management, Macmillan Publications, India.
2	Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks –FT Press, New Jersey, USA.
3	D.K. Agrawal: Textbooks of Logistics and Supply Chain Management, MacMillan Publications, India.
4	Tan Miller (Author), Matthew J. Liberatore Logistics Management: An Analytics-Based Approach, Business expert, New Jersey, USA.
5	Peter Bolstorff Supply Chain Excellence: A Handbook for Dramatic Improvement Using the SCOR Model, Amazon publishing, Washington, USA.
<b>Reference Books</b>	
1	Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan Publications, India.
2	Christopher Martin, Logistics and Supply Chain Management: Creating Value– Adding Networks, FT Press, New Jersey, USA.
3	Dalmina Sanjay, Financial Supply Chain Management, McGraw Hill Publishing Co. Pvt., Ltd, Noida.
4	Robert F. Jacobs, William L. Berry Manufacturing Planning and Control for Supply Chain Management: The CPIM Reference, 2nd Edition, McGraw Hill, Noida.
5	Douglas Long International Logistics: Global Supply Chain Management, Springer Publications, New York.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://lapaas.com/logistics-management-overview-types-and-process/">https://lapaas.com/logistics-management-overview-types-and-process/</a>
2	<a href="https://www.investopedia.com/terms/s/scm.asp">https://www.investopedia.com/terms/s/scm.asp</a>
3	<a href="https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions">https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions</a>



**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	2	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	2	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	12	12	10	13	10	13	13	14	10	12
<b>AVERAGE</b>	3	2.4	2.4	2	2.6	2	2.6	2.6	2.8	2	2.4

**3 – Strong, 2- Medium, 1- Low**

### **THIRD YEAR – SEMESTER - VI**

#### **DISCIPLINE SPECIFIC ELECTIVE – 8 / 8: E-Commerce Technology – II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	5				3	5	25	75	100
Learning Objectives									
LO1	To provide an exposure about online advertisement and marketing								
LO2	To know the application of software agents								
LO3	To impart knowledge on multimedia and digital video								
LO4	To gain knowledge on wireless technologies								
LO5	To apply the concept of SGML ,CORBA								
Prerequisite: Should have studied-Commerce Technology -I									
Unit	Contents								No. of Hours
I	<b>ADVERTISING AND MARKETING ON THE INTERNET</b> Advertising and marketing on the Internet: The new age of information-based marketing Advertising 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.								20
II	<b>SOFTWARE AGENTS</b> 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 IPNextgenerationIP.								18
III	<b>MULTIMEDIA AND DIGITAL VIDEO</b> 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.								17
IV	<b>WIRELESS DELIVERY TECHNOLOGY</b> 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.								15
V	<b>STRUCTURE DOCUMENTS</b> Structure Documents: Fundamentals-SGML.CORBA: Distributed objects. Transaction Processing- Online Purchases-Online share trading –Railway/air ticket reservation								18
VI	<b>Contemporary Issues</b> Expert lectures, online seminars – webinars								2
	<b>TOTAL</b>								<b>90</b>

<b>THEORY 20% &amp; PROBLEMS 80%</b>	
<b>CO</b>	<b>Course Outcomes</b>
<b>CO1</b>	Understand the concept on marketing on Internet
<b>CO2</b>	Understand the technology behind software agents
<b>CO3</b>	Understand the concept on multimedia applications
<b>CO4</b>	Apply knowledge on wireless technologies
<b>CO5</b>	Analyse the concept of SGML , CORBA
<b>Textbooks</b>	
1	Ravi Kalakota&Andrewb.Whinston , “Frontiers of Electronic Commerce”, Dorling Kindersley (India) Pvt.Ltd-2006
2	Bharat Bhasker , “Electronic Commerce”, Tata McGraw Hill Publishing Co Ltd. ,New Delhi-2006.
3	Daniel Minoli, Emma Minoli “Web Commerce Technology Handbook”, Tata McGraw Hill Publishing, New Delhi.
<b>Reference Books</b>	
1	Dr.C.S.Rayudu,”E-Commerce &E-Business”,Himalaya Publishing House, New Delhi, 2004.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://feinternational.com/blog/what-is-e-commerce-an-introduction-to-the-industry/">https://feinternational.com/blog/what-is-e-commerce-an-introduction-to-the-industry/</a>
2	<a href="https://www.abetterlemonadestand.com/what-is-ecommerce/">https://www.abetterlemonadestand.com/what-is-ecommerce/</a>

**MAPPING WITH PROGRAMME OUTCOMES  
AND PROGRAMME SPECIFIC OUTCOMES**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>
<b>CO1</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO3</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	2	2	2	2	2	2	2	3	2	2
<b>TOTAL</b>	15	10	10	10	10	10	10	10	15	10	10
<b>AVERAGE</b>	3	2	2	2	2	2	2	2	2	2	2

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - VI**  
**PROFESSIONAL COMPETENCY SKILL**

**GENERAL AWARENESS FOR COMPETITIVE EXAMINATION**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
	2				2	2	25	75	100
Learning Objectives									
LO1	To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.								
LO2	To build experiences for students as they grow into lifelong learners.								
LO3	To know the basic concepts of various discipline								
Prerequisites: Should have studied Commerce in XII Std									
UNIT	Details								No. of Hours
I	<b>Indian Polity</b> Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG.								6
II	<b>Geography</b> Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian’s physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian natural vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.								6
III	<b>Economy</b> National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial polices – Financial Markets.								6
IV	<b>History</b> Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India’s Response – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.								6
V	<b>Environment and Ecology</b> Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation								6
	<b>TOTAL</b>								<b>30</b>

<b>Course Outcomes</b>	
<b>CO1</b>	Develop board knowledge of the different components in polity
<b>CO2</b>	Understand the Geographical features across countries and in India
<b>CO3</b>	Acquire knowledge on the aspects of Indian Economy
<b>CO4</b>	Understand the significance of India's Freedom Struggle
<b>CO5</b>	Gain knowledge on Ecology and Environment

<b>Textbooks</b>	
1	Class XI and XII NCERT Geography
2	History – Old NCERT'S Class XI and XII
<b>Reference Books</b>	
1	M. Laxmi Kant (2019), Indian polity, McGraw- Hill
2	Ramesh Singh (2022), Indian Economy, McGraw - Hill
3	G.C Leong, Physical and Human Geography, Oxford University Press
4	Majid Hussain- India Map Entries in Geography, GK Publications Pvt, Ltd.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.freebookkeepingaccounting.com/using-excel-in-accounts">https://www.freebookkeepingaccounting.com/using-excel-in-accounts</a>
2	<a href="https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance">https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance</a>
3	<a href="https://www.youtube.com/watch?v=Nv_Nnw01FaU">https://www.youtube.com/watch?v=Nv_Nnw01FaU</a>

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