

**B.COM.,
INFORMATION
TECHNOLOGY**

SYLLABUS

**FROM THE ACADEMIC YEAR
2025-2026**

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

Contents

- i. PO and PSO Description
- ii. UG – Template
- iii. Methods of Evaluation & Methods of Assessment
- iv. Semester Index.
- v. Subjects – Core, Elective, Nonmajor, Skill Enhanced, Ability Enhanced, Extension Activity, Environment, Professional Competency
 - 1) *Course Lesson Box*
 - 2) *Course Objectives*
 - 3) *Units*
 - 4) *Learning Outcome*
 - 5) *Reference and Text Books*
 - 6) *Web Sources*
 - 7) *PO & PSO Mapping tables*

B.COM., INFORMATION TECHNOLOGY

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 Information Technology imparts design, development, implementation and management of information systems along with adapting software applications and computer hardware. Graduates in this field can mark their career presence with the scientific and technological aspect of collecting, classifying, storing, retrieving and disseminating recorded knowledge. Computer networking, web designing, databases, programming etc offer a lot of job prospects to candidates.

| TANSICHE REGULATIONS ON LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK GUIDELINES BASED REGULATIONS FOR UNDER GRADUATE PROGRAMME | |
|--|--|
| Programme: | B.COM INFORMATION TECHNOLOGY |
| Programme Code: | |
| Duration: | UG - 3 years |
| Programme Outcomes: | <p>PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study</p> <p>PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; 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>PO3: Critical thinking: 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>PO4: Problem solving: Capacity 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>PO5: Analytical reasoning: Ability to evaluate the reliability and relevance of evidence; identify logical flaws and holes in the arguments of others; analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and addressing opposing viewpoints.</p> <p>PO6: Research-related skills: 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> |

PO7: Cooperation/Team work: Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team

PO8: Scientific reasoning: 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.

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

PO10 Information/digital literacy: Capability to use ICT in 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.

PO 11 Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.

PO 12 Multicultural competence: 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.

PO 13: Moral and ethical awareness/reasoning: Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical 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.

PO 14: Leadership readiness/qualities: 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.

PO 15: Lifelong learning: Ability to acquire knowledge and skills, including „learning how to learn“, that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.

| | |
|--|---|
| <p>Programme Specific Outcomes:</p> | <p>PSO1 – Placement: 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>PSO 2 - Entrepreneur: 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>PSO3 – Research and Development: Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.</p> <p>PSO4 – Contribution to Business World: To produce employable, ethical and innovative professionals to sustain in the dynamic business world.</p> <p>PSO 5 – Contribution to the Society: To contribute to the development of the society by collaborating with stakeholders for mutual benefit</p> |
|--|---|

Credit Distribution for UG Programmes

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

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

First Year – Semester-I

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

Semester-II

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

Second Year – Semester-III

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

Semester-IV

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

**Third Year
Semester-V**

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

Semester-VI

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

Consolidated Semester wise and Component wise Credit distribution

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

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

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

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

| Semester | Newly introduced Components | Outcome / Benefits |
|---|---|--|
| II year Vacation activity | Internship / Industrial Training | <ul style="list-style-type: none"> Practical training at the Industry/ Banking Sector / Private/ Public sector organizations / Educational institutions, enable the students gain professional experience and also become responsible citizens. |
| V Semester | Project with Viva – voce | <ul style="list-style-type: none"> Self-learning is enhanced Application of the concept to real situation is conceived resulting in tangible outcome |
| VI Semester | Introduction of Professional Competency component | <ul style="list-style-type: none"> 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; ‘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. |
| Extra Credits: For Advanced Learners / Honors degree | | <ul style="list-style-type: none"> To cater to the needs of peer learners / research aspirants |

| | |
|---|---|
| Skills acquired from the Courses | Knowledge, Problem Solving, Analytical ability, Professional Competency, Professional Communication and Transferrable Skill |
|---|---|

B.COM INFORMATION TECHNOLOGY

| Part | Course Code | Title of the Course | Credits | Hours |
|------------------------|-------------|--|-----------|-----------|
| FIRST YEAR | | | | |
| FIRST SEMESTER | | | | |
| Part I | | Language – Tamil | 3 | 6 |
| Part II | | English | 3 | 6 |
| Part III | | Core Paper I – Financial Accounting I | 5 | 5 |
| Part III | | Core Paper II - Principles of Management | 5 | 5 |
| Part III | | Elective I – C Programming Lab | 3 | 4 |
| | | Elective I - Python Programming Lab | | |
| Part IV | | Skill Enhancement Course SEC – 1 - NME (Business Organisation) | 2 | 2 |
| | | Foundation Course FC - (Elements of Industry 4.0) | 2 | 2 |
| | | TOTAL | 23 | 30 |
| SECOND SEMESTER | | | | |
| Part I | | Language – Tamil | 3 | 6 |
| Part II | | English | 3 | 4 |
| Part II | NMSDC | Naan Mudhalvan | 2 | 2 |
| Part III | | Core Paper III – Financial Accounting II | 5 | 5 |
| Part III | | Core Paper IV - Business Law | 5 | 5 |
| Part III | | Elective II - Office Automation Lab | 3 | 4 |
| | | Elective II - Object Oriented Programming with C++ | | |
| Part IV | | Skill Enhance Course SEC–2–NME–Advertising | 2 | 2 |
| | | Skill Enhancement Course – SEC 3 – Corporate Social Responsibility | 2 | 2 |
| | | TOTAL | 25 | 30 |
| SECOND YEAR | | | | |
| THIRD SEMESTER | | | | |
| Part I | | Language – Tamil | 3 | 6 |
| Part II | | English | 3 | 6 |
| Part III | | Core Paper V- Corporate Accounting I | 5 | 5 |
| Part III | | Core Paper VI - Company Law | 4 | 4 |
| Part IV | | Elective III – Programming in JAVA Lab | 3 | 4 |
| | | Elective III – Web Technology(PHP) Lab | | |
| | | Naan Mudhalvan | 2 | 2 |
| Part IV | | Skill Enhance Course SEC – 4 (Enterprise Resource Planning) | 2 | 2 |
| | | Environmental Studies | - | 1 |
| | | Health and Wellness | 1 | - |
| | | TOTAL | 23 | 30 |
| FOURTH SEMESTER | | | | |
| Part I | | Language – Tamil | 3 | 6 |
| Part II | | English | 3 | 6 |
| Part III | | Core Paper VII– Corporate Accounting II | 5 | 5 |
| Part III | | Core Paper VIII- Business Mathematics and Statistics | 5 | 5 |

| | | | | |
|-----------------------|--|--|------------|------------|
| Part III | | Elective IV– Relational Database Management System | 3 | 3 |
| | | Elective IV– Cryptography and Network Security | | |
| Part IV | | Skill Enhance Course SEC – 5 (Introduction to Data Science) | 2 | 2 |
| | | Skill Enhancement Course – SEC 6 (Commerce Practical) | 2 | 2 |
| | | Environmental Studies | 2 | 1 |
| | | TOTAL | 25 | 30 |
| THIRD YEAR | | | | |
| FIFTH SEMESTER | | | | |
| Part III | | Core Paper IX – Cost Accounting I | 4 | 5 |
| Part III | | Core Paper X - Banking Law and Practice | 4 | 5 |
| Part III | | Core Paper XI – Income Tax Law and Practice I | 4 | 5 |
| Part III | | Core Paper XII – Project Viva Voce Auditing and Corporate Governance | 4 | 5 |
| Part III | | Discipline Specific Elective 1/2 - Operation Research / 2/2 - Indirect Taxation | 3 | 4 |
| | | Discipline Specific Elective 3/4 – Software Engineering+(UML Lab)/4/4Object oriented Analysis and Design+(UML Lab) | 3 | 4 |
| Part IV | | Value Education | 2 | 2 |
| | | Summer Internship / Industrial Training | 2 | - |
| | | TOTAL | 26 | 30 |
| SIXTH SEMESTER | | | | |
| Part III | | Core Paper XIII – Cost Accounting - II | 4 | 6 |
| Part III | | Core Paper XIV- Management Accounting | 4 | 6 |
| Part III | | Core Paper XV- Income Tax Law and Practice II | 4 | 6 |
| Part III | | Discipline Specific Elective 5/- Entrepreneurial Development / Human Resource Management | 3 | 5 |
| | | Discipline Specific Elective 7/8- R Language/ 8/8 – Practical Tally | 3 | 5 |
| | | General awareness for Competitive Examination | 2 | 2 |
| Part V | | Extension Activity | 1 | - |
| | | TOTAL | 21 | 30 |
| GRAND TOTAL | | | 141 | 180 |

FIRST YEAR – SEMESTER – I

CORE – I: FINANCIAL ACCOUNTING I

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|---|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| | 5 | | | | 5 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To understand the basic accounting concepts and standards. | | | | | | | | |
| LO2 | To know the basis for calculating business profits. | | | | | | | | |
| LO3 | To familiarize with the accounting treatment of depreciation. | | | | | | | | |
| LO4 | To learn the methods of calculating profit for single entry system. | | | | | | | | |
| LO5 | To gain knowledge on the accounting treatment of insurance claims. | | | | | | | | |
| Prerequisites: Should have studied Accountancy in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | 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 |
| II | Final Accounts Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments. | | | | | | | | 15 |
| III | Depreciation and Bills of Exchange Depreciation - Meaning – Objectives – Accounting Treatments - Types - Straight Line Method – Diminishing Balance method – Conversion method. 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 |
| 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 |
| V | Royalty and Insurance Claims Meaning – Minimum Rent – Short Working – Recoupment of Short Working – Lessor and Lessee – Sublease – Accounting Treatment. Insurance Claims –Calculation of Claim Amount-Average clause (Loss of Stock only) | | | | | | | | 15 |
| TOTAL | | | | | | | | | 75 |

| THEORY 20% & PROBLEM 80% | |
|--|---|
| CO | Course Outcomes |
| CO1 | Remember the concept of rectification of errors and Bank reconciliation statements |
| CO2 | Apply the knowledge in preparing detailed accounts of sole trading concerns |
| CO3 | Analyse the various methods of providing depreciation |
| CO4 | Evaluate the methods of calculation of profit |
| CO5 | Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock. |
| Textbooks | |
| 1. | S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi. |
| 2. | S.N. 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. |
| Reference Books | |
| 1. | Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai. |
| 2. | Tulsian , Advanced Accounting, Tata McGraw Hills, Noida. |
| 3. | Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi. |
| 4. | Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi. |
| 5. | Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1. | https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1 |
| 2. | https://www.slideshare.net/ramusakha/basics-of-financial-accounting |
| 3. | https://www.accountingtools.com/articles/what-is-a-single-entry-system.html |

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

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

CORE – II: PRINCIPLES OF MANAGEMENT

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

| | | |
|--|---|-----------|
| V | <p>Directing 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.</p> <p>Co-ordination and Control Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].</p> | 15 |
| Total | | 75 |
| 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 | Griffin, Management principles and applications, Cengage learning, India. | |
| 4 | H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York. | |
| 5 | Eccles, R. G. & Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India. | |
| NOTE: Latest Edition of Textbooks May be Used | | |
| Web Resources | | |
| 1 | http://www.universityofcalicut.info/syl/management | |
| 2 | https://www.managementstudyguide.com/manpower-planning.htm | |
| 3 | https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392 | |

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

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I**ELECTIVE - I: C PROGRAMMING LAB**

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|--|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| | 2 | | 2 | | 3 | 4 | 40 | 60 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | Describe the core syntax and semantics of C programming language. | | | | | | | | |
| LO2 | Discover the need for working with the strings and functions. | | | | | | | | |
| LO3 | Illustrate the process of structuring the data using matrix, struct . | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction to C Language:C Language Introduction-Features of C Language-Benefits of C over other languages-Compilation of C Program-First Program in CPre-processor in CPre-processor directives | | | | | | | | |
| II | Variables, Data Types & Operators:Variables and Keywords in C-Scope rules in C-Data Types in C-Operators & Its Types-Typecasting in C | | | | | | | | |
| III | Control Flow Statements:Decision Making Statements-Switch Statement in C-C Loops & Control Structure Practice problems-Continue Statement , Break Statement Array & String Handling in C:Arrays in C-Strings in C | | | | | | | | |
| IV | Multidimensional Arrays in C-String functions in C- Practice problems Functions in C:Function Prototype-Parameter Passing Techniques in C-Storage Classes in C-Recursion Concept -Functions in CPractice problems | | | | | | | | |
| V | Pointers, Structures, and Unions:Pointers in C-Structures- Union - Enumeration (or enum) in C- Pointer vs Array in C – C application programs (Sorting, Matrix manipulations, student’s mark list preparation) | | | | | | | | |
| Total | | | | | | | | | |
| Course Outcomes | | | | | | | | | |
| CO1 | Apply the concept of Control Structures to solve any given problem. | | | | | | | | |
| CO2 | Apply the concept of single and multi-dimensional arrays to solve problems related to searching, sorting and matrix operations. | | | | | | | | |
| CO3 | Apply the concept of Strings for writing programs related to character array. | | | | | | | | |
| CO4 | Write programs using concept of user defined and recursive functions. | | | | | | | | |
| CO5 | Apply concept of structures to write programs. | | | | | | | | |
| Textbooks | | | | | | | | | |
| 1 | E. Balaguruswamy, “Programming in ANSI C”, 8th Edition, 2019, McGraw Hill Education, ISBN:978-93-5316-513-0. | | | | | | | | |
| 2 | Pradip Dey, Manas Ghosh, “Programming in C”, 2nd Edition, 2018, Oxford University Press, ISBN: 978-01-9949-147-6. | | | | | | | | |
| 3 | Kernighan B.W and Dennis M. Ritchie, “The C Programming Language”, 2nd Edition, 2015, Pearson Education India, ISBN: 978-93-3254-944-9. | | | | | | | | |

| Reference Books | |
|--|---|
| 1 | Yashavant P. Kanetkar, "Let Us C", 16th Edition, 2019, BPB Publications, ISBN: 978- 93-8728-449-4. |
| 2 | Jacqueline A Jones and Keith Harrow, "Problem Solving with C", Pearson Education. ISBN: 978-93-325-3800-9. |
| 3 | Dr. Guruprasad Nagraj, "C Programming for Problem Solving", Himalaya Publishing House. ISBN-978-93-5299-361-1. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | http://elearning.vtu.ac.in/econtent/courses/video/BS/14CPL16.html |
| 2 | https://nptel.ac.in/courses/106/105/106105171/ |

FIRST YEAR – SEMESTER – I

| C Programming Lab |
|---|
| <p>Learning Objectives: (for teachers: what they have to do in the class/lab/field)</p> <ul style="list-style-type: none">• Understand problem statements and identify appropriate solutions.• Demonstrate the use of IDE and C Compiler.• Develop programs using C Programming Language. |
| <p>Course Outcomes: (for students: To know what they are going to learn)</p> <p>CO1: Apply the concept of Control Structures to solve any given problem.</p> <p>CO2: Apply the concept of single and multi-dimensional arrays to solve problems related to searching, sorting and matrix operations.</p> <p>CO3: Apply the concept of Strings for writing programs related to character array.</p> <p>CO4: Write programs using concept of user defined and recursive functions.</p> <p>CO5: Apply concept of structures to write programs.</p> |

List of Programs

1. Write a C program to find roots of a Quadratic equation.
2. Write a C program to find the total no. of digits and the sum of individual digits of a positive integer.
3. Write a C program to generate the Fibonacci sequence of first N numbers.
4. Write a C program to sum the series $S=1 - x + (x^2/2!) - (x^3/3!) + \dots + (-1)^n (x^n/n!)$
5. Write a C program to arrange the elements of an integer array using Bubble Sort algorithm.
6. Write a C program to input two matrices and perform matrix multiplication on them
7. Write a C program to check whether the given string is palindrome or not without using Library functions.
8. Write a C program to count the number of lines, words and characters in a given text.
9. Write a C program to generate Prime numbers in a given range using user defined function.
10. Write a C program to find factorial of a given number using recursive function.
11. Write a C program to maintain a record of n student details using an array of structures with four fields - Roll number, Name, Marks and Grade. Calculate the Grade according to the following conditions.
Marks Grade
 ≥ 80 A
 ≥ 60 B
 ≥ 50 C
 ≥ 40 D
 < 40 E
Print the details of the student, given the student Roll number as input.

| | |
|---|---|
| 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 |
| <p>Text Books: E. Balaguruswamy, “Programming in ANSI C”, 8th Edition, 2019, McGraw Hill Education, ISBN:978-93-5316-513-0.</p> <p>Reference Books: 1. Pradip Dey, Manas Ghosh, “Programming in C”, 2nd Edition, 2018, Oxford University Press, ISBN: 978-01-9949-147-6. 2. Kernighan B.W and Dennis M. Ritchie, “The C Programming Language”, 2nd Edition, 2015, Pearson Education India, ISBN: 978-93-3254-944-9. 3. Yashavant P. Kanetkar, “Let Us C”, 16th Edition, 2019, BPB Publications, ISBN: 978-93-8728-449-4. 4. Jacqueline A Jones and Keith Harrow, “Problem Solving with C”, Pearson Education. ISBN: 978-93-325-3800-9. 5. Dr. Guruprasad Nagraj, “C Programming for Problem Solving”, Himalaya Publishing House. ISBN-978-93-5299-361-1.</p> <p>Weblinks and Video Lectures (e-Resources): 1. http://elearning.vtu.ac.in/econtent/courses/video/BS/14CPL16.html 2. https://nptel.ac.in/courses/106/105/106105171/</p> | |

FIRST YEAR – SEMESTER - I**ELECTIVE - I: Python Programming Lab**

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|--|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| | 2 | | 2 | | 3 | 4 | 40 | 60 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | Describe the core syntax and semantics of Python programming language. | | | | | | | | |
| LO2 | Discover the need for working with the strings and functions. | | | | | | | | |
| LO3 | Illustrate the process of structuring the data using lists, dictionaries, tuples and sets. | | | | | | | | |
| LO4 | Understand the usage of packages and Dictionaries | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction: Computer algorithms-Computer Hardware-Computer Software-Python programming language - Literals - Variables and Identifiers - Operators - Expressions and Data types, Input / output | | | | | | | | |
| II | Control Structures: Boolean Expressions - Selection Control - If Statement- Indentation in Python- Multi-Way Selection -- Iterative Control- While Statement- Infinite loops- Definite vs. Indefinite Loops- Boolean Flag. String, List and Dictionary, Manipulations Building blocks of python programs,Understanding and using ranges. | | | | | | | | |
| III | Functions: Program Routines- Defining Functions- More on Functions: Calling Value-Returning Functions- Calling Non-Value-Returning Functions- Parameter Passing - Keyword Arguments in Python - Default Arguments in Python-Variable Scope. Recursion: Recursive Functions | | | | | | | | |
| IV | Objects and their use: Software Objects - Turtle Graphics – Turtle attributes-Modular Design: Modules - Top-Down Design - Python Modules - | | | | | | | | |
| V | Dictionaries and Sets: Dictionary type in Python - Set Data type. Text Files: Opening, reading and writing text files – Exception Handling | | | | | | | | |
| Total | | | | | | | | | |
| Course Outcomes | | | | | | | | | |
| CO1 | Develop and execute simple Python programs | | | | | | | | |
| CO2 | Write simple Python programs using conditionals and looping for solving problems | | | | | | | | |
| CO3 | Decompose a Python program into functions | | | | | | | | |
| CO4 | Represent compound data using Python lists, tuples, dictionaries etc. | | | | | | | | |

| Textbooks | |
|--|--|
| 1 | Charles Dierbach, “Introduction to Computer Science using Python - A computational Problem-solving Focus”, Wiley India Edition, 2015. |
| 2 | Wesley J. Chun, “Core Python Applications Programming”, 3rd Edition , Pearson Education, 2016 |
| 3 | Mark Lutz, “Learning Python Powerful Object Oriented Programming”, O’reilly Media 2018, 5th Edition. |
| Reference Books | |
| 1 | Timothy A. Budd, “Exploring Python”, Tata MCGraw Hill Education Private Limited 2011, 1 st Edition. |
| 2 | John Zelle, “Python Programming: An Introduction to Computer Science”, Second edition, Course Technology Cengage Learning Publications, 2013, ISBN 978- 1590282410 |
| 3 | Michel Dawson, “Python Programming for Absolute Beginners” , Third Edition, Course Technology Cengage Learning Publications, 2013, ISBN 978-1435455009 |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://onlinecourses.swayam2.ac.in/cec22_cs20/preview |

| Python Programming Lab | |
|---|--|
| Learning Objectives: (for teachers: what they have to do in the class/lab/field) | |
| <ul style="list-style-type: none"> • Acquire programming skills in core Python. • Acquire Object-oriented programming skills in Python. • Develop the skill of designing graphical-user interfaces (GUI) in Python. • Develop the ability to write database applications in Python. • Acquire Python programming skills to move into specific branches | |
| Course Outcomes: (for students: To know what they are going to learn) | |
| CO1: To understand the problem solving approaches | |
| CO2: To learn the basic programming constructs in Python | |
| CO3: To practice various computing strategies for Python-based solutions to real world problems | |
| CO4: To use Python data structures - lists, tuples, dictionaries. | |

| List of Programs | |
|-------------------------|---|
| 1. | Program to convert the given temperature from Fahrenheit to Celsius and vice versa depending upon user's choice. |
| 2. | Write a Python program to construct the following pattern, using a nested loop <pre style="margin-left: 40px;"> * ** *** **** ***** ***** **** *** ** *</pre> |
| 3. | Program to calculate total marks, percentage and grade of a student. Marks obtained in each of the five subjects are to be input by user. Assign grades according to the following criteria: Grade A: Percentage ≥ 80 Grade B: Percentage ≥ 70 and < 80 Grade C: Percentage ≥ 60 and < 70 Grade D: Percentage ≥ 40 and < 60 Grade E: Percentage < 40 |
| 4. | Program, to find the area of rectangle, square, circle and triangle by accepting suitable input parameters from user. |
| 5. | Write a Python script that prints prime numbers less than 20. |
| 6. | Program to find factorial of the given number using recursive function. |
| 7. | Write a Python program to count the number of even and odd numbers from array of N numbers. |
| 8. | Write a Python class to reverse a string word by word. |
| 9. | Read a file content and copy only the contents at odd lines into a new file. |
| 10. | Create a Turtle graphics window with specific size. |

| | |
|---------------------------------|---|
| 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. Charles Dierbach, “Introduction to Computer Science using Python - A computational Problem-solving Focus”, Wiley India Edition, 2015.
2. Wesley J. Chun, “Core Python Applications Programming”, 3rd Edition , Pearson Education, 2016

- **Reference Books**

1. Mark Lutz, “Learning Python Powerful Object Oriented Programming”, O’reilly Media 2018, 5th Edition.
2. Timothy A. Budd, “Exploring Python”, Tata MCGraw Hill Education Private Limited 2011, 1 st Edition.
3. John Zelle, “Python Programming: An Introduction to Computer Science”, Second edition, Course Technology Cengage Learning Publications, 2013, ISBN 978-1590282410
4. Michel Dawson, “Python Programming for Absolute Beginners” , Third Edition, Course Technology Cengage Learning Publications, 2013, ISBN 978-1435455009

FIRST YEAR – SEMESTER – I**SEC 1 – Non Major Elective - BUSINESS ORGANIZATION**

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

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

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

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

FOUNDATION COURSE - ELEMENTS OF INDUSTRY 4.0

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

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

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

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER - II

CORE – III: FINANCIAL ACCOUNTING-II

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

| 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 | https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1 |
| 2 | https://www.slideshare.net/ramusakha/basics-of-financial-accounting |
| 3 | https://www.accountingtools.com/articles/what-is-a-single-entry-system.html |

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

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II

CORE – IV: BUSINESS LAW

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|--|---|---|---|---------|-------------|-----------|---------------------|-------|
| | | | | | | | CIA | External | Total |
| | 5 | | | | 5 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To know the nature and objectives of Mercantile law 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 | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | No. of Hours | |
| I | Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance – Consideration – Capacity to Contract – Free Consent - Legality of Object – Contingent Contracts – Void Contract | | | | | | | 15 | |
| II | Performance of Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract | | | | | | | 15 | |
| III | Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety – | | | | | | | 15 | |
| IV | Bailment and Pledge Bailment and Pledge – Bailment – Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee. | | | | | | | 15 | |
| V | Sale of Goods Act 1930: Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller | | | | | | | 15 | |
| TOTAL | | | | | | | 75 | | |
| Course Outcome | | | | | | | | | |
| CO1 | Explain the Objectives and significance of Mercantile law | | | | | | | | |
| CO2 | Understand the clauses and exceptions of Indian Contract Act. | | | | | | | | |
| CO3 | Outline the contract of indemnity and guarantee | | | | | | | | |
| CO4 | Familiar with the provision relating to Bailment and Pledge | | | | | | | | |
| CO5 | Explain the various provisions of Sale of Goods Act 1930 | | | | | | | | |

| Textbooks | |
|--|---|
| 1 | N.D. Kapoor , Business Laws- Sultan Chand and Sons, New Delhi. |
| 2 | R.S.N. Pillai – Business Law, S.Chand, New Delhi. |
| 3 | M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi |
| 4 | M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi. |
| 5 | Shusma Aurora, Business Law, Taxmann, New Delhi. |
| Reference Books | |
| 1 | Preethi Agarwal, Business Law, CA foundation study material, Chennai. |
| 2 | Business Law by Saravanavel, Sumathi, Anu, Himalaya Publications, Mumbai. |
| 3 | Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi. |
| 4 | D.Geet, Business Law Nirali Prakashan Publication, Pune. |
| 5 | M.R. Sreenivasan , Business Laws, Margham Publications, Chennai. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | www.cramerz.com www.digitalbusinesslawgroup.com |
| 2 | http://swcu.libguides.com/buslaw |
| 3 | http://libguides.slu.edu/businesslaw |

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

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 |
|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|
| CO1 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| TOTAL | 15 | 10 | 13 | 15 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| AVERAGE | 3 | 2 | 2.6 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – II**ELECTIVE– II: OFFICE AUTOMATION LAB**

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|--|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| | 2 | | 2 | | 3 | 4 | 40 | 60 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | The major objective in introducing the Computer Skills course is to impart training for students in Microsoft Office which has different components like MS Word, MS Excel and Power point. | | | | | | | | |
| LO2 | The course is highly practice oriented rather than regular class room teaching. | | | | | | | | |
| LO3 | To acquire knowledge on editor, spread sheet and presentation software. | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introductory concepts: Hardware and Software - Memory unit – CPU-Input Devices: Key board, Mouse and Scanner. Output devices: Monitor, Printer. Introduction to Operating systems - Introduction to Programming Languages. | | | | | | | | |
| II | Word Processing: File menu operations - Editing text – tools, formatting, bullets and numbering - Spell Checker - Document formatting – Paragraph alignment, indentation, headers and footers, printing – Preview, options, merge. | | | | | | | | |
| III | Spreadsheets: Excel – opening, entering text and data, formatting, navigating; Formulas – entering, handling and copying | | | | | | | | |
| IV | Charts – creating, formatting and printing, analysis tables, preparation of financial statements, introduction to data analytics. | | | | | | | | |
| V | Power point: Introduction to Power point - Features – Understanding slide typecasting & viewing slides – creating slide shows. Applying special object – including objects & pictures – Slide transition – Animation effects, audio inclusion, timers. | | | | | | | | |
| Total | | | | | | | | | |
| Course Outcomes | | | | | | | | | |
| CO1 | Understand the basics of computer systems and its components. | | | | | | | | |
| CO2 | Understand and apply the basic concepts of a word processing package. | | | | | | | | |
| CO3 | Understand and apply the basic concepts of electronic spreadsheet software. | | | | | | | | |
| CO4 | Understand and apply the basic concepts of database management system. | | | | | | | | |
| CO5 | Understand and create a presentation using PowerPoint tool. | | | | | | | | |
| Textbooks | | | | | | | | | |
| 1 | Peter Norton, “Introduction to Computers” –Tata McGraw-Hill. | | | | | | | | |
| Reference Books | | | | | | | | | |
| 1 | Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, “Microsoft 2003”, Tata McGraw- Hill. | | | | | | | | |
| NOTE: Latest Edition of Textbooks May be Used | | | | | | | | | |
| Web Resources | | | | | | | | | |
| 1 | Web content from NDL / SWAYAM or opensource web resources | | | | | | | | |

| Office Automation Lab |
|---|
| <p>Learning Objectives: (for teachers: what they have to do in the class/lab/field) Office tools course would enable the students in crafting professional word documents, excel spread sheets, power point presentations using the Microsoft suite of office tools. To familiarize the students in preparation of documents and presentations with office automation tools.</p> |
| <p>Course Outcomes: (for students: To know what they are going to learn) CO1: to perform documentation CO2: to perform accounting operations CO3: to perform presentation skills</p> |

| List of Programs |
|--|
| <p>Word</p> <p>Word Orientation : The instructor needs to give an overview of Microsoft word & Importance of MS Word as word Processor, Details of the four tasks and features that would be covered Using word – Accessing, overview of toolbars, saving files, Using help and resources, rulers, format painter.</p> <p>Task 1 : Using word to create project certificate. Features to be covered:-Formatting Fonts in word, Drop Cap in word, Applying Text effects, Using Character Spacing, Borders and Colors, Inserting Header and Footer, Using Date and Time option in Word.</p> <p>Task 2 : Creating project abstract Features to be covered:-Formatting Styles, Inserting table, Bullets and Numbering, Changing Text Direction, Cell alignment, Footnote, Hyperlink, Symbols, Spell Check , Track Changes.</p> <p>Task 3 : Creating a Newsletter : Features to be covered:- Table of Content, Newspaper columns, Images from files and clipart, Drawing toolbar and Word Art, Formatting Images, Textboxes and Paragraphs</p> |
| <p>Excel</p> <p>Excel Orientation : The instructor needs to tell the importance of MS Excel as a Spreadsheet tool, give the details of the four tasks and features that would be covered Excel – Accessing, overview of toolbars, saving excel files, Using help and resources {Comdex Information Technology course tool kit Vikas }</p> <p>Task1: Creating a Scheduler - Features to be covered: Gridlines, Format Cells, Summation, auto fill, Formatting Text</p> <p>Task 2 : Calculations - Features to be covered:- Cell Referencing, Formulae in excel – average, standard deviation, Charts, Renaming and Inserting worksheets, Hyper linking, Count function, LOOKUP/VLOOKUP</p> <p>Task 3 : Performance Analysis - Features to be covered:- Split cells, freeze panes, group and outline, Sorting, Boolean and logical operators, Conditional formatting</p> |
| <p>MS Power Point</p> <p>Task1 : Students will be working on basic power point utilities and tools which help them create basic power point presentation. Topic covered includes :- PPT Orientation, Slide Layouts, Inserting Text, Word Art, Formatting Text, Bullets and Numbering, Auto Shapes, Lines and Arrows</p> <p>Task 2 : This session helps students in making their presentations interactive. Topics covered includes: Hyperlinks, Inserting –Images, Clip Art, Audio, Video, Objects, Tables and Charts</p> |

Task 3 : Concentrating on the in and out of Microsoft power point. Helps them learn best practices in designing and preparing power point presentation. Topics covered includes :- Master Layouts (slide, template, and notes), Types of views (basic, presentation, slide slotter, notes etc), Inserting – Background, textures, Design Templates, Hidden slides.Auto content wizard, Slide Transition, Custom Animation, Auto Rehearsing

| | |
|---|---|
| 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 |
| <ol style="list-style-type: none"> 1. Comdex Information Technology course tool kit Vikas Gupta, WILEY Dreamtech,2005 2. The Complete Computer upgrade and repair book,3rd edition Cheryl A Schmidt, WILEY Dreamtech 3. Introduction to Information Technology, IITL Education Solutions limited, Pearson Education. 4. PC Hardware and A + Handbook – Kate J. Chas PHI (Microsoft) | |

FIRST YEAR – SEMESTER – II

ELECTIVE - II: Object Oriented Programming with C++

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|--|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| | 2 | | 2 | | 3 | 4 | 40 | 60 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To engender an appreciation for the need and characteristics of Object-orientation. | | | | | | | | |
| LO2 | To impart knowledge of the C++ language grammar in order to design and implement programming solutions to simple problems by applying Object-oriented thinking. | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Object Oriented Programming Concepts: Complexity in software - The need for object-orientation – Abstraction – Encapsulation – Modularity – Hierarchy. Basic Elements of C++: Classes – Objects – Data members and member functions – private and public access specifiers - Static members - Constructors – Singleton class - Destructors | | | | | | | | |
| II | Friend Functions and Friend Classes - Array of objects – Pointer to objects - this pointer – References – Dynamic memory allocation - Namespaces. Function Overloading: Overloading a function - Default arguments – Overloading Constructors. Operator Overloading: Overloading an operator as a member function – Overloading an operator as a friend function | | | | | | | | |
| III | Overloading the operators [], (), -> and comma operators – Conversion Functions. Inheritance: Types of inheritance – protected access specifier – Virtual Base Class – Base class and derived class constructors. Run-time Polymorphism: Virtual Functions | | | | | | | | |
| IV | Function overriding - Pure virtual function – Abstract base class. Templates: Function templates – Overloading a function template – Class templates. | | | | | | | | |
| V | Exception Handling: Exceptions – try, catch, throw – Rethrowing an exception – Restricting exceptions - Handling exceptions in derived classes - terminate(), abort(), unexpected(), set_terminate(). I/O Streams: Formatted I/O with ios class functions - Manipulators – Creating own manipulator – Overloading << and >> operators. | | | | | | | | |
| Total | | | | | | | | | |

| Course Outcomes | |
|--|---|
| CO1 | Explain the various basic concepts of Object-orientation. |
| CO2 | Write programs to implement static binding |
| CO3 | Write programs to implement inheritance and dynamic binding |
| CO4 | Write programs to implement templates and exception handling and learn how to use STL class library. |
| CO5 | Write programs implementing File and Stream I/O. |
| Textbooks | |
| 1 | Herbert Schildt, <i>C++ - The Complete Reference</i> , Third Edition, TMH, 1999. |
| 2 | Grady Booch, <i>Object Oriented Analysis and Design</i> , Pearson Education, 2008. (For Unit I) |
| Reference Books | |
| 1 | Bjarne Stroustrup, <i>The C++ Programming Language</i> , Addison Wesley, 2000. |
| 2 | J. P. Cohoon and J. W. Davidson, <i>C++ Program Design – An Introduction to Programming and Object-Oriented Design</i> , Second Edition, McGraw Hill, 1999. |
| 3 | C. J. Lippman, <i>C++ Primer</i> , Third Edition, Addison Wesley, 2000. |
| NOTE: Latest Edition of Textbooks May be Used | |

FIRST YEAR – SEMESTER - II

| Object Oriented Programming with C++ |
|--|
| <p>Learning Objectives: (for teachers: what they have to do in the class/lab/field)</p> <ul style="list-style-type: none">• Design classes for the given problems.• Write programs in C++.• Code, debug and execute a C++ program to solve the given problems using an IDE. |
| <p>Course Outcomes: (for students: To know what they are going to learn)</p> <p>CO1: Design and create classes. Implement Stream I/O as appropriate.</p> <p>CO2: Design appropriate data members and member functions.</p> <p>CO3: Implement functions, friend functions, static members, constructors and compile-time polymorphism.</p> <p>CO4: Implement inheritance, run-time polymorphism and destructors.</p> <p>CO5: Implement templates and exceptions. Use STL class library. Implement File I/O.</p> |

List of Programs

1. Write a class to represent a complex number which has member functions to do the following
 - a. Set and show the value of the complex number
 - b. Add, subtract and multiply two complex numbers
 - c. Multiplying the complex number with a scalar value
2. Write a Point class that represents a 2-d point in a plane. Write member functions to
 - a. Set and show the value of a point
 - b. Find the distance between two points
 - c. Check whether two points are equal or not
4. Design and implement a class to represent a Solid object.
 - a. Apart from data members to represent dimensions, use a data member to specify the type of solid.
 - b. Use functions to calculate volume and surface area for different solids.
5. Design a class representing time in hh:mm:ss. Write functions to
 - a. Set and show the time
 - b. Find the difference between two time objects
 - c. Adding a given duration to a time
 - d. Conversion of the time object to seconds
6. Design a 3x3 matrix class and demonstrate the following:
 - a. Addition and multiplication of two matrices using operator overloading
 - b. Maintaining a count of the number of matrix object created
7. Design a class called cString to represent a string data type. Create a data member in the class to represent a string using an array of size 100. Write the following functionality as member functions:
 - a. Copy Constructor
 - b. Concatenate two strings
 - c. Find the length of the string
 - d. Reversing a string
 - e. Comparing two strings

8. Design a class called cString to represent a string data type. Create a data member in the class to represent a string whose size is dynamically allocated. Write the following as member functions:

- a. Copy Constructor
- b. Destructor
- c. Concatenate two strings
- d. Find the length of the string
- e. Reversing a string
- f. Comparing two strings

| | |
|--|---|
| 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 |
| <p>Learning Resources:</p> <p>Learning Resources:</p> <p>Recommended Texts</p> <ol style="list-style-type: none"> 1. Herbert Schildt, <i>C++ - The Complete Reference</i>, Third Edition, TMH, 1999. 2. Grady Booch, <i>Object Oriented Analysis and Design</i>, Pearson Education, 2008. (For Unit I) <p>Reference Books</p> <ol style="list-style-type: none"> 1. Bjarne Stroustrup, <i>The C++ Programming Language</i>, Addison Wesley, 2000. 2. J. P. Cohoon and J. W. Davidson, <i>C++ Program Design – An Introduction to Programming and Object-Oriented Design</i>, Second Edition, McGraw Hill, 1999. <p>C. J. Lippman, <i>C++ Primer</i>, Third Edition, Addison Wesley, 2000.</p> | |

FIRST YEAR – SEMESTER – II**SEC 2 – Non Major Elective – ADVERTISING**

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

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

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

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

3 – Strong, 2- Medium, 1- Low

| Corporate Social Responsibility (CSR) | | | | | | | | | |
|--|---|---|---|---|---------|-------------|-------|----------|--------------|
| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
| | | | | | | | CIA | External | Total |
| | 2 | | | | 2 | 2 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To understand and apply the fundamental concepts and theories of CSR. | | | | | | | | |
| LO2 | To evaluate the role of CSR in addressing societal challenges and stakeholder needs. | | | | | | | | |
| LO3 | To guide CSR practices, global frameworks such as ISO 26000 and GRI should be utilized. | | | | | | | | |
| LO4 | To learn to design, implement, and audit CSR strategies effectively. | | | | | | | | |
| LO5 | To develop sustainable CSR initiatives aligned with organizational and societal goals. | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction: Definition and Evolution of CSR- Theories and Models of CSR- CSR and Corporate Governance -Legal and Ethical Dimensions of CSR | | | | | | | | 10 |
| II | CSR and Stakeholders: Identifying Stakeholders- Stakeholder Engagement Strategies - Impact of CSR on Employees, Customers, and Suppliers - CSR in Community Development - Building Trust Through CSR | | | | | | | | 12 |
| III | CSR Frameworks and Standards: ISO 26000 and the Global Reporting Initiative (GRI)- United Nations Sustainable Development Goals (SDGs) - CSR Regulations in India (Companies Act 2013, Section 135) - Environmental, Social, and Governance (ESG) Criteria - Monitoring and Reporting CSR Activities | | | | | | | | 12 |
| IV | Implementing CSR Initiatives: Designing Effective CSR Programs- Budgeting and Resource Allocation for CSR - Role of CSR in Branding and Marketing - Challenges in Implementing CSR | | | | | | | | 13 |
| V | Evaluating and Sustaining CSR: Measuring the Impact of CSR - Tools for CSR Evaluation - Strategies for Sustainable CSR PracticesEthical Leadership and CSR -The Future of CSR | | | | | | | | 13 |
| | | | | | | | | | 60 |

| Course Outcomes | |
|--|---|
| CO1 | Demonstrate knowledge of CSR principles and their relevance to modern business. |
| CO2 | Critically evaluate the role of CSR in addressing global challenges and stakeholder needs. |
| CO3 | Utilise frameworks like ISO 26000 and SDGs to guide CSR implementation. |
| CO4 | Create actionable CSR programs aligned with organisational goals and societal expectations. |
| CO5 | Assess the effectiveness of CSR initiatives using appropriate tools and methods. |
| Textbooks | |
| 1 | Corporate Social Responsibility 4th Edition, 2023 by Kamal Garg, Publisher: Bharat Law House |
| Reference Books | |
| 1 | CORPORATE SOCIAL RESPONSIBILITY- LAW & PRACTICE, Publisher: RAJESH KADAKIA, second edition 2024 |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://csr.gov.in/ |
| 2 | https://www.ibm.com/topics/corporate-social-responsibility |

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

| | PO1 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 3 | 2 | 3 | 3 | 2 | 2 | 3 | 2 | 2 |
| CO2 | 2 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 3 |
| TOTAL | 14 | 13 | 13 | 13 | 10 | 13 | 13 | 14 | 10 | 12 |
| AVERAGE | 2.8 | 2.6 | 2.6 | 2.6 | 2.6 | 2.6 | 2.6 | 2.8 | 2 | 2.4 |

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III**CORE – V: CORPORATE ACCOUNTING I**

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|---|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| | 5 | | | | 5 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To understand about the pro-rata allotment and 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 | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| 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 |
| 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 Installment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method. | | | | | | | | 15 |
| 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 |
| 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 |
| 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 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) | | | | | | | | 15 |
| TOTAL | | | | | | | | 75 | |

| THEORY 20% & PROBLEMS 80% | |
|--|---|
| Course Outcomes | |
| CO1 | Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites |
| CO2 | Asses the accounting treatment of issue and redemption of preference shares and debentures |
| CO3 | Construct Financial Statements applying relevant accounting treatments |
| CO4 | Compute the value of goodwill and shares under different methods and assess its applicability |
| CO5 | Integrate theoretical knowledge on all accounting in par with IFRS and IND AS |
| Textbooks | |
| 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. |
| Reference Books | |
| 1 | T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai. |
| 2 | D.S.Rawat&NozerShroff,Students Guide To Accounting Standards ,Taxmann, New Delhi |
| 3 | Prof. Mukeshbramhbutt, Devi,Corporate Accounting I, Ahilya Publication, Madhya Pradesh |
| 4 | Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai. |
| 5 | PrasanthAthma, Corporate Accounting I, Himalaya Publishing house, Mumbai. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.tickertape.in/blog/issue-of-shares/ |
| 2 | https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf |
| 3 | https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html |

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

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER - III

CORE – VI: COMPANY LAW

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | | |
|--|---|---|---|---|---------|-------------|-------|-----------|--------------|--|
| | | | | | | | CIA | External | Total | |
| | 5 | | | | 4 | 5 | 25 | 75 | 100 | |
| Learning Objectives | | | | | | | | | | |
| LO1 | To know Company Law 1956 and Companies Act 2013 | | | | | | | | | |
| LO2 | To have an understanding on the formation of a company | | | | | | | | | |
| LO3 | To understand the requisites of meeting and resolution | | | | | | | | | |
| LO4 | To gain knowledge on the procedure to appoint and remove Directors | | | | | | | | | |
| LO5 | To familiarize with the various modes of winding up | | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours | |
| I | Introduction to Company law Companies Act 2013 – Definition of a Company, Characteristics of Company – Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships – Classification of Companies – Based on Incorporation, Liability, Number of Members, Control. | | | | | | | | 15 | |
| 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 | |
| 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 | |
| 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 | |
| V | Winding up Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up – Consequences of Winding Up Order – Powers of Tribunal – Petition for Winding Up – Company Liquidator. | | | | | | | | 15 | |
| TOTAL | | | | | | | | 75 | | |

| Course Outcomes | |
|--|---|
| CO1 | Understand the classification of companies under the act |
| CO2 | Examine the contents of the Memorandum of Association & Articles of Association |
| CO3 | Know the qualification and disqualification of Auditors |
| CO4 | Understand the workings of National Company Law Appellate Tribunal (NCLAT) |
| CO5 | Analyse the modes of winding up |
| Textbooks | |
| 1 | N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai |
| 2 | R.S.N. Pillai – Business Law, S.Chand, New Delhi. |
| 3 | M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai |
| 4 | Shusma Aurora, Business Law, Taxmann, New Delhi |
| 5 | M.C.Kuchal, Business Law, VikasPublication, Noida |
| Reference Books | |
| 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 |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html |
| 2 | https://vakilsearch.com/blog/explain-procedure-formation-company/ |
| 3 | https://www.investopedia.com/terms/w/windingup.asp |

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

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 |
|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |
| TOTAL | 15 | 10 | 15 | 10 | 15 | 15 | 10 | 15 | 15 | 10 | 10 |
| AVERAGE | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – III

ELECTIVE - III: PROGRAMMING IN JAVA LAB

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|--|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| | 2 | | 2 | | 3 | 4 | 40 | 60 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To provide fundamental knowledge of object-oriented programming. | | | | | | | | |
| LO2 | To equip the student with programming knowledge in Core Java from the basics up. | | | | | | | | |
| LO3 | To enable the students to use AWT controls, Event Handling and Swing for GUI. | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction: Review of Object-Oriented concepts - Java buzzwords (Platform independence, Portability, Threads)- JVM architecture –Java Program structure - –Java main method - Java Console output(System.out) - simple java program - Data types - Variables - type conversion and casting- Java Console input: Buffered input - operators - control statements - Static Data - Static Method - String and String Buffer Classes | | | | | | | | |
| II | Java user defined Classes and Objects – Arrays – constructors - Inheritance: Basic concepts - Types of inheritance - Member access rules - Usage of this and Super key word - Method Overloading - Method overriding - Abstract classes - Dynamic method dispatch - Usage of final keyword | | | | | | | | |
| III | Packages: Definition - Access Protection - Importing Packages - Interfaces: Definition – Implementation – Extending Interfaces Exception Handling: try – catch - throw - throws – finally – Built-in exceptions - Creating own Exception classes - garbage collection, finalise - | | | | | | | | |
| IV | Multithreaded Programming: Thread Class - Runnable interface – Synchronization – Using synchronized methods – Using synchronized statement - Interthread Communication – Deadlock. | | | | | | | | |
| V | Adapter classes - Inner classes -Java Util Package / Collections Framework:Collection & Iterator Interface- Enumeration- List and Array List- Vector- Comparator | | | | | | | | |
| TOTAL | | | | | | | | | |
| Course Outcomes | | | | | | | | | |
| CO1 | Understand the basic Object-oriented concepts.Implement the basic constructs of Core Java | | | | | | | | |
| CO2 | Implement inheritance, packages, interfaces and exception handling of Core Java. | | | | | | | | |
| CO3 | Implement multi-threading and I/O Streams of Core Java | | | | | | | | |

| Textbooks | |
|------------------------|--|
| 1 | Herbert Schildt, The Complete Reference, Tata McGraw Hill, New Delhi, 7th Edition, 2010. |
| 2 | Gary Cornell, Core Java 2 Volume I – Fundamentals, Addison Wesley, 1999. |
| Reference Books | |
| 1 | Head First Java, O’Rielly Publications, Y. Daniel Liang, Introduction to Java Programming, 7th Edition, Pearson Education India, 2010. |
| Web Resources | |
| 1 | |

| Java Programming Lab | Core -S2EC1L |
|--|---------------------|
| <p>Learning Objectives: (for teachers: what they have to do in the class/lab/field)</p> <ul style="list-style-type: none"> • To gain practical expertise in coding Core Java programs • To become proficient in the use of AWT, Event Handling and Swing. | |
| <p>Course Outcomes: (for students: To know what they are going to learn)</p> <p>CO1: Code, debug and execute Java programs to solve the given problems</p> <p>CO2: Implement multi-threading and exception-handling</p> <p>CO3: Implement functionality using String and String Buffer classes</p> | |

List of Programs

1. Write a Java program that prompts the user for an integer and then prints out all the prime numbers up to that Integer?
2. Write a Java program to multiply two given matrices.
3. Write a Java program that displays the number of characters, lines and words in a text?
4. Generate random numbers between two given limits using Random class and print messages according to the range of the value generated.
5. Write a program to do String Manipulation using Character Array and perform the following string operations:
 - a) String length
 - b) Finding a character at a particular position
 - c) Concatenating two strings
6. Write a program to perform the following string operations using String class:
 - a) String Concatenation
 - b) Search a substring
 - c) To extract substring from given string
7. Write a program to perform string operations using StringBuffer class:
 - a) Length of a string
 - b) Reverse a string
 - c) Delete a substring from the given string
8. Write a java program that implements a multi-thread application that has three threads. First thread generates random integer every 1 second and if the value is even, second thread computes the square of the number and prints. If the value is odd, the third thread will print the value of cube of the number.
9. Write a threading program which uses the same method asynchronously to print the numbers 1 to 10 using Thread1 and to print 90 to 100 using Thread2.
10. Write a program to demonstrate the use of following exceptions.
 - a) Arithmetic Exception
 - b) Number Format Exception
 - c) Array Index Out of Bound Exception
 - d) Negative Array Size Exception

| | |
|---|---|
| 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 |
| <p>Learning Resources:</p> <p>Recommended Texts</p> <p>Herbert Schildt, The Complete Reference, Tata McGraw Hill, New Delhi, 7th Edition, 2010.</p> <p>Gary Cornell, Core Java 2 Volume I – Fundamentals, Addison Wesley, 1999.</p> <p>Reference Books</p> <p>Head First Java, O’Rielly Publications, Y. Daniel Liang, Introduction to Java Programming, 7th Edition, Pearson Education India, 2010.</p> <p>Web resources: Web resources from NDL Library, E-content from open-source libraries</p> | |

SECOND YEAR – SEMESTER - III**ELECTIVE III : Web Technology (PHP) Lab**

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|---|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| | 2 | | 2 | | 3 | 4 | 40 | 60 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To use PHP and MySQL to develop dynamic web sites for user on the Internet | | | | | | | | |
| LO2 | To develop web sites ranging from simple online information forms to complex e-commerce sites with MySQL database, building, connectivity, and maintenance | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introducing PHP – Basic development Concepts – Creating first PHP Scripts – Using Variable and Operators – Storing Data in variable – Understanding Data types – Setting and Checking variables Data types – Using Constants – Manipulating Variables with Operators. | | | | | | | | |
| II | Controlling Program Flow: Writing Simple Conditional Statements - Writing More Complex Conditional Statements – Repeating Action with Loops – Working with String and Numeric Functions. | | | | | | | | |
| III | Working with Arrays: Storing Data in Arrays – Processing Arrays with Loops and Iterations – Using Arrays with Forms - Working with Array Functions – Working with Dates and Times. | | | | | | | | |
| IV | Using Functions and Classes: Creating User-Defined Functions - Creating Classes – Using Advanced OOP Concepts. | | | | | | | | |
| V | Working with Database and SQL : Introducing Database and SQL- Using MySQL-Adding and modifying Data-Handling Errors – Using SQLite Extension and PDO Extension. Introduction XML - Simple XML and DOM Extension. | | | | | | | | |
| TOTAL | | | | | | | | | |
| CO | Course Outcomes | | | | | | | | |
| CO1 | Understand the general concepts of PHP scripting language for the development of Internet websites. | | | | | | | | |
| CO2 | Understand the basic functions of MySQL database program and XML concepts | | | | | | | | |
| CO3 | Learn the relationship between the client side and the server side scripts. | | | | | | | | |

| Textbooks | |
|--|---|
| 1 | VikramVaswani, “PHP A Beginner's Guide”, Tata McGraw Hill 2008. |
| Reference Books | |
| 1 | Steven Holzner , “The PHP Complete Reference”, Tata McGraw Hill, 2007. |
| 2 | Steven Holzer , “Spring into PHP”, Tata McGraw Hill 2011, 5thEdition. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.w3schools.com/php/ |
| 2 | https://www.phptpoint.com/php-tutorial-pdf/ |
| 3 | http://www.xmlsoftware.com/ |

SECOND YEAR – SEMESTER – III

| WEB TECHNOLOGY (PHP) LAB |
|--|
| <p>Learning Objectives: (for teachers: what they have to do in the class/lab/field)</p> <ul style="list-style-type: none">• The objectives of this course are to have a practical understanding about how to write PHP code to solve problems.• Display and insert data using PHP and MySQL.• Test, debug, and deploy web pages containing PHP and MySQL.• It also aims to introduce practical session to develop simple applications using PHP and MySQL. |
| <p>Course Outcomes: (for students: To know what they are going to learn)</p> <ol style="list-style-type: none">1. On the completion of this laboratory course the students ought to2. Obtain knowledge and develop application programs using Python.3. Create dynamic Web applications such as content management, user registration, and ecommerce using PHP and to understand the ability to post and publish a PHP website.4. Develop a MySQL database and establish connectivity using MySQL. |

| LIST OF PRACTICALS |
|---|
| <ol style="list-style-type: none">1. Write a PHP program which adds up columns and rows of given table2. Write a PHP program to compute the sum of first n given prime numbers3. Write a PHP program to find valid an email address4. Write a PHP program to convert a number written in words to digit.5. Write a PHP script to delay the program execution for the given number of seconds.6. Write a PHP script, which changes the colour of the first character of a word7. Write a PHP program to find multiplication table of a number.8. Write a PHP program to calculate Factorial of a number.9. Write a PHP code to create a student mark sheet table. Insert, delete and modify records.10. From a XML document (email.xml), write a program to retrieve and print all the e-mailaddresses from the document using XML11. From a XML document (tree.xml), suggest three different ways to retrieve the text value 'John' using the DOM:12. Write a program that connects to a MySQL database and retrieves the contents of any one of its tables as an XML file. Use the DOM. |

| | |
|---------------------------------|--|
| 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 |

ENTERPRISE RESOURCE PLANNING

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|---|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| | 2 | | | | 2 | 2 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To Learn the basic concepts in ERP | | | | | | | | |
| LO2 | To familiarize the technologies related to ERP | | | | | | | | |
| LO3 | To understand the modules in ERP | | | | | | | | |
| LO4 | To list out the benefits of ERP | | | | | | | | |
| LO5 | To Learn the ERP implementation lifecycle | | | | | | | | |
| Prerequisites: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | <p style="text-align: center;">Introduction to ERP</p> ERP: Meaning- evolution- advantages or ERP. Integrated management information-business modeling- integrated data model. | | | | | | | | 10 |
| II | <p style="text-align: center;">ERP related Technologies</p> Business process reengineering-Management Information System- Decision support system- Data warehousing- Data Mining- Supply Chain Management. | | | | | | | | 10 |
| III | <p style="text-align: center;">ERP Modules</p> Plant Maintenance- quality Management- Finance-materials Management | | | | | | | | 15 |
| IV | <p style="text-align: center;">Benefits of ERP</p> Reduction of lead time- ontime shipment- improved resource utilization- better customer satisfaction- improved supplier performance-increased flexibility- reduced quality cost-decision making capability | | | | | | | | 15 |
| V | <p style="text-align: center;">ERP Implementation lifecycle</p> ERP software selection-ERP implementation planning- ERP software training- ERP software testing- ERP software deployment - ERP user support- ERP post-implementation checks | | | | | | | | 10 |
| | | | | | | | | | 60 |
| Course Outcomes | | | | | | | | | |
| CO1 | Explain the advantages of ERP | | | | | | | | |
| CO2 | Identify the technologies involved in ERP | | | | | | | | |
| CO3 | Explain the modules involved in ERP | | | | | | | | |
| CO4 | Sketch the benefits through implementation of ERP | | | | | | | | |
| CO5 | Analyse the lifecycle of ERP to the changing needs of the industry | | | | | | | | |

| Textbooks | |
|--|---|
| 1 | Enterprise Resource Planning 4th Edition Alexis Leon, McGraw Hill; Fourth edition (McGrawHill (2022); McGraw Hill Education (India) Private Limited |
| Reference Books | |
| 1 | Dr. Subodh Kesharwani, "ERP Systems- Application, Experiences", Upsurge, Pragati Prakathan Publication, Meerut, 2018 |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.sap.com/india/products/erp/what-is-erp.html |
| 2 | https://rcademy.com/course/erp-enterprise-resource-planning-training-course/ |
| 3 | |

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

| | PO1 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 |
| CO5 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 3 |
| TOTAL | 14 | 13 | 13 | 13 | 10 | 13 | 13 | 14 | 10 | 12 |
| AVERAGE | 2.8 | 2.6 | 2.6 | 2.6 | 2.6 | 2.6 | 2.6 | 2.8 | 2 | 2.4 |

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV

CORE – VII: CORPORATE ACCOUNTING - II

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|--|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| | 5 | | | | 5 | 5 | 25 | 75 | 100 |
| A | | | | | | | | | |
| LO1 | To know the types of Amalgamation, Internal and external Reconstruction | | | | | | | | |
| LO2 | To know Final statements of banking companies | | | | | | | | |
| LO3 | To understand the accounting treatment of Insurance company accounts | | | | | | | | |
| LO4 | To understand the procedure for preparation of consolidated Balance sheet | | | | | | | | |
| LO5 | To have an insight on modes of winding up of a company | | | | | | | | |
| Prerequisite: Should have studied Financial Accounting in I Year | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| CO2 | Construct Profit and Loss account and Balance Sheet of Banking Companies in accordance in the prescribed format. |
| CO3 | Synthesize and prepare final accounts of Insurance companies in the prescribed format |
| CO4 | Give the consolidated accounts of holding companies |
| CO5 | Preparation of liquidator's final statement of account |
| Textbooks | |
| 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 |
| Reference Books | |
| 1 | B.Raman, Corporate Accounting, Taxmann, New Delhi |
| 2 | M.C.Shukla, Advanced Accounting,S.Chand, New Delhi |
| 3 | Prof. MukeshBramhbutt, Devi Ahilya publication, Madhya Pradesh |
| 4 | Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai. |
| 5 | PrasanthAthma, Corporate Accounting, Himalaya Publishing house, Mumbai. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126 |
| 2 | https://www.slideshare.net/debchat123/accounts-of-banking-companies |
| 3 | https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862 |

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

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR– SEMESTER– IV

CORE PAPER VIII – BUSINESS MATHEMATICS & STATISTICS

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | | |
|--|---|---|---|---|---------|-------------|-------|-----------|--------------|--|
| | | | | | | | CIA | External | Total | |
| | 5 | | | | 5 | 5 | 25 | 75 | 100 | |
| Learning Objectives | | | | | | | | | | |
| LO1 | To impart knowledge on the basics of ratio, proportion, indices and proportions | | | | | | | | | |
| LO2 | To learn about simple and compound interest and arithmetic, geometric and harmonic progressions. | | | | | | | | | |
| LO3 | To familiarise with the measures of central tendency | | | | | | | | | |
| LO4 | To conceptualise with correlation co-efficient | | | | | | | | | |
| LO5 | To gain knowledge on time series analysis | | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours | |
| I | Ratio Ratio, Proportion and Variations, Indices and Logarithms. | | | | | | | | 12 | |
| II | Interest and Annuity Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. Annuity - Meaning - Types of Annuity Applications. | | | | | | | | 12 | |
| III | Business Statistics Measures of Central Tendency Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient. | | | | | | | | 12 | |
| IV | Correlation and Regression Correlation - Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – Regression Lines and Coefficients. | | | | | | | | 12 | |
| V | Time Series Analysis and Index Numbers Time Series Analysis : Secular Trend – Seasonal Variation – Cyclical variations - Index Numbers – Aggregative and Relative Index – Chain and Fixed Index – Wholesale Index – Cost of Living Index. | | | | | | | | 12 | |
| TOTAL | | | | | | | | 60 | | |
| Course Outcomes | | | | | | | | | | |
| CO1 | Learn the basics of ratio, proportion, indices and logarithm | | | | | | | | | |
| CO2 | Familiarise with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions. | | | | | | | | | |
| CO3 | Determine the various measures of central tendency | | | | | | | | | |
| CO4 | Calculate the correlation and regression co-efficient. | | | | | | | | | |
| CO5 | Assess problems on time series analysis | | | | | | | | | |

| Textbooks | |
|--|---|
| 1 | Dr. B.N. Gupta, Business Mathematics & Statistics, Shashibhawan publishing house, Chennai |
| 2 | Asim Kumar Manna, Business Mathematics & Statistics, McGraw hill education, Noida |
| 3 | A.V. Rayarikar and Dr. P.G. Dixit, Business Mathematics & Statistics, Nirali Prakashan Publishing, Pune |
| 4 | Dr.S. Sachdeva, Business Mathematics & Statistics, Lakshmi NarainAgarwal, Agra |
| 5 | P.R. Vittal, Business Mathematics & Statistics, Margham Publications, Chennai |
| Reference Books | |
| 1 | J.K. Sharma, Fundamentals of business statistics, Vikas publishing, Noida |
| 2 | Peter Waxman, Business Mathematics & Statistics, Prentice Hall, New York |
| 3 | Andre Francis, Business Mathematics & Statistics, Cengage Learning EMEA, Andover |
| 4 | Aggarwal B M, Business Mathematics & Statistics, Ane Book Pvt. Ltd., New Delhi |
| 5 | R.S. Bhardwaj, Business Mathematics & Statistics, Excel Books Publisher, New Delhi |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.britannica.com/biography/Henry-Briggs |
| 2 | https://corporatefinanceinstitute.com/resources/data-science/central-tendency/ |
| 3 | https://www.expressanalytics.com/blog/time-series-analysis/ |

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

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 |
|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 3 | 2 | 2 |
| TOTAL | 15 | 10 | 15 | 10 | 12 | 10 | 15 | 10 | 15 | 10 | 10 |
| AVERAG E | 3 | 2 | 3 | 2 | 2.4 | 2 | 3 | 2 | 3 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – IV

ELECTIVE IV –RELATIONAL DATABASE MANAGEMENT SYSTEM

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|--|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| | 3 | | | | 3 | 3 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | Gain a good understanding of the architecture and functioning of Database Management Systems | | | | | | | | |
| LO2 | Understand the use of Structured Query Language (SQL) and its syntax. | | | | | | | | |
| LO3 | Apply Normalization techniques to normalize a database. | | | | | | | | |
| LO4 | Understand the need of transaction processing and learn techniques for controlling the consequences of concurrent data access. | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction to DBMS– Data and Information - Database – Database Management System – Objectives- Advantages – Components - Architecture. ER Model: Building blocks of ER Diagram – | | | | | | | | 9 |
| II | Relationship Degree – Classification – ER diagram to Tables – ISA relationship – Constraints –Aggregation and Composition – Advantages Structure of Relational Database. Introduction to Relational Database Design - Objectives – Tools –Redundancy and Data Anomaly | | | | | | | | 9 |
| III | – Functional Dependency - Normalization – 1NF – 2NF – 3NF – BCNF. Transaction Processing – Database Security. | | | | | | | | 9 |
| IV | Introduction to SQL: Data Definition Commands – Data Manipulation Commands – SELECT Queries – Additional Data Definition Commands – Additional SELECT Query Keywords – Joining Database Tables.Advanced SQL:Relational SET Operators: UNION – UNION ALL – INTERSECT - MINUS. | | | | | | | | 9 |
| V | SQL Join Operators: Cross Join – Natural Join – Join USING Clause – JOIN ON Clause – Outer Join. Sub Queries and Correlated Queries: WHERE – IN – HAVING – ANY and ALL – FROM. SQL Functions: Date and Time Function – Numeric Function – String Function – Conversion Function | | | | | | | | 9 |
| TOTAL | | | | | | | | 45 | |
| Course Outcomes | | | | | | | | | |
| CO1 | Describe basic concepts of database system | | | | | | | | |
| CO2 | Design a Data model and Schemas in RDBMS | | | | | | | | |
| CO3 | Competent in use of SQL | | | | | | | | |
| CO4 | Analyse functional dependencies for designing robust Database | | | | | | | | |

| Textbooks | |
|--|---|
| 1 | S. Sumathi, S. Esakkirajan, “Fundamentals of Relational Database Management System”, Springer International Edition 2007. |
| Reference Books | |
| 1 | Abraham Silberchatz, Henry F. Korth, S. Sudarshan, “Database System Concepts”, McGrawHill 2019, 7th Edition. |
| 2 | Alexis Leon & Mathews Leon, “Fundamentals of DBMS”, Vijay Nicole Publications 2014, 2 nd Edition. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://nptel.ac.in/courses/106106093/ |
| 2 | https://nptel.ac.in/courses/106106095/ |
| 3 | NPTEL & MOOC courses titled Relational Database Management Systems |

SECOND YEAR – SEMESTER - IV

ELECTIVE - IV: Cryptography & Network Security

| Subject code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|---|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| | 3 | | | | 3 | 3 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To understand on the security trends | | | | | | | | |
| LO2 | To apply the mathematical symmetric key cryptography | | | | | | | | |
| LO3 | To analyze the mathematics of asymmetric key cryptography | | | | | | | | |
| LO4 | To imply the authentication requirements | | | | | | | | |
| LO5 | To understand election mail survey and firewall | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Security trends – Legal, Ethical and Professional Aspects of Security, Need for Security at Multiple levels, Security Policies – Model of network security – Security attacks, services and mechanisms – OSI security architecture – Classical encryption techniques: substitution techniques, transposition techniques, steganography- Foundations of modern cryptography: perfect security – information theory – product cryptosystem – cryptanalysis. | | | | | | | | 9 |
| II | Mathematics of Symmetric Key Cryptography: Algebraic structures – Modular arithmetic-Euclid’s algorithm- Congruence and matrices -Groups, Rings, Fields- Finite fields- SYMMETRIC KEY CIPHERS: SDES – Block cipher Principles of DES – Strength of DES – Differential and linear cryptanalysis – Block cipher design principles – Block cipher mode of operation – Evaluation criteria for AES – Advanced Encryption Standard – RC4 – Key Distribution. | | | | | | | | 9 |
| III | Mathematics of Asymmetric Key Cryptography: Primes – Primality Testing –Factorization – Euler’s totient function, Fermat’s and Euler’s Theorem – Chinese Remainder Theorem – Exponentiation and logarithm – ASYMMETRIC KEY CIPHERS: RSA cryptosystem – Key distribution – Key management – Diffie Hellman key exchange -ElGamal cryptosystem – Elliptic curve arithmetic-Elliptic curve cryptography. | | | | | | | | 9 |
| IV | Authentication requirement – Authentication function – MAC – Hash function – Security of hash function and MAC – SHA –Digital signature and authentication protocols – DSS- Entity Authentication: Biometrics, Passwords, Challenge Response protocols- Authentication applications – Kerberos, X.509 | | | | | | | | 9 |
| V | Electronic Mail security – PGP, S/MIME – IP security – Web Security – SYSTEM SECURITY: Intruders – Malicious software – viruses – Firewalls. | | | | | | | | 9 |
| TOTAL | | | | | | | | | 60 |

| CO | Course Outcomes |
|------------|--|
| CO1 | Remember the security trends in cryptography and network security |
| CO2 | Enumerate the algebra structures |
| CO3 | Apply and analyze the key distribution of mathematical of asymmetrical key |
| CO4 | Implication of authentication requirement and functions |
| CO5 | Describe the electronic mail security and web security system |

| Textbooks | |
|--|---|
| 1 | William Stallings, “Cryptography And Network Security – Principles and Practices”, Prentice Hall of India, Third Edition, 2003. |
| 2 | Atul Kahate, “Cryptography and Network Security”, Tata McGraw-Hill, 2003. |
| 3 | Bruce Schneier, “Applied Cryptography”, John Wiley & Sons Inc, 2001. |
| Reference Books | |
| 1 | Charles B. Pfleeger, Shari Lawrence Pfleeger, “Security in Computing”, Third Edition, Pearson Education, 2003 |
| 2 | William Stallings, Cryptography and Network security, Hardcover, 2016 |
| NOTE: Latest Edition of Textbooks May be Used | |

| Web Resources | |
|----------------------|---|
| 1 | https://www.google.co.in/books/edition/Cryptography_and_Network_Security/v8nCCwAAQBAJ?hl=en&gl=in&kptab=editions&sa=X&ved=2ahUKEwiDnLTgxoP8AhXbpVYBHd18CggQmBZ6BAgBEAc |
| 2 | https://www.google.co.in/books/edition/Cryptography_And_Network_Security_4_E/qKcree0x_2YC?hl=en&gbpv=1&dq=cryptography%20and%20network%20security&pg=PP1&printsec=frontcover |
| 3 | https://www.google.co.in/books/edition/Introduction_to_Cryptography_and_Network/JGPDxwEACAAJ?hl=en |

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

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|---------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 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

SEC – 5 INTRODUCTION TO DATA SCIENCE

| Subject Code | L | T | P | S | Credits | Inst Hours | Marks | | |
|---|--|---|---|---|---------|------------|-------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| | 2 | | | | 2 | 2 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To Introduce the Concepts , Techniques and tools in data Science | | | | | | | | |
| LO2 | To understand the Various facets of data science practice, including data collection and integration , exploratory data analysis, predictive modelling, descriptive modelling and effective communication. | | | | | | | | |
| Prerequisite : Should have studied Commerce in XII std | | | | | | | | | |
| Unit | | | | | | | | | No of Hours |
| I | Data Science: benefits and uses- facts of Data-Data Science Types – Data Science Process. | | | | | | | | 5 hrs |
| II | Big data : Big Technologies – Data Storage- Data mining – Data Analytics – Data Visualization. | | | | | | | | 5 hrs |
| III | The Data Science process : Overview – Research goals – retrieving data transformation – Exploratory data analysis- model building – data visualization. | | | | | | | | 5 hrs |
| IV | Algorithms : Machine learning algorithm – modelling process – types- supervised- unsupervised-semi- supervised. | | | | | | | | 5 hrs |
| V | Case Study : Prediction of disease –setting research goals – data retrieval- preparation-exploration-Disease and automation. | | | | | | | | 6 hrs |
| Total | | | | | | | | 21 | |
| Course Outcomes | | | | | | | | | |
| CO1 | Demonstrate an understanding of the benefits, uses, and processes of Data Science, along with its types and domain-specific applications. | | | | | | | | |
| CO2 | Gain knowledge of Big Data technologies and their role in data storage, mining, analytics, and visualization for large-scale datasets. | | | | | | | | |
| CO3 | Implement the Data Science process, including goal setting, data transformation, EDA, model building, and result visualization. | | | | | | | | |
| CO4 | Distinguish and apply supervised, unsupervised, and semi-supervised machine learning algorithms to solve real-world problems. | | | | | | | | |
| CO5 | Apply the Data Science pipeline to a case study, demonstrating goal setting, data analysis, and deriving actionable insights. | | | | | | | | |
| Text books | | | | | | | | | |
| 1 | Davy Cielen, Arno D. B. Meysman, Mohammed Ali “Introducing Data Science” - Manning Publications 2016 | | | | | | | | |
| 2 | Roger D. Peng and Elizabeth Matsui “The Art of Data Science” – Leanpub 2016 | | | | | | | | |
| 3 | Murtaza Haider, Ahmed Shuja "Data Science Hands-On with Open-Source Tools" - IBM Press | | | | | | | | |
| Reference Books | | | | | | | | | |
| 1 | Davy Cielen, Arno D. B. Meysman, Mohammed Ali "Introducing Data Science: Big Data, Machine Learning, and More, Using Python Tools" – Dream tech press 2016 | | | | | | | | |
| 2 | Annalyn Ng and Kenneth Soo "Data Science from Scratch: First Principles with Python"- 2015 Ist Edition | | | | | | | | |
| 3 | Lillain Pierson ,”Data Science for Dummies” ,2015 II Edition. | | | | | | | | |
| NOTE : Latest Edition of Text Books may be Used | | | | | | | | | |

SECOND YEAR – SEMESTER - IV

SEC – 7 – COMMERCE PRACTICAL

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

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

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

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

CORE – IX: COST ACCOUNTING - I

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

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

| Web Resources | |
|----------------------|---|
| 1 | https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html |
| 2 | https://www.accountingtools.com/articles/what-is-material-costing.html |
| 3 | https://www.freshbooks.com/hub/accounting/overhead-cost |

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

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 |
|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| TOTAL | 15 | 10 | 13 | 10 | 10 | 10 | 10 | 10 | 15 | 10 | 10 |
| AVERAGE | 3 | 2 | 2.6 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

CORE – X: BANKING LAW AND PRACTICE

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|----------------------------|--|---|---|---|---------|-------------|-------|----------|---------------------|
| | | | | | | | CIA | External | Total |
| | 5 | | | | 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. | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction to Banking History of Banking- Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System-Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion | | | | | | | | 15 |
| II | Central Bank and Commercial Bank Central Banking: Definition –Need - Principles- Central Banking Vs Commercial Banking - Functions of Central Bank – Credit Creation. Commercial Banking: Definition - Functions – Personal Banking – Corporate Banking – Digital banking – Core Banking System (CBS) - Role of Banks in Economic Development. | | | | | | | | 15 |
| III | Banking Practice 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 |

| | | |
|------------------------|---|-----------|
| IV | <p>Negotiable Instruments Act Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques– Concept - Objectives – Types of Crossing - - Consequences of Non-Crossing.</p> <p>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.</p> | 15 |
| V | <p>Digital Banking</p> <p>Meaning- Services - e-banking and financial services- Initiatives- Opportunities - Internet banking Vs Traditional Banking</p> <p>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.</p> | 15 |
| TOTAL | | 75 |
| Course Outcomes | | |
| CO1 | Aware of vvarious provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks | |
| CO2 | Analyse the evolution of Central Banking concept and prevalent Central Banking system in India and their roles and function | |
| CO3 | Gain knowledge about the Central Bank in India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion | |
| CO4 | Evaluate the role of capital fund of commercial banks, objectives and process of Asset securitization etc | |
| CO5 | Define the practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc. | |
| Textbooks | | |
| 1 | Gurusamy S, Banking Theory: Law and Practice, Vijay Nicole Publication, Chennai | |
| 2 | Muraleedharan, Modern Banking: Theory and Practice, Prentice Hall India Learning Private Ltd, New Delhi | |
| 3 | Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication, Kolkata | |
| 4 | Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi | |
| 5 | K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice, S Chand publication, New Delhi | |

| Reference Books | |
|--|--|
| 1 | B. Santhanam, Banking & Financial System, Margam Publication, Chennai |
| 2 | <u>KataitSanjay</u> , Banking Theory and Practice, Lambert Academic Publishing, |
| 3 | Henry Dunning Macleod, The Theory And Practice Of Banking, Hard Press Publishing, Old New Zealand |
| 4 | William Amasa Scott, Money And Banking: An Introduction To The Study Of Modern Currencies, Kesinger publication, USA |
| 5 | NektariosMichail, Money, Credit, and Crises: Understanding the Modern Banking System, Palgrave Macmillan, London |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.rbi.org.in/ |
| 2 | https://businessjargons.com/e-banking.html |
| 3 | https://www.wallstreetmojo.com/endorsement/ |

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

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 |
|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |
| TOTAL | 15 | 10 | 13 | 10 | 15 | 10 | 10 | 10 | 15 | 15 | 10 |
| AVERAGE | 3 | 2 | 2.6 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 |

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

CORE – XI: INCOME TAX LAW AND PRACTICE-I

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | | |
|---|--|---|---|---|---------|-------------|-------|-----------|--------------|--|
| | | | | | | | CIA | External | Total | |
| | 5 | | | | 4 | 5 | 25 | 75 | 100 | |
| Learning Objectives | | | | | | | | | | |
| LO1 | To understand the basic concepts & definitions under the Income Tax Act,1961. | | | | | | | | | |
| LO2 | To compute the residential status of an assessee and the incidence of tax. | | | | | | | | | |
| LO3 | To compute income under the head salaries. | | | | | | | | | |
| LO4 | To learn the concepts of Annual value, associated deductions and the calculation of income from House property. | | | | | | | | | |
| LO5 | To compute the income from Business & Profession considering its basic principles & specific disallowances. | | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours | |
| I | 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 | |
| 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 | |
| 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 | |
| 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 | |
| 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 | |
| TOTAL | | | | | | | | 75 | | |

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

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

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V

CORE –XII : AUDITING & CORPORATE GOVERNANCE

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|---|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| | 5 | | | | 4 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To enable students to understand process of auditing and its classification. | | | | | | | | |
| LO2 | To impart knowledge on internal check and internal control. | | | | | | | | |
| LO3 | To illustrate the role of auditors in company. | | | | | | | | |
| LO4 | To help students understand the framework, theories and models of Corporate Governance. | | | | | | | | |
| LO5 | To provide insights into the concept of Corporate Social Responsibility | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | 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 |
| 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 |
| 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 |
| 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 |
| 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 | |

| Course Outcomes | |
|--|---|
| CO1 | Define auditing and its process. |
| CO2 | Compare and contrast essence of internal check and internal control. |
| CO3 | Identify the role of auditors in companies. |
| CO4 | Define the concept of Corporate Governance. |
| CO5 | Appraise the implications of Corporate Social Responsibility |
| Textbooks | |
| 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. |
| Reference Books | |
| 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. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.wallstreetmojo.com/audit-procedures/ |
| 2 | https://theinvestorsbook.com/company-auditor.html |
| 3 | https://www.investopedia.com/terms/c/corp-social-responsibility.asp |

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

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V

DISCIPLINE SPECIFIC ELECTIVE – 1 / 2 : Operation Research

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|---|--|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| | 4 | | | | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To introduce the students to operations research and linear programming. | | | | | | | | |
| LO2 | To impart knowledge about transportation and assignment problems. | | | | | | | | |
| LO3 | To get acquainted with game theory and simulation. | | | | | | | | |
| LO4 | To develop abilities to analyse and manage inventories using various methods. | | | | | | | | |
| LO5 | To acquire knowledge on network analysis. | | | | | | | | |
| Prerequisite: Should have studied Statistics in 1st year B.Com. | | | | | | | | | |
| UNIT | Contents | | | | | | | | No. of Hours |
| I | Introduction to Operations research and Linear Programming Problem Operations research – Origin and development - Role in decision making - Phases and approaches to OR - Linear programming problem – Applications and limitations - Formulation of LPP - Optimal Solution to LPP - Graphical method - Simplex Method | | | | | | | | 12 |
| II | Transportation and Assignment problem Transportation Problem – methods - North West corner method - Least cost method - Vogel’s approximation method - Moving towards optimality - Stepping stone & MODI methods - Assignment problem | | | | | | | | 12 |
| III | Game Theory and Simulation Game Theory- different strategies followed by the players in a game - Optimal strategies of a game using maxi-min criterion - Dominance property - Graphical method - Simulation | | | | | | | | 12 |
| IV | Inventory Management Introduction to inventory systems, inventory classification. Economic order quantity (EOQ) model, Single period probabilistic inventory models with discrete and continuous demand, determination of reorder point for deterministic and probabilistic Inventory System. Basic concepts of Just-in-Time (JIT) and Material Requirement Planning (MRP) | | | | | | | | 12 |
| V | Network Analysis Network models- CPM and PERT Determination of Critical Path Method (CPM)- PERT cost- Crashing a project- Scheduling of a project- Application of PERT and CPM. | | | | | | | | 12 |
| Total | | | | | | | | 60 | |

| CO | Course Outcomes |
|------------------------|---|
| CO1 | Frame a linear programming problem for quantitative decisions in business planning. |
| CO2 | Optimise economic factors by applying transportation and assignment problems. |
| CO3 | Apply the concept of game theory and simulation for optimal decision making. |
| CO4 | Analyse and manage inventories to meet the changes in market demand. |
| CO5 | Construct networks including PERT, CPM for strategic management of business projects. |
| Textbooks | |
| 1. | C.R.Kothari, "Quantitative Techniques", Vikas Publications, Noida |
| 2. | V.K. Kappor, "Operations Research - Problems and Solutions", Sultan Chand & Sons Publisher, New Delhi |
| 3. | Anand Sharma, Operation Research, Himalaya Publishing House, 2014, Mumbai |
| 4. | M Sreenivasa Reddy, Operation Research, CENGAGE, New Delhi |
| 5. | S. Gurusamy, Elements of Operation Research, Vijay Nicole Imprints Private Limited |
| Reference Books | |
| - | S Kalavathy, Operations Research, Vikas Publications, Noida |
| - | S.P. Gupta, "Statistical Methods", S.Chand& Sons Publisher, New Delhi. 2019 |
| - | Sarangi, SK Applied Operations Research and Quantitative Methods, Himalaya Publishing House, 2014, Mumbai |
| - | ND Vohra, Quantitative Techniques in Management, McGraw Hill, 6th Edition, New Delhi 2021 |
| - | P.R.Vittal - Operation Research, Margham Publications, Chennai |
| Web Resources | |
| 1. | www.orsi.in |
| 2. | www.learnaboutor.co.uk |
| 3. | www.theorsociety.com |

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

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

3-Strong, 2-Medium , 1- Low

THIRD YEAR – SEMESTER - V

DISCIPLINE SPECIFIC ELECTIVE – 2/2 : INDIRECT TAXATION

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|--|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| | 4 | | | | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To get introduced to indirect taxes | | | | | | | | |
| LO2 | To have an overview of Indirect taxes | | | | | | | | |
| LO3 | To be familiar the CGST and IGST Act | | | | | | | | |
| LO4 | To learn procedures under GST | | | | | | | | |
| LO5 | To gain knowledge about Customs Duty. | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | 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 |
| 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 |
| 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 |
| 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 |
| V | Customs Act 1962 Custom Duty: Concepts; Territorial Waters - High Seas - Levy of Customs Duty, Types of Custom Duties – Valuation - Baggage Rules &Exemptions. | | | | | | | | 12 |
| TOTAL | | | | | | | | 60 | |

| Course Outcomes | |
|--|---|
| CO1 | Acquaintance with Indirect tax laws |
| CO2 | Exposed to the overview of GST. |
| CO3 | Apply provisions of CGST and IGST |
| CO4 | Summarise procedures of GST |
| CO5 | Discuss aspects of Customs Duty in India |
| Textbooks | |
| 1 | Vinod K Singhanian, 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. |
| Reference Books | |
| 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. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | 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. |
| 2 | https://tax2win.in/guide/gst-procedure |
| 3 | https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9 |

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

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 |
|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| TOTAL | 15 | 12 | 13 | 10 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| AVERAG E | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - V

DISCIPLINE SPECIFIC ELECTIVE – 3/4 : SOFTWARE ENGINEERING - UML LAB

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|---|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| | 2 | | 2 | | 3 | 4 | 40 | 60 | 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 | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Introduction – Evolution – Software Development projects – Emergence of Software Engineering. Software Life cycle models – Waterfall model – Rapid Application Development – Agile Model – Spiral Model | | | | | | | | |
| II | Requirement Analysis and Specification – Gathering and Analysis – SRS – Formal System Specification | | | | | | | | |
| III | Software Design – Overview – Characteristics – Cohesion & Coupling – Layered design – Approaches Function Oriented Design – Structured Analysis – DFD – Structured Design – Detailed design | | | | | | | | |
| IV | Object Modeling using UML – OO concepts – UML – Diagrams – Use case, Class, Interaction, Activity, State Chart – Postscript | | | | | | | | |
| 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 - https://nptel.ac.in/courses/106105182/ | | | | | | | | |

| | |
|--|---------------------------------|
| UML Lab Common for both Electives in semester V | Core - Core -S5EC1/2L |
| Credits 4 | Lecture Hours:5 per week |
| <p>Learning Objectives: (for teachers: what they have to do in the class/lab/field)</p> <ul style="list-style-type: none"> • To get familiarized to the usage of UML tool kit. • To understand the requirements of the software and to map them appropriately to subsequent phases of the software development • To develop the ability to verify and validate their designs | |
| <p>Course Outcomes: (for students: To know what they are going to learn)</p> <p>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.</p> | |

| |
|--|
| LIST OF PRACTICALS |
| <p>Using UML tools produce analysis and design models for</p> <ol style="list-style-type: none"> 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 Golemund, 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 – 4/4 :OBJECT ORIENTED ANALYSIS AND DESIGN

UML LAB

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|---|---|---|---|---------|-------------|-------|----------|--------------|
| | | | | | | | CIA | External | Total |
| | 2 | | 2 | | 3 | 4 | 40 | 60 | 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 | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| 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 | | | | | | | | |
| II | Rambaugh methodology, OMT – Booch methodology, Jacobson methodology – patterns – Unified approach – UML – Class diagram – Dynamic modelling. | | | | | | | | |
| 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. | | | | | | | | |
| IV | OO Design axioms – Class visibility – refining attributes – Methods –Access layer – OODBMS – Table – class mapping view layer | | | | | | | | |
| 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 | | | | | | | | |
| NOTE: Latest Edition of Textbooks May be Used | | | | | | | | | |

| | |
|---|---------------------------------|
| UML Lab Common for both Electives in semester V | Core - Core -S5EC1/2L |
| Credits 4 | Lecture Hours:5 per week |
| Learning Objectives: (for teachers: what they have to do in the class/lab/field) <ul style="list-style-type: none"> • To get familiarized to the usage of UML tool kit. • To understand the requirements of the software and to map them appropriately to subsequent phases of the software development • To develop the ability to verify and validate their designs | |
| Course Outcomes: (for students: To know what they are going to learn) <p>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.</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**

3. Roger D. Peng, "R Programming for Data Science", 2012
4. 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 |
| | 6 | | | | 4 | 6 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To understand the standards in Cost Accounting | | | | | | | | |
| LO2 | To know the concepts of contract costing. | | | | | | | | |
| LO3 | To be familiar with the concept of process costing. | | | | | | | | |
| LO4 | To learn about operation costing. | | | | | | | | |
| LO5 | To gain insights into standard costing. | | | | | | | | |
| Prerequisite: Should have studied Cost Accounting in V Sem | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | Cost Accounting Standards An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement. | | | | | | | | 18 |
| II | Job Costing, Batch Costing and Contract Costing Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c. | | | | | | | | 18 |
| III | Process Costing Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain : Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products. | | | | | | | | 18 |
| IV | Operation Costing Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems. | | | | | | | | 18 |
| V | Standard Costing and Variance Analysis Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances. | | | | | | | | 18 |
| | TOTAL | | | | | | | | 90 |
| THEORY 20% & PROBLEMS 80% | | | | | | | | | |
| Course Outcomes | | | | | | | | | |
| CO1 | Remember and recall standards in cost accounting | | | | | | | | |
| CO2 | Apply the knowledge in contract costing | | | | | | | | |
| CO3 | Analyze and assimilate concepts in process costing | | | | | | | | |
| CO4 | Understand various bases of classification cost and prepare operating cost statement. | | | | | | | | |
| CO5 | Set up standards and analyse variances. | | | | | | | | |

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

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

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 |
|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|
| CO1 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 3 |
| TOTAL | 15 | 15 | 15 | 10 | 13 | 15 | 13 | 13 | 15 | 10 | 12 |
| AVERAG E | 3 | 3 | 3 | 2 | 2.6 | 3 | 2.6 | 2.6 | 3 | 2 | 2.4 |

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

CORE – XIV: MANAGEMENT ACCOUNTING

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|--|---|---|---|---------|-------------|-------|-----------|--------------|
| | | | | | | | CIA | External | Total |
| | 6 | | | | 4 | 6 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| LO1 | To understand basics management accounting | | | | | | | | |
| LO2 | To know the aspects of Financial Statement Analysis | | | | | | | | |
| LO3 | To familiarize with fund flow and cash flow analysis | | | | | | | | |
| LO4 | To learn about budgetary control | | | | | | | | |
| LO5 | To gain insights into marginal costing. | | | | | | | | |
| Prerequisite: Should have studied Financial Accounting in I Semester. | | | | | | | | | |
| Unit | Contents | | | | | | | | No. of Hours |
| I | 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 |
| 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 |
| 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 |
| IV | Budget and Budgetary Control Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits | | | | | | | | 18 |
| V | Marginal Costing: Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis. Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor. | | | | | | | | 18 |
| TOTAL | | | | | | | | 90 | |

| THEORY 20% & PROBLEMS 80% | |
|--|---|
| CO | Course Outcomes |
| CO1 | Remember and recall basics in management accounting |
| CO2 | Apply the knowledge of preparation of Financial Statements |
| CO3 | Analyse the concepts relating to fund flow and cash flow |
| CO4 | Evaluate techniques of budgetary control |
| CO5 | Formulate criteria for decision making using principles of marginal costing. |
| Textbooks | |
| 1 | Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications, |
| 2 | 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. |
| Reference Books | |
| 1 | Chadwick – The Essence of Management Accounting, Financial Times Publications, England. |
| 2 | Charles T.Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai. |
| 3 | Murthy A and 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. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300 |
| 2 | https://accountingshare.com/budgetary-control/ |
| 3 | https://www.investopedia.com/terms/m/marginalcostofproduction.asp |

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

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI

CORE – XV: INCOME TAX LAW AND PRACTICE - II

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

| Course Outcomes | |
|--|---|
| CO1 | Remember and recall provisions on capital gains |
| CO2 | Apply the knowledge about income from other sources |
| CO3 | Analyse the set off and carry forward of losses provisions |
| CO4 | Learn about assessment of individuals |
| CO5 | Apply procedures learnt about assessment procedures. |
| Textbooks | |
| 1 | V.P.Gaur, Narang, Puja Gaur and Rajeev Puri- Income Tax Law and Practice, Kalyani Publishers, New Delhi. |
| 2 | T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai. |
| 3 | 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. |
| Reference Books | |
| 1 | Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai. |
| 2 | Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan, New Delhi. |
| 3 | Vinod K. Singhania, Students Guide to Income Tax., U.K. Bharghava Taxman, New Delhi. |
| 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. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.investopedia.com/terms/c/capitalgain.asp |
| 2 | https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html |
| 3 | https://www.incometax.gov.in/iec/foportal/ |

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

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE 5/6 ENTREPRENEURIAL DEVELOPMENT

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

| Course Outcomes | |
|--|---|
| CO1 | Identify the various traits of an entrepreneur |
| CO2 | Turn ideas into business opportunities |
| CO3 | Do feasibility study before starting a project |
| CO4 | Identify the sources of funds for funding a project |
| CO5 | Develop an understanding about the Government schemes available for women entrepreneurs |
| Textbooks | |
| 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. |
| Reference Books | |
| 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. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1. | https://www.interaction-design.org/literature/topics/design-thinking |
| 2. | https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/ |
| 3. | http://www.msme.gov.in/ |

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

| | PO 1 | PO 2 | PO 3 | PO 4 | PO 5 | PO 6 | PO 7 | PO 8 | PSO 1 | PSO 2 | PSO 3 |
|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| TOTAL | 15 | 12 | 13 | 10 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| AVERAG E | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – VI

DISCIPLINE SPECIFIC ELECTIVE – 6/6: HUMAN RESOURCE MANAGEMENT

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|---|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| | 5 | | | | 3 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | |
| C1 | To explore to the aspects relating of Human resource management | | | | | | | | |
| C2 | Toequip with the various processes of Recruitment and Selection | | | | | | | | |
| C3 | To be acquainted with Training methods and the concept of Performance Appraisal | | | | | | | | |
| C4 | To learn about Industrial Relations | | | | | | | | |
| C5 | To assimilate knowledge on employee welfare. | | | | | | | | |
| Prerequisite: Should have studied Commerce in XII Std | | | | | | | | | |

| Unit | Contents | No. of Hours |
|------|---|--------------|
| I | Introduction to HRM Definition of HRM, Objectives – Importance – Nature- Scope, Role and Qualities of a HR Manager - Human Resource Planning - Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification. | 12 |
| II | RECRUITMENT AND SELECTION Definition – Objectives – Factors affecting recruitment – internal and external source of recruitment – Selection Process – Curriculum Vitae –Test- types– Kinds of employment interview – Medical Screening – Appointment Order. | 12 |
| III | TRAINING AND DEVELOPMENT Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development – Performance appraisal – Transfer – Promotion and termination of services – Career Development. | 12 |
| IV | INDUSTRIAL RELATIONS 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. | 12 |
| V | EMPLOYEE WELFARE 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 | 12 |
| | TOTAL | 60 |

| CO | Course Outcomes |
|--|---|
| CO1 | Examine the role of HRM in the new age organisation and plan man power requirements and implement techniques of job design. |
| CO2 | Formulate action plans for employee Recruitment and Selection. |
| CO3 | Choose appropriate methods of Training |
| CO4 | Estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention. |
| CO5 | Formulate strategies for employee welfare. |
| Textbooks | |
| 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. |
| Reference Books | |
| 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. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://hr.university/shrm/strategic-human-resource-management/ |
| 2 | https://www.investopedia.com/terms/c/collective-bargaining.asp |
| 3 | https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778 |

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

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER - VI

DISCIPLINE SPECIFIC ELECTIVE – 7/8: R LANGUAGE

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|--|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| | | 2 | 3 | | 3 | 5 | 40 | 60 | 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 | | | | | | | | | |
| | <ol style="list-style-type: none">1. Data In R2. Reading And Writing Data3. R And Databases4. Dates5. Factors6. Subscribing7. Character Manipulation8. Data Aggregation9. Reshaping DataBasics10. The R Environment11. Probability And Distributions12. Descriptive Statistics and Graphics13. One- And Two-Sample Tests14. Regression And Correlation15. Analysis Of Variance And The Kruskal–Wallis Test16. Tabular Data17. Power And The Computation Of Sample Size18. Advanced Data Handling19. Multiple Regression20. Linear Models21. Logistic Regression22. Survival Analysis23. Rates And Poisson Regression24. 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 – 8 / 8: PRACTICAL TALLY

| Subject Code | L | T | P | S | Credits | Inst. Hours | Marks | | |
|--|--|---|---|---|---------|-------------|-------|----------|-------|
| | | | | | | | CIA | External | Total |
| | | 2 | 3 | | 3 | 5 | 40 | 60 | 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"> 1. Preparation of Trial Balance - preparation of profit and loss accounts, Balance sheet 2. Interest simple, compound interest calculation. Setting ledger master, Interest report. 3. Receivable and payable management, meaning activating bill wise details, all types of entries 4. 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. 5. Budget Budgetary control creation of budget, group budget Budgetary ledger creation alteration of budget deletion of budget. 6. Introduction to GST, Getting started with GST, Transferring Input tax to GST, Interest supply of goods, GST reports 7. Recording advance entries, Exports, Imports, Exempted Goods, Adjustment and Return filing, GST tax payments 8. Electronic Commerce Introduction, Tax Collected at Source (TCS), Procedures for E-commerce Operator, Input Tax Credit: - Introduction, Important Points, Input Service Distributors 9. Matching of Input Tax Credit, Returns, GSTR-2, Other Taxable Persons, Annual Return, Overview of the IGST Act, Overview, Other Provisions. 10. GST Portal, Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices | | | | | | | | |
| 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 | | | | | | | | |

THIRD YEAR – SEMESTER - VI

PROFESSIONAL COMPETENCY SKILL

GENERAL AWARENESS FOR COMPETITIVE EXAMINATION

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

| Course Outcomes | |
|------------------------|--|
| 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 |

| Textbooks | |
|--|---|
| 1 | Class XI and XII NCERT Geography |
| 2 | History – Old NCERT'S Class XI and XII |
| Reference Books | |
| 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. |
| NOTE: Latest Edition of Textbooks May be Used | |
| Web Resources | |
| 1 | https://www.freebookkeepingaccounting.com/using-excel-in-accounts |
| 2 | https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance |
| 3 | https://www.youtube.com/watch?v=Nv_Nnw01FaU |