

VIVEKANANDHA
COLLEGE OF ARTS AND SCIENCES FOR WOMEN
(AUTONOMOUS)

ELAYAMPALAYAM, TIRUCHENGODE (Tk.), NAMAKKAL (Dt.).

(Affiliated to Periyar University, Approved by AICTE,

Re-Accredited with 'A+' Grade by NAAC)

Recognized under section 2(f) & 12(B) of UGC ACT 1956,

An ISO 9001:2015 (Certificate institution)



B COM (CA)

SYLLABUS

FROM THE ACADEMIC YEAR

2023-2024

SCOPE OF THE COURSE

B.Com (Computer Application) is an undergraduate programme aimed to create enhanced competence of career positioning tied up with opportunity to become corporate Human Resources with global accounting and management professionals. The program expects a serious commitment and involvement of the student to take up challenging study schedules and assignments. The course involves a blend of theoretical education and practical training which run concurrently for a period of three years and equips a student with knowledge, ability, skills and other required qualities for an accountant.

The uniqueness of the program is its content, topic coverage, the teaching methodology and the faculty. The syllabus has been designed at a level equal to that of professional courses. The teaching methodology includes classroom lectures, industrial visits, Commerce programme, group discussion, case study using audio visual aids like PowerPoint presentation through LCD, OHP projector, Conferencing, Modern methods of teaching and Research oriented education, practical and project work. Focus is also on developing the soft skills development programme for the benefit of the students. For Core subjects, Outsourcing Guest Lectures by Industrialists and Professionals will be invited to enable the students to get wider exposure and gain practical knowledge. Students joining in this program can also enroll for themselves in any one of the professional courses like CA, ICWA, and ACS etc.

I. SALIENT FEATURES

- ✓ Course is specially designed for Computer Applications
- ✓ Special Guest lecturers from Industrialists, Bankers, Insurance Companies, Company Secretaries and Auditors will be arranged for the benefit of the student.
- ✓ Exclusively this course caters to the students who are interested in pursuing professional courses like CA, ICWA, ACS, etc.
- ✓ Enables students to gain a professional knowledge simultaneously during their B.Com(CA) Degree.
- ✓ Project work is included in the syllabus to enhance conceptual, analytical & detective skills among the students

II. OBJECTIVES OF THE COURSE

To impart knowledge in an advanced concepts and applications in various fields of commerce

1. To teach the recent developments in the various areas of commerce.
2. To orient the students in an applied aspect of different advanced business practices.
3. To provide the students to learn new avenues introduced in professional courses and computer course.
4. To equip the students to occupy the important positions in business, industries, software companies and related organizations.
5. To inspire the students to apply the knowledge gained for the Development of society in general.

PROGRAMME OUTCOME

PO – 1: After completing three years of Bachelors of Computer Applications in (B.Com CA) program, students would gain a thorough grounding in the fundamentals of Commerce and Finance.

PO – 2: The commerce focused curriculum offers a number of specializations and practical exposures which would equip the student to face the modern-day challenges in commerce and business.

PO -3: The all-inclusive view of the course offer a number of values based and job oriented skills ensures that students will be trained into up-to-date. In advanced accounting courses beyond the introductory level, effective development will also progress to the valuing and organization levels.

III. ELIGIBILITY FOR ADMISSION

Candidates seeking admission to the first year B.Com (Computer Application) shall be required to have passed the Higher Secondary Examinations conducted by the Government of Tamilnadu with Mathematics or Business Mathematics or computer science or statistics or Business statistics as one of the subjects or an examination of any other university or authority accepted by the syndicate, subject to such conditions as may be prescribed there to.

IV. TRANSITORY PROVISIONS

Candidates who have undergone the UG Course of study before 2018-19 shall be permitted to appear for the examinations under the same regulations for a period of three years i.e., up to and inclusive of the examination of April/May 2019-20. Thereafter, they will be permitted to appear for the examination only under the regulations then in force. Supplementary examinations will be conducted within a month. In case of failure she has to complete within 5 years.

Choice Based Credit System

Choice Based Credit System is a flexible system of learning. It allows different weightages in different courses based on the utility in the overall structure of curriculum. It permits the students to

- a. Choose electives from wide range of elective courses.
- b. Undergo additional courses and acquire more than the required number of credits.
- c. Adopt an inter-disciplinary approach in learning.

Eligibility for Award of Degree

A student is eligible for the award of the degree only if she has undergone the prescribed course of study in the college for a period of three academic years (UG) passed the examinations of all the semesters prescribed earning 140 credits for U.G.

Duration

The total period of study for each programme is as below

U.G. Three years - 6 semesters
Each academic year is divided into two semesters.
The total number of working days is 90 days for each semester.

<u>Curriculum</u>		
<u>U.G. Programme</u>		
Part – I	-	Tamil / Hindi / Malayalam / any other
Part – II	-	English
Part – III	-	Core subjects
		Elective Subjects
		Discipline Specific Elective
		General Awareness for Competitive Exam
		Project – Individual / Group Project
Part – IV	-	Skill Enhancement Course (SEC)
	-	Foundation Course
		Ability Enhancement Course (AECC)
		Summer Internship / Industrial Training
	-	Environmental Studies
	-	Value Educations
Part – V	-	Extension activities

Extension Activities

All students should enroll in Part V Vivekanandha Out reach Programme –to enable her to complete a degree course. Active participation of the student throughout the year in the extension activities choice is mandatory. (1 Credit in VI Semester)

The medium of instruction and Examinations

The medium of instruction and examinations, for the papers under part I and II shall be in the language concerned. For part III and IV the medium of instruction and examinations shall be English.

Evaluation of the students

The evaluation of the students in a particular course is based on their performance in (i) the Continuous Internal Assessment (CIA) and (2) the End Semester Examinations. (ESE)
For each theory paper the maximum marks for Continuous Internal Assessment and End Semester Examinations are 25 and 75 respectively and for practical paper the corresponding marks are 40 and 60.

Continuous Internal Assessment (CIA)

- For theory papers two CIA tests with duration of One hour each and one Model Examination with Three hours duration will be conducted every semester. For practical.
- It is as decided by the respective Board of Studies. CIA test and Model Examinations will be conducted as per End semester Examination pattern.
- Schedule of Internal Assessment Tests and Model Examinations are decided in advance by the Principal in consultation with the Controller of Examinations and Heads of the departments and is given in the Hand book.
- Every candidate is required to get prior permission (Before the test model examination is conducted) from the Head of the Department and the Principal to write the test at a later date on valid reasons/ medical grounds. Where no such permission is obtained, the decision of the Head of the Department and the Principal, to hold or not to hold separate examination for any such candidate shall be final.
- The valued answer script of CIA tests (1&2) and Model Examination shall be given to the candidates within 5 days after completion of the tests and examination for their personal verification during the class hours and collected back with the signature. The tests marks should be submitted to the office of the Controller of the Examinations immediately after getting the signature from the students.

Continuous Internal Assessment

The weightage assigned to various components of the Continuous Internal Assessment is as follows.

	UG
1. CIA Test I & II (Average)	5
2. Model Examination	10
3. Assignment	5
4. Seminar	0

- 5. Attendance

Up to 75%	0	}	5
75 – 80%	1		
81 – 85%	2		
86 – 90%	3		
91 – 95%	4		
96 – 100%	- 5	}	25
Total	-		

CIA marks are calculated by the teacher concerned, entered in the register, signed by the candidates and approved by the Heads of Departments and the Principal.

The hard copy and the soft copy (through email) of the CIA marks are submitted to the office of the Controller of Examinations before the last working day of every semester.

End Semester Examinations

End Semester Examinations will be conducted for both theory and practical papers at the end of each semester (in the month of November for odd semester and April – May for the even semester).

End Semester Examinations Schedule

The schedule for End Semester Examinations is fixed by the Controller of Examinations in consultation with the Principal and Heads of the Departments and is displayed on the notice board and also is circulated to the staff and students through College website (www.vicas.org).

Attendance

The guidelines of attendance requirement issued by the Periyar University are adopted by the college.

S.No	Percentage of Attendance	Remarks
1	Secured not less than 75% of attendance of the 90 working days during the semester. (67.5 days)	Students are permitted to take the End Semester Examinations of any semester
2	Secured attendance between 74% and 65%	Students can write the exam after paying the condonation fee.
3	Secured attendance between 64% and 50%	Compensate the storage in attendance in the subsequent semester and appear for both semester papers together at the end of the latter semester with condonation fee.
4	Secured below 50% attendance	Not eligible to write the End semester examinations and she has to rejoin the same semester

Question Paper

Question Papers for the End Semester Examinations theory papers are set by the external question paper setters and are scrutinized by a team of external experts in the discipline concerned.

For End Semester Practical examinations, setting of question paper, conduct of examinations and valuations are done by both internal and external examiners.

Hall Tickets and Instructions

Hall Ticket which contains Subject code, title, Date, Session, Block name, Hall number & seat number for the End Semester Examinations will be issued to eligible students on time before the End Semester Examinations. Students must bring the Hall Ticket and the college ID card to every session of the End Semester Examinations for verification.

No student enters the Examination Hall after ½ hour from the commencement of the Examination.

Students can bring to the examination hall only ordinary scientific calculator. They can use the mathematical, statistical or any other table (if required) provided by the college during the End Semester Examinations.

Students are not allowed to bring programmable calculators / Mobile phones or any other unwanted materials inside the Exam Hall.

Malpractice

Any kind of malpractice during the End Semester Examinations / Practical Examinations is strictly prohibited. If it is found she will be debarred from writing that particular paper in that semester or all the papers in that semester based on the nature of the malpractice

A Complaint regarding the End Semester Examinations Question Papers must be brought to the Controller of Examinations on the same day of the examination by the HOD concerned or the class teacher concerned.

Valuation

After giving dummy numbers the answer scripts are valued by 100% external examiners. The End Semester Examinations results are published in the college website within 10 – 15 days from the date of last examination and it is also put up on the notice board.

Revaluation and Transparency

Provision is available for Improvement / Re-totaling / Revaluation /obtaining photo copy of the valued answer scripts for current semester papers.

Students can apply for obtaining photo copy of valued answer scripts to the Controller of Examinations through the Principal in the prescribed format along with the prescribed fee within five working days from the date of publication of results.

After scrutinizing the paper they can apply for revaluation within three days (after obtaining the photo copy)

If the marks scored in the revaluation are less than the original marks, original marks will be considered. If the mark scored in the revaluation is higher than the original marks the marks obtained in the revaluation shall stand.

If the difference in marks in the original valuation and the revaluation is more than 10, a third valuation will be done and the average of the nearest two marks shall be the final marks awarded.

PASSING MINIMUM

- There is no minimum pass marks for CIA
- The minimum mark to obtain a pass in UG Programme is 40% in ESE and 40% in the aggregate of CIA+ESE.

MODERATION

A maximum of 8 marks shall be awarded as moderation to each candidate/per semester in the ESE Theory Papers as well as revaluation papers, subject to the following limits:

- For a maximum of 100 marks - Not exceeding 5 marks/paper
- For a maximum of 75 marks – Not exceeding 4 marks/paper
- For a maximum of 50&55 marks – Not exceeding 3 marks/paper

IMPROVEMENT

A student who obtains a pass mark in a paper in the first attempt can appear for the same paper only in the immediate next semester. Reappearance for improvement is allowed only in theory papers. The highest marks whether the original or improvement will be considered as the final mark. However, the improvement marks will be considered only for classification and not for ranking. When there is no improvement there will not be any change in the original mark, already awarded.

SUPPLEMENTARY EXAMINATIONS

In order to provide an opportunity to the failed final U.G. student to complete the programme in the same year without any loss of time supplementary examinations are conducted within 20 days from the date of publication of even semester results of the final year.

- Student who has cleared all the papers of earlier semesters (First to fifth Semester U.G.) but has failed in one or two papers written in the final semester will be allowed.
- Student who has cleared all the papers except only one paper in all the semesters can also apply to the supplementary examinations.
- Student can apply for Supplementary Examinations to the Controller of Examinations through the Principal in the prescribed format along with prescribed fee within seven working days from the date of publication of results.

Reappearance of failed Students

A student failed in the End Semester Examinations can appear for the papers in the subsequent End Semester Examinations.

Failure in any paper / papers in the ESE or absence from the ESE shall not cause detention of the candidate in that semester. All the registered candidates shall be promoted to the next semester.

Credit for U.G. Course**STATE INTEGRATED BOARD OF STUDIES – 2023****Curriculum Structure (UG)**

S. No.	Part	Sem	Course Details	Credit	Total Credits	Hours/Week	Marks
1	I	I-IV	Language (4*3=12) Tamil / Malayalam / Hindi	3	12	6	400
2	II	I-IV	English (4*3=12)	3	12	4	400
3	III	I-VI	DSC - Discipline Specific Course (15*4=60)	4	60	4-6	1500
4			DSE - Discipline Specific Elective (8*3=24)	3	24	3-5	800
5	IV	I	SEFC - Skill Enhancement Foundation Course FC-1 (1*2)	2	2	2	100
6		I, II	SEC-NME - Skill Enhancement Course SEC- 1,3,5,7 (4*2=8)	2	8	2	400
7		II-V	SEC - Skill Enhance Course (5 SEC- 2,4,6 (2*2+ 1*1)	1-2	5	1-2	300
8		III	EVS (2*1=2)	2	2	2	200
9		V	Value Education (1*2=2)	2	2	2	100
10		I-IV	AECC - Ability Enhancement Compulsory Courses - 4 Soft skill I-IV (4*2=8)	2	8	2	400
11		V	Internship / Industrial Training (Carried out in II Year Summer vacation) 30 Hours (1*2)	2	2	-	100
12		VI	Professional Competency Skill Enhancement Course -8 (1*2)	2	2	2	100
13	V	VI	Extension Activity (1*1)	1	1	-	-
Total					140		4800

The only credit earned for Part V Extension Activities of a successful student shall not be taken into consideration for classification / Ranking / Distinction.

Mark Statement

Mark Statement Issued at the end of each semester will indicate the credits and marks / grades obtained in each course.

Classification, Grade, Grade Point, GPA & CGPA

The grades are given on the basis of the percentage of marks scored by the students as shown below:

CGPA	Grade	Classification of Final Result
9.5 – 10.0	O+	First Class – Exemplary *
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class – Distinction *
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	
4.5 and above but below 5.0	C+	Third Class
4.0 and above but below 4.5	C	
0.0 and above but below 4.0	U	Re - appear

* The candidates who have passed in the first appearance and within the prescribed semester of the U.G. (Major, Allied and Elective courses alone) are eligible.

only applicable to U.G. programme.

In the consolidated mark sheet issued, the class in which the candidate has passed will be given separately for Part I, II and III. Grade Point Average (GPA) will be given for Part III (Including only core & allied courses) as well as for all the components of the curriculum separately for UG Programme.

The Grade Point Average (GPA) will be calculated as follows at the end of the Programme.

C_i = Credits earned for course i in any semester

G_i = Grade Point obtained for course i in any semester

n refers to the semester in which such courses were credited For a Semester :

$$\text{GRADE POINT AVERAGE [GPA]} = \frac{\sum C_i G_i}{\sum C_i}$$

GPA = $\frac{\text{Sum of the Multiplication of grade points by the credits of the courses}}{\text{Sum of the credits of the courses in a semester}}$

Sum of the credits of the courses in a semester

For the entire programme:

$$\text{CUMULATIVE GRADE POINT AVERAGE [CGPA]} = \frac{\sum_n \sum_i C_{ni} G_{ni}}{\sum_n \sum_i C_{ni}}$$

Sum of the multiplication of grade points by the credits of the entire programme

CGPA =

Sum of the credits of the courses of the entire programme

Criteria for Rank

1. Marks secured in all the papers are considered for P.G. programmes and marks secured in core and allied a course that is Part – III are considered for U.G. programme.
2. Student must have passed all papers in the first attempt in the respective semesters.
3. Student should have completed the courses with the minimum period prescribed for the course of study.
4. Improvement marks will not be considered for ranking but will be considered for classification.

Transfer of Students

Students seeking a transfer to the U.G. and P.G. degree course in VICAS have to fulfill the following conditions.

1. Seats must be available in the department concerned
2. The students should not have any arrear paper if they are coming from Non-Autonomous Colleges.
3. The student must write the papers which are offered in our college, if those papers are not included in the syllabus of the previous college.

B.COM. COMPUTER APPLICATION

PROGRAMME OBJECTIVE:

The B.Com. Computer Application 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.

LEARNING OUTCOMES – BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME	
Programme :	B.COM Computer Application
Programme Code :	
Duration :	3 Years (UG)
Programme Outcomes :	<p>PO1 : Disciplinary knowledge : Capable of demonstrating comprehensive knowledge and understanding of one or more Disciplines that form a part of an Undergraduate Programme of Study</p> <p>PO2 : Communication Skills : Ability to express thoughts and ideas effectively in writing and orally; Communicative 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>PO3 : Critical Thinking : Capability to apply analytic thought to the 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>PO4 : Problem Solving : Capacity to extrapolate from what one has learnt 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>PO5 : Analytical Reasoning : Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyse and synthesize data from the variety of sources; draw valid conclusion and support them with evidence and examples and addressing opposing viewpoints.</p> <p>PO6 : Research- related skill : 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 hypothesis , analyse and interpret and draw conclusions from data, establish hypothesis, predict cause and</p>

effect relationships, execute and report the results of an experiment or investigation.

PO7 : Co-operation/Team work: 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 the team.

PO8 : Scientific reasoning: Ability to analyse, interpret and draw conclusions from quantitative or qualitative data: and critically evaluate ideas, evidence and experiences from an open minded and reasoned perspective.

PO9 : Reflective thinking : Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.

PO10 : Information/Digital Literacy : Capability to use ICT in 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.

PO11: Self- directed learning: ability to work independently, identify appropriate resources required for a project and manage a project through to completion.

PO12 : Multicultural competence : Posses knowledge of values and belief of multiple cultures and global perspective: and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.

PO13: Moral and Ethical awareness /reasoning : 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 issue's related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarist, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.

PO14 : Leadership readiness/qualities : Capability for mapping out the task of the team or an organisation, and setting direction, formulating and inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision and using management skill to guide people to the right destination in a smooth and efficient way.

PO15 : Life Long Learning : Ability to acquire knowledge and

	<p>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 workplace through knowledge/skill development/reskilling.</p>
<p>Programme Specific Outcomes :</p>	<p>PSO1 – Placement : To prepare the students who will demonstrate respectful engagement with others ideas, behaviours, beliefs and apply diverse frames of reference to decisions and action. Further the students are encouraged with add-on value based and job oriented courses which ensure them to sustain in the organisation level.</p> <p>PSO2 – Contribution to Business World: Apply theoretical concepts to business practices to produce employable, ethical, and innovative professionals to sustain in the dynamic business world.</p> <p>PSO3 – Contribution to the Society : To contribute to the development of the society by collaborating with stakeholders for mutual benefit. Become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.</p>

B.Com.,Computer Application

Part	Course Code	Title of the Course	Credits	Hours	Int.Marks	Ext.Marks	Total Marks
FIRST YEAR							
FIRST SEMESTER							
Part I	23U1LT01	Foundation Tamil- I	3	6	25	75	100
Part II	23U1LE01	Foundation English -I	3	4	25	75	100
Part III	23U1CCC01	Core Paper I – Financial Accounting I	4	5	25	75	100
Part III	23U1CCC02	Core Paper II - Principles of Management	4	5	25	75	100
Part III	23U1CCDE01	Elective I – Computer Fundamentals	3	4	25	75	100
	23U1CCDE02	Elective I - Indian Economic Development					
	23U1CCDE03	Elective I - Business Economics					
Part IV	23U1CCSP01	Skill Enhancement Course SEC – 1 Tally Lab	2	2	40	60	100
	23U1VE01	Value Education (Yoga)	2	2	25	75	100
	23U1ENAC01	Ability Enhancement Course (AECC 1) (SoftSkill –I) Soft skill Effective Communication	2	2	25	75	100
		TOTAL	23	30	215	585	800
SECOND SEMESTER							
Part I	23U2LT02	Foundation Tamil- II	3	6	25	75	100
Part II	23U2LE02	Foundation English -II	3	4	25	75	100
Part III	23U2CCC03	Core Paper III – Financial Accounting II	4	5	25	75	100
Part III	23U2CCC04	Core Paper IV- Business Law	4	5	25	75	100
Part III	23U2CCDE04	Elective II – Digital marketing	4	4	25	75	100
	23U2CCDE05	Elective II - Programming with C++					
	23U2CCDE06	Elective II – Information and Cyber Laws					
Part IV	23U2CCS02	Skill Enhance Course SEC – 2 Social MediaMarketing	2	2	25	75	100
	23U2EVS01	EVS	2	2	25	75	100
	23U2CSAC02	Office Automation	2	2	25	75	100
		TOTAL	24	30	200	600	800

SECOND YEAR									
THIRD SEMESTER									
Part	Course Code	Title of the Course	Credits	Hours	Int. Marks	Ext. Marks	Total Marks		
Part I	23U3LT03	Tamil III	3	6	25	75	100		
Part II	23U3LE03	English III	3	4	25	75	100		
Part III	23U3CCC05	Core Paper V- Corporate Accounting I	4	6	25	75	100		
Part III	23U3CCC06	Core Paper VI - Business Mathematics & Statistics	4	6	25	75	100		
Part III	23U3CCDE07	Elective III – E-Commerce	4	4	25	75	100		
	23U3CCDE08	Elective III – Visual Basic							
	23U3CCDE09	Elective III- Business Communication							
Part IV	23U3CCS03	Skill Enhance Course SEC – 4 Interview Techniques - Practical	2	2	40	60	100		
	23U3CCN01 (NMEC)	Skill Enhancement Course – SEC 5 Human Resource Management	2	2	25	75	100		
		TOTAL	22	30	190	510	700		
FOURTH SEMESTER									
Part	Course Code	Title of the Course	Credits	Hours	Int. Marks	Ext. Marks	Total Marks		
Part I	23U4LT04	Tamil IV	3	6	25	75	100		
Part II	23U4LE04	English IV	3	4	25	75	100		
Part III	23U4CCC07	Core Paper VII – Corporate Accounting II	4	6	25	75	100		
Part III	23U4CCC08	Core Paper VIII - Company Law	4	6	25	75	100		
Part III	23U4CCDE10	Elective IV – JAVA Programming	4	4	25	75	100		
	23U4CCDE11	Elective IV– Computer Networks							
	23U4CCDE12	Elective IV– Operating systems							
Part IV	23U4CCS04	Skill Enhance Course SEC – 6 Commerce Practical's	2	2	40	60	100		
	23U4CCN02 (NMEC)	Skill Enhancement Course – SEC 7 Entrepreneurship development	2	2	25	75	100		
		TOTAL	22	30	190	510	700		

THIRDYEAR								
FIFTH SEMESTER								
Part	Course Code	Title of the Course	Credit	Hours	Int. Marks	Ext. Marks	Total Marks	
Part III	23U5CCC09	Core Paper IX –Cost Accounting	5	6	25	75	100	
Part III	23U5CCC10	Core Paper X - Banking Law and Practice	5	6	25	75	100	
Part III	23U5CCC11	Core Paper XI –Income Tax Law and Practice I	5	6	25	75	100	
Part III	23U5DSE1A 23U5DSE1B	Discipline Specific Elective 1/2 - Object Oriented Programming in C++/ Introduction to Oracle and SQ File	4	4	25	75	100	
	23U5DSE2A 23U5DSE2B	Discipline Specific Elective 3/4 – Mobile Computing / Management Information Systems	4	4	25	75	100	
Part IV	23U5CCS05	E-Filling of Tax- Practical	2	2	40	60	100	
	23U5CCP01	Summer Internship / Industrial Training	2	2	40	60	100	
TOTAL			27	30	205	495	700	

SIXTH SEMESTER								
Part	Course Code	Title of the Course	Credits	Hours	Int. Marks	Ext. Marks	Total Marks	
Part III	23U6CCC12	Core Paper XIII –Cost Accounting - II	5	6	25	75	100	
Part III	23U6CCC13	Core Paper XIV-Management Accounting	5	6	25	75	100	
Part III	23U6CCC14	Core Paper XV-Income Tax Law and Practice II	5	6	25	75	100	
Part III	23U6DSE3A 23U6DSE3B	Discipline Specific Elective 5/6- PHP Programming / Web Design	4	4	25	75	100	
	23U6DSE4A 23U6DSE4B	Discipline Specific Elective 7/8- Cryptography and network security /Introduction to ERP	4	4	40	60	100	
	23U6GAP01	Mini Project	3	2	40	60	100	
Part IV	23U6CCS06	GST Applications	2	2	25	75	100	
Part V	23U6EX01	Extension Activity	1					
TOTAL			29	30	205	495	700	
GRAND TOTAL			147	180	1205	3195	4400	

FIRST YEAR – SEMESTER – I**Core I - Financial Accounting I**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U1CCC01	5				4	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	Fundamentals of Financial Accounting 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 – Need and Preparation - Bank Reconciliation Statement.								15
II	Final Accounts 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	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Annuity Method – Depreciation Fund Method – Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method. Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate – Insolvency of Acceptor – Accommodation.								15
IV	Accounting from Incomplete Records 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. Average Due Date and Account Current.								15

V	Royalty and Insurance of Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim amount-Average clause (Loss of Stock only)	15
	Total	75
THEORY 20% & PROBLEM 80%		
CO	Course Outcomes	
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.	
Textbooks		
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.	
2.	S.N. Maheswari, 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.	
Reference Books		
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.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1.	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1	
2.	https://www.slideshare.net/ramusakha/basics-of-financial-accounting	
3.	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html	

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	3	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	2	3	3	3	2	2	2	3	2	2
TOTAL	15	10	15	15	13	11	10	10	15	10	10
AVERAGE	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
23U1CCC02	5				4	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 Performance Appraisal – Work From Home - Managing Work From Home [WFH].	15
V	Directing Motivation – Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership –	15

	Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision. Co-ordination and Control 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].	
	Total	75
CO	Course Outcomes	
CO1	Demonstrate the importance of principles of management.	
CO2	Paraphrase the importance of planning and decision making in an organization.	
CO3	Comprehend the concept of various authorizes and responsibilities of an organization.	
CO4	Enumerate the various methods of Performance appraisal	
CO5	Demonstrate the notion of directing, co-coordination and control in the management.	
Textbooks		
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.	
Reference Books		
1	K Sundhar, Principles Of Management, VijaiNicholos Imprints Limited, Chennai	
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.	
3	Griffin, 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.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	http://www.universityofcalicut.info/sy1/management	
2	https://www.managementstudyguide.com/manpower-planning.htm	
3	https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392	

Mapping With Programme Outcomes And Programme Specific Outcomes

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	3	2	2	2	3	2	3
CO2	3	2	3	3	2	2	2	2	3	2	2
CO3	3	2	2	3	2	2	2	1	3	2	2
CO4	3	2	2	3	2	2	2	2	3	2	2
CO5	3	2	3	3	2	2	2	1	3	2	2
TOTAL	15	10	12	15	11	10	10	8	15	10	11
AVERAGE	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 - Computer Fundamentals**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U1CCDE01	4				3	4	25	75	100
Learning Objectives									
LO1	To Impart the Knowledge of Fundamentals of Computers.								
LO2	To discover the Knowledge of newly invented devices and Units								
LO3	To compute with the interconnected networks for the linkage of Worldwide Networks.								
LO4	To apply the software and understand the system software								
LO5	To given more information on the Internet								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Evolution of Computers - Generations, Types of computers, Computer system characteristics, Basic components of a Digital Computer - Control unit, ALU, Input/Output functions and memory, Memory addressing capability of a CPU, Word length of a computer, processing speed of a computer, Computer Classification.								12
II	Input/Output Units:- Keyboard, Mouse, Trackball, Joystick, Digitizing tablet, Scanners, Digital Camera, MICR, OCR, OMR, Bar-code Reader, Voice Recognition, Light pen, Touch Screen, Monitors and types of monitor -Digital, Analog, Size, Resolution, Refresh Rate, Dot Pitch, Video Standard - VGA, SVGA, XGA etc., Printers & types - Daisy wheel, Dot Matrix, Inkjet, Laser, Line Printer, Plotter, Sound Card and Speakers.								12
III	Memory - RAM, ROM, EPROM, PROM and other types of memory, Storage fundamentals - Primary Vs Secondary Data Storage, Various Storage Devices - Magnetic Tape, Magnetic Disks, Cartridge Tape, Hard Disk Drives, Floppy Disks (Winchester Disk), Optical Disks, CD, VCD, CDR, CD-RW, Zip Drive, flash drives Video Disk, Blue Ray Disc, SD/MMC Memory cards, Physical structure of floppy & hard disk, drive naming conventions in PC. DVD, DVD-RW, USB Pen drive.								12
IV	Software and its Need, Types of Software - System software, Application software, System Software - Operating System, Utility Program, Algorithms, Flow Charts - Symbols, Rules for making Flow chart, Programming languages, Assemblers, Compilers and Interpreter, Computer Applications in Business.								12

V	Introduction to Internet, connecting to the Internet Hardware, Software & ISPs, Search Engines, Web Portals, Online Shopping, Email – Types of email, Compose and send a message. Reply to a message, Working with emails.	12
TOTAL		60
CO	Course Outcomes	
CO1	Illustrate the different types of computers	
CO2	Extracting the nature of Input and Output Devices	
CO3	Differentiate the types of Memory	
CO4	Determine system software and Explain the Structure of Algorithms, Programs and Flowcharts	
CO5	Scholastic Representation of Web Portals, Search Engines	
Textbooks		
1	B. Ram, “Computer Fundamentals, Architecture and Organization”, New Age International Publishers	
2	S.K.Basandra, “Computers Today “, Galgotia Publications.	
3	P.K. Sinha, “Computer Fundamentals – P. K. Sinha – BPB Publication	
Reference Books		
1	T. C.Bartee, “Digital Computer Fundamentals”, Sixth Edition, 1991, TMH.	
2	Anita Goel, Computer Fundamentals, Pearson Publications,	
3	Ramesh Bangia, Computer Fundamentals and information technology, Firewall Media Publications	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://books.google.co.in/books?id=ICjqr6V9S6UC&printsec=frontcover#v=onepage&q&f=false	
2	https://www.google.co.in/books/edition/COMPUTER_FUNDAMENTALS_SEMESTER_1/sb_f0wQEACAAJ?hl=en	
3	https://www.google.co.in/books/edition/Computer_Fundamentals/zyOYs2EqZDgC?hl=en&gbpv=1&dq=computer%20fundamentals&pg=PR6&printsec=frontcover	

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	3	2	3	3	2
CO2	3	2	3	2	3	2	3	2	3	3	2
CO3	3	2	3	2	3	2	3	2	3	3	2
CO4	3	2	3	2	2	2	3	2	3	3	2
CO5	3	2	3	2	2	2	3	2	3	3	2
TOTAL	15	10	15	10	12	10	15	10	15	15	10
AVERAGE	3	2	3	2	2.4	2	3	2	3	3	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
23U1CCDE02	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	Economic Development And Growth Concepts of Economic Growth and Development. Measurement of Economic Development: Per Capita Income, Basic Needs, Physical Quality of Life Index, Human Development Index and Gender Empowerment Measure.	12
II	Economic Development Factors affecting Economic Development - Characteristics of Developing Countries- Population and Economic Development- Theories of Demographic Transition. Human Resource Development and Economic Development	12
III	National Income Meaning, Importance, National Product-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	Public Finance 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 Deficit - Revenue, Budgetary, Primary and Fiscal, Deficit Financing.	12
V	Money Supply 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

CO	Course Outcomes
CO1	Elaborate the role of State and Market in Economic Development
CO2	Explain the Sectorial contribution to National Income
CO3	Illustrate and Compare National Income at constant and current prices.
CO4	Describe the canons of public expenditure
CO5	Understand the theories of money and supply
Textbooks	
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, Mc.Graw Hill, Noida.
4	NitinSinghania, Indian Economy, Mc.Graw Hill, Noida.
5	Sanjeverma, The Indian Economy, unique publication, Shimla.
Reference Books	
1	GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi.
2	Sukumoychakravarthy : Development Planning- Indian Experience, OUP, New Delhi.
3	Ramesh Singh, Indian Economy, Mc.Graw Hill, Noida.
4	Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.
5	Todaro, Micheal P : Economic Development in the third world, Orient Longman, Hyderabad
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.jstor.org
2	http://www.indiastat.com
3	http://www.epw.in

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	3	2	2	2	2	2	2	2
CO2	3	2	3	3	2	2	2	2	2	3	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	3	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	14	15	10	10	10	10	10	13	10
AVERAGE	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
23U1CCDE03	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	Introduction to Economics 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:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.								12
II	Demand & Supply Functions 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	Consumer Behaviour Consumer Behaviour – Meaning, Concepts and Features – Law of Diminishing Marginal Utility – Equi-Marginal 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	Theory of Production 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	Product Pricing 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
TOTAL		60
CO	Course Outcomes	
CO1	Explain the positive and negative approaches in economic analysis	
CO2	Understood the factors of demand forecasting	
CO3	Know the assumptions and significance of indifference curve	
CO4	Outline the internal and external economies of scale	
CO5	Relate and apply the various methods of pricing	
Textbooks		
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 Nocolo, Chennai.	
4	T.P Jain, Business Econnomics, Global Publication Pvt.Ltd, Chennai.	
5	D.M.Mithani, Business Economics, Himalaya Publishing House, Mumbai.	
Reference Books		
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 Priyanks Tindal, Business Economics, CA Foundation Study material, Chennai.	
NOTE: Latest Edition of Textbooks May be Used		

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAGE	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 I: TALLY LAB

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U1CCSP01	2				2	2	40	60	100

Learning Objectives

LO1	To have basic knowledge on computerized accounting and creation of various activities of accounting software
LO2	To gain comprehensive knowledge on preparation of default vouchers and to create stock groups
LO3	To acquire skill on preparation of order processing and pay roll accounting
LO4	To acquaint knowledge and applicability of GST through accounting software
LO5	To working knowledge on interest calculation and reporting & Budgeting

Prerequisites: Should have studied Accountancy in XII Std

Unit	Contents	No. of Hours
I	Introduction: Introduction to Tally Prime – Tally.ERP9 Vs Tally Prime – Software Installation & Company info -Accounting info & Inventory info - Voucher entry & View reports.	6
II	Voucher and Interest Calculation: New Voucher creation, Kinds of Voucher - Numbering – Budget-Multi currency – Bill wise details – Interest calculation – Cost centre's & Cost categories- Pay roll management.	6
III	Inventory Management: Inventory management – Multiple godown and Stock categories – Inventory voucher- Invoicing - Zero value entry—Batch wise-Separate actual and Billed categories- Order processing – Point of sales – Bill of material – Multiple price level.	6
IV	Goods and Services: Introduction to GST – Goods and services tax- Calculate the payable tax & Payment generate the return forms- Return of goods & Cancelled services.	6

V	Statutory and Taxation Advanced features – Tax Deducted at Source (TDS) – Tax Collected at source (TCS) - Banking – Backup & Restore – password policy.	6
TOTAL		30
CO	Course Outcomes	
CO1	Create company name & various ledgers, individual & group wise and configure bills and vouchers Create and group various activities of accounting through TALLY	
CO2	Prepare day books reports and master in stock entry and the inventory	
CO3	Handle the Posting the vouchers through accounting package independently processing of purchase orders, sales order and salary payment	
CO4	Illustrate and activate GST in preparation of accounting	
CO5	Demonstrate various interest rate calculations, reports and budgets	
Textbooks		
1.	A.K. Nadhani, Implementing Tally, BPB Publications	
2.	Dr.P.Rizwan Ahmed, Tally ERP 9, Margham Publications,2016.	
3.	Official Guide to Financial Acc.Using Tally ERP 9 With GST, Tally Education PVT Ltd,2018	
4.	Official Guide to Financial Accounting using TallyPrime, Tally Education PVT Ltd, 2018	
5.	TallyProfessional Combo Vol 1 & Vol 2, Tally Education PVT Ltd, 2022.	
Reference Books		
1.	Dr. Mamrata Agrawal, Dream Tech Press, New Delhi,2010	
2.	K.K. Nandhani, Computerized Accounting under Tally, Implementing Tally, BPB publication. Deva Publications.	
3.	NamrataAgrawal“Tally9”PublishedbyDreamtech,year–2008.	
4.	GST Using Tally.ERP 9 Release 6.1, Tally Education PVT Ltd, 2017.	
5.	Computerised Accounting Using Tally.ERP 9, Tally Education PVT Ltd, 2015.	
NOTE: Latest Edition of Textbooks May be Used		

Web Resources

1.	https://www.slideshare.net/vinodhdi/ppt-of-tally
2.	https://www.academia.edu/40997485/TALLY
3.	https://www.slideshare.net/ArunChauhan18/introduction-to-tally-primepptx

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	2	2	2	2	2	2	1	2	2
CO2	3	2	3	3	2	2	2	2	2	2	2
CO3	3	2	3	3	2	2	2	2	2	2	2
CO4	3	2	2	3	2	2	2	2	2	2	2
CO5	3	2	3	3	2	2	2	2	2	2	2
TOTAL	15	10	13	14	11	10	10	10	10	10	10
AVERAGE	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 I: Ability Enhancement Course (AECC 1)(SoftSkill –I)

Soft skill Effective Communication

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U1ENAC01	2				2	2	25	75	100

UNIT 1

Introduction

Definition of Communication,
Types of Communication – Verbal & non Verbal,
Process of Communication
Direction and channels of Communication
Seven Cs of communication

UNIT 2

Writing Skills

Business Letters,
Resume Writing
Job Application and Covering Letter
Business reports
Writing Proposals

UNIT 3

Professional Communication

Business presentation
Public Speaking
Business Conversation
Job Interviews

UNIT 4

Meetings
Conference
Group discussion
Team Presentation

UNIT 5

Technology in Communication

Phone
Email
Social Media
Blogs
Wikis

FIRST YEAR – SEMESTER – II**Core III - Financial Accounting II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U2CCC03	5				4	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	Hire Purchase and Instalment System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account Instalment System - Calculation of Profit								15
II	Branch and Departmental Accounts 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	Partnership Accounts - I Partnership Accounts:–Admission of a Partner – Treatment of Goodwill - Calculation of Hidden Goodwill –Retirement of a Partner – Death of a Partner.								15
IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent - Garner Vs Murray – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.								15

V	Accounting Standards for financial reporting Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India- Requirements of International Accounting Standards - Role of Developing IFRS- IFRS Adoption or Convergence in India- Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	15
TOTAL		75
THEORY 20% & PROBLEMS 80%		
CO	Course Outcomes	
CO1	To evaluate the Hire purchase accounts and Instalment systems	
CO2	To prepare Branch accounts and Departmental Account	
CO3	To understand the accounting treatment for admission and retirement in partnership	
CO4	To know Settlement of accounts at the time of dissolution of a firm.	
CO5	To elaborate the role of IFRS	
Textbooks		
1	Radhaswamy and R.L. Gupta: Advanced Accounting , Sultan Chand, New Delhi.	
2	M C Shukla TS 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, Margham Publishers, Chennai.	
Reference Books		
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.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1	
2	https://www.slideshare.net/ramusakha/basics-of-financial-accounting	
3	https://www.accountingtools.com/articles/what-is-a-single-entry-system.html	

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	2	3	2	2	3	2	2
CO2	3	2	3	3	3	2	2	2	3	2	2
CO3	3	2	2	3	3	2	2	2	3	2	2
CO4	3	2	3	3	2	2	2	2	3	2	2
CO5	3	3	3	3	3	3	3	3	3	3	3
TOTAL	16	11	14	15	14	12	11	11	15	11	11
AVERAGE	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
23U2CCC04	5				4	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	Introduction An introduction – Definition – Objectives of Law - Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law								15
II	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity of Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract								15
III	Performance Contract 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
IV	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailment's, 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	Sale of Goods Act 1930: 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

CO	Course Outcome
CO1	Explain the Objectives and significance of Mercantile law
CO2	Understand the clauses and exceptions of Indian Contract Act.
CO3	Explain concepts on performance, breach and discharge of contract.
CO4	Outline the contract of indemnity and guarantee
CO5	Explain the various provisions of Sale of Goods Act 1930
Textbooks	
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 & Vivek Kuchhal, 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.
Reference Books	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan , Business Laws, Margham Publications, Chennai.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.cramerz.com www.digitalbusinesslawgroup.com
2	http://swcu.libguides.com/buslaw
3	http://libguides.slu.edu/businesslaw

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low

FIRST YEAR – SEMESTER – II**Elective II - Digital Marketing**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U2CCDE04	4				4	4	25	75	100
Learning Objectives									
LO1	To understand the significance of web marketing								
LO2	To enhance the skill of the students on the display networks								
LO3	To impart knowledge on the social media advertising								
LO4	To give more insight on the email marketing								
LO5	To learn the concept of mobile marketing								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Web Marketing and SEO The Significance of Web Marketing, Internal Measures for SEO, Link Building, Introduction to Web Marketing Tools								12
II	Display Network Advertising on Display Networks, Image Advertising, Mobile Advertising, Video Advertising, YouTube Advertising								12
III	Social Media Advertising Creating Effective Content, Do and Dont's for Social Media, Analysing Target Audience								12
IV	E-Mail Marketing Creating E-mail Campaigns, Effective strategies for E-mail Marketing								12
V	Mobile Marketing - Key Mobile Marketing Concepts, Mobile Devices, SMS Strategy, Mobile Advertising, Mobile Apps								12
TOTAL								60	
CO	Course Outcomes								
CO1	Paraphrase the significiance of web marketing								
CO2	List out the different advertisements.								
CO3	Determine the pros and cons of social media advertising								
CO4	Analyze the creation of email marketing and effective strategies of it								
CO5	Describe the new trends in mobile marketing								

Textbooks	
1	Damian Ryan, Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation, Kogan Page; 3 edition, 2014
2	STepanie Diamond , Digital Marketing, Wiley Publication,
3.	VandhanaAhuja, Digital Marketing, Oxford Press, 2015
4.	Ryan Deiss, Russ Hennesberry, Digital Marketing
5.	Puneet Bhatia, Fundamentals Of Digital Marketing, Pearson Publication, 2018
Reference Books	
1.	Seema Gupta, Digital Marketing, Tata McGrawHill, 2018
2.	Blogging: A Practical Guide to Plan Your Blog: Start Your Profitable Home-Based Business with a Successful Blog, Jo and Dale Reardon
3.	Simon Kingsnorth, Digital Marketing Strategy, Kogan Page, 2016
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.google.co.in/books/edition/Digital_Marketing_All_in_One_For_Dummies/nPOODwAAQBAJ?hl=en&gbpv=1&dq=digital%20marketing&pg=PP1&printsec=frontcover
2	https://www.google.co.in/books/edition/Digital_Marketing/PHSgjjEACAAJ?hl=en
3	https://www.google.co.in/books/edition/Digital_Marketing/PHSgjjEACAAJ?hl=en

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	3	3	2	2	3	2	3	3
CO2	3	2	2	3	3	2	3	3	2	3	3
CO3	3	2	3	3	3	2	3	3	2	3	3
CO4	3	2	3	3	3	2	2	3	2	3	3
CO5	3	2	3	3	3	2	3	3	3	3	3
TOTAL	15	10	14	15	15	10	13	15	11	15	15
AVERAGE	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 - Programming in C++**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U2CCDE05	2		2		4	4	25	75	100
Learning Objectives									
LO1	To understand about object-oriented languages and their applications								
LO2	To introduce basic concepts of C++ language								
LO3	To provide knowledge about various conversions								
LO4	To enlighten the various inheritance system								
LO5	To impart knowledge on files and exception handling								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to C++; Tokens, Keywords, Identifiers, Variables, Operators, Manipulators, Data types -Expressions and Control Structures in C++; Simple C++ Programs.								12
II	Functions in C++ - Main Function - Function Prototyping -Parameters Passing in Functions - Values Return by Functions – Inline Functions - Friend and Virtual Functions								12
III	Classes and Objects; Constructors and Destructors; Operator Overloading and Type Conversions - Type of Constructors – Function Definition - Function overloading – Function Overriding.								12
IV	Inheritance: Single Inheritance - Multilevel Inheritance - Multiple Inheritance - Hierarchical Inheritance - Hybrid Inheritance - Pointers, Virtual Functions and Polymorphism; Managing Console I/O operations.								12
V	Working with Files: Classes for File Stream Operations -Opening and Closing a File - Endof-File Deduction - File Pointers - Updating a File - Error Handling during File Operations - Command-line Arguments.								12
TOTAL								60	
CO	Course Outcomes								
CO1	Recalling various concepts relating to languages and applications								
CO2	Understanding various functions of C++ language								
CO3	Applying various classes and objects								

CO4	Analyzing different types of inheritance system
CO5	Understanding working about files and exception handling
Textbooks	
1	E. Balagurusamy, 1995, Object Oriented Programming with C++, Tata McGraw-Hill Publishing Company Ltd
2	Ulla Kirh-Prinz, Peter Prinz, A Complete guide to Programming in C++, Jones and Bartlett Publications, 2002
3	Bjarne Stroustrup, The C++ Programming, Pearson Education, 2000
4	C++ -The Complete Reference: Herbert Schildt, 3rd Edition, Tata McGraw Hill, Pub-Ltd, 1999
5	Programming with C++ - John R. Hubbard – Schaum's outline series, 1996
Reference Books	
1	Robert Lafore, Object Oriented Programming in Microsoft C++, Galgotia publication
2	H.Schildt, C++, 1998, The Complete Reference-1998-TMH Edition, 1998
3	"Let us C++" – Yeswant Kanetkar – BPB Publications, 1999
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.google.co.in/books/edition/A_Complete_Guide_to_Programming_in_C++/-yhuY0Wg_QcC?hl=en&gbpv=1&dq=Programming%20in%20C%2B%2B&pg=PP1&printsec=frontcover
2	https://www.google.co.in/books/edition/The_C++_Programming_Language/q7fomH9IOU8C?hl=en&gbpv=1&dq=Programming%20in%20C%2B%2B&pg=PP1&printsec=frontcover
3	https://beginnersbook.com/2017/08/c-plus-plus-tutorial-for-beginners/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low

FIRST YEAR – SEMESTER – II**Elective II - Informatics and Cyber Laws**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U2CCDE06	4				4	4	25	75	100

Learning Objectives

LO1	To review the basic concepts and fundamental knowledge in the field of informatics.
LO2	To create awareness about the nature of the emerging digital knowledge society and the impact of informatics on business decisions.
LO3	To enlighten the social informatics in IT & Society
LO4	To instil the importance of cyber world
LO5	To create an awareness about the cyber world and cyber regulations

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Overview of Informatics- meaning, feature and importance - Computer networks & Internet, wireless technology, cellular wireless networks, introduction to mobile phone technology, Purchase of technology, license, guarantee, and warranty. New development in informatics	12
II	Knowledge Skills for Higher Education- Data, information and knowledge, knowledge management, Internet access methods –Dial-up, DSL, Cable, ISDN, Wi-Fi. Internet as a knowledge repository, academic search techniques, creating cyber presence. Academic websites, open access initiatives, opens access publishing models, Introduction to use of IT in teaching and learning - Educational software, Academic services – INFLIBNET, NICNET, BRNET.	12
III	Social Informatics- IT & Society– issues and concerns– digital divide, IT & development, IT for national integration, overview of IT application in medicine, healthcare, business, commerce, industry, defence, law, crime detection, publishing, communication, resource management, weather forecasting, education, film and media, IT in service of disabled, Futuristic IT – artificial intelligence, Virtual reality, bio computing. Health issues – guide lines for proper usage of computers, internet and mobile phones E-wastes and green computing, impact of IT on language & culture-localization issues	12
IV	CYBER WORLD - Cyber space, information overload, cyber ethics, cyber addictions, cybercrimes – categories – person, property, Government – types - stalking, harassment, threats, security & privacy issues	12
V	CYBER REGULATIONS – Scope of cyber laws, - Provisions under IT Act 2000, cyber related Provisions under IPC	12
TOTAL		60

CO	Course Outcomes
CO1	Apply Information Security Standards compliance during software design and development
CO2	Analyze the knowledge skills in informatics
CO3	Implication of social informatics in IT & society and various consequences in social informatics
CO4	Understand the concept of cybercrime and its effect on outside world
CO5	Interpret and apply IT law in various legal issues
Textbooks	
1	Ramesh Bangia. Learning Computer Fundamentals, Khanna Publishers, New Delhi
2	Rajaraman, Introduction to information Technology, PHI, New Delhi.
3	Alexis Leon & Mathews Leon. Fundamentals of Information Technology, Vikas Publishing House, New Delhi.
4	Ramachandran et.al , Informatics and Cyber laws, Green Tech Books, Thiruvananthapuram
Reference Books	
1	Barbara Wilson. Information Technology: The Basics, Thomson Learning
2	George Beekman, Eugene Rathswohl. Computer Confluence, Pearson Education, New Delhi.
3	IT Act 2000, 8. RohasNagpal, IPR & Cyberspace – Indian Perspective
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.google.co.in/books/edition/INFORMATICS/jKd2BAAAQBAJ?hl=en&gbpv=1&dq=informatics%20and%20cyber%20laws&pg=PP1&printsec=frontcover
2	https://www.google.co.in/books/edition/Cybercrime_and_Information_Technology/mZhFEAAAQBAJ?hl=en&gbpv=1&dq=informatics%20and%20cyber%20laws&pg=PP1&printsec=Frontcover
3	https://www.youtube.com/watch?v=NG2KAtL_QtQ&list=PLb_GOtSrdPpDpqXiMApZw265y35dm4QKe

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low

FIRST YEAR – SEMESTER – II

SEC – II: SOCIAL MEDIA MARKETING

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U2CCS02	2				2	2	25	75	100
Learning Objectives									
LO1	To understand the basic concepts of Social Media Marketing								
LO2	To know the basis of Facebook & Instagram Marketing.								
LO3	To familiarize with Twitter marketing.								
LO4	To learn the Marketing aids in Youtube.								
LO5	To gain knowledge about Search Engine Optimization								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents							No. of Hours	
I	Social Media Introduction: Define Media- Difference between media & Social Media – Significance of Social Media Marketing – Planning Process for Social Media – Social Media Platform – Rules and Engagement in Social Media – Social Media Analytics.							6	
II	Facebook and Instagram Marketing: Steps to create facebook page – Facebook AD Campaign – steps – Hashtags – Automation in Instagram – Tools used for Instagram Automation – Audience Insight – Content allowed in Instagram.							6	
III	Twitter Marketing: Steps to Create a Twitter Account – Content Types in Twitter – How to Create a Post – Personal Brand Creation – Twitter Automation – Twitter Ads.							6	
IV	Youtube Marketing: Steps to create a Youtube Channel – Youtube Analytics – Youtube Channel Verification – Benefits – Webmaster tool – Assets in Webmaster tools.							6	

V	Search Engine Optimization: Meaning – Advantages - Google algorithms for SEO – User Insights – Tools – Challenges of SEO – Content Marketing with the help of SEO – SEO Dashboard – Blog/Article Creation. Recent Trends in Social Media Marketing.	6
TOTAL		30
CO	Course Outcomes	
CO1	Remember the concept of Social Media Marketing.	
CO2	Apply the knowledge of Facebook and Instagram Marketing.	
CO3	Analyse the concept of Twitter Marketing.	
CO4	Evaluate various opportunities in Youtube Marketing	
CO5	Determine the importance of SEO in Marketing.	
Textbooks		
1.	Social Marketing in India 1st Edition (Sameer Deshpande, Philip Kotler, Nancy R. Lee)	
2.	Marketing with Social Media (Linda Coles)	
3.	The Social Media Marketing Book (Dan Zarrella)	
4.	Social Media Marketing 1st Edition (Michael R. Solomon, Tracy Tuten)	
5.	The Art of Social Media: Power Tips for Power Users (Guy Kawasaki, Peg Fitzpatrick)	
Reference Books		
1.	Goldink Books. E-Commerce Business through Social Media Marketing.2021	
2.	Michael Branding. Social Media Marketing. 2021	
3.	Eric Butow. Ultimate Guide to Social Media Marketing. 2020	
4.	Melissa S. Barker. Donald I. Barker. Social Media Marketing: A Strategic Approach.2013	
5.	Andrew Proctor. Social Media Marketing. 2021	
NOTE: Latest Edition of Textbooks May be Used		

Web Resources

1.	https://www.studocu.com/in/document/davangere-university/open-elective/social-media-marketing-notes-open-elective/50102974
2.	https://www.slideshare.net/seanjoan/social-media-marketing-ppt
3.	https://www.slideshare.net/INNOTHOUGHTS/ppt-on-social-media-marketing

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR :SECOND SEMESTER**SECIII: OFFICE AUTOMATION**

Subject Title	OFFICE AUTOMATION	Semester	I
Subject Code	23U2CSAC02	Specialization	NA

CREDIT: 2**HOURS: 30****COURSE OBJECTIVE**

To provide the Computer Knowledge in MS Office software.

COURSE OUTCOMES AND ITS COMPETENCY LEVEL

CO1: Write a program to design different types of font styles, font sizes, headings.CO2:

Write a program to apply an attractive advertisement view for a company. CO3: Write to create a table with rows and columns.

CO4: Write a program to create a call letter.

CO5: Write a program to make different visualization effects.

CO6: Write a program to make different effects like animations, sounds etc.

PO CO	PO 1	PO 2	P O 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	-	✓	-	-	-	-	-	-	-	-	-	-	-	-	-
CO2	-	-	-	✓	-	-	-	-	-	✓	-	-	✓	-	-
CO3	✓	-	-	-	-	-	-	-	✓	-	-	-	-	-	-
CO4	-	-	-	-	-	✓	✓	-	-	-	✓	-	-	✓	✓
CO5	-	-	-	-	✓	-	-	-	-	-	-	✓	-	-	-

List of Programs	
1	<p style="text-align: center;">Type a Bio – Data and do the following</p> <ol style="list-style-type: none"> a. Heading should be in heading 1 style. b. The content in the page should be 12 in size and book man as font style. c. Set the position of the tab as 0.5 for each paragraph. d. Insert a header and type your Name and insert Date and Time. e. Insert footer with page number. f. Education qualification should be given in table format.
2	<p>Prepare an advertisement to a company requiring software professionals with the following specifications.</p> <ol style="list-style-type: none"> a) Give Attractive page border. b) Divide the page into two columns. c) One side of the column side contain company details in brief (use bullets if necessary).and other side vacancy position. d) Insert the name of the company in the header using different font style. e) Use at least one gallery. f) Mention number of vacancies in each category (Software Engineers, Data Operators, System Administrators, Managers etc., arranging the order appropriately), qualifications required etc.
3	<p style="text-align: center;">Prepare a Time table of your class and do the following</p> <ol style="list-style-type: none"> a) Heading should be provided and it should be 14 in size, bold and underlined. b) Insert a table which contains 9 rows and 6 columns. c) Within the table, cell should contain merging of cells and splitting of cells be done. d) Each subject should be differentiated using the background colour or font colour. e) Border should contain 1.00 pt. f) Content with in the table should be cantered.
4	<p>Create an Interview call letter as the main document and create 5 records for 5 persons using MS-Word. Use Mail merge to create letters for 3 selected persons among 5.</p>
5	<p>Presentation and Visualization – graphs, charts, 2D, 3D</p> <ol style="list-style-type: none"> a) Graphs and Charts in 2D, 3D using open source tools. b) Students mark list analysis using formula in Ms-Excel c) Calculation of salary in Ms-Excel
6	Create text and images with effects.
7	Create animation and sound effects.

SECOND YEAR – SEMESTER – III

Core V - Corporate Accounting I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U3CCC05	6				4	6	25	75	100

Learning Objectives		
LO1	To understand about the pro-rata allotment	
LO2	To know the provisions of companies Act under 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 the factors affecting goodwill of a company	
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	Issue of Shares Issue of Shares - Forfeiture - Reissue – Pro-rata Allotment – Right Issue – Bonus Issue - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.	18
II	Redemption of Preference Shares & Debentures Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Premium. 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.	18
III	Final Accounts 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. Profit Prior to Incorporation.	18
IV	Valuation of Goodwill & Shares Valuation of Goodwill and Shares - Factors Affecting Goodwill - Methods of Valuation - Acquisition of Business.	18
V	Indian Accounting Standards International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Accounting Standards in India – 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 12 Income Tax Indi AS – 16, Property Equipment Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement.	18

	TOTAL	90
THEORY 20% & PROBLEMS 80%		
CO	Course Outcomes	
CO1	To understand the provisions for underwriting commission	
CO2	To examine the provisions of issue and redemption of preferences shares and debentures	
CO3	To illustrate part I and part II forms	
CO4	To value shares and goodwill	
CO5	To analyse IND AS 7, 12,16	
Textbooks		
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	B.Raman, Corporate Accounting, Taxmann, New Delhi.	
4	Shukla, Grewal and Gupta- Advanced Accounts Vol I, S.Chand, New Delhi.	
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.	
Reference Books		
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	Prasanth Athma, Corporate Accounting I, Himalaya Publishing house, Mumbai.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://www.tickertape.in/blog/issue-of-shares/	
2	https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf	
3	https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html	

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	3	2	2	2	2	2	3	2	2
CO3	3	2	3	2	3	2	2	2	3	2	2
CO4	3	1	3	2	3	2	2	2	3	2	2
CO5	3	3	3	2	3	2	2	2	3	2	2
TOTAL	15	11	15	10	13	10	10	10	15	10	10
AVERAGE	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 - Business Mathematics & Statistics**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U3CCC06	6				4	6	25	75	100
Learning Objectives									
LO1	To impart knowledge on the basics of ratio, proportion, indices and proportions								
LO2	To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.								
LO3	To familiarise with the measures of central tendency								
LO4	To conceptualise with correlation co-efficient								
LO5	To gain knowledge on time series analysis								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Ratio Ratio, Proportion and Variations, Indices and Logarithms.								18
II	Interest and Annuity Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.								18
III	Business Statistics Measures of Central Tendency Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.								18
IV	Correlation and Regression Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.								18
V	Time Series Analysis and Index Numbers Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index –Wholesale Index – Cost of Living Index.								18
TOTAL								90	

CO	Course Outcomes
CO1	Learn the basics of ratio, proportion, indices and logarithm
CO2	Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.
CO3	Determine the various measures of central tendency
CO4	Calculate the correlation and regression co-efficients.
CO5	Assess problems on time series analysis
Textbooks	
1	Dr.B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai
2	Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida
3	A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, NiraliPrakashan publishing, Pune
4	Dr.S.Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra
5	P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai
Reference Books	
1	J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida
2	Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York
3	Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover
4	Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi
5	R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.britannica.com/biography/Henry-Briggs
2	https://corporatefinanceinstitute.com/resources/data-science/central-tendency/
3	https://www.expressanalytics.com/blog/time-series-analysis/

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

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

3 - Strong, 2 - Medium , 1- Low

SECOND YEAR – SEMESTER – III**Elective III - E- Commerce**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U3CCDE07	4				4	4	25	75	100
Learning Objectives									
LO1	To acquire the basic concept of E- Business and related information technology								
LO2	To Understand the different e-commerce business models								
LO3	To enhance the student's knowledge on the concept of ecommerce marketing								
LO4	To analyze the Electronic data interchange and security systems								
LO5	To instil the ethical concepts in students								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to E-Commerce 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	E-Commerce Business Models & Consumer Oriented E Commerce 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	E-Commerce marketing concepts 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	Electronic Data Interchange & Security 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	Ethics in E-Commerce Issues in E Commerce Understanding Ethical, Social and Political issues in E-Commerce: A model for Organizing the issues, Basic Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical principles Privacy and Information Rights: Information collected at E-Commerce Websites	12
TOTAL		60

CO	Course Outcomes	
CO1	Illustrate the basic concept of E- Business and its applications	
CO2	Compare and contrast the different models of e-commerce	
CO3	Apply the different concepts of e-commerce marketing	
CO4	Enumerate the benefits of EDI and its technology	
CO5	Describe the ethical practice in E-commerce	
Textbooks		
1	Whitley, David (2000). e-Commerce Strategy, Technologies and Applications. Tata McGraw Hill.	
2	Schneider Gary P. and Perry, James T (1st Edition 2000). Electronic Commerce. Thomson Learning.	
3	Bajaj, Kamlesh K and Nag, Debjani (Ist Edition 1999). E-Commerce: The Cutting Edge of Business. Tata McGraw Hill, Publishing Company Ltd., New Delhi.	
4	“Frontiers of Electronic Commerce”, Kalakota&Whinston, Pearson Education, 2002.	
5	Effy Oz, “ Foundations of E-Commerce”, PHI, 2001.	
Reference Books		
1	Dr.C.S.Rayudu,”E-Commerce &E-Business”,Himalaya Publishing House, New Delhi, 2004.	
2	https://ecommerceguide.com/guides/what-is-ecommerce/	
3	Kamlesh K. Bajaj, “E-Commerce: The Cutting Edge & Business”, Tata McGraw-Hill, 2003.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	https://searchcio.techtarget.com/definition/ecommerce#:~:text=E%2Dcommerce%20(electronic%20commerce)%20is%20the%20buying%20and%20selling,or%20consumer%2Dto%2Dbusiness.	
2	https://www.google.co.in/books/edition/E_commerce/MwEB8LuK0P0C?hl=en&gbpv=1&dq=E-commerce&pg=PP1&printsec=frontcover	
3	https://www.google.co.in/books/edition/ESSENTIALS_OF_E_COMMERCE_TECHNOLOGY/ZAOSwdjes38C?hl=en&gbpv=1&dq=E-commerce&pg=PP1&printsec=frontcover	

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low

SECOND YEAR – SEMESTER – III**Elective III - Visual Basic**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U3CCDE08	2		2		4	4	25	75	100
Learning Objectives									
LO1	To conceptualize the working of visual basic								
LO2	To provide knowledge about various variables used in visual basic								
LO3	To understand about various controls in visual basic								
LO4	To have more insights about working with forms and procedures								
LO5	To impart more information about database connecting tools								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Visual Basic: Introduction Graphics User Interface (GUI), Programming Language (Procedural, Object Oriented, Event Driven), The Visual Basic Environment IDE; Introduction to VB Controls: Textboxes, Frames, check Boxes, Option Buttons, Setting a Border & Style, the shape Control, The line control, Working with multiple controls and their properties, Designing the user Interface, Keyboard access, tab controls. Default & controls property, Coding for Controls, list box and combo box and their properties, filing the list box using property window/ add item method, picture/ image box and their properties.								12
II	Variables, Constants and Calculations: Variables, Variables Public, Private, Static, Constants, Data Types, Naming rules/ conventions, Named & intrinsic, Declaring variables, Scope of variables, Val Function, Arithmetic operations, formatting Data. Error functions and types. Introducing to menu editor								12
III	Decision & conditions and Controls: If Statement, If then-else Statement, Comparing String, Compound conditions (and, or Not), Nested if Statements, Case Structure, Using If Statements with option Buttons & Check Boxes, Displaying Message in Message Box, testing whether input is valid or not. Using call Statement to call a procedure. Do loop, while and for next loop								12
IV	Working with forms and procedures: Introducing to forms and types of forms and setting form properties, Creating, adding, removing Forms in project, hide, Show Method, Load, Unload, Statement, Me Keywords, Referring to objects on a Different Forms								12

V	Introduction to database connecting tools (ADO, DAO, ADODC, ADODB), Creating the database file for use by Visual Basic (Using MSAccess),, Using the Data control, Setting its property, Using Data control with forms, using list boxes & combo boxes as data bound controls, updating a database file (adding, deleting records): PS –(Basic concepts only)	12
TOTAL		60
CO	Course Outcomes	
CO1	Recall working in visual basics	
CO2	Comparing various kind of variables in visual basics	
CO3	Applying control in visual basic	
CO4	Analyzing work with forms and procedures	
CO5	Design the database file.	
Textbooks		
1	Mohammed Azam, Programming with Visual Basic 6.0.– IKAS publishing house (P) Ltd.	
2	Gary Cornell, “Visual Basic 6 from the Ground up”, First Edition, 1999, TataMcGraw-Hill.	
3	Steven Holzner, “Visual Basic 6 Black Book”, Second Edition, 1999,Oreilly.	
Reference Books		
1	Noel Jerke, “Visual Basic 6 (The Complete Reference)”, Second Edition, 1999, TataMcGraw-Hill.	
2	Overland Brian, “Visual Basic 6 in Plain English”, Third Edition, 1999, JohnWiley	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	www.tutorialspoint.com/listtutorials/visual-basic	
2	https://www.google.co.in/books/edition/Beginning_Visual_Basic_2015/Ax4FCAAAQBAJ?hl=en&gbpv=1&dq=Visual%20basic&pg=PR1&printsec=frontcover	
3	https://www.google.co.in/books/edition/Visual_Basic_6_Programming_Black_Book_Wi/a5iIRThV0RoC?hl=en	

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low

SECOND YEAR – SEMESTER – III**Elective I - Business Communication**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U3CCDE09	4				4	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 interview

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 – Circular Letters	12
III	Banking 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	Application Letters Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech	12
	TOTAL	60

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

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low

Subject code: 23U3CCS03

Semester: III

Credit: 2

Hours: 30

SEC- INTERVIEW TECHNIQUES

UNIT-I

INTERVIEW – DefinitionTypes of skills – Employer Expectations –Planning for the Interview – Interview Questions
Critical Interview Questions. **(6 Hours)**

UNIT-II

DRESS CODE – Meaning- Dress Code for selected Occasions – Dress Code for an Interview. **(6 Hours)**

UNIT-III

GROUP DISCUSSION – Meaning – Personality traits required for Group Discussion- Process of Group Discussion- Group Discusson Topics. **(6 Hours)**

UNIT IV

STRESS MANAGEMENT – Meaning – Sources of Stress – Symptoms of Stress – Consequences of Stress – Managing Stress **(6 Hours)**

UNIT V

SELF AWARENESS – Meaning – Benefits of Self – Awareness – Developing Self – Awareness. SWOT – Meaning – Importance- Application – Components. GOAL SETTING Meaning- Importance – Effective goal setting – Principles of goal setting – Goal setting at the Right level. **(6 Hours)**

References :

1. Dr.S. Narayana Rajan, Dr. B. Rajasekaran, G. Venkadasalapathi, V. Vijuresh Nayaham and Herald M.Dhas, Personality Development, Publication Division, Manonmaniam Sundaranar University, Tirunelveli
2. Stephan P.Robbins, Organisational Behaviour, Tenth Edition, Prentice Hall of India Private Limited, New Delhi,2008
3. Jit S. Chandan, Oragnisational Behaviour, Third Edition, Vikas Publishing House Private Limited, 2008
4. Dr.K.K. Ramachandran and Dr.K.K. Karthick, From Campus to Corporate, Macmillan Publishers India Limited, New Delhi,2010.

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low

Subject code: 23U3CCN01

Semester: III

Credit: 2

Hours: 30

NMEC -HUMAN RESOURCE MANAGEMENT

Objectives:

1. To study the nature and importance of human resource management for the organization
2. To familiarize students with the various techniques in HRM that contributes to the overall effectiveness of an Organization.

Course outcomes:

1. To bring the attention of the students subject to the latest trends in managing human resources in an organization.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To recall a knowledge about Human Resource management & to create HR managers.	K1
CO2	To analyze clear idea about Human Resource Planning.	K4
CO3	To apply them about Recruitment & Selection.	K3
CO4	To find about the Training & Development.	K2
CO5	To compare about Performance Appraisal & retention of employees.	K4

UNIT-I

Human Resource Management - Definition – Objectives – Functions - Evolution and Growth of HR– Roles and Responsibilities of a HR Manager - Problems and Challenges faced by HR Manager.

(6 Hours)

UNIT-II

Human Resources planning: Definitions – Objectives – Steps in Human Resources Planning – Man power Planning

(6 Hours)

UNIT-III

Recruitment & Selection: Meaning – Objectives – Sources – Recruitment Process- selection process – Induction programme

(6 Hours)

UNIT IV

Training & Development – purpose –benefits - assessment of training needs – training methods - self development- carrier planning and carrier anchors

(6 Hours)

UNIT V

Performance Appraisal: process – methods of performance appraisal – appraisal counseling – Motivation:-theories-process of motivation– managing grievances and discipline- retention of employees.

(6 Hours)

Content beyond the Syllabus

1. Loyalty management
2. Employment law

TEXT BOOK

1. Personnel Management - Tripathi, Sultan Chand & Sons, New Delhi, 2000
2. Human Resource Management - L M Prasad , Sultan Chand & Sons, New Delhi, 2005

REFERENCE BOOKS

1. Human Resource Management -Aswathappa, Tata Mc Graw Hill Publishing Company, New Delhi, 1899
2. Human Resource Management - Davis and Werther, Tata Mc Graw Hill Publishing Company, New Delhi, 2000

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFICOUTCOMES

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

SECOND YEAR – SEMESTER – IV**Core VII - Corporate Accounting II**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U4CCC07	6				4	6	25	75	100
Learning Objectives									
LO1	To know the types of amalgamation								
LO2	To gain an understanding about reconstruction								
LO3	To know Final statements of banking companies								
LO4	To understand the legal requirements of financial accounts								
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	Amalgamation, Absorption & External Reconstruction Amalgamation, Absorption and External Reconstruction - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Amalgamation (Excluding Inter-Company Holdings).								18
II	Alteration of Share Capital – & Internal Reconstruction Alteration of Share Capital – Modes of Alteration - Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability.								18
III	Accounting of Banking Companies 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.								18
IV	Consolidated Financial Statements Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Presentation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).								18
V	Liquidation of Companies Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Deficiency Accounts - Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.								18
TOTAL								90	
CO	Course Outcomes								
CO1	Understand the accounting treatment of amalgamation, absorption and external reconstruction								
CO2	Apply and alter the share capital and internal reconstruction								

CO3	Do the accounting procedure of non-performing assets
CO4	Give the consolidated accounts of holding companies
CO5	Prepare liquidator's final statements
Textbooks	
1	S.P.Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2	Dr.K.S.RamanandDr.M.A.Arulanandam , Advanced Accountancy, Vol. II, Himalaya Publishing house, Mumbai.
3	R.L.GuptaandM.Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4	M.C.Shukla and T.S.Grewal, Advanced Accounts Vol2 S Chand & Sons, New Delhi.
5	T.S.Reddy and A.Murthy, Corporate Accounting II, Margham Publishers, Chennai
Reference Books	
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.

NOTE: Latest Edition of Textbooks May be Used

Web Resources	
1	https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/12670
2	https://www.slideshare.net/debchat123/accounts-of-banking-companies
3	https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low

SECOND YEAR – SEMESTER - IV**Core VIII – Company Law**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U4CCC08	6				4	6	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	Introduction to Company law 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.								18
II	Formation of Company Formation of a Company – Promoter – Fundamental Documents – Memorandum of Association – Contents – Alternation – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alternation – Dividend – Debentures.								18
III	Meeting Meeting and Resolution – Types – Requisites – Voting & Poll – Resolution – Ordinary, Special Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor.								18
IV	Management & Administration 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.								18
V	Winding up Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.								18
TOTAL								90	

CO	Course Outcomes
CO1	Understand the classification of companies under the act
CO2	Examine the contents of the Memorandum of Association & Articles of Association
CO3	Know the qualification and disqualification of Auditors
CO4	Understand the workings of National Company Law Appellate Tribunal (NCLAT)
CO5	Analyse the modes of winding up
Textbooks	
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
Reference Books	
1	Gaffoor&Thothadri, Company Law, Vijay Nicholas Imprints Limited, Chennai
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3	Kavya And Vidhyasagar, Business Law, Nithya Publication, Bhopal
4	S.D.Geet, Business Law Nirali Prakashan Publication, Pune
5	Preethi Agarwal, Business Law, CA foundation study material
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html
2	https://vakilsearch.com/blog/explain-procedure-formation-company/
3	https://www.investopedia.com/terms/w/windingup.asp

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low

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

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U4CCDE10	2		2		4	4	25	75	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.								12
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.								12
III	User-Defined Packages: Creating and accessing Packages. Interface: Defining Interface-Keyword 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.								12
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.								12
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.								12
TOTAL								60	

CO	Course Outcomes
CO1	Importance of Java comparing the other language.
CO2	Develop program using constructors and its types.
CO3	Implementing the concept Exception handling various application.
CO4	Analyzing different types of inheritance .
CO5	Life Build Applet code using AWT controls and Layout managers
Textbooks	
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
Reference Books	
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
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	www.tutorialspoint.com/java/java-quick-guide.htm
2	www.ntu.edu.sg/home/ehchua/programming/java/J3a_OOPBasics.html
3	www.tutorialspoint.com/java/java_overview.htm

SMAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low

SECOND YEAR – SEMESTER – IV**Elective IV - Computer Networks**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U4CCDE11	4				4	4	25	75	100

Learning Objectives

LO1	Study the basic taxonomy and terminology of the computer networking and enumerate the layers of OSI model
LO2	To Acquire knowledge of physical layer
LO3	To Apply the data link layer in Networks
LO4	To analyze the network layer and design issues
LO5	To imply of transport layer and transport protocol

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Introduction – Uses of Computer Networks – Network Hardware- Network Software OSI Reference Model – TCP/IP Reference Model.	12
II	Physical Layer – Guided Transmission media – Wireless Transmission – Public switched Telephone Network –Local Loop – Trunks – Multiplexing- Switching.	12
III	Data Link Layer – Design Issues- Error Detection and Correction- Simplex Stop and Wait Protocol- Sliding Window Protocol.	12
IV	Network Layer – Design Issues – Routing Algorithm- IP Protocol – IP Addresses Internet Control Protocols.	12
V	Transport Layer: Addressing- Connection Establishment-Connection Release. Internet Transport Protocol: UDP-TCP. Application Layer: DNS- Electronic Mail- World Wide Web	12
TOTAL		60

CO Course Outcomes

CO1	Illustrate the usage of computer networks and functions of each layer in OSI and TCP/IP model
CO2	Implications of Physical layer, and apply them in real time applications.
CO3	Design of Data link layer
CO4	Design of network link layers and generate IP Address
CO5	Design of transport layer and Protocols needed for end –end delivery of packets Role of layer in real time applications

Textbooks	
1	Andrew S. Tanenbaum, “Computer Networks”, Fourth Edition, 2008, PHI
2	Behrouz and Forouzan, “Data Communication and Networking”, Third Edition, 2006, TMH
3	Tanenbaum, A. S. (2004). Computer Networks. Pearson Education
Reference Books	
1	Couch Digital and Analog communication systems, MacMillan publishing Co, 1990.
2	William Stallings , Data and Computer Communications, MacMillan Publishing Co, second edition 1989
3	Prokis, J.Q, Digital Communications, Mcgraw Hill , 1983
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://ceit.aut.ac.ir/~91131079/SE2/SE2%20Website/Lecture%20Slides.html
2	https://www.google.co.in/books/edition/Computer_Networks/J_1SAAAAMAAJ?hl=en&gbpv=0&bsq=computer%20networks

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low

SECOND YEAR – SEMESTER – IV**Elective IV - Operating Systems**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U4CCDE12	4				4	4	25	75	100

Learning Objectives

LO1	To state the Services provided to the user and hardware by operating system.
LO2	To communicate with the process through system calls
LO3	To define deadlocks and identify its presence in the system
LO4	To design appropriate memory management scheme
LO5	To learn the mechanisms of OS to handle processes and threads and their communication

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Introduction- views and goals - Operating-System Services - User and Operating-System interface - System Call- Types of System Calls – Operating System Design and Implementation - Operating- System Structure. Process Management: Process concept Process Scheduling - Operations on Processes- Interprocess Communication. Threads: Types of threads	12
II	Process Scheduling: Basic Concepts- Scheduling Criteria - Scheduling Algorithms Multiple-Processor Scheduling–CPU Scheduling. Synchronization: The Critical-Section Problem Synchronization Hardware – Semaphores-Classic Problem of Synchronization	12
III	Deadlocks: Deadlock Characterization - Methods for Handling Deadlocks- Deadlock Prevention- Deadlock Avoidance - Deadlock Detection - Recovery from Deadlock.	12
IV	Memory-Management Strategies: Swapping - Contiguous Memory Allocation – Segmentation- Paging - Structure of the Page Table. Virtual-Memory Management: Demand Paging - Page Replacement - Allocation of Frames - Thrashing.	12
V	Storage Management: File System- File Concept - Access Methods- Directory and Disk Structure -File Sharing- Protection. Allocation Methods - Free- Space Management - Efficiency and Performance – Recovery	12
TOTAL		60

CO	Course Outcomes
CO1	Illustrate OS with its view and goals and services rendered by it Design of OS with its structure.
CO2	Allocation of process through scheduling algorithms and analyze critical section problems and its usage
CO3	Know the Mutual exclusion, Deadlock detection and agreement protocols for deadlock prevention and its avoidance
CO4	Strategies of memory management schemes and the usage of virtual memory and Apply prepare Replacement to algorithms to avoid thrashing
CO5	Apply prepare Replacement to algorithms to avoid thrashing and Methods to allocate files for proper protection.
Textbooks	
1	A. Silberschatz P.B. Galvin, Gange. "Operating System Concepts", Ninth Edition, 2013, Addison Wesley Publishing Co.
2	H.M. Deitel, "An Introduction to Operating System", Second Edition, Addison Wesley
3	Chandra Mohan I, Operating Systems, PHI Learning PVT Ltd, 2013
Reference Books	
1	Andrew S. Tanenbaum, "Modern Operating Systems", Prentice Hall of India Pvt. Ltd, 2003.
2	William Stallings, "Operating System", Prentice Hall of India, 4 Edition, 2003.
3	Pramod Chandra P. Bhatt – "An Introduction to Operating Systems, Concepts and Practice", PHI, 2003
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://www.cs.kent.edu/~farrell/osf03/oldnotes/
2	https://it325blog.files.wordpress.com/2012/09/operating-system-concepts-7-th-edition.pdf
3	https://www.google.co.in/books/edition/OPERATING_SYSTEMS/eei_jHVJi3oC?hl=en&gbpv=1&dq=operating%20systems&pg=PR2&printsec=frontcover

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low

SECOND YEAR – SEMESTER - IV

SEC - VI: COMMERCE PRACTICAL

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U4CCS04	2				2	2	40	60	100
Learning Objectives									
LO1	To understand the preparation of basic documents in commerce.								
LO2	To know the important terms in Banking.								
LO3	To familiarize with Advertisement Copy.								
LO4	To learn filing up of Share Application Form								
LO5	To gain knowledge about Audit Programme &E- filing.								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents							No. of Hours	
I	Documents: Preparation of Invoice – Receipts – Voucher - Delivery Challan - Entry cum Gate Pass - Debit and Credit Note- Transactions: Receipts – Vouchers – Debit Note – Credit Note.							6	
II	Banking: Drawings, Endorsing and Crossing of Cheques - Filling up of pay in slips - Application and preparation of Demand Drafts – Pass Book - Account opening form for SB account, Current account and Term Deposits – Fixed Deposit account and FD Receipts, Bills of Exchange – Promissory Note.							6	
III	Advertisement Copy: Models of Advertisement: Consumable goods – Durable – Non-Durable – Services – Automobiles- Loan application forms and deposit challan - Jewel loan application form, procedure for releasing of jewellery from jewel loans.							6	
IV	Share Application form: Share Application Form - Letter of Allotment and Regret - Share Transfer Forms - Online Applications - Railway Reservation – NEFT Transfer- Filling up of an application form of LIC policy - premium form - premium notice and Challan for remittance receipts.							6	

V	Procedure for lapsed policy: procedure for settling account while the insured is alive or dead- Preparation of audit programs and audit report - Filling up Income Tax Returns and Applications for Permanent Account Number – E-filing	6
TOTAL		30

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

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

3 – Strong, 2- Medium, 1- Low

ENTREPRENEURSHIP DEVELOPMENT

Objectives:

- To know how to start the business
- To know how to maintain the business

Learning Outcomes

- To develop and strengthen entrepreneurial quality and motivation in students and to impart basic entrepreneurial skills and understanding to run a business efficiently and effectively.

CONUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Demonstrate a Entrepreneur, Types of Entrepreneurs, Difference Between Entrepreneur and Entrepreneurship in Economic Growth	K2
CO2	Analyzing the Major Motives Influencing an Entrepreneur	K1
CO3	Using the guidelines provided Institutional service to entrepreneur	K4
CO4	Thorough knowledge on the Sickness in small Business	K5
CO5	Knowledge on the Incentives and subsidies ,Subsidised services	K3

UNIT I: ENTREPRENEURSHIP

Entrepreneur – Types – Difference between Entrepreneur - Factors Affecting Entrepreneurial Growth. Project identification – selection of the project – project formulation evaluation – feasibility analysis, Project Report.

(6 Hours)

UNIT II: MOTIVATION

Major Motives Influencing an Entrepreneur – Achievement Motivation Training, Self Rating, Business Games, Entrepreneurship Development Programs–Need, Objectives.

(6 Hours)

UNIT III:

Institutional finance to entrepreneurs: IFCI, SFC, IDBI, ICICI, TIIC, UTI, SIPCOT–SIDBI commercial bank venture capital.

(6 Hours)

UNIT IV: SUPPORT TO ENTREPRENEURS

Sickness in small Business – Concept, Causes and Consequences, Corrective Measures – Business Incubators – Government Policy for Small Scale Enterprises – Growth Strategies in small

(6 Hours)

UNIT V:

Incentives and subsidies – Subsidised services - seed capital assistance –Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.

(6 Hours)

TEXTBOOKS:

1. Dynamics of Entrepreneurial Development by Vasant Desai–Himalaya Publications
2. Entrepreneurial Development by C.B.Gupta and N.P.Srinivasan
3. Fundamentals of Entrepreneurship and Small Business by Renu Arora & S.KI.Sood
4. Entrepreneurial Development by S.S.Khanka– S.Chand &Co.,
5. Entrepreneurial Development by Dr.P.Saravanel, Learntech Press Trichy.
6. Entrepreneurial Development by S.G.Bhanushali
7. Entrepreneurial Development by Dr. N.Ramu.

REFERENCES:

- Hisrich RD, Peters MP, “Entrepreneurship” 8th Edition, Tata Mc Graw-Hill, 2013.
- Mathew J Manimala, “Entrepreneurship theory at cross roads: paradigms and praxis” 2nd Edition Dreamtech, 2005.
- Rajeev Roy, ‘Entrepreneurship’ 2nd Edition, Oxford University Press, 2011.
- EDII “Faulty and External Experts– A Hand Book for New Entrepreneurs Publishers: Entrepreneurship Development”, Institute of India, Ahmadabad, 1886.

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

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V

Core IX - Cost Accounting

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U5CCC09	6				5	6	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									
it	Contents								No. of Hours
I	Introduction of Cost Accounting 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 - Preparation of Cost Sheet.								18
II	Cost Sheet and Methods of Costing Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.								18
III	Material Costing 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.								18
IV	Labour Costing 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.								18
V	Overheads Costing 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.								18
TOTAL								90	

CO	Course Outcomes
CO1	Remember and recall the various concepts of cost accounting
CO2	Demonstrate the preparation and reconciliation of cost sheet.
CO3	Analyze the various valuation methods of material.
CO4	Examine the different methods of calculating labour cost.
CO5	Critically evaluate the apportionment of Overheads.
Textbooks	
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
Reference Books	
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
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html
2	https://www.accountingtools.com/articles/what-is-material-costing.html
3	https://www.freshbooks.com/hub/accounting/overhead-cost

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	2	2	2	2	3	2	2
CO2	3	2	2	2	2	2	2	2	3	2	2
CO3	3	2	3	2	2	2	2	2	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	2	3	2	2	2	2	2	3	2	2
TOTAL	15	10	13	10	10	10	10	10	15	10	10
AVERAGE	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
23U5CCC10	6				5	6	25	75	100
Learning Objectives									
LO1	To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks								
LO2	To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function								
LO3	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								
LO4	To understand how capital fund of commercial banks, objectives and process of Asset securitization etc								
LO5	To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.								
Unit	Contents							No. of Hours	
I	Introduction to Banking History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India - Payment Banks and Small Banks - Commercial Banking: Definition - Classification of Banks. Banking System - Universal Banking - Commercial Banking functions - Role of Banks in Economic Development. Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank.							18	
II	RBI Establishment – objective - Legal framework – Functions – SBI - Origin and History – Establishment Indian subsidiaries - Foreign subsidiaries -Non-Banking-Subsidiaries-Personal banking International banking-Trade Financing-Correspondent banking - Co-operative banks-Meaning and definition-Features-Co-operative banks vs Commercial banks-Structure.-NBFC-Role of NBFCRBI Regulations-Financial sector reforms-Sukhmoy committee 1985-Narasimham committee I and II-Prudential norms: capital adequacy norms-classification of assets and provisioning – Meaning, Structure of Interest Rates - Short term and Long Term – Impacts of Savings and Borrowings.							18	
III	Bank Account Opening – Types of Accounts-FDR-Steps in opening Account-Saving vs Current Account-‘Donatio Mortis Causa’-Passbook-Bank Customer Relationship-Special Types of currents –KYC norms. Bank Lending – Lending Sources-Bank Lending Principles-Forms of lending-Loan evaluation process-securities of lending-Factors influencing bank lending – Negotiable Instruments –Meaning –Characteristics-Types. Crossing –Definition –							18	

	Objectives-Crossing and negotiability-Consequences of Crossing.	
IV	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 of paying banks Payments of a crossed cheque payment. Collecting bankers-Statutory protection under section85 - Refusal of cheques Payment. Collecting Banker-Statutory protection under section 131-Collecting bankers’ duty –RBI instruction –Paying Banker Vs Collecting Banker- Customer grievances-Grievance Redressal –Banking Ombudsman.	18
V	E-Banking Meaning-Services-e-banking and Financial services- Initiatives-Opportunities-Internet banking Meaning-Internet banking Vs Traditional banking-Services-Drawbacks-Frauds in Internet banking. Mobile banking– Anywhere Banking-Any Time Banking- Electronic Mobile Wallets. ATM Evolution -Concept-Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT) Real Time Gross Settlement (RTGS) Difference between NEFT & RTGS-Meaning- Steps–Benefits-Monetary policies- final sector reforms-Chakravarthy committee 1985- Narasimham Committee I &II Prudential norms capital adequacy norms- classification of assets & provisions.	18
	TOTAL	90
CO	Course Outcomes	
CO1	Aware of various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks	
CO2	Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function	
CO3	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	
CO4	Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc	
CO5	Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.	
	Textbooks	
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	

Reference Books	
1	B. Santhanam, Banking & Financial System, Margam Publication, Chennai
2	<u>Katait Sanjay</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	Nektarios Michail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.rbi.org.in/
2	https://businessjargons.com/e-banking.html
3	https://www.wallstreetmojo.com/endorsement/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	2	3	2	3	2	2	2	3	3	2
CO2	3	2	2	2	3	2	2	2	3	3	2
CO3	3	2	3	2	3	2	2	2	3	3	2
CO4	3	2	2	2	3	2	2	2	3	3	2
CO5	3	2	3	2	3	2	2	2	3	3	2
TOTAL	15	10	13	10	15	10	10	10	15	15	10
AVERAGE	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 Theory, Law and Practice I

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U5CCC11	6				5	6	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	Introduction to Income Tax Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act – Assessee – Types– Incomes Exempted under Section 10.	18
II	Residential Status 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.	18
III	Income from Salary Computation of Salary Income – Features of Salary – Allowances – Types of Allowances - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary.	18
IV	Income from House Property Income from House Property –Basis of Charge – Annual Value –Gross Annual Value, Net Annual Value of Let-out Property, Self– Occupied Property–Amenities–Deductions.	18
V	Profits and Gains from Business or Profession Income from Business or Profession – Allowable Expenses – Not Allowable Expenses - General Deductions – Provisions Relating to Depreciation – Deemed Business Profits - Undisclosed Incomes – Investments – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis – Computation of Income from Business or Profession.	18
	TOTAL	90

CO	Course Outcomes
C01	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.
C02	Assess the residential status of an assessee & the incidence of tax.
C03	Compute income of an individual under the head salaries.
C04	Ability to compute income from house property.
C05	Evaluate income from a business carried on or from the practice of a Profession.
Textbooks	
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.
Reference Books	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi.
3	Vinod K. Singhania, Students Guide to Income Tax.,U.K.Bharghava Taxman.
4	Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Raniand Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://cleartax.in/s/residential-status/
2	https://www.legalraasta.com/itr/income-from-salary/
3	https://taxguru.in/income-tax/income-house-properties.html

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low

THIRD YEAR – SEMESTER – V

Discipline Specific Elective 1/2 - Object Oriented Programming using C++

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U5DSE1A	4				4	4	25	75	100
Learning Objectives									
LO1	To understand the object technology								
LO2	To impart the information on codes and arrays								
LO3	To enhance the user functions								
LO4	To analyzete classes and objects								
LO5	To Enhance reusability features using the concept inheritance								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to Object Technology: Object Oriented Programming Concepts–OOP Benefits and OOP applications. Elementary C++ Programming: Keywords- Variables- Constants/ Literals - Operators- Fundamental Data Types - Expressions- General Format of a C++ program.								12
II	Conditional/Decision Making Statements: if, if-else, else-if ladder nested if and switch Statements. Loop Statements: while, do-while, for loop. Jump Statements: break, continue, goto statements -Arrays.								12
III	User-Defined Functions: Function Prototyping – Function call - Parameters Passing methods- Inline Functions - Function Overloading - Function Overriding– Strings.								12
IV	Classes and Objects: -Declaring class and objects -Member functions-Friend Functions-Passing object to function – Returning object from function. Constructors: Features of constructors – Types of Constructors. Destructors: Features of Destructor.								12
V	Inheritance: Single Inheritance - Multilevel inheritance - Multiple Inheritance - Hierarchical Inheritance - Hybrid Inheritance – Polymorphism.								12
TOTAL								60	

CO	Course Outcomes
CO1	Recall the basics of Building any programming language
CO2	Explain about Arrays with illustration
CO3	Analyze the benefits of using Friend Function•
CO4	Develop programs for overloading Unary and Binary Operators
CO5	Access the memory Address of any variable using pointers
Textbooks	
1	E.Balaguruswamy, “Object Oriented Programming in C++”, Sixth Edition, 2012, TMH
2	H. Schildt, “The Complete Reference C++”, Fourth Edition, 2002, TMH
3	Kanetkar Y, ” Let us C++”, Third Edition, 1999, BPB Publishers.
Reference Books	
1	John R Hubbard, “Programming with C++”, Third Edition, 2009, TMH.
2	Grady Booch, "Object Oriented Analysis and Design", Addison Wesley
3	James Rumbough Etal, "Object Oriented Modelling and Design "
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://en.highscore.de/cpp/boost/
2	http://bookboon.com/en/structural-programming-with-c-plus-plus-ebook

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
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	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	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 2/2 - Introduction to Oracle and SQ file

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U5DSE1B	4				4	4	25	75	100
Learning Objectives									
LO1	To enhance the knowledge and understanding of Database analysis and design.								
LO2	To Enhance the knowledge of the processes of Database Development and Administration using SQL and PL/SQ								
LO3	To understand the implantation of keys								
LO4	To create the database and tables and setting the keys								
LO5	To imply the functions								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction to File – Flat File – Advantage and disadvantage of Flat File – Introduction to Database - Types of database structure: Hierarchical Data Base – Relational Data Base – Object Relational Data Base.								12
II	Introduction to Relational Database – Relational Database terms: Records – Fields – Tables – Advantage and disadvantage of Relational Database.								12
III	Keys: Primary Key – Foreign Key – Candidate Key – Composite Key - Super Key – Implementation of those keys on tables.								12
IV	Introduction to Oracle: Creating database – Creating tables – Setting Primary Key and Foreign Keys on tables – Introduction to SQL queries: CREATE, ALTER, DROP, RENAME, TRUNCATE, SELECT statements – Retrieving data – Restricting and Sorting data.								12
V	Function – Single Row Function – Group Function – Reporting Aggregated data – Displaying data from multiple tables – Sub Queries.								12
TOTAL								60	
CO	Course Outcomes								
CO1	Listout the merits and demerits of files								
CO2	Paraphrase the relational database and its usage								
CO3	Analyze the various keys on tables								
CO4	Apply the concept creating database and tables								
CO5	Enumerate the various functions and displaying data from multiple tables								

Textbooks	
1	Steven Feuerstein, Oracle and SQ file, O-Reilly Publication, 2002
2	Jason Prince, Oracle Database 12cSQL
3	Sanjay Mishra, Alan Beaulieru, Mastering Oracle SQL
Reference Books	
1	Joel Murach, Oracle SQL and PL SQL for developers
2	Alice Rischert, Oracle SQL workbook
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.google.co.in/books/edition/Oracle_SQL_Plus/rIg6LtArAPcC?hl=en&gbpv=1&dq=oracle%20and%20sql%20file&pg=PP1&printsec=frontcover
2	https://www.google.co.in/books/edition/Mastering_Oracle_SQL/Rl2_4LhDjZkC?hl=en&gbpv=1&dq=oracle%20and%20sql%20file&pg=PP1&printsec=frontcover
3	https://www.scribd.com/doc/4367886/Oracle-SQL-Syllabus

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
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	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	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 - Mobile Computing

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U5DSE2A	4				4	4	25	75	100
Learning Objectives									
C1	To understand the basic concepts of mobile computing								
C2	To familiarize with the network protocol stack								
C3	To learn the basics of telecommunication strategy								
C4	Be exposed to Ad-Hoc networks								
C5	To gain knowledge about different mobile platforms and application development								
Prerequisite: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Introduction-Mobile Computing – Mobile Computing Applications –Generations of Mobile computing – Structure of Mobile Computing Application. MAC Protocols – Wireless MAC Issues – Fixed Assignment Schemes – Random Assignment Schemes – Reservation Based Schemes.								12
II	Mobile Ad-Hoc Networks-Ad-Hoc Basic Concepts – Characteristics – Applications – Design Issues – Routing – Essential of Traditional Routing Protocols –Popular Routing Protocols – Vehicular Ad Hoc networks (VANET) – MANET Vs VANET –Security.								12
III	Mobile Telecommunication System-Global System for Mobile Communication (GSM) – — Services & Architecture — Protocols — Connection Establishment - General Packet Radio Service (GPRS) – Universal Mobile Tele communication System (UMTS). Architecture — Handover — Security.								12
IV	Mobile Internet Protocol and Transport Layer-Overview of Mobile IP – Features of Mobile IP – Key Mechanism in Mobile IP – route Optimization. Overview of TCP/IP – Architecture of TCP/IP Adaptation of TCP Window – Improvement in TCP Performance.								12
V	Mobile Platforms and Applications-Mobile Device Operating Systems – Special Constrains & Requirements – Commercial Mobile Operating Systems – Software Development Kit: iOS, Android, BlackBerry, Windows Phone – M-Commerce – Structure– Pros & Cons – Mobile Payment System – Security Issues.								12
TOTAL								60	
CO	Course Outcomes								
CO1	Paraphrase the mobile computing								

CO2	Analyze the different networks and designs issues
CO3	Acquire the knowledge on the mobile telecommunication systems
CO4	Apply the mobile Internet protocol and transport layer
CO5	Enhance the skills on the different platforms and application models
Textbooks	
1	Jochen Schiller, "Mobile Communications", PHI/Pearson Education, Second Edition, 2003. (Unit I Chap 1,2 &3- Unit II chap 4,5 &6-Unit III Chap 7.Unit IV Chap 8- Unit V Chap 9&10.)
2	William Stallings, "Wireless Communications and Networks", PHI/Pearson Education, 2002. (Unit I Chapter – 7&10-Unit II Chap 9)
3	Kaveh Pahlavan, Prasanth Krishnamoorthy, "Principles of Wireless Networks", PHI/Pearson Education, 2003.
Reference Books	
1	Uwe Hansmann, Lothar Merk, Martin S. Nicklons and Thomas Stober, "Principles of Mobile Computing", Springer, New York, 2003.
2	Hazyszt of Wesolowshi, "Mobile Communication Systems", John Wiley and Sons Ltd, 2002.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.google.co.in/books/edition/FUNDAMENTALS_OF_MOBILE_COMPUTING_Second/NREACwAAQBAJ?hl=en&gbpv=1&dq=mobile%20computing&pg=PP1&printsec=frontcover
2	https://www.google.co.in/books/edition/Mobile_Computing/LSqPLwEACAAJ?hl=en
3	https://www.google.co.in/books/edition/Mobile_Computing/psAgAQAAIAAJ?hl=en&gbpv=1&bsq=mobile+computing&dq=mobile+computing&printsec=frontcover

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
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	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	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 - Management Information Systems

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U5DSE2B	4				4	4	25	75	100

Learning Objectives

LO1	To understand the management information system
LO2	To explore the system concepts and to identify the characteristics of system
LO3	To analyse the transaction processing system
LO4	To apply the database management systems and architecture networks
LO5	To estimate the functional management information systems

Prerequisite: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Management information system: meaning – features – requisites of an effective MIS – MIS Model – components – subsystems of an MIS – role and importance – corporate planning for MIS – growth of MIS in an organization – centralization vs decentralization of MIS. Support – Limitations of MIS.	12
II	System concepts – elements of system – characteristics of a system – types of system – categories of information system – system development life cycle – system enhancement.	12
III	Information systems in business and management: Transaction processing system: Information repeating and executive information system.	12
IV	Database management systems – conceptual presentation – client server architectures networks.	12
V	Functional management information system: Financial – accounting – marketing – production – Human resource – business process outsourcing.	12
TOTAL		60

CO Course Outcomes

CO1	Paraphrase the characteristics of Management information system
CO2	Describe the elements and characteristics of system
CO3	Enumerate the application of information system in business
CO4	Explain the database management system
CO5	Elaborate the functional management information system in financial, accounting, marketing and production.

Textbooks

1	Gordon B. Davis And MaggretheH . Olson , Management Information Systems , McGraw Hill International Edition - Second Edition , 1998
2	RoberG .Mudrick , Joel E . Ross And James R .CIAGGET , Information Systems For Modern Management , 33Rd Edition , 1992 , Prentice Hall Of India (P) Ltd ., Eastern Economy Edition .
3	Jerome Kanter Management Information Systems, 3 Edition , 1990 . Prentice Hall Of India Ltd. ,Eastern Economy Edition
Reference Books	
1	James A. O'Brien, Management information systems, McGraw Hill, 2002
2	BagchiNirmalya, Management Information systems, Vikas Publications, 2010
3	IndrajitChattarjee, Management information systems, PHI Learning, 2010
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.google.co.in/books/edition/Management_Information_Systems/RTZDDAAAQBAJ?hl=en&gbpv=1&dq=management%20information%20system&pg=PR4&printsec=frontcover
2	https://www.google.co.in/books/edition/MANAGEMENT_INFORMATION_SYSTEMS/DOI2meoOKWsC?hl=en
3	https://www.google.co.in/books/edition/Management_Information_Systems_Manageria/ZaNDDAAAQBAJ?hl=en&gbpv=1&dq=management%20information%20system&pg=PP1&printsec=frontcover

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Low

FIRST YEAR – SEMESTER – IV

SEC– III: E FILING OF TAX

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U2CCSEC3			2		2	2	40	60	100
Learning Objectives									
LO1	To understand the basic concepts of E – filing								
LO2	To know the basis of Income Tax.								
LO3	To familiarize with E – filing of ITRs								
LO4	To learn the TDS and E – filing of TDS returns								
LO5	To gain knowledge about service Tax & E – Filing of Service Tax								
Prerequisites: Should have studied Accountancy in XII Std									
Unit	Contents								No. of Hours
I	Conceptual Framework Meaning of e-filing - difference between e-filing and regular filing of returns - benefits and limitations of e- filing - Types of e-filing process - relevant notifications.								6
II	Income Tax Introduction to income tax – basic terminology, types of assessee, income taxable under different heads.Basics of computation of total income and tax liability - deductions available from gross total income - PAN Card - due date of filing of income tax return.								6
III	E-Filing of ITRs Instructions for filing out form ITR-1, ITR-2, ITR - 3, ITR-4, ITR-4S, ITR-5, ITR-6.Introduction to income tax Portal - preparation of electronic return (practical workshops).								6
IV	TDS and E-filing of TDS returns Introduction to the concept of TDS - provision regarding return of TDS - Types of forms for filing TDS returns - practical workshop on e-filing of TDS return.								6
V	Service Tax and E-filing of Service Tax Returns Introduction to service tax - relevant notifications regarding e-filing of service tax return - steps for preparing service tax returns - practical workshop on e-filing of service tax returns.								6

TOTAL		30
CO	Course Outcomes	
CO1	Remember the concept of E-filing.	
CO2	Apply the knowledge of Income tax E - filing.	
CO3	Analyse E- filing of ITRs	
CO4	Evaluate TDS and E – Filing of TDS return.	
CO5	Determine E – filing of Service Tax Returns	
Textbooks		
6.	Ahuja, Girish and Gupta, Ravi, Systematic Approach to Income Tax, Bharat Law House, Delhi Softwares:	
7.	Excel Utility available at incometaxindiafiling.gov.in	
8.	Commercial's Direct Taxes Law & Practice by Dr. Girish Ahuja & Dr. Ravi Gupta – 13 th edition	
9.	Direct taxes law practice by Vinod Singhania	
10.	The law and practice of Income Tax by Aravind P Datar	
Reference Books		
6.	Sampath Iyengar’s law of Income Tax	
7.	Chaturvedi and Pithisaria Income Tax Law Volume	
8.	Swatantra sethi, Self Preparation and filing of Income Tax Returns by Individuls	
9.	Stephen Schwartz & Daniel Lathrope, Fundamentals of Partnership Taxation, 2008	
10.	Mike piper, Taxes made simple, 2014	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
4.	https://www.slideshare.net/rockysharma9631/e-filing-of-income-tax	
5.	https://www.slideshare.net/8823943032/e-filing-of-income-tax-returnitr-70439123	
6.	https://www.slideshare.net/RajatThakral3/presentation-on-e-filing-process	

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

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

THIRD YEAR – SEMESTER - VI

Core XIII - Cost Accounting II

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U6CCC12	6				5	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	Cost Accounting Standards 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	Contract Costing Definition - Features of Contract Costing - Calculation of Profit on Contracts – Cost Plus Contract- Contract Costing and Job Costing - A Comparison - Preparation of Contract A/c.	18
III	Process Costing Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Joint Products, By Products – Concept of Equivalent Production – Process Accounts - Process Losses and Gains.	18
IV	Operation Costing Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.	18
V	Standard Costing Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.	18
	TOTAL	90

CO	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.
Textbooks	
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.
Reference Books	
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.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.economicdiscussion.net/cost-accounting/contract-costing/32597
2	https://www.wallstreetmojo.com/process-costing/
3	https://www.accountingnotes.net/cost-accounting/operating-costing/17755

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
CO1	3	3	3	2	3	3	3	3	3	2	2
CO2	3	3	3	2	2	3	2	2	3	2	3
CO3	3	3	3	2	3	3	3	3	3	2	2
CO4	3	3	3	2	2	3	2	2	3	2	2
CO5	3	3	3	2	3	3	3	3	3	2	3
TOTAL	15	15	15	10	13	15	13	13	15	10	12
AVERAGE	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
23U6CCC13	6				5	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 st Sem

Unit	Contents	No. of Hours
I	Introduction to Management Accounting Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.	18
II	Financial Statement Analysis Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis. Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Capital Structure Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.	18
III	Fund Flow Analysis & Cash Flow Analysis Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds -Technique of Preparing Funds Flow Statement- Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statements: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 – Types of Cash Flows - Operating, Financing and Investing Cash Flows.	18
IV	Budgetary Control Budgetary Control: Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget.	18
V	Marginal Costing : Meaning - Features – 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- Break Even Point – Decision Making : Selection Of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factors – Exploring New Markets.	18
	TOTAL	90

CO	Course Outcomes
CO1	Remember and recall basics in management accounting
CO2	Apply the knowledge of preparation of Financial Statements
CO3	Analyze the concepts relating to fund flow and cash flow
CO4	Evaluate techniques of budgetary control
CO5	Formulate criteria for decision making using principles of marginal costing.
Textbooks	
1	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
2	Dr. S.N. 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, Dasilton L Cecil, Management Accounting, Lerantec Press, Chennai.
5	T.S. Reddy & Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.
Reference Books	
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.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300
2	https://accountingshare.com/budgetary-control/
3	https://www.investopedia.com/terms/m/marginalcostofproduction.asp

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
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	2	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	3
TOTAL	15	11	13	10	15	10	13	13	15	10	12
AVERAGE	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
23U6CCC14	6				5	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	Capital Gains Capital Gains – Kinds of Capital Assets – Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.								18
II	Income From Other Sources Income from Other Sources – Income Chargeable to Tax under the Head Income from Other Sources – Procedures for Computing Income from Other Sources – Deductions Allowed – Deduction not Allowed – Problems on Computation of Income from Other Sources.								18
III	Set Off and Carry Forward of Losses and Deductions From Gross 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	Assessment of Individuals Assessment: Meaning and Types, Computation of Total Income and Tax Liability of an Individuals (simple problems in case of Income from salaries, HP and Profits and Gains – computed income may be given).								18
V	Income Tax Authorities Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income – Tax Officers - Procedures for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Related Return – Defective Return – Signing of Return – Permanent Account Number (PAN)								18
	TOTAL								90

CO	Course Outcomes
CO1	Remember and recall provisions on capital gains
CO2	Apply the knowledge about income from other sources
CO3	Analyze the set off and carry forward of losses provisions
CO4	Learn about assessment of individuals
CO5	Apply procedures learnt about assessment procedures.
Textbooks	
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.GoyalS.P,Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.
Reference Books	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan, New Delhi.
3	Vinod K. Singhanian, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi.
4	Dr.Vinod K Singhanian, Dr. Monica Singhanian, 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.
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.investopedia.com/terms/c/capitalgain.asp
2	https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html
3	https://www.incometax.gov.in/iec/foportal/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
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	3	2	3	2	3	3	3	2	2
CO4	3	2	2	2	2	2	2	2	3	2	2
CO5	3	3	3	2	3	2	3	3	3	2	3
TOTAL	15	12	13	10	13	10	13	13	15	10	12
AVERAGE	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 - PHP Programming**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U6DSE3A	4				4	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.								12
II	Controlling Program Flow: Writing Simple Conditional Statements - Writing More Complex Conditional Statements – Repeating Action with Loops – Working with String and Numeric Functions.								12
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.								12
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.								12
V	Working with Database and SQL : Introducing Database and SQL- Using MySQL-Adding and modifying Data-Handling Errors – Using SQLite Extension and PDO Extension.								12
TOTAL								60	
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.								

Textbooks	
1	Vikram Vaswani, “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.
Reference Books	
1	RasmusLerdorf, Kevin Tatroe, Bob Kaehms, PHP Programming,
2	Leon Atkinson “Core PHP Programming”, Prentice Hall, ISBN0130463469.
3	W. Jason Gilmore, “Beginning PHP5 and MySQL: From Novice to Professional”, 2004, Apress, ISBN:1- 893115-51-8
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.w3schools.com/php/
2	https://www.phptpoint.com/php-tutorial-pdf/
3	http://www.xmlsoftware.com/

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
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

THIRD YEAR – SEMESTER – VI**Discipline Specific Elective 6/6 - Web Design**

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U6DSE3B	4				4	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	12
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.	12
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.	12
IV	Introduction to Java script - Advantage of JavaScript - Data type - Variable – Array - Operator and Expression - Control and looping Constructs - Functions - Dialog Boxes.	12
V	JavaScript Document Object Model - Event Handling - Form Object - Built in Object - User Defined Object-Cookies	12
	TOTAL	60

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

Textbooks	
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)
Reference Books	
1	Hirdesh Bharadwaj, Web designing, Paper Back, 2016
2	Brain D Miller, Principles of web design, Allworth Publications, 2022
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	http://books.google.co.in/books?id=BrASwbtAGGUC&pg=PA69&source=gbs_selected_pages&cad=2#v=onepage&q&f=false
2	https://www.google.co.in/books/edition/Principles_of_Web_Design/qFk1EAAAQBAJ?hl=en&gbpv=1&dq=web%20design&pg=PA1977&printsec=frontcover

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
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

THIRD YEAR – SEMESTER – VI

Discipline Specific Elective 7/8 - Cryptography & Network Security

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U6DSE4A	2		2		4	4	40	60	100
Learning Objectives									
LO1	To understand on the security trends								
LO2	To apply the mathematical symmetric key cryptography								
LO3	To analyze the mathematics of asymmetric key cryptography								
LO4	To imply the authentication requirements								
LO5	To understand election mail survey and firewall								
Prerequisites: Should have studied Commerce in XII Std									
Unit	Contents								No. of Hours
I	Security trends – Legal, Ethical and Professional Aspects of Security, Need for Security at Multiple levels, Security Policies – Model of network security – Security attacks, services and mechanisms – OSI security architecture – Classical encryption techniques: substitution techniques, transposition techniques, steganography- Foundations of modern cryptography: perfect security – information theory – product cryptosystem – cryptanalysis.								12
II	Mathematics of Symmetric Key Cryptography: Algebraic structures – Modular arithmetic-Euclid’s algorithm- Congruence and matrices -Groups, Rings, Fields-Finite fields- SYMMETRIC KEY CIPHERS: DES – Block cipher Principles of DES – Strength of DES – Differential and linear cryptanalysis – Block cipher design principles – Block cipher mode of operation – Evaluation criteria for AES – Advanced Encryption Standard – RC4 – Key Distribution.								12
III	Mathematics of Asymmetric Key Cryptography: Primes – Primality Testing – Factorization – Euler’s totient function, Fermat’s and Euler’s Theorem – Chinese Remainder Theorem – Exponentiation and logarithm – ASYMMETRIC KEY CIPHERS: RSA cryptosystem – Key distribution – Key management – Diffie Hellman key exchange -ElGamal cryptosystem – Elliptic curve arithmetic-Elliptic curve cryptography.								12
IV	Authentication requirement – Authentication function – MAC – Hash function – Security of hash function and MAC – SHA –Digital signature and authentication protocols – DSS- Entity Authentication: Biometrics, Passwords, Challenge Response protocols- Authentication applications – Kerberos, X.509								12
V	Electronic Mail security – PGP, S/MIME – IP security – Web Security – SYSTEM SECURITY: Intruders – Malicious software – viruses – Firewalls.								12
	TOTAL								60
THEORY 20% & PROBLEMS 80%									

Course Outcomes	
CO1	Remember the security trends in cryptography and network security
CO2	Enumerate the algebra structures
CO3	Apply and analyze the key distribution of mathematical of asymmetrical key
CO4	Implication of authentication requirement and functions
CO5	Describe the electronic mail security and web security system
Textbooks	
1	William Stallings, "Cryptography and Network Security – Principles and Practices", Prentice Hall of India, Third Edition, 2003.
2	Atul Kahate, "Cryptography and Network Security", Tata McGraw-Hill, 2003.
3	Bruce Schneier, "Applied Cryptography", John Wiley & Sons Inc, 2001.
Reference Books	
1	Charles B. Pfleeger, Shari Lawrence Pfleeger, "Security in Computing", Third Edition, Pearson Education, 2003
2	William Stallings, Cryptography and Network security, Hardcover, 2016
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.google.co.in/books/edition/Cryptography_and_Network_Security/v8nCCwAAQBAJ?hl=en&gl=in&kptab=editions&sa=X&ved=2ahUKEwiDnLTgxoP8AhXbpVYBHd18CggQmBZ6BAgBEAc
2	https://www.google.co.in/books/edition/Cryptography_And_Network_Security_4_E/qKcrce0x_2YC?hl=en&gbpv=1&dq=cryptography%20and%20network%20security&pg=PP1&printsec=frontcover
3	https://www.google.co.in/books/edition/Introduction_to_Cryptography_and_Network/JGPDxwEACAAJ?hl=en

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO1	PSO2	PSO3
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

THIRD YEAR – SEMESTER – VI

Discipline Specific Elective 8/8 - Introduction to ERP

Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23U6DSE04B	2		2		4	4	25	75	100

Learning Objectives

LO1	To understand the ERP and its risks and benefits
LO2	To be aware of ERP solutions and functional modules
LO3	To analyze the ERP implementation
LO4	To apply the post implementation and maintenance of ERP
LO5	To examine of emerging trends in ERP

Prerequisites: Should have studied Commerce in XII Std

Unit	Contents	No. of Hours
I	Introduction: Overview of enterprise systems ñ Evolution - Risks and benefits - Fundamental technology - Issues to be consider in planning design and implementation of cross functional integrated ERP systems	12
II	ERP Solutions and Functional Modules: Overview of ERP software solutions- Small, medium and large enterprise vendor solutions, BPR and best business practices - Business process Management, Functional modules	12
III	ERP Implementation: Planning Evaluation and selection of ERP systems - Implementation life cycle - ERP implementation, Methodology and Frame work- Training ñ Data Migration - People Organization in implementation- Consultants, Vendors and Employees.	12
IV	Post Implementation: Maintenance of ERP- Organizational and Industrial impact; Success and Failure factors of ERP Implementation.	12
V	Emerging Trends on ERP: Extended ERP systems and ERP add-ons -CRM, SCM, Business analytics - Future trends in ERP systems-web enabled, Wireless technologies, cloud computing.	12
TOTAL		60

THEORY 20% & PROBLEMS 80%

CO	Course Outcomes
CO1	Illustrate the Pros and cons of ERP
CO2	Describe the different modules of ERP
CO3	Enumerate the implementation of ERP
CO4	Analyze the success and failure factors of ERP implementation

CO5	Discuss the cloud computing
Textbooks	
1	Alexis Leon, ERP demystified, second Edition Tata McGraw-Hill,200
2	Sinha P. Magal and Jeffery Word, Essentials of Business Process and Information System, Wiley India,2012
3	Jagan Nathan Vaman, ERP in Practice, Tata McGraw-Hill,2008
Reference Books	
1	Alexis Leon, Enterprise Resource Planning, second edition, Tata McGraw-Hill,2008
2	Mahadeo Jaiswal and Ganesh Vanapalli, ERP Macmillan India,2009
3	Vinod Kumar Grag and N.K. Venkita krishnan, ERP- Concepts and Practice, PHI,2006
NOTE: Latest Edition of Textbooks May be Used	
Web Resources	
1	https://www.google.co.in/books/edition/Enterprise_Resource_Planning/Z0M8BAAAQBAJ?hl=en&gbpv=1&dq=Introduction%20to%20ERP&pg=PP1&printsec=frontcover
2	https://www.google.co.in/books/edition/Enterprise_Resource_Planning_Systems/7fzMFG-tCmkC?hl=en&gbpv=1&dq=Introduction%20to%20ERP&pg=PP1&printsec=frontcover
3	https://www.google.co.in/books/edition/Enterprise_Resource_Planning/oTS-aoVMsykC?hl=en&gbpv=1&pg=PP1&printsec=frontcover

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3 - Strong, 2 - Medium , 1- Lo

SUBJECT CODE:23U6CCS06		
SEMESTER - VI	CREDIT : 2	HOURS : 30

GST APPLICATIONS

OBJECTIVE:

1. The purpose this course is to make awareness among students about GST.
2. Students are able to do file GST.

LEARNING OUTCOME:

The student will enhance their knowledge about GST.

Assist the students to succeed in filing of GST.

Make the students become employable by filing tax returns

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Basic Structure of GST	K3
CO2	Important aspects in GST	K1
CO3	Summarize the tax collection methods	K2
CO4	Online Registration of GST	K4
CO5	Appellate authorities of GST	K5

UNIT I

Introduction to Goods & Service Tax: Direct tax & Indirect Tax – Meaning – Stages of Evolution of Goods & Service Tax – Constitutional background - Structure of GST – CGST, SGST, UTGST & IGST – Benefits of implementing GST. **(6 Hours)**

UNIT II

GSTN – Structure - features and functions – HSN Code – SAC Code - GST council and its Structure – Power and Functions of GST Council - Important concepts and definitions under CGST Act and IGST Act. **(7 Hours)**

UNIT III

Levy & collection of Tax - Time & Place of Supply – Rates of GST – Scope of supply - Time of Supply of Goods – Place of Supply – Cascading Effect of Taxation. **(5 Hours)**

UNIT IV

Registration and payment of Tax – Registration – Persons Liable for Registration – Compulsory Registration - Deemed Registration – Procedure for Registration – Tax deduction at source – Tax Collection at source. **(5 Hours)**

UNIT V

GST Forms **(7 Hours)**

CONTENT BEYOND THE SYLLABUS:

1. GST Filing for Companies.
2. Filing of Tax Return
3. Online Filing of tax Returns.

TEXT BOOK:

1. H.C Mehrotra, Indirect Taxes, SahityaBhavan Publications, New Delhi, 2018.

REFERENCES:

1. Vinod K Singania, Indirect Taxes, Taxmann's Publications, New Delhi, 2018
2. Rakesh Kumar, Goods and Services Tax, Diamond Pocket Books Pvt Ltd.