



**MARUDHAR KESARI JAIN COLLEGE FOR WOMEN
(AUTONOMOUS)**

Vaniyambadi – 635 751

PG Department of Commerce CA

for

Undergraduate Programme

Bachelor of Commerce (Computer Applications)

From the Academic Year 2024-25

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Preamble

PG Department of Commerce (CA) was started in the year 2010 and became PG Department of Commerce (CA) in the year 2016. The Department aims at providing holistic and value-based knowledge and guidance that students need to become worthy accounting and management professionals. This Programme is meant to heighten technological know-how, to train students to become industry specialists and to encourage software development. This course offers ample opportunities to students both in terms of job and higher education. Students are offered jobs after B.Com Computer Application in a variety of emerging sectors like edutech, fintech and software firms. Graduates acquire programming skills and knowledge of business during the course, which provides them opportunities in a diverse range of careers. The career choices for graduates are not limited to just one sector but are available in a range of sectors.

The career opportunities for B. Com (CA) graduates are:

- Chartered Accountant
- Business Analyst
- Budget Analyst
- Financial Consultant
- Computer Software Developer
- Auditor
- GST Practitioner
- Computer Programmer
- App Developer

Vision

- **To** impart holistic education with professional excellence and experience
- To educate students with computerized accounting knowledge, skills and training

Mission

- To provide students with computer knowledge, skills and applications for better employment
- To enhance the value system in the environment of life training and character building education

**LEARNING OUTCOMES-BASED CURRICULUMFRAMEWORK FOR
UNDERGRADUATE EDUCATION**

| | |
|---------------------------|--|
| Programme | B.Com (Computer Applications) |
| Programme Code | U11 |
| Duration | 3 years [UG] |
| Programme Outcomes | <p>PO1: Disciplinary knowledge: Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study.</p> <p>PO2: Communication Skills: Ability to express thoughts and ideas effectively in writing and orally; 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 concisemanner 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 haslearned 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> <p>PO7: Cooperation / Teamwork: Ability to work effectively andrespectfully with diverse teams; facilitate cooperative or coordinatedeffort on the part of a group, and act together as a group or a team in theinterests of a common cause and work efficiently as a member of a team.</p> <p>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.</p> |

| | |
|--|--|
| | <p>PO9: Reflective thinking: Critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.</p> <p>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.</p> <p>PO 11 Self-directed learning: Ability to work independently, identify appropriate resources required for a project, and manage a project through to completion.</p> <p>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.</p> <p>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.</p> <p>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.</p> <p>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> |
| <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>PSO2 - Entrepreneur: To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skills 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> |

PROGRAM OUTCOMES

| | |
|------------|---|
| PO1 | Acquire knowledge in various discipline of commerce, business, accounting , economics, finance , auditing and marketing with soft skills in Tally and ERP, E-commerce |
| PO2 | Train the students to develop successful computer programs to solve the business problems for increasing the productivity of the e-business. |
| PO3 | Develop proactive thinking so as to gain knowledge of professional and ethical Responsibility |
| PO4 | Apply object oriented or non-object-oriented techniques to solve business computing problems which make students a good programmer. |
| PO5 | Promote capability of the students to make decisions at personal & professional level |
| PO6 | Facilitate the students to join professional courses |
| PO7 | Address and develop solutions for societal and environmental needs of local, regional and national development. |
| PO8 | Prepared for lifelong learning and professional development, including the ability to adapt to changes in technology, business practices, and economic conditions throughout their careers. |

PROGRAM SPECIFIC OUTCOMES

| | |
|-------------|--|
| PSO1 | Understand the basic concepts and functions of accounting, commerce and computer software and the applications of computer knowledge in business in both theoretical and practical aspects |
| PSO2 | Determine the procedures and schedules to be followed on preparing financial statements of Companies and follow the ethics pertaining to business transactions |
| PSO3 | Develop students' proficiency in the management of an organisation |

Eligibility for Admission:

Candidate for admission to the first year of B.Com CA Department of Commer (Computer Applications) shall be required to have passed the Higher Secondary Examination with Mathematics/Business Mathematics Statistics/Business Statistics/ computer science as one of the subjects.

| Semester - I | | | | | | | Semester - II | | | | | | |
|-----------------------|---|--------------------|---|---|---|-----------|-------------------------|---|--------------------|---|---|---|--------------|
| Code | Course Title | Hours Distribution | | | | C | Code | Course Title | Hours Distribution | | | | C |
| | | L | T | P | S | | | | L | T | P | S | |
| 24UFTA11 | Tamil - 1 | 4 | 1 | 0 | 0 | 3 | 24UFTA21 | Tamil – 2 | 4 | 1 | 0 | 0 | 3 |
| 24UFEN11 | English - 1 | 4 | 1 | 0 | 0 | 3 | 24UFEN21 | English – 2 | 4 | 1 | 0 | 0 | 3 |
| 24UCCC11 | CC-1- Financial Accounting I- | 3 | 1 | 2 | 0 | 5 | 24UCCC21 | CC – 3 - Financial Accounting II | 3 | 1 | 2 | 0 | 5 |
| 24UCCC12 | CC- 2 Principles of Management | 3 | 1 | 0 | 0 | 3 | 24UCCC22 | CC -4 Business Law | 3 | 1 | 0 | 0 | 4 |
| 24UCCA11P | EC – Software and Tally Lab | 0 | 0 | 4 | 0 | 3 | 24UCCA21P | EC – Advanced Excel Lab | 0 | 0 | 4 | 0 | 2 |
| 24UCCS11 | SEC (NME) –Fundamentals of Commerce | 2 | 0 | 0 | 0 | 2 | 24UCCA22 | EC –Modern Marketing/Human Resource Management | 2 | 0 | 0 | 0 | 2 |
| 24UCCS12 | SEC – Business Organisation | 2 | 0 | 0 | 0 | 2 | 24UCCS21 | SEC -Internet and its Applications | 2 | 0 | 0 | 0 | 2 |
| 24UCCF11 | FC – Fundamentals of Information Technology | 2 | 0 | 0 | 0 | 2 | 24UAEC21 | AEC – 1 Life Skills through Yoga | 1 | 1 | 0 | 0 | 2 |
| | | | | | | 30 | | | | | | | 30 |
| | | | | | | 23 | | | | | | | 23 |
| Semester - III | | | | | | | Semester – IV | | | | | | |
| 24UFTA31 | Tamil – 3 | 4 | 1 | 0 | 0 | 3 | 24UFTA41 | Tamil – 4 | 4 | 1 | 0 | 0 | 3 |
| 24UFEN31 | English – 3 | 4 | 1 | 0 | 0 | 3 | 24UFEN41 | English – 4 | 4 | 1 | 0 | 0 | 3 |
| 24UCCC31 | CC – 5 Corporate Accounting I | 3 | 1 | 2 | 0 | 5 | 24UCCC41 | CC – Corporate Accounting- II | 3 | 1 | 2 | 0 | 5 |
| 24UCCC32 | CC - Programming in C++ | 3 | 0 | 0 | 0 | 3 | 24UCCC42 | CC –RDBMS | 3 | 0 | 0 | 0 | 2 |
| 24UCCC33P | CP- Practical – C++ Programming Lab | 0 | 0 | 2 | 0 | 1 | 24UCCC43P | CP- RDBMS LAB | 0 | 0 | 3 | 0 | 2 |
| 24UMAA34 | EC - Business Statistics | 2 | 0 | 3 | 0 | 4 | 24UCCA41/ 24UCCA42 | EC – 4 Banking Theory Law and Practice/ Introduction to Data Science | 3 | 0 | 1 | 0 | 4 |
| 24UCCS31 | SEC – E – Commerce and its Applications | 2 | 0 | 0 | 0 | 2 | 24UCCS41 | SEC –Social Media Marketing | 1 | 1 | 0 | 0 | 2 |
| 24UAEC31 | AEC – 2 Human Values and Ethics | 1 | 1 | 0 | 0 | 2 | 24UAEC41 | AEC – 3 Environmental Studies | 1 | 1 | 0 | 0 | 2 |
| | | | | | | 30 | | | | | | | 30 |
| | | | | | | 23 | | | | | | | 23 |
| Semester - V | | | | | | | Semester – VI | | | | | | |
| 24UCCC51 | CC -9 Cost Accounting I | 4 | 1 | 0 | 0 | 4 | 24UCCC61 | CC – 13 Cost Accounting II | 4 | 1 | 0 | 0 | 4 |
| 24UCCC52 | CC- 10 Income Tax Law and Practice - I | 3 | 1 | 0 | 0 | 4 | 24UCCC62 | CC – 14 Income Tax Law and Practice - II | 4 | 1 | 0 | 0 | 4 |
| 24UCCC53 | CC – 11 – Management Accounting | 3 | 1 | 0 | 0 | 4 | 24UCCC63P | CC - 15 – Project | 0 | 0 | 5 | 0 | 4 |
| 24UCCC54 | CC – 12 – Python Programming | 2 | 0 | 0 | 0 | 2 | 24UCCE61/ 24UCCE62 | EC – 3 Web Designing/ Programming in Java | 3 | 0 | 0 | 0 | 2 |
| 24UCCC55P | CC - Python Programming Lab | 0 | 0 | 3 | 0 | 2 | 24UCCE63P/ 24UCCE64P | EC - Web Designing Lab/ Programming in Java Lab | 0 | 0 | 3 | 0 | 2 |
| 24UCCE51/ 24UCCE52 | EC 1 – Auditing and Corporate Governance/ Financial Management | 3 | 1 | 0 | 0 | 3 | 24UCCE65/ 24UCCE66 | EC - 4 Entrepreneurial Development/ Office Management & Secretarial Practice | 3 | 1 | 0 | 0 | 3 |
| 24UCCE53/ 24UCCE54 | EC – 2Financial Services/ Investment Management | 3 | 1 | 0 | 0 | 3 | 24UCCP61P | PEC – 1 Tax Online return Filing. | 0 | 0 | 2 | 0 | 2 |
| 24UAEC51 | AEC – 4 Gender Equality and Social Inclusion | 1 | 1 | 0 | 0 | 2 | 24UCCL61 | SLC –Services Marketing | 0 | 0 | 0 | 3 | 2 |
| 24UCCIN51 | Internship | 0 | 0 | 0 | 0 | 2 | | | | | | | |
| 24UCOIK51 | IKS- Indian Knowledge Systems in Commerce and Management | 2 | 0 | 0 | 0 | 0 | | | | | | | |
| | | | | | | 30 | | | | | | | 30 |
| | | | | | | 26 | | | | | | | 23 |
| | | | | | | | | | | | | | 141+2 |

Students must complete at least one online course (MOOC) from platforms like SWAYAM, NPTEL, or Nanmudalvan within the fifth semester. Additionally, engaging in a specified Self-learning Course is mandatory to qualify for the degree, and successful participation will be acknowledged with an extra credit of 2*.

| | | | | | |
|--------------|---------------------------|----|-----|----------------------------|---|
| Part – 1 & 2 | Tamil & English | 8 | SEC | Skill Elective Course | 5 |
| CC | Core Course | 15 | FC | Foundation Course | 1 |
| EC-AL | Elective Course – Applied | 7 | AEC | Ability Enhancement Course | 4 |
| EC | Elective Course - Major | 4 | SLC | Self-Learning Course | 1 |

FIRST YEAR – SEMESTER – I

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|---------------------|---|----------|---|---|---|---|---------|-------|-------|----------|-------|
| | | | | | | | | | CIA | External | Total |
| 24UCCC11 | FINANCIAL ACCOUNTING - I | Core | 3 | 1 | 2 | 0 | 5 | 6 | 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 treatment of Bills of Exchange. | | | | | | | | | | |
| LO5 | To learn the methods of calculating profit for Single entry system. | | | | | | | | | | |
| Unit | Content | | | | | | | | | | Hours |
| 1 | Fundamentals of Financial Accounting & Double Entry System of Accounts: Introduction to Accounting Meaning of Accounting – Objectives of Accounting – Advantages and Disadvantages of Accounting – Groups Interested in Accounting Information – Basic Accounting Concepts and Conventions. Double Entry System – Concepts – Meaning – Advantages and Disadvantages - Journal – Ledger – Trial Balance – Rectification of Errors (Simple problems only). | | | | | | | | | | 20 |
| 2 | Final Accounts: Introduction – Objectives of preparing of final Accounts – Trading Account – Profit and Loss Account – Balance Sheet – Various Adjustments, Classifications of Assets and Liabilities – for sole proprietorship concern only. | | | | | | | | | | 18 |
| 3 | Depreciation Accounting: Concept of depreciation – Causes – Objectives – Need for providing Depreciation – Methods of providing depreciation – Straight line Method – Diminishing Balance Method (Change in method of Depreciation excluded). | | | | | | | | | | 18 |
| 4 | Bills of Exchange: Bills of Exchange – Definition – Specimens – Discounting of Bills – Endorsement of Bill – Collection – Noting – Renewal – Retirement of Bill under rebate. | | | | | | | | | | 16 |
| 5 | Single Entry System of Accounting: Meaning – Definition – Features – Advantages – Limitations of Single-Entry System – Differences between Double Entry System and Single-Entry System. Methods of Calculation of Profit – Statement of Affairs method and Conversion Method – Difference. | | | | | | | | | | 18 |

Theory 20% & Problem 80%

| CO | Course Outcomes |
|-----------|---|
| CO1 | Remember the concept of Financial Accounting and Journal, Ledger etc., |
| CO2 | Apply the knowledge in preparing detailed accounts of sole trading concerns |
| CO3 | Analyse the various methods of providing depreciation |
| CO4 | Determine the method of calculation of bills of Exchange |
| CO5 | Evaluate the methods of calculation of profit |

TEXT BOOK

| | |
|----|--|
| 1. | T.S.Reddy & A. Murthy, Financial Accounting, Margham Publication- 2018 |
| 2. | S.N. Maheshwari, Vikas Publications, Noida. Financial Accounting, |
| 3. | Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi. |
| 4. | R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi. |
| 5. | Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi. |

REFERENCE BOOKS

| | |
|----|--|
| 1. | S.P.Jain & K.L. Narang, Advanced Accountancy Kalyani Publications, New Delhi, 2016 |
| 2. | R.L.Gupta, Advanced Accounting, Sultan Chand & Co.2015 |
| 3. | Dr. Arulanandan and Raman, Advanced Accountancy, Himalaya Publications, Mumbai. |

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

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|---------------------|--|----------|---|---|---|---|---------|-------|-------|----------|-------|
| | | | | | | | | | CIA | External | Total |
| 24UCCC12 | PRINCIPLES OF MANAGEMENT | Core | 3 | 1 | 0 | 0 | 3 | 4 | 25 | | 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 | | | | | | | | | | |
| Unit | Content | | | | | | | | | | Hours |
| | 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 andChallenges of Management. Managers – Qualification – Duties & Responsibilities. | | | | | | | | | | 12 |
| 2 | 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. | | | | | | | | | | 12 |
| 3 | Organizing: Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types - Formal and Informal Organization – Organization Chart – Organization Structure: Meaning and Types – Authority and Responsibility – Centralization and Decentralization – Span of Management. | | | | | | | | | | 12 |
| 4 | 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]. | | | | | | | | | | 12 |
| 5 | Directing: Motivation –Meaning - Theories – Communication – Types - Barriers toCommunications – Measures to Overcome the Barriers. Leadership – Nature -Types and Theories of Leadership – Styles of Leadership - Qualities of a GoodLeader – Successful Women Leaders – Challenges faced by women in workforce - Supervision. Co-ordination and Control: Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE]. | | | | | | | | | | 12 |

| 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 | Dinkar Pagare, 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. |

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 | 2 | 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

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|---------------------|---|-----------|----------|----------|----------|----------|----------|----------|-------|----------|-------|
| | | | | | | | | | CIA | External | Total |
| 24UCCA11P | SOFTWARE AND TALLY LAB | EC | 0 | 0 | 4 | 0 | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To enable the students in crafting professional word documents. | | | | | | | | | | |
| LO2 | To gain knowledge on creation of excel spread sheets | | | | | | | | | | |
| LO3 | To familiarize the students in preparation of documents and presentations with office automation tools. | | | | | | | | | | |
| LO4 | To gain knowledge on Tally basics | | | | | | | | | | |
| LO5 | To apply accounting knowledge in tally | | | | | | | | | | |
| Unit | Content | | | | | | | | | Hours | |
| 1 | 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. | | | | | | | | | 12 | |
| 2 | 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 , Mathematical calculations. | | | | | | | | | 12 | |
| 3 | 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. | | | | | | | | | 12 | |
| 4 | Tally : Introduction – Starting Tally – Creation of a Company - Selecting company - Shutting a company - Altering company– Creating Accounting groups and ledgers – Vouchers – Practical problems for a new and existing business and not-for profit Organisation. Accounting reports: Introduction – Displaying Trial balance, Profit and Loss Account, Balance sheet, Day book, Purchase register, Sales register | | | | | | | | | 12 | |
| 5 | Inventory: Introduction to Inventory Masters – Creation of stock group – Creation of Godown – Creation of unit of measurement – Creation of stock item – Entering inventory details in Accounting vouchers – Practical problems. GST: Introduction – Enabling GST – Defining tax details – Entries in Accounting vouchers – View invoice report | | | | | | | | | 12 | |

| Course Outcomes | |
|------------------------|--|
| CO1 | To perform documentation |
| CO2 | To perform accounting operations |
| CO3 | To perform presentation skills |
| CO4 | To perform basic of Tally |
| CO5 | To perform Accounting GST with Tally |
| Textbooks | |
| 1 | MS Office 2000 for Every One - Vikas Publishing House Pvt. Ltd., Sanjay Saxena |
| 2 | Guide to MS Office 2000 PH. - I Loura Acklen |
| 3 | Tally 9.0 – A complete Reference – Tally Solutions (P) Ltd |
| Reference Books | |
| 1 | MS Office 2000 Professional Fast & Easy – June Slton, BPB publications |
| 2 | The ABC & MS Office Professional Edition - Guy Hart-Davis |
| 3 | Tally Erp 9 Theory and Practical Simplified (GST Ready) |

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 | 2 | 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

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|---------------------|---|-----------|---|---|---|---|---------|-------|-------|----------|-------|
| | | | | | | | | | CIA | External | Total |
| 24UCCS11 | FUNDAMENTALS OF COMMERCE | SEC (NME) | 2 | 0 | 0 | 0 | 2 | 2 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | Understand the meaning of Commerce and Industry. | | | | | | | | | | |
| LO2 | Familiarize with Various Accounting methods. | | | | | | | | | | |
| LO3 | Explore about Market and Marketing | | | | | | | | | | |
| LO4 | Understand the various banking concepts | | | | | | | | | | |
| LO5 | Gain knowledge about Taxation and Filing of Income Tax. | | | | | | | | | | |
| Unit | Content | | | | | | | | | Hours | |
| 1 | Commerce - Introduction: Definition of Commerce - Importance – Meaning of Barter system - Business – Industry - Trade – Hindrances of Trade - Branches of Commerce. | | | | | | | | | 6 | |
| 2 | Accounting – Introduction: Bookkeeping – Meaning - Definition- Objectives - Accounting – Meaning- Definition – objectives – Branches of Accounting - Financial Accounting – Cost Accounting - Management Accounting - its features and Differences. | | | | | | | | | 6 | |
| 3 | Introduction to Marketing: Definition of Market – Classification of Markets – Marketing – Meaning and Definition- Characteristics - Difference Between Market and Marketing – Approaches to Study of Marketing. | | | | | | | | | 6 | |
| 4 | Introduction to Banking: Banking origin- Types of Banks- Functions of banking-online banking-recent trends. | | | | | | | | | 6 | |
| 5 | Introduction to Taxation: Taxation – concepts Direct Tax and its types and Indirect Taxes and its types. Role and importance. | | | | | | | | | 6 | |

| Course Outcomes | |
|------------------------|--|
| CO1 | To make the students familiar with the concepts of Commerce and Industry. |
| CO2 | To encourage and motivate the students for the Accounting Education. |
| CO3 | To Analyse the Various classification of Markets and Marketing. |
| CO4 | To make the students aware of Banking |
| CO5 | To learn the Taxation and its concepts |
| Textbooks | |
| 1 | S.P.Jain and K.L Narang 2023, Financial Accounting-I , Kalyani Publishers, New Delhi |
| 2 | Banking, Santhanam, Margham Publication |
| 3 | Taxation, V.P. Guar and Narang., Kalyani Publication |
| Reference Books | |
| 1 | Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd., Chennai. |
| 2 | R.S.N. Pillai And Bagavathi, Business Law , S. Chand Publishing |
| 3 | T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Pvt. Limited, Chennai. |
| 4 | T.S. Reddy & Dr Y. Hariprasad Reddy, Management Accounting, Margham Publications, Chennai. |

Mapping with Programme Outcomes and Programme Specific Outcomes

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|---------------------|---|------------|----------|----------|----------|----------|----------|----------|-----------|-----------|------------|
| | | | | | | | | | CIA | External | Total |
| 24UCCS12 | BUSINESS ORGANIZATION | SEC | 2 | 0 | 0 | 0 | 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 | Content | | | | | | | | | Hours | |
| 1 | Business - Meaning and types - Profession - meaning and importance of business Organization - Social Responsibilities of Business - Business Ethics. | | | | | | | | | 6 | |
| 2 | 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. | | | | | | | | | 6 | |
| 3 | Location of industry - Factors influencing location - size of industry - optimum firm - advantages of large - scale of operation - limitation of small scale of operation – industrial estates - District Industries Centers. | | | | | | | | | 6 | |
| 4 | Stock Exchange - Function - Types - Working - Regulation of Stock Exchanges in India - Business Combination - Causes -Types - Effects of Combination in India. | | | | | | | | | 6 | |
| 5 | Trade Association - Chamber of Commerce - Functions – Objectives - Working in India | | | | | | | | | 6 | |

| | |
|------------------------|---|
| 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 | |
| 1. | C.B. Gupta , Business organization .2022. Sultan Chand & Sons, New Delhi. |
| 2 | Business Organisation, C.D.Balaji,, 2016, Margham Publications |
| Reference Books | |
| 1 | Prakash & Jagedesh, Business organization & Management, Kitab Mahal Publishers (1997). |
| 2 | Dinkar Pagare, Business Organisation and Management, Sultan Chand & Sons New Delhi. |
| 3 | Vasudevan & Radhasivam, Business Organization, S. Chand Publisher. |

Mapping with Programme Outcomes and Programme Specific Outcomes

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

3 – Strong, 2- Medium, 1- Low

FIRST YEAR – SEMESTER – I

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|---------------------|--|----------|---|---|---|---|---------|-------|-------|----------|-------|
| | | | | | | | | | CIA | External | Total |
| 24UCCF11 | FUNDAMENTALS OF INFORMATION TECHNOLOGY | FC | 2 | 0 | 0 | 0 | 2 | 2 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To understand the basic Basics of Computer | | | | | | | | | | |
| LO2 | To know the Parts of Computer | | | | | | | | | | |
| LO3 | To learn the Multimedia and its application | | | | | | | | | | |
| LO4 | To gain knowledge about the Internet and World Wide Web | | | | | | | | | | |
| LO5 | To understand Internet of Things (IoT) | | | | | | | | | | |
| Unit | Content | | | | | | | | | Hours | |
| 1 | Basics of Computer Introduction: History of Computer - Parts of Computer System - Hardware Devices - Software – Anatomy of Digital Computer. | | | | | | | | | 6 | |
| 2 | Parts of Computer Memory Units – Storage Devices- Input Devices-Output Devices-Number System. | | | | | | | | | 6 | |
| 3 | Working With Multimedia Introduction to Multimedia - Images - Sound -Video – Text- Text Generation Multimedia Applications. | | | | | | | | | 6 | |
| 4 | Internet and World Wide Web Introduction to Internet and World Wide Web- E-Mail Basics – Computer Networks. | | | | | | | | | 6 | |
| 5 | Internet of Things (IoT) Internet of Things (IoT) & Application Program Interfaces Introduction to Internet of Things & Application Program Interfaces - Financial System Communication - Open Banking | | | | | | | | | 6 | |

| Course Outcomes | |
|------------------------|--|
| CO1 | Demonstrate the importance of Computer |
| CO2 | Paraphrase the importance of Computer Parts. |
| CO3 | Comprehend the concept of multimedia. |
| CO4 | Enumerate the Internet and world wide web |
| CO5 | Demonstrate the notion of Internet of Things |
| Textbooks | |
| 1 | Alexis Leon, Fundamentals of Information Technology, Vikas Publication, 2011 |
| 2 | E. Balagurusamy , Fundamentals of Computers, McGraw Hill, Edition, 2010 |
| 3 | Paul Whitehead, Internet and World Wide Web, Maran Graphics Publications, 2000 |
| Reference Books | |
| 1 | S.Jain,MS OFFICE 2007 Training Guide,BPB Publications,2010 |
| 2 | Paul Deital, Harvey Deital,Abbey Deital,Internet and World Wide Web,Pearson Education,2018 |
| 3 | Bittu Kumar, Microsoft Office 2010, V & S Publishers, 2013 |
| 4 | S.Gokul, Multimedia Magic, BPB,2011 |
| 5 | Paul Whitehead, Internet and World Wide Web,Maran Graphics Publications, 2000 |

Mapping with Programme Outcomes and Programme Specific Outcomes

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

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|---------------------|---|----------|---|---|---|---|---------|-------|-------|----------|-------|
| | | | | | | | | | CIA | External | Total |
| 24UCCC21 | Financial Accounting - II | Core | 3 | 1 | 2 | 0 | 5 | 6 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | Understand the preparation of Branch accounts | | | | | | | | | | |
| LO2 | Understand the allocation of Expenses under Departmental Accounts. | | | | | | | | | | |
| LO3 | Prepare different kinds of accounts such as Hire purchase and Instalments System. | | | | | | | | | | |
| LO4 | Gain an understanding about partnership accounts relating to Admission and retirement. | | | | | | | | | | |
| LO5 | Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm. | | | | | | | | | | |
| Unit | Content | | | | | | | | | Hours | |
| 1 | Branch Accounts Branch – Dependent Branches: Accounting Aspects - Debtors system - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded) | | | | | | | | | 18 | |
| 2 | Departmental Accounts Departmental Accounts: Basis of Allocation of Expenses– Inter-Departmental Transfer at Cost or Selling Price. Preparation of Profit and Loss Account | | | | | | | | | 18 | |
| 3 | Hire Purchase System Hire Purchase System – Accounting Treatment – Calculation of Interest - Default and Repossession - Hire Purchase Trading Account – Differences between Hire Purchase and Instalment System | | | | | | | | | 18 | |
| 4 | Partnership Accounts – I Partnership Accounts: Fundamentals of Partnership - Partnership deed – Admission of a Partner – Revaluation Account – Goodwill- Methods of valuation of Goodwill-Preparation of Balance Sheet after admission - Partners Capital Account — Retirement of a Partner – Death of a Partner. | | | | | | | | | 18 | |
| 5 | Partnership Accounts – II Dissolution of Partnership - Methods – Preparation cash account and settlement to partners– Realization account – Preparation of Balance Sheet - Insolvency of partners (Garner Vs Murray) | | | | | | | | | 18 | |

Theory 20% & Problem 80%

| CO | Course Outcomes |
|-----------|---|
| CO1 | To learn the basic concepts in preparing the branch accounts |
| CO2 | To Familiarize the preparation of Department Accounts |
| CO3 | To learn the procedure for calculation of Interest in Hire Purchase System |
| CO4 | To calculate the new Profit-Sharing Ratio and Sacrificing Ratio while admitting a partners at the time Admission and Retirement |
| CO5 | To acquire knowledge on settlements of partners at the time of Dissolution of a partnership |

TEXT BOOK

| | |
|----|--|
| 1. | T.S. Reddy & A. Murthy, Financial Accounting, Margham Publication- 2018 |
| 2. | S.N. Maheshwari, Vikas Publications, Noida. Financial Accounting, |
| 3. | Shukla Grewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi. |
| 4. | R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi. |
| 5. | Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi. |

REFERENCE BOOKS

| | |
|----|--|
| 1. | S.P.Jain & K.L. Narang, Advanced Accountancy Kalyani Publications, New Delhi, 2016 |
| 2. | R.L.Gupta, Advanced Accounting, Sultan Chand & Co.2015 |
| 3. | Dr. Arulanandan and Raman, Advanced Accountancy, Himalaya Publications, Mumbai. |

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

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|---------------------|--|----------|---|---|---|---|---------|-------|-------|----------|-------|
| | | | | | | | | | CIA | External | Total |
| 24UCCC22 | Business Law | Core | 3 | 1 | - | - | 4 | 4 | 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 | | | | | | | | | | |
| Unit | Content | | | | | | | | | | Hours |
| 1 | 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 | | | | | | | | | | 12 |
| 2 | 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 | | | | | | | | | | 12 |
| 3 | 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 – | | | | | | | | | | 12 |
| 4 | 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. | | | | | | | | | | 12 |
| 5 | Sale of Goods Act 1930 Definition of Contract of Sale - 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 | | | | | | | | | | 12 |

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

TEXT BOOK

| | |
|----|---|
| 1. | N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai |
| 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. | D.Geet, Business Law Nirali Prakashan Publication, Pune. |

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 | 2 |
| 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 | 2 |
| TOTAL | | 15 | 12 | 13 | 10 | 13 | 10 | 13 | 13 | 15 | 10 | 10 |
| AVERAGE | | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|-----------------------|--|----------------|---|---|---|---|---------|-------|-------|----------|-------|
| | | | | | | | | | CIA | External | Total |
| 24UCCA21P | Advanced Excel Lab | EC - Practical | - | - | 4 | - | 2 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To understand about the If analysis & Logical functions | | | | | | | | | | |
| LO2 | To Learn about data validation | | | | | | | | | | |
| LO3 | To study about Lookup Functions | | | | | | | | | | |
| LO4 | To learn about Pivot tables | | | | | | | | | | |
| LO5 | To understand about charts & Slicers | | | | | | | | | | |
| Unit | Content | | | | | | | | | Hours | |
| 1 | What If Analysis Goal Seek -Scenario Analysis -Data Tables (PMT Function) - Solver Tool Logical Functions: If Function -How to Fix Errors – if error - Nested If -Complex if and or functions | | | | | | | | | 12 | |
| 2 | Data Validation Number, Date & Time Validation • Text and List Validation • Custom validations based on formula for a cell • Dynamic Dropdown List Creation using Data Validation – Dependency List | | | | | | | | | 12 | |
| 3 | Lookup Functions Vlookup / HLookup - Index and Match - Creating Smooth User Interface Using Lookup - Nested VLookup - Reverse Lookup using Choose Function - Worksheet linking using Indirect - Vlookup with Helper Column | | | | | | | | | 12 | |
| 4 | Pivot Tables Creating Simple Pivot Tables - Basic and Advanced Value Field Setting - Classic Pivot table - Choosing Field - Filtering PivotTables - Modifying PivotTable Data | | | | | | | | | 12 | |
| 5 | Charts and slicers Various Charts i.e. Bar Charts / Pie Charts / Line Charts - Using SLICERS, Filter data with Slicers - Manage Primary and Secondary Axis | | | | | | | | | 12 | |
| 100% Practical | | | | | | | | | | | |

| CO | Course Outcomes |
|-----------|--------------------------------------|
| CO1 | Explain about tools & if functions |
| CO2 | Ensure the data validation |
| CO3 | Explain about the lookup functions |
| CO4 | Study about the pivot tables |
| CO5 | Knowledge about the charts & slicers |

| TEXT BOOK | |
|------------------------|---|
| 1 | Mastering Advanced Excel Paperback by Ritu Arora |
| 2 | Advanced Excel Essentials by Jordan Goldmeier |
| 3 | Excel Basics to Advanced by Chandraish Sinha |
| 4 | Excel Advanced by S Nadeem Shah |
| REFERENCE BOOKS | |
| 1. | Mastering Advanced Excel Made Easy by A.K. Gupta |
| 2. | Advanced Excel for Professionals by S. Jain |
| 3. | Data Analysis Using Microsoft Excel by Michael R. Middleton |
| | |

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 | 2 |
| 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 | 2 |
| TOTAL | 15 | 12 | 13 | 10 | 13 | 10 | 13 | 13 | 15 | 10 | 10 |
| AVERAGE | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|---------------------|--|----------|---|---|---|---|---------|-------|-------|----------|-------|
| | | | | | | | | | CIA | External | Total |
| 24UCCA22 | Modern Marketing | EC | 2 | - | - | - | 2 | 2 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To know the concept and functions of marketing | | | | | | | | | | |
| LO2 | To emphasize important of understanding external environment in marketing decision making | | | | | | | | | | |
| LO3 | To familiarize the students with the concepts, market segmentation | | | | | | | | | | |
| LO4 | To emphasize the marketing mix and Pricing policies. | | | | | | | | | | |
| LO5 | To familiarize the students with the dimensions and trends in modern marketing practices. | | | | | | | | | | |
| Unit | Content | | | | | | | | | | Hours |
| 1 | Introduction to Marketing Meaning – Definition and Functions of Marketing – Evolution of Marketing Concepts– Role- Importance of Marketing and Innovations of marketing | | | | | | | | | | 6 |
| 2 | Marketing Environment Marketing Environment- Concepts-Classification of environment-Micro environment – Macro Environment- Types -Demographic-Economic-political –Technological – Natural and Cultural, | | | | | | | | | | 6 |
| 3 | Market Segmentation Segmentation- Meaning and Definition – bases of segmentation-factors influencing market segmentation. Introduction to Consumer Behaviour – Consumer Buying Decision Process. | | | | | | | | | | 6 |
| 4 | Marketing Mix Marketing Mix—an overview of 4P’s of Marketing Mix– Product– Introduction to Stages of New Product Development– Product Life Cycle–Pricing–Policies-Objectives– Factors Influencing Pricing– Kinds of Pricing. | | | | | | | | | | 6 |
| 5 | E-Marketing E- Marketing-Scope and objectives - Benefits- Problems- E-Marketing Techniques- Comparison between E-Marketing, Digital Marketing and internet marketing, E- market- E malls- E storefront- E- marketplace, E- Marketing tools- Website creation- e-mail and social media marketing | | | | | | | | | | 6 |

| CO | Course Outcomes |
|-----|---|
| CO1 | Develop an understanding on the role and importance of marketing |
| CO2 | Analyse the marketing environment |
| CO3 | To understand the market segmentation and consumer buying behaviour |
| CO4 | Identify the 4 P's and the factors determining pricing |
| CO5 | Understand the concept of E-marketing and E-Tailing. |

| TEXT BOOK | |
|----------------|--|
| 1. | R.S.N.Pillai and Bagavathi, Modern Marketing, Sultan Chand & sons |
| 2. | Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai. |
| REFERENCE BOOK | |
| 1. | Prof. Kavita Sharma, Dr. Swati Agarwal, Principles of Marketing Book, Taxmann, New Delhi |
| 2. | Hoyer, W.D. And Macinnis, D.J., Consumer Behaviour, USA: Houghton Mifflin Company. |
| 3. | Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education, New Delhi. |
| 4. | Dr. C.B. Gupta & Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi. |
| 5. | Dr. Amit Kumar, Principles of Marketing, Shashibhawan Publishing House, Chennai. |
| 6. | Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi. |
| 7. | Neeru Kapoor, Principles Of Marketing, PHI Learning, New Delhi. |

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 | 2 |
| 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 | 2 |
| TOTAL | 15 | 12 | 13 | 10 | 13 | 10 | 13 | 13 | 15 | 10 | 10 |
| AVERAGE | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2 |

3 – Strong, 2- Medium, 1- Low

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|---------------------|---|----------|---|---|---|---|---------|-------|-------|----------|-------|
| | | | | | | | | | CIA | External | Total |
| 24UCCA23 | Human Resource Management | EC | 2 | - | - | - | 2 | 2 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To explore to the aspects relating of Human resource management | | | | | | | | | | |
| LO2 | To acquire knowledge on HRIS and job design | | | | | | | | | | |
| LO3 | To equip with the various processes of Recruitment and Selection | | | | | | | | | | |
| LO4 | To be acquainted with Training methods and career development | | | | | | | | | | |
| LO5 | To assimilate knowledge on concept of Performance Appraisal and WPM. | | | | | | | | | | |
| Unit | Content | | | | | | | | | | Hours |
| 1 | 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. | | | | | | | | | | 6 |
| 2 | HRIS and Job Analysis Human Resource Information System (HRIS) - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Job Specification. | | | | | | | | | | 6 |
| 3 | 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. | | | | | | | | | | 6 |
| 4 | Training and Development Induction – Training – Methods – Techniques – Identification of the training needs – Training and Development - Career Development. | | | | | | | | | | 6 |
| 5 | Performance Appraisal and Workers Participation in Management Performance appraisal – Transfer – Promotion and Separation of services. Workers Participation in Management – meaning- features- objectives- levels of WPM- Reasons for failure of workers participation management- suggestions for effective WPM | | | | | | | | | | 6 |

| CO | Course Outcomes |
|-----------|--|
| CO1 | Examine the role of HRM in the new age organisation. |
| CO2 | Plan man power requirements and implement techniques of job design. |
| CO3 | Formulate action plans for employee Recruitment and Selection |
| CO4 | Choose appropriate methods of Training |
| CO5 | Formulate strategies for performance appraisal and workers participation in management |

| TEXT BOOK | |
|------------------|--|
| 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. |
| 5. | L.M. Prasad, Human Resource Management, Sultan and Chand sons Publications, New Delhi |

| REFERENCE BOOKS | |
|------------------------|---|
| 1. | DeCenzo, D.A. and Robbins, S.P Human Resource Management, Wiley, India. |
| 2. | Dr.K.Sundar and Dr.J Srinivasan, Human Resource Development, Margham Publications, Chennai. |
| 3. | Jane Weightman, Human Resource Management, VMP Publishers, Mumbai. |

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 | 2 |
| 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 | 2 |
| TOTAL | 15 | 12 | 13 | 10 | 13 | 10 | 13 | 13 | 15 | 10 | 10 |
| AVERAGE | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2 |

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|----------------------------|--|----------|---|---|---|---|---------|-------|-------|----------|-------|
| | | | | | | | | | CIA | External | Total |
| 24UCCS21 | Internet and its Applications | SEC | 2 | 0 | 0 | 0 | 2 | 2 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To equip students to basics of Internet usage and prepare them for digital world | | | | | | | | | | |
| LO2 | To acquire knowledge with the concepts of web browsers | | | | | | | | | | |
| LO3 | To make the students familiarise with the creation of E-Mail | | | | | | | | | | |
| LO4 | To make the students understand about viruses | | | | | | | | | | |
| LO5 | To acquire knowledge about digital marketing | | | | | | | | | | |
| Unit | Content | | | | | | | | | Hours | |
| 1 | Introduction: Introduction to Computers - Programming Language types - History of Internet - Personal Computers - History of World Wide Web - Micro Software .NET Java - Web resources. | | | | | | | | | 6 | |
| 2 | Web Browsers: Web Browsers Internet Explorer - Connecting to Internet - Types of Internet connection - Features of Internet Explorer6 - Searching the Internet - Online help and tutorials - File Transmission Protocol (FTP) - Browser settings. | | | | | | | | | 6 | |
| 3 | E-mail ID: Attaching a file - Electronic Mail - Creating an E-mail ID - Sending and Receiving Mails - Attaching File - Instance Messaging - Other Web browsers. | | | | | | | | | 6 | |
| 4 | HTML headers : Introduction to HTML headers - Linking - Images - Types of computer viruses - Ill-effect of Viruses - Remedy for Viruses. | | | | | | | | | 6 | |
| 5 | E-marketing: E-marketing - Consumer tracking - Electronic advertising search engine - CRM - Credit Card payments - Digital cash and e-wallets - Micro Payments - Smart Card. | | | | | | | | | 6 | |

| Course Outcomes | |
|------------------------|---|
| CO1 | student will be able to Gain Knowledge pertaining to Fundamentals of web resources |
| CO2 | student will be able to gain effective Knowledge pertaining to internet explorer |
| CO3 | student will be able to Understand and creating E-Mail id. |
| CO4 | student will be able to Acquire knowledge on HTML headers and viruses |
| CO5 | student will be able to understand the recent trends in digital marketing. |
| Textbooks | |
| 1 | A.M. Deitel and P.J. Deitel, A.B. Goldberg Internet and world wide web: How to program Pearson Education Ltd 2008 |
| Reference Books | |
| 1 | Harley hahn The Internet TMH Recent Publication |

WEB RESOURCES

1. https://www.tutorialspoint.com/internet_technologies/internet_overview.htm
2. https://www.tutorialspoint.com/basics_of_computer_science/basics_of_computer_science_in_ternet.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 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 |
| CO3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| Total | 14 | 10 | 13 | 13 | 13 | 10 | 13 | 13 | 15 | 10 | 12 |
| Average | 2.8 | 2 | 2.6 | 2.6 | 2.6 | 2 | 2.6 | 2.6 | 3 | 2 | 2.4 |

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – III

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|---------------------|---|----------|---|---|---|---|---------|-------|-------|----------|-------|
| | | | | | | | | | CIA | External | Total |
| 24UCCC31 | CORPORATE ACCOUNTING I | Core | 6 | 0 | 0 | 0 | 5 | 6 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To understand the issue of shares and pro-rata allotment. | | | | | | | | | | |
| LO2 | To understand the underwriting of shares and redemption of Preference Shares. | | | | | | | | | | |
| LO3 | To know about Issue and Redemption of Debentures. | | | | | | | | | | |
| LO4 | To learn the form and contents of financial statements as per Schedule III of Companies Act 2013 | | | | | | | | | | |
| LO5 | To examine the various methods of valuation of Goodwill and shares. | | | | | | | | | | |
| Unit | Content | | | | | | | | | Hours | |
| 1 | Issue of Shares Issue of Shares – Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment. | | | | | | | | | 18 | |
| 2 | Redemption of Preference Shares and underwriting of Shares and Debentures Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting. Redemption of Preference Shares– Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount. Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting. | | | | | | | | | 18 | |
| 3 | Issue and Redemption of Debentures Debentures: Issue and Redemption – Meaning – Methods – In One lot–in Instalment – Purchase in the Open Market includes- Ex Interest and Cum Interest - Sinking Fund Investment Method. | | | | | | | | | 18 | |
| 4 | Companies 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. | | | | | | | | | 18 | |
| 5 | 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. | | | | | | | | | 18 | |

Theory 20% Problem 80%

| Course Outcome | |
|--------------------------------|--|
| Student will be able to | |
| CO1 | Prepare and account for various entries to be passed in case of issue of shares. |
| CO2 | Understand the Redemption of preference shares. |
| CO3 | Gain knowledge about issue and redemption of debentures. |
| CO4 | Construct Financial Statements applying relevant accounting treatments |
| CO5 | Compute the value of goodwill and shares under different methods and assess its applicability. |
| Textbooks | |
| 1 | T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai. |
| 2 | S.P. Jain and N.L. Narang, Advanced Accounting Vol I, Kalyani Publication, New Delhi |
| 3 | R.L. Gupta and M. Radha swamy, Advanced Accounts Vol I, Sultan Chand, New Delhi. |
| Reference Book | |
| 1 | M.C. Shukla, Advanced accounting Vol I, S. Chand, New Delhi |
| 2 | Shukla, Grewal and Gupta- Advanced Accounts VolII, S. Chand, New Delhi. |
| 3 | Anil Kumar, Rajesh Kumar, Corporate accounting I, Himalaya Publishing house, Mumbai. |
| Web Resources | |
| 1 | Corporate Accounting |
| 2 | Core-Corporate-Accounting-I.pdf |
| 3 | Corporate Accounting Notes, PDF B COM, BBA, MBA 2025 |
| 4 | Study-Materials-for-Corporate-Accounting.pdf |

Mapping with Programme Outcomes and Programme Specific Outcomes

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|-----------|-----------|-----------|-----------|-----------|----------|-----------|----------|-----------|-----------|-----------|
| CO1 | 3 | 2 | 2 | 2 | 3 | 1 | 2 | 1 | 2 | 3 | 2 |
| CO2 | 3 | 2 | 2 | 2 | 3 | 1 | 2 | 1 | 2 | 3 | 2 |
| CO3 | 3 | 2 | 2 | 2 | 3 | 1 | 2 | 1 | 2 | 3 | 2 |
| CO4 | 3 | 2 | 2 | 2 | 3 | 1 | 2 | 1 | 2 | 3 | 2 |
| CO5 | 3 | 2 | 2 | 2 | 3 | 1 | 2 | 1 | 2 | 3 | 2 |
| TOTAL | 15 | 10 | 10 | 10 | 15 | 5 | 10 | 5 | 10 | 15 | 10 |
| AVERAGE | 3 | 2 | 2 | 2 | 3 | 1 | 2 | 1 | 2 | 3 | 2 |

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – III

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|---------------------|---|----------|---|---|---|---|---------|-------|-------|----------|-------|
| | | | | | | | | | CIA | External | Total |
| 24UCCC32 | Programming in C++ | CC | 3 | 0 | 0 | 0 | 2 | 3 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | Describe the concept of OOPS and Functions overloading. | | | | | | | | | | |
| LO2 | To understand the concepts of Objects. | | | | | | | | | | |
| LO3 | Describe the concept of operator overloading. | | | | | | | | | | |
| LO4 | To gain the knowledge of Constructor, destructors and inheritance. | | | | | | | | | | |
| LO5 | To understand the concepts of binary I/O and Polymorphism, Exception handling. | | | | | | | | | | |
| Unit | Content | | | | | | | | | Hours | |
| 1 | What is Object Oriented Programming – C++ Console I/O-Classes: Introducing Function Overloading -Constructor and Destructor Functions- Constructors take parameters- Introducing Inheritance – Object Pointers – In line Functions | | | | | | | | | 9 | |
| 2 | Assigning Objects – Passing Object to Functions – Returning Object from Functions- Arrays of objects – Using Pointers to Objects –delete – references– Passing references to objects - Returning references Independent References and restrictions. | | | | | | | | | 9 | |
| 3 | Overloading Constructor Functions- Creating and Using a Copy constructor- Using default arguments- the basics of operator overloading- overloading binary operators- overloading the relational and logical operators- overloading a Unary operator – using friend operator functions- overloading the subscript () operator. | | | | | | | | | 9 | |
| 4 | Constructors, destructors and inheritance - multiple inheritance virtual bas classes- Some C++ I/O basics-formatted I/O using width (), precision () and fill() – using I/O manipulators-Creating your own inserters. | | | | | | | | | 9 | |
| 5 | File I/O basics- unformatted, binary I/O- more unformatted I/O functions- random access- checking the I/O status- customized I/O and files- Pointers and derived classes- Introduction to virtual functions- applying polymorphism- Exception handling. | | | | | | | | | 9 | |

| CO | Course Outcomes |
|-----------|--|
| CO1 | To make the students familiar with function overloading |
| CO2 | To motivate the students for the concepts of Objects. |
| CO3 | Describe the concept of operator overloading. |
| CO4 | Implement Constructor, destructors and inheritance. |
| CO5 | To understand the concepts of binary I/O and Polymorphism, Exception handling. |

TEXT BOOK

1. Herbert Scheldt, "Teach Yourself C++", III edition, Tata McGraw Hill 5th Reprint 2000

REFERENCE BOOKS

1. Reema Thareja "Object Oriented Programming with C ++", Oxford University Press, 2015
2. Hubbard, "Programming with C++", 2/e, Schaum Outline Series, TMH, 2006
3. Bjarne Stroustrup, "The C++ Programming Language", Addison Wesley Publications, Second Edition, 1991
4. Sarang Proonachandra, "Object Oriented Programming with C++", PHI, 2006

Mapping with Programme Outcomes and Programme Specific Outcomes

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – III

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|---------------------|--|----------|---|---|---|---|---------|-------|-------|----------|-------|
| | | | | | | | | | CIA | External | Total |
| 23UCCC33P | Programming in C++ Lab | CP | 0 | 0 | 2 | 0 | 1 | 2 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | Apply the concepts of class, objects and function overloading | | | | | | | | | | |
| LO2 | Apply the language of constructor and inline function | | | | | | | | | | |
| LO3 | Implement the concepts of operator overloading and conversion function | | | | | | | | | | |
| LO4 | Develop the program using of Inheritance | | | | | | | | | | |
| LO5 | Develop the program using of Polymorphism. | | | | | | | | | | |

| List of Programs |
|--|
| 1. Write a C++ program that implements Classes and objects |
| 2. Write a C++ program using Function overloading |
| 3. Write a C++ program using Constructors |
| 4. Write a C++ program using Inline function |
| 5. Write a C++ program perform Operator overloading |
| 6. Write a C++ program Conversion function |
| 7. Write a C++ program that implements Inheritance |
| 8. Write a C++ program using Polymorphism |

| CO | Course Outcomes |
|-----------|---|
| CO1 | To make the students familiar the program structure of C++ with its syntax and semantics |
| CO2 | To motivate the students for the Understand the programming principles in C++ (operators, functions) |
| CO3 | To Apply the programming principles learnt in real time problems |
| CO4 | To make the students aware of Analyze the various methods of solving a problem and choose the best method |
| CO5 | To Analyze the various methods of solving a problem and choose the best method |

TEXT BOOK

1. Herbert Scheldt, "Teach Yourself C++", III edition, Tata McGraw Hill 5th Reprint 2000.

REFERENCE BOOKS

1. Reema Thareja , "Object Oriented Programming with C ++", Oxford University Press, 2015
2. Hubbard, "Programming with C++", 2/e, Schaum Outline Series, TMH, 2006.
3. Bjarne Stroustrup, "The C++ Programming Language", Addison Wesley Publications, Second Edition, 1991
4. Sarang Proonachandra, "Object Oriented Programming with C++", PHI, 2006.

Mapping with Programme Outcomes and Programme Specific Outcomes

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

3- Strong, 2- Medium, 1- Low

SECOND YEAR – SEMESTER – III

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|----------------------------|---|----------|---|---|---|---|---------|-------|-------|----------|-------|
| | | | | | | | | | CIA | External | Total |
| 24UCCS31 | E Commerce and its Applications | SEC | 2 | 0 | 0 | 0 | 2 | 2 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To impart knowledge of E-commerce. | | | | | | | | | | |
| LO2 | To understand the concepts of EDI and examine the digital economy. | | | | | | | | | | |
| LO3 | To examine the concepts of E-Marketing and web enabled services. | | | | | | | | | | |
| LO4 | To gain knowledge of e- payment system | | | | | | | | | | |
| LO5 | To Gain an understanding of the legal frame work of E-commerce. | | | | | | | | | | |
| Unit | Content | | | | | | | | | Hours | |
| 1 | Introduction to E-Commerce Introduction to E-Commerce - E-Trade - E-Business -E-Market – Advantages and Disadvantages of E Commerce – E-Business Models – Introduction to Mobile Commerce. | | | | | | | | | 6 | |
| 2 | Electronic Data Interchange Benefits of EDI, EDI technology, EDI standards, EDI communications, EDI -Implementation, EDI Agreements, EDI Security. Electronic Payment Systems, Need of Electronic Payment System- Digital economy: Identify the methods of payments on the net – Electronic Cash, cheques and credit cards on the Internet. | | | | | | | | | 6 | |
| 3 | E-Marketing E- Marketing –Meaning - Channels- E-Marketing Mix – Web Salesmanship – online shopping avenues - Advertising on Network. | | | | | | | | | 6 | |
| 4 | E-Payment System E-Payment System– Types– Business Issues and Economic implications – Components of an effective E-Payment System. | | | | | | | | | 6 | |
| 5 | Legal Framework Legal Framework for E-Commerce – Net Threats – Cyber Laws – Aims and Salient Features of Cyber Laws in India- Cyber Crimes. | | | | | | | | | 6 | |

| CO | Course Outcomes On the completion of Course students will be able to |
|-----------|---|
| CO1 | Recall the basic concepts of E Commerce |
| CO2 | Asses the concepts of EDI and examine the digital economy |
| CO3 | To understand e – retailing concepts and web enabled services |
| CO4 | Analyse the risk involved in e- commerce. |
| CO5 | Explore the current legal challenges and issues in E -commerce. |

TEXT BOOK

| | |
|----|--|
| 1. | Ravi Kalkota and Andrew B Whinston, "Frontiers of Electronic Commerce", Pearson, Noida. |
| 2. | Henry Chan, Raymond Lee, Tharam Dillon, Elizabeth Chang, "E-Commerce Fundamentals and Applications, Wiley Publishers, New Delhi. |
| 3. | Richard Hammer (1998), "Enterprise Resource Planning", |

REFERENCE BOOKS

| | |
|----|--|
| 1. | Efraim Turban, Jae Lee, David King ,H. Michael Chung (2001), "Electronic Commerce - A Managerial Perspective", Addison-Wesley, USA. |
| 2. | Anita Agrawal, Rahul Kotian, Tushar Agarwal and Vijalakshmi Kannan, (2016), "E Commerce and Digital Marketing", Himalaya Publishing House, Mumbai. |

WEB REFERENCES

| | |
|--|---|
| | https://www.slideshare.net/kamalgulati7/full-notes-on-ecommerce-study-material-for-ecommerce |
| | https://www.techtarget.com/searchcio/definition/e-commerce?amp=1 |

Mapping with Programme Outcomes and Programme Specific Outcomes

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 |
| CO2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 |
| CO3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 1 |
| CO5 | 2 | 1 | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 1 |
| TOTAL | 13 | 9 | 9 | 9 | 9 | 8 | 10 | 10 | 10 | 10 | 5 |
| AVERAGE | 2.6 | 1.8 | 1.8 | 1.8 | 1.8 | 1.6 | 2 | 2 | 2 | 2 | 1 |

Strong, 2- Medium, 1- Low-3

SECOND YEAR - SEMESTER IV

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|----------------------------|---|----------|---|---|---|---|---------|-------|-------|----------|-------|
| | | | | | | | | | CIA | External | Total |
| 24UCCC41 | CORPORATE ACCOUNTING - II | Core | 3 | 1 | 2 | 0 | 5 | 6 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| 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 | | | | | | | | | | |
| Unit | Content | | | | | | | | | | Hours |
| 1 | Amalgamation, Absorption and Internal Reconstruction and External Reconstruction Amalgamation – Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method – Absorption - Internal Reconstruction – External Reconstruction. | | | | | | | | | | 18 |
| 2 | Accounting of Banking Companies Final Statements of Banking Companies (As Per New Provisions) – Non Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949. | | | | | | | | | | 18 |
| 3 | 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. | | | | | | | | | | 20 |
| 4 | Consolidated Financial Statements Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Preparation of Accounts - Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings). | | | | | | | | | | 19 |
| 5 | Liquidation of Companies Meaning-Modes of Winding Up – Preparation of Statement of Affairs - Order of Payment – Liquidators Remuneration- Liquidator’s Final Statement of Accounts. | | | | | | | | | | 15 |

Theory 20% Problem 80%

| CO | Course Outcomes |
|-------------------------|---|
| | The students can able to |
| 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 | Prepare final accounts of Insurance companies in the prescribed format |
| CO4 | Examine the consolidated accounts of holding companies |
| CO5 | Prepare of liquidator's final statement of account |
| Textbooks: | |
| 1 | Corporate Accounting, T.S. Reddy and A.Murthy, Margham Publishers, Chennai |
| 2 | Advanced Accountancy, S.P. Jain and K.L Narang. Kalyani Publishers, New Delhi. |
| Reference Books: | |
| 1 | Advanced Accounts, R.L. Gupta and M. Radhaswamy, Sultan Chand, New Delhi |
| 2 | Advanced Accounting, M.C. Shukla, S.Chand, New Delhi |
| Web resources: | |
| 1 | https://www.accountingnotes.net/amalgamation/amalgamation-absorption-andreconstructionaccounting/126 |
| 2 | https://www.slideshare.net/debchat123/accounts-of-banking-companies |
| 3 | https://byjus.com/govt-exams/principles-of-insurance/ |
| 4 | https://boslive.icai.org/pdf/20230912_91_HOLDING_COMPANY_BOOK_PDF_AJAY_RATHI_1694482952.pdf |
| 5 | https://kb.icai.org/pdfs/PDFFile664adb98e9f1c0.38817652.pdf |

Mapping with Programme Outcomes

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 2 |
| CO4 | 3 | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 3 | 2 | 2 |
| Total | 15 | 11 | 14 | 12 | 12 | 11 | 15 | 13 | 15 | 12 | 11 |
| Average | 3 | 2.2 | 2.8 | 2.4 | 2.4 | 2.2 | 3 | 2.6 | 3 | 2.5 | 2.2 |

3– Strong, 2-Medium, 1-Low

SECOND YEAR - SEMESTER IV

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|---------------------|--|-----------|----------|----------|----------|----------|----------|----------|-----------|-----------|------------|
| | | | | | | | | | CIA | External | Total |
| 24UCCC42 | RELATIONAL DATABASE MANAGEMENT SYSTEM | CC | 3 | - | - | - | 2 | 3 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | Gain a good understanding of the architecture and functioning of Database Management Systems | | | | | | | | | | |
| LO2 | Understand the ER diagram and Advanced Structure of Relational database. | | | | | | | | | | |
| LO3 | Apply Normalization techniques to normalize a database. | | | | | | | | | | |
| LO4 | Understand the concept Structured Query Language of (SQL) and its syntax. | | | | | | | | | | |
| LO5 | To enable the students to know about SQL Join Operators | | | | | | | | | | |
| Unit | Content | | | | | | | | | Hours | |
| 1 | Introduction to DBMS– Data and Information - Database – Database Management System – Objectives- Advantages – Components - Architecture. ER Model: Building blocks of ER Diagram. | | | | | | | | | 9 | |
| 2 | 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 | | | | | | | | | 9 | |
| 3 | Functional Dependency - Normalization – 1NF – 2NF – 3NF BCNF. Transaction Processing – Database Security. | | | | | | | | | 9 | |
| 4 | 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. | | | | | | | | | 9 | |
| 5 | 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. | | | | | | | | | 9 | |

| CO | CourseOutcomes |
|-----|--|
| | After Completing the course, students will be able to: |
| CO1 | Describe basic concepts of database system |
| CO2 | Design a Data model and Schemas in RDBMS |
| CO3 | To understand the concepts of Normalization techniques |
| CO4 | To make the students familiar withStructured Query Language of SQL |
| CO5 | To motivate the students for the concepts SQL Join Operators |

| Textbooks: | |
|-------------------------|--|
| 1 | S. Sumathi, S. Esakkirajan, “Fundamentals of Relational Database Management System”, Springer International Edition 2007. |
| 2 | Ramakrishnan Raghu and Gehrke Johannes, “Database Management Systems”, McGraw–Hill, USA. |
| 3 | Rajendra Prasad Mahapatra and GovindVerma, “Database Management System”, Khanna Publications, New Delhi. |
| 4 | Database System Concepts" by Abraham Silberschatz, Henry F. · 2. "Fundamentals of Database Systems" by Ramez Elmasri and Shamkant B. |
| Reference Books: | |
| 1 | Abraham Silberchatz, Henry F. Korth, S. Sudarshan, “Database System Concepts”, McGrawHill2019, 7th Edition. |
| 2 | Alexis Leon & Mathews Leon, “Fundamentals of DBMS”, Vijay Nicole Publications 2014, 2ndEdition. |
| 3 | Ramon A Mata-Toledo and Pauline K Cushman, “Database Management System”, Schaun’s Outlines, New York. |
| 4 | Abraham Silberschatz, Henry F Korth and S. Sudarshan, “Database System Concepts” McGraw–Hill, USA. |
| 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 |

Mapping with Programme Outcomes and Programme Specific Outcomes

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR - SEMESTER IV

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|--|---|-----------|----------|----------|----------|----------|----------|----------|--------------|-----------|------------|
| | | | | | | | | | CIA | External | Total |
| 24UCCC43P | RELATIONAL DATABASE MANAGEMENT SYSTEM LAB | CP | - | - | 3 | - | 2 | 3 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To understand the concepts of DDL/DML/DCL/TCL commands. | | | | | | | | | | |
| LO2 | To understand the concepts of Join queries | | | | | | | | | | |
| LO3 | To understand the concepts of exception handling. | | | | | | | | | | |
| LO4 | To understand the concepts of cursors. | | | | | | | | | | |
| LO5 | To understand the concepts of packages. | | | | | | | | | | |
| List of the Programs | | | | | | | | | Hours | | |
| 1. Execute a single line query and group Functions | | | | | | | | | 45 | | |
| 2. Execute DDL Commands | | | | | | | | | | | |
| 3. Execute DML Commands | | | | | | | | | | | |
| 4. Execute DCL and TCL Commands | | | | | | | | | | | |
| 5. Implement the Nested Queries | | | | | | | | | | | |
| 6. Implement Join operations in SQL | | | | | | | | | | | |
| 7. Create views for a Particular table | | | | | | | | | | | |
| 8. Implement Locks for a particular table. | | | | | | | | | | | |
| 9. Write PL/SQL procedure for an application using exception handling. | | | | | | | | | | | |
| 10. Write PL/SQL procedure for an application using cursors. | | | | | | | | | | | |
| 11. Write a PL/SQL procedure for an application using functions | | | | | | | | | | | |
| 12. Write a PL/SQL procedure for an application using package | | | | | | | | | | | |

| CO | Course Outcomes |
|-----|--|
| | After Completing the course, students will be able to: |
| CO1 | Describe basic concepts of database group function and DDL Commands in SQL. |
| CO2 | To understand the concepts of DML and DCL Commands in SQL. |
| CO3 | To understand the concepts of TCL Commands in SQL |
| CO4 | To motivate the students for the Understand the Queries Join Operations in SQL |
| CO5 | To make the students familiar with SQL tables |

| Textbooks: | |
|------------------|--|
| 1 | S. Sumathi, S. Esakkirajan, "Fundamentals of Relational Database Management System", Springer International Edition 2007. |
| 2 | Ramakrishnan Raghu and Gehrke Johannes, "Database Management Systems", McGraw-Hill, USA. |
| 3 | Rajendra Prasad Mahapatra and GovindVerma, "Database Management System", Khanna Publications, New Delhi. |
| 4 | Database System Concepts" by Abraham Silberschatz, Henry F. · 2. "Fundamentals of Database Systems" by Ramez Elmasri and Shamkant B. |
| Reference Books: | |
| 1 | Abraham Silberchatz, Henry F. Korth, S. Sudarshan, "Database System Concepts", McGrawHill2019, 7th Edition. |
| 2 | Alexis Leon & Mathews Leon, "Fundamentals of DBMS", Vijay Nicole Publications 2014, 2ndEdition. |
| 3 | Ramon A Mata-Toledo and Pauline K Cushman, "Database Management System", Schaun's Outlines, New York. |
| 4 | Abraham Silberschatz, Henry F Korth and S. Sudarshan, "Database System Concepts" McGraw-Hill, USA. |
| 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 |

Mapping with Programme Outcomes and Programme Specific Outcomes

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR - SEMESSTER IV

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|----------------------------|--|-----------|----------|----------|----------|----------|----------|----------|-----------|--------------|------------|
| | | | | | | | | | CIA | External | Total |
| 24UCCA41 | BANKING THEORY LAW & PRACTICE | EC | 3 | 0 | 1 | 0 | 4 | 4 | 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 | Content | | | | | | | | | Hours | |
| 1 | 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 | | | | | | | | | 12 | |
| 2 | 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 -Role of Banks in Economic Development. | | | | | | | | | 12 | |
| 3 | Banking Practice Types of Accounts CASA – Types of Deposits - Opening Bank Account- Account Statement vs Passbook vs e-statement - Banker Customer Relationship - Special Types of Customers –KYC norms - securities of lending Factors influencing bank lending. | | | | | | | | | 12 | |
| 4 | Negotiable Instruments Negotiable Instruments – Meaning & Definition – Characteristics -Types of negotiable instruments. Crossing of Cheques– Concept – Objectives- Types of Crossing- Consequences of Non-Crossing. Endorsement-Meaning- Components-Kinds of Endorsements-Cheques payable to fictitious person Endorsement by legal representative Negotiation bank–Banking Ombudsman. | | | | | | | | | 12 | |

| | | |
|---|---|----|
| 5 | Digital Banking Meaning- Services - e-banking and financial services-Internet banking Vs Traditional Banking Mobile banking - ATM – Concept - Features - Types-. Electronic money-Meaning-Categories-Merits of e-money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital currency | 12 |
|---|---|----|

| CO | Course Outcomes |
|-----------|--|
| | After Completing the course, students will be able to: |
| CO1 | Aware of various provision of Banking Regulation Act 1949 applicable to |
| 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 |
| 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 |
| 3 | Gupta P.K. Gordon E.Banking and Insurance, Himalaya publication,Kolkatta |
| 4 | Gajendra,A Text on Banking Theory Law & Practice, Vrinda Publication, Delhi K P Kandasami, S Natarajan & Parameswaran, Banking Law and Practice,S Chand Publication |
| Reference Books: | |
| 1 | B. Santhanam, Banking & Financial System, Margam Publication, Chennai |
| 2 | KataitSanjay, 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 ToThe Study Of Modern Currencies, Kesinger publication, USA |
| Web Resources | |
| 1 | https://www.rbi.org.in/ |
| 2 | https://businessjargons.com/e-banking.html |
| 3 | https://www.wallstreetmojo.com/endorsement/ |

Mapping with Programme Outcomes and Programme Specific Outcomes

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR - SEMESSTER IV

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|----------------------------|---|----------|---|---|---|---|---------|-------|-------|----------|-------|
| | | | | | | | | | CIA | External | Total |
| 24UCCA42 | INTRODUCTION TO DATA SCIENCE | EC | 3 | 0 | 1 | 0 | 4 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To introduce the concepts, techniques and tools in Data Science collection | | | | | | | | | | |
| LO2 | To acquire the knowledge on data science process and including data | | | | | | | | | | |
| LO3 | To understand the various facets of data science practice | | | | | | | | | | |
| LO4 | To interact exploratory data analysis, predictive modelling, descriptive modelling and effective communication | | | | | | | | | | |
| LO5 | To apply the case study in data science. | | | | | | | | | | |
| Unit | Content | | | | | | | | | Hours | |
| 1 | Introduction: Benefits and uses – Facets of data – Data science process – Big data ecosystem and data science | | | | | | | | | 12 | |
| 2 | The Data science process: Overview – research goals - retrieving data - transformation – Exploratory Data Analysis – Model building - Data Visualization | | | | | | | | | 12 | |
| 3 | Algorithms: Machine learning algorithms – Modelling process – Types – Supervised – Unsupervised - Semi-supervised | | | | | | | | | 12 | |
| 4 | Introduction to Hadoop: Hadoop framework – Spark – replacing Map Reduce– No SQL – ACID – CAP – BASE – types | | | | | | | | | 12 | |
| 5 | Case Study: Prediction of Disease - Setting research goals - Data retrieval – preparation - exploration - Disease profiling - presentation and automation | | | | | | | | | 12 | |

| CO | Course Outcomes |
|-----|--|
| | After Completing the course, students will be able to: |
| CO1 | Describe the concept of Data Science |
| CO2 | Analyse what Statistical Inference means& Identify probability distributions |
| CO3 | Fita model to data and use tools for basic analysis and communication |
| CO4 | Understand and apply hadoop framework and |
| CO5 | To analyse case studies |

| Textbooks: | |
|------------------|---|
| 1 | Davy Cielen, Arno D. B. Meysman, Mohamed Ali, “Introducing Data Science”,manning publications 2016 |
| 2 | Roger Peng, “The Art of Data Science”, lulu.com 2016. |
| 3 | MurtazaHaider, “Getting Started with Data Science – Making Sense of Data with Analytics”, IBM press, E-book |
| Reference Books: | |
| 1 | Davy Cielen, Arno D.B. Meysman, Mohamed Ali,“Introducing Data Science:Big Data, Machine Learning, and More, Using Python Tools, Dreamtech Press,2016. |
| 2 | Annalyn Ng, Kenneth Soo, “Numsense! Data Science for the Layman: No Math Added”, 2015,1st Edition. |
| 3 | Cathy O'Neil, Rachel Schutt, “Doing Data Science Straight Talk from the Frontline”, O'Reilly Media 2013. |
| 4 | Lillian Pierson, “Data Science for Dummies”, 2015 II Edition |

Mapping with Programme Outcomes and Programme Specific Outcomes

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

3 – Strong, 2- Medium, 1- Low

SECOND YEAR - SEMESTER IV

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|---------------------|---|------------|----------|----------|----------|----------|----------|----------|-----------|-----------|------------|
| | | | | | | | | | CIA | External | Total |
| 24UCCS41 | SOCIAL MEDIA MARKETING | SEC | 1 | 1 | - | - | 2 | 2 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To understand the foundations of social media and its role in marketing | | | | | | | | | | |
| LO2 | To conceptualize social media marketing strategy formulation | | | | | | | | | | |
| LO3 | To understand the typology of social media platforms and their utility for marketers | | | | | | | | | | |
| LO4 | To become familiar with social media analytics and metrics | | | | | | | | | | |
| LO5 | To become familiar with marketing through social media platforms. | | | | | | | | | | |
| Unit | Content | | | | | | | | | Hours | |
| 1 | Foundations of Social Media Marketing: Social Media and its role within Marketing, Social media environment – Social consumers – Social applications – Social business ecosystem – Network structure and group influences in social media | | | | | | | | | 6 | |
| 2 | Social Media Marketing Strategy and Planning: Rules of engagement for social media marketing- Target audience – Influencers – Message/Content Developing a Social media marketing plan | | | | | | | | | 6 | |
| 3 | Social Media Platforms Activities: Typology, scope and utility, Scope and marketing utility of blogging, micro-blogging, social networks, social bookmarking, collaboration, video sharing, podcasts, picture sharing, live streaming, webinars | | | | | | | | | 6 | |
| 4 | Social Media Data Management and Measurement: Social media analytics, social media metrics – Introduction to analytics tools for popular social media (Facebook, Twitter, LinkedIn, YouTube, Instagram) Social media monitoring and Online reputation management | | | | | | | | | 6 | |
| 5 | Marketing through Social Media Platforms: Marketing through Face book– Community building and engagement Marketing through LinkedIn – B2B lead generation and personal branding Marketing through Twitter – Driving traffic and conversations Marketing through YouTube – Viral marketing, Marketing through Instagram – Visual story telling Planning and creating multi-channel, Social media strategy. | | | | | | | | | 6 | |

| CO | Course Outcomes |
|-----|---|
| | After Completing the course, students will be able to: |
| CO1 | Understand the foundation of Social media marketing |
| CO2 | Conceptualize social media marketing strategy formulation |
| CO3 | Understand the typology of social media platforms |
| CO4 | Become familiar with media analytics and metrics |
| CO5 | Perform marketing through social media platforms. |

| Textbooks& Reference books: | |
|-----------------------------|---|
| 1 | Social Media Marketing: A Strategic Approach (2e). Barker, Barker, Bormann, Zahay and Roberts, 2017,) |
| 2 | Social Media Marketing (3e), Tuten and Solomon, 2018, Sage Publications |
| 3 | Social Media Marketing for Dummies (3e). Singh and Diamond, 2014, Wiley |
| 4 | Social Media Marketing: Next generation of business engagement, Evans and McKee, 2010, Wiley |
| Web resources | |
| 1. | https://www.wordstream.com/social-media-marketing |
| 2. | https://engage.marketo.com/rs/460-TDH-945/images/The-Definitive-Guide-to-Social-Media-Marketing-Marketo.pdf |
| 3. | https://www.researchgate.net/publication/256296291_Social_Media_Marketing_SOCIAL_MEDIA_MARKETING_ADVANTAGES_AND_DISADVANTAGES |

Mapping with Programme Outcomes and Programme Specific Outcomes

| | PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 |
|----------------|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 2 | 2 | 2 | 1 | 2 | 1 | 1 | 1 |
| CO2 | 3 | 1 | 2 | 2 | 1 | 1 | 1 | 2 |
| CO3 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 |
| CO4 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO5 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 2 |
| TOTAL | 11 | 9 | 10 | 9 | 9 | 6 | 8 | 9 |
| AVERAGE | 5.5 | 4.5 | 5 | 4.5 | 4.5 | 3 | 4 | 4.5 |

3 – Strong, 2- Medium, 1- Low

THIRD YEAR - SEMESTER V

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|----------------------------|--|----------|---|---|---|---|---------|-------|-------|-----------|-------|
| | | | | | | | | | CIA | External | Total |
| 24UCCC51 | COST ACCOUNTING - I | CC | 4 | 1 | 0 | 0 | 4 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To understand the nature and scope of cost accounting and preparation of cost sheet and tenders. | | | | | | | | | | |
| LO2 | To learn the procedures involved in material purchase and control. | | | | | | | | | | |
| LO3 | To understand the methods of pricing of material issues. | | | | | | | | | | |
| LO4 | To study the techniques of labour cost control. | | | | | | | | | | |
| LO5 | To understand the distribution of overheads. | | | | | | | | | | |
| Unit | Content | | | | | | | | | | Hours |
| 1 | NATURE AND SCOPE OF COST ACCOUNTING Cost Accounting: Nature and Scope - Objectives, Advantages and Limitations - Financial Vs. Cost Accounting - Installation of Costing System - Profit Centre & Cost Centre - Costing System - Types of Costing and Cost Classification - Cost Sheet and Tenders | | | | | | | | | | 13 |
| 2 | MATERIAL PURCHASE AND CONTROL Purchase Department and its Objectives - Purchase Procedure - Classification and Codification of Materials, Material Control: Levels of Stock and EOQ - Perpetual Inventory System, ABC and VED Analysis - Accounting of Material Losses. | | | | | | | | | | 15 |
| 3 | METHODS OF PRICING OF MATERIAL ISSUES Cost Price Methods: FIFO, LIFO, HIFO Average Price Methods: Simple and Weighted Average Price Methods, Notional Price Methods: Standards Price, and Market Price Methods. | | | | | | | | | | 17 |
| 4 | LABOUR COST CONTROL Labour Turnover: Causes, Methods of Measurement and Reduction of Labour Turnover - Idle and Over Time - Remuneration and Incentive: Time and Piece Rate - Taylor's, Merricks and Gantt's Task - Premium Bonus System - Halsey, Rowan and Emerson's Plans - Calculation of Earnings of Workers. | | | | | | | | | | 15 |
| 5 | OVERHEADS Classification of Overhead Costs -Departmentalization of Overheads - Allocation Absorption and Apportionment of Overhead Costs - Primary and Secondary Distribution of Overheads - Computation of Machine Hour Rate and Labour Hour Rate. | | | | | | | | | | 15 |
| TOTAL | | | | | | | | | | 75 | |

Theory 20% Problem 80%

| CO | Course Outcomes |
|-------------------------|--|
| | After the completion of this course, students will be able to: |
| CO1 | Understand the Nature and Scope of Cost Accounting, and Computation of Cost Sheet and Tenders. |
| CO2 | Learn the preparation of Material Purchase and Control. |
| CO3 | Impart knowledge about Methods of pricing of Material Issues. |
| CO4 | Study about preparation of Labour Cost Control. |
| CO5 | Gain knowledge about Distribution of Overheads. |
| Textbooks: | |
| 1 | Cost Accounting. T.S Reddy & A Moorthy, Margham Publications, 6 th Edition, 2025. |
| 2 | Cost Accounting, S.P. Jain and K.L Narang. Kalyani Publishers, New Delhi. Edition 1 st January 2024 |
| Reference Books: | |
| 1 | Cost Accounting. A. Murthy and S. Gurusamy, Vijay Nicole Imprints Private Ltd., Chennai. 2 nd edition, Reprint 2024. |
| 2 | Principles of Cost Accounting, S.N.Maheswari, Sultan Chand & sons, New Delhi, 4th Revised Edition (2023) |
| Web resources: | |
| 1 | P8_0904_2026.pdf |
| 2 | Unit-1.pdf |
| 3 | P8_160824.pdf |
| 4 | Cost Accounting.pdf |

Mapping with Programme Outcomes

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 |
| CO2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 3 |
| CO4 | 3 | 3 | 2 | 3 | 2 | 2 | 3 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 |
| Total | 15 | 11 | 14 | 12 | 12 | 11 | 15 | 13 |
| Average | 3 | 2.2 | 2.8 | 2.4 | 2.4 | 2.2 | 3 | 2.6 |

3 – Strong, 2- Medium, 1- Low

Mapping with Programme Specific Outcomes

| | PSO1 | PSO2 | PSO3 |
|----------------|------|------|------|
| CO1 | 3 | 2 | 2 |
| CO2 | 3 | 3 | 3 |
| CO3 | 3 | 2 | 2 |
| CO4 | 3 | 3 | 2 |
| CO5 | 3 | 2 | 2 |
| Total | 15 | 12 | 11 |
| Average | 3 | 2.5 | 2.2 |

3 – Strong, 2- Medium, 1- Low

THIRD YEAR - SEMESTER V

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|----------------------------|--|----------|---|---|---|---|---------|-------|-------|-----------|-------|
| | | | | | | | | | CIA | External | Total |
| 24UCCC52 | INCOME TAX LAW AND PRACTICE - I | CC | 3 | 1 | 0 | 0 | 4 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To understand the basic concepts & definitions under the Income Tax Act,1961. | | | | | | | | | | |
| LO2 | To compute the residential status of an assessee and the incidence of tax. | | | | | | | | | | |
| LO3 | To compute income under the head salaries. | | | | | | | | | | |
| LO4 | To learn the concepts of Annual value, associated deductions and the calculation of income from House property. | | | | | | | | | | |
| LO5 | To compute the income from Business & Profession considering its basic principles & specific disallowance | | | | | | | | | | |
| Unit | Content | | | | | | | | | | Hours |
| 1 | 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. | | | | | | | | | | 10 |
| 2 | 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 | | | | | | | | | | 12 |
| 3 | 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 | | | | | | | | | | 13 |
| 4 | 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 | | | | | | | | | | 12 |
| 5 | 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. | | | | | | | | | | 13 |
| TOTAL | | | | | | | | | | 60 | |

Theory - 20%: Problem - 80%

| CO | Course Outcomes |
|-------------------------|--|
| | After the completion of this course, students will be able to: |
| 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. 3 DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. 2026 |
| 2 | T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai, 2026 |
| 3 | H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra, 2026 |
| 4 | T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited , Chennai, 2026 |
| Reference Books: | |
| 1 | Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai, 2026 |
| 2 | Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi, 2026 |
| 3 | Vinod K. Singhania, Students Guide to Income Tax.,U.K.Bharghava Taxman, 2026 |
| 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

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| CO2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 |
| CO3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 |
| CO4 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 |
| CO5 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 |
| Total | 13 | 15 | 14 | 15 | 13 | 14 | 13 | 15 | 13 | 14 | 15 |
| Average | 2.6 | 3 | 2.8 | 3 | 2.6 | 2.8 | 2.6 | 3 | 2.6 | 2.8 | 3 |

3– Strong, 2-Medium, 1-Low

THIRD YEAR - SEMESTER V

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|----------------------------|---|----------|---|---|---|---|---------|-------|-------|-----------|-------|
| | | | | | | | | | CIA | External | Total |
| 24UCCC53 | MANAGEMENT ACCOUNTING | CC | 3 | 1 | 0 | 0 | 4 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To understand basics Management Accounting and aspects of financial statement Analysis. | | | | | | | | | | |
| LO2 | To Learn the calculation of Ratio Analysis. | | | | | | | | | | |
| LO3 | To familiarize with fund flow and cash flow analysis | | | | | | | | | | |
| LO4 | To enable students to understand the concept, objectives and preparation of various budgets and the benefits of budgeting. | | | | | | | | | | |
| LO5 | To gain insights in to marginal costing & its applications. | | | | | | | | | | |
| Unit | Content | | | | | | | | | | Hours |
| 1 | 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. | | | | | | | | | | 12 |
| 2 | RATIO ANALYSIS Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Solvency Ratios - Preparation of Financial Statements. | | | | | | | | | | 12 |
| 3 | 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 AS3 Cash Flow from Operating, Financing and Investing activities | | | | | | | | | | 12 |
| 4 | BUDGET AND BUDGETARY CONTROL Meaning–Preparation of Various Budgets–Cash Budget -Flexible Budget– Purchase & Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits | | | | | | | | | | 12 |
| 5 | 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 Application of Marginal Costing | | | | | | | | | | 12 |
| TOTAL | | | | | | | | | | 60 | |

Theory20%:Problem80%

| CO | Course Outcomes |
|------------------|---|
| | After the completion of this course, students will be able to: |
| CO1 | Remember and recall basics in management accounting & Financial Statement analysis. |
| CO2 | Prepare ratios for various management decisions. |
| CO3 | Analyse the concepts relating to fund flow and cash flow |
| CO4 | Prepare various Budget & Understand Budgetary control. |
| CO5 | Formulate criteria for decision making using principles of marginal costing. |
| Textbooks: | |
| 1 | Jain, S.P. & Narang, K.L. – Cost and Management Accounting, Latest Revised Edition (2022/2023), Kalyani Publishers, New Delhi. |
| 2 | Maheshwari, S.N. – Cost and Management Accounting, Latest Revised Edition (2021/2022), Sultan Chand & Sons, New Delhi. |
| 3 | Sharma & Gupta, Shashi K. – Management Accounting, Latest Edition (2022/2023), Kalyani Publishers, New Delhi/Chennai. |
| 4 | Mervin, Jenitra L. & Cecil, Daslton L. – Management Accounting, Latest Edition (2021/2022), Lerantec Press, Chennai. |
| 5 | Reddy, T.S. & Hari Prasad Reddy, Y. – Management Accounting, Latest Edition (2023), Margham Publications, Chennai. |
| Reference Books: | |
| 1 | Leslie Chadwick – <i>The Essence of Management Accounting</i> – 1993 Edition , Financial Times Publications, England. |
| 2 | Charles T. Horngren & Gary L. Sundem – <i>Introduction to Management Accounting</i> – 2014 Edition , Pearson, Chennai. |
| 3 | A. Murthy & S. Gurusamy – <i>Management Accounting: Theory & Practice</i> – 2018 Edition , Vijay Nicole Imprints Pvt. Ltd., Chennai. |
| 4 | Don R. Hansen & Maryanne M. Mowen – <i>Cost Management: Accounting and Control</i> – 2009 Edition , South-Western College, India. |
| 5 | N. P. Srinivasan – <i>Management Accounting</i> – 2012 Edition , New Age Publishers, Chennai. |
| Webresources: | |
| 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

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| CO2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 |
| CO3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 |
| CO4 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 |
| CO5 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 |
| Total | 13 | 15 | 14 | 15 | 13 | 14 | 13 | 15 | 13 | 14 | 15 |
| Average | 2.6 | 3 | 2.8 | 3 | 2.6 | 2.8 | 2.6 | 3 | 2.6 | 2.8 | 3 |

3– Strong,2-Medium, 1-Low

THIRD YEAR – SEMESTER V

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|---------------------|--|----------|---|---|---|---|---------|-------|-------|-----------|-------|
| | | | | | | | | | CIA | External | Total |
| 24UCCC54 | PYTHON PROGRAMMING | CC | 2 | 0 | 0 | 0 | 2 | 2 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To Understand the basic concepts of Python. | | | | | | | | | | |
| LO2 | To Understand and apply type conversions, operators, and control flow statements in Python. | | | | | | | | | | |
| LO3 | To Gain knowledge and implement exception handling along with string processing techniques in Python. | | | | | | | | | | |
| LO4 | To Develop understanding and apply functions, scope of variables, command line arguments, and tuple data structures with basic operations in Python. | | | | | | | | | | |
| LO5 | To Acquire and demonstrate the ability to work with tuples and lists in Python by applying built-in functions. | | | | | | | | | | |
| Unit | Content | | | | | | | | | | Hours |
| 1 | Introduction to Python -Features of Python-Uses of Python-Advantages and Disadvantages of python- Variables – Operators – Arithmetic operators – Assignment operators – Comparison operators – Logical operators – Bitwise operators Data types - Number – Booleans - Comments – Single line comment – Multiline comments- Reading Input – Print Output. | | | | | | | | | | 6 |
| 2 | Type Conversions – int function – float function – str() function – chr() function – complex() function – function - type() function and Is operator Control Flow Statements – If statement – If else statement – If elif else statement – nested if statement - while loop – for loop – continue and break statements | | | | | | | | | | 6 |
| 3 | Exceptions – exception handling – Strings – str() function - Basic string operations – String comparison – Built in functions using strings – Accessing characters in string – String slicing – String joining – split() method – string traversing. | | | | | | | | | | 6 |
| 4 | Functions – Built in functions – function definition and calling - return statement – void function – scope and lifetime of variables –command line arguments - Tuples – creation – basic tuple operations – tuple() function – indexing – slicing | | | | | | | | | | 6 |
| 5 | Built-in functions used on tuples – tuple methods – packing – unpacking – traversing of tuples. Lists: Using List- List Assignment and Equivalence – List Bounds- Slicing - Lists and Functions-Prime Generation with a List. | | | | | | | | | | 6 |
| TOTAL | | | | | | | | | | 30 | |

100% THEORY

| Course Outcomes | |
|------------------------|---|
| CO | After the completion of this course, students will be able to: |
| CO1 | Student able to Understand the basic concepts, of Python programming. |
| CO2 | Apply type conversions, operators, and control flow statements to solve basic programming problems in Python. |
| CO3 | Describe the concept of exception handling and implement string processing techniques for effective data manipulation. |
| CO4 | Develop and apply functions, variable scope, command line arguments, and tuple data structures to create modular Python programs. |
| CO5 | To make the students familiar with Use lists and tuples with built-in functions. |

| Textbooks: | |
|-------------------------|---|
| 1 | Gowrishankar S, Veena A, "Introduction to Python programming", 1st Edition, CRC Press/Taylor & Francis, 2008. |
| 2 | Halterman, Richard L., <i>Fundamentals of Python Programming</i> , Southern Adventist University, 2018 |
| 3 | Lee, Kent D., <i>Python Programming Fundamentals</i> , Springer, 2011. |
| 4 | Abhinav, Dr., & Bhargavi, S., <i>Fundamentals of Python Programming: A Ready Reference Textbook</i> , Shashwat Publication, 2023. |
| Reference Books: | |
| 1 | Core Python Programming, 2thEdition, Wesley J. Chun, Prentice Hall. |
| 2 | Jake VanderPlas,"Python Data Science Handbook:Essential Tools for working with Data",1st edition, O'Reilly Media, 2016. |
| 3 | Hegde, Nischay Kumar, <i>Python Programming Fundamentals: A Beginner's Handbook</i> , Educreation Publishing, 2018. |
| 4 | Hussain, Syed Ayaan, <i>Python Programming: The Fundamentals and Beyond</i> , Notion Press, 2023 |
| Web resources | |
| 1 | https://onlinecourses.swayam2.ac.in/e-learning/preview/imb26_mg100 |
| 2 | https://youtu.be/4SJ7bEILPjk?si=FoPdQcCsxjAAnMe7 |
| 3 | https://youtu.be/6vs9sjvUzHs?si=3hMA7UZFMZCiWKFI |

Mapping with Programme Outcomes and Programme Specific Outcomes

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER V

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|---------------------|---|----------|---|---|---|---|---------|-------|-------|----------|-------|
| | | | | | | | | | CIA | External | Total |
| 24UCCC55P | PYTHON PROGRAMMING LAB | CC | 0 | 0 | 3 | 0 | 2 | 3 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To Understand basic Python programming concepts. | | | | | | | | | | |
| LO2 | To Apply logic to solve mathematical and string problems. | | | | | | | | | | |
| LO3 | To Use lists, arrays, and loops effectively. | | | | | | | | | | |
| LO4 | To Implement simple OOP-based business applications. | | | | | | | | | | |
| LO5 | To Develop financial and real-world problem-solving skills. | | | | | | | | | | |
| Unit | Content | | | | | | | | | Hours | |
| 1 | Write a Python program to find the area and perimeter of a circle. | | | | | | | | | 45 | |
| 2 | Write a Python program to generate first n prime numbers. | | | | | | | | | | |
| 3 | Write a Python program to find the largest element in the array. | | | | | | | | | | |
| 4 | Write a Python program to check if the given string is a palindrome or not | | | | | | | | | | |
| 5 | Write a Python program to find the length of a list, reverse it, copy it and then clear it. | | | | | | | | | | |
| 6 | Write a Python for Simple Banking System with Deposit and Withdrawal Functions | | | | | | | | | | |
| 7 | Write a Python for GST Calculation on Product Billing System | | | | | | | | | | |
| 8 | Write a Python for Sales and Profit Calculation in a Retail Store | | | | | | | | | | |
| 9 | Write a Python for Expense Tracking and Budget Management System | | | | | | | | | | |
| 10 | Write a Python for Loan Interest Calculation and EMI Processing System | | | | | | | | | | |

100 % PRACTICAL

| CO | Course Outcomes |
|------------|---|
| | After completion of this course, students will be able to: |
| CO1 | Apply basic Python programming concepts in problem solving. |
| CO2 | Implement control structures, strings, and data structures effectively. |
| CO3 | Develop simple applications using object-oriented programming. |
| CO4 | Design financial and commerce-based programs using Python. |
| CO5 | Enhance logical and computational thinking through coding tasks. |

| Textbooks: | |
|-------------------------|---|
| 1 | Gowrishankar S, Veena A, “Introduction to Python programming”, 1st Edition, CRC Press/Taylor & Francis, 2008. |
| 2 | Halterman, Richard L., <i>Fundamentals of Python Programming</i> , Southern Adventist University, 2018 |
| 3 | Lee, Kent D., <i>Python Programming Fundamentals</i> , Springer, 2011. |
| 4 | Abhinav, Dr., & Bhargavi, S., <i>Fundamentals of Python Programming: A Ready Reference Textbook</i> , Shashwat Publication, 2023. |
| Reference Books: | |
| 1 | Core Python Programming, 2thEdition, Wesley J. Chun, Prentice Hall. |
| 2 | Jake VanderPlas, ”Python Data Science Handbook:Essential Tools for working with Data”, 1st edition, O’Reilly Media, 2016. |
| 3 | Hegde, Nischay Kumar, <i>Python Programming Fundamentals: A Beginner's Handbook</i> , Educreation Publishing, 2018. |
| 4 | Hussain, Syed Ayaan, <i>Python Programming: The Fundamentals and Beyond</i> , Notion Press, 2023 |
| Web resources | |
| 1 | https://onlinecourses.swayam2.ac.in/e-learning/preview/imb26_mg100 |
| 2 | https://youtu.be/4SJ7bEILPjk?si=FoPdQcCsxjAAnMe7 |
| 3 | https://youtu.be/6vs9sjvUzHs?si=3hMA7UZFMZCiWKFI |

Mapping with Programme Outcomes and Programme Specific Outcomes

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR - SEMESTER V

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|----------------------------|---|----------|---|---|---|---|---------|-------|-------|-----------|-------|
| | | | | | | | | | CIA | External | Total |
| 24UCCE51 | AUDITING & CORPORATE GOVERNANCE | EC | 3 | 1 | - | - | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To make the students to understand the introduction of Auditing. | | | | | | | | | | |
| LO2 | To enable the students to gain the knowledge of audit procedures and documents. | | | | | | | | | | |
| LO3 | To make the students to understand the company auditor. | | | | | | | | | | |
| LO4 | To make the students to understand the knowledge of corporate governance. | | | | | | | | | | |
| LO5 | To make the students to understand the corporate social responsibility. | | | | | | | | | | |
| Unit | Content | | | | | | | | | | Hours |
| 1 | INTRODUCTION TO AUDITING Meaning and Definition of Auditing –Distinction between Auditing and Accounting – Auditing and Investigation - Nature and scope of Auditing - Objectives –Advantages and Limitations of Audit – Scope of Audit – Classifications of Audits – Audit of For Profit enterprises and Non–profit Organizations. | | | | | | | | | | 12 |
| 2 | AUDIT PROCEDURES AND DOCUMENTATION Audit Planning – Audit Programme –Advantages and Disadvantages – Audit file, Audit Note Book, Audit Working papers - Procedures - Internal Audit – Internal Control – Internal Check System–Vouching–Cash and Trade Transactions - Verification of Assets and Liabilities and its Valuation | | | | | | | | | | 12 |
| 3 | 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. | | | | | | | | | | 12 |
| 4 | INTRODUCTION TO CORPORATE GOVERNANCE Conceptual Framework of Corporate Governance : Theories & Models, Broad Committees –Regulatory Frameworks and compliance - Corporate Governance Reforms. Major Corporate Scandals in India and Abroad : Common Governance Problems Noticed in various Corporate Failures. | | | | | | | | | | 12 |
| 5 | CORPORATE SOCIAL RESPONSIBILITY Concept of CSR, 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). | | | | | | | | | | 12 |
| TOTAL | | | | | | | | | | 60 | |

100% THEORY

| Course Outcomes | |
|-------------------------|---|
| CO | After completion of this course, students will be able to: |
| CO1 | Define auditing and audit planning. |
| CO2 | Compare and contrast essence of internal check and external check |
| CO3 | Identify the role of auditors in companies. |
| CO4 | Define the concepts of corporate governance. |
| CO5 | Appraise the implications of corporate social responsibility. |
| Textbooks: | |
| 1 | Auditing, D.P. Jain Konark Publishers Pvt. Ltd. |
| 2 | Auditing & Corporate Governance, Arunajha, Taxmann publication Pvt. Ltd, New Delhi. |
| Reference Books: | |
| 1 | Practical Auditing, B.N.Tandon, Sultan Chand and Co., NewDelhi. |
| 2 | Contemporary Auditing, Kamal Gupta, Tata McGraw Hill. |
| 3 | Practical Auditing, Dinkar Pagare, Sultan Chand & Sons |
| 4 | Sundar.K&Paari.K, Practical Auditing, Vijay Nicole Imprints Pvt. Ltd. Chennai |
| 5 | Dr.N.Premavathy, Practical Auditing (in Tamil), Sri Vishnu Publications, Chennai. |
| 6 | C.B. Gupta, Nehasinghal, Auditing & Corporate Governance, Scholar Tech press New Delhi. |
| 7 | T.R.Sharma Auditing Sahitya Bhavan, Agra. |
| Web resources: | |
| 1 | http://www.osbornebooksshop.co.uk/p/auditing_tutorial |
| 2 | https://theinvestorsbook.com/company-auditor.html |
| 3 | www.learnthat.com |
| 4 | https://www.investopedia.com/terms/c/corp-social-responsibility.asp |

MAPPING WITH PROGRAMME OUTCOMES AND PROGRAMME SPECIFIC OUTCOMES

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

3-Strong,2-Medium,1-Low

THIRD YEAR – SEMESTER V

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|---------------------------------|---|----------|---|---|---|---|---------|-------|-------|-----------|-------|
| | | | | | | | | | CIA | External | Total |
| 24UCCE52 | FINANCIAL MANAGEMENT | EC | 3 | 1 | 0 | 0 | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To introduce the concept of financial management. | | | | | | | | | | |
| LO2 | To learn the capital structure theories, calculation of cost of capital & cost of debt. | | | | | | | | | | |
| LO3 | To gain knowledge about techniques in capital budgeting | | | | | | | | | | |
| LO4 | To learn about dividend payment models. | | | | | | | | | | |
| LO5 | To understand the needs and calculation of working capital in an organization. | | | | | | | | | | |
| Unit | Content | | | | | | | | | | Hours |
| 1 | INTRODUCTION Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Finance - Role of Financial Manager - Financial Goals - Profit maximization Vs. Wealth Maximization – Concept of Time Value Money –Risk and Return –Components of Financial Management. | | | | | | | | | | 12 |
| 2 | FINANCIAL DECISION Capital Structure – Definition - Meaning- Theories- Factors determining Capital Structure. Cost of Capital – Meaning – Factors determining cost of capital - Methods - Cost of Equity Capital – Cost of Preference Capital– Cost of Debt – Cost of Retained Earnings – Weighted Average (or)Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage | | | | | | | | | | 12 |
| 3 | INVESTMENT DECISION Capital Budgeting - Meaning - Process - Capital Budgeting Appraisal Methods - Traditional Methods - Payback Period – Accounting Rate of Return (ARR).Discounted Cash-flow Methods - Net Present Value (NPV) –Internal Rate of Return – Profitability Index. | | | | | | | | | | 12 |
| 4 | DIVIDEND DECISION Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter’s Model - Gordon’s Model – M&M Model. | | | | | | | | | | 12 |
| 5 | WORKING CAPITAL DECISION Working Capital - Meaning and Importance – Classification – Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital. | | | | | | | | | | 12 |
| TOTAL | | | | | | | | | | 60 | |
| PROBLEM – 60% THEORY 40% | | | | | | | | | | | |

| Course Outcomes | |
|-------------------------|---|
| CO | After completion of this course, students will be able to: |
| CO1 | Recall the concepts in financial management. |
| CO2 | Apply the various capital structure theories. |
| CO3 | Apply capital budgeting techniques to evaluate investment proposals. |
| CO4 | Determine dividend pay-outs. |
| CO5 | Estimate the working capital of an organization. |
| Textbooks: | |
| 1 | Sharma, R.K. & Gupta, Shashi K. – Financial Management, Latest Revised Edition (2022/2023), Kalyani Publishers, New Delhi. |
| 2 | Khan, M.Y. & Jain, P.K. – Financial Management, 8th Edition (2021), McGraw Hill Education, Noida. |
| 3 | Pandey, I.M. – Financial Management, 11th Edition (2019), Vikas Publishing House, Noida. |
| 4 | Maheshwari, S.N. – Elements of Financial Management, Latest Revised Edition (2021/2022), Sultan Chand & Sons, New Delhi. |
| 5 | Kulkarni & Sathya Prasad – Financial Management, Latest Edition (2022/2023), Himalaya Publishing House, Mumbai. |
| Reference Books: | |
| 1 | J. Srinivasan & P. Periyasamy – <i>Financial Management – 2017 Edition</i> , Vijay Nicole Imprints Pvt. Ltd., Chennai. |
| 2 | A. Murthy – <i>Financial Management – 2018 Edition</i> , Margham Publications, Chennai. |
| 3 | Prasanna Chandra – <i>Financial Management – 2019 Edition</i> , Tata McGraw Hill, New Delhi. |
| Web Resources: | |
| 1 | https://efinancemanagement.com/financial-management/types-of-financialdecisions |
| 2 | https://efinancemanagement.com/dividend-decisions |
| 3 | https://www.investopedia.com/terms/w/workingcapital.asp |

Mapping with Programme Outcomes

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 |
| CO2 | 3 | 2 | 2 | 2 | 3 | 3 | 2 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 |
| CO4 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 |
| Total | 15 | 12 | 13 | 10 | 15 | 10 | 13 | 13 |
| Average | 3 | 2.2 | 2.6 | 2 | 3 | 2 | 2.6 | 2.6 |

3– Strong,2-Medium,1-Low

Mapping with Programme Specific Outcomes

| | PSO1 | PSO2 | PSO3 |
|----------------|------|------|------|
| CO1 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 |
| CO3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 2 |
| Total | 3 | 2 | 2 |
| Average | 15 | 10 | 11 |

3– Strong,2-Medium,1-Low

THIRD YEAR – SEMESTER V

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|----------------------------|---|----------|---|---|---|---|---------|-------|-------|----------|-------|
| | | | | | | | | | CIA | External | Total |
| 24UCCE53 | FINANCIAL SERVICES | EC | 3 | 1 | 0 | 0 | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To impart knowledge on the role and function of the Indian financial system. | | | | | | | | | | |
| LO2 | To enrich their knowledge on key areas relating to management of financial products and services | | | | | | | | | | |
| LO3 | To familiarize students about Venture Capital, Leasing & Mutual Fund. | | | | | | | | | | |
| LO4 | To make them understand the Credit Rating system. | | | | | | | | | | |
| LO5 | To understand the concept of Factoring & Forfeiting. | | | | | | | | | | |
| Unit | Content | | | | | | | | | | Hours |
| 1 | INTRODUCTION TO FINANCIAL SYSTEM Financial System: Meaning and Significance- Functions of the financial system -Structure of Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Regulation – Functions of Stock Exchanges– Listing – Formalities – Financial Services Sector Problems and Reforms. | | | | | | | | | | 12 |
| 2 | INTRODUCTION TO FINANCIAL SERVICES & MERCHANT BANKING: Concept, Objectives – Function - Characteristics- Nature and Scope of Financial Services - Concept - Growth of Financial Services in India– Regulatory Frame Work of Financial Services – Merchant Banking – Origin- Definition – Categories – Objective- Importance - Functions. Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India. | | | | | | | | | | 12 |
| 3 | VENTURE CAPITAL AND LEASING Venture Capital – Origin and Growth of Venture Capital in India – Financing Pattern under Venture Capital – Legal Aspects and Guidelines for Venture Capital. Leasing – Types of Leases – Merits and Demerits – Difference between Lease Financing and Hire Purchase Financing- Evaluation of Leasing Option Vs. Borrowing. Mutual Fund – Meaning, Objectives, Functions, Classifications, Organization and Management – De-mat Services- Need and Operations- Role of NSDL and CSDL. | | | | | | | | | | 12 |

| | | |
|--------------|---|-----------|
| 4 | CREDIT RATING Credit Rating – Meaning - Definition – Benefits - Functions- Credit Rating Agencies in India– Debt Rating System of CRISIL, ICRA and CAREand Credit Rating Symbols - Credit Rating Process. | 12 |
| 5 | FACTORING & FORFEITING: Meaning and features of factoring – Types of factoring – Functions - advantages & disadvantages of factoring – Factoring process and parties involved – Cost of factoring Types of Factoring Arrangements – Factoring in the Indian Context. Meaning and features of forfeiting – Difference between factoring and forfeiting – Benefits and limitations of forfeiting. Forfeiting and Bill Discounting. | 12 |
| Total | | 60 |

100 % THEORY

| CO | Course Outcomes |
|------------------------|---|
| | After completion of this course, students will be able to: |
| CO1 | Summarize the role and function of the financial system |
| CO2 | Gain practical knowledge on key areas relating to management of financial products and services |
| CO3 | Familiarize students about Venture Capital, Leasing&Mutual Fund. |
| CO4 | Infer the importance of the Credit Rating system. |
| CO5 | Understand the Concept of Factoring & Forfeiting |
| Textbooks: | |
| 1 | Gurusamy, S. – Financial Services, 4th Edition (2021), McGraw Hill Education, Noida. |
| 2 | Rama Gopal, C. – Financial Services, Latest Revised Edition (2021/2022), Vikas Publishing House, Noida. |
| 3 | Khan, M.Y. – Financial Services, Latest Edition (2020–2022 reprint), McGraw Hill Education, Noida. |
| ReferenceBooks: | |
| 1 | Mike Heffner – <i>Business Process Management in Financial Services – 2010 Edition</i> , F.W. Olin Graduate School of Business, United States. |
| 2 | Perry Stinson – <i>Bank Management and Financial Services – 2008 Edition</i> , Clanrye International, USA. |
| Webresources: | |
| 1 | https://www.civilserviceindia.com/subject/Management/notes/leasing-hirepurchase-and-venture-capital.html |
| 2 | https://corporatefinanceinstitute.com/resources/fixed-income/credit-rating/ |
| 3 | https://scripbox.com/mf/what-is-mutual-fund/ |

Mapping with Programme Outcomes

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
|----------------|------------|------------|------------|------------|------------|------------|------------|------------|
| CO1 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 |
| CO3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 2 |
| Total | 15 | 10 | 13 | 15 | 10 | 10 | 10 | 10 |
| Average | 3 | 2 | 2.6 | 3 | 2 | 2 | 2 | 2 |

3– Strong,2-Medium, 1-Low

Mapping with Programme Specific Outcomes

| | PSO1 | PSO2 | PSO3 |
|----------------|-------------|-------------|-------------|
| CO1 | 2 | 2 | 2 |
| CO2 | 2 | 2 | 2 |
| CO3 | 2 | 2 | 2 |
| CO4 | 2 | 2 | 2 |
| CO5 | 2 | 2 | 2 |
| Total | 10 | 10 | 10 |
| Average | 2 | 2 | 2 |

3– Strong,2-Medium, 1-Low

THIRD YEAR - SEMESTER V

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|----------------------------|--|----------|---|---|---|---|---------|-------|-------|-----------|-------|
| | | | | | | | | | CIA | External | Total |
| 24UCCE54 | INVESTMENT MANAGEMENT | EC | 3 | 1 | 0 | 0 | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To enable the students to apply various tools and techniques of Investment and risk management | | | | | | | | | | |
| LO2 | To provide knowledge on various investment avenues that benefits the individual and nation | | | | | | | | | | |
| LO3 | To understand derivative concepts and analyze risk management techniques | | | | | | | | | | |
| LO4 | To Provide an understanding of the capital market in India and its regulatory framework. | | | | | | | | | | |
| LO5 | To Study fundamental analysis using the EIC (Economic–Industry–Company) framework | | | | | | | | | | |
| Unit | Content | | | | | | | | | | Hours |
| 1 | Investment - meaning - definition - objectives - factors affecting investment - Types of Investors -investment process -investment Vs gambling - investment Vs speculation - investment avenues - elements of risk. Changing investment pattern in India. | | | | | | | | | | 12 |
| 2 | Capital market - Meaning - structure - Functions - Money market VS Capital market- capital market instruments - shares - debentures - bonds - stock exchanges - role - functions - stock exchanges in India-BSE - NSE - OTCEI - trading mechanism - online trading - types of investors - types of speculators | | | | | | | | | | 12 |
| 3 | Derivatives - meaning - features - classifications - financial derivatives - forwards - futures options -swaps - Indian derivative markets - structure - trading regulatory frame work | | | | | | | | | | 12 |
| 4 | Regulation of capital market in India - SEBI - constitution - powers - functions-roles- investor protection | | | | | | | | | | 12 |
| 5 | Portfolio management - meaning - importance - phases - security analysis - fundamental analysis- EIC frame work - technical analysis - Dow Theory - Elliot Wave Theory | | | | | | | | | | 12 |
| TOTAL | | | | | | | | | | 60 | |

100% THEORY

| CO | Course Outcomes |
|-------------------------|---|
| | After completion of this course, students will be able to: |
| CO1 | Understand the Fundamentals of Investment. |
| CO2 | Get the knowledge pertaining to Security Investment |
| CO3 | Analyze derivative strategies, understand market structure and regulations and apply derivatives in real-life financial decisions |
| CO4 | Apply regulatory concepts to real-world capital market situations |
| CO5 | Evaluate investment decisions using the EIC framework |
| Textbooks: | |
| 1 | Dr.L.Natarajan, Investment management , Margam Publication |
| 2 | Preeti Singh Investment Management Himalaya Publishing House. New Delhi. 2014. 3 |
| 3 | Prasanna Chandra Investment Analysis and Portfolio Management, Tata McGraw - Hill Publishing Company Limited, New Delhi |
| 4 | Dr. Radha Investment Management Prasanna Publication, 2015 |
| Reference Books: | |
| 1 | Prof.Y.P Singh Fundamental of investment management Galgotia Publication |
| 2 | RustagiR.P Investment management Sultan Chand And Sons |
| 3 | V.K. Bhalla Investment management Sultan Chand and Sons |
| Web resources: | |
| 1 | www.universityofcalicut.info |
| 2 | www.pondiuni.edu.in |
| 3 | https://www.cfainstitute.org |

Mapping with Programme Outcomes

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| CO2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 |
| CO3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 |
| CO4 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 |
| CO5 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 |
| Total | 13 | 15 | 14 | 15 | 13 | 14 | 13 | 15 | 13 | 14 | 15 |
| Average | 2.6 | 3 | 2.8 | 3 | 2.6 | 2.8 | 2.6 | 3 | 2.6 | 2.8 | 3 |

THIRD YEAR – SEMESTER V

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|---------------------|--|----------|---|---|---|---|---------|-------|-------|----------|-------|
| | | | | | | | | | CIA | External | Total |
| 24UAEC51 | GENDER EQUALITY AND SOCIAL INCLUSION | AEC | 1 | 1 | - | - | 2 | 2 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To understand the introduction to Gender and Social Inclusion | | | | | | | | | | |
| LO2 | To acquire knowledge on Gender inequality in society | | | | | | | | | | |
| LO3 | To equip Social Exclusion and Marginalized Group | | | | | | | | | | |
| LO4 | To understand Legal Frameworks and Policies | | | | | | | | | | |
| LO5 | To assimilate knowledge about Strategies for Promoting Equality and Inclusion | | | | | | | | | | |
| Unit | Content | | | | | | | | | Hours | |
| 1 | INTRODUCTION TO GENDER AND SOCIAL INCLUSION Concepts Gender-Gender roles, stereotypes, and socialization -Meaning and importance of social inclusion- Inter sectionality (gender, caste, class, disability, etc.) - Historical perspectives on gender inequality. | | | | | | | | | 6 | |
| 2 | GENDER INEQUALITY IN SOCIETY Forms of gender discrimination (education, health, employment) - Gender-based violence and its types - Wage gap and economic inequality - Representation of gender in media and culture - Case studies on gender inequality (local and global). | | | | | | | | | 6 | |
| 3 | SOCIAL EXCLUSION AND MARGINALIZED GROUPS Understanding social exclusion - Marginalized communities (women, LGBTQ+ individuals, persons with disabilities, minorities) - Barriers to inclusion (social, economic, political) - Role of culture, tradition, and norms in exclusion - Impact of exclusion on development. | | | | | | | | | 6 | |
| 4 | LEGAL FRAMEWORKS AND POLICIES National and international laws promoting gender equality - Human rights perspective on inclusion - Government policies and welfare programs - Role of institutions (NGOs, UN, civil society). | | | | | | | | | 6 | |
| 5 | STRATEGIES FOR PROMOTING EQUALITY AND INCLUSION Gender mainstreaming and inclusive development - Education and awareness programs - Role of media and technology - Empowerment approaches (economic, social, political) - Community participation and leadership - Measuring progress (indicators like SDGs) | | | | | | | | | 6 | |
| TOTAL | | | | | | | | | 30 | | |

100% THEORY

| CO | Course Outcomes |
|-------------------------|---|
| | After completion, students will be able to: |
| CO1 | Understand the introduction to Gender and Social Inclusion |
| CO2 | Acquire knowledge on Gender inequality in society |
| CO3 | Equip the knowledge on Social Exclusion and Marginalized Group |
| CO4 | Understand Legal Frameworks and Policies towards gender Equality |
| CO5 | Gain knowledge about Strategies for Promoting Equality and Inclusion |
| Textbooks: | |
| 1 | Development as Freedom, Amartya Sen, Publisher: Oxford University Press (1999) |
| Reference Books: | |
| 1 | Gender Trouble: Feminism and the Subversion of Identity, 2nd Edition (1999 revised edition) Publisher: Routledge, London & New York |
| 2 | David E. Newton, Gender Inequality: A Reference Handbook, Bloomsbury Academic, 2019. |
| 3 | Gender Inequality: A Reference Handbook, by David E. Newton ABC-CLIO, 2019. |
| Webresources: | |
| 1 | GESI-Traning-Module.pdf |
| 2 | Gender Equality and Social Inclusion WV.pdf |
| 3 | integrity-action-gesi-strategy-version-2.pdf |
| 4 | Major Marginalized Groups: A Closer Look - Urban Studies |
| 5 | UNOPS GESI Mainstreaming in Projects Strategy (Final) |

Mapping with Programme Outcomes and Programme Specific Outcomes

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER – V

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|---------------------|--|----------|---|---|---|---|---------|-------|-------|----------|-------|
| | | | | | | | | | CIA | External | Total |
| 24UCOIK51 | INDIAN KNOWLEDGE SYSTEMS IN COMMERCE AND MANAGEMENT | IKS | 2 | 0 | 0 | 0 | 0 | 2 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To introduce the foundations of Indian Knowledge Systems (IKS) in the context of commerce and management. | | | | | | | | | | |
| LO2 | To understand ancient Indian economic thought, trade, and financial systems. | | | | | | | | | | |
| LO3 | To analyze ethical, sustainable, and value-based management principles rooted in Indian traditions. | | | | | | | | | | |
| LO4 | To relate traditional practices with contemporary business and corporate strategies. | | | | | | | | | | |
| LO5 | To promote holistic, socially responsible, and indigenous perspectives in management education. | | | | | | | | | | |
| Unit | Content | | | | | | | | | Hours | |
| 1 | Foundations of Indian Knowledge Systems Meaning, scope, and significance of Indian Knowledge Systems (IKS) - Nature of Indian knowledge: holistic, interdisciplinary, and experiential - Key philosophical concepts: Dharma, Artha, Karma, and Purusharthas- Knowledge traditions: Vedas, Upanishads, and Arthashastra- Indian worldview in decision-making: <i>VasudhaivaKutumbakam</i> (global welfare orientation) - <i>Sarva Loka Hitam</i> (universal stakeholder welfare). | | | | | | | | | 6 | |
| 2 | Indian Economic Thought and Indigenous Trade Systems Economic ideas in Kautilya's Arthashastra- Ancient taxation, public finance, and state economy - Trade and commerce in ancient India - Guild system (<i>Shreni</i>) and its organizational structure - Indigenous markets and historical trade routes - Traditional business practices: Bahi-Khata accounting system - Hundi (indigenous credit instruments) - Role of temples and institutions in economic administration. | | | | | | | | | 6 | |
| 3 | Indian Management Thought and Leadership Practices Principles of management in classical Indian texts - Leadership insights from epics: Ramayana and Mahabharata - Teachings of the Bhagavad Gita in management: Decision-making and ethical responsibility - <i>Nishkama Karma</i> (selfless action): Dharma-based leadership and governance - Chanakya's administrative and strategic principles - Emotional intelligence in Indian psychology: Triguna theory | | | | | | | | | 6 | |
| 4 | Ethics, Sustainability, and Corporate Responsibility Ethical foundations in Indian business traditions - Concept of Dharma in corporate governance - Stakeholder approach vs shareholder approach - Sustainability in Indian thought and cultural practices - Gandhian principle of Trusteeship (Mahatma Gandhi) - Environmental harmony and ecological balance in Indian culture - Corporate Social Responsibility (CSR) from an Indian perspective. | | | | | | | | | 6 | |

| | | |
|--------------|---|----|
| 5 | Contemporary Relevance and Business Applications Relevance of IKS in modern commerce and management education - Comparison: Traditional vs modern business systems - Indian perspectives on entrepreneurship and innovation - Family business management in India - Financial discipline and wealth management practices - Digital transformation and preservation of indigenous knowledge systems. | 6 |
| TOTAL | | 30 |

100% THEORY

| CO | Course Outcomes After completion, students will be able to: |
|-----------|--|
| CO1 | Explain key concepts of Indian Knowledge Systems in business context |
| CO2 | Apply ancient Indian economic and ethical principles to modern commerce |
| CO3 | Compare traditional and contemporary management practices |
| CO4 | Evaluate sustainability and stakeholder-based approaches |
| CO5 | Develop value-based decision-making skills |

| TEXT BOOK | |
|------------------|---|
| 1. | 1. Kautilya – Arthashastra |
| 2. | 2. Bhagavad Gita |
| 3. | 3. IKS Course Material – IKS Division India |
| 4. | 4. R.N. Iyengar – Indian Knowledge Systems |

Mapping with Programme Outcomes and Programme Specific Outcomes

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER VI

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|----------------------------|---|----------|---|---|---|---|---------|-------|-------|-----------|-------|
| | | | | | | | | | CIA | External | Total |
| 24UCCC61 | COST ACCOUNTING-II | CC | 4 | 1 | 0 | 0 | 4 | 5 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To know the concepts of contract costing, Job and Batch Costing. | | | | | | | | | | |
| LO2 | To be familiar with the concept of process costing | | | | | | | | | | |
| LO3 | To learn about operation costing. | | | | | | | | | | |
| LO4 | To gain insights into standard costing. | | | | | | | | | | |
| LO5 | To know the preparation of Reconciliation Statement. | | | | | | | | | | |
| Unit | Content | | | | | | | | | | Hours |
| 1 | CONTRACT COSTING, JOB & BATCH COSTING Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c - Job Cost sheet & Batch Costing. | | | | | | | | | | 15 |
| 2 | 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. | | | | | | | | | | 15 |
| 3 | OPERATION COSTING Operation Costing-Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems. | | | | | | | | | | 15 |
| 4 | STANDARD COSTING AND VARIANCE ANALYSIS Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, and Sales Variances – Calculation of Variances. | | | | | | | | | | 17 |
| 5 | RECONCILIATION OF COST AND FINANCIAL ACCOUNTS Meaning - Reasons for the Difference – Importance - Methods – Problems – Reconciliation required – profit loss account – cost sheet and reconciliation required. | | | | | | | | | | 13 |
| TOTAL | | | | | | | | | | 75 | |

Theory 20% Problem 80%

| CO | Course Outcomes |
|-------------------------|--|
| | The students can able to |
| CO1 | Understand the concepts of contract costing. |
| CO2 | Prepare the process costing |
| CO3 | Understand to learn about operation costing. |
| CO4 | Gain insights into standard costing and Variance Analysis |
| CO5 | Prepare of Reconciliation Statement. |
| Textbooks: | |
| 1 | Cost Accounting. T.S Reddy & A Moorthy, Margham Publications, 6 th Edition, 2025 |
| 2 | Cost Accounting, S.P. Jain and K.L Narang. Kalyani Publishers, New Delhi. Edition 1 st January 2024 |
| Reference Books: | |
| 1 | Cost Accounting. A. Murthy and S. Gurusamy, Vijay Nicole Imprints Private Ltd., Chennai. 2 nd edition, Reprint 2024. |
| 2 | Principles of Cost Accounting, S.N.Maheswari, Sultan Chand & sons, New Delhi, 4th Revised Edition (2023) |
| Web resources: | |
| 1 | P8_0904_2026.pdf |
| 2 | Costing Methods: Job, Batch, Contract PDF Cost Of Goods Sold Expense |
| 3 | Job Batch Costing.pdf |
| 4 | Unit-15.pdf |
| 5 | standard-Costing-Variance-Analysis.pdf |
| 6 | Unit-19.pdf |

Mapping with Programme Outcomes

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 |
| CO2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 3 |
| CO4 | 3 | 3 | 2 | 3 | 2 | 2 | 3 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 |
| Total | 15 | 11 | 14 | 12 | 12 | 11 | 15 | 13 |
| Average | 3 | 2.2 | 2.8 | 2.4 | 2.4 | 2.2 | 3 | 2.6 |

3 – Strong, 2- Medium, 1- Low

Mapping with Programme Specific Outcomes

| | PSO1 | PSO2 | PSO3 |
|----------------|------|------|------|
| CO1 | 3 | 2 | 2 |
| CO2 | 3 | 3 | 3 |
| CO3 | 3 | 2 | 2 |
| CO4 | 3 | 3 | 2 |
| CO5 | 3 | 2 | 2 |
| Total | 15 | 12 | 11 |
| Average | 3 | 2.5 | 2.2 |

3 – Strong, 2- Medium, 1- Low

THIRD YEAR - SEMESTER VI

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|------------------------------------|--|----------|---|---|---|---|---------|-------|-------|-----------|-------|
| | | | | | | | | | CIA | External | Total |
| 24UCCC62 | INCOME TAX LAW AND PRACTICE - II | CC | 4 | 1 | - | - | 4 | 5 | 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 conditions relating to set off and carry forward of losses and deductions from Gross Total Income. | | | | | | | | | | |
| LO4 | To learn about assessment of individuals based on old and new tax regime. | | | | | | | | | | |
| LO5 | To gain knowledge about assessment procedures. | | | | | | | | | | |
| Unit | Content | | | | | | | | | | Hours |
| 1 | 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. | | | | | | | | | | 15 |
| 2 | INCOME FROM OTHER SOURCES & CLUBBING OF INCOME Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept | | | | | | | | | | 15 |
| 3 | 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, 80GGC, 80P, 80 RRB, 80TTA, 80TTB and 80U | | | | | | | | | | 15 |
| 4 | COMPUTATION OF TOTAL INCOME – INDIVIDUAL Computation of Total Income - Tax Liability of an Individuals (Old regime vs new regime) | | | | | | | | | | 17 |
| 5 | 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). | | | | | | | | | | 13 |
| TOTAL | | | | | | | | | | 75 | |
| Theory 20% and Problems 80% | | | | | | | | | | | |

| CO | Course Outcomes The students will able to |
|-------------------------|---|
| 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. |
| Text books: | |
| 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 | 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 | Dr. Vinod K Singhania, Dr. Monica Singhania, Taxmann’s Students’ Guide to Income Tax, New Delhi. |
| 3 | Mehrotra H.C, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra |
| 4 | Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi. |
| 5 | Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan, New Delhi. |
| Web Resources: | |
| 1 | https://www.investopedia.com/terms/c/capitalgain.asp |
| 2 | https://www.incometaxmanagement.com/Direct-Taxes/AY-202122/assessment/1- assessment-of-an-individual.html |
| 3 | https://www.incometax.gov.in/iec/foportal/ |

Mapping with Programme Outcomes

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|
| CO1 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 |
| CO2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 |
| CO4 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| CO5 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 3 |
| Total | 15 | 12 | 13 | 10 | 13 | 10 | 13 | 13 |
| Average | 3 | 2.2 | 2.6 | 2 | 2.6 | 2 | 2.6 | 2.6 |

3– Strong,2-Medium,1-Low

Mapping with Programme Specific Outcomes

| | PSO1 | PSO2 | PSO3 |
|----------------|------|------|------|
| CO1 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 3 |
| CO3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 3 |
| Total | 15 | 10 | 12 |
| Average | 3 | 2 | 2.2 |

3– Strong,2-Medium,1-Low

THIRD YEAR – SEMESTER VI

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|---------------------|--|----------|---|---|---|---|---------|-------|-------|-----------|-------|
| | | | | | | | | | CIA | External | Total |
| 24UCCE61 | WEB DESIGNING | EC | 3 | - | - | - | 2 | 3 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To Understand the basics of HTML and its components | | | | | | | | | | |
| LO2 | To study about the Graphics in HTML | | | | | | | | | | |
| LO3 | To Understand and apply the concepts of XML and DHTML | | | | | | | | | | |
| LO4 | To Understand the concept of JavaScript | | | | | | | | | | |
| LO5 | To identify and understand the goals and objectives of the Ajax | | | | | | | | | | |
| Unit | Content | | | | | | | | | | Hours |
| 1 | HTML: HTML-Introduction-tag basics- page structure-adding comments working with texts, paragraphs and line break. Emphasizing test- heading and horizontal rules-list-font size, face and color- alignment links-tables-frames | | | | | | | | | | 9 |
| 2 | Forms & Images Using Html: Graphics: Introduction-How to work efficiently with images in web pages, image maps, GIF animation, adding multimedia, data collection with html forms textbox, password, list box, combo box, text area, tools for building web page front page. | | | | | | | | | | 9 |
| 3 | XML & DHTML: Cascading style sheet (CSS)-what is CSS-Why we use CSS- adding CSS to your we pages-Grouping styles-extensible markup language (XML). | | | | | | | | | | 9 |
| 4 | Dynamic HTML: Document object model (DCOM)- Accessing HTML & CSS through DCOM Dynamic content styles & positioning-Event bubbling-data binding. JavaScript: Client-side scripting, Develop JavaScript, Create simple JavaScript, variables, functions, conditions, loops and repetition. | | | | | | | | | | 9 |
| 5 | Advance script, Java Script and objects, Java Script own objects, the DOM and web browser environments, forms and validations. | | | | | | | | | | 9 |
| TOTAL | | | | | | | | | | 45 | |

100% THEORY

| CO | Course Outcomes |
|-----------|--|
| CO1 | Develop working knowledge of HTML |
| CO2 | Develop and publish Web pages using Hypertext Markup Language (HTML). |
| CO3 | Optimize page styles and layout with CascadingStyle Sheets (CSS) and XML |
| CO4 | Develop a java script |
| CO5 | Design web application using Ajax |

| Textbooks: | |
|-------------------------|---|
| 1 | Pankaj Sharma, “Web Technology”, Sk Kataria& Sons Bangalore 2011. .(UNIT I, II, III & IV). |
| 2 | Mike Mcgrath, “Java Script”, Dream Tech Press 2006, 1st Edition. . (UNIT V: JAVASCRIPT) |
| 3 | Achyut S Godbole &AtulKahate, “Web Technologies”, 2002, 2nd Edition. |
| Reference Books: | |
| 1 | Laura Lemay, RafeColburn , Jennifer Kyrnin, “Mastering HTML, CSS &Javascript Web Publishing”, 2016. |
| 2 | DT Editorial Services (Author), “HTML 5 Black Book (Covers CSS3, JavaScript, XML, XHTML, AJAX, PHP, jQuery)”, Paperback 2016, 2nd Edition. |
| Web resources | |
| 1 | https://onlinecourses.nptel.ac.in/ (NPTEL & MOOC courses titled Web Design and Development.) |
| 2 | https://www.geeksforgeeks.org |

Mapping with Programme Outcomes and Programme Specific Outcomes

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER VI

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|----------------------------|---|-----------|----------|----------|----------|----------|----------|----------|-----------|-----------|------------|
| | | | | | | | | | CIA | External | Total |
| 24UCCE62 | PROGRAMMING IN JAVA | EC | 3 | - | - | - | 2 | 3 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To provide students with a strong foundation in Object-Oriented Programming concepts using Java. | | | | | | | | | | |
| LO2 | To develop programming skills in method overloading, method overriding, abstract classes, and dynamic method dispatch. | | | | | | | | | | |
| LO3 | To familiarize students with packages, interfaces, exception handling mechanisms, and user-defined exception classes in Java applications | | | | | | | | | | |
| LO4 | To introduce multithreaded programming, synchronization techniques and collections framework | | | | | | | | | | |
| LO5 | To provide students with adapter classes, and inner classes for developing efficient Java applications. | | | | | | | | | | |
| Unit | Content | | | | | | | | | Hours | |
| 1 | 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 | | | | | | | | | 9 | |
| 2 | 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 | | | | | | | | | 9 | |
| 3 | 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. | | | | | | | | | 9 | |
| 4 | Multithreaded Programming: Thread Class - Runnable interface – Synchronization – Using synchronized methods – Using synchronized statement – Inter thread Communication – Deadlock | | | | | | | | | 9 | |
| 5 | Adapter classes - Inner classes -Java Util Package / Collections Framework: Collection & Iterator Interface- Enumeration- List and Array List- Vector- Comparator | | | | | | | | | 9 | |
| TOTAL | | | | | | | | | 45 | | |

100% THEORY

| Course Outcomes | |
|------------------------|---|
| CO | After the successful completion of the course, students will be able to |
| CO1 | Explain the fundamentals of Object-Oriented Programming, Java buzzwords, JVM architecture, Java program structure, and basic input/output operations. |
| CO2 | Apply data types, operators, control statements, strings, static members, and arrays in developing simple Java programs |
| CO3 | Develop applications using packages, interfaces, exception handling, garbage collection, and user-defined exception classes. |
| CO4 | Implement multithreading, synchronization, collections framework, |
| CO5 | Apply adapter classes, and inner classes to create efficient and robust Java applications. |

| Textbooks: | |
|-------------------------|---|
| 1 | Herbert Schildt, The Complete Reference, Tata McGraw Hill, New Delhi, 7 th , 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 | https://www.ndl.gov.in/he_search?key=jacq%20programming-applications |
| 2 | https://mrcet.com/downloads/digital_notes/IT/Java%20Programming.pdf |
| 3 | https://www.iitk.ac.in/esc101/share/downloads/javanotes5.pdf |

Mapping with Programme Outcomes and Programme Specific Outcomes

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER VI

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|--|---|----------|---|---|---|---|---------|-------|-------|--------------|-------|
| | | | | | | | | | CIA | External | Total |
| 24UCCE63P | WEB DESIGNING LAB | EC | - | - | 3 | - | 2 | 3 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To Understand the basics of HTML and its components | | | | | | | | | | |
| LO2 | To study about the Graphics in HTML | | | | | | | | | | |
| LO3 | To Understand and apply the concepts of XML and DHTML | | | | | | | | | | |
| LO4 | To Understand the concept of Java Script | | | | | | | | | | |
| LO5 | To identify and understand the goals and objectives of the Ajax | | | | | | | | | | |
| Content | | | | | | | | | | Hours | |
| 1. Define the basic Structure to create a simple hello world page using HTML. 2. Implement the Heading Element and insert image in HTML. 3. Write a program to create GIF animation and adding multimedia effects in HTML. 4. Write a program to implement Formatting text in HTML. 5. Write an XML file which will display the Book information which includes the following: <ul style="list-style-type: none"> • Title of the book, Author Name, ISBN number, Publisher name, Edition, Price 6. Write HTML for demonstration of cascading style-sheets. <ol style="list-style-type: none"> a. Embedded style- sheets. b. External style-sheets. c. Inline styles. 7. Write a program to implement Lists in HTML. 8. Develop a web page for creating session and cookies. 9. Write JavaScript to validate the following fields of the above registration page. <ul style="list-style-type: none"> • Name (Name should contains alphabets and the length should not be less than 6 characters). • Password (Password should not be less than 6 characters length). • E-mail id (should not contain any invalid and must follow the standard pattern (name@domain.com)) • Phone number (Phone number should contain 10 digits only). 10. Write a javascript program to validate USER LOGIN page | | | | | | | | | | 45 | |

100% - PRACTICAL

| CO | Course Outcomes |
|-----|--|
| CO1 | Develop working knowledge of HTML. |
| CO2 | Develop and publish Web pages using Hypertext Markup Language (HTML) |
| CO3 | Optimize page styles and layout with Cascading Style Sheets (CSS) and XML. |
| CO4 | Develop a java script |
| CO5 | Design web application using Ajax. |

| Textbooks: | |
|------------------|---|
| 1 | ankaj Sharma, “Web Technology”, Sk Kataria& Sons Bangalore 2011. .(UNIT I, II, III & IV). |
| 2 | Mike Mcgrath, “Java Script”, Dream Tech Press 2006, 1st Edition. . (UNIT V: JAVASCRIPT) |
| 3 | Achyut S Godbole &AtulKahate, “Web Technologies”, 2002, 2nd Edition. |
| Reference Books: | |
| 1 | Laura Lemay, RafeColburn , Jennifer Kyrnin, “Mastering HTML, CSS &Javascript Web Publishing”, 2016. |
| 2 | DT Editorial Services (Author), “HTML 5 Black Book (Covers CSS3, JavaScript, XML, XHTML, AJAX, PHP, jQuery)”, Paperback 2016, 2nd Edition. |
| Web resources | |
| 1 | https://onlinecourses.nptel.ac.in/ (NPTEL & MOOC courses titled Web Design and Development.) |
| 2 | https://www.geeksforgeeks.org |

Mapping with Programme Outcomes and Programme Specific Outcomes

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR – SEMESTER VI

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|---|--|-----------|---|---|----------|---|----------|----------|-----------|-----------|------------|
| | | | | | | | | | CIA | External | Total |
| 24UCCE64P | PROGRAMMING IN JAVA LAB | EC | - | - | 3 | - | 2 | 3 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To gain practical expertise in coding Core Java programs | | | | | | | | | | |
| LO2 | To become proficient in the use of AWT, Event Handling and Swing | | | | | | | | | | |
| Content | | | | | | | | | | Hours | |
| <ol style="list-style-type: none"> 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: <ol style="list-style-type: none"> 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: <ol style="list-style-type: none"> a) String Concatenation b) Search a substring c) To extract substring from given string 7. Write a program to perform string operations using String Buffer class: <ol style="list-style-type: none"> 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. | | | | | | | | | | 45 | |

100% - PRACTICAL

| CO | Course Outcomes |
|------------|---|
| | After the successful completion of the course, students will be able to |
| CO1 | Code, debug and execute Java programs to solve the given problems |
| CO2 | Implement multi-threading and exception-handling |
| CO3 | Implement functionality using String and StringBuffer classes |

| Textbooks: | |
|-------------------------|---|
| 1 | Herbert Schildt, The Complete Reference, Tata McGraw Hill, New Delhi, 7 th , 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 | https://www.ndl.gov.in/he_search?key=jacq%20programming-applications |
| 2 | https://mrcet.com/downloads/digital_notes/IT/Java%20Programming.pdf |
| 3 | https://www.iitk.ac.in/esc101/share/downloads/javanotes5.pdf |

Mapping with Programme Outcomes and Programme Specific Outcomes

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

3 – Strong, 2- Medium, 1- Low

THIRD YEAR - SEMESTER VI

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|----------------------------|---|----------|---|---|---|---|---------|-------|-------|----------|-------|
| | | | | | | | | | CIA | External | Total |
| 24UCCE65 | ENTREPRENEURIAL DEVELOPMENT | EC | 3 | 1 | 0 | 0 | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To know the meaning and characteristics of entrepreneurship | | | | | | | | | | |
| LO2 | To identify the various business opportunities | | | | | | | | | | |
| LO3 | To gain knowledge in the aspects of legal Compliance of setting up of an Enterprise | | | | | | | | | | |
| LO4 | To understand the Process of setting up an enterprise | | | | | | | | | | |
| LO5 | To develop an understanding of the role of MSME in economic growth | | | | | | | | | | |
| Unit | Content | | | | | | | | | | Hours |
| 1 | INTRODUCTION TO ENTREPRENEUR Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurships – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Classification. | | | | | | | | | | 12 |
| 2 | 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. | | | | | | | | | | 12 |
| 3 | 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 – Marketing, Technical, Financial, Commercial and Economical. | | | | | | | | | | 12 |
| 4 | BUSINESS MODEL CANVAS AND FORMULATION OF PROJECT REPORT Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Registration – Source of Funds – Modern Sources of Funds. | | | | | | | | | | 12 |
| 5 | 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. | | | | | | | | | | 12 |
| TOTAL | | | | | | | | | | 60 | |

100 % THEORY

| CO | Course Outcomes |
|-------------------------|---|
| | The students can able to |
| 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 | Raj Shankar, (Reprint 2016), Entrepreneurship Theory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai. |
| 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 |
| 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

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|
| CO1 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| CO2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 |
| CO3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 |
| CO4 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 |
| CO5 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 |
| Total | 13 | 15 | 14 | 15 | 13 | 14 | 13 | 15 | 13 | 14 | 15 |
| Average | 2.6 | 3 | 2.8 | 3 | 2.6 | 2.8 | 2.6 | 3 | 2.6 | 2.8 | 3 |

3– Strong, 2–Medium, 1–Low

THIRD YEAR – SEMESTER VI

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|----------------------------|---|----------|---|---|---|---|---------|-------|-------|-----------|-------|
| | | | | | | | | | CIA | External | Total |
| 24UCCE66 | OFFICE MANAGEMENT & SECRETARIAL PRACTICE | EC | 3 | 1 | - | - | 3 | 4 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To familiar with modern office management. | | | | | | | | | | |
| LO2 | To familiar with the work atmosphere | | | | | | | | | | |
| LO3 | To train the students in maintaining and running the office effectively. | | | | | | | | | | |
| LO4 | To understand and organize data records | | | | | | | | | | |
| LO5 | To gain knowledge about the role of a secretary | | | | | | | | | | |
| Unit | Content | | | | | | | | | | Hours |
| 1 | MODERN OFFICE AND ITS FUNCTION Introduction — Meaning of Office —Office Work—Office Activities — Office Functions — Importance of Office— The Changing Office—The Paperless Office — Office Management – Elements — Functions — Office Manager — Success Rules for Office Managers—The Ten Commandments. | | | | | | | | | | 12 |
| 2 | OFFICE SPACE AND ENVIRONMENT MANAGEMENT Introduction— Principles — Location of Office — Office Layout —Preparing the Layout — Re-layout — Open and Private Offices — New Trends in Office Layout. Office Lighting— Types of Lighting Systems—Designing a Lighting System - Benefits of Good Lighting in Office —Ventilation — Interior Decoration - Furniture — Freedom from Noise and Dust — Sanitary Requirements — Cleanliness — Security—Secrecy. | | | | | | | | | | 12 |
| 3 | OFFICE SYSTEMS AND PROCEDURES The Systems Concept —Definitions—Systems Analysis —Flow of Work—Analysis of Flow of Work — Role of Office Manager in Systems and Procedures — Systems Illustrated - Office Machines and Equipment. Office forms – Design, Management and Control | | | | | | | | | | 12 |
| 4 | RECORDS MANAGEMENT Records — Importance of Records — Records Management — Filing —Essentials and Characteristics of a Good Filing System — Classification and Arrangement of Files — Filing Equipment — Methods of Filing — Modern Filing Devices — Centralised vs. Decentralised Filing — Indexing — Types of Indexing—Selection of Suitable Indexing System. | | | | | | | | | | 12 |
| 5 | SECRETARIAL PRACTICE Role of Secretary: Definition; Appointment, Duties and Responsibilities of a Personal Secretary - Qualifications for Appointment as Personal Secretary. Modern Technology and Office Communication, Email, Voice Mail, Internet, Multimedia, Scanner, Video-Conferencing, Web Casting. Agenda and Minutes of Meeting. Drafting, Email. Maintenance of Appointment Diary. | | | | | | | | | | 12 |
| TOTAL | | | | | | | | | | 60 | |

100% THEORY

| | |
|-------------------------|---|
| CO | Course Outcomes The students will able to |
| CO1 | Familiarized with modern office management |
| CO2 | Adapt with the modern work atmosphere |
| CO3 | Trained in maintaining the office independently and effectively |
| CO4 | Organize data records in office |
| CO5 | Act as a company secretary |
| Textbooks: | |
| 1 | R S N Pillai & Bagavathi (2018) - Office Management, S Chand Publications, New Delhi |
| 2 | P.K. Ghosh (2024) - Office Management, Sultan Chand & Sons, New Delhi. |
| 3 | R.K. Chopra, Office Management, Himalaya Publishing House, Mumbai. |
| Reference Books: | |
| 1 | T Ramaswamy (2021) - Principles Of Office Management, Himalaya Publishers, Mumbai. |
| 2 | Bhatia, R.C (2019) - Principles of Office Management, Lotus Press, New Delhi. |
| 3 | Chhabra, T.N., Modern Business Organisation, Dhanpat Ra i& Sons New Delhi. |
| 4 | Duggal, Balraj, Office Management and Commercial Correspondence, Kitab Mahal, New Delhi |
| 5 | Dr. I.M. Sahai, Office Management & Secretarial Practice, Sahitya Bhawan Publications, New Delhi. |
| Web Resources: | |
| 1 | https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAA1407.pdf |
| 2 | https://studioasa.in/office-space-design-principles-crucial-to-high-performing-workplaces/ |
| 3 | https://www.brainkart.com/article/Office-Systems-and-Procedures_35353/ |
| 4 | https://www.studocu.com/in/document/indira-gandhi-national-open-university/office-management-and-secretarial-practice/block-3b |

Mapping with Programme Outcomes

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|
| CO1 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 |
| CO2 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 |
| CO3 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 |
| CO4 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 |
| CO5 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 |
| Total | 15 | 10 | 15 | 10 | 10 | 10 | 10 | 10 |
| Average | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 |

3– Strong,2-Medium,1-Low

Mapping with Programme Specific Outcomes

| | PSO1 | PSO2 | PSO3 |
|----------------|------|------|------|
| CO1 | 3 | 2 | 2 |
| CO2 | 3 | 2 | 2 |
| CO3 | 3 | 2 | 2 |
| CO4 | 3 | 2 | 2 |
| CO5 | 3 | 2 | 2 |
| Total | 15 | 10 | 10 |
| Average | 3 | 2 | 2 |

3– Strong,2-Medium,1-Low

3- Strong ,2-Medium, 1-Low

THIRD YEAR- SEMESTER VI

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|----------------------------|---|----------|---|---|---|---|---------|-------|-------|----------|-----------|
| | | | | | | | | | CIA | External | Total |
| 24UCCP61P | TAX ONLINE RETURN FILING | PEC | 0 | 0 | 2 | 0 | 2 | 2 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To understand the concept, types, benefits and limitations of e-filing and distinguish it from manual return filing. | | | | | | | | | | |
| LO2 | To identify different ITR forms (ITR-1 to ITR-7&ITR-V) and understand the provisions relating to late filing fees under Section 234F. | | | | | | | | | | |
| LO3 | To understand the procedures and documentation involved in TDS returns (24Q, 26Q, 27Q), certificates and correction statements. | | | | | | | | | | |
| LO4 | To explain the process of TCS e-filing, including e-payment, returns, certificates and responses to notices. | | | | | | | | | | |
| LO5 | To understand GST return filing procedures including GSTR-1, GSTR-3B, reconciliation and E-way bill system. | | | | | | | | | | |
| Unit | Content | Hours | | | | | | | | | |
| 1 | E-FILING: CONCEPTUAL FRAMEWORK Meaning of e-filing - Difference between e-filing and regular filing of returns - Benefits and Limitations of e- filing - Types of e-filing process. | 6 | | | | | | | | | |
| 2 | FILING OF INCOME TAX RETURNS Filing of income tax returns in ITR-1, ITR-2, ITR-3, ITR-4, ITR-5 ITR-6 ITR-7 and ITR -V – Late filing fee 234F. | 6 | | | | | | | | | |
| 3 | TDS E-FILING TDS Return 24Q - TDS Return 26Q - TDS Return 27Q - TDS Certificates - JR and Conso File - TDS Correction. | 6 | | | | | | | | | |
| 4 | TCS E-FILING E-Payment - TCS Return Filing - TCS Certificates - JR and Conso File - TCS Correction - Online Reply to Notice. | 6 | | | | | | | | | |
| 5 | GST E-FILING GST R-1 - GST R-3B - Terms & Condition Reconciliation - E-Way Bill - Components - Layout Management. | 6 | | | | | | | | | |
| TOTAL | | | | | | | | | | | 30 |

100 % PRACTICAL

| CO | Course Outcomes The students can able to |
|------------------------|---|
| CO1 | Analyze and differentiate e-filing procedures and select appropriate e-filing methods for tax compliance. |
| CO2 | Apply knowledge to prepare and file appropriate income tax returns based on assessee category and comply with statutory requirements. |
| CO3 | Execute TDS return filing, generate certificates and perform corrections using relevant tools like JR and Conso files. |
| CO4 | Demonstrate the ability to file TCS returns, make corrections and respond to notices through online systems. |
| CO5 | Apply GST e-filing procedures, perform reconciliation and manage compliance requirements effectively. |
| Textbooks: | |
| 1 | V.P. Gaur & D.B. Narang(2026) - Income Tax Law and Practice, Kalyani Publishers |
| 2 | Vinod K. Singhania (2026) - Students Guide to Income Tax, Taxmann Publications |
| 3 | Income Tax Department (Government of India)(2026) – E-Filing User Manual , Income Tax Department |
| ReferenceBooks: | |
| 1 | CA (Dr.) H.C. Mehrotra & Dr. S.P. Goyal(2026) – Income Tax Law & Practice , Sahitya Bhawan Publications |
| 2 | V.S. Datey(2026) -GST Law and Practice, Taxmann Publications |
| 3 | Vinod K. Singhania & Monica Singhania (2026) - Direct Taxes Law and Practice, Taxmann Publications |
| 4 | Girish Ahuja & Ravi Gupta(2026) – Systematic Approach to Income Tax , Bharat Law House |
| 5 | Monica Singhania(2026) - Students Guide to Income Tax, Taxmann Publications |
| WebResources: | |
| 1 | https://corporatefinanceinstitute.com/resources/accounting/electronic-filing/ |
| 2 | https://www.pnbmetlife.com/articles/taxation/types-of-income-tax-return-itr-forms.html |
| 3 | https://www.indiafirstlife.com/knowledge-center/tax-savings/itr-filing-last-date |
| 4 | https://cleartax.in/s/tds-return-form |
| 5 | https://www.bcasonline.org/Referencer2016-17/Taxation/Income%20Tax/e_tds_returns.html |
| 6 | https://cleartax.in/s/gst-reconciliation |

Mapping with Programme Outcomes

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 |
|----------------|-----|-----|-----|-----|-----|-----|-----|-----|
| CO1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| CO3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 |
| CO4 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 |
| CO5 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Total | 15 | 15 | 15 | 14 | 15 | 14 | 15 | 15 |
| Average | 3 | 3 | 3 | 2.8 | 3 | 2.8 | 3 | 3 |

3– Strong,2-Medium,1-Low

Mapping with Programme Specific Outcomes

| | PSO1 | PSO2 | PSO3 |
|----------------|------|------|------|
| CO1 | 3 | 3 | 3 |
| CO2 | 3 | 3 | 3 |
| CO3 | 3 | 3 | 3 |
| CO4 | 3 | 3 | 3 |
| CO5 | 3 | 3 | 3 |
| Total | 15 | 15 | 15 |
| Average | 3 | 3 | 3 |

3– Strong,2-Medium,1-Low

THIRD YEAR - SEMESTER VI

| Course Code | Course Name | Category | L | T | P | S | Credits | Hours | Marks | | |
|----------------------------|---|----------|---|---|---|---|---------|-------|-------|-----------|--------------|
| | | | | | | | | | CIA | External | Total |
| 24UCCL61 | SERVICES MARKETING | SLC | 3 | 0 | 0 | 0 | 2 | 3 | 25 | 75 | 100 |
| Learning Objectives | | | | | | | | | | | |
| LO1 | To know the service concept, its evolution and growth | | | | | | | | | | |
| LO2 | To understand Marketing Mix in service marketing and its effective management | | | | | | | | | | |
| LO3 | To know the service marketing techniques applied in various sectors. | | | | | | | | | | |
| LO4 | To emphasize the distinctive aspects of Services Marketing | | | | | | | | | | |
| LO5 | To Visualize the different Service Marketing Strategies. | | | | | | | | | | |
| Unit | Content | | | | | | | | | | Hours |
| 1 | INTRODUCTION TO SERVICES Introduction to Services – Service Marketing – Meaning and Definition- Nature and Scope Characteristics – Challenges and issues of service marketing- Service marketing in India – Classifications of services | | | | | | | | | | 9 |
| 2 | MARKETING MIX IN SERVICE MARKETING The Seven Ps: Product Decision, Pricing, Strategies and Tactics, Promotion of Service – additional dimension in Services Marketing – People, Physical Evidence and Process. | | | | | | | | | | 9 |
| 3 | POSITIONING OF SERVICES Positioning of services – Designing service delivery System – Pricing of services – objectives – methods –Services on retail sector – Service Level Agreements (SLA) – Service marketing triangle. | | | | | | | | | | 9 |
| 4 | SERVICE OPERATIONS Managing service operations- Participants in services- Employees and customer’s role in service delivery- Mass production and delivery- Importance of quality in services - Delivering Quality Service. | | | | | | | | | | 9 |
| 5 | SERVICE MARKETING STRATEGIES Service Marketing Strategies for health – Hospitality – Tourism – Financial & Information technique Services – Applying technology to service settings – e-services. | | | | | | | | | | 9 |
| TOTAL | | | | | | | | | | 45 | |

100% THEORY

| CO | Course Outcomes |
|-------------------------|---|
| | The students can able to |
| CO1 | Understand the Concept of Services and intangible products |
| CO2 | Discuss the relevance of the services Industry to Industry |
| CO3 | Examine the characteristics of the services industry and the modus operandi |
| CO4 | Analyse the role and relevance of Quality in Services |
| CO5 | Critically Visualise future changes in the Services Industry |
| Textbooks: | |
| 1 | Dr. L. Natarajan Services Marketing, Margham Publications, Chennai |
| 2 | S.M. Jha, Services marketing, Himalaya Publishers, India |
| 3 | Baron, Services Marketing , Second Edition. Palgrave Macmillan |
| 4 | S.M. Jha, Services marketing, Himalaya Publishers, India |
| 5 | Baron, Services Marketing, Second Edition. Palgrave Macmillan |
| Reference Books: | |
| 1 | Dr. B. Balaji , Services Marketing and Management ,S. Chand & Co , New Delhi |
| 2 | Thakur .G.S. Sandhu Supreet & Dogra Babzan , Services Marketing , kalyanni Publishers, Ludhianna. |
| 3 | Zeithaml Valerie A, & Bitner Mary Jo., Gremler Dwayne D., Pandit Ajay; Services Marketing, McGraw Hill. |
| 4 | Lovelock, C. & Wirtz, J. (2022). <i>Services Marketing: People, Technology, Strategy</i> , 9th Ed., World Scientific. |
| 5 | Zeithaml, V.A., Bitner, M.J. & Gremler, D.D. (Latest Ed.). <i>Services Marketing: Integrating Customer Focus Across the Firm</i> , McGraw Hill. |
| 6 | Rao, K.R.M. (2024). <i>Service Marketing</i> , 2nd Ed., Pearson India. |
| 1 | https://kanchiuniv.ac.in/coursematerials/T5MM1servicesmarketing.pdf |
| 2 | https://sde.uoc.ac.in/sites/default/files/sde_videos/ |
| 3 | https://www.enotesmba.com/2012/06/service-marketing-and-servicemarketing |
| 4 | https://onlinecourses.nptel.ac.in – Services Marketing Courses |
| 5 | https://nptel.ac.in – NPTEL Learning Portal |
| 6 | https://swayam.gov.in – SWAYAM Online Courses |

Mapping with Programme Outcomes

| | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PSO1 | PSO2 | PSO3 |
|----------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|
| CO1 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 |
| CO2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 |
| CO3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 |
| CO4 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 |
| CO5 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 |
| Total | 13 | 15 | 14 | 15 | 13 | 14 | 13 | 15 | 13 | 14 | 15 |
| Average | 2.6 | 3 | 2.8 | 3 | 2.6 | 2.8 | 2.6 | 3 | 2.6 | 2.8 | 3 |

3– Strong, 2-Medium, 1-Low