

# **B.COM., COMPUTER APPLICATION**



## **SYLLABUS**

**FROM THE ACADEMIC YEAR  
2023-2024**

**ALAGAPPA UNIVERSITY, KARAIKUDI – 630 003**

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## **B.COM., COMPUTER APPLICATION**

### **PROGRAMME OBJECTIVE:**

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

B.Com., Computer Applications is a 3-year undergraduate course. It is designed to have an understanding in the field of commerce, especially in the discipline that involves the use of software technology application. Under this program, the students would be taught the basics of Commerce like accountancy, law, banking and taxation along with the basics of computer language, computer applications in business, etc.

A student who has completed a BCom Computer Applications has career opportunities in both the Public and Private sectors where they can work as Business Consultants, Auditors, Business Analysts, App Developers, Computer Programmers.

<b>TANSICHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME</b>	
<b>Programme:</b>	<b>B.COM., COMPUTER APPLICATION</b>
<b>Programme Code:</b>	
<b>Duration:</b>	<b>UG - 3 years</b>
<b>Programme Outcomes:</b>	<p><b>PO1: Disciplinary knowledge:</b> Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study</p> <p><b>PO2: Communication Skills:</b> Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.</p> <p><b>PO3: Critical thinking:</b> Capability to apply analytic thought to a body of knowledge; analyse and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories by following scientific approach to knowledge development.</p> <p><b>PO4: Problem solving: Capacity</b> to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.</p> <p><b>PO5: Analytical reasoning:</b> Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of</p>

	<p>sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.</p> <p><b>PO6: Research-related skills:</b> A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesising and articulating; Ability to recognise cause-and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyse, interpret and draw conclusions from data, establish hypotheses, predict cause-and-effect relationships; ability to plan, execute and report the results of an experiment or investigation</p> <p><b>PO7: Cooperation/Team work:</b> Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team</p> <p><b>PO8: Scientific reasoning:</b> Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.</p> <p><b>PO9: Reflective thinking:</b> Critical sensibility to lived experiences, with self awareness and reflexivity of both self and society.</p> <p><b>PO10 Information/digital literacy:</b> Capability to use ICT in a variety of learning situations, demonstrate ability to access, evaluate, and use a variety of relevant information sources; and use appropriate software for analysis of data.</p> <p><b>PO 11 Self-directed learning:</b> Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.</p> <p><b>PO 12 Multicultural competence:</b> Possess knowledge of the values and beliefs of multiple cultures and a global perspective; and capability to effectively engage in a multicultural society and interact respectfully with diverse groups.</p> <p><b>PO 13: Moral and ethical awareness/reasoning:</b> Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behaviour such as fabrication, falsification or misrepresentation of data or committing plagiarism, not adhering to intellectual property rights; appreciating environmental and sustainability issues; and adopting objective, unbiased and truthful actions in all aspects of work.</p> <p><b>PO 14: Leadership readiness/qualities:</b> Capability for mapping out the tasks of a team or an organization, and setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.</p> <p><b>PO 15: Lifelong learning:</b> Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic,</p>
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	social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.
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<b>Programme Specific Outcomes:</b>	<p><b>PSO1 – Placement:</b> To prepare the students who will demonstrate respectful engagement with others’ ideas, behaviors, beliefs and apply diverse frames of reference to decisions and actions.</p> <p><b>PSO 2 - Entrepreneur:</b> To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations</p> <p><b>PSO3 – Research and Development:</b> Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.</p> <p><b>PSO4 – Contribution to Business World:</b> To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p><b>PSO 5 – Contribution to the Society:</b> To contribute to the development of the society by collaborating with stakeholders for mutual benefit</p>
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METHODS OF EVALUATION		
<b>Internal Evaluation</b>	Continuous Internal Assessment Test	<b>25 Marks</b>
	Assignments / Snap Test / Quiz	
	Seminars	
	Attendance and Class Participation	
<b>External Evaluation</b>	End Semester Examination	<b>75 Marks</b>
<b>Total</b>		<b>100 Marks</b>
METHODS OF ASSESSMENT		
<b>Remembering (K1)</b>	<ul style="list-style-type: none"> <li>The lowest level of questions require students to recall information from the course content</li> <li>Knowledge questions usually require students to identify information in the textbook.</li> </ul>	
<b>Understanding (K2)</b>	<ul style="list-style-type: none"> <li>Understanding of facts and ideas by comprehending organizing, comparing, translating, interpolating and interpreting in their own words.</li> <li>The questions go beyond simple recall and require students to combine data together</li> </ul>	
<b>Application (K3)</b>	<ul style="list-style-type: none"> <li>Students have to solve problems by using / applying a concept learned in the classroom.</li> <li>Students must use their knowledge to determine a exact response.</li> </ul>	

<b>Analyze (K4)</b>	<ul style="list-style-type: none"> <li>Analyzing the question is one that asks the students to break down something into its component parts.</li> <li>Analyzing requires students to identify reasons causes or motives and reach conclusions or generalizations.</li> </ul>
<b>Evaluate (K5)</b>	<ul style="list-style-type: none"> <li>Evaluation requires an individual to make judgment on something.</li> <li>Questions to be asked to judge the value of an idea, a character, a work of art, or a solution to a problem.</li> <li>Students are engaged in decision-making and problem – solving.</li> <li>Evaluation questions do not have single right answers.</li> </ul>
<b>Create (K6)</b>	<ul style="list-style-type: none"> <li>The questions of this category challenge students to get engaged in creative and original thinking.</li> <li>Developing original ideas and problem solving skills</li> </ul>

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

- Student-centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva-voce, exposure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application oriented content wherever required.
- The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising statistical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced statistical topics in the final semester, catering to the needs of stakeholders with research aptitude.
- The General Studies and Statistics based problem solving skills are included as mandatory components in the ‘Training for Competitive Examinations’ course at the final semester, a first of its kind.
- The curriculum is designed so as to strengthen the Industry-Academia interface and provide more job opportunities for the students.
- The Statistical Quality Control course is included to expose the students to real life problems and train the students on designing a mathematical model to provide solutions to the industrial problems.

- The Internship during the second year vacation will help the students gain valuable work experience, that connects classroom knowledge to real world experience and to narrow down and focus on the career path.
- Project with viva-voce component in the fifth semester enables the student, application of conceptual knowledge to practical situations. The state of art technologies in conducting a Explain in a scientific and systematic way and arriving at a precise solution is ensured. Such innovative provisions of the industrial training, project and internships will give students an edge over the counterparts in the job market.
- State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest DBMS and Computer software for Analytics.

**Value additions in the Revamped Curriculum:**

Semester	Newly introduced Components	Outcome / Benefits
<b>I</b>	<b>Foundation Course</b> To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning abstract Statistics and simulating mathematical concepts to real world.	<ul style="list-style-type: none"> <li>• Instil confidence among students</li> <li>• Create interest for the subject</li> </ul>
<b>I, II, III, IV</b>	<b>Skill Enhancement papers</b> (Discipline centric / Generic / Entrepreneurial)	<ul style="list-style-type: none"> <li>• Industry ready graduates</li> <li>• Skilled human resource</li> <li>• Students are equipped with essential skills to make them employable</li> </ul>
		<ul style="list-style-type: none"> <li>• Training on Computing / Computational skills enable the students gain knowledge and exposure on latest computational aspects</li> </ul>
		<ul style="list-style-type: none"> <li>• Data analytical skills will enable students gain internships, apprenticeships, field work involving data collection, compilation, analysis etc.</li> </ul>
		<ul style="list-style-type: none"> <li>• Entrepreneurial skill training will provide an opportunity for independent livelihood</li> <li>• Generates self – employment</li> <li>• Create small scale entrepreneurs</li> <li>• Training to girls leads to women</li> </ul>

		<p>empowerment</p> <ul style="list-style-type: none"> <li>• Discipline centric skill will improve the Technical knowhow of solving real life problems using ICT tools</li> </ul>
<b>III, IV, V &amp; VI</b>	<p>Elective papers-</p> <p>An open choice of topics categorized under Generic and Discipline Centric</p>	<ul style="list-style-type: none"> <li>• Strengthening the domain knowledge</li> <li>• Introducing the stakeholders to the State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature</li> <li>• Students are exposed to Latest topics on Computer Science / IT, that require strong statistical background</li> <li>• Emerging topics in higher education / industry / communication network / health sector etc. are introduced with hands-on-training, facilitates designing of statistical models in the respective sectors</li> </ul>
<b>IV</b>	<p>DBMS and Programming skill, Biostatistics, Statistical Quality Control, Official Statistics, Operations Research</p>	<ul style="list-style-type: none"> <li>• Exposure to industry moulds students into solution providers</li> <li>• Generates Industry ready graduates</li> <li>• Employment opportunities enhanced</li> </ul>
<b>II year Vacation activity</b>	<p>Internship / Industrial Training</p>	<ul style="list-style-type: none"> <li>• Practical training at the Industry/ Banking Sector / Private/ Public sector organizations / Educational institutions, enable the students gain professional experience and also become responsible citizens.</li> </ul>
<b>V Semester</b>	<p>Project with Viva – voce</p>	<ul style="list-style-type: none"> <li>• Self-learning is enhanced</li> <li>• Application of the concept to real situation is conceived resulting in tangible outcome</li> </ul>
<b>VI Semester</b>	<p>Introduction of Professional Competency component</p>	<ul style="list-style-type: none"> <li>• Curriculum design accommodates all category of learners; ‘Statistics for Advanced Explain’ component will comprise of advanced topics in Statistics and allied fields, for those in the peer group / aspiring researchers;</li> <li>• ‘Training for Competitive Examinations’ – caters to the needs of the aspirants towards most sought - after services of the nation viz, UPSC, ISS, CDS, NDA, Banking Services, CAT, TNPSC group services, etc.</li> </ul>



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**Extra Credits:** • **To cater to the needs of peer learners /**  
**For Advanced Learners / Honors degree** **research aspirants**

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<b>Skills acquired from the Courses</b>	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill
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**ALAGAPPA UNIVERSITY, KARAIKUDI**  
**NEW SYLLABUS UNDER CBCS PATTERN (w.e.f.2023-24)**  
**B.COM (COMPUTER APPLICATION)**  
**PROGRAMME STRUCTURE**

Sem.	Part	Course Code	Courses	Title of the Paper	T/P	Cr.	Hours/Week	Max. Marks		
								Int.	Ext.	Total
I	I	2311T	T/OL	தமிழ் இலக்கிய வரலாறு-I /Other Languages -I	T	3	6	25	75	100
	II	2312E	E	General English – I	T	3	6	25	75	100
	III	23BCC1C1	CC-I	<b>Financial Accounting I</b>	T	5	5	25	75	100
		23BCC1C2	CC-II	<b>Principles of Management</b>	T	5	5	25	75	100
			Generic Elective ( Allied)	Allied – I Economics/BBA/Tamil/History/ B.Com	T&P	3	4	25	75	100
	IV	23BCC1S1	SEC –I	IT Skills for Employment	T	2	2	25	75	100
		23BCC1FC	FC	Fundamentals of Office Management	T	2	2	25	75	100
				Total		<b>23</b>	<b>30</b>	<b>175</b>	<b>525</b>	<b>700</b>
II	I	2321T	T/OL	தமிழ் இலக்கிய வரலாறு-2 /Other Languages-II	T	3	6	25	75	100
	II	2322E	E	General English – II	T	3	6	25	75	100
	III	23BCC2C1	CC-III	<b>Financial Accounting II</b>	T	5	5	25	75	100
		23BCC2C2	CC-IV	<b>Business Law</b>	T	5	5	25	75	100
		--	Generic Elective ( Allied)	Allied - II Economics/BBA/Tamil/History/ B.Com	T&P	3	4	25	75	100
	IV	23BCC2S1	SEC –II	Small Business Management	T	2	2	25	75	100
		23BCC2S2	SEC-III	Employability Skills	T	2	2	25	75	100
		--	NMC	Naan Mudhalvan Course	T	2	-	25	75	100
				Total		<b>23</b>	<b>30</b>	<b>175</b>	<b>525</b>	<b>700</b>
III	I	2331T	T/OL	தமிழக வரலாறும் பண்பாடும் /Other Languages-III	T	3	6	25	75	100
	II	2332E	E	General English – III	T	3	6	25	75	100
	III	23BCC3C1	CC-V	<b>Corporate Accounting I</b>	T	5	5	25	75	100
		23BCC3C2	CC-VI	<b>Business Mathematics and Statistics</b>	T	5	5	25	75	100
		--	Generic Elective ( Allied)	Allied – III Economics/BBA/Tamil/History/ B.Com	T&P	3	4	25	75	100
	IV	23BCC3S1	SEC-IV	Leadership and Team Development	T	2	2	25	75	100
		233AT/ 23BCC3S2	SEC-V	Adipadai Tamil/Management Information System	T	2	2	25	75	100
		--	NMC	Naan Mudhalvan Course	T	2	-	25	75	100
				Total		<b>23</b>	<b>30</b>	<b>175</b>	<b>525</b>	<b>700</b>
IV	I	2341T	T/OL	தமிழும் அறிவியலும் /Other Languages -IV	T	3	6	25	75	100
	II	2342E	E	General English – IV	T	3	6	25	75	100
	III	23BCC4C1	CC-VII	<b>Corporate Accounting II</b>	T	4	4	25	75	100
		23BCC4C2	CC-VIII	<b>Company Law</b>	T	4	4	25	75	100

		--	Generic Elective ( Allied)	Allied – IV Economics/BBA/Tamil/History/ B.Com	T&P	3	4	25	75	100
	IV	23BCC4S1	SEC –VI	Stock Market Operations	T	2	2	25	75	100
		234AT/ 23BCC4S2	SEC –VII	Adipadai Tamil/Computer Networks	T	2	2	25	75	100
		23BES4	E.V.S	Environmental Studies	T	2	2	25	75	100
		--	NMC	Naan Mudhalvan Course	T	2	-	25	75	100
				Total		23	30	200	600	800

		23BCC5C1	CC-IX	<b>Cost Accounting I</b>	T	4	5	25	75	100
		23BCC5C2	CC-X	<b>Banking Law and Practice</b>	T	4	5	25	75	100
		23BCC5C3	CC-XI	<b>Income Tax Law and Practice I</b>	T	4	4	25	75	100
		23BCC5C4	CC-XII	<b>Auditing and Corporate Governance</b>	T	4	4	25	75	100
		23BCC5E1/ 23BCC5E2	DSE-I	Financial Management (Or) Indirect Taxation	T	3	5	25	75	100
		23BCC5E3/ 23BCC5E4	DSE-II	Software Engineering and UML Lab (Or) Object oriented Analysis and Design and UML Lab	T&P	3	5	25	75	100
		23BVE5		Value Education	T	2	2	25	75	100
	IV	23BCC5SI/ 23BCC5IT		Summer Internship/Industrial Training	PR	2	-	25	75	100
		--		Naan Mudhalvan Course	T	2	-	25	75	100
				Total		26	30	200	600	800
		23BCC6C1	CC-XIII	<b>Cost Accounting – II</b>	T	4	6	25	75	100
		23BCC6C2	CC-XIV	<b>Management Accounting</b>	T	4	6	25	75	100
		23BCC6C3	CC-XV	<b>Income Tax Law and Practice II</b>	T	4	6	25	75	100
		23BCC6E1/ 23BCC6E2	DSE-III	Entrepreneurial Development (Or) Human Resource Management	T	3	5	25	75	100
		23BCC6P1/ 23BCC6P2	DSE-IV	R Language (Or) Tally - Practical	P	3	5	25	75	100
		23BCC6S1		General Awareness for Competitive Examination	T	2	2	25	75	100
		23BEA6		Extension Activity	P	2		25	75	100
		--		Naan Mudhalvan Course	T	2	-	25	75	100
				Total		22	30	175	525	700
				Grand Total		140	--	1100	3300	4400

- T/OL-Tamil/Other Languages,
- E – English
- CC-Core course
- Generic Elective (Allied)
- SEC-Skill Enhancement Course,DSE – Discipline Specific Elective

**FIRST YEAR – SEMESTER – I****CORE – I:**

CORE I									
FINANCIAL ACCOUNTING I									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCC1C1		T			5	5	25	75	100
Learning Objectives									
LO1	To understand the basic accounting concepts and standards.								
LO2	To know the basis for calculating business profits.								
LO3	To familiarize with the accounting treatment of depreciation.								
LO4	To learn the methods of calculating profit for single entry system.								
LO5	To gain knowledge on the accounting treatment of insurance claims.								
Prerequisites: Should have studied Accountancy in XII Std									
	Contents							No. of Hours	
Unit- 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 – Bank Reconciliation Statement - Need and Preparation							15	
Unit- 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	
Unit- III	Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. Units of Production Method – Cost Model vs Revaluation Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate							15	
Unit -IV	Accounting from Incomplete Records – Single Entry System Incomplete Records -Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method – Preparation of final statements by Conversion method.							15	

Unit -V	<b>Royalty and Insurance Claims</b> Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. <b>Insurance Claims</b> –Calculation of Claim Amount-Average clause (Loss of Stock only)	15
	<b>TOTAL</b>	
<b>THEORY 20% &amp; PROBLEM 80%</b>		
<b>CO</b>	<b>Course Outcomes</b>	
CO1	Remember the concept of rectification of errors and Bank reconciliation statements	
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns	
CO3	Analyse the various methods of providing depreciation	
CO4	Evaluate the methods of calculation of profit	
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.	
<b>Textbooks</b>		
1.	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.	
2.	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.	
3.	Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.	
4.	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.	
5.	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.	
<b>Reference Books</b>		
1.	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.	
2.	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.	
3.	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.	
4.	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.	
5.	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1.	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>	
2.	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>	
3.	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>	

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	3	3	2	2	2	3	2	2
<b>TOTAL</b>	15	10	15	15	13	11	10	10	15	10	10
<b>AVERAGE</b>	3	2	3	3	2.6	2.2	2	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – I****CORE – II**

PRINCIPLES OF MANAGEMENT									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCC1C2		T			5	5	25	75	100
Learning Objectives									
LO1	To understand the basic management concepts and functions								
LO2	To know the various techniques of planning and decision making								
LO3	To familiarize with the concepts of organisation structure								
LO4	To gain knowledge about the various components of staffing								
LO5	To enable the students in understanding the control techniques of management								
Prerequisites: Should have studied Commerce in XII Std									
	Contents							No. of Hours	
Unit -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	
Unit- 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	
Unit-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	
Unit -IV	Staffing Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment – Modern Recruitment Methods - Selection Procedure – Test- Interview– Training: Need - Types– Promotion –Management Games – Performance Appraisal - Meaning and Methods – 360 degree Performance Appraisal – Work from Home - Managing Work from Home [WFH].							15	

Unit- V	<b>Directing</b> Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers. Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. <b>Co-ordination and Control</b> Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	15
	<b>Total</b>	
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, Vijay Nichole Imprints Limited, Chennai	
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.	
3	Griffffin, Management principles and applications, Cengage learning, India.	
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.	
5	Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.	
NOTE: Latest Edition of Textbooks May be Used		
Web Resources		
1	http://www.universityofcalicut.info/syl/management	



2	<a href="https://www.managementstudyguide.com/manpower-planning.htm">https://www.managementstudyguide.com/manpower-planning.htm</a>
3	<a href="https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392">https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392</a>

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

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

**3 – Strong, 2- Medium, 1- Low**

IT SKILLS FOR EMPLOYMENT										
Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
23BCC1S1	SEC		T			2	2	25	75	100
Learning Objectives										
LO1	To understand the components of computer									
LO2	To understand Internet and its terminology									
LO3	To understand basic cyber safety and security norms									
Prerequisites: Should have studied Commerce in XII Std										
	Contents									No. of Hours
Unit I	Basic of Computer network – Modem, Hub, Switch, Bridge, Routers – Wi-Fi- Bluetooth. Introduction to Free and open source software (FOSS) – Need of Open Sources – Advantages of Open sources – copyrights – Software piracy.									6
Unit II	Basic operating of word processing – Creating, opening and Closing documents – Use of shortcuts – Creating and Editing of text – Formatting the text – Find and replace – Drawing Table- Page layout- Header/Footer – Setting page number – Creating simple applications.									6
Unit III	Basic of Excel worksheet and its importance – Creating simple worksheets – formulas – conditional formatting – sort – filter – chart. Introduction to PowerPoint – Understand various views of presentation, animations, transitions, header, footer etc.									6
Unit IV	Online educational websites (MOOC's – nptel – Swayam Central – Spoken – Tutorial.org) – Video tutorials – Step to use Government portals like aadhar – Election Commission website – Eservices.									6
Unit V	Internet Safety concerns: (Digital Footprints, Threats, Virus, Worm, Trojan Horse, Spam, Malware, Adware, Spyware, Snooping) – Security Measures – Cyber crime (Spoofing, Hacking) – Cyber Safety.									6
	Total									30
Course Outcomes										
CO1	Skills to work efficiently with windows, word, excel, PowerPoint presentation.									
CO2	Skills to use internet for various purpose with safe and secure.									
Reference Books										
1	Vikas B.Agarwal Jyoti P. Mirani, Computer Fundamentals – Publisher: Nirali Prakashan (1 august 2019)									
2	Adesh K. Pandey, Internet fundamentals.									
3	James KL, The Internet : A users guide									
4	Jaago Teens, Cyber Safety for Everyone – BPB Publications									
5	Mike Mc Grath and Michael, office 2016 in Easy Steps, BPB Publications									

# FUNDAMENTALS OF OFFICE MANAGEMENT

Subject Code	Category	L	T	P	S	Credits	Inst. Hours	Marks		
								CIA	External	Total
23BCC1FC	FC		T			2	2	25	75	100
<b>Learning Objectives</b>										
LO1	To understand the Elements of Office Management									
LO2	To understand Functions of an office administrator									
LO3	To understand the Modern method of filing									
<b>Prerequisites: Should have studied Commerce in XII Std</b>										
	<b>Contents</b>								<b>No. of Hours</b>	
<b>Unit-I</b>	Office Management – Meaning – Elements of Office Management – Functions of Office Management.								<b>6</b>	
<b>Unit-II</b>	Office organisation – Definition, Characteristics and steps – Types of organisation – Functions of an office administrator.								<b>6</b>	
<b>Unit-III</b>	Office record management – Importance – Filing essentials – Classification and arrangement of files – Modern method of filing – Modern filing devices.								<b>6</b>	
<b>Unit-IV</b>	Office communication – Correspondence and report writing - Meaning of Office communication and mailing.								<b>6</b>	
<b>Unit-V</b>	Form Letters – Meaning, Principles and factors to be considered in designing office forms – types of report writing.								<b>6</b>	
	<b>Total</b>								<b>30</b>	
<b>Course Outcomes</b>										
<b>CO1</b>	Skills to work efficiently with report writing									
<b>CO2</b>	Skills in designing various office forms									
<b>Reference Books</b>										
1	Fundamentals of Office Management – by J.P. Mahajan.									
2	Office Management – by S.P.Arrora									
3	Office Management – R.S.N.Pillai & Bagavathi – S.Chand.									

**FIRST YEAR – SEMESTER - II****CORE – III**

FINANCIAL ACCOUNTING-II									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCC2C1		T			5	5	25	75	100
Learning Objectives									
LO1	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.								
LO2	To understand the allocation of expenses under departmental accounts								
LO3	To gain an understanding about partnership accounts relating to Admission and retirement								
LO4	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm								
LO5	To know the requirements of international accounting standards								
Prerequisites: Should have studied Accountancy in XII Std									
	Contents							No. of Hours	
Unit 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	
Unit 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	
Unit 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	
Unit IV	Partnership Accounts - II Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet - One or more Partners insolvent – All Partners insolvent – Application of Garner Vs Murray Theory – Accounting Treatment - Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.							15	

Unit V	Accounting Standards for financial reporting (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.	15
	TOTAL	
THEORY 20% & PROBLEMS 80%		
Course Outcomes		
CO1	To evaluate the Hire purchase accounts and Instalment systems	
CO2	To prepare Branch accounts and Departmental Accounts	
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 T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.	
3	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.	
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.	
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.	
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	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>	
2	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>	
3	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>	

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	3	2	3	2	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2	3	2	2
<b>CO3</b>	3	2	2	3	3	2	2	2	3	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	3	3	3	3	3	3	3	3
<b>TOTAL</b>	16	11	14	15	14	12	11	11	15	11	11
<b>AVERAG E</b>	3.2	2.2	2.8	3	2.8	2.4	2.2	2.2	3	2.2	2.2

**3 – Strong, 2- Medium, 1- Low**

**FIRST YEAR – SEMESTER – II**

## CORE – IV

BUSINESS LAW									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCC2C2		T			5	5	25	75	100
<b>Learning Objectives</b>									
LO1	To know the nature and objectives of Mercantile law and the essentials of valid contract								
LO2	To gain knowledge on performance contracts								
LO3	To be acquainted with the rules of Indemnity and Guarantee								
LO4	To make aware of the essentials of Bailment and pledge								
LO5	To understand the provisions relating to sale of goods								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
	<b>Contents</b>							<b>No. of Hours</b>	
<b>Unit I</b>	<b>Elements of Contract</b> <b>Indian Contract Act 1872:</b> Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract							<b>15</b>	
<b>Unit II</b>	<b>Performance of Contract</b> Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract							<b>15</b>	
<b>Unit III</b>	<b>Contract of Indemnity and Guarantee</b> Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety –							<b>15</b>	
<b>Unit IV</b>	<b>Bailment and Pledge</b> Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.							<b>15</b>	
<b>Unit V</b>	<b>Sale of Goods Act 1930:</b> Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller							<b>15</b>	
	<b>TOTAL</b>							<b>75</b>	
<b>Course Outcome</b>									
CO1	Explain the Objectives and significance of Mercantile law								
CO2	Understand the clauses and exceptions of Indian Contract Act.								

<b>CO3</b>	Outline the contract of indemnity and guarantee
<b>CO4</b>	Familiar with the provision relating to Bailment and Pledge
<b>CO5</b>	Explain the various provisions of Sale of Goods Act 1930
<b>Textbooks</b>	
1	N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.
3	M C Kuchhal& 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.
<b>Reference Books</b>	
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.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://www.cramerz.com">www.cramerz.com</a> <a href="http://www.digitalbusinesslawgroup.com">www.digitalbusinesslawgroup.com</a>
2	<a href="http://swcu.libguides.com/buslaw">http://swcu.libguides.com/buslaw</a>
3	<a href="http://libguides.slu.edu/businesslaw">http://libguides.slu.edu/businesslaw</a>

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO2</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO3</b>	3	2	2	3	2	2	2	2	2	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2	2	2	2
<b>CO5</b>	3	2	3	3	2	2	2	2	2	2	2
<b>TOTAL</b>	15	10	13	15	10	10	10	10	10	10	10
<b>AVERAGE</b>	3	2	2.6	3	2	2	2	2	2	2	2

**3 – Strong, 2- Medium, 1- Low**



SEC-II		SMALL BUSINESS MANAGEMENT							
Subject code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCC2S1		T			2	2	25	75	100
<b>Learning Objectives</b>									
To understand the policy initiatives and infrastructural support for establishing a small scale enterprises									
To analyze the opportunities for starting a small enterprise.									
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
	<b>Contents</b>							<b>No. of Hours</b>	
<b>Unit I</b>	Small Scale enterprises–An Introduction and overview–Definition–Scope and importance – relative advantages of small scale enterprises vis - a - vis –Large and medium scale industries – Efforts to development of SSE- Meaning and concept of entrepreneurship, the history of entrepreneurship development, role of entrepreneurship in economic development, agencies in entrepreneurship management and future of entrepreneurship.							<b>6</b>	
<b>Unit II</b>	Policy and institutional infrastructure for small enterprises – Development agencies for small enterprise–small enterprises growth and environmental factors in fluency– funding agencies and their role in Developing SSE.- Meaning of entrepreneur, the skills required to be an entrepreneur, the entrepreneurial decision process, and role models, mentors and support system.							<b>6</b>	
<b>Unit III</b>	Establishing the small scale enterprises–opportunities scanning–Choice of enterprise–Market assessment for SSE–Choice of technology and selection of site– Financing then ewe/small enterprise– Preparation of business plan–Ownership structure and organizational framework-Business ideas, methods of generating ideas, and opportunity recognition							<b>6</b>	
<b>Unit IV</b>	Operating the small-scale enterprise – Financial management issues in SSE – Operation management issues in SSE – Marketing management issues in SSE- Importance of new venture financing, types of owner ship securities, venture capital, types of debt securities, Determining ideal debt-equity mix, and financial institutions and banks							<b>6</b>	
<b>Unit V</b>	Performance appraisal and growth strategies – Management performance assessment and control–Growth and stabilization strategies for small enterprises – Managing family enterprises–Related Cases-Exit strategies for entrepreneurs, bankruptcy, and Succession and harvesting strategy. Dynamic Component for Continuous Internal Assessment only: Contemporary Developments Related to the Course during the Semester concerned.							<b>6</b>	
								<b>30</b>	
<b>Course Outcomes</b>									
	The student should be able find out a suitable idea for starting a small enterprise								
	The student should be able to visualize the importance of small scale								

	Enterprises in economic development.
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Reference Books	
1	Mathur S.P.(1979) <i>Economics of small-scale industries.</i>
2	Siropolis.(1986) <i>Entrepreneurship and small Business Management</i>
3	Vasant Desai.(1979) <i>Organization and management of small scale industries.</i>
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

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

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23BCC2S2	EMPLOYABILITY SKILLS	SEC-III		T			2	2	25	75	100
Course Objectives											
C1	To learn about the employability skills										
C2	To understand dimensions of task oriented skills										
C3	To study on critical problem-solving techniques										
C4	To develop employability skills										
C5	To understand the logical and reasoning skills										
SYLLABUS											
	Details						No. of Hours		Course Objectives		
UNIT I	INTRODUCTION TO EMPLOYABILITY SKILLS Meaning – Definition – Hard skills and soft Skills –Employability skills.						6		C1		
UNIT II	UNPACKING EMPLOYABILITY SKILLS Embedded employability skills – Dimensions of Competency – Task skills –Task Management.						6		C2		
UNIT III	INTER – RELATIONSHIPS OF EMPLOYABILITY SKILLS Communication – Team work – Problem solving – Initiative and Enterprise – Planning and Organizing.						6		C3		
UNIT IV	RESUME WRITING Meaning – Features of good resume – Model (Exercise).						6		C4		
UNIT V	Arithmetic and Logical Reasoning Skills – Exercise.						6		C5		
	Total						30				
Course Outcomes											
Course Outcomes	On completion of this course, students will;										
CO1	Acquire employability skills						PO4, PO6, PO7				
CO2	understand dimensions of task oriented skills						PO4, PO6, PO7				
CO3	study on critical problem-solving techniques						PO4, PO6, PO7				
CO4	develop employability skills						PO4, PO6, PO7				
CO5	understand the logical and reasoning skills						PO4, PO6, PO7				
Reading List											
1.	<a href="https://www.jobjumpstart.gov.au/article/what-are-employability-skills">https://www.jobjumpstart.gov.au/article/what-are-employability-skills</a>										
2.	<a href="https://www.simplilearn.com/why-are-employability-skills-important-article">https://www.simplilearn.com/why-are-employability-skills-important-article</a>										
3.	<a href="https://blog.hubspot.com/marketing/employability-skills">https://blog.hubspot.com/marketing/employability-skills</a>										
4.	<a href="https://www.indeed.com/career-advice/finding-a-job/employability-skills">https://www.indeed.com/career-advice/finding-a-job/employability-skills</a>										
References Books											
1.	Soft Skills, Dr. K. Alex										
2.	Winning Interview Skills, Compiled & Edited by J.K. Chopra.										
3.	A Modern Approach to Verbal and Non- Verbal Reasoning, R. S. Aggarwal.										
4.	Fafinski, S., Finch, E. (2014). Employability Skills for Law Students. United Kingdom: OUP Oxford.										

5.	Trought, F. (2017). Brilliant Employability Skills: How to Stand Out from the Crowd in the Graduate Job Market. United Kingdom: Pearson Education Limited.
6.	Chaita, M. V. (2016). Developing Graduate Employability Skills: Your Pathway to Employment. United States: Universal Publishers.

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>
<b>CO 1</b>				3		3		
<b>CO 2</b>				3		3		
<b>CO 3</b>		2		3		3		
<b>CO 4</b>				3	2	3	1	
<b>CO 5</b>				3		3		

**SECOND YEAR – SEMESTER - III****CORE – V**

CORPORATE ACCOUNTING I									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCC3C1		T			5	5	25	75	100
Learning Objectives									
LO1	To understand about the pro-rata allotmentand Underwriting of Shares								
LO2	To know the provisions of companies Act regarding Issue and 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 various methods of valuation of Goodwill and shares								
LO5	To identify the Significance of International financial reporting standard (IFRS)								
Prerequisite: Should have studied Financial Accounting in I Year									
	Contents							No. of Hours	
Unit I	Issue of Shares Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.							15	
Unit II	Issue & Redemption of Preference Shares & Debentures Redemption of Preference Shares–Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount. Debentures: Issue and Redemption – Meaning – Methods – In-One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.							15	
Unit 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							15	
Unit IV	Valuation of Goodwill & Shares Valuation of Goodwill – Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. Valuation of Shares – Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.							15	
Unit V	Indian Accounting Standards International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - Indian Accounting Standards – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind							15	

	AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only)	
	<b>TOTAL</b>	<b>75</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>		
<b>Course Outcomes</b>		
<b>CO1</b>	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites	
<b>CO2</b>	Asses the accounting treatment of issue and redemption of preference shares and debentures	
<b>CO3</b>	Construct Financial Statements applying relevant accounting treatments	
<b>CO4</b>	Compute the value of goodwill and shares under different methods and assess its applicability	
<b>CO5</b>	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS	
<b>Textbooks</b>		
1	S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi.	
2	R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi.	
3	Broman, Corporate Accounting, Taxmann, New Delhi.	
4	Shukla, Grewal and Gupta- Advanced Accounts VolI,S.Chand, New Delhi.	
5	M.C.Shukla, Advanced accounting Vol I, S.Chand, New Delhi.	
<b>Reference Books</b>		
1	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.	
2	D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi	
3	Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh	
4	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.	
5	PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://www.tickertape.in/blog/issue-of-shares/">https://www.tickertape.in/blog/issue-of-shares/</a>	
2	<a href="https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf">https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf</a>	
3	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html</a>	

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

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

**3 – Strong, 2- Medium, 1- Low**

### **SECOND YEAR – SEMESTER - III**

## CORE – VI

BUSINESS MATHEMATICS & STATISTICS									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCC3C2		T			5	5	25	75	100
<b>Learning Objectives</b>									
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								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
	<b>Contents</b>							<b>No. of Hours</b>	
<b>Unit I</b>	<b>Ratio</b> Ratio, Proportion and Variations, Indices and Logarithms.							<b>15</b>	
<b>Unit II</b>	<b>Interest and Annuity</b> Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications.							<b>15</b>	
<b>Unit III</b>	<b>Business Statistics Measures of Central Tendency</b> 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.							<b>15</b>	
<b>Unit IV</b>	<b>Correlation and Regression</b> Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients.							<b>15</b>	
<b>Unit V</b>	<b>Time Series Analysis and Index Numbers</b> 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.							<b>15</b>	
	<b>TOTAL</b>							<b>75</b>	
<b>Course Outcomes</b>									
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-efficient.								
CO5	Assess problems on time series analysis								
<b>Textbooks</b>									



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, Nirali Prakashan Publishing, Pune
4	Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra
5	P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai
<b>Reference Books</b>	
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
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.britannica.com/biography/Henry-Briggs">https://www.britannica.com/biography/Henry-Briggs</a>
2	<a href="https://corporatefinanceinstitute.com/resources/data-science/central-tendency/">https://corporatefinanceinstitute.com/resources/data-science/central-tendency/</a>
3	<a href="https://www.expressanalytics.com/blog/time-series-analysis/">https://www.expressanalytics.com/blog/time-series-analysis/</a>

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	2	2	3	2	3	2	2
<b>CO2</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO3</b>	3	2	3	2	3	2	3	2	3	2	2
<b>CO4</b>	3	2	3	2	2	2	3	2	3	2	2
<b>CO5</b>	3	2	3	2	2	2	3	2	3	2	2
<b>TOTAL</b>	15	10	15	10	12	10	15	10	15	10	10
<b>AVERAG E</b>	3	2	3	2	2.4	2	3	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23BCC3S1	LEADERSHIP & TEAM DEVELOPMENT	SEC-IV	-	T		-	2	2	25	75	100
Course Objectives											
C1	To understand the characteristics, style, traits of leaders, and theories of leadership.										
C2	To learn more about self-leadership and developing team-building skills through case studies and examples.										
C3	To understand how to form, manage and lead the team.										
C4	To understand the measures of conflict in a team										
C5	To explore team roles & processes in developing and managing a team										
SYLLABUS											
	Details							No. of Hours	Course Objectives		
UNIT I	Leadership Theories: Nature of leadership theories & models of leadership - attributes of effective leaders - traits of leadership							6	C1		
UNIT II	Leadership Styles: Leadership qualities -styles of leadership -attitudes-role models							6	C2		
UNIT III	Leadership Skills: Leadership skills - Leadership & management - transactional & transformational in leadership -Strength based leadership in practice							6	C3		
UNIT IV	Team Work: Working in group & teams - characteristics of effective team- types- team development.							6	C4		
UNIT V	Exploring team roles & processes: mapping the stages of group development -Building: and developing teams.							6	C5		
	Total							30			
Course Outcomes											
Course Outcomes	On completion of this course, students will;							Program Outcomes			
CO1	Critical understanding of theories and concepts of leadership and teamwork in organizations							PO4, PO5, PO6, PO7			
CO2	Critical awareness of the importance of teamwork and development of the skills for building effective teams							PO4, PO5, PO6, PO7			
CO3	Understanding of the techniques and practical understanding of how to apply theories and concepts to improve leadership skills.							PO2, PO4, PO5, PO6, PO7			
CO4	Development of skills in effective leadership and professional communication							PO4, PO5, PO6, PO7			
CO5	Demonstrate effective written communication skills for plans, strategies and outcomes.							PO4, PO6, PO7			
Reading List											
1.	Uday Kumar Haldar, Leadership and Team Building,										
2.	D.K. Tripathy, Team Building and Leadership with Texts and Cases, Himalaya Publishing House, 2014										

3.	International Journal on Leadership, Publishing India Group
4.	International Journal of Organizational Leadership, CIKD
<b>References Books</b>	
1.	Gonda, C. M. (2016) Master of Business Etiquette: The Ultimate Guide to Corporate Etiquette and Soft Skills Embassy Books, First Edition.
2.	Mehra, S. K. (2012) Business Etiquette A Guide For The Indian Professional. Noola: HarperCollins
3.	Pachter, B. (2013). The Essentials of Business Etiquette: How to Greet, Eat, and Tweet Your Way to Success (1) edition New York: McGraw-Hill Education.
4.	Past, K. (2008). Indian Business Etiquette: 1 (First edition). Ahmedabad Jaico Publishing House.
5.	Travis, R. (2013). Tech Etiquette: OMG, 2 Edition, RLT Publishing.
6.	Gonda, C. M. (2016) Master of Business Etiquette: The Ultimate Guide to Corporate Etiquette and Soft Skills Embassy Books, First Edition.

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8
CO 1				3	3	3	3	
CO 2				3	3	3	3	
CO 3		3		3	3	3	3	
CO 4				3	3	3	3	
CO 5				3		3	3	

MANAGEMENT INFORMATION SYSTEM											
Subject Code		Category	L	T	P	S	Credits	Inst. Hours	Marks		
									CIA	External	Total
23BCC3S2		SEC-V		T			2	2	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											
	Contents									No. of Hours	
Unit 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.									6	
Unit II	System concepts – elements of system – characteristics of a system – types of system – categories of information system – system development life cycle – system enhancement.									6	
Unit III	Information systems in business and management: Transaction processing system: Information repeating and executive information system.									6	
Unit IV	Database management systems – conceptual presentation – client server architectures networks.									6	
Unit V	Functional management information system: Financial – accounting – marketing – production – Human resource – business process outsourcing.									6	
	TOTAL									30	
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 .ClAGGET , 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
<b>Reference Books</b>	
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
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.google.co.in/books/edition/Management_Information_Systems/RTZDDAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=management%20information%20system&amp;pg=PR4&amp;printsec=frontcover">https://www.google.co.in/books/edition/Management_Information_Systems/RTZDDAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=management%20information%20system&amp;pg=PR4&amp;printsec=frontcover</a>
2	<a href="https://www.google.co.in/books/edition/MANAGEMENT_INFORMATION_SYSTEMS/DOi2meoOKWsC?hl=en">https://www.google.co.in/books/edition/MANAGEMENT_INFORMATION_SYSTEMS/DOi2meoOKWsC?hl=en</a>
3	<a href="https://www.google.co.in/books/edition/Management_Information_Systems_Manageria/ZaNDAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=management%20information%20system&amp;pg=PP1&amp;printsec=frontcover">https://www.google.co.in/books/edition/Management_Information_Systems_Manageria/ZaNDAAAQBAJ?hl=en&amp;gbpv=1&amp;dq=management%20information%20system&amp;pg=PP1&amp;printsec=frontcover</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PSO 1	PSO 2	PSO 3
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**

## **SECOND YEAR – SEMESTER – IV**

## CORE – VII

CORPORATE ACCOUNTING - II									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCC4C1		T			4	4	25	75	100
A									
LO1	To know the types of Amalgamation, Internal and external Reconstruction								
LO2	To know Final statements of banking companies								
LO3	To understand the accounting treatment of Insurance company accounts								
LO4	To understand the procedure for preparation of consolidated Balance sheet								
LO5	To have an insight on modes of winding up of a company								
Prerequisite: Should have studied Financial Accounting in I Year									
	Contents								No. of Hours
Unit I	Amalgamation, Internal & External Reconstruction Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Methods of Accounting for Amalgamation -The Pooling of Interest Method - The Purchase Method(Excluding Inter-Company Holdings). Internal & External Reconstruction Internal Reconstruction – Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction								15
Unit II	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.								15
Unit III	Insurance Company Accounts: Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies -New Format.								15
Unit IV	Consolidated Financial Statements Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).								15
Unit V	Liquidation of Companies Meaning-Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts.								15
TOTAL								75	
THEORY 20% & PROBLEMS 80%									
Course Outcomes									
CO1	Understand the accounting treatment of amalgamation, Internal and external								

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

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

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

**3 – Strong, 2- Medium, 1- Low**

**SECOND YEAR– SEMESTER– IV****CORE PAPER VIII**

COMPANY LAW									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCC4C2		T			4	4	25	75	100
Learning Objectives									
LO1	To know Company Law 1956 and Companies Act 2013								
LO2	To have an understanding on the formation of a company								
LO3	To understand the requisites of meeting and resolution								
LO4	To gain knowledge on the procedure to appoint and remove Directors								
LO5	To familiarize with the various modes of winding up								
Prerequisite: Should have studied Commerce in XII Std									
	Contents							No. of Hours	
Unit 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.							15	
Unit II	Formation of Company Formation of a Company – Promoter –Incorporation Documents e-filing – Memorandum of Association – Contents – Alteration – Legal Effects – Articles of Association - Certificate of Incorporation – Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alteration – Dividend – Debentures.							15	
Unit III	Meeting Meeting and Resolution – Types – Requisites – Voting & Poll – Quorum – Proxy - Resolution – Ordinary & Special - Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor -							15	
Unit 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.							15	



<b>Unit V</b>	<b>Winding up</b> Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator.	<b>15</b>
	<b>TOTAL</b>	<b>75</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Understand the classification of companies under the act	
<b>CO2</b>	Examine the contents of the Memorandum of Association & Articles of Association	
<b>CO3</b>	Know the qualification and disqualification of Auditors	
<b>CO4</b>	Understand the workings of National Company Law Appellate Tribunal (NCLAT)	
<b>CO5</b>	Analyse the modes of winding up	
<b>Textbooks</b>		
1	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai	
2	R.S.N. Pillai – Business Law, S.Chand, New Delhi.	
3	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai	
4	Shusma Aurora, Business Law,Taxmann, New Delhi	
5	M.C.Kuchal, Business Law, VikasPublication, Noida	
<b>Reference Books</b>		
1	Gaffoor&Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai	
2	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai	
3	KavyaAndVidhyasagar, Business Law, Nithya Publication, Bhopal	
4	S.D.Geet, Business Law Nirali Prakashan Publication, Pune	
5	PreethiAgarwal, Business Law, CA foundation study material	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html</a>	
2	<a href="https://vakilsearch.com/blog/explain-procedure-formation-company/">https://vakilsearch.com/blog/explain-procedure-formation-company/</a>	
3	<a href="https://www.investopedia.com/terms/w/windingup.asp">https://www.investopedia.com/terms/w/windingup.asp</a>	

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO2</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO3</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO4</b>	3	2	3	2	3	3	2	3	3	2	2
<b>CO5</b>	3	2	3	2	3	3	2	3	3	2	2
<b>TOTAL</b>	15	10	15	10	15	15	10	15	15	10	10
<b>AVERAG E</b>	3	2	3	2	3	3	2	3	3	2	2

**3 – Strong, 2- Medium, 1- Low**

Subject Code	Subject Name	Category	L	T	P	O	Credits	Inst. Hours	Marks		
									CIA	External	Total
23BCC4S1	STOCK MARKET OPERATIONS	SEC-VI	-	T		-	2	2	25	75	100
Course Objectives											
C1	To understand the structure and Functioning of the Stock Market										
C2	To Learn Trading on the Stock Exchange										
C3	To develop the knowledge of New Issue Market										
C4	To understand the structure of SEBI(Issue of Capital and disclosure requirements)										
C5	To Learn about Demat Trading										
SYLLABUS											
	Details							No. of Hours	Course Objectives		
UNIT I	Introduction Concept and types of securities – Concept of return – Concept, types and measurement of Risk – Development of Securities market in India.							6	C1		
UNIT II	Primary Market Concept – Function and Importance – Functions of New Issue Market(IPO, FPO & OFS)- Methods of Floatation- Fix price method and book building method – Pricing of issues – Offer documents.							6	C2		
UNIT III	Secondary Market Concept – Functions and Importance – Mechanics of Stock market Trading – Different Types of orders, Screen based trading, Internet – Based Trading.							6	C3		
UNIT IV	Regulatory Framework SEBI(Issue of Capital and disclosure requirements) Regulation 2018 – Stock Exchanges and Intermediaries – SEBI and Investor Protection – Securities Contract Regulation Act.							6	C4		
UNIT V	Demat Trading Concept and Significance – Role of Depositories – Custodian of Securities in Demat Trading – SEBI Guidelines.							6	C5		
	Total							30			
Course Outcomes											
Course Outcomes	On completion of this course, students will;							Program Outcomes			
CO1	Explain the basic concept of securities market							PO4, PO6			
CO2	Practice trading on stock market							PO4, PO6			
CO3	Analyze the legal framework of securities market							PO4, PO6			
CO4	Explain different segment of stock exchange							PO4, PO6			
CO5	Perform Demat Trading							PO4, PO6			
References Books											
1.	Gordon E. and Natarajan k. (2019) Financial Markets and Services, New Delhi. Himalaya Publishing Home.										
2.	Benjamin G. (1949) The Intelligent Investor New York. Harper Publishing.										
3.	Dalton J. M. (2001) How the Stock Market Works? New York Prentice Hall Press										
4.	Machiraju H. R. (2019) Merchant Banking, New Delhi. New age Publishers.										

Subject Code	Subject Name	Category	L	T	P	S	Credits	Inst. Hours	Marks		
									CIA	External	Total
23BCC4S2	COMPUTER NETWORKS	SEC-VII		T			2	2	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											
	Contents								No. of Hours		
Unit I	Introduction – Uses of Computer Networks – Network Hardware- Network Software OSI Reference Model – TCP/IP Reference Model.								6		
Unit II	Physical Layer – Guided Transmission media – Wireless Transmission – Public switched Telephone Network –Local Loop – Trunks – Multiplexing- Switching.								6		
Unit III	Data Link Layer – Design Issues- Error Detection and Correction- Simplex Stop and Wait Protocol- Sliding Window Protocol.								6		
Unit IV	Network Layer – Design Issues – Routing Algorithm- IP Protocol – IP Addresses Internet Control Protocols.								6		
Unit V	Transport Layer: Addressing- Connection Establishment-Connection Release. Internet Transport Protocol: UDP-TCP. Application Layer: DNS- Electronic Mail- World Wide Web								6		
	TOTAL								30		
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										

<b>Textbooks</b>	
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
<b>Reference Books</b>	
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
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="http://ceit.aut.ac.ir/~91131079/SE2/SE2%20Website/Lecture%20Slides.html">http://ceit.aut.ac.ir/~91131079/SE2/SE2%20Website/Lecture%20Slides.html</a>
2	<a href="https://www.google.co.in/books/edition/Computer_Networks/J_1SAAAAMAAJ?hl=en&amp;gbpv=0&amp;bsq=computer%20networks">https://www.google.co.in/books/edition/Computer_Networks/J_1SAAAAMAAJ?hl=en&amp;gbpv=0&amp;bsq=computer%20networks</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

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

### **THIRD YEAR – SEMESTER - V**

## CORE – IX

COST ACCOUNTING - I									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCC5C1		T			4	5	25	75	100
<b>Learning Objectives</b>									
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.								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
	<b>Contents</b>								<b>No. of Hours</b>
<b>Unit I</b>	<b>Introduction of Cost Accounting</b> Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting –Installation of Costing System – Classification of Costs– Cost Centre– Profit Centre.								15
<b>Unit II</b>	<b>Cost Sheet and Methods of Costing</b> Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.								15
<b>Unit III</b>	<b>Material Costing</b> Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.								15
<b>Unit IV</b>	<b>Labour Costing</b> Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time– Overtime – Labour Turnover - Meaning, Causes and Measurement.								15
<b>Unit V</b>	<b>Overheads Costing</b> Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.								15
	<b>TOTAL</b>								<b>75</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>									
<b>Course Outcomes</b>									
CO1	Remember and recall the various concepts of cost accounting								
CO2	Demonstrate the preparation and reconciliation of cost sheet.								
CO3	Analyse the various valuation methods of issue of materials.								
CO4	Examine the different methods of calculating labour cost.								
CO5	Critically evaluate the apportionment of Overheads.								

<b>Textbooks</b>	
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi
<b>Reference Books</b>	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4	Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt. Ltd. Chennai
5	Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html">https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html</a>
2	<a href="https://www.accountingtools.com/articles/what-is-material-costing.html">https://www.accountingtools.com/articles/what-is-material-costing.html</a>
3	<a href="https://www.freshbooks.com/hub/accounting/overhead-cost">https://www.freshbooks.com/hub/accounting/overhead-cost</a>

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO3</b>	3	2	3	2	2	2	2	2	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	2	3	2	2	2	2	2	3	2	2
<b>TOTAL</b>	15	10	13	10	10	10	10	10	15	10	10
<b>AVERA GE</b>	3	2	2.6	2	2	2	2	2	3	2	2

**3 – Strong, 2- Medium, 1- Low**

### **THIRD YEAR – SEMESTER - V**

## CORE – X

BANKING LAW AND PRACTICE									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCC5C2		T			4	5	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.								
	Contents								No. of Hours
Unit I	<b>Introduction to Banking</b> History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion								15
Unit II	<b>Central Bank and Commercial Bank</b> Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development.								15
Unit III	<b>Banking Practice</b> Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms. Loans & Advances –Lending Sources- Lending Principles-Types of Loans - classification of assets and income recognition / provisioning (NPA) – Repo Rate & Reverse Repo Rate - securities of lending-Factors influencing bank lending.								15



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

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

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	3	2	2	2	3	3	2
<b>CO2</b>	3	2	2	2	3	2	2	2	3	3	2
<b>CO3</b>	3	2	3	2	3	2	2	2	3	3	2
<b>CO4</b>	3	2	2	2	3	2	2	2	3	3	2
<b>CO5</b>	3	2	3	2	3	2	2	2	3	3	2
<b>TOTAL</b>	15	10	13	10	15	10	10	10	15	15	10
<b>AVERAG E</b>	3	2	2.6	2	3	2	2	2	3	3	2

**3 – Strong, 2- Medium, 1- Low**

### THIRD YEAR – SEMESTER - V

#### CORE – XI

INCOME TAX LAW AND PRACTICE- I									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCC5C3		T			4	4	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									
	Contents							No. of Hours	
Unit 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 – Types of Assessee – Income exempted under Section 10.							15	
Unit 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.							15	
Unit III	Income from Salary Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income .							15	
Unit IV	Income from House Property Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self-Occupied Property – Deductions – Computation of Income from House Property.							15	
Unit V	Profits and Gains from Business or Profession Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.							15	

	<b>TOTAL</b>	<b>75</b>
<b>Course Outcomes</b>		
<b>THEORY 20% &amp; PROBLEMS 80%</b>		
<b>CO1</b>	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act.	
<b>CO2</b>	Assess the residential status of an assessee& the incidence of tax.	
<b>CO3</b>	Compute income of an individual under the head salaries.	
<b>CO4</b>	Ability to compute income from house property.	
<b>CO5</b>	Evaluate income from a business carried on or from the practice of a Profession.	
<b>Textbooks</b>		
1	V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.	
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.	
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.	
4	H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.	
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai.	
<b>Reference Books</b>		
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai	
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakashan. 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 Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://cleartax.in/s/residential-status/">https://cleartax.in/s/residential-status/</a>	
2	<a href="https://www.legalraasta.com/itr/income-from-salary/">https://www.legalraasta.com/itr/income-from-salary/</a>	
3	<a href="https://taxguru.in/income-tax/income-house-properties.html">https://taxguru.in/income-tax/income-house-properties.html</a>	

**3 – Strong, 2- Medium, 1- Low**

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	3	2	2	2	3	3	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO3</b>	3	3	3	2	3	2	2	2	3	3	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	3	2
<b>CO5</b>	3	3	3	2	3	2	2	2	3	2	2
<b>TOTAL</b>	15	12	13	10	13	10	10	10	15	13	10
<b>AVERAG E</b>	3	2.2	2.6	2	2.6	2	2	2	3	2.6	2

### THIRD YEAR – SEMESTER – V

#### CORE –XII

AUDITING & CORPORATE GOVERNANCE									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCC5C4		T			4	4	25	75	100
Learning Objectives									
LO1	To enable students to understand process of auditing and its classification.								
LO2	To impart knowledge on internal check and internal control.								
LO3	To illustrate the role of auditors in company.								
LO4	To help students understand the framework, theories and models of Corporate Governance.								
LO5	To provide insights into the concept of Corporate Social Responsibility								
Prerequisite: Should have studied Commerce in XII Std									
	Contents							No. of Hours	
Unit I	Introduction to Auditing Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non-profit Organizations							15	
Unit II	Audit Procedures and Documentation Audit Planning – Audit Programme – Procedures - Internal Audit - Internal Control – Internal Check System – Vouching – Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation							15	
Unit III	Company Auditor Appointment and Removal of Auditors – Rights, Duties and Liabilities of Auditor –Audit Report - Recent Trends in Auditing - Information Systems Audit (ISA) – Auditing around the computer – Auditing through the computer - e-audit tools.							15	
Unit IV	Introduction to Corporate Governance Conceptual Framework of Corporate Governance: Theories & Models, Broad Committees - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Introduction to Environment, Social and Governance (ESG - Code of Conduct – Directors and Auditors							15	
Unit V	Corporate Social Responsibility Concept of CSR, Corporate Philanthropy, Strategic Relationship of CSR with Corporate Sustainability - CSR and Business Ethics, CSR and Corporate Governance - CSR Provisions under the Companies Act, 2013 (Section 135 schedule – VII). – CSR Policy Rules							15	
	TOTAL							75	

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

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	3	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO3</b>	3	3	3	2	3	2	3	3	3	3	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	3	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	2
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	13	10
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2.6	2

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – V**  
**DISCIPLINE SPECIFIC ELECTIVE –I A**

FINANCIAL MANAGEMENT									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCC5E1	5				3	5	25	75	100
Learning Objectives									
LO1	To introduce the concept of financial management.								
LO2	To learn the capital structure theories.								
LO3	To gain knowledge about techniques in capital budgeting								
LO4	To learn about dividend payment models.								
LO5	To understand the needs and calculation of working capital in an organization.								
Prerequisites: Should have studied Commerce in XII Std									
	Contents								No. of Hours
Unit I	Introduction Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance-Role of Financial Manager - Financial Goals- Profit maximization Vs. Wealth Maximization – Concept of Time Value Money –Risk and Return – Components of Financial Management.								12
Unit II	Financial Decision Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure – Various approaches of Capital structure Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage								12
Unit III	Investment Decision Capital Budgeting - Meaning - Process – Cash Flow Estimation Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR). Discounted Cash-flow Methods: Net Present Value (NPV) – Internal Rate of Return – Profitability Index.								12
Unit IV	Dividend Decision Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model – M&M Model.								12



<b>Unit V</b>	<b>Working Capital Decision</b> Working Capital - Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital - Management of Current Assets: Inventories, Accounts Receivables and Cash.	12
	<b>TOTAL</b>	60
<b>THEORY 40% &amp; PROBLEMS 60%</b>		
<b>Course Outcomes</b>		
<b>CO1</b>	Recall the concepts in financial management.	
<b>CO2</b>	Apply the various capital structure theories.	
<b>CO3</b>	Apply capital budgeting techniques to evaluate investment proposals.	
<b>CO4</b>	Determine dividend pay-outs.	
<b>CO5</b>	Estimate the working capital of an organization.	
<b>Textbooks</b>		
1	R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.	
2	M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.	
3	I.M. Pandey, Financial Management, Vikas Publications, Noida.	
4	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.	
5	Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.	
<b>Reference Books</b>		
1	Prasana Chandra, Financial Management, Tata McGraw Hill, NewDelhi.	
2	I.M. Pandey, Financial Management, Vikas Publishing, Noida.	
3	Khan & Jain, Financial Management, Sultan Chand & Sons, New Delhi.	
4.	A.Murthy, Financial Management, ,Margham Publications, Chennai.	
5.	J. Srinivasan and P. Periyasamy, Financial Management, Vijay Nicole Publishers, Chennai.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://efinancemanagement.com/financial-management/types-of-financial-decisions">https://efinancemanagement.com/financial-management/types-of-financial-decisions</a>	
2	<a href="https://efinancemanagement.com/dividend-decisions">https://efinancemanagement.com/dividend-decisions</a>	
3	<a href="https://www.investopedia.com/terms/w/workingcapital.asp">https://www.investopedia.com/terms/w/workingcapital.asp</a>	

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	3	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	3	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	2
<b>TOTAL</b>	15	12	13	10	15	10	13	13	15	10	11
<b>AVERAG E</b>	3	2.2	2.6	2	3	2	2.6	2.6	3	2	2.1

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER - V****DISCIPLINE SPECIFIC ELECTIVE – I B**

INDIRECT TAXATION									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCC5E2		T			3	5	25	75	100
Learning Objectives									
LO1	To get introduced to indirect taxes								
LO2	To have an overview of Indirect taxes								
LO3	To be familiar the CGST and IGST Act								
LO4	To learn procedures under GST								
LO5	To gain knowledge about Customs Duty.								
Prerequisite: Should have studied Commerce in XII Std									
	Contents								No. of Hours
Unit I	Introduction to Indirect Tax Concept and Features of Indirect Taxes - Difference between Direct and Indirect Taxes –Special Feature of Indirect Tax Levies – Contribution to Government Revenues – Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023								12
Unit II	An Overview of Goods & Service Tax (GST) Introduction of Goods and Service Tax in India— Kelkar Committee - Constitutional Amendment - Goods and Service Tax: Concepts, Meaning, Significance, Features and Benefits - Important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India - Role of GSTN in Implementation of GST - Challenges in Implementation of GST.								12
Unit III	CGST & IGST Act 2017 Supply – Meaning – Classification – Time of Supply – Valuation –Voluntary – Compulsory – Input Tax Credit – Eligibility – Reversal – Reverse charge Mechanism – E-Way Bill - Various Provisions Regarding E-way Bill in GST – IGST Act - Export and Import of Goods and Services– Inter State Vs Intra State Supply – Place of Supply.– Anti Profiteering Rules – Doctrine of Unjust Enrichment								12
Unit IV	Procedures under GST Registration under GST Law, Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.								12

<b>Unit V</b>	<b>Customs Act 1962</b> Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules & Exemptions.	<b>12</b>
	<b>TOTAL</b>	<b>60</b>
<b>Course Outcomes</b>		
<b>CO1</b>	Acquaintance with Indirect tax laws	
<b>CO2</b>	Exposed to the overview of GST.	
<b>CO3</b>	Apply provisions of CGST and IGST	
<b>CO4</b>	Summarise procedures of GST	
<b>CO5</b>	Discuss aspects of Customs Duty in India	
<b>Textbooks</b>		
1	Vinod K Singhania, Indirect Taxes, Taxman's Publications, New Delhi.	
2	Dr. H.C. Mehrotra & Prof. V.P. Agarwal, Goods and Services Tax (GST), Sahitya Bhawan Publications, Agra.	
3	Rajat Mohan, Goods & Services Tax, Bharat Law Publications House, New Delhi.	
4	CA. Pushpendra Sisodia, Indirect Tax Laws, Bharat Publications, New Delhi.	
<b>Reference Books</b>		
1	V.S. Datey, All About GST, Taxmann Publications, New Delhi.	
2	T.S. Reddy & Y. Hariprasad Reddy, Business Taxation, Margham Publications, Chennai.	
3	Study Material on GST - The Institute of Chartered Accountants of India / The Institute of Cost Accountants of India, Chennai.	
4	Guidance material on GST issued by CBIC, Government of India.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.">https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-,etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.</a>	
2	<a href="https://tax2win.in/guide/gst-procedure">https://tax2win.in/guide/gst-procedure</a>	
3	<a href="https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9">https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9</a>	

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

### **THIRD YEAR – SEMESTER - V**

## DISCIPLINE SPECIFIC ELECTIVE – II A

SOFTWARE ENGINEERING AND UML LAB									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCC5E3		T	P		3	5	25	75	100
Learning Objectives									
LO1	To introduce the software development life cycles								
LO2	To introduce concepts related to structured and objected oriented analysis & design co								
LO3	To provide an insight into UML and software testing techniques								
Prerequisite: Should have studied Commerce in XII Std									
	Contents								No. of Hours
Unit I	Introduction – Evolution – Software Development projects – Emergence of Software Engineering. Software Life cycle models – Waterfall model – Rapid Application Development – Agile Model – Spiral Model								
Unit II	Requirement Analysis and Specification – Gathering and Analysis – SRS – Formal System Specification								
Unit III	Software Design – Overview – Characteristics – Cohesion & Coupling – Layered design – Approaches Function Oriented Design – Structured Analysis – DFD – Structured Design – Detailed design								
Unit IV	Object Modeling using UML – OO concepts – UML – Diagrams – Use case, Class, Interaction, Activity, State Chart – Postscript								
Unit V	Coding & Testing – coding – Review – Documentation – Testing – Black-box, White-box, Integration, OO Testing, Smoke testing.								
	TOTAL								
Course Outcomes									
CO1	The students should be able to specify software requirements, design the software using tools								
CO2	To write test cases using different testing techniques.								
Textbooks									
1	Rajib Mall, “Fundamentals of Software Engineering”, PHI 2018, 5th Edition.								
2	Roger S. Pressman, “Software Engineering - A Practitioner’s Approach”, McGraw Hill 2010, 7th Edition.								
Reference Books									
1	Pankaj Jalote, “An Integrated Approach to Software Engineering”, Narosa Publishing House 2011, 3rd Edition.								
NOTE: Latest Edition of Textbooks May be Used									
Web Resources									
1	NPTEL online course – Software Engineering – <a href="https://nptel.ac.in/courses/106105182/">https://nptel.ac.in/courses/106105182/</a>								

<b>UML Lab</b> <b>Common for both Electives in semester V</b>	<b>Core - Core -S5EC1/2L</b>
<b>Credits 4</b>	<b>Lecture Hours:5 per week</b>
<b>Learning Objectives:</b> (for teachers: what they have to do in the class/lab/field) <ul style="list-style-type: none"> <li>• To get familiarized to the usage of UML tool kit.</li> <li>• To understand the requirements of the software and to map them appropriately to subsequent phases of the software development</li> <li>• To develop the ability to verify and validate their designs</li> </ul>	
<b>Course Outcomes:</b> (for students: To know what they are going to learn) <p>CO1: Students must be able to analyse and design the problem at hand.</p> <p>CO2: Students should be able to use UML tools for the designing the software and test the correctness and soundness of their software through testing tools.</p>	

LIST OF PRACTICALS		
Using UML tools produce analysis and design models for		
a. Library Management System		
b. Automatic Teller Machine		
c. Student Information Management		
d. Matrimony Service		
e. Stock Management System		
Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC / TRB / NET / UGC – CSIR / GATE / TNPSC / others to be solved (To be discussed during the Tutorial hour)	
Skills acquired from the Course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill	
Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC / TRB / NET / UGC – CSIR / GATE / TNPSC / others to be solved (To be discussed during the Tutorial hour)	
Skills acquired from the Course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill	
Learning Resources:		
Recommended Texts		
1. Roger D. Peng,” R Programming for Data Science “, 2012		
2. Norman Matloff,”The Art of R Programming- A Tour of Statistical Software Design”, 2011		
Reference Books		
1. Garrett Grolemond, Hadley Wickham,”Hands-On Programming with R: Write Your Own Functions and Simulations” , 1st Edition, 2014		
2. Venables , W.N.,and Ripley,”S programming“, Springer, 2000.		

### **THIRD YEAR – SEMESTER – V**

## DISCIPLINE SPECIFIC ELECTIVE – II B

OBJECT ORIENTED ANALYSIS AND DESIGN AND UML LAB									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCC5E4		T	P		3	5	25	75	100
Learning Objectives									
LO1	To make aware of the software requirements, design the software using tools								
LO2	To be acquainted with the writing of test cases using different testing techniques.								
Prerequisite: Should have studied Commerce in XII Std									
	Contents								No. of Hours
Unit I	Object Orientation – System development – Review of objects - inheritance - Object relationship – Dynamic binding – OOSD life cycle – Process – Analysis – Design – prototyping – Implementation – Testing- Overview of Methodologies								
Unit II	Rumbaugh methodology, OMT – Booch methodology, Jacobson methodology – patterns – Unified approach – UML – Class diagram – Dynamic modelling.								
Unit III	Introduction - UML – Meta model - Analysis and design - more information. Outline Development Process: Overview of the process-Inception - Elaboration-construction- refactoringpatternstransmission-iterative development -use cases.								
Unit IV	OO Design axioms – Class visibility – refining attributes – Methods –Access layer – OODBMS – Table – class mapping view layer								
Unit V	Interaction diagram-package diagram-state diagram-activity diagram-deployment diagram - UML and programming								
	TOTAL								
Course Outcomes									
CO1	The students should be able to specify software requirements, design the software using tools								
CO2	To write test cases using different testing techniques.								
Textbooks									
1	Ali Bahrami, “Object Oriented System Development”, McGraw-Hill International Edition 2017.								
2	Martin Fowler, Kendall Scott, "UML Distilled", Addison Wesley								
3	Eriksson, "UML Tool Kit", Addison Wesley								
Reference Books									
1	Booch G., “Object oriented analysis and design”, Addison- Wesley Publishing Company 3 rd edition.								

2	Rambaugh J, Blaha.M. Premeriani, W., Eddy F and Loresen W., “ObjectOrientedModeling and Design”, PHI
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>UML Lab</b> <b>Common for both Electives in semester V</b>	<b>Core - Core -S5EC1/2L</b>
<b>Credits 4</b>	<b>Lecture Hours:5 per week</b>
<b>Learning Objectives:</b> (for teachers: what they have to do in the class/lab/field) <ul style="list-style-type: none"> <li>To get familiarized to the usage of UML tool kit.</li> <li>To understand the requirements of the software and to map them appropriately to subsequent phases of the software development</li> <li>To develop the ability to verify and validate their designs</li> </ul>	
<b>Course Outcomes:</b> (for students: To know what they are going to learn)  CO1: Students must be able to analyse and design the problem at hand. CO2: Students should be able to use UML tools for the designing the software and test the correctness and soundness of their software through testing tools.	

<b>LIST OF PRACTICALS</b>	
Using UML tools produce analysis and design models for a. Library Management System b. Automatic Teller Machine c. Student Information Management d. Matrimony Service e. Stock Management System	
Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC / TRB / NET / UGC – CSIR / GATE / TNPSC / others to be solved (To be discussed during the Tutorial hour)
Skills acquired from the Course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill
Extended Professional Component	Questions related to the above topics, from various competitive examinations UPSC / TRB / NET / UGC – CSIR / GATE / TNPSC / others to be solved (To be discussed during the Tutorial hour)
Skills acquired from the Course	Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill



**Learning Resources:****Recommended Texts**

1. Roger D. Peng, "R Programming for Data Science", 2012
2. Norman Matloff, "The Art of R Programming- A Tour of Statistical Software Design", 2011

**Reference Books**

3. Garrett Golemund, Hadley Wickham, "Hands-On Programming with R: Write Your Own Functions and Simulations", 1st Edition, 2014
4. Venables, W.N., and Ripley, "S programming", Springer, 2000.

### **THIRD YEAR – SEMESTER - VI**

## CORE –XIII

COST ACCOUNTING - II									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCC6C1		T			4	6	25	75	100
<b>Learning Objectives</b>									
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.								
<b>Prerequisite: Should have studied Cost Accounting in V Sem</b>									
	<b>Contents</b>							<b>No. of Hours</b>	
<b>Unit I</b>	<b>Cost Accounting Standards</b> An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.							<b>18</b>	
<b>Unit II</b>	<b>Job Costing, Batch Costing and Contract Costing</b> Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.							<b>18</b>	
<b>Unit III</b>	<b>Process Costing</b> Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.							<b>18</b>	
<b>Unit IV</b>	<b>Operation Costing</b> Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.							<b>18</b>	
<b>Unit V</b>	<b>Standard Costing and Variance Analysis</b> Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.							<b>18</b>	
	<b>TOTAL</b>							<b>90</b>	
<b>THEORY 20% &amp; PROBLEMS 80%</b>									
<b>Course Outcomes</b>									
CO1	Remember and recall standards in cost accounting								
CO2	Apply the knowledge in contract costing								
CO3	Analyze and assimilate concepts in process costing								

<b>CO4</b>	Understand various bases of classification cost and prepare operating cost statement.
<b>CO5</b>	Set up standards and analyse variances.
<b>Textbooks</b>	
1	Jain S.P. and Narang K.L. Cost Accounting. Kalyani Publishers. New Delhi.
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S Chand & Co, New Delhi.
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand publications, New Delhi.
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai.
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi.
<b>Reference Books</b>	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, New York, McGraw–Hill, Noida.
2	Jain S.P. and Narang K.L. Cost Accounting, Kalyani Publishers, New Delhi.
3	V.K.Saxena and C.D. Vashist, Cost Accounting, Sultan Chand publications, New Delhi.
4	Murthy A &Gurusamy S, Cost Accounting,Vijay Nicole Imprints Pvt. Ltd. Chennai.
5	Prasad. N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Bangladesh.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.economicsdiscussion.net/cost-accounting/contract-costing/32597">https://www.economicsdiscussion.net/cost-accounting/contract-costing/32597</a>
2	<a href="https://www.wallstreetmojo.com/process-costing/">https://www.wallstreetmojo.com/process-costing/</a>
3	<a href="https://www.accountingnotes.net/cost-accounting/operating-costing/17755">https://www.accountingnotes.net/cost-accounting/operating-costing/17755</a>

### MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	3	3	2	3	3	3	3	3	2	2
<b>CO2</b>	3	3	3	2	2	3	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	3	3	3	3	2	2
<b>CO4</b>	3	3	3	2	2	3	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	3	3	3	3	2	3
<b>TOTAL</b>	15	15	15	10	13	15	13	13	15	10	12
<b>AVERAGE</b>	3	3	3	2	2.6	3	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – VI**

**CORE – XIV**

MANAGEMENT ACCOUNTING									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCC6C2		T			4	6	25	75	100
Learning Objectives									
LO1	To understand basics management accounting								
LO2	To know the aspects of Financial Statement Analysis								
LO3	To familiarize with fund flow and cash flow analysis								
LO4	To learn about budgetary control								
LO5	To gain insights into marginal costing.								
Prerequisite: Should have studied Financial Accounting in I Semester.									
	Contents							No. of Hours	
Unit I	Introduction to Management Accounting Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.							18	
Unit II	Ratio Analysis Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios –Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.							18	
Unit III	Funds Flow & Cash Flow Analysis Introduction, Meaning of Funds Flow Statement- Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. Cash Flow Statement: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities							18	
Unit IV	Budget and Budgetary Control Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits							18	

<b>Unit V</b>	<b>Marginal Costing:</b> Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis. Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.	<b>18</b>
	<b>TOTAL</b>	<b>90</b>
<b>THEORY 20% &amp; PROBLEMS 80%</b>		
<b>CO</b>	<b>Course Outcomes</b>	
<b>CO1</b>	Remember and recall basics in management accounting	
<b>CO2</b>	Apply the knowledge of preparation of Financial Statements	
<b>CO3</b>	Analyse the concepts relating to fund flow and cash flow	
<b>CO4</b>	Evaluate techniques of budgetary control	
<b>CO5</b>	Formulate criteria for decision making using principles of marginal costing.	
<b>Textbooks</b>		
1	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,	
2	Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.	
3	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.	
4	Jenitra L Mervin ,Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.	
5	T.S.Reddy& Y. Hari Prasad Reddy, Management Accounting, MarghamPublications,Chennai.	
<b>Reference Books</b>		
1	Chadwick – The Essence of Management Accounting, Financial Times Publications, England.	
2	Charles T.Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai.	
3	Murthy A and GurusamyS ,Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.	
4	Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.	
5	N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300">https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300</a>	
2	<a href="https://accountingshare.com/budgetary-control/">https://accountingshare.com/budgetary-control/</a>	
3	<a href="https://www.investopedia.com/terms/m/marginalcostofproduction.asp">https://www.investopedia.com/terms/m/marginalcostofproduction.asp</a>	

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	3	2	2	2	3	2	3
<b>CO3</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	3	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	11	13	10	15	10	13	13	15	10	12
<b>AVERAG E</b>	3	2.1	2.6	2	2	2	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

### **THIRD YEAR – SEMESTER - VI**

## CORE – XV

INCOME TAX LAW AND PRACTICE - II									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCC6C3		T			4	6	25	75	100
<b>Learning Objectives</b>									
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.								
<b>Prerequisite: Should have studied Financial Accounting in Ist Sem</b>									
	<b>Contents</b>							<b>No. of Hours</b>	
<b>Unit I</b>	<b>Capital Gains</b> Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.							<b>18</b>	
<b>Unit II</b>	<b>Income From Other Sources &amp; Clubbing of Income</b> Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept							<b>18</b>	
<b>Unit III</b>	<b>Set Off and Carry Forward of Losses and Deductions From Gross Total Income</b> Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.							<b>18</b>	
<b>Unit IV</b>	<b>Computation of Total Income – Individual</b> Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime							<b>18</b>	
<b>Unit V</b>	<b>Income Tax Authorities</b> Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).							<b>18</b>	
	<b>TOTAL</b>							<b>90</b>	
<b>THEORY 20% &amp; PROBLEMS 80%</b>									

<b>Course Outcomes</b>	
<b>CO1</b>	Remember and recall provisions on capital gains
<b>CO2</b>	Apply the knowledge about income from other sources
<b>CO3</b>	Analyse the set off and carry forward of losses provisions
<b>CO4</b>	Learn about assessment of individuals
<b>CO5</b>	Apply procedures learnt about assessment procedures.
<b>Textbooks</b>	
1	V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.
<b>Reference Books</b>	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai.
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan, New Delhi.
3	Vinod K. Singhanian, Students Guide to Income Tax., U.K. Bhargava 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.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	
<b>Web Resources</b>	
1	<a href="https://www.investopedia.com/terms/c/capitalgain.asp">https://www.investopedia.com/terms/c/capitalgain.asp</a>
2	<a href="https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html">https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html</a>
3	<a href="https://www.incometax.gov.in/iec/foportal/">https://www.incometax.gov.in/iec/foportal/</a>



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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	10	12
<b>AVERAG E</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.2

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – VI**  
**DISCIPLINE SPECIFIC ELECTIVE – III A**

ENTREPRENEURIAL DEVELOPMENT									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCC6E1		T			3	5	25	75	100
<b>Learning Objectives</b>									
LO1	To know the meaning and characteristics of entrepreneurship								
LO2	To identify the various business opportunities								
LO3	To understand the Process of setting up an enterprise								
LO4	To gain knowledge in the aspects of legal Compliance of setting up of an enterprise								
LO5	To develop an understanding of the role of MSME in economic growth								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
	<b>Contents</b>								<b>No. of Hours</b>
<b>Unit I</b>	<b>Introduction to Entrepreneur</b> Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.								<b>15</b>
<b>Unit II</b>	<b>Design Thinking</b> Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.								<b>15</b>
<b>Unit III</b>	<b>Setting up of an Enterprise</b> Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise –Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.								<b>15</b>
<b>Unit IV</b>	<b>Business Model Canvas and Formulation of Project Report</b> Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.								<b>15</b>
<b>Unit V</b>	<b>MSME's and Support Institutions</b> Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.								<b>15</b>
<b>TOTAL</b>								<b>75</b>	
<b>Course Outcomes</b>									

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

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

	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>	<b>PO 6</b>	<b>PO 7</b>	<b>PO 8</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>
<b>CO1</b>	3	2	3	2	3	2	3	3	3	2	2
<b>CO2</b>	3	2	2	2	2	2	2	2	3	2	3
<b>CO3</b>	3	3	3	2	3	2	3	3	3	2	2
<b>CO4</b>	3	2	2	2	2	2	2	2	3	2	2
<b>CO5</b>	3	3	3	2	3	2	3	3	3	2	3
<b>TOTAL</b>	15	12	13	10	13	10	13	13	15	10	12
<b>AVERAGE</b>	3	2.2	2.6	2	2.6	2	2.6	2.6	3	2	2.4

**3 – Strong, 2- Medium, 1- Low**

**THIRD YEAR – SEMESTER – VI**  
**DISCIPLINE SPECIFIC ELECTIVE – III B**

HUMAN RESOURCE MANAGEMENT									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCC6E2		T			3	5	25	75	100
<b>Learning Objectives</b>									
C1	To explore to the aspects relating of Human resource management								
C2	Toequip with the various processes of Recruitment and Selection								
C3	To be acquainted with Training methods and the concept of Performance Appraisal								
C4	To learn about Industrial Relations								
C5	To assimilate knowledge on employee welfare.								
<b>Prerequisite: Should have studied Commerce in XII Std</b>									
	<b>Contents</b>								<b>No. of Hours</b>
<b>Unit I</b>	<b>Introduction to HRM</b> Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.								<b>12</b>
<b>Unit II</b>	<b>RECRUITMENT AND SELECTION</b> Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae –Test- types– Kinds of employment interview – Medical Screening – Appointment Order.								<b>12</b>
<b>Unit III</b>	<b>TRAINING AND DEVELOPMENT</b> Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development.								<b>12</b>
<b>Unit IV</b>	<b>INDUSTRIAL RELATIONS</b> Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – SettlementLabour Relation – Functions of Trade Unions – Forms of collective bargaining-Workers’ participation in management – Types and effectiveness.								<b>12</b>

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

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

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

**3 – Strong, 2- Medium, 1- Low**

## DISCIPLINE SPECIFIC ELECTIVE – IV A

R LANGUAGE									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCC6P1			P		3	5	25	75	100
Learning Objectives									
LO1	Acquire programming skills in core R Programming								
LO2	Acquire Object-oriented programming skills in R Programming.								
LO3	Develop the skill of designing graphical-user interfaces (GUI) in R Programming								
LO4	Acquire R Programming skills to move into specific branches								
Prerequisite: Should have studied Commerce in XII Std									
	List of Exercises								
	1. Data In R 2. Reading And Writing Data 3. R And Databases 4. Dates 5. Factors 6. Subscribing 7. Character Manipulation 8. Data Aggregation 9. Reshaping DataBasics 10. The R Environment 11. Probability And Distributions 12. Descriptive Statistics and Graphics 13. One- And Two-Sample Tests 14. Regression And Correlation 15. Analysis Of Variance And The Kruskal–Wallis Test 16. Tabular Data 17. Power And The Computation Of Sample Size 18. Advanced Data Handling 19. Multiple Regression 20. Linear Models 21. Logistic Regression 22. Survival Analysis 23. Rates And Poisson Regression 24. Nonlinear Curve Fitting								
TOTAL									
Course Outcomes									
CO1	To understand the problem solving approaches								
CO2	To learn the basic programming constructs in R Programming								
CO3	To practice various computing strategies for R Programming -based solutions to real world problems								
CO4	To use R Programming data structures - lists, tuples, dictionaries.								
CO5	To do input/output with files in R Programming								

### **THIRD YEAR – SEMESTER - VI**

**DISCIPLINE SPECIFIC ELECTIVE – IV B**

TALLY - PRACTICAL									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCC6P2			P		3	5	25	75	100
Learning Objectives									
LO1	Examination of general accounting applications as they apply to computerized financial records for each step of the accounting cycle to the completion of financial statements, as well as management accounting applications.								
Prerequisite: Should have studied Commerce in XII Std									
	List of Exercises								
	<ol style="list-style-type: none"> <li>Preparation of Trial Balance - preparation of profit and loss accounts, Balance sheet</li> <li>Interest simple, compound interest calculation. Setting ledger master, Interest report.</li> <li>Receivable and payable management, meaning activating bill wise details, all types of entries</li> <li>Cost Centres and Category summary, cost centre breakup ledgers and group breakup outstanding receivable and payable, interest receivable and payable, statistics, cash and fund flow daybook list of account reversing journals, optional vouchers.</li> <li>Budget Budgetary control creation of budget, group budget Budgetary ledger creation alteration of budget deletion of budget.</li> <li>Introduction to GST, Getting started with GST, Transferring Input tax to GST, Interest supply of goods, GST reports</li> <li>Recording advance entries, Exports, Imports, Exempted Goods, Adjustment and Return filing, GST tax payments</li> <li>Electronic Commerce Introduction, Tax Collected at Source (TCS), Procedures for E-commerce Operator, Input Tax Credit: - Introduction, Important Points, Input Service Distributors</li> <li>Matching of Input Tax Credit, Returns, GSTR-2, Other Taxable Persons, Annual Return, Overview of the IGST Act, Overview, Other Provisions.</li> <li>GST Portal, Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices</li> </ol>								
TOTAL									
Course Outcomes									
CO1	input journal entries, adjust entries and prepare financial statements for cash and accrual-based businesses								
CO2	record vendor, customer, and inventory transactions essential for maintaining accounts payable, accounts receivable, and inventory subsidiary ledgers								



## PROFESSIONAL COMPETENCY SKILL

GENERAL AWARENESS FOR COMPETITIVE EXAMINATION									
Subject Code	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
23BCC6S1		T			2	2	25	75	100
<b>Learning Objectives</b>									
LO1	To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.								
LO2	To build experiences for students as they grow into lifelong learners.								
LO3	To know the basic concepts of various discipline								
<b>Prerequisites: Should have studied Commerce in XII Std</b>									
	<b>Details</b>								<b>No. of Hours</b>
<b>UNIT I</b>	<b>Indian Polity</b> Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG.								<b>6</b>
<b>UNIT II</b>	<b>Geography</b> Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian’s physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian natural vegetation – Indian agriculture-Major crops and its distribution, Indian Industries and its Distribution.								<b>6</b>
<b>UNIT III</b>	<b>Economy</b> National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development issues – Industrial policies – Financial Markets.								<b>6</b>
<b>UNIT IV</b>	<b>History</b> Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India’s Response – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.								<b>6</b>

UNIT V	<b>Environment and Ecology</b> Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation	6
	<b>TOTAL</b>	
<b>Course Outcomes</b>		
CO1	Develop board knowledge of the different components in polity	
CO2	Understand the Geographical features across countries and in India	
CO3	Acquire knowledge on the aspects of Indian Economy	
CO4	Understand the significance of India’s Freedom Struggle	
CO5	Gain knowledge on Ecology and Environment	
<b>Textbooks</b>		
1	Class XI and XII NCERT Geography	
2	History – Old NCERT’S Class XI and XII	
<b>Reference Books</b>		
1	M. Laxmi Kant (2019), Indian polity, McGraw- Hill	
2	Ramesh Singh (2022), Indian Economy, McGraw - Hill	
3	G.C Leong, Physical and Human Geography, Oxford University Press	
4	Majid Hussain- India Map Entries in Geography, GK Publications Pvt, Ltd.	
<b>NOTE: Latest Edition of Textbooks May be Used</b>		
<b>Web Resources</b>		
1	<a href="https://www.freebookkeepingaccounting.com/using-excel-in-accounts">https://www.freebookkeepingaccounting.com/using-excel-in-accounts</a>	
2	<a href="https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance">https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance</a>	
3	<a href="https://www.youtube.com/watch?v=Nv_Nnw01FaU">https://www.youtube.com/watch?v=Nv_Nnw01FaU</a>	

