



# **KAMARAJ COLLEGE**

**(AUTONOMOUS)**

Accredited with A+ Grade by NAAC

Among Top 150 Colleges in India - NIRF Ranking 2025

இந்து நாடார் சங்கங்களால் 1966-ல் தொடங்கப்பட்ட கல்லூரி  
(Affiliated to Manonmaniam Sundaranar University, Tirunelveli)  
**THOOTHUKUDI - 628 003.**



## **B. Com., Banking and E-Commerce**

### **Semester – I to VI**

### **Syllabus**

(For the Students those who joined from the academic year 2024 - 2025)

## Department Profile

Name of The Programme	:	B.com., Banking and E-commerce
Programme Code	:	05031
Year of Establishment	:	2022
E-Mail Id	:	iqacommercekc@gmail.com
College Mail Id	:	kamarajcoll@gmail.com
College Website	:	www.kamarajcollege.ac.in

### **Vision:**

To be a centre of excellence in Banking and E-Commerce education by nurturing competent, ethical, and digitally empowered commerce graduates. The programme envisions equipping students with strong financial knowledge, technological proficiency, analytical ability, and entrepreneurial mindset aligned with global standards. It strives to foster innovation, research orientation, and professional integrity in the evolving digital and financial ecosystem. Through quality education and value-based learning, the programme aims to contribute to sustainable economic growth and digital transformation.

### **Mission:**

- To impart quality education in banking and e-commerce by integrating financial concepts, digital technologies, and practical exposure while developing analytical and professional competencies. Improving observation Skills, Practicing Book Reading Habit
- To enhance employability and entrepreneurial skills through industry interaction, internships, certification programmes, and skill-based training relevant to banking, fintech, and online business sectors.
- To cultivate ethical values, research orientation, and social responsibility by promoting digital inclusion, financial literacy, and sustainable development.

## Programme objective:

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

<b>Tansche regulations on learning outcomes-based curriculum framework guidelines based regulations for under graduate programme</b>	
<b>Programme Eligibility:</b>	<b>B. Com., Banking &amp; E-Commerce</b> To be eligible for admission to a B.Com program in Tamil Nadu, the Student Must have passed the higher secondary (10+2) examination in the Commerce stream. The Student may also be eligible if he/she has a Diploma in Commercial Practice or a Diploma in Modern Office Practice. The Student must have passed the higher secondary examination in Commerce stream with at least minimum passing marks in the academic stream and / or vocational stream. Commerce and Accountancy are mandatory subjects at the higher secondary level.
<b>Programme Code:</b>	05031
<b>Duration:</b>	UG – 3 years
<b>Programme Outcomes:</b>	
<b>PO1</b>	<b>Disciplinary knowledge:</b> Capable of demonstrating comprehensive knowledge and understanding of one or more disciplines that form a part of an undergraduate Programme of study
<b>PO2</b>	<b>Communication Skills:</b> Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one’s views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.
<b>PO3</b>	<b>Critical thinking:</b> Capability to apply analytic thought to a body of knowledge; analyses 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.
<b>PO4</b>	<b>Problem solving: Capacity</b> to extrapolate from what one has learned and apply their competencies to solve different kinds of non- familiar problems, rather than replicate curriculum content knowledge; and apply one’s learning to real life situations.
<b>PO5</b>	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.

<b>PO6</b>	<b>Research-related skills:</b> A sense of inquiry and capability for asking relevant/appropriate questions, problem arising, synthesizing and articulating; Ability to recognize cause- and-effect relationships, define problems, formulate hypotheses, test hypotheses, analyses, 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
<b>PO7</b>	<b>Cooperation/Team work:</b> Ability to work effectively and respectfully with diverse teams; facilitate cooperative or coordinated effort on the part of a group, and act together as a group or a team in the interests of a common cause and work efficiently as a member of a team
<b>PO8</b>	<b>Scientific reasoning:</b> Ability to analyse, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective.

<b>Programme Specific Outcomes:</b>	
<b>PSO1</b>	<b>Placement:</b> To prepare the students who will demonstrate respectful engagement with others' ideas, behaviors, and beliefs and apply diverse frames of reference to decisions and actions.
<b>PSO 2</b>	<b>Entrepreneur:</b> To create effective entrepreneurs by enhancing their critical thinking, problem solving, decision making and leadership skill that will facilitate startups and high potential organizations
<b>PSO3</b>	<b>Research and Development:</b> Design and implement HR systems and practices grounded in research that comply with employment laws, leading the organization towards growth and development.
<b>PSO4</b>	<b>Contribution to Business World:</b> To produce employable, ethical and innovative professionals to sustain in the dynamic business world.
<b>PSO 5</b>	<b>Contribution to the Society:</b> To contribute to the development of the society by collaborating with stakeholders for mutual benefit.

<b>Methods Of Evaluation</b>			<b>Marks</b>
<b>Internal Evaluation</b>	Continuous Internal Assessment Test	15	25
	Assignments / Snap Test / Quiz	5	
	Seminars	5	
	Attendance and Class Participation		
<b>External Evaluation</b>	End Semester Examination <b>Practical Exams to be conducted by the Internal Examiners</b>		75
<b>Total</b>			100
<b>Educational &amp; Industrial Visits must be arranged and the Report must be submitted to the HOD within 7 Days.</b>			

## Extra Credits

Curricular Activities	Co-Curricular Activities	Extra-Curricular Activities
Paper Presentation	Cultural Competitions	NCC
Paper Publication	Domain Clubs	NSS
Placement Training		Sports
Quiz Competitions		YRC
SWAYAM /NPTEL/MOOCs		UBA

Level	Credit			
	Participation	III Prize	II Prize	I Prize
Intra college	1	2	3	4
Intercollegiate	2	3	4	5
District	3	4	5	6
University	4	5	6	7
State	5	6	7	8
National	6	7	8	9
International	7	8	9	10

- **Paper Presentation for each paper: 1 credit.**

### Total credits Under – Graduate Courses including Lab Hours

Semester	Hours	Credits
I	30	23
II	30	23
III	30	24
IV	30	25
V	30	25
VI	30	21
<b>Total</b>		<b>141</b>

\*\*Extra Credit will be given on the basis of student's performance

### Pedagogy:

- Technology Based Learning (PPT)
- Peer Teaching (Chalk & Talk)
- Virtual Lab
- Blended Learning (Online & Offline)
- Group Learning
- Self - Study
- Games Based Learning

## Course Structure

(For the Students admitted from the academic year 2024 – 25onwards)

### First year –Semester- I

#### B. Com., Banking & E-Commerce

Part	Course Code	Title of the Course	Credits	Hours	Duration of ESE (Hrs.)	Marks Allotted		
						CIA	ESE	Total
Part I	24ULTL11	Tamil Ilakkiya Varalaru I	3	6	3	25	75	100
Part II	24ULEN11	General English I	3	6	3	25	75	100
Part III Core I	24UMBE11	Basics of Financial Accounting	5	5	3	25	75	100
Part III Core II	24UMBE12	Principles of Management	5	5	3	25	75	100
Part III EC - I	24UEBE11 24UEBE12 24UEBE13	Any one 1. Business Communication 2. Indian Economic Development 3. Business Economics	3	4	3	25	75	100
Part IV SEC - I	24USBEL1 24USBE11	Any One 1. MS Word 2. Digital Banking	2	2	3	40	60	100
Part IV FC	24UFBE11	Fundamentals of Business Studies	2	2	3	25	75	100
<b>Total</b>			<b>23</b>	<b>30</b>				
<b>SEC-Skill Enhancement Course EC –Elective Course</b>			<b>CIA- Continuous Internal Assessment ESE- End Semester Examination</b>					

## Course Structure

(For the Students admitted from the academic year 2024 – 25 onwards)

### First Year – Semester- II B.Com., Banking and E - Commerce

Part	Course Code	Title of the Course	Credits	Hours	Duration of ESE (Hrs.)	Marks Allotted		
						CIA	ESE	Total
Part I	24ULTL21	Tamil Ilakkiya Varalaru II	3	6	3	25	75	100
Part II	24ULEN21	General English II	3	6	3	25	75	100
Part III Core - III	24UMBE21	Advanced Financial Accounting	5	5	3	25	75	100
Part III Core - IV	24UMBE22	Business Law	5	5	3	25	75	100
Part III EC - II	24UEBE21 24UEBE22 24UEBE23	Any one 1.E-commerce 2.Introduction to Information Technology 3. International trade	3	4	3	25	75	100
Part IV SEC - II	24USBE21	Any two 1. Internet and its Applications	2	2	3	25	75	100
SEC - III	24USBE22 24USBE23	2. Stock Market Operations 3. New venture Planning and Development	2	2	3	25	75	100
		<b>Total</b>	<b>23</b>	<b>30</b>				
<b>SEC-Skill Enhancement Course</b>			<b>CIA- Continuous Internal Assessment</b>					
<b>EC -Elective Course</b>			<b>ESE- End Semester Examination</b>					

## Course Structure

(For the Students admitted from the academic year 2024 – 25onwards)

### Second Year – Semester- III

### B.Com Banking & E-Commerce

Part	Course Code	Title of the Course	Credits	Hours	Duration of ESE (Hrs.)	Marks Allotted		
						CIA	ESE	Total
Part I	24ULTL31	Tamilaga Varalarum Panpaadum	3	6	3	25	75	100
Part II	24ULEN31	General English III	3	6	3	25	75	100
Part III Core - V	24UMBE31	Corporate Accounting	5	5	3	25	75	100
Part III Core - VI	24UMBE32	Company Law	4	4	3	25	75	100
EC - III	24UEBE31	Any one 1. Web Design 2. Data Base Management Systems 3. E-banking	3	3	3	25	75	100
	24UEBE32							
	24UEBE33							
Part IV SEC - IV  SEC - V	24USBEL2	Select any two 1. Application of Tally in Accounting 2. Clearing and Forwarding in Import and Export 3. Fundamentals of Fin Tech	2	2	3	40	60	100
	24USBE31		2	2	3	25	75	100
	24USBE32							
Part IV	24UYOG31	Yoga, Culture and Heritage	2	2	1.5	25	75	100
		<b>Total</b>	<b>24</b>	<b>30</b>				
SEC-Skill Enhancement Course EC –Elective Course			CIA- Continuous Internal Assessment ESE- End Semester Examination					

## Course Structure

(For the Students admitted from the academic year 2024 – 25 onwards)

**Second Year – Semester- IV**

**B.Com., Banking & E Commerce**

Part	Course Code	Title of the Course	Credit	Hours	Duration of ESE (Hrs)	Marks Allotted		
						CIA	ESE	Total
Part I	24ULTL41	Tamilum Ariviyalum	3	6	3	25	75	100
Part II	24ULEN41	General English IV	3	6	3	25	75	100
Part III Core - VII	24UMBE41	*Advanced Corporate Accounting	5	5	3	25	75	100
Part III Core - VIII	24UMBE42	**Principles of Marketing	4	4	3	25	75	100
Part III EC - IV	24UEBE41 24UEBE42 24UEBE43	**Any one 1. Rural Banking 2. Python for Data Analytics 3. Java programming	3	3	3	25	75	100
Part IV SEC– VI SEC - VII	24USBE41 24USBE42 24USBEL3	**Any two 1. Goods and Service Tax 2. Campus to Corporate Transitions 3. Filing of GST Returns	2 2	2 2	3 3 3	25 25 40	75 75 60	100 100 100
Part IV	24UEVS41	** E.V.S	2	2	3	25	75	100
Part V	24UEA41	NCC/NSS/YRC/SPORTS	1	-	-	-	-	100
<b>Total</b>			<b>25</b>	<b>30</b>				
<b>SEC-Skill Enhancement Course</b>						<b>CIA- Continuous Internal Assessment</b>		
<b>EC -Elective Course</b>						<b>ESE- End Semester Examination</b>		

Need: \* Accounts Sheet required. , 80% Problem 20% Theory

\*\* Only Theory paper.

**Course Structure for Arts Stream**  
**Third Year – Semester – V**  
**UG B.Com., Banking & E - Commerce**  
**(With effect from the academic year 2024– 2025 onwards)**

Semester V	Course Code	Title of the Course	Credit	Hours / Week	Duration of ESE (Hrs.)	Marks Allotted		
						CIA	ESE	Total
Part - III Core - IX	24UMBE51	Cost Accounting	4	5	3	25	75	100
Part – III Core - X	24UMBE52	Basics to Java Programming	4	5	3	25	75	100
Part - III Core - XI	24UMBE53	Income Tax Law and Practice	4	5	3	25	75	100
Part - III Core - XII	24UMBEP1	Project with Viva-Voce	4	5	3	50	50	100
Part – III Elective-V	24UEBE51 24UEBE52	Discipline Specific Elective 1. Development Banking 2. Research Methodology.	3	4	3	25	75	100
Part III Elective-VI	24UEBE53 24UEBE54	Discipline Specific Elective 1. Logistics and Supply Chain Management 2. Entrepreneurship Development	3	4	3	25	75	100
Part IV Training	24UINT51	*Internship	1	-	3	50	50	100
Part V	24UPDT51	Personality Development	2	2	3	25	75	100
		<b>TOTAL</b>	<b>25</b>	<b>30</b>				

**SEC-Skill Enhancement Course**                      **CIA- Continuous Internal Assessment**

**EC –Elective Course**                                      **ESE- End Semester Examination**

**\*Internship – course duration - 7 to14 days (Report should be submitted & Viva Voce will be conducted for the report which is equivalent to the Project Viva – Voce).**

**Course Structure for Arts Stream**  
**Third Year – Semester – VI**  
**UG B.Com., Banking & E - Commerce**  
**(With effect from the academic year 2024 – 2025 onwards)**

Semester VI	Course Code	Title of the Course	Credit	Hours / Week	Duration of ESE (Hrs.)	Marks Allotted		
						CIA	ESE	Total
Part - III Core - XIII	24UMBE61	Advanced Cost Accounting	4	6	3	25	75	100
Part - III Core - XIV	24UMBE62	Management Accounting	4	6	3	25	75	100
Part - III Core - XV	24UMBE63	Advanced Income Tax Law and Practice	4	6	3	25	75	100
Part - III Elective-VII	24UEBE61	Discipline Specific Elective 1. Software Development with Visual Basic	3	5	3	25	75	100
	24UEBE62	2. Business Taxation						
Elective-VIII	24UEBE63	Discipline Specific Elective 1. Credit and Risk Management	3	5	3	25	75	100
	24UEBE64	2. Cyber Security Law						
Part IV Training	24UTBE61	Training for Competitive Examination	2	2	3	25	75	100
Part V	24UEA61	Extension Activity	1	-	3	25	75	100
		<b>TOTAL</b>	<b>21</b>	<b>30</b>				
<b>SEC-Skill Enhancement Course</b>		<b>CIA- Continuous Internal Assessment</b>						
<b>EC –Elective Course</b>		<b>ESE- End Semester Examination</b>						

# Semester I

## Financial Accounting I

<b>Title of the Course</b>	<b>Financial Accounting I</b>				
<b>Course Type</b>	<b>CORE I</b>				
<b>Course Code</b>	<b>24UMBE11</b>				
<b>Year</b>	<b>I</b>	<b>Semester</b>	<b>I</b>	<b>Credits</b>	<b>5</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		5	--	--	5

<b>Learning Objectives</b>	
<b>LO1</b>	To understand the basic accounting concepts and standards.
<b>LO2</b>	To know the basis for calculating business profits.
<b>LO3</b>	To familiarize with the accounting treatment of depreciation.
<b>LO4</b>	To learn the methods of calculating profit for single entry system.
<b>LO5</b>	To gain knowledge on the accounting treatment of insurance claims.

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Fundamentals of Financial Accounting</b> Financial Accounting - Meaning - Definition - Objectives - Basic Accounting Concepts and Conventions - Journal, Ledger Accounts - Subsidiary Books - Trial Balance - Classification of Errors - Rectification of Errors - Preparation of Suspense Account - Bank Reconciliation Statement - (simple problems)
<b>II</b>	<b>Final Accounts</b> Final Accounts of Sole Trading Concern - Capital and Revenue Expenditure and Receipts - Preparation of Trading - Profit and Loss Account and Balance Sheet with Adjustments. (simple problems)
<b>III</b>	<b>Depreciation</b> Depreciation - Meaning - Objectives - Accounting Treatments - Types - Straight Line Method - Diminishing Balance method - Conversion method. Units of Production Method - Cost Model vs Revaluation(simple problems)
<b>IV</b>	<b>Accounting from Incomplete Records - Single Entry System</b> Incomplete Records - Meaning and Features - Limitations - Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method - Preparation of final statements by Conversion method. (simple problems).

<b>V</b>	<b>Bills of Exchange and Insurance Claims</b> Bills of Exchange - Definition - Specimen - Discounting of Bills - Endorsement of Bill - Collection - Noting - Renewal - Retirement of Bill under rebate - Insurance Claims - Calculation of Claim Amount-Average clause (Loss of Stock only) (simple problems).
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**Only Problem Paper: Theory 20%; Problems: 80**

<b>Recommended Texts</b>	
1	S. P. Jain and K. L. Narang Financial Accounting- I, Kalyani Publishers, New Delhi.
2	S.N. Maheshwari, Financial Accounting, Vikas Publications, Noida.
3	ShuklaGrewal and Gupta, “Advanced Accounts”, volume 1, S.Chand and Sons, New Delhi.
4	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
5	R.L. Gupta and V.K. Gupta, “Financial Accounting”, Sultan Chand, New Delhi.

<b>Web Resources</b>	
1	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>
2	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>
3	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>

<b>Recommended Texts</b>	
1	Dr.Arulanandan and Raman: Advanced Accountancy, Himalaya Publications, Mumbai.
2	Tulsian , Advanced Accounting, Tata McGraw Hills, Noida.
3	Charumathi and Vinayagam, Financial Accounting, S.Chand and Sons, New Delhi.
4	Goyal and Tiwari, Financial Accounting, Taxmann Publications, New Delhi.
5	Robert N Anthony, David Hawkins, Kenneth A. Merchant, Accounting: Text and Cases. McGraw-Hill Education, Noida.
<b>Note: Latest Edition of Textbooks May be Used</b>	

## Course Outcomes

CO No	On completion of the course, students will be able to
CO1	Remember the concept of rectification of errors and Bank reconciliation statements
CO2	Apply the knowledge in preparing detailed accounts of sole trading concerns
CO3	Analyse the various methods of providing depreciation
CO4	Evaluate the methods of calculation of profit
CO5	Determine the royalty accounting treatment and claims from insurance companies in case of loss of stock.

### Mapping Course Outcome with Programme Outcomes

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	2	3	3
CO 4	3	3	3	3	3	2	3	3
CO 5	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S - Strong (3) M - Medium (2) L - Low (1)**

### Mapping Course Outcome with Programme Specific Outcomes

CO/POS	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S - Strong (3) M - Medium (2) L - Low (1)**

## Principles of Management

<b>Title of the Course</b>	<b>Principles of Management</b>				
<b>Course Type</b>	<b>CORE II</b>				
<b>Course Code</b>	<b>24UMBE12</b>				
<b>Year</b>	<b>I</b>	<b>Semester</b>	<b>I</b>	<b>Credits</b>	<b>5</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		<b>5</b>	--	--	<b>5</b>

<b>Learning Objectives</b>	
<b>LO1</b>	To understand the basic management concepts and functions
<b>LO2</b>	To know the various techniques of planning and decision making
<b>LO3</b>	To familiarize with the concepts of organisation structure
<b>LO4</b>	To gain knowledge about the various components of staffing
<b>LO5</b>	To enable the students in understanding the control techniques of management

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Introduction to Management</b> - Meaning - Definitions - Nature and Scope - Levels of Management - Importance - Management Vs. Administration - Management: Science or Art - Evolution of Management Thoughts - F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers - Qualification - Duties & Responsibilities.
<b>II</b>	<b>Planning</b> - Meaning - Definitions - Nature - Scope and Functions - Importance and Elements of Planning - Types - Planning Process - Tools and Techniques of Planning - Management by Objective (MBO). Decision Making: Meaning - Characteristics - Types - Steps in Decision Making - Forecasting.
<b>III</b>	<b>Organizing:</b> Meaning - Definitions - Nature and Scope - Characteristics - Importance - Types - Formal and Informal Organization - Organization Chart - Organization Structure: Meaning and Types - Departmentalization - Authority and Responsibility - Centralization and Decentralization - Span of Management.
<b>IV</b>	<b>Staffing:</b> 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].

<b>V</b>	<p><b>Directing:</b> Motivation - Meaning - Theories - Communication - Types - Barriers to Communications - Measures to Overcome the Barriers. Leadership - Nature - Types and Theories of Leadership - Styles of Leadership - Qualities of a Good Leader - Successful Women Leaders - Challenges faced by women in workforce - Supervision.</p> <p><b>Co-ordination and Control:</b> Co-ordination - Meaning - Techniques of Co-ordination. Control - Characteristics - Importance - Stages in the Control Process - Requisites of Effective Control and Controlling Techniques - Management by Exception [MBE].</p>
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**Only Problem Paper: Theory 20%; Problems: 80%**

<b>Recommended Texts</b>	
1	Gupta.C.B, -Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.
2	DinkarPagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3	P.C.Tripathi& P.N Reddy, Principles of Management. Tata McGraw, Hill, Noida.
4	L.M. Prasad, Principles of Management, S.Chand&Sons Co. Ltd, New Delhi.
5	R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi.

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

<b>Reference Books</b>	
1	K Sundhar, Principles Of Management, Vijay Nichole Imprints Limited, Chennai
2	Harold Koontz, Heinz Weirich, Essentials of Management, McGraw Hill, Sultan Chand and Sons, New Delhi.
3	Griffffin, Management principles and applications, Cengage learning, India.
4	H.Mintzberg - The Nature of Managerial Work, Harper & Row, New York.
5	Eccles, R. G. &Nohria, N. Beyond the Hype: Rediscovering the Essence of Management. Boston The Harvard Business School Press, India.
<b>Note: Latest Edition of Textbooks May be Used</b>	

## Course outcomes

CO No	On completion of the course, students will be able to
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.

### Mapping Course Outcome with Programme Outcomes

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	2	3	3
CO 4	3	3	3	3	3	2	3	3
CO 5	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

S - Strong (3) M - Medium (2) L - Low (1)

### Mapping Course Outcome with Programme Specific Outcomes

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

S - Strong (3) M - Medium (2) L - Low (1)

## Business Communication

<b>Title of the Course</b>	<b>Business Communication</b>				
<b>Course Type</b>	<b>Elective I</b>				
<b>Course Code</b>	<b>24UEBE11</b>				
<b>Year</b>	<b>I</b>	<b>Semester</b>	<b>I</b>	<b>Credits</b>	<b>3</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		<b>4</b>	<b>--</b>	<b>--</b>	<b>4</b>

<b>Learning Objectives</b>	
<b>LO1</b>	To enable the students to know about the principles, objectives and importance of communication in commerce and trade.
<b>LO2</b>	To develop the students to understand about trade enquiries
<b>LO3</b>	To make the students aware about various types of business correspondence.
<b>LO4</b>	To develop the students to write business reports.
<b>LO5</b>	To enable the learners to update with various types of interviews

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Introduction to Business Communication</b> Definition - Meaning - Importance of Effective Communication - Modern Communication Methods - Barriers to Communication - E- Communication - Business Letters: Need - Functions - Essentials of Effective Business Letters - Layout
<b>II</b>	<b>Trade Enquiries</b> Trade Enquiries - Orders and their Execution - Credit and Status Enquiries - Complaints and Adjustments - Collection Letters - Sales Letters - Circulars
<b>III</b>	<b>Banking &amp; Insurance Correspondence</b> Banking Correspondence - Types - Structure of Banking Correspondence - Elements of a Good Banking Correspondence - Insurance - Meaning and Types - Insurance Correspondence - Difference between Life and General Insurance - Meaning of Fire Insurance - Kinds - Correspondence Relating to Marine Insurance - Agency Correspondence - Introduction - Kinds - Stages of Agent Correspondence - Terms of Agency Correspondence
<b>IV</b>	<b>Secretarial Correspondence</b> Company Secretarial Correspondence - Introduction - Duties of Secretary - Classification of Secretarial Correspondence - Specimen letters - Agenda and Minutes of Report writing - Introduction - Types of Reports - Preparation of Report Writing

<b>V</b>	<b>Interview Preparation</b> Application Letters - Preparation of Resume - Interview: Meaning - Objectives and Techniques of Various Types of Interviews - Creating & maintaining Digital Profile
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<b>Recommended Texts</b>	
1	Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication- Sultan Chand & Sons- New Delhi.
2	Gupta and Jain, Business Communication, Sahityabahvan Publication, New Delhi.
3	K.P. Singha, Business Communication, Taxmann, New Delhi.

<b>Web Resources</b>	
1	<a href="https://accountingseekho.com/">https://accountingseekho.com/</a>
2	<a href="https://www.testpreptraining.com/business-communications-practice-exam-questions">https://www.testpreptraining.com/business-communications-practice-exam-questions</a>
3	<a href="https://bachelors.online.nmims.edu/degree-programs">https://bachelors.online.nmims.edu/degree-programs</a>

<b>Reference Books</b>	
1	V.K. Jain and Om Prakash, Business communication, S.Chand, New Delhi.
2	RithikaMotwani, Business communication, Taxmann, New Delhi.
3	Shirley Taylor, Communication for Business-Pearson Publications - New Delhi.
<b>Note: Latest Edition of Textbooks May be Used</b>	

### Course outcomes

CO No	On completion of the course, students will be able to
<b>CO1</b>	Acquire the basic concept of business communication.
<b>CO2</b>	Exposed to effective business letter
<b>CO3</b>	Paraphrase the concept of various correspondences.
<b>CO4</b>	Prepare Secretarial Correspondence like agenda, minutes and various business reports.
<b>CO5</b>	Acquire the skill of preparing an effective resume

### Mapping Course Outcome with Programme Outcomes

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	2	3	3
CO 4	3	3	3	3	3	2	3	3
CO 5	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S - Strong (3) M - Medium (2) L - Low (1)**

### Mapping Course Outcome with Programme Specific Outcomes

CO/POS	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	2
CO 2	3	3	3	3	3
CO 3	3	3	3	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
<b>Total</b>	15	15	15	15	14
<b>Average</b>	3	3	3	3	2.8

**S - Strong (3) M - Medium (2) L - Low (1)**

## Indian Economic Development

<b>Title of the Course</b>	<b>Indian Economic Development</b>				
<b>Course Type</b>	<b>Elective I</b>				
<b>Course Code</b>	<b>24UEBE12</b>				
<b>Year</b>	<b>I</b>	<b>Semester</b>	<b>I</b>	<b>Credits</b>	<b>3</b>
<b>Instructional Hours Per week</b>	<b>Lecture</b>		<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
	<b>4</b>		--	--	<b>4</b>

<b>Learning Objectives</b>	
<b>LO1</b>	To understand the concepts of Economic growth and development
<b>LO2</b>	To know the features and factors affecting economic development
<b>LO3</b>	To gain understanding about the calculation of national income
<b>LO4</b>	To examine the role of public finance in economic development
<b>LO5</b>	To understand the causes of inflation

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Economic Development and Growth</b> Meaning & Definition - Concepts of Economic Growth and Development - Differences between Growth and Development - Measurement of Economic Development - Per Capita Income - Basic Needs - Physical Quality of Life Index - Human Development Index and Gender Empowerment Measure - Factors affecting Economic Development
<b>II</b>	<b>Classification of Nations on the basis of development</b> Characteristics of Developing Countries and Developed Countries - Population and Economic Development - Theories of Demographic Transition - Human Resource Development and Economic Development
<b>III</b>	<b>National Income</b> Meaning - Importance - National Income - Concept, types of measurement - Comparison of National Income at Constant and Current Prices - Sectorial Contribution to National Income - National Income and Economic Welfare
<b>IV</b>	<b>Public Finance</b> Meaning - Importance - Role of Public Finance in Economic Development - Public Revenue - Sources - Direct and Indirect taxes - Impact and Incidence of Taxation - Public Expenditure - Classification and Canners of Public Expenditure - Public Debt-Need - Sources and Importance – Budget - Importance - Types of Deficits - Revenue – Budgetary - Primary and Fiscal - Deficit Financing.
<b>V</b>	<b>Money Supply</b> Theories of Money and Its Supply - Types of Money-Broad - Narrow and High Power - Concepts of M1, M2 and M3. Inflation and Deflation - Types, Causes and Impact - Price Index - CPI and WPI - Role of Fiscal Policy in Controlling Money supply

<b>Recommended Texts</b>	
1	Dutt and Sundaram, Indian Economy, S.Chand, New Delhi
2	V.K. Puri, S.K. Mishra, Indian Economy, Himalaya Publishing house, Mumbai
3	Remesh Singh, Indian Economy, McGraw Hill, Noida.
4	NitinSinghania, Indian Economy, McGraw Hill, Noida.
5	Sanjeverma, The Indian Economy, unique publication, Shimla.

<b>Web Resources</b>	
1	<a href="http://www.jstor.org">http://www.jstor.org</a>
2	<a href="http://www.indiastat.com">http://www.indiastat.com</a>
3	<a href="http://www.epw.in">http://www.epw.in</a>

<b>Reference Books</b>	
1	GhatakSubrata : Introduction to Development Economics, Routledge Publications, New Delhi.
2	SukumoyChakravarty : Development Planning- Indian Experience, OUP, New Delhi.
3	Ramesh Singh, Indian Economy, McGraw Hill, Noida.
4	Mier, Gerald, M : Leading issues in Economic Development, OUP, New Delhi.
5	Todaro, MichealP : Economic Development in the third world, Orient Longman, Hyderabad
<b>Note: Latest Edition of Textbooks May be Used</b>	

### **Course Outcomes**

<b>CO No</b>	<b>On completion of the course, students will be able to</b>
<b>CO1</b>	Elaborate the role of State and Market in Economic Development
<b>CO2</b>	Explain the Sectorial contribution to National Income
<b>CO3</b>	Illustrate and Compare National Income at constant and current prices.
<b>CO4</b>	Describe the canons of public expenditure
<b>CO5</b>	Understand the theories of money and supply

### Mapping Course Outcome with Programme Outcomes

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	2	3	3
CO 4	3	3	3	3	3	2	3	3
CO 5	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S - Strong (3) M - Medium (2) L - Low (1)**

### Mapping Course Outcome with Programme Specific Outcomes

CO/POS	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S - Strong (3) M - Medium (2) L - Low (1)**

## Business Economics

<b>Title of the Course</b>	<b>Business Economics</b>				
<b>Course Type</b>	<b>Elective I</b>				
<b>Course Code</b>	<b>24UEBE13</b>				
<b>Year</b>	<b>I</b>	<b>Semester</b>	<b>I</b>	<b>Credits</b>	<b>3</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		<b>4</b>	<b>--</b>	<b>--</b>	<b>4</b>

<b>Learning Objectives</b>	
<b>LO1</b>	To understand the approaches to economic analysis
<b>LO2</b>	To know the various determinants of demand
<b>LO3</b>	To gain knowledge on concept and features of consumer behaviour
<b>LO4</b>	To learn the laws of variable proportions
<b>LO5</b>	To enable the students to understand the objectives and importance of pricing policy

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Introduction to Economics</b> Introduction to Economics - Wealth - Welfare and Scarcity Views on Economics - Positive and Normative Economics - Definition - Scope and Importance of Business Economics - Concepts: Production Possibility frontiers - Opportunity Cost - Accounting Profit and Economic Profit - Incremental and Marginal Concepts - Time and Discounting Principles - Concept of Efficiency - Business Cycle:- Theory - Inflation - Depression - Recession - Recovery - Reflation and Deflation,
<b>II</b>	<b>Demand &amp; Supply Functions</b> Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its Exceptions. Elasticity of Demand: Definition, Types, Measurement and Significance. Demand Forecasting - Factors Governing Demand Forecasting - Methods of Demand Forecasting, Law of Supply and Determinants.
<b>III</b>	<b>Consumer Behaviour</b> Consumer Behaviour - Meaning, Concepts and Features - Law of Diminishing Marginal Utility - Equi -Marginal Utility - Cardinal and Ordinal concepts of Utility - Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties - Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods: Normal, Inferior and Giffen Goods - Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve

<b>IV</b>	<b>Theory of Production</b> Concept of Production - Production Functions: Linear and Non - Linear Homogeneous Production Functions - Law of Variable Proportion - Laws of Returns to Scale - Difference between Laws of variable proportion and returns to scale - Economies of Scale - Internal and External Economies - Internal and External Diseconomies - Producer's equilibrium.
<b>V</b>	<b>Market Structure</b> Price and Output Determination under Perfect Competition, Short Period and Long Period Price Determination, Objectives of Pricing Policy, its importance, Pricing Methods and Objectives - Price Determination under Monopoly, kinds of Monopoly, Price Discrimination, Determination of Price in Monopoly –Monopolistic Competition - Price Discrimination, Equilibrium of Firm in Monopolistic Competition - Oligopoly - Meaning - features, “Kinked Demand” Curve
<b>Recommended Texts</b>	
1	H.L. Ahuja, Business Economics–Micro & Macro - Sultan Chand & Sons, New Delhi.
2	C.M. Chaudhary, Business Economics-RBSA Publishers - Jaipur-03.
3	Aryamala.T, Business Economics, Vijay Nocole, Chennai.
4	T.P Jain, Business Economics, Global Publication Pvt. Ltd, Chennai.
5	D.M. Mithani, Business Economics, Himalaya Publishing House, Mumbai.

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

<b>Reference Books</b>	
1	S.Shankaran, Business Economics-Margham Publications, Chennai.
2	P.L.Mehta, Managerial Economics–Analysis, Problems & Cases, Sultan Chand & Sons, New Delhi.
3	Peter Mitchelson and Andrew Mann, Economics for Business-Thomas Nelson Australia
4	Ram singh and Vinaykumar, Business Economics, Thakur Publication Pvt. Ltd, Chennai.
5	Saluram and Priyanka Jindal, Business Economics, CA Foundation Study material, Chennai.
<b>Note: Latest Edition of Textbooks May be Used</b>	

## Course Outcomes

CO No	On completion of the course, students will be able to
<b>CO1</b>	Explain the positive and negative approaches in economic analysis
<b>CO2</b>	Understood the factors of demand forecasting
<b>CO3</b>	Know the assumptions and significance of indifference curve
<b>CO4</b>	Outline the internal and external economies of scale
<b>CO5</b>	Relate and apply the various methods of pricing

### Mapping Course Outcome with Programme Outcomes

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
<b>CO 1</b>	3	3	3	3	2	3	2	3
<b>CO 2</b>	3	3	3	3	3	3	3	3
<b>CO 3</b>	3	3	3	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3	2	3	3
<b>CO 5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S - Strong (3) M - Medium (2) L - Low (1)**

### Mapping Course Outcome with Programme Specific Outcomes

CO/POS	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
<b>CO 1</b>	3	3	3	3	3
<b>CO 2</b>	3	3	3	3	3
<b>CO 3</b>	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3
<b>CO 5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S - Strong (3) M - Medium (2) L - Low (1)**

## MS Office

<b>Title of the Course</b>	<b>MS Office</b>				
<b>Course Type</b>	<b>Skill Enhancement Course</b>				
<b>Course Code</b>	<b>24USBEL1</b>				
<b>Year</b>	<b>I</b>	<b>Semester</b>	<b>I</b>	<b>Credits</b>	<b>2</b>
<b>Instructional Hours Per week</b>	<b>Lecture</b>		<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
	--		--	2	2

<b>Learning Objectives</b>	
<b>LO1</b>	To identify and navigate key components of office application packages including MS Word, Excel, and PowerPoint.
<b>LO2</b>	To create, open, edit, and save documents in various file formats using MS Word.
<b>LO3</b>	To apply basic editing and formatting tools such as font styles, alignment, bullets, and special characters.
<b>LO4</b>	To design and manage tables and charts, including the insertion of multimedia elements into Word documents.
<b>LO5</b>	To develop practical documents like bio-data and letters, use tools like mail merge, and apply proofing tools including spell check and thesaurus.

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Introduction to office package</b> Introduction to office package - Prime introductory office applications - Intro to MS Word, Excel, Power point.
<b>II</b>	<b>Introduction to MS-Word</b> MS-Word - Creation of document - blank document and creating using template - Open, edit and save a document in different file format (.doc .pdf, web page and word XML) - Introduction to ribbon and menus
<b>III</b>	<b>Basic editing and formatting</b> Typing, Selecting, Copying and pasting Text - Undo and Redo Action - Content formatting - font, name, size, bold, italics, underline - paragraph formatting - left, centre, right, justify alignment - Using Bullets and Numbering - Inserting Special characteristics and symbols
<b>IV</b>	<b>Table and Charts</b> Table creations - rows & columns-add & remove - Adding content inside document - Insert Chart and Graphs - insert picture, text from other file, clipart.
<b>V</b>	<b>Creating Bio-Data</b> Basics for Day to Day activities - Bio data - Letter Writing - Find and Replace - Mail merge - Spell Check, Grammar Check and Thesaurus - Header & footer- Watermark- Page number- footnote, endnote, reference.

Practical examination should be conducted by both internal and external examiners.

## List of Practical:

1. Create, open, edit & save a document
2. Formatting a content in a document-font name, size, bold, italics, underline, colour, and highlight.
3. Write a business letter and use alignment formatting left, right, centre and justify.
4. Create a mark sheet for 10 students using table options and add /remove rows & columns in table.
5. Creation of Calendar
6. Creation of Charts and Graphs
7. Create a content / story and insert a picture within the content. Edit the content & align.
8. Prepare a Bio-data /Resume for past of sales executive.
9. Create a letter and use mail merge.
10. Create and content insert Header & footer, watermark, page number, footnote, endnote, reference.

<b>Recommended Texts</b>	
1	"Computer Fundamentals and Microsoft Office" Anita Goel Publisher: Pearson Education, India
2	"Learning Microsoft Office 2019" By: Emergent Learning Publisher: Labyrinth Learning

<b>Web Resources</b>	
1	<a href="https://testbook.com/computer-awareness/microsoft-word">https://testbook.com/computer-awareness/microsoft-word</a>
2	<a href="https://dotnetinstitute.co.in/wp-content/uploads/2021/02/Complete-Notes-MS-Word-2020-21.pdf">https://dotnetinstitute.co.in/wp-content/uploads/2021/02/Complete-Notes-MS-Word-2020-21.pdf</a>
3	<a href="https://srdc.msstate.edu/sites/default/files/2024-01/Word.pdf">https://srdc.msstate.edu/sites/default/files/2024-01/Word.pdf</a>

<b>Reference Books</b>	
1	A First Course in computers Based on Windows 8 and MS Office 2013) by Sanjay Saxena, Edition 2015, Vikas Publishing House Pvt. Ltd. New Delhi.
2	Fundamentals of Information Technology & MS Office by Bhullar MS, Ramanpreet Kaur, Edition 2015, Kalyani Publishers Ludhiana
<b>Note: Latest Edition of Textbooks May be Used</b>	

## Course Outcomes

CO No	On completion of the course, students will be able to
CO1	Understand the foundational concepts of office productivity tools and their practical applications.
CO2	Demonstrate proficiency in MS Word for document creation and formatting.
CO3	Utilize advanced Word features such as tables, charts, references, and multimedia insertions.
CO4	Create professional documents suitable for academic and workplace environments.
CO5	Integrate automated tools like mail merge, spell check, and formatting options to enhance document presentation.

### Mapping Course Outcome with Programme Outcomes

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	2	3	3
CO 4	3	3	3	3	3	2	3	3
CO 5	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S - Strong (3) M - Medium (2) L - Low (1)**

### Mapping Course Outcome with Programme Specific Outcomes

CO/POS	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S - Strong (3) M - Medium (2) L - Low (1)**

## Digital Banking

<b>Title of the Course</b>	<b>Digital Banking</b>				
<b>Course Type</b>	<b>Skill Enhancement Course</b>				
<b>Course Code</b>	<b>24USBE11</b>				
<b>Year</b>	<b>I</b>	<b>Semester</b>	<b>I</b>	<b>Credits</b>	<b>2</b>
<b>Instructional Hours Per week</b>	<b>Lecture</b>		<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
	2		--	--	2

<b>Learning Objectives</b>	
<b>LO1</b>	To acquaint students with knowledge of Digital Banking Products.
<b>LO2</b>	To enable the students to understand the knowledge of Digital Payment System
<b>LO3</b>	To impart the students to understand the new concepts of Mobile and Internet Banking
<b>LO4</b>	To enables the students to have depth knowledge in point of sale terminals
<b>LO5</b>	To understand the ATM and cash deposit system

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Unit I: Digital Banking Products</b> Digital Banking - Meaning - Features - Digital Banking Products - Features - Benefits - Bank Cards -Features and Incentives of Bank cards - Types of Bank Cards -New Technologies - Europay, Master and Visa Card (EMV) Tap and Go, Near Field Communication (NFC) etc. - Approval Processes for Bank Cards - Customer Education for Digital Banking Products - Lending- Digital Lending Process-Non-Performing-Asset(NPA).
<b>II</b>	<b>Unit II: Payment System</b> Overview of Domestic and Global Payment systems - RuPay and RuPay Secure -Immediate Payment Service (IMPS) - Unified USSD Plat form (NUUP) National Automated Clearing House (NACH)- Aadhaar Enabled Payment System(AEPS) - Cheque Truncation System (CTS) - Real Time Gross Settlement Systems (RTGS) - National Electronic Fund Transfer(NEFT) - Innovative Banking & Payment Systems.
<b>III</b>	<b>Unit III: Mobile and Internet Banking</b> Mobile & Internet Banking - Overview - Product Features and Diversity - Corporate and Individual Internet Banking Integration with e-Commerce Merchant sites, IMPS - Profitability - Risk Management and Frauds - Cyber Crime - Cyber Security - Block chain Technology-Types-Crypto currency and Bit coins
<b>IV</b>	<b>Unit IV: Point of Sale Terminals</b> Point of Sale (POS) Terminals - Overview - Features - Approval processes for POS Terminals - Key Components of POS - Hardware-Software - User Interface Design - Cloud based Point of Sale - Cloud Computing-Benefits of POS in Retail Business..

<b>V</b>	<b>Unit V:Automated Teller Machine and Cash Deposit Systems</b> Automated Teller Machine(ATM) - Cash Deposit Machine(CDM)& Cash Recyclers - Overview -Features - ATM Instant Money Transfer Systems - National Financial Switch (NFS) -Various Value Added Services - Proprietary, Brown Label and White Label ATMs - ATM & CDM Network Planning - Onsite / Offsite - ATM security, Surveillance and Fraud Prevention.
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<b>Recommended Texts</b>	
1	Digital Banking 2016 Indian Institute of Banking and Finance, Pvt Limited New Delhi.
2	Indian Institute of Banking and Finance, 2016 ,General Bank Management, McMillan, Mumbai
3	SubbaRao S and Khanna. P.L 2014 Principles and Practice of Bank Management, Himalya Publishing House, Mumbai.
4	Digital Banking 2016 Indian Institute of Banking and Finance, Pvt Limited New Delhi.

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

<b>Reference Books</b>	
1	IIBF,2019.DigitalBanking.TaxmannPublications, New Delhi
2	Gordon E. &Natarajan S. 2017 Banking Theory, Law and Practice. 24th Revised Edition. HimalayaPublishingHouse, New Delhi
3	RavindraKumarandManishDeshpande. 2016 E-Banking.PacificBooksInternational,2016.
4	UppalR.K.2017 E-Banking:The IndianExperience.BhartiPublications,2017.
<b>Note: Latest Edition of Textbooks May be Used</b>	

## Course Outcomes

CO No	On completion of the course, students will be able to
CO1	After the successful completion of the course, the students will be able to:
CO2	Explain the need for digital banking products and the usage Of cards.
CO3	Classify the usage of various payment systems.
CO4	Discuss the profitability, risk management and frauds of Mobile and internet banking.
CO5	Analyse the approval processes of POS terminals.

### Mapping Course Outcome with Programme Outcomes

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	2	3	3
CO 4	3	3	3	3	3	2	3	3
CO 5	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

S - Strong (3) M - Medium (2)      L - Low (1)

### Mapping Course Outcome with Programme Specific Outcomes

CO/POS	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

S - Strong (3) M - Medium (2)      L - Low (1)

## Fundamentals of Business Studies

<b>Title of the Course</b>	<b>Fundamentals of Business Studies</b>				
<b>Course Type</b>	<b>Foundation Course</b>				
<b>Course Code</b>	<b>24UFBE11</b>				
<b>Year</b>	<b>I</b>	<b>Semester</b>	<b>I</b>	<b>Credits</b>	<b>2</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		<b>2</b>	--	--	<b>2</b>

<b>Learning Objectives</b>	
<b>LO1</b>	To act as a buffer for the new entrants
<b>LO2</b>	To provide adequate time for the transition to hard core of degree courses
<b>LO3</b>	To prepare themselves before the onset of courses for first year degree programme.
<b>LO4</b>	To Identify the purpose, scope, and principles of auditing and entrepreneurial development, with a focus on women entrepreneurs
<b>LO5</b>	To Explain the fundamentals of income tax, including exemptions, tax terms, slab rates, and filing procedures

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Commerce-Introduction</b> Definition of Commerce -Importance's of Commerce -Meaning of barter system - business - industry- trade-hindrances of trade-branches of Commerce.
<b>II</b>	<b>Accounting-Introduction</b> Book-Keeping-Meaning -Definition - Objectives-Accounting- Meaning - Definition-Objectives- Importance-Functions-Advantages- Limitations-Methods of Accounting - Single Entry Double Entry - Steps involved in double entry system -Advantages of double entry system - Meaning of Debit and Credit - Types of Accounts and its rules - Personal Accounts-Real Accounts-Nominal Accounts.
<b>III</b>	<b>Marketing and Advertising</b> Meaning of Marketing-Definition-Functions of Marketing-Meaning of Consumer - Standardization and Grading -Pricing - Kinds of Pricing - AGMARK-ISI-Advertising: Meaning, Characteristics, Advertising Objectives, Advertising Functions Advantages of advertising, Kinds of Advertising, Advertising Media, Kinds of media
<b>IV</b>	<b>Auditing &amp; Entrepreneurial Development</b> Introduction of Auditing -Origin and Evolution - Definition - Features of Auditing -Objectives of Auditing Advantages of Audit - Limitations of Auditing -Distinction between Auditing & Investigation -Distinction between Accounting & Auditing - Basic Principles of Audit- Classification of Audit- Entrepreneurial Development-Characteristics of an entrepreneur- Functions of an entrepreneur-Types of an entrepreneur -Problems of Women entrepreneur- Concept of Women Entrepreneurs

<b>V</b>	<b>Income Tax Law and Practice</b> Tax history-Types -Various Terms in Tax-Exempted Income U/S 10-Canons of Taxation-Income Tax Authority and Administration- Slab Rate -Filing of Returns- Residential Status
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<b>Recommended Texts</b>	
1	L.M. Prasad, Principles of Management, 2022 S.Chand&Sons Co. Ltd, New Delhi.
2	S. P. Jain and K. L. Narang 2023 Financial Accounting- I, Kalyani Publishers, New Delhi.
3	Dr. N. Rajan Nair, 2023 Marketing, Sultan Chand & Sons. New Delhi
4	Jayashree Suresh, (Reprint 2017) Entrepreneurial Development, Margham Publications. Chennai
5	Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd, Chennai.

<b>Web sources</b>	
1	<a href="https://www.investopedia.com/business-basics-5183890">https://www.investopedia.com/business-basics-5183890</a>
2	<a href="https://hbr.org/">https://hbr.org/</a>
3	<a href="https://www.entrepreneur.com/topic/business-basics">https://www.entrepreneur.com/topic/business-basics</a>
4	<a href="https://www.sba.gov/learning-center">https://www.sba.gov/learning-center</a>
5	<a href="https://www.mindtools.com/business-skills">https://www.mindtools.com/business-skills</a>

<b>Reference Books Texts</b>	
1	Gupta, C.B. (2021). <i>Business Studies</i> . Sultan Chand & Sons.
2	Kotler, Philip & Keller, Kevin Lane. (2019). <i>Marketing Management</i> . Pearson Education.
3	Singh, B.P. & Chhabra, T.N. (2020). <i>Business Organization and Management</i> . Vikas Publishing House.
4	Griffin, Ricky W. (2021). <i>Fundamentals of Management</i> . Cengage Learning.
5	Koontz, Harold & Weihrich, Heinz. (2017). <i>Essentials of Management: An International, Innovation, and Leadership Perspective</i> . McGraw Hill.

## Course Outcomes

CO No	On Completion of the course, students will be able to
<b>CO1</b>	To analyze the structure and importance of commerce and its branches in a business context
<b>CO2</b>	To apply the rules and methods of bookkeeping and accounting in practical scenarios using the double-entry system.
<b>CO3</b>	To Evaluate different marketing functions and advertising strategies suitable for varied business environments
<b>CO4</b>	To Interpret audit procedures and entrepreneurial traits necessary for successful business startups, including women's entrepreneurship.
<b>CO5</b>	To Compute basic income tax liabilities and file returns while understanding key tax provisions and exemptions

### Mapping Course Outcome with Programme Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
<b>CO 1</b>	3	3	3	3	2	3	2	3
<b>CO 2</b>	3	3	3	3	3	3	3	3
<b>CO 3</b>	3	3	3	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3	2	3	3
<b>CO 5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S - Strong (3)**

**M - Medium (2)**

**L - Low (1)**

### Mapping Course Outcome with Programme Specific Outcomes

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
<b>CO 1</b>	3	3	3	3	3
<b>CO 2</b>	3	3	3	3	3
<b>CO 3</b>	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3
<b>CO 5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S - Strong (3)**

**M - Medium (2)**

**L - Low (1)**

**Semester II**  
**Financial Accounting II**

<b>Title of the Course</b>	<b>Financial Accounting II</b>				
<b>Course Type</b>	<b>CORE III</b>				
<b>Course Code</b>	<b>24UMBE21</b>				
<b>Year</b>	<b>I</b>	<b>Semester</b>	<b>II</b>	<b>Credits</b>	<b>5</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		<b>5</b>	--	--	<b>5</b>

<b>Learning Objectives</b>	
<b>LO1</b>	The students are able to prepare different kinds of accounts such Higher purchase and Instalments System.
<b>LO2</b>	To understand the allocation of expenses under departmental accounts
<b>LO3</b>	To gain an understanding about partnership accounts relating to Admission and retirement
<b>LO4</b>	Provides knowledge to the learners regarding Partnership Accounts relating to dissolution of firm
<b>LO5</b>	To know the requirements of international accounting standards

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Hire Purchase and Instalment System</b> Hire Purchase System - Accounting Treatment - Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit.
<b>II</b>	<b>Branch and Departmental Accounts</b> Branch - Dependent Branches: Accounting Aspects - Debtors system - Stock and Debtors system - Distinction between Wholesale Profit and Retail Profit - Independent Branches (Foreign Branches excluded). <b>Departmental Accounts:</b> Basis of Allocation of Expenses - Inter-Departmental Transfer at Cost or Selling Price.
<b>III</b>	<b>Partnership Accounts - I</b> Partnership Accounts: - Admission of a Partner - Treatment of Goodwill - Calculation of Hidden Goodwill - Retirement of a Partner - Death of a Partner.
<b>IV</b>	<b>Partnership Accounts - II</b> Dissolution of Partnership - Methods - Settlement of Accounts Regarding Losses and Assets - Realization account - Treatment of Goodwill - Preparation of Balance Sheet - One Partner insolvent - All Partners insolvent - Application of Garner V's Murray Theory - Accounting Treatment - Piecemeal Distribution - Maximum Loss Method.

<b>V</b>	<b>Accounting Standards for financial reporting</b> (Theory only) Objectives and Uses of Financial Statements for Users-Role of Accounting Standards - Development of Accounting Standards in India. Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS.
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**Only Problem Paper: Theory 40%; Problems: 60%**

<b>Recommended Texts</b>	
1	Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand, New Delhi.
2	M.C. Shukla T.S. Grewal & S.C. Gupta, Advance Accounts, S Chand Publishing, New Delhi.
3	R.L. Gupta and V.K. Gupta, "Financial Accounting", Sultan Chand, New Delhi.
4	S P Jain and K. L. Narang: Financial Accounting- I, Kalyani Publishers, New Delhi.
5	T.S. Reddy& A. Murthy, Financial Accounting, Margam Publishers, Chennai.

<b>Reference Books</b>	
1	Dr. S.N. Maheswari: Financial Accounting, Vikas Publications, Noida.
2	Dr. Venkataraman& others (7 lecturers): Financial Accounting, VBH, Chennai.
3	Dr. Arulanandan and Raman: Advanced Accountancy, Himalaya publications, Mumbai.
4	Tulsian , Advanced Accounting, Tata MC. Graw hills, India.
5	Charumathi and Vinayagam, Financial Accounting, S. Chand and sons, New Delhi.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1	<a href="https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1">https://www.slideshare.net/mcsharma1/accounting-for-depreciation-1</a>
2	<a href="https://www.slideshare.net/ramusakha/basics-of-financial-accounting">https://www.slideshare.net/ramusakha/basics-of-financial-accounting</a>
3	<a href="https://www.accountingtools.com/articles/what-is-a-single-entry-system.html">https://www.accountingtools.com/articles/what-is-a-single-entry-system.html</a>

### Course outcome

CO No	On completion of the course, students will be able to
CO1	To evaluate the Hire purchase accounts and Instalment systems
CO2	To prepare Branch accounts and Departmental Accounts
CO3	To understand the accounting treatment for admission and retirement in partnership
CO4	To know Settlement of accounts at the time of dissolution of a firm.
CO5	To elaborate the role of IFRS

### Mapping course outcome with programme outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	2	3	3
CO 4	3	3	3	3	3	2	3	3
CO 5	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3)                  M-Medium (2)                  L-Low (1)**

### Mapping course outcome with programme specific outcomes

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3)   M-Medium (2)   L-Low (1)**

## Business Law

<b>Title of the Course</b>	<b>Business Law</b>				
<b>Course Type</b>	<b>CORE IV</b>				
<b>Course Code</b>	<b>24UMBE22</b>				
<b>Year</b>	<b>I</b>	<b>Semester</b>	<b>II</b>	<b>Credits</b>	<b>5</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		<b>5</b>	--	--	<b>5</b>

<b>Learning Objectives</b>	
<b>LO1</b>	To know the nature and objectives of Mercantile law and the essentials of valid contract.
<b>LO2</b>	To gain knowledge on performance contracts.
<b>LO3</b>	To be acquainted with the rules of Indemnity and Guarantee.
<b>LO4</b>	To make aware of the essentials of Bailment and pledge.
<b>LO5</b>	To understand the provisions relating to sale of goods.

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Elements of Contract Indian Contract Act 1872:</b> Definition of Contract -Essentials of Valid Contract -Classification of Contract- Offer and Acceptance - Consideration - Capacity to Contract - Free Consent - Legality of Object - Contingent Contracts - Void Contract.
<b>II</b>	<b>Performance of Contract</b> Meaning of Performance-Offer to Perform- Devolution of Joint liabilities & Rights - Time and Place of Performance -Reciprocal Promises - Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract
<b>III</b>	<b>Contract of Indemnity and Guarantee</b> Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability- Kinds of Guarantee- Rights of Surety- Discharge of Surety.
<b>IV</b>	<b>Bailment and Pledge</b> Bailment and Pledge - Bailment - Concept - Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee - Law of Pledge - Meaning - Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.
<b>V</b>	<b>Sale of Goods Act 1930:</b> Definition of Contract of Sale - Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property - Contracts involving Sea Routes - Sale by Non- owners - Rights and duties of buyer - Rights of an Unpaid Seller

<b>Recommended Texts</b>	
1	N.D. Kapoor, Business Laws- Sultan Chand and Sons, New Delhi.
2	R.S.N. Pillai – Business Law, S. Chand, New Delhi.
3	M C Kuchhal& Vivek Kuchhal, Business law, S Chand Publishing, New Delhi
4	M.V. Dhandapani, Business Laws, Sultan Chand and Sons, New Delhi.
5	Shusma Aurora, Business Law, Taxmann, New Delhi.

<b>Reference Books</b>	
1	Preethi Agarwal, Business Law, CA foundation study material, Chennai.
2	Business Law by Saravanel, Sumathi, Anu, Himalaya Publications, Mumbai.
3	Kavya and Vidhyasagar, Business Law, Nithya Publication, New Delhi.
4	D.Geet, Business Law Nirali Prakashan Publication, Pune.
5	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1	<a href="http://www.cramerz.com">www.cramerz.com</a> <a href="http://www.digitalbusinesslawgroup.com">www.digitalbusinesslawgroup.com</a>
2	<a href="http://swcu.libguides.com/buslaw">http://swcu.libguides.com/buslaw</a>
3	<a href="http://libguides.slu.edu/businesslaw">http://libguides.slu.edu/businesslaw</a>

### Course outcome

<b>CO No</b>	<b>On completion of the course, students will be able to</b>
<b>CO1</b>	Explain the Objectives and significance of Mercantile law
<b>CO2</b>	Understand the clauses and exceptions of Indian Contract Act.
<b>CO3</b>	Outline the contract of indemnity and guarantee
<b>CO4</b>	Familiar with the provision relating to Bailment and Pledge
<b>CO5</b>	Explain the various provisions of Sale of Goods Act 1930

**Mapping course outcome with programme outcomes**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>
<b>CO 1</b>	3	3	3	3	2	3	2	3
<b>CO 2</b>	3	3	3	3	3	3	3	3
<b>CO 3</b>	3	3	3	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3	2	3	3
<b>CO 5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3) M-Medium (2) L-Low (1)**

**Mapping course outcome with programme specific outcomes**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO 1</b>	3	3	3	3	3
<b>CO 2</b>	3	3	3	3	3
<b>CO 3</b>	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3
<b>CO 5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## E- Commerce

<b>Title of the Course</b>	<b>E- Commerce</b>				
<b>Course Type</b>	<b>Elective II</b>				
<b>Course Code</b>	<b>24UEBE22</b>				
<b>Year</b>	<b>I</b>	<b>Semester</b>	<b>II</b>	<b>Credits</b>	<b>3</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		<b>4</b>	--	--	<b>4</b>

<b>Learning Objectives</b>	
<b>LO1</b>	To know the goals of Electronic commerce
<b>LO2</b>	To understand the various Business models in emerging E-commerce areas
<b>LO3</b>	To have an insight on the internet marketing technologies
<b>LO4</b>	To understand the benefits and implementation of EDI
<b>LO5</b>	To examine the ethical issues of E-commerce

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Introduction to E-Commerce</b> Defining E - Commerce- Main Activities of Electronic Commerce - Benefits of E-Commerce - Broad Goals of Electronic Commerce- Main Components of E-Commerce - Functions of Electronic Commerce - Process of E-Commerce - Types of E- Commerce- The World Wide Web - The Internet and the Web- Features - Role of Automation & Artificial Intelligence in E-Commerce.
<b>II</b>	<b>E-Commerce Business Models &amp; Consumer Oriented E Commerce</b> E-commerce Business Models- Major Business to Consumer (B2C) Business Model- Major Business to Business (B2B) Business Models-Business Models in Emerging E-Commerce Areas - E-tailing- Traditional Retailing and E-retailing- Benefits of E-retailing- Models of E-retailing-Features of E-retailing.
<b>III</b>	<b>E-Commerce Marketing Concepts</b> The Internet Audience and Consumer Behavior- Basic Marketing Concepts- Internet Marketing Technologies - Marketing Strategy - E services- Categories of E-services- Web-Enabled Services- Information-Selling on the Web.
<b>IV</b>	<b>Electronic Data Interchange &amp; Security</b> Benefits of EDI- EDI Technology- EDI Standards- EDI Communications- EDI Implementation- EDI Agreements- EDI Security. Electronic Payment Systems- Need of Electronic Payment System - Digital Economy - Threats in Computer Systems: Virus- Cyber Crime Network Security: Encryption- Protecting Web Server with a Firewall, Firewall and the Security Policy- Network Firewalls and Application Firewalls, Proxy Server.

V	<p><b>Ethics in E-Commerce</b>          Issues in E Commerce Understanding Ethical, Social and Political Issues in E-Commerce: A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas, Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.</p>
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<b>Recommended Texts</b>	
1	Kenneth C. Laudon, E-Commerce: Business, Technology, Society, 4 the Edition, Pearson Education Limited, New Delhi
2	S. J. Joseph, E-Commerce: an Indian perspective, PHI Learning Pvt. Ltd., New Delhi
3	David Whitley, E-Commerce-Strategy, Technologies & Applications, TMI, McGraw-Hill, London
4	Kamlesh K. Bajaj, E-Commerce- The cutting edge of business, TMH, McGraw-Hill, Noida
5	W Clarke, E-Commerce through ASP - BPB, Wrox Publisher, Mumbai

<b>Reference Books</b>	
1	Agarwala, K.N. and D. Agarwala, Business on the Net : What's and How's of E-Commerce, McMillan Publisher India Pvt. Ltd., Chennai
2	Ravi Kalkota, Frontiers of E-Commerce, TM, Pearson Education Limited, New Delhi
3	Elias M Awad, Electronic Commerce: From Vision to Fulfillment. PHI Learning Pvt. Ltd., New Delhi
4	Mathew Reynolds, Beginning E-Commerce with Visual Basic, ASP, SQL Server 7.0 & MTS, Wrox Publishers, Mumbai
5	J. Christopher West I and Theodore H. K Clark Global Electronic Commerce- Theory and Case Studies, The MIT Press, Cambridge, London
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1.	<a href="https://www.investopedia.com/terms/e/ecommerce.asp">https://www.investopedia.com/terms/e/ecommerce.asp</a>
2.	<a href="https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/">https://www.webfx.com/industries/retail-ecommerce/ecommerce/basic-ecommerce-marketing-concepts/</a>
3.	<a href="https://techbullion.com/the-importance-of-ethics-in-ecommerce/">https://techbullion.com/the-importance-of-ethics-in-ecommerce/</a>

### Course outcome

CO No	On completion of the course, students will be able to
CO1	Understand the role and features of world wide web
CO2	Understand the Benefits and model of e-tailing
CO3	Use the web enabled services
CO4	Tackle the threats in internet security system
CO5	Know about the Ethical principles Privacy and Information Rights

### Mapping course outcome with programme outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	2	3	3
CO 4	3	3	3	3	3	2	3	3
CO 5	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3) M-Medium (2) L-Low (1)**

### Mapping course outcome with programme specific outcomes

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## Introduction to Information Technology

<b>Title of the Course</b>	<b>Introduction to Information Technology</b>				
<b>Course Type</b>	<b>Elective II</b>				
<b>Course Code</b>	<b>24UEBE21</b>				
<b>Year</b>	<b>I</b>	<b>Semester</b>	<b>II</b>	<b>Credits</b>	<b>3</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		<b>4</b>	--	--	<b>4</b>

<b>Learning Objectives</b>	
<b>LO1</b>	To recall the information technology and digital domain.
<b>LO2</b>	To explore the fundamentals of computers.
<b>LO3</b>	To identify the transmission of information.
<b>LO4</b>	To analyze the different computer networking.
<b>LO5</b>	To apply the internet architecture and network security.

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Introduction to Information Technology:</b> Understanding the Digital Domain-Representing Numbers and text in Binary-binary code
<b>II</b>	<b>Fundamentals of Computers:</b> Computer Hardware-Software-System. Software Application Software-Translators-MLL-HLL-ALL.
<b>III</b>	<b>Transmission of Information:</b> Fundamentals of Communications-Fiber Optics-Wireless Communications-ISDN.
<b>IV</b>	<b>Computer Networking:</b> Goals-Topologies-Local Area Networks-Wide Area Networks Communication Protocol
<b>V</b>	<b>Internet Architecture:</b> Types of Network Security-Internet applications-Internet Address Domain Name-E-mail.

<b>Recommended Texts</b>	
1	Introduction to Information Technology Pelin Aksoy, Laura De Nardis, Cengage Learning India Private Limited, First Indian Reprint 2008.
2	M.Moris Mano, “Digital Logic and Computer Design”, First Edition, 2004, Pearson
3	Behrouz and Forouzan, 2001, Introduction to Data Communication and Networking, 3rd Edition, MH.

<b>Reference Books</b>	
1	V. Rajaraman, Introduction to Information technology, PHI Learning 2018
2	Richard Fox, Information Technology, CRC Press
3	Sanjay Saxena, Information technology, Vikas Publications Pvt Ltd, 2018
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1	<a href="http://www.tutorialspoint.com/computer_fundamentals/index.htm">http://www.tutorialspoint.com/computer_fundamentals/index.htm</a>
2	<a href="://www.tutorialspoint.com/basics_of_computers/index.htm">://www.tutorialspoint.com/basics_of_computers/index.htm</a>
3	<a href="https://www.google.co.in/books/edition/Information_Technology/Y4bNBQAAQBAJ?hl=en&amp;gbpv=1&amp;dq=introduction+to+information+technology&amp;printsec=frontcover">https://www.google.co.in/books/edition/Information_Technology/Y4bNBQAAQBAJ?hl=en&amp;gbpv=1&amp;dq=introduction+to+information+technology&amp;printsec=frontcover</a>

### Course outcome

<b>CO No</b>	<b>On completion of the course, students will be able to</b>
<b>CO1</b>	Describe the importance of information technology
<b>CO2</b>	Analyze the computer hardware and software system
<b>CO3</b>	Apply the transmission of information in communication system
<b>CO4</b>	Discuss the computer networking and its applications
<b>CO5</b>	Explore the internet architecture and the types of network security.

**Mapping course outcome with programme outcomes**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>
<b>CO 1</b>	3	3	3	3	2	3	2	3
<b>CO 2</b>	3	3	3	3	3	3	3	3
<b>CO 3</b>	3	3	3	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3	2	3	3
<b>CO 5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3) M-Medium (2) L-Low (1)**

**Mapping course outcome with programme specific outcomes**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO 1</b>	3	3	3	3	3
<b>CO 2</b>	3	3	3	3	3
<b>CO 3</b>	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3
<b>CO 5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## International Trade

<b>Title of the Course</b>	<b>International Trade</b>				
<b>Course Type</b>	<b>Elective II</b>				
<b>Course Code</b>	<b>24UEBE23</b>				
<b>Year</b>	<b>I</b>	<b>Semester</b>	<b>II</b>	<b>Credits</b>	<b>3</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		4	--	--	4

<b>Learning Objectives</b>	
<b>LO1</b>	To enable students in familiarizing with the basics of International Trade.
<b>LO2</b>	To know the various theories of international trade.
<b>LO3</b>	To impart knowledge about balance of trades and exchange rates.
<b>LO4</b>	To gain knowledge about international institutions.
<b>LO5</b>	To gain insights on World Trade Organization

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Introduction to International Trade;</b> Meaning - Definition - Difference between Internal and International Trade - Importance of International Trade in the Global context
<b>II</b>	<b>Theories of International trade:</b> Classical theories - Adam smith's theory of Absolute Advantage-Ricardo's Comparative cost theory Modern theories of International Trade - Haberler's Opportunity Cost theory - Heckscher -Ohlin's Modern theory - International trade and Factor Mobility Theory-Leontiff's Paradox International trade and economic growth theory - Immiserating growth theory.
<b>III</b>	<b>Balance of Payments ;</b> Components of Balance of Payments - Current account, Capital account & Official settlement accounts - Disequilibrium in BOP - Methods of correcting Disequilibrium - Balance of Payment adjustment Theories - Marshall Lerner mechanism. Balance of Trade - Terms of Trade - Meaning - Definition - Difference between BOP and BOT.
<b>IV</b>	<b>International Economic Institutions</b> - International Monetary System - Bretton Woods Conference - IMF -Objectives, Organizational structure - Membership - Quotas - Borrowing and Lending Programme of IMF - SDRs - India and IMF -World Bank and UNCTAD.
<b>V</b>	<b>World Trade Organization (WTO)</b> –Functions and Objectives- Agricultural Agreements - GATS - TRIPS - TRIMS.

<b>Recommended Texts</b>	
1	Francis Cherunilam, International Trade and Export Management – Himalaya Publishing House - Mumbai –04.
2	Paul.R. Krugman and Maurice Obstfeld, International Economics (Theory and Policy) -Pearson Education Asia - Addison Wesley Longman (P) Ltd. - Delhi – 92.
3	Robert J. Carbaugh, International Economics - Thomson Information Publishing Group -Wadsworth Publishing Company -California.
4	H.G. Mannur, International Economics – Vikas Publishing House (P) Ltd – New Delhi-14.
5	BimalJaiswal & Richa Banerjee, Introduction To International Business, Himalaya Publication, Mumbai

<b>Reference Books</b>	
1	Dr. T. Aryamala, Vijay Nicole, International Trade, Chennai
2	Avadhani, V.A. International Financial Management, Himalaya Publications, Mumbai
3	Punam Agarwal and Jatinder Kaur, International Business, Kalyani Publications, New Delhi
4	S Sankaran, International Trade, Margham Publication, Chennai
5	C B Gupta, International Business, S Chand Publishing, New Delhi
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1	<a href="https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/">https://opentext.wsu.edu/cpim/chapter/2-1-international-trade/</a>
2	<a href="https://www.economicdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644">https://www.economicdiscussion.net/balance-of-payment/balance-of-payments-international-trade-economics/30644</a>
3	<a href="https://www.wto.org/english/thewto_e/countries_e/india_e.htm">https://www.wto.org/english/thewto_e/countries_e/india_e.htm</a>

### Course outcome

CO No	On completion of the course, students will be able to
<b>CO1</b>	Distinguish between the concept of internal and international trade.
<b>CO2</b>	Define the various theories of international trade.
<b>CO3</b>	Examine the balance of trade and exchange rates
<b>CO4</b>	Appraise the role of IMF and IBRD.
<b>CO5</b>	Define the workings of WTO and with special reference to India.

**Mapping course outcome with programme outcomes**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>
<b>CO 1</b>	3	3	3	3	2	3	2	3
<b>CO 2</b>	3	3	3	3	3	3	3	3
<b>CO 3</b>	3	3	3	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3	2	3	3
<b>CO 5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3) M-Medium (2) L-Low (1)**

**Mapping course outcome with programme specific outcomes**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO 1</b>	3	3	3	3	3
<b>CO 2</b>	3	3	3	3	3
<b>CO 3</b>	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3
<b>CO 5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## Internet and its Applications

<b>Title of the Course</b>	<b>Internet and its Applications</b>				
<b>Course Type</b>	<b>Skill Enhancement Course II</b>				
<b>Course Code</b>	<b>24USBE21</b>				
<b>Year</b>	<b>I</b>	<b>Semester</b>	<b>II</b>	<b>Credits</b>	<b>2</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		<b>2</b>	--	--	<b>2</b>

<b>Learning Objectives</b>	
<b>LO1</b>	This subject seeks to develop the would-be Accounting Executives with knowledge in Internet for the application in the area of accounting.
<b>LO2</b>	The internet can be used as a learning resource to improve student learning outcomes.
<b>LO3</b>	Multimedia elements can be used to assess learning by providing interactive quizzes and assessments
<b>LO4</b>	Students should be able to identify the potential risks of using the internet, such as privacy issues and online predators
<b>LO5</b>	Students should learn about the importance of respecting copyright and intellectual property when using the internet.

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Internet Concepts</b> Introduction - Internet Connection Concepts - Connecting to Dial-up Internet Accounts - High Speed Connections: ISDN, ADSL, and Cable Modes - Intranets: Connecting LAN to the Internet.
<b>II</b>	<b>E-mail Concept</b> E-mail Concepts - E-mail Addressing - E-mail Basic Commands - Sending and Receiving Files by e-mail - Controlling e-mail Volume - Sending and Receiving Secure e- mail
<b>III</b>	<b>Internet Services</b> Online Chatting and Conferencing Concepts - E-mail Mailing Lists - Usenet Newsgroup Concepts - Reading Usenet Newsgroups - Video Conferencing.
<b>IV</b>	<b>Web Concepts and Browsers</b> World-Wide-Web Concepts - Elements of Web - Clients and Servers - URL and TP -Web Browsers - Netscape Navigator and Communicator- Microsoft Internet Explorer.

<b>V</b>	<p><b>Search Engines</b>  Search Engines - Web Directories - Microsoft Internet Explorer - Searching for Information - Bigfoot, Info space, who where, Yahoo-Subscriptions and Channels - Web Sites-Making use of Web Resources - New and Weather, Sports, Personal Finance and Investing - Entertainment - Shopping - Travel, Kids, Teens, Parents and Communities, Health and Medicine, Religion and Spirituality.</p>
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<b>Recommended Texts</b>	
1	Alexis Leon and Mathews Leon- Internet for everyone, Leon Tech world, Chennai, India, 2000.
2	Kamlesh N. Agarwal – Business on the Net, McMillan India Ltd., 2002
3	Kamlesh N. Agarwal & Prateek A. Agarwal – Web the Net – An introduction to Wireless application protocol, McMillan India Ltd., 2002
4	Margaret Levine Young-The Complete Reference-Internet”, TMG Pub., New Delhi, 2002.

<b>Reference Books</b>	
1	Douglas E. Commer -Computer Networks and Internet, PHI (Addition Wesley Lonman), New Delhi, 2001
2	Minoli Daniel – Internet & Internet Engineering, Tata McGraw Hill, New Delhi,
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Sources</b>	
1	<a href="https://www.rccmindore.com/wp-content/uploads/2024/01/Internet-and-its-Application.pdf">https://www.rccmindore.com/wp-content/uploads/2024/01/Internet-and-its-Application.pdf</a>
2	<a href="https://www.msuniv.ac.in/images/distance%20education/learning%20materials/ug%20pg/pg%20diploma/I%20Year%20-%20DKA14%20-%20Internet%20and%20its%20Applications.pdf">https://www.msuniv.ac.in/images/distance%20education/learning%20materials/ug%20pg/pg%20diploma/I%20Year%20-%20DKA14%20-%20Internet%20and%20its%20Applications.pdf</a>
3	<a href="https://www.scribd.com/document/815137218/Study-Materials-Internet-Its-Applications-1-1">https://www.scribd.com/document/815137218/Study-Materials-Internet-Its-Applications-1-1</a>
4	<a href="http://www.apcas.ac.in/download/downloads/0202221905392287.pdf">http://www.apcas.ac.in/download/downloads/0202221905392287.pdf</a>
5	<a href="https://ncert.nic.in/textbook/pdf/leip105.pdf">https://ncert.nic.in/textbook/pdf/leip105.pdf</a>

### Course outcome

CO No	On completion of the course, students will be able to
CO1	Practical knowledge: Students gain practical knowledge of internet concepts
CO2	Email concepts: Students learn about email concepts, including addressing, basic commands, and sending and receiving files
CO3	Internet services: Students learn about internet services, such as online chatting, email mailing lists, and video conferencing
CO4	Web concepts and browsers: Students learn about web concepts and browsers
CO5	Search engines: Students gain knowledge about search engines

### Mapping course outcome with programme outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	2	3	3
CO 4	3	3	3	3	3	2	3	3
CO 5	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3) M-Medium (2) L-Low (1)**

### Mapping course outcome with programme specific outcomes

CO / PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## Stock Market Operation

<b>Title of the Course</b>	<b>Stock Market Operation</b>				
<b>Course Type</b>	<b>Skill Enhancement Course II</b>				
<b>Course Code</b>	<b>24USBE22</b>				
<b>Year</b>	<b>I</b>	<b>Semester</b>	<b>II</b>	<b>Credits</b>	<b>2</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		2	--	--	2

<b>Learning Objectives</b>	
<b>LO1</b>	To acquaint students with knowledge of Securities Market
<b>LO2</b>	To enable the students to understand the knowledge of Practice Trading on Stock Market
<b>LO3</b>	To impart the students to understand the legal frame work of securities Market
<b>LO4</b>	To enables the students to have depth knowledge in different segment of stock exchange
<b>LO5</b>	To understand the role of Demat Trading

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Introduction</b> Concept and types of Securities- Concept of return- Concept-types and measurement of risk- Development of Securities market in India
<b>II</b>	<b>Primary Market</b> Primary market Concept- Functions and Importance- Functions of New Issue Market (IPO, FPO&OFS); Methods of Floatation- fix price method and book building method- Pricing of Issues- Offer Documents- Appointment and Role of Merchant Bankers- Underwriters - Lead Managers- Syndicate Members- Brokers- Registrars- Bankers ASBA- SMEIPOs and Listing of Securities.
<b>III</b>	<b>Secondary Market</b> Secondary Market Concept- Functions and Importance-Mechanics of Stock Market Trading- Different Types of Orders, Screen Based Trading- Internet Based Trading and Settlement Procedure- Types of Brokers.
<b>IV</b>	<b>Regulatory Framework</b> Regulatory Framework SEBI (Issue of Capital and Disclosure Requirements) Regulation 2018- Stock Exchanges and Intermediaries- SEBI and Investor Protection- Securities Contract Regulation Act and SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.
<b>V</b>	<b>Dematerialization</b> Demat Trading Concept and Significance- Role of Depositories and Custodian of Securities in Demat Trading- SEBI Guidelines and other Regulations Relating to Demat Trading- Procedure of Demat Trading.

<b>Recommended Texts</b>	
1	Gordon, E., & Natarajan, K. 2019. Financial Markets and Services. New Delhi: Himalaya Publishing House. New Delhi
2	Benjamin, G. 1949. The Intelligent Investor. New York: Harper Publishing.
3	Dalton, J.M. 2001. How The Stock Market Works? New York: Prentie Hall Press. Machiraju,
4	Machiraju, H.R. 2019. Merchant Banking. New Delhi, New Age Publishers.

<b>Reference Books</b>	
1	Machiraju, H.R. 2019. Merchant Banking. New Delhi, New Age Publishers.
2	Chandra Prasanna, 2017, Investment Analysis and Portfolio Management, Tata McGraw Hill, New Delhi.
3	Damodaran Asath 2016, Investment Valuation: Tool and Techniques for Determining the value of any Asset, Wiley Finance., New Delhi
4	Bhole L.M 2015, Financial Institutions and Markets Tata McGraw Hill Publishing Company Ltd, New Delhi
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1	<a href="https://www.rccmindore.com/wp-content/uploads/2024/01/Stock-Market-Operation.pdf">https://www.rccmindore.com/wp-content/uploads/2024/01/Stock-Market-Operation.pdf</a>
2	<a href="https://www.investopedia.com/terms/p/primarymarket.asp">https://www.investopedia.com/terms/p/primarymarket.asp</a>
3	<a href="https://groww.in/p/primary-market">https://groww.in/p/primary-market</a>
4	<a href="https://kamarajwomenscollege.ac.in/wp-content/uploads/Study-Materials-for-Stock-Market-Operation.pdf">https://kamarajwomenscollege.ac.in/wp-content/uploads/Study-Materials-for-Stock-Market-Operation.pdf</a>
5	<a href="https://www.tradebulls.in/learn-stock-market/securities-market/basics-securities-market">https://www.tradebulls.in/learn-stock-market/securities-market/basics-securities-market</a>

### Course outcome

CO No	On completion of the course, students will be able to
CO1	Explain the basic concept of Securities Market
CO2	Practice Trading on Stock Market
CO3	Analyze the legal Frame work of Securities Market
CO4	Explain different segment of Stock Exchange
CO5	Perform Demat Trading

### Mapping course outcome with programme outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	2	3	3
CO 4	3	3	3	3	3	2	3	3
CO 5	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3) M-Medium (2) L-Low (1)**

### Mapping course outcome with programme specific outcomes

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## New Venture Planning and Development

<b>Title of the Course</b>	<b>New Venture Planning and Development</b>				
<b>Course Type</b>	<b>Skill Enhancement Course III</b>				
<b>Course Code</b>	<b>24USBE23</b>				
<b>Year</b>	<b>I</b>	<b>Semester</b>	<b>II</b>	<b>Credits</b>	<b>2</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		<b>2</b>	--	--	<b>2</b>

<b>Learning Objectives</b>	
<b>LO1</b>	To acquaint students with knowledge of Setting up a new business
<b>LO2</b>	To enable the students to understand the legal challenges in setting up Business
<b>LO3</b>	To impart the students to search for entrepreneurial capital
<b>LO4</b>	To enables the students to have depth knowledge in marketing aspects of new ventures
<b>LO5</b>	To understand the role Business Plan Preparation for New Ventures

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Starting New Ventures:</b> Meaning and features - Opportunity identification - The search for new ideas - Source of innovative ideas - Techniques for generating ideas, Entrepreneurial imagination and creativity: The role of creative thinking - Developing creativity - Impediments to creativity - The pathways to New Ventures for Entrepreneurs - Creating New Ventures - Acquiring an established Venture: Advantages of acquiring an ongoing Venture - Evaluation of key issues. Franchising: How a Franchise works - Franchise law - Evaluating the franchising opportunities.
<b>II</b>	<b>Legal Challenges in Setting up Business Intellectual Property Protection:</b> Patents, Trade mark, and Copyrights. Requirements and Procedure for filing –Patent, Trade mark, and Copyright. Legal acts governing businesses in India - Identifying Form of Organization and their procedures and compliances.
<b>III</b>	<b>Search for Entrepreneurial Capital:</b> The Entrepreneur's Search for Capital - The Venture Capital Market - Criteria for evaluating New-Venture Proposals - Evaluating the Venture Capitalist Financing stages - Alternate Sources of Financing for Indian Entrepreneurs - Bank Funding. Government Policy Packages - State Financial Corporations (SFCs) - Business Incubators and Facilitators - Informal risk capital: Angel Investors - Government schemes for new ventures like: Start up India, Stand Up India, Make in India, etc.

<b>IV</b>	<b>Marketing Aspects of New Ventures Developing a Marketing Plan:</b> Customer Analysis - Geographical Analysis - Economical Analysis - Linguistic Analysis - Sales Analysis and Competition Analysis - Market Research Sales Forecasting – Evaluation - Pricing Decision.
<b>V</b>	<b>Business Plan Preparation for New Ventures:</b> Business Plan - Concept - Pitfalls to Avoid in Business Plan - Benefits of a Business Plan - Developing a Well-Conceived Business Plan - Elements of a Business Plan: Executive Summary - Business Description - Marketing: Market Niche and Market Share - Research, Design and Development - Operations - Management - Finances - Critical Risk - Harvest Strategy - Milestone Schedule

<b>Recommended Texts</b>	
1	Allen, K. R. (2015). Launching New Ventures: An Entrepreneurial Approach. Boston: Cengage Learning
2	Barringer, B. R., & Ireland, R.D. (2015). Entrepreneurship: Successfully Launching New Ventures. London: Pearson.
3	Kuratko, D.F., & Rao, T.V. (2012). Entrepreneurship: A South-Asian Perspective. Boston: Cengage Learning
4	Donald F Kuratko and Jeffrey S Hons by 2021 New Venture Management Routledge, USA

<b>Reference Books</b>	
1	Colin Barrow Paul Barrow Robert Brown 2015 The Business Plan Work Book: A Practical Guide to New Venture, Kogan Page Ltd, Great Brittan
2	David Butler 2006 Enterprise Planning and Development Routledge USA
3	David Butler 2014 Business Planning for New Ventures: A Guide to Startup, Routledge USA
4	Robert N Lussier Joel Corman 2014 Entrepreneurial New Venture Skills Routledge USA Note: Latest edition of the books may be used
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Sources</b>	
1	<a href="http://www.1000ventures.com/business_guide/mgmt_corporate_v_venture">http://www.1000ventures.com/business_guide/mgmt_corporate_v_venture</a>
2	<a href="https://www.jaroeeducation.com/blog/what-is-entrepreneurship-management">https://www.jaroeeducation.com/blog/what-is-entrepreneurship-management</a>
3	<a href="https://www.dimr.edu.in/wp-content/uploads/2022/08/209-Start-up-New-VentureManagement_PPT-.pdf">https://www.dimr.edu.in/wp-content/uploads/2022/08/209-Start-up-New-VentureManagement_PPT-.pdf</a>
4	<a href="https://rlacollege.edu.in/NEP-UGCF/B.Com.(P)%20DSC%20Sem-4.pdf">https://rlacollege.edu.in/NEP-UGCF/B.Com.(P)%20DSC%20Sem-4.pdf</a>
5	<a href="https://www.du.ac.in/uploads/new-web/19072023_Appendix-20.pdf">https://www.du.ac.in/uploads/new-web/19072023_Appendix-20.pdf</a>

### Course outcome

<b>CO No</b>	<b>On completion of the course, students will be able to</b>
<b>CO1</b>	Generate a business idea using different techniques and describe source of innovative ideas
<b>CO2</b>	Evaluate advantages of acquiring an ongoing venture with a case study;
<b>CO3</b>	Present a comparative analysis of various government schemes which are suitable for the business idea;
<b>CO4</b>	Develop a marketing plan for a business idea;
<b>CO5</b>	Prepare and present a well-conceived Business Plan

#### Mapping course outcome with programme outcomes

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>
<b>CO 1</b>	3	3	3	3	2	3	2	3
<b>CO 2</b>	3	3	3	3	3	3	3	3
<b>CO 3</b>	3	3	3	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3	2	3	3
<b>CO 5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3) M-Medium (2) L-Low (1)**

#### Mapping course outcome with programme specific outcomes

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO 1</b>	3	3	3	3	3
<b>CO 2</b>	3	3	3	3	3
<b>CO 3</b>	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3
<b>CO 5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

**Semester III**  
**Corporate Accounting**

<b>Title of the Course</b>	<b>Corporate Accounting</b>				
<b>Course Type</b>	<b>CORE V</b>				
<b>Course Code</b>	<b>24UMBE31</b>				
<b>Year</b>	<b>II</b>	<b>Semester</b>	<b>III</b>	<b>Credits</b>	<b>5</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		<b>5</b>	<b>--</b>	<b>--</b>	<b>5</b>

<b>Learning Objectives</b>	
<b>LO1</b>	To understand about the pro-rata allotment and Underwriting of Shares.
<b>LO2</b>	To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures.
<b>LO3</b>	To learn the form and contents of financial statements as per Schedule III of Companies Act 2013.
<b>LO4</b>	To examine the various methods of valuation of Goodwill and shares.
<b>LO5</b>	To identify the Significance of International financial reporting standard (IFRS).

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Issue of Shares</b> Issue of Shares - Premium - Discount - Forfeiture - Reissue - Pro-rata Allotment Issue of Rights and Bonus Shares - Underwriting of Shares and Debentures - Underwriting Commission - Types of Underwriting.-( Simple Problem only).
<b>II</b>	<b>Issue &amp; Redemption of Preference Shares &amp; Debentures</b> Redemption of Preference Shares- Provisions of Companies Act- Capital Redemption Reserve - Minimum Fresh Issue - Redemption at Par, Premium and Discount. <b>Debentures:</b> 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. . - (Simple Problem only).
<b>III</b>	<b>Final Accounts</b> Introduction - Final Accounts - Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 - Part I Form of Balance Sheet - Part II Form of Statement of Profit and Loss - Ascertaining Profit for Managerial Remuneration. .-(Simple Problem only).
<b>IV</b>	<b>Valuation of Goodwill &amp; Shares</b> Valuation of Goodwill - Meaning - Need for Valuation of Goodwill - Methods of Valuing Goodwill - Average Profit - Super Profit - Annuity and Capitalization Method. Valuation of Shares - Need for Valuation of Shares - Methods of Valuation of Shares - Net Assets Method - Yield and Fair Value Methods.-( Simple Problem only)

V	<p><b>Indian Accounting Standards</b></p> <p>International Financial Reporting Standard (IFRS)-Meaning and its Applicability in India - Indian Accounting Standards - Meaning - Objectives - Significance - Procedures for Formulation of Standards -Ind. AS - 1 Presentation of Financial Statement, Ind. AS - 2 Valuation of Inventories, Ind. AS - 7 Cash Flow Statement, Ind. AS - 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind. AS - 16 - Property, Plant &amp; Equipment (Theory Only).</p>
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**THEORY 20% & PROBLEMS 80%**

<b>Recommended Texts</b>	
1.	S.P. Jain and N.L. Nearing, Advanced Accounting Vol. I, Kalyani Publication, New Delhi.
2.	R.L. Gupta and M. Radha swamy, Advanced Accounts Vol. I, Sultan Chand, New Delhi.
3.	Broman, Corporate Accounting, Taxman, New Delhi.
4.	Shukla, Grewal and Gupta- Advanced Accounts Vol. I S.Chand, New Delhi.
5.	M.C. Shukla, Advanced accounting Vol. I, S.Chand, New Delhi.

<b>Reference Books</b>	
1.	T.S. Reddy, A. Murthy – Corporate Accounting- Margham Publication, Chennai.
2.	D.S. Rawat & Nozer Shroff ,Students Guide To Accounting Standards ,Taxman, New Delhi
3.	Prof. Mukesh bramh butt, Devi, Corporate Accounting I, Ahilya Publication, Madhya Pradesh
4.	Anil Kumar, Rajesh kumar, Corporate accounting I, Himalaya Publishing house, Mumbai.
5.	Prasanth Athma, Corporate Accounting I, Himalaya Publishing house, Mumbai.
<b>NOTE : Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1	<a href="https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf">https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationofgoodwillandshares.pdf</a>
2	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/ebooks/accounting-standards.html</a>

### Course Outcomes

CO No	On Completion of this Course, Students will be able to
CO1	Prepare and account for various entries to be passed in case of issue, forfeiture and reissue of shares and compute the liability of underwrites
CO2	Asses the accounting treatment of issue and redemption of preference shares and debentures
CO3	Construct Financial Statements applying relevant accounting treatments
CO4	Compute the value of goodwill and shares under different methods and assess its applicability
CO5	Integrate theoretical knowledge on all accounting in par with IFRS and IND AS

### Mapping Course Outcome with Programme Outcomes

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	3	2	3	2	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	2	3	3
CO5	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3) M-Medium (2) L-Low (1)**

### Mapping Course Outcome with Programme Specific Outcomes

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	2	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## Company Law

<b>Title of the Course</b>	<b>Company Law</b>				
<b>Course Type</b>	<b>CORE VI</b>				
<b>Course Code</b>	<b>24UMBE32</b>				
<b>Year</b>	<b>II</b>	<b>Semester</b>	<b>III</b>	<b>Credits</b>	<b>4</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		<b>4</b>	<b>--</b>	<b>--</b>	<b>4</b>

<b>Learning Objectives</b>	
<b>LO1</b>	To know Company Law 1956 and Companies Act 2013.
<b>LO2</b>	To have an understanding on the formation of a company.
<b>LO3</b>	To understand the requisites of meeting and resolution.
<b>LO4</b>	To gain knowledge on the procedure to appoint and remove Directors.
<b>LO5</b>	To familiarize with the various modes of winding up.

<b>Unit</b>	<b>Contents</b>
I	<b>Introduction to Company law</b> Companies Act 2013 - Definition of a Company, Characteristics of Company - Lifting or Piercing the Corporate Veil - Company Distinguished from Partnership and Limited Liabilities Partnerships - Classification of Companies - Based on Incorporation, Liability, Number of Members, Control.
II	<b>Formation of Company</b> Formation of a Company - Promoter -Incorporation Documents e-filing - Memorandum of Association - Contents - Alteration - Legal Effects - Articles of Association - Certificate of Incorporation - Prospectus - Contents - Kinds - Liabilities - Share Capital - Kinds - Issue -Alteration - Dividend - Debentures.
III	<b>Meeting</b> Meeting and Resolution - Types - Requisites - Voting & Poll - Quorum - Proxy - Resolution - Ordinary & Special - Audit & Auditors - Qualification, Disqualification, Appointment and Removal of an Auditor.
IV	<b>Management &amp; Administration</b> Management & Administration - Directors - Legal Position - Board of Directors - Appointment/ Removal - Disqualification - Director Identification Number - Directorships - Powers - Duties - Board Committees - Related Party Transactions - Contract by One Person Company - Insider Trading- Managing Director - Manager - Secretarial Audit - Administrative Aspects and Winding Up - National Company Law Tribunal (NCLT) - National Company Law Appellate Tribunal (NCLAT) - Special Courts.
V	<b>Winding up</b> Meaning - Modes - Compulsory Winding Up - Voluntary Winding Up - Consequences of Winding Up Order - Powers of Tribunal - Petition for Winding Up - Company Liquidator.

<b>Recommended Texts</b>	
1.	N.D. Kapoor, Business Laws, Sultan Chand and Sons, Chennai
2.	R.S.N. Pillai – Business Law, S. Chand, New Delhi.
3.	M.V. Dhandapani, Business Laws Sultan Chand and Sons, Chennai
4.	Shusma Aurora, Business Law, Taxman, New Delhi
5.	M.C. Kuchal, Business Law, Vikas Publication, Noida

<b>Reference Books</b>	
1.	Gaffoor & Thothadri, Company Law, Vijay Nichole Imprints Limited, Chennai
2.	M.R. Sreenivasan, Business Laws, Margham Publications, Chennai
3.	Kavya And Vidhyasagar, Business Law, Nithya Publication, Bhopal
4.	S.D. Geet, Business Law Nirali Prakashan Publication, Pune
5.	Preethi Agarwal, Business Law, CA foundation study material
<b>NOTE : Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1.	<a href="https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act 2013.html">https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act 2013.html</a>
2.	<a href="https://vakilsearch.com/blog/explain-procedure-formation-company/">https://vakilsearch.com/blog/explain-procedure-formation-company/</a>
3.	<a href="https://www.investopedia.com/terms/w/windingup.asp">https://www.investopedia.com/terms/w/windingup.asp</a> .

### **Course Outcomes**

<b>CO No</b>	<b>On Completion of this Course, Students will be able to</b>
<b>CO1</b>	Understand the classification of companies under the act
<b>CO2</b>	Examine the contents of the Memorandum of Association & Articles of Association
<b>CO3</b>	Know the qualification and disqualification of Auditors
<b>CO4</b>	Understand the workings of National Company Law Appellate Tribunal (NCLAT)
<b>CO5</b>	Analyze the modes of winding up

### Mapping Course Outcome with Programme Outcomes

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	3	2	3	2	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	2	3	3
CO5	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3) M-Medium (2) L-Low (1)**

### Mapping Course Outcome with Programme Specific Outcomes

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	2	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## Web Design

<b>Title of the Course</b>	<b>Web Design</b>				
<b>Course Type</b>	<b>ELECTIVE III</b>				
<b>Course Code</b>	<b>24UEBE31</b>				
<b>Year</b>	<b>II</b>	<b>Semester</b>	<b>III</b>	<b>Credits</b>	<b>3</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		3	--	--	3

<b>Learning Objectives</b>	
<b>LO1</b>	Explaining the concept of Web design and its applications.
<b>LO2</b>	Detailed description for Internet Domains and establishing Connectivity Internet.
<b>LO3</b>	Structuring the HTML tags, Lists, Tables, Frames, Forms and Forms elements
<b>LO4</b>	Emphasizing the DHTML Style Sheets, linking a Style Sheet and Web page designing
<b>LO5</b>	Elaborating the concept of JavaScript Document Object Model and Cookies

<b>Unit</b>	<b>Contents</b>
I	<b>Internet:</b> Basic Concepts - Communicating on Internet - Internet Domains - Internet Server Identities - Establishing Connectivity on the Internet
II	<b>Introduction to HTML</b> -Anchor Tag - Hyperlink - Head and Body Section - Heading - Horizontal Ruler - Paragraphs - Tags - Images and Picture - Lists - Tables - Frames - Forms and forms elements.
III	<b>DHTML and Style sheets</b> - Defining styles - Elements of style - Linking a style sheet to a html documents - Inline style - External style sheets - Multiple styles- Web page designing.
IV	<b>Introduction to Java script</b> - Advantage of JavaScript - Data type - Variable – Array - Operator and Expression - Control and looping Constructs - Functions - Dialog Boxes.
V	<b>JavaScript Document Object Model</b> - Event Handling - Form Object - Built in Object - User Defined Object-Cookies

<b>Recommended Texts</b>	
1.	Ivan Bayross, “Web Enabled Commercial Application Development using HTML, JavaScript, DHTML and PHP”, Fourth Edition, 2010, BPB Publications
2.	Harvey M. Deitel, Paul J. Deitel, Tem R. Nieto, “Internet & World Wide Web – How to program”, Third Edition, 2002, Prentice Hall
3.	Using HTML 4, XML & JAVA by Eric Ladd & Jim O’Donell (Platinum Edition) (PHI)

<b>Reference Books</b>	
1.	HirdeshBharadwaj, Web designing, Paper Back, 2016
2.	Brain D Miller, Principles of web design, Allworth Publications, 2022
<b>NOTE : Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1.	<a href="https://www.google.co.in/books/edition/ASP_NET_Unleashed/BrASwbtAGGU?hl=en&amp;gbpv=1&amp;pg=PA69&amp;printsec=frontcover#v">https://www.google.co.in/books/edition/ASP_NET_Unleashed/BrASwbtAGGU?hl=en&amp;gbpv=1&amp;pg=PA69&amp;printsec=frontcover#v</a>
2.	<a href="https://www.google.co.in/books/edition/Principles_of_Web_Design/qFk1EAAAQBAJ?hl=en&amp;">https://www.google.co.in/books/edition/Principles_of_Web_Design/qFk1EAAAQBAJ?hl=en&amp;</a>

### **Course Outcomes**

<b>CO No</b>	<b>On Completion of this Course, Students will be able to:</b>
<b>CO1</b>	Demonstrate Internet Basic concepts and Internet Domains
<b>CO2</b>	Impart Lists, Frames and Table to the Forms and Forms Elements
<b>CO3</b>	Elaborate DHTML Style Sheets and Element of the Style
<b>CO4</b>	Representation of JavaScript Data types, Control and Looping and Functions.
<b>CO5</b>	Pointing out Form object, User Defined Object and Cookies

**Mapping course outcome with programme outcomes:**

<b>CO / PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>
<b>CO1</b>	3	3	3	3	2	3	2	3
<b>CO2</b>	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3	2	3	3
<b>CO5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3) M-Medium (2) L-Low (1)**

**Mapping course outcome with programme specific outcomes**

<b>CO / PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3
<b>CO3</b>	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## Database Management Systems

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<b>Title of the Course</b>	<b>Database Management Systems</b>				
<b>Course Type</b>	<b>ELECTIVE III</b>				
<b>Course Code</b>	<b>24UEBE32</b>				
<b>Year</b>	<b>II</b>	<b>Semester</b>	<b>III</b>	<b>Credits</b>	<b>3</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		<b>3</b>	--	--	<b>3</b>

<b>Learning Objectives</b>	
<b>LO1</b>	To understand various kinds of database systems
<b>LO2</b>	To analyse various models of relational data base systems
<b>LO3</b>	To provide knowledge about various SQL specialties and calculus
<b>LO4</b>	To apply basic character
<b>LO5</b>	To identify the exception handler.

<b>Unit</b>	<b>Contents</b>
I	<b>Introduction</b> -Database System - Characteristics of Database Management Systems - Architecture of Database Management Systems - Database Models - System Development Life Cycle - Entity Relationship Model
II	<b>Introduction to Relational Database Model</b> - Structure of Relational Model - Keys - Relational Algebra - Normalization: Functional Dependency - First Normal form - Second Normal Form-Third Normal form - Boyce-Code Normal Form - Fourth Normal Form.
III	<b>SQL: Introduction-Data Retrieval</b> - Single row function - Group function - Set Function - Sub query - Joins. Data Manipulation Language: Insert, Update and Delete Statements - Transaction Control Language - View - Sequence - Synonym - Index - Defining Constraints.
IV	<b>Introduction-PL/SQL</b> Basic-Character Set- PL/SQL Structure-SQL Cursor Subprograms- Functions-Procedures.
V	<b>Exception Handler</b> Introduction - Predefined Exception - User Defined Exception - Triggers - Implicit and Explicit Cursors - Loops in Explicit Cursor.

<b>Web Resources</b>	
1.	<a href="https://www.youtube.com/watch?v=T7AxM7Vqvaw">https://www.youtube.com/watch?v=T7AxM7Vqvaw</a>
2.	<a href="https://www.youtube.com/watch?v=kBdlM6hNDAE&amp;list=PLxCzCOWd7aiFAN6I8CuViBuCdJgiOkT2Y">https://www.youtube.com/watch?v=kBdlM6hNDAE&amp;list=PLxCzCOWd7aiFAN6I8CuViBuCdJgiOkT2Y</a>
3.	<a href="https://www.youtube.com/watch?v=wjfeGxqAQOY&amp;list=PLrjkTql3jnm-CLxHftqLgkrZbM8fUt0vn">https://www.youtube.com/watch?v=wjfeGxqAQOY&amp;list=PLrjkTql3jnm-CLxHftqLgkrZbM8fUt0vn</a>

<b>Reference Books</b>	
1.	“Modern Database Management”, Hoffer , Ramesh, Topi, Pearson
2.	“Principles of Database and Knowledge – Base Systems”, Vol 1 by J. D. Ullman, Computer Science Press
3.	An Introduction to Database Systems – C.J.Date – Addison – Wesley Publications – Seventh Edition 2000.
<b>NOTE : Latest Edition of Textbooks May be Used</b>	

<b>Recommended Texts</b>	
1.	“Database System Concepts”, 6th Edition by Abraham Silberschatz, Henry F. Korth, S. Sudarshan, McGraw-Hill.
2.	“Fundamentals of Database Systems”, 7th Edition by R. Elmasri and S. Navathe, Pearson
3.	“An introduction to Database Systems”, C J Date, Pearson.

### Course Outcomes

CO No	On Completion of this Course, Students will be able to
<b>CO1</b>	Recalling various concepts relating to data base management systems
<b>CO2</b>	Analyze various models of relational data base systems
<b>CO3</b>	Understanding SQL specialties and calculus
<b>CO4</b>	Applying various database designs and normalization procedure
<b>CO5</b>	Understanding the prospects of transaction management

**Mapping course outcome with programme outcomes**

<b>CO / PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>
<b>CO1</b>	3	3	3	3	2	3	2	3
<b>CO2</b>	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3	2	3	3
<b>CO5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3) M-Medium (2) L-Low (1)**

**Mapping course outcome with programme specific outcomes:**

<b>CO / PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>CO1</b>	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3
<b>CO3</b>	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## E-Banking

<b>Title of the Course</b>	<b>E-Banking</b>				
<b>Course Type</b>	<b>ELECTIVE III</b>				
<b>Course Code</b>	<b>24UEBE33</b>				
<b>Year</b>	<b>II</b>	<b>Semester</b>	<b>III</b>	<b>Credits</b>	<b>3</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		<b>3</b>	--	--	<b>3</b>

<b>Learning Objectives</b>	
<b>LO1</b>	To provide students with the foundation of digital banking concepts
<b>LO2</b>	To provide conceptual knowledge of online banking mechanism
<b>LO3</b>	To provide students with up to date information about payment, clearing and settlement systems in banking industry
<b>LO4</b>	To familiarize students about the risk associated with e-banking and relevance of banking solutions
<b>LO5</b>	To expose students to the digital authentication techniques in the digital era

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Electronic Banking</b> Traditional Banking Vs., E-Banking-Facets of E-Banking -E-Banking transactions -truncated cheque and Electronic cheque -Models for E-banking- complete centralized solution-features- CCS-Cluster approach-Hi tech. Bank with in Bank Advances of E-Banking-Constraints in E- Banking.
<b>II</b>	<b>Online Banking</b> Introduction - concept and meaning-the electronic delivery channels-need for computerization- Automatic Teller Machine (ATM) at home - Electronic Fund Transfer (EFT)-uses – computerization in clearing houses-Telebanking-Banking on home computers –Electronic Money Transfer -uses of EMT.
<b>III</b>	<b>Updating Bank Saving Accounts</b> Computer bank branches-Financial Transaction Terminals-(FTT)-E-Cheque Magnetic Ink Character Recognition (MICR) and Cheques -E-Banking in India Procedure-Programme- Components-How to go on net for Online Banking- advantages Limitations.
<b>IV</b>	<b>E-Banking Security</b> Introduction need for security -Security concepts-Privacy –Survey. Findings on security-Attack- Cybercrimes-Reasons for Privacy-Tampering-Encryption – Meaning The encryption process- may appear as follows -Cryptogram-Cryptanalyst Cryptography-Types of Cipher systems –Code Systems-Cryptography-Cipher-Decipher Jumbling-Asymmetric-Crypto System-Data Encryption Standard (DES).

V	<b>E-Builder Solutions</b> Digital certificate-Digital Signature & Electronic Signature-E-Security solutions— solutions providers-E-locking technique-E-locking services-Netscape security solutions-Pry Zone -E- software security Internet-Transactions-Transaction security-PKI-Sierras Internet solutions-Inc –security devices-Public Key Infrastructure-(PKI)-Firewalls Secure Ledger-(FSL)-Secure Electronic Transaction(SET).
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<b>Recommended Texts</b>	
1.	Digital Banking, Indian Institute of Banking and Finance, Taxmann
2.	Agarwal, O.P, Modern banking of India, Himalaya publisher, Mumbai
3.	Bishnupriya Mishra, R K Uppal , Modern Banking in India: Dimensions & Risks, <i>New Century Publications, New Delhi</i>
4.	Chris Skinner, Digital Bank Strategies to Launch or become a Digital Bank, Marshall Cavendish International (Asia)Private The Limited, Singapore
5.	LohnaSarika R, Digital Banking and Cyber Security, New Century Publications, New Delhi

<b>Reference Books</b>	
1.	Singh Jaspal, Digital Payments in India: Background, Trends and Opportunities, New Century Publications, New Delhi
2.	Rao K. Srinivasa, Changing Dimensions of Banking in India, Notion Press, Chennai
3.	BhushanDewan, E-Commerce, S.Chand Limited, New Delhi
4.	Roger Hunt & John Shelly, Computers and Common sense, Prentice-Hall, 1979
5.	C.S. Rayudu, E-Business, Himalaya Publishing House, Mumbai
<b>NOTE : Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1.	<a href="https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_itnow_bwab073">https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_itnow_bwab073</a>
2.	<a href="https://nlist.inflibnet.ac.in/search/Search2Record/10.1088_1742-6596_1516_1_012020">https://nlist.inflibnet.ac.in/search/Search2Record/10.1088_1742-6596_1516_1_012020</a>
3.	<a href="https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_wbro_lkx003">https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_wbro_lkx003</a>

### Course Outcomes

CO No	On Completion of this Course, Students will be able to
<b>CO1.</b>	Describe fundamental concepts of e-banking, compare and contrast traditional and e-banking
<b>CO2.</b>	Demonstrate online banking techniques
<b>CO3.</b>	Illustrate clearing and settlement mechanism in real time
<b>CO4.</b>	Evaluate the challenges in the digital era in the context of security and privacy issues in e-commerce
<b>CO5.</b>	Develop insights in to banking security solutions

### Mapping Course Outcome with Programme Outcomes

CO / PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	3	2	3	2	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	2	3	3
CO5	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3) M-Medium (2) L-Low (1)**

### Mapping course outcome with programme specific outcomes

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	2	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

### Application of Tally in Accounting

<b>Title of the Course</b>	<b>Application of Tally in Accounting</b>				
<b>Course Type</b>	<b>Skill Enhancement Course IV</b>				
<b>Course Code</b>	<b>24USBEL2</b>				
<b>Year</b>	<b>II</b>	<b>Semester</b>	<b>III</b>	<b>Credits</b>	<b>2</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		--	--	2	2

<b>Learning Objectives</b>	
<b>LO1</b>	To understand the fundamentals of computerized accounting and differentiate it from manual accounting practices.
<b>LO2</b>	To create and manage companies in Tally Prime, including altering, editing, and deleting companies using functional keys.
<b>LO3</b>	To develop accounting groups and ledgers, and enter different types of vouchers such as journal, purchase, sales, receipt, and payment vouchers.
<b>LO4</b>	To create and utilize cost categories, cost centres, and godowns in financial transactions and voucher entries.
<b>LO5</b>	To manage inventories and generate essential financial reports, including trial balance, trading account, profit & loss account, and balance sheet using Tally Prime.

<b>Unit</b>	<b>Contents</b>
I	<b>Introduction to Tally Prime - Creating Company:</b> Meaning of Computerized Accounting - Importance - Computerized Accounting vs. Manual Accounting, Tally Prime Introduction - Starting Tally Prime - Creation of a company - Shutting a company - Select Company - Alter - Edit - Delete Company - Role and Importance of Functional keys
II	<b>Ledger and Voucher Creation:</b> Creation of Accounting groups - Various kinds of groups - Multiple and Single - Creation of ledgers - Various kinds of ledgers - Entering vouchers - Journal voucher, Purchase voucher, Sales voucher, Receipt voucher, Payment voucher - Setting of company - Features and Configuration.
III	<b>Creation of Cost:</b> Introduction to cost - Creation of Cost Category - Cost Centre Category - Editing and Deleting Cost Centre - Usage of Cost Category and Cost Centres in voucher entry - Creation of Godown.
IV	<b>Inventories:</b> Introduction to Inventories - Creation of Stock category - Stock group - Stock item - Editing and Deletion of stock items - Usage of stock in voucher entry - Stock voucher on purchase order - Customer and supply analysis - Stock Journal entries

V	<b>E-Accounting:</b> Generation of Report - Trial Balance, Trading Account, Profit and Loss Account, Balance sheet preparation - Configuring for printing - diverse reports - Maintenance talks about backup - Security passwords
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**Note : 100% Practical for External**

Practical examination should be conducted both internal and external examiners.

**List of Practical**

1. Creation of New Company
2. Alter, Delete and Shut of Existing Company
3. Creation of Accounting ledger and Voucher
4. Creation of Cost Centre and Category
5. Creation of Godown in tally prime
6. Creation of Inventory ledger and Voucher
7. Creation of ledger and Voucher Bill of Material
8. Inventory Analysis (Stock GroupWise / Stock Item wise / Invoice wise / Location wise)
9. Prepare Final Accounts with adjustment in tally prime
10. Creation of Trial Balance in tally prime

<b>Recommended Texts</b>	
1.	Rizwan Ahamed P. 2018, Tally ERP 9 Margham Publications, Chennai
2.	Palanivel S. 2018 Tally accounting software, Margham Publications, Chennai
3.	Michael Jardon, 2018 Computer Accounting, Osborne Books Ltd, New Delhi

<b>Reference Books</b>	
1.	Dewey D.2018 Computerised Accounting, Tata Mc Graw Hill,New Delhi
2.	Robert Hurt 2016 Accounting Information System Mc Graw Hill,New Delhi
3.	Carol Yacht 2016 Computer Accounting Essentials, Susan V.Crosson, New Delhi
4.	O’Leary T.J and O’Leary 2011 Computing essentials in Computer McGraw Hill,New Delhi
5.	Ama G.A.N 2003 Fundamentals of Public sector Accounting and Finance, Amazons Publications, Nigeria
<b>NOTE : Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1	<a href="https://www.toppr.com/guides/accounting-and-auditing/computerised-accounting-environment/intro-to-tally/">https://www.toppr.com/guides/accounting-and-auditing/computerised-accounting-environment/intro-to-tally/</a>
2	<a href="https://trainings.internshala.com/blog/what-is-tally/">https://trainings.internshala.com/blog/what-is-tally/</a>
3	<a href="https://www.brainkart.com/article/Practical-application-of-accounting-software-----Tally_38876/">https://www.brainkart.com/article/Practical-application-of-accounting-software-----Tally_38876/</a>

### Course Outcome

<b>CO No</b>	<b>On Completion of this Course, Students will be able to</b>
<b>CO1</b>	Apply computerized accounting principles using Tally Prime software in real-time business scenarios.
<b>CO2</b>	Perform end-to-end company accounting operations, including company setup, ledger maintenance, voucher entry, and report generation.
<b>CO3</b>	Implement cost accounting and inventory management through cost centres, categories, stock items, and godown creation.
<b>CO4</b>	Analyze business performance using automated financial reports and e-accounting tools in Tally Prime.
<b>CO5</b>	Ensure data security and efficient maintenance through backups, password protection, and system configuration.

**Mapping Course Outcome with Programme Outcomes**

<b>CO / PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>
<b>CO1</b>	3	2	3	3	2	3	2	2
<b>CO2</b>	3	2	3	3	3	2	2	2
<b>CO3</b>	3	2	2	3	3	2	2	2
<b>CO4</b>	3	2	3	3	2	2	2	2
<b>CO5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	11	14	15	14	12	11	11
<b>Average</b>	3	2.2	2.8	3	2.8	2.4	2.2	2.2

**S-Strong (3) M-Medium (2) L-Low (1)**

**Mapping course outcome with programme outcomes**

<b>CO / PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3
<b>CO3</b>	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## Clearing and Forwarding in Import and Export

<b>Title of the Course</b>	<b>Clearing and Forwarding in Import and Export</b>				
<b>Course Type</b>	<b>Skill Enhancement Course V</b>				
<b>Course Code</b>	<b>24USBE31</b>				
<b>Year</b>	<b>II</b>	<b>Semester</b>	<b>III</b>	<b>Credits</b>	<b>2</b>
<b>Instructional Hours Per week</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>	
	<b>2</b>	<b>--</b>	<b>--</b>	<b>2</b>	

<b>Learning Objectives</b>	
<b>LO1</b>	To educate the students how the clearing and forwarding agents acted in Ports
<b>LO2</b>	To gain knowledge how the export documents are prepared by the exporter and these documents are handled by the shipping and forwarding agents
<b>LO3</b>	To acquire knowledge in import documentation
<b>LO4</b>	To know the how the frights are charged by the shipping and forwarding agents
<b>LO5</b>	To understand the Risk in Export and Import

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Introduction</b> Introduction to clearing and forwarding - Role and importance of Clearing and Forwarding in International Trade- Logistics and Supply Chain Management- Roles and responsibilities of clearing and forwarding agents- Relevant legal and regulatory frame work- Documents required for clearing and forwarding.
<b>II</b>	<b>Export Procedure Documentation</b> Documents required for export- Commercial Invoice-Packing list- Certificate of Origin -.GMP Certificate- Bill of Lading - Insurance - USFDA Registration Certificate- ISO 9000 certification- Export Licensing procedures and formalities- Pre-requisite of Export and Import- Negative list of Exports.
<b>III</b>	<b>Import Procedure Documentation</b> Import Documentation - Import License under Advance Authorization- Customs Inspection, Examination and Audits - General Provisions regarding Import.
<b>IV</b>	<b>Freight forwarding and Transportation</b> Freight forwarding services in import and export - Mode of Transport- Air, Sea- Freight rates- INCO terms - Packaging, labelling and cargo handling requirements.
<b>V</b>	<b>Risk Management</b> Risk Assessment - Insurance coverage and claims - Methods of Export and Import Payments- Export Earning Foreign Currency - Letter of credit and international payments system- Managing trade related financial documents.

<b>Recommended Texts</b>	
1.	Mahajan M.I, 2021, Export Policy, Procedure and Documentation, Snow white Publications, Mumbai
2.	Natarajan L 2022, Import and Export Procedure (Import Management), Margham Publications, Chennai.
3.	Rathor B.S and Rathor, J.S 2022, Export Marketing, Himalaya Publishing House, New Delhi.

<b>Reference Books</b>	
1.	Francis Cherunilam 2021, International Trade and Export Management, Himalaya Publishing House, New Delhi
2.	Paras Ram, 2022, Nilkhil Garg Export: What, Where and How? Anupam Publishers, New Delhi
3.	Hand Book of Export Import Procedures: Ministry of Commerce 2020-2024 Government of India Volume No:1 and 2
4.	Mahajan M.I, 2022, Export Do it yourself, Snow white Publications, Mumbai
5.	Mahajan M.I, 2022, Import Policy, Procedure and Documentation, Snow white Publications, Mumbai.
<b>NOTE : Latest Edition of Textbooks May be Used</b>	

### Course Outcomes

<b>CO No</b>	<b>On Completion of this Course, Students will be able to</b>
<b>CO1</b>	Explain the role of clearing agents in ports
<b>CO2</b>	Discuss the export procedure and documentation
<b>CO3</b>	Explain the import documentation procedure
<b>CO4</b>	Equip Freight forwarding services
<b>CO5</b>	Discuss the determinants of Risk Management

**Mapping course outcome with programme outcomes**

<b>CO / PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>
<b>CO1</b>	3	3	3	3	2	3	2	3
<b>CO2</b>	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3	2	3	3
<b>CO5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3) M-Medium (2) L-Low (1)**

**Mapping course outcome with programme outcomes**

<b>CO / PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3
<b>CO3</b>	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## Fundamentals of Fin Tech

<b>Title of the Course</b>	<b>Fundamentals of Fin Tech</b>				
<b>Course Type</b>	<b>Skill Enhancement Course VI</b>				
<b>Course Code</b>	<b>24USBE32</b>				
<b>Year</b>	<b>II</b>	<b>Semester</b>	<b>III</b>	<b>Credits</b>	<b>2</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		<b>2</b>	<b>--</b>	<b>--</b>	<b>2</b>

<b>Learning Objectives</b>	
<b>LO1</b>	To educate the students to introduce Fin tech
<b>LO2</b>	To gain knowledge in Financial Technology and Digital payments
<b>LO3</b>	To acquire knowledge in Crypto currencies
<b>LO4</b>	To know the knowledge in Block chin Technology
<b>LO5</b>	To understand the effects of Fin tech on various sectors

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Introduction to Fin tech</b> Introduction – Meaning of Fin Tech - Definitions - The History And Evolution Of The Fin tech Industry – <b>Fin Tech Ecosystem</b> - Recent Developments – Fin Tech In India – Fin Tech Market Trends In India - Types Of Fin Tech or Transformation of Financial Services - Benefits Of Fin Tech - Drawbacks Of Fin Tech - Key Growth Drivers - <b>Challenges</b>
<b>II</b>	<b>Financial Technology and Digital Payments</b> Introduction -Artificial Intelligence (AI) in Fin Tech-Machine Learning in Fin Tech - Machine Learning in Accounting and Finance - Robotic Process Automation (RPA) -- Financial Data Analytics - Data Science and Big Data in Fin Tech - Digital Payments - Cashless Society - DFS Eco System -Developing Countries and DFS: The Story of Mobile Money - RTGS networks;
<b>III</b>	<b>Crypto currencies</b> Crypto currencies - benefits - disadvantages- Examples of crypto currencies- Outline of crypto currency – types- wallet - Legal and Regulatory Implications - legal position of crypto currencies in India - Impact on crypto currencies
<b>IV</b>	<b>Block chain Technology</b> Block chain Technology in Fin Tech – An understanding of Block chain technology, its potential, and applications - BCT in Banking – Benefits of BCT in banking - BCT in Indian Banking Sector - BCT in supply chain management
<b>V</b>	<b>Effects of Fin-Tech on Various Sectors</b> Effects of Fin-tech on Payment Innovations – The Implications of Fin tech On Real Estate, Insurance, Health, And Payment Innovations - The effects of Fin-tech on Payment Innovations – Health- Real-Estate- Insurance Sector- Capital Market - Key Fin-tech trends – Fin Tech Around the Globe: Asia, Middle East, South America, Europe, Southeast Asia / Australia and Africa

<b>Recommended Texts</b>	
1.	Dheenadhayalan V and Vijay C, 2022 Fintech, Vijay Nicole Imprints Pvt. Ltd, Chennai
2.	Sanjay Phadke., 2020 Fintech Future : The Digital Dna Of Finance Paperback –
3.	Agustin Rubini, 2021 Fintech in a Flash: Financial Technology Made Easy (new edition) Kindle Edition

<b>Reference Books</b>	
1.	Aravind Narayanan 2022 Bitcoin and Cryptocurrency Technologies: A Comprehensive Introduction
2.	Joseph Bonneau, Edward Felten, Andrew Miller, Steven Goldfeder, 2022 Princeton University
3.	SlavaGomzin 2020 Bitcoin for Non-Mathematicians: Exploring the foundations of Crypto, Universal Publishers, USA
4.	The Robotics Process Automation, Handbook: A Guide to Implementing, Tom Taulli/Apress, Latest 1 ST Edition 2020
5.	Diamandis, P. H., & Kotler, S. 2020. The Future Is Faster Than You Think: How Converging Technologies Are Disrupting Business, Industries, and Our Lives. New York: Simon &Schuster
<b>NOTE : Latest Edition of Textbooks May be Used</b>	

### Course Outcomes

<b>CO No</b>	<b>On Completion of this Course, Students will be able to</b>
<b>CO1</b>	Identify the benefits of Fintech Industry
<b>CO2</b>	Enable a better understanding of Financial Technology and Digital Payments
<b>CO3</b>	Analyze the functioning of Crypto currency
<b>CO4</b>	Explain the impact of Block Chain Technology
<b>CO5</b>	Evaluate the effects of Fin tech on various sectors

**Mapping course outcome with programme outcomes**

<b>CO / PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>
<b>CO1</b>	3	3	3	3	2	3	2	3
<b>CO2</b>	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3	2	3	3
<b>CO5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3) M-Medium (2) L-Low (1)**

**Mapping course outcome with programme outcomes:**

<b>CO / PSO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
<b>CO1</b>	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3
<b>CO3</b>	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

**Semester – IV**  
**Advanced Corporate Accounting**

<b>Title of the Course</b>	<b>Advanced Corporate Accounting</b>				
<b>Course Type</b>	<b>CORE VII</b>				
<b>Course Code</b>	<b>24UMBE41</b>				
<b>Year</b>	<b>II</b>	<b>Semester</b>	<b>IV</b>	<b>Credits</b>	<b>5</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		<b>5</b>	<b>--</b>	<b>--</b>	<b>5</b>

<b>Learning objectives</b>	
<b>Lo1</b>	To know the types of amalgamation, internal and external reconstruction
<b>Lo2</b>	To know final statements of banking companies
<b>Lo3</b>	To understand the accounting treatment of insurance company accounts
<b>Lo4</b>	To understand the procedure for preparation of consolidated balance sheet
<b>Lo5</b>	To have an insight on modes of winding up of a company

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Amalgamation and Reconstruction</b> Amalgamation – Meaning – Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method-Methods of Accounting for Amalgamation- The Purchase Method (Excluding Inter-Company Holdings – Simple Problems Only). <b>Internal &amp; External Reconstruction</b> Internal Reconstruction–Conversion of Stock–Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction( Theory Only)
<b>II</b>	<b>Accounting of Banking Companies</b> Final Statements of Banking Companies (As per New Provisions)-Non- Performing Assets - Rebate on Bills Discounted - Profit and Loss a/c -Balance Sheet as per Banking Regulation Act 1949.
<b>III</b>	<b>Insurance Company Accounts:</b> Meaning of Insurance–Principles–Types–Preparation of Final Accounts of Insurance Companies–Accounts of Life Insurance Business – Accounts of General Insurance Companies - New Format.
<b>IV</b>	<b>Consolidated Financial Statements</b> Introduction-Holding & Subsidiary Company - Legal Requirements relating to preparation of accounts-Preparation of Consolidated Balance Sheet (Excluding Inter-company holdings).

<b>V</b>	<p><b>Liquidation of Companies</b>  Meaning- Modes of Winding-up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator’s Final Statements.</p>
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**THEORY 20% & PROBLEMS 80%**

<b>Recommended Texts</b>	
1	S.P. Jain and K.L Narang. Advanced Accountancy, Kalyani Publishers, New Delhi.
2	Dr. K. S .Raman and Dr. M.A. Arulanandam, Advanced Accountancy, Vol. II, Himalaya Publishing House, Mumbai.
3	R.L. Gupta and M. Radhaswamy, Advanced Accounts, Sultan Chand, New Delhi.
4	M.C. Shukla and T.S. Grewal, Advanced Accounts Vol. II, S Chand & Sons, New Delhi.
5	T.S. Reddy and A. Murthy, Corporate Accounting II, Margham Publishers, Chennai

<b>Reference Books</b>	
1	B. Raman, Corporate Accounting, Taxman, New Delhi
2	M.C. Shukla, Advanced Accounting, S. Chand, New Delhi
3	Prof. Mukesh Bramhbutt, Devi Ahilya publication, Madhya Pradesh
4	Anil kumar, Rajesh kumar, Advanced Corporate Accounting, Himalaya Publishing house, Mumbai.
5	Prasanth Athma, Corporate Accounting, Himalaya Publishing house, Mumbai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1	<a href="https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126">https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/126</a>
2	<a href="https://www.slideshare.net/debchat123/accounts-of-banking-companies">https://www.slideshare.net/debchat123/accounts-of-banking-companies</a>
3	<a href="https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862">https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862</a>

### Course outcome

CO No	On completion of the course, students will be 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	Synthesize and prepare final accounts of Insurance companies in the prescribed format
CO4	Give the consolidated accounts of holding companies
CO5	Preparation of liquidator's final statement of account

### Mapping Course Outcome with Programme Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	2	3	3
CO 4	3	3	3	3	3	2	3	3
CO 5	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3) M-Medium (2) L-Low (1)**

### Mapping Course Outcome with Programme Specific Outcomes

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## Principles of Marketing

<b>Title of the Course</b>	<b>Principles of Marketing</b>				
<b>Course Type</b>	<b>CORE VIII</b>				
<b>Course Code</b>	<b>24UMBE42</b>				
<b>Year</b>	<b>II</b>	<b>Semester</b>	<b>IV</b>	<b>Credits</b>	<b>4</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		<b>4</b>	<b>--</b>	<b>--</b>	<b>4</b>

<b>Learning Objectives</b>	
<b>LO1</b>	To know the concept and functions of marketing
<b>LO2</b>	To understand the importance of market segmentation
<b>LO3</b>	To examine the stages of new product development
<b>LO4</b>	To gain knowledge on the various advertising medias
<b>LO5</b>	To analyze the global market environment

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Introduction to Marketing</b> Meaning – Definition and Functions of Marketing– Evolution of Marketing Concepts – Innovations in Modern Marketing - Role and Importance of Marketing - Classification of Markets - Niche Marketing.
<b>II</b>	<b>Market Segmentation</b> Meaning and definition – Benefits– Criteria for segmentation–Types of segmentation – Geographic – Demographic – Psychographic – Behavioural – Targeting, <b>Positioning &amp; Repositioning</b> - Introduction to Consumer Behaviour – Consumer Buying Decision Process and Post Purchase Behaviour — Motives. Freud’s Theory of Motivation.
<b>III</b>	<b>Product &amp; Price</b> Marketing Mix-an overview of 4P’s of Marketing Mix-Product – Introduction to Stages of New Product Development–Product Life Cycle - Pricing-Policies - Objectives–Factors Influencing Pricing– Kinds of Pricing.
<b>IV</b>	<b>Promotions and Distributions</b> Elements of promotion–Advertising–Objectives -Kinds of Advertising Media- Traditional vs. Digital Media - Sales Promotion – types of sales promotion – Personal Selling –Qualities needed for a personal seller – Channels of Distribution for Consumer Goods- Channel Members – Channels of Distribution for Industrial Goods.
<b>V</b>	<b>Competitive Analysis and Strategies</b> Global Market Environment–Social Responsibility and Marketing Ethics – Recent Trends in Marketing – A Basic Understanding of E– Marketing & M–Marketing– E-Tailing–CRM–Market Research– MIS and Marketing Regulation.

<b>Recommended Texts</b>	
1	Philip Kotler, Principles of Marketing: A South Asian Perspective, Pearson Education. New Delhi.
2	Dr. C. B. Gupta & Dr. N. Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi.
3	Dr. Amit Kumar Principles Of Marketing, Shashibhawan Publishing House, Chennai.
4	Dr. N. Rajan Nair, Marketing, Sultan Chand & Sons. New Delhi
5	Neeru Kapoor Principles Of Marketing, PHIL earning, New Delhi

<b>Reference Books</b>	
1	Prof. Kavita Sharma, Dr. Swati Agarwal, Principles of Marketing Book, Taxmann, New Delhi.
2	Dr. J. Jayasankar, Marketing Management, Margham Publications, Chennai.
3	Assael, H. Consumer Behavior and Marketing Action, USA: PWS-Kent
4	Hoyer, W.D. And Macinnis, D.J., Consumer Behavior, USA: Houghton Mifflin Company
5	Baker M, Marketing Management and Strategy, Macmillan Business, Bloom bury Publishing, India.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1	<a href="https://www.aha.io/roadmapping/guide/marketing/introduction">https://www.aha.io/roadmapping/guide/marketing/introduction</a>
2	<a href="https://www.investopedia.com/terms/m/marketsegmentation.asp">https://www.investopedia.com/terms/m/marketsegmentation.asp</a>

### Course outcome

<b>CO No</b>	<b>On completion of the course, students will be able to</b>
<b>CO1</b>	Develop an understanding on the role and importance of marketing
<b>CO2</b>	Apply the 4p's of marketing in their venture.
<b>CO3</b>	Identify the factors determining pricing.
<b>CO4</b>	Use the different Channels of distribution of industrial goods.
<b>CO5</b>	Understand the concept of E-marketing and E-Tailing.

**Mapping course outcome with programme outcomes**

<b>CO/PO</b>	<b>Po1</b>	<b>Po2</b>	<b>Po3</b>	<b>Po4</b>	<b>Po5</b>	<b>Po6</b>	<b>Po7</b>	<b>Po8</b>
<b>CO 1</b>	3	3	3	3	2	3	2	3
<b>CO 2</b>	3	3	3	3	3	3	3	3
<b>CO 3</b>	3	3	3	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3	2	3	3
<b>CO 5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3) M-Medium (2) L-Low (1)**

**Mapping course outcome with programme specific outcomes**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO 1</b>	3	3	3	3	3
<b>CO 2</b>	3	3	3	3	3
<b>CO 3</b>	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3
<b>CO 5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## Rural Banking

<b>Title of the Course</b>	<b>Rural Banking</b>				
<b>Course Type</b>	<b>Elective IV</b>				
<b>Course Code</b>	<b>24UEBE41</b>				
<b>Year</b>	<b>II</b>	<b>Semester</b>	<b>IV</b>	<b>Credits</b>	<b>3</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		<b>3</b>	<b>--</b>	<b>--</b>	<b>3</b>

<b>Learning Objectives</b>	
<b>LO1</b>	To provide students an in-depth knowledge about rural banking
<b>LO2</b>	To create awareness about different schemes of the Government of India for setting up new enterprise
<b>LO3</b>	To enrich students with the different sources of rural credit
<b>LO4</b>	To comprehend the structure of credit planning
<b>LO5</b>	To familiarize students about the institutional support for rural development

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Concept of rural banking</b> – Need for rural banking – priority sector lending: terms & condition.
<b>II</b>	<b>PMEGP (Prime Minister Employment Generation Programme)</b> –Start up India Stand up India PM Mudra Yojana (PMMY) Digital India Mission.
<b>III</b>	<b>Institutional sources of finance in rural areas:</b> cooperative banks, commercial banks, regional rural banks – their Structure, policy, Functions, clientele, progress
<b>IV</b>	<b>Credit planning at the gross root level:</b> lead bank scheme, District credit plans and service area approach their bank features.
<b>V</b>	<b>Institutions supporting rural development:</b> Reserve Bank of India (RBI), National bank for Agriculture & Rural Development (NABARD), District Industries Centre (DIC) Khadi & Village Industries Commission (KVIC) and Voluntary Organization – their role.

<b>Recommended Texts</b>	
1	Dhingra IC, Rural banking in India, sultan Chand & sons, New Delhi.
2	Bhat N.S., Aspects of Rural banking, Common wealth publishers, Delhi.
3	Dr.S. Sankaran, Rural banking, Margham Publications, Chennai
4	Basu.A.K, Fundamentals of Banking Theory and practices, Mukherjee & co., Kolkata.
5	Ahmad, Rais, Rural Banking and Economic Development, Mittal Publications, New Delhi.

<b>Web Resources</b>	
1	<a href="https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_eurpub_ckaa166.1191">https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_eurpub_ckaa166.1191</a>
2	<a href="https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_wbro_13.2.147">https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_wbro_13.2.147</a>
3	<a href="https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_wber_lhv057">https://nlist.inflibnet.ac.in/search/Search2Record/10.1093_wber_lhv057</a>

<b>Reference Books</b>	
1	Desai S.S.M, Rural banking in India, Himalaya publishing house, Bombay.
2	Sandhu B.S., Banking & Rural Development, Deep & Deep Publications, New Delhi.
3	G C Mandal, Role of banks in Rural development, Rajat Publications, New Delhi
4	Tanan.M.C, Banking law and practices, Lexis Nexis, New York.
5	Rural Banking, Indian Institute of Banking and Finance, MacMillan Publisher India Limited, 1 <sup>st</sup> Edition 2012.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

### Course outcome

<b>CO No</b>	<b>On completion of the course, students will be able to</b>
<b>CO1</b>	Outline the concept of rural banking
<b>CO2</b>	Explain the application of welfare schemes in present scenario
<b>CO3</b>	Identify the existence of different source of finance in rural area
<b>CO4</b>	Explain the concept of credit planning
<b>CO5</b>	Examine the importance of institutional support in rural development.

### Mapping Course Outcome with Programme Outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	2	3	3
CO 4	3	3	3	3	3	2	3	3
CO 5	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3) M-Medium (2) L-Low (1)**

### Mapping Course Outcome with Programme Specific Outcomes

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## Python for Data Analytics

<b>Title of the Course</b>	<b>Python for Data Analytics</b>				
<b>Course Type</b>	<b>Elective IV</b>				
<b>Course Code</b>	<b>24UEBE42</b>				
<b>Year</b>	<b>II</b>	<b>Semester</b>	<b>IV</b>	<b>Credits</b>	<b>3</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		<b>3</b>	--	--	<b>3</b>

<b>Learning Objectives</b>	
<b>LO1</b>	To Understand fundamental programming concepts of Python programming and its Libraries
<b>LO2</b>	To study basic programming concepts and packages for data analysis, modelling, and visualization in python language.
<b>LO3</b>	To study about structure and LOOP
<b>LO4</b>	To comprehend the Basics of NumPy Arrays
<b>LO5</b>	To gain inputs in Data structure, plotting & visualization

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Computer systems</b> – Python Programming Language Computational Thinking – Python Data Types: Expressions, Operator, Variables, and Assignments – Strings – Lists – Objects & Classes – Python standard library.
<b>II</b>	<b>Imperative programming:</b> Python modules – Built-in-function: print () function –eval() function – user-defined function & assignments - parameter passing.
<b>III</b>	<b>Text Data, Files &amp; Exceptions:</b> Strings, revisited – formatted output – files – errors & Exceptions – Execution control Structures: decision control & the IF statement. For LOOP & Iteration Patterns – two-dimensional list- while loop – more loop patterns – additional iteration control statements – Container and Randomness: Dictionaries – other built-in container types – character encodings & strings – module random. Namespaces – encapsulation in functions – global vs. local namespaces exceptional flow control – modules as namespaces.
<b>IV</b>	<b>NumPy Basics:</b> Array and Vectorized Computation – A Multidimensional Array Object – Data Processing using Arrays, File Input and Output with Arrays – Linear Algebra – Random Number Generation.
<b>V</b>	<b>Pandas</b> – Data Structure – Essential Functionality – Handling Missing Data – Hierarchical Indexing – Data loading, Storage and File formats-Data wrangling- Plotting and Visualization -Time Series – Financial and Economic Data applications.

<b>Recommended Texts</b>	
1	Wes McKinney, Python for Data Analysis, O'Reilly Media, Inc., 1005 Gravenstein Highway North, Sebastopol.
2	Kenneth A. Lambert – Fundamentals of Python First Programs - Cengage, New Delhi
3	ChSatyanarayana, M Radhika Mani, BN Jagadesh - Python Programming- Cengage, New Delhi.

<b>Reference Books</b>	
1	J. M. Weiming, Mastering Python for Finance. Birmingham, England: Packt Publishing.
2	Ljubomir Periodic, "Introduction to Computing Using Python: An Application Development Focus", John Wiley & Sons, 2012. Shymala Devi, Python Programming, Vijay Nicole Imprints, Chennai
3	Wesley J. Chun, "Core Python Programming", Pearson Education.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1	<a href="https://onlinecourses.nptel.ac.in/noc20_cs46/preview">https://onlinecourses.nptel.ac.in/noc20_cs46/preview</a>
2	<a href="https://bedford-computing.co.uk/learning/wp-content/uploads/2015/10/Python-for-Data-Analysis.pdf">https://bedford-computing.co.uk/learning/wp-content/uploads/2015/10/Python-for-Data-Analysis.pdf</a>

### **Course outcome**

<b>CO No</b>	<b>On completion of the course, students will be able to</b>
<b>CO1</b>	Demonstrate the understanding of basic programming terminologies and packages of python language.
<b>CO2</b>	Will gain knowledge on concepts and packages for data analysis, modelling, and visualization in python language.
<b>CO3</b>	In depth understanding about structure and LOOP
<b>CO4</b>	Analyze the time series data to design an optimized investment plan.
<b>CO5</b>	Demonstrate financial and Economic

**Mapping course outcome with programme outcomes**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>
<b>CO 1</b>	3	3	3	3	2	3	2	3
<b>CO 2</b>	3	3	3	3	3	3	3	3
<b>CO 3</b>	3	3	3	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3	2	3	3
<b>CO 5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3) M-Medium (2) L-Low (1)**

**Mapping course outcome with programme specific outcomes**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO 1</b>	3	3	3	3	3
<b>CO 2</b>	3	3	3	3	3
<b>CO 3</b>	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3
<b>CO 5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## Java Programming

<b>Title of the Course</b>	<b>Java Programming</b>				
<b>Course Type</b>	<b>Elective IV</b>				
<b>Course Code</b>	<b>24UEBE43</b>				
<b>Year</b>	<b>II</b>	<b>Semester</b>	<b>IV</b>	<b>Credits</b>	<b>3</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		<b>3</b>	--	--	<b>3</b>

<b>Learning Objectives</b>	
<b>LO1</b>	To get in-depth Knowledge about the evolution of java and its Features
<b>LO2</b>	Bring out the difference and similarities between C, C++ and java.
<b>LO3</b>	Develop programmers in Java with its special Features.
<b>LO4</b>	To apply the exception handling in Programming
<b>LO5</b>	Implementing the code in internet using Applet with AWT controls.

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Introduction to Java</b> - Features of Java – Java Environment - Lexical Issues or tokens- Data Types - Variables - Arrays - Operators – Conditional Statements- Iterative Statements-General Structure of a Java Program.
<b>II</b>	<b>Classes and Objects</b> – Fields and Methods Declaration -Constructors – Method Overloading - Static keyword - Final keyword -String Class - String Buffer Class. Java Utilities: Scanner, Stack, Date, Vector, Enumeration. Inheritance: Keyword extends-Types of Inheritance–Keyword super- Overriding of methods Abstract class and methods.
<b>III</b>	<b>User-Defined Packages:</b> Creating and accessing Packages. Interface: Defining Interface-Keyword implements -Multiple Inheritance using Interface. Threads: Introduction- Thread States or life cycle of thread Creation of threads using Thread class and Runnable interface –Thread methods -Thread Priorities -Thread Synchronization.
<b>IV</b>	<b>Exception Handling:</b> Types of errors - Syntax of Exception handling code – Built-in Exceptions – Multiple catch statements – Nested try block – Finally statement- Throwing our own exception using throw – Method throwing exception using throws keyword - Managing Errors.
<b>V</b>	<b>Applets:</b> Difference between applet and application -Applet life cycle - Building Applet code using Applet tag – Passing parameters to Applets Drawing various shapes using Graphics Class. AWT Controls: Buttons, Labels, Text Field, Text Area, Choice, Check Box, List, Scroll Bar and Layout Managers.

<b>Recommended Texts</b>	
1	E. Balagurusamy, “Programming with Java”, Fourth Edition, 2010, Tata McGraw-Hill
2	P Radha Krishna, “Object Oriented Programming through Java”, Second Edition, 2007, Universities Press.
3	John R Hubbard, Programming with Java – Schuam’s Outline Series

<b>Web Resources</b>	
1	<a href="http://www.tutorialspoint.com/java/java-quick-guide.htm">www.tutorialspoint.com/java/java-quick-guide.htm</a>
2	<a href="http://www.ntu.edu.sg/home/ehchua/programming/java/J3a_OOPBasics.html">www.ntu.edu.sg/home/ehchua/programming/java/J3a_OOPBasics.html</a>
3	<a href="http://www.tutorialspoint.com/java/java_overview.htm">www.tutorialspoint.com/java/java_overview.htm</a>

<b>Reference Books</b>	
1	K. Arnold and J. Gosling, “The Java Programming Language”, Second Edition, 1996, Addison Wesley
2	P. Naughton and H. Schildt, “Java2 (The Complete Reference)”, Eight Edition, 2005, Tata McGraw Hill
3	Kathy Sierra and Bert Bates, “Head First Java”, Second Edition, 2003, Oreilly
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

### Course outcome

CO No	On completion of the course, students will be able to
<b>CO1</b>	Importance of Java comparing the other language.
<b>CO2</b>	Develop program using constructors and its types.
<b>CO3</b>	Implementing the concept Exception handling various application.
<b>CO4</b>	Analyzing different types of inheritance.
<b>CO5</b>	Life Build Applet code using AWT controls and Layout managers

**Mapping course outcome with programme outcomes**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>
<b>CO 1</b>	3	3	3	3	2	3	2	3
<b>CO 2</b>	3	3	3	3	3	3	3	3
<b>CO 3</b>	3	3	3	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3	2	3	3
<b>CO 5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3) M-Medium (2) L-Low (1)**

**Mapping course outcome with programme specific outcomes**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO 1</b>	3	3	3	3	3
<b>CO 2</b>	3	3	3	3	3
<b>CO 3</b>	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3
<b>CO 5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## Goods and Services Tax

<b>Title of the Course</b>	<b>Goods and Services Tax</b>				
<b>Course Type</b>	<b>Skill Enhancement Course VI</b>				
<b>Course Code</b>	<b>24USBE41</b>				
<b>Year</b>	<b>II</b>	<b>Semester</b>	<b>IV</b>	<b>Credits</b>	<b>2</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		2	--	--	2

<b>Learning Objectives</b>	
<b>LO1</b>	To enable the students to understand the basic concept of indirect tax
<b>LO2</b>	To provide the students to know the structure of GST
<b>LO3</b>	To educate the students with registration process of GST
<b>LO4</b>	To educate the students for Input Tax Credit
<b>LO5</b>	To understand the filing of returns and payment procedure of GST and Refund process and assessment.

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Introduction to Goods and Services Tax</b> Indirect Taxes – Problems of Indirect taxes – Need for introduction of GST – Commodities kept out the preview of GST – Other indirect Taxes
<b>II</b>	<b>Structure of GST</b> GST Structure – CGST – SGST- IGST – Futures – Exemptions – Schemes – Composition Schemes – Ordinary Scheme – GST Structured Rates
<b>III</b>	<b>GST Registration Process</b> Registration process in GST – Types – Compulsory Registration - Cancellation
<b>IV</b>	<b>Input Tax Credit</b> Input Tax Credit – Adjustment of Debit Notes and Credit Notes – Problems in Input Tax Credit
<b>V</b>	<b>Returns, Payments, Refund Process and Assessment</b> Process of Return Filing - Types of Returns - E-Ledger and E -Payment Process in GST - Assessment Methods – Refund under GST – Refund under Special Occasions - Authorities of GST

<b>Amendments in Goods and Services Tax made from Time to Time</b>
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Faculty Member will impart the knowledge on the Amendments in Goods and Services Tax made from time to time, to the students and these components will not cover in the examination.
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<b>Supplementary Readings:</b>	
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1	Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi
2	Sanjeet Sharma and Shaileja Anand, 2024, VK Global Publications (P) Ltd., New Delhi
3	Mishra. SK, 2024, Simplified Approach to GST, Educreation Publishing, New Delhi
4	Viswanthan.B, 2024, Goods and Services Tax in India, New Century Publications, New Delhi

<b>Reference Books</b>	
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1	Balachandran V., 2024, Indirect Taxes, Sultan Chand and Sons, New Delhi
2	SatrangiG., Goods and Services Tax Precept and Practice 2024,Centax Publications, New Delhi
3	Anandaday Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited,New Delhi
4	Raj. C. A., Agarwa. K, 2019, Taxation and Indirect Taxes, Taxmann Publications Pvt Limited,New Delhi

<b>NOTE: Latest Edition of Textbooks May be Used</b>
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<b>Web Resources</b>	
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1	<a href="https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html">https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html</a>
2	<a href="https://cleartax.in/s/gst-book-online-pdf">https://cleartax.in/s/gst-book-online-pdf</a>

### Course outcome

<b>CO No</b>	<b>On completion of the course, students will be able to</b>
<b>CO1</b>	Comprehend the fundamentals of indirect tax and need for GST
<b>CO2</b>	Understand the structure of GST and their schemes in practice
<b>CO3</b>	Disseminate various modes of registration of GST
<b>CO4</b>	Familiarize themselves with the adjustment of debit and credit notes
<b>CO5</b>	Understand and apply the e-filing of GST in practice

### Mapping course outcome with programme outcomes

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>
<b>CO 1</b>	3	3	3	3	2	3	2	3
<b>CO 2</b>	3	3	3	3	3	3	3	3
<b>CO 3</b>	3	3	3	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3	2	3	3
<b>CO 5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3) M-Medium (2) L-Low (1)**

### Mapping course outcome with programme specific outcomes

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO 1</b>	3	3	3	3	3
<b>CO 2</b>	3	3	3	3	3
<b>CO 3</b>	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3
<b>CO 5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## Campus to Corporate Transitions

<b>Title of the Course</b>	<b>Campus to corporate transition</b>				
<b>Course Type</b>	<b>Skill Enhancement Course VII</b>				
<b>Course Code</b>	<b>24USBE42</b>				
<b>Year</b>	<b>II</b>	<b>Semester</b>	<b>IV</b>	<b>Credits</b>	<b>2</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		<b>2</b>	--	--	<b>2</b>

<b>Learning Objectives</b>	
<b>LO1</b>	To understand Corporate transition covers overview of corporate
<b>LO2</b>	To educate the students difference in corporate culture and campus
<b>LO3</b>	To understand corporate etiquettes
<b>LO4</b>	To gain knowledge in English Communication
<b>LO5</b>	To know the tips for interviews

<b>Unit</b>	<b>Contents</b>
<b>I</b>	<b>Introduction</b> Corporate Readiness - Overview of Corporate - History of Corporate –Overview of BPO Industry –History of BPO –Benefits of BPO –BPO Industry in World-BPO Industry in India-TCS BPO.
<b>II</b>	<b>Campus vs. Corporate</b> Difference between campus and corporate – Change management - Learn the Culture -Impact of your attitude and behaviour-Consider the language –Establish and maintain relationship–Respect others -Be Confident-Keep on learning-Consider the body language.
<b>III</b>	<b>Corporate Etiquettes Corporate Etiquettes</b> Dressing and grooming skills - Workplace etiquette - Business etiquette - E-Mail etiquette -Telephone etiquette - Meeting etiquette - Presentation Skills - Professional Competencies - Analytical Thinking -Listening Skills - Time management - Team Skills – Assertiveness - Stress Management - Participating in Group Discussion -Interview facing– Ownership –Attention to Detail.
<b>IV</b>	<b>Introduction to Communication</b> Communication – Grammar – Phonetics – One on one basic conversation skill practice - Reading Comprehension - Listening Comprehension - Improving Vocabulary - Improving Writing Skills –Comprehension while interacting face to face
<b>V</b>	<b>Tips for Interview</b> Recitation of short stories-Interview Skills –Group Discussion-Social Conversation Skills–Presentation - One Act Plays

### Course Outcomes

CO No	On completion of the course, students will be able to
CO1	To impart the basics regarding the overview of corporate culture
CO2	To differentiate the paths between campus and corporate
CO3	To equip corporate etiquettes
CO4	To enhance students' communication skills
CO5	To learn more tips for interviews

### Mapping course outcome with programme outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO 1	3	3	3	3	2	3	2	3
CO 2	3	3	3	3	3	3	3	3
CO 3	3	3	3	3	3	2	3	3
CO 4	3	3	3	3	3	2	3	3
CO 5	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3) M-Medium (2) L-Low (1)**

### Mapping course outcome with programme specific outcomes

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3	3	3	3	3
CO 2	3	3	3	3	3
CO 3	3	3	2	3	3
CO 4	3	3	3	3	3
CO 5	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

### Filing of GST Returns

<b>Title of the Course</b>	<b>Filing of GST Returns</b>				
<b>Course Type</b>	<b>Skill Enhancement Course VII</b>				
<b>Course Code</b>	<b>24USBEL3</b>				
<b>Year</b>	<b>II</b>	<b>Semester</b>	<b>IV</b>	<b>Credits</b>	<b>2</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		--	--	2	2

<b>Learning Objectives</b>	
<b>LO1</b>	To understand the concept and importance of Goods and Services Tax
<b>LO2</b>	To enable the students to prepare data for GSTR Forms
<b>LO3</b>	To gain knowledge on Filing GST Returns
<b>LO4</b>	To understand the steps involved in GST Filing
<b>LO5</b>	To acquire knowledge on penalty for late filling of GST Returns

**Only Practical Paper: Internal 40 marks. External 60 marks**

1. Forms and due dates
2. GSTR Registration Forms
3. ITC Forms
4. Steps involved in filing GST return
5. GSTR1:Return for Outward Supplies
6. Difference between GSTR2A and GSTR 2B
7. GSTR3B:Summary of Inward and Outward Supplies
8. GSTR4:Return For Composition Dealers
9. GSTR5:Return For Non-Resident Taxable Persons
10. GSTR6:Return For Input Service Distributors
11. GSTR7:Return For Taxpayers Deducting TDS

12. GSTR8:Return For E-Commerce Operators Collecting TCS
13. GSTR10:Return For Registered Person Whose GST Registration gets Cancelled
14. GSTR11:Return For UIN(Unique Identification Number)Holders
15. Penalty for late Filing of GST Return
16. Interest on Outstanding Tax
17. GSTR9C-ReconciliationStatement
18. GSTR9B– Filed by Electronic Commerce Operators

<b>Amendments in Goods and Services Tax made from Time to Time</b>
Faculty Member will impart the knowledge on the Amendments in Goods and Services Tax made from time to time, to the students and these components will not cover in the examination.
<b>Recent Amendments in Filing of GST Returns</b>
Faculty member will impart the knowledge on recent Amendments in Filing of GST Returns to the students and these components will not cover in the examination.

<b>Supplementary Readings:</b>	
1	Anjali Agarwal, 2024, Goods and Service Tax, New Century Publications, New Delhi
2	Sanjeet Sharma and Shaileja Anand, 2024, VK Global Publications (P) Ltd., New Delhi
3	Mishra. SK, 2024, Simplified Approach to GST, Educreation Publishing, New Delhi
4	Viswanthan.B, 2024, Goods and Services Tax in India, New Century Publications, New Delhi

<b>Reference Books</b>	
1	Balachandran V., 2024, Indirect Taxes, Sultan Chand and Sons, New Delhi
2	SatrangiG., Goods and Services Tax Precept and Practice 2024,Centax Publications, New Delhi
3	Anandaday Mishra, 2024, GST Law and Procedure, Taxmann Publications Pvt Limited,New Delhi
4	Raj. C. A., Agarwa. K, 2019, Taxation and Indirect Taxes, Taxmann Publications Pvt Limited,New Delhi
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1	<a href="https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html">https://taxguru.in/goods-and-service-tax/download-free-book-goods-services-tax-gst-india.html</a>
2	<a href="https://cleartax.in/s/gst-book-online-pdf">https://cleartax.in/s/gst-book-online-pdf</a>

### Course outcome

CO No	On completion of the course, students will be able to
<b>CO1</b>	Prepare the Students for filing of GST returns through Online
<b>CO2</b>	Helps in filing up of GSTR forms (GSTR 1 – GSTR11)
<b>CO3</b>	Explain the steps involved in GSTR filing
<b>CO4</b>	Acquire knowledge on penalty for late filing GST Returns
<b>CO5</b>	Understand the concept of interest on outstanding tax

### Mapping course outcome with programme outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
<b>CO 1</b>	3	3	3	3	2	3	2	3
<b>CO 2</b>	3	3	3	3	3	3	3	3
<b>CO 3</b>	3	3	3	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3	2	3	3
<b>CO 5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3) M-Medium (2) L-Low (1)**

### Mapping course outcome with programme specific outcomes

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
<b>CO 1</b>	3	3	3	3	3
<b>CO 2</b>	3	3	3	3	3
<b>CO 3</b>	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3
<b>CO 5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## Semester – V

### Cost Accounting

<b>Title of the Course</b>	<b>Cost Accounting</b>						
<b>Course Type</b>	<b>CORE IX</b>						
<b>Year</b>	<b>III</b>	<b>Semester</b>	<b>V</b>	<b>Credits</b>	<b>4</b>	<b>Course Code</b>	<b>24UMBE51</b>
<b>Instructional Hours Per week</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>			
	<b>5</b>			<b>5</b>			

<b>Learning Objectives</b>	
<b>LO1</b>	To understand the various concepts of Cost Accounting.
<b>LO2</b>	To prepare and reconcile Cost accounts.
<b>LO3</b>	To gain knowledge regarding valuation methods of material.
<b>LO4</b>	To familiarize with the different methods of calculating labour cost.
<b>LO5</b>	To know the apportionment of Overheads.

<b>UNIT</b>	<b>CONTENTS</b>
<b>I</b>	<b>Introduction of Cost Accounting</b> Definition-Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting – Installation of Costing System – Classification of Costs– Cost Centre– Profit Centre.
<b>II</b>	<b>Cost Sheet and Methods of Costing</b> Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts –Unit Costing-Job Costing.
<b>III</b>	<b>Material Cost</b> Material Control – Meaning and Objectives – Purchase of Materials – EOQ –Stores Records – Reorder Levels – ABC Analysis - Issue of Materials –Methods of Issue – FIFO – LIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method.
<b>IV</b>	<b>Labour Cost</b> Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments - Idle time– Overtime – Labour Turnover - Meaning, Causes and Measurement.
<b>V</b>	<b>Overheads Cost</b> Overheads – Definition – Classification – Allocation and Apportionment of Overheads – Basis of Apportionment – Primary and Secondary Distribution - Absorption of Overheads – Methods of absorption Preparation of Overheads Distribution Statement – Machine Hour Rate – Computation of Machine Hour Rate.

**THEORY 20% & PROBLEMS 80%**

<b>Recommended Textbooks</b>	
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi

<b>Reference Books</b>	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4	Murthy A &GurusamyS,CostAccounting,Vijay Nicole Imprints Pvt. Ltd. Chennai
5	Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

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

### Course Outcome

CO No.	On Completion of the Course, Students will be able to
<b>CO1</b>	Interpret cost-related information to support ethical decision-making and financial accountability in organizational and societal contexts.
<b>CO2</b>	Develop analytical approaches for pricing and cost control that enhance operational efficiency and competitive sustainability.
<b>CO3</b>	Evaluate resource utilization practices to minimize wastage and promote responsible and sustainable economic activities.
<b>CO4</b>	Analyze workforce cost dynamics to improve productivity, equitable compensation, and organizational well-being.
<b>CO5</b>	Optimize cost management strategies to strengthen long-term organizational performance and contribute to inclusive economic development.

#### Mapping course outcome with programme outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
<b>CO1</b>	3	3	3	3	2	3	2	3
<b>CO2</b>	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3	2	3	3
<b>CO5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

#### Mapping course outcome with programme specific outcomes

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
<b>CO1</b>	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3
<b>CO3</b>	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3)    M-Medium (2)    L-Low (1)**

## Basics to Java Programming

<b>Title of the Course</b>	<b>Basics to Java Programming</b>						
<b>Course Type</b>	<b>CORE X</b>						
<b>Year</b>	<b>III</b>	<b>Semester</b>	<b>V</b>	<b>Credits</b>	<b>4</b>	<b>Course Code</b>	<b>24UMBE52</b>
<b>Instructional Hours Per week</b>	<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>			
	<b>5</b>			<b>5</b>			

<b>Learning Objectives</b>	
<b>LO1</b>	To acquire the basic concept on Java.
<b>LO2</b>	To enable the students on net based business applications.
<b>LO3</b>	To impart knowledge on applet programming.
<b>LO4</b>	To gain knowledge on multithreaded programming.
<b>LO5</b>	To create an application in Java.

<b>UNIT</b>	<b>CONTENTS</b>
<b>I</b>	<b>INTRODUCTION TO JAVA</b> Introduction to Java - Java Program Structure – Java Tokens – Java Statements – Implementing Java Program – Command Line Arguments - Constants – Variables – Data types – Type Casting – Operators: Arithmetic – Relational – Logical – Assignment – Increment – Decrement – Conditional – Bitwise – Special.
<b>II</b>	<b>DECISION MAKING AND BRANCHING STATEMENTS</b> Decision Making and Branching statements – Decision Making and Looping Statements – Jumps in Loops – Labeled Loops - Classes, Objects and Methods : Defining a Class – Adding Variables – Adding Methods – Creating Objects – Accessing Class Members – Constructors – Method Overloading – Inheritance – Overriding of Methods – Final Variables, Methods and Class – Abstract Methods and Class – Visibility Control: Public – Friendly – Protected – Private (Simple Concepts).
<b>III</b>	<b>ARRAYS</b> One-Dimensional Array – Two-Dimensional Array – String: String Arrays – String Methods – String Buffer Class - Interfaces (Multiple Inheritance): Defining Interfaces – Extending interfaces – Implementing Interface – Accessing Interface Variables - Packages: System Packages – Using System Packages – Creating, Accessing and Using a Package – Adding a Class to a Package – Hiding Classes.
<b>IV</b>	<b>MULTITHREADED PROGRAMMING</b> Multithreaded Programming : Creating Threads – Extending the Thread Class – Stopping and Blocking a Thread – Life Cycle of a Thread – Using Thread Methods – Thread Priority – Synchronization – Implementing the „Runnable“ Interface (Simple Concepts). Managing Errors and Exceptions: Types of Errors – Exceptions – Syntax of Exception Handling Code – Multiple - Catch Statement – Throwing our Own Exceptions – Using Exceptions for Debugging.

<b>V</b>	<b>APPLET PROGRAMMING</b> Applet Programming : Applets – Difference between Applet and Application Preparing to Write Applets – Building Applet Code – Applet Life Cycle – Creating Executable Applet – Applet Tag – Adding Applet to HTML File – Running the Applet – Passing Parameters to Applet – Aligning the Display – Displaying Numerical Value – Getting Input form User - Managing Input / Output Files in Java : Stream Concept – Stream Classes – Other I/O Classes – Creating Files – Reading / Writing Characters, Bytes – Simple Input and Output – Other Stream Classes. (Only Concepts)
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<b>Recommended Textbook</b>	
1	E. Balagurusamy, “Programming with Java - A Primer”, Tata Mc Graw – Hill Publishing Company Limited, New Delhi, 2006.

<b>Web Resources</b>	
1	<a href="https://www.w3schools.com/java/java_intro.asp">https://www.w3schools.com/java/java_intro.asp</a>
2	<a href="https://www.w3schools.com/java/java_operators.asp">https://www.w3schools.com/java/java_operators.asp</a>

<b>Reference Books</b>	
1	Joseph L. Weber , “Using Java 2 Platform”, Prentice Hall of India Pvt Ltd Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

### Course outcome

CO No.	On completion of the Course, Students will be able to
<b>CO1</b>	Explain the fundamental concepts of Java programming including program structure, tokens, data types, operators, and command-line arguments.
<b>CO2</b>	Apply decision-making, looping, and branching statements to develop Java programs for solving basic computational problems.
<b>CO3</b>	Analyze and implement object-oriented programming concepts such as classes, objects, constructors, inheritance, interfaces, and packages in Java applications.
<b>CO4</b>	Apply multithreading and exception-handling mechanisms to manage concurrent execution and runtime errors in Java programs.
<b>CO5</b>	Design and develop simple Java applets and basic file input/output programs using stream classes and applet life-cycle concepts.

### Mapping course outcome with programme outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	3	2	3	2	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	2	3	3
CO5	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

### Mapping course outcome with programme specific outcomes

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	2	3	3
CO4	3	3	3	3	3
CO 5	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3)      M-Medium (2)      L-Low (1)**

## Income tax law and Practice

<b>Title of the Course</b>	<b>Income tax law and Practice</b>						
<b>Course Type</b>	<b>CORE XI</b>	<b>Year</b>	<b>III</b>	<b>Credits</b>	<b>4</b>	<b>Course Code</b>	<b>24UMBE53</b>
		<b>Semester</b>	<b>V</b>				
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>		
		<b>5</b>			<b>5</b>		

<b>Learning Objectives</b>	
<b>LO1</b>	To understand the basic concepts & definitions under the Income Tax Act, 1961.
<b>LO2</b>	To compute the residential status of an assessee and the incidence of tax.
<b>LO3</b>	To compute income under the head salaries.
<b>LO4</b>	To learn the concepts of Annual value, associated deductions and the calculation of income From House property.
<b>LO5</b>	To compute the income from Business & Profession considering its basic principles & specific disallowances.

### Theory 20% & Problem 80%

<b>UNIT</b>	<b>CONTENTS</b>
<b>I</b>	<b>Introduction to Income Tax</b> Introduction to Income Tax – History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act –Types of Assessee – Income exempted under Section 10.
<b>II</b>	<b>Residential Status</b> Residential Status – Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.
<b>III</b>	<b>Income from Salary</b> Salary Income - Definition – Allowances –Taxability - Perquisites – Kinds of Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary - Computation of Salary Income .
<b>IV</b>	<b>Income from House Property</b> Income from House Property –Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value - Let-out vs Deemed to be let out Self- Occupied Property – Deductions – Computation of Income from House Property.
<b>V</b>	<b>Profits and Gains from Business or Profession</b> Income from Business or Profession – Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income & Investments, Unexplained expenditure (Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons – Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.

<b>Recommended Textbooks</b>	
1	V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	DinkarPagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

<b>Reference Books</b>	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi.
3	Vinod K. Singhania, Students Guide to Income Tax.,U.K.Bharghava Taxman.
4	Dr.Vinod K Singhania, Dr. Monica Singhania, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1	<a href="https://cleartax.in/s/residential-status/">https://cleartax.in/s/residential-status/</a>
2	<a href="https://www.legalraasta.com/itr/income-from-salary/">https://www.legalraasta.com/itr/income-from-salary/</a>
3	<a href="https://taxguru.in/income-tax/income-house-properties.html">https://taxguru.in/income-tax/income-house-properties.html</a>

### Course outcome

CO No.	On completion of the Course, Students will be able to:
<b>CO1</b>	Analyze the geographical and temporal links between an individual and the state to determine the ethical and legal scope of their global tax contribution.
<b>CO2</b>	Quantify the total value of employment compensation by differentiating between core pay, social security contributions, and non-monetary benefits.
<b>CO3</b>	Evaluate the financial performance of business and professional entities by aligning commercial accounting practices with statutory legal provisions.
<b>CO4</b>	Evaluate and Determine the net value of property ownership by applying statutory reliefs for maintenance and financing costs.
<b>CO5</b>	Appraise the transparency of financial records and undisclosed investments to uphold the principles of fiscal integrity and national economic security.

### Mapping course outcome with Programme outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	3	2	3	2	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	2	3	3
CO5	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

### Mapping course outcome with Programme specific outcomes

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	2	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3)**

**M-Medium (2)**

**L-Low (1)**

## Third Year – Semester– V Core XII: Major Project

Course code	L	T	P	S	Inst. Hours	Credit	Marks		
							CIA	External	Total marks
24UMBEP1					5	3	50	50	100

### Objectives.

1. To impart knowledge and develop understanding of research methodology and its applications.
2. To study the methods of data collection and its interpretation to develop analytical skill sin generalization of things and concepts.

### Guidelines for group project

1. The topic should be subject related.
2. Each group should consists of a maximum number of 5students
3. The project report shouldhaveminimum50 pages.
4. Each group must have a guide/project supervisor.
5. The project should necessarily contain title, statement of the problem, brief and representative review of literature, and objectives of the study, research methodology (sampling, collection of data and tools of analysis), scope / rationale / limitations of proposed study, contents (chapters) and bibliography.
6. The project report must have the following- Cover page, declaration by the guide and candidate, preface and acknowledgement, table of contents, main body (chapters), research instruments (questionnaire), appendix and annexure (if needed), bibliography.

Evaluation will be based on the project report, presentation and viva –voce.

## Development Banking

<b>Title of the Course</b>	<b>Development Banking</b>						
<b>Course Type</b>	<b>Elective V</b>	<b>Year</b>	<b>III</b>	<b>Credits</b>	<b>3</b>	<b>Course Code</b>	<b>24UEBE51</b>
		<b>Semester</b>	<b>V</b>				
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>		
		<b>4</b>			<b>4</b>		

<b>Learning Objectives</b>	
<b>LO1</b>	To know the Concepts of Development banks
<b>LO2</b>	To recognize the various Commercial banks in the development of agriculture and industry.
<b>LO3</b>	To understand the role of NABARD in the development of rural India.
<b>LO4</b>	To gain knowledge in the aspects of – IFCI, SIDBI, EXIM Bank and NHB.
<b>LO5</b>	To develop an understanding of the functions of State level development banks.

<b>UNIT</b>	<b>CONTENTS</b>
<b>I</b>	<b>Development banks</b> Development banks – Concepts – Objectives – Functions. Difference between Commercial banking and Development banking – role of development banks in developing the economy of India.
<b>II</b>	<b>Development banking in India</b> Development banking in India – Commercial banks in the development of agriculture and industry – schemes and implementation.
<b>III</b>	<b>National Bank for Agriculture and Rural Development (NABARD)</b> National Bank for Agriculture and Rural Development (NABARD) – objectives and functions. Financial, developmental and supervisory role of NABARD in the development of rural India.
<b>IV</b>	<b>National level development banks</b> National level development banks – IFCI, SIDBI, EXIM Bank and NHB – Organization – Objectives – functions – role in the development of the India.
<b>V</b>	<b>State level development banks</b> State level development banks – State Finance Corporation, Small Industries Development Corporation – TIIC–organization–objectives–functions–role in the Industrial development in the states.

<b>Recommended Textbooks</b>	
1	R.K. Sharma, Shashi K Gupta, Financial Management, Kalyani Publications, New Delhi.
2	M.Y. Khan and P.K.Jain, Financial Management, McGraw Hill Education, Noida.
3	I.M. Pandey, Financial Management, Vikas Publications, Noida.
4	Dr.S.N. Maheshwari, Elements of Financial Management, Sultan Chand & Sons, New Delhi.
5	Dr.Kulkarni and Dr. Sathya Prasad, Financial Management, Himalaya Publishing House, Mumbai.

<b>Reference Books</b>	
1	Indian Financial System” – Bharati V. Pathak, Pearson Education
2	Development Banking” – M.H. Reddy, Himalaya Publishing House.
3	“Banking Theory, Law and Practice” – E. Gordon & K. Natarajan, Himalaya Publishing House.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resource</b>	
1	<a href="https://www.lkouniv.ac.in/site/writereaddata/siteContent/202004021912557413geetika_INDIAN_FINANCIAL_SYSTEM">https://www.lkouniv.ac.in/site/writereaddata/siteContent/202004021912557413geetika_INDIAN_FINANCIAL_SYSTEM</a> .
2	<a href="https://prepp.in/news/e-492-development-banks-indian-economy-notes">https://prepp.in/news/e-492-development-banks-indian-economy-notes</a>
3	<a href="https://www.oliveboard.in/blog/development-banks-in-india/">https://www.oliveboard.in/blog/development-banks-in-india/</a>

### Course outcome

CO No.	On completion of the Course, Students will be able to
<b>CO1</b>	Demonstrate a comprehensive understanding of the nature, scope and significance of development banking institutions in the context of economic growth and long-term capital formation in India.
<b>CO2</b>	Examine the contribution of banking institutions in supporting agricultural and industrial sectors through credit delivery mechanisms, policy initiatives and developmental schemes.
<b>CO3</b>	Assess the institutional framework, operational mechanisms and multi-dimensional interventions of NABARD in strengthening rural credit systems and promoting sustainable rural development.
<b>CO4</b>	Critically analyze the structure, functions and strategic importance of national-level development financial institutions in facilitating industrial expansion, export promotion and housing finance.
<b>CO5</b>	Evaluate the role of state-level development financial institutions in fostering regional industrialization, supporting small-scale enterprises and accelerating balanced economic development across states.

### Mapping course outcome with programme outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	3	2	3	2	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	2	3	3
CO5	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

### Mapping course outcome with programme specific outcomes

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	2	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3)    M-Medium (2)    L-Low (1)**

## Research Methodology

<b>Title of the Course</b>	<b>Research Methodology</b>						
<b>Course Type</b>	<b>Elective V</b>	<b>Year</b>	<b>III</b>	<b>Credits</b>	<b>3</b>	<b>Course Code</b>	<b>24UEBE52</b>
		<b>Semester</b>	<b>V</b>				
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>		
		<b>4</b>			<b>4</b>		

<b>Learning Objectives</b>	
<b>LO1</b>	To know the criteria for good research.
<b>LO2</b>	To recognize the various research designs.
<b>LO3</b>	To analyse the different types of sampling designs.
<b>LO4</b>	To know about the various elements of data collection.
<b>LO5</b>	5. To differentiate the questionnaire and Schedule.

<b>UNIT</b>	<b>CONTENTS</b>
<b>I</b>	<b>Introduction to Research:</b> Types of Research – Significance of Research – Research methods vs. Methodology – Research – Research process – Criteria of Good Research.
<b>II</b>	<b>Research Design:</b> Meaning of Research design – need for research design–features of a good design – different research designs.
<b>III</b>	<b>Design of sample surveys:</b> sample design – sample survey Vs census survey – Types of sampling designs – Non probability sampling – probability sampling – Complex random sampling design.
<b>IV</b>	<b>Data Collection and preparation;</b> Collection of Primary Data – Methods of Collecting Primary Data- Guidelines for Constructing Questionnaire / Schedule - Difference between Questionnaire and schedule - Collection of secondary data – Data reparation process.
<b>V</b>	<b>Interpretation and report writing ;</b> Meaning of interpretation – techniques of Interpretation – precautions in interpretation – significance of report writing – different steps in writing report – layout of the research report – mechanics of writing a research report – precautions for writing research report.

<b>Recommended Textbooks</b>	
1	Business Research Methods” – Donald R. Cooper & Pamela S. Schindler, McGraw-Hill Education Comprehensive book with a practical approach to conducting business and social science research.
2	Research Methodology: A Step-by-Step Guide for Beginners” – Ranjit Kumar, SAGE Publications Simplified approach for beginners, explaining concepts with examples and visual.
3	Methodology of Research in Social Sciences” – O.R. Krishnaswami, Himalaya Publishing House. Focuses on social science research methods and data interpretation.
4	“Marketing Research: An Applied Orientation” – Naresh K. Malhotra, Pearson Education

<b>Reference Books</b>	
1	C.R.Kothari, GauRavGarg, “ResearchMethodologymethodsandtechniques”, NewInternational Publishers.
2	P.Ravilochanan, “ResearchMethodology”, Margham Publications.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1	<a href="https://mrcet.com/downloads/digital_notes/CSE/Mtech/I%20Year/RESEARCH%20METHODOLOGY">https://mrcet.com/downloads/digital_notes/CSE/Mtech/I%20Year/RESEARCH%20METHODOLOGY</a> .
2	<a href="https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAX1023">https://sist.sathyabama.ac.in/sist_coursematerial/uploads/SBAX1023</a> .

### Course outcome

CO No.	On Completion of the Course, Students will be able to
<b>CO1</b>	Conceptualize research problems by identifying relevant issues and framing appropriate objectives. Demonstrate logical thinking and ethical orientation in academic and applied research contexts.
<b>CO2</b>	Design systematic research plans by selecting suitable approaches and structures to address defined problems. Apply methodological rigor to ensure reliability, validity, and societal relevance of research.
<b>CO3</b>	Apply appropriate sampling and data collection strategies to generate credible and representative research evidence. Demonstrate analytical competence in handling real-world data scenarios.
<b>CO4</b>	Interpret research data using logical reasoning and analytical techniques to derive meaningful insights and conclusions. Support evidence-based decision-making in academic and organizational settings.
<b>CO5</b>	Develop structured research reports that communicate findings clearly and coherently for academic, policy, and managerial audiences. Exhibit professional research documentation and presentation skills.

### Mapping course outcome with programme outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	3	2	3	2	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	2	3	3
CO5	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

### Mapping course outcome with programme specific outcomes

CO/PO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	2	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## Logistic and Supply Chain Management

<b>Title of the Course</b>	<b>Logistic and Supply Chain Management</b>						
<b>Course Type</b>	<b>Elective VI</b>	<b>Year</b>	<b>III</b>	<b>Credits</b>	<b>3</b>	<b>Course Code</b>	<b>24UEBE53</b>
		<b>Semester</b>	<b>V</b>				
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>		
		<b>4</b>			<b>4</b>		

<b>Learning Objectives</b>	
<b>LO1</b>	To understand the origin and principles of logistics management
<b>LO2</b>	To know the types of inventory control
<b>LO3</b>	To gain insight on the importance of supply chain management
<b>LO4</b>	To identify the Key Enablers in Supply Chain Improvement
<b>LO5</b>	To analyse the SCOR model

<b>UNIT</b>	<b>CONTENTS</b>
<b>I</b>	<b>Logistics Management</b> Origin – Meaning –Importance - Types of Logistics – Principles of Logistics Management– Warehouse Management – Meaning – Definition – Importance – Types of WM - Automation and Outsourcing – Customer Service and Logistics Management– Perspective– Concepts in Logistics and Physical Distribution– Distribution and Inventory.
<b>II</b>	<b>Transportation and Distribution</b> Types of Inventory Control– Demand Forecasting– Routing– Transportation Management– Some Commercial Aspects in Distribution Management– Codification– Distribution Channel Management – Distribution Resource Planning (DRP) – Logistics in 21st Century.
<b>III</b>	<b>Supply Chain Management</b> Introduction and Development – Nature and Concept– Importance of Supply Chain – Value Chain – Components of Supply Chain – The Need for Supply Chain – Understanding the Supply Chain – Management – Participants in Supply Chain – Global Applications.
<b>IV</b>	<b>Supply Chain Drivers</b> Role of a Manager in Supply Chain - Supply Chain Performance Drivers – Key Enablers in Supply Chain Improvement – Inter Relation between Enablers and Levels of Supply Chain Improvement – Systems and Values of Supply Chain.
<b>V</b>	<b>Aligning the Supply Chain with Business Strategy</b> SCOR Model – Outsourcing 3 PLs– Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies – Certifications.

<b>Recommended Textbooks</b>	
1	G. Raghuram & N. Rangaraj: Logistics and Supply Chain Management, Macmillan Publications, India.
2	Martin Christopher: Logistics of Supply Chain Management: Creating Value adding Networks –FT Press, New Jersey, USA.
3	D.K. Agrawal: Textbooks of Logistics and Supply Chain Management, MacMillan Publications, India.
4	Tan Miller (Author), Matthew J. Liberatore Logistics Management: An Analytics-Based Approach, Business expert, New Jersey, USA.
5	Peter Bolstorff Supply Chain Excellence: A Handbook for Dramatic Improvement Using the SCOR Model, Amazon publishing, Washington, USA.

<b>Reference Books</b>	
1	Waters Donald, Logistics: Introduction to Supply Chain Management, Palgrave Macmillan Publications, India.
2	Christopher Martin, Logistics and Supply Chain Management: Creating Value–Adding Networks, FT Press, New Jersey, USA.
3	Dalmina Sanjay, Financial Supply Chain Management, McGraw Hill Publishing Co. Pvt., Ltd, Noida.
4	Robert F. Jacobs, William L. Berry Manufacturing Planning and Control for Supply Chain Management: The CPIM Reference, 2nd Edition, McGraw Hill, Noida.
5	Douglas Long International Logistics: Global Supply Chain Management, Springer Publications, New York.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1	<a href="https://lapaas.com/logistics-management-overview-types-and-process/">https://lapaas.com/logistics-management-overview-types-and-process/</a>
2	<a href="https://www.investopedia.com/terms/s/scm.asp">https://www.investopedia.com/terms/s/scm.asp</a>
3	<a href="https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions">https://scm.ncsu.edu/scm-articles/article/the-scor-model-for-supply-chain-strategic-decisions</a>

### Course outcome

CO No.	On Completion of the Course, Students will be able to:
<b>CO1</b>	Evaluate the strategic role of coordinated material and information flow in enhancing service effectiveness, cost efficiency, and organizational responsiveness to customer expectations.
<b>CO2</b>	Apply systematic methods to plan and manage product movement and intermediary networks in order to achieve timely availability, optimal resource utilization, and market reach.
<b>CO3</b>	Analyse integrated operational practices across procurement, production, and distribution activities in both domestic and international business environments.
<b>CO4</b>	Examine how technological capabilities, managerial decision-making, and organizational coordination collectively contribute to performance improvement across interconnected operational systems.
<b>CO5</b>	Assess relationship management practices and problem-solving approaches used to address coordination challenges, variability effects, and performance misalignments within extended business networks.

### Mapping course outcome with programme outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
<b>CO1</b>	3	3	3	3	2	3	2	3
<b>CO2</b>	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3	2	3	3
<b>CO5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

### Mapping course outcome with programme specific outcomes

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
<b>CO1</b>	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3
<b>CO3</b>	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3)    M-Medium (2)    L-Low (1)**

## Entrepreneurship Development

<b>Title of the Course</b>	<b>Entrepreneurship Development</b>						
<b>Course Type</b>	<b>Elective VI</b>	<b>Year</b>	<b>III</b>	<b>Credits</b>	<b>3</b>	<b>Course Code</b>	<b>24UEBE54</b>
		<b>Semester</b>	<b>V</b>				
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>		
		<b>4</b>			<b>4</b>		

<b>Learning Objectives</b>	
<b>LO1</b>	To know the meaning and characteristics of entrepreneurship
<b>LO2</b>	To identify the various business opportunities
<b>LO3</b>	To understand the Process of setting up an enterprise
<b>LO4</b>	To gain knowledge in the aspects of legal Compliance of setting up of an Enterprise
<b>LO5</b>	To develop an understanding of the role of MSME in economic growth

<b>UNIT</b>	<b>CONTENTS</b>
<b>I</b>	<b>Introduction to Entrepreneur:</b> Meaning of Entrepreneurship – Characteristics of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.
<b>II</b>	<b>Design Thinking Idea Generation :</b> Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concept and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.
<b>III</b>	<b>Setting up of an Enterprise :</b> Process of Setting Up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.
<b>IV</b>	<b>Business Model Canvas and Formulation of Project :</b> Report Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.
<b>V</b>	<b>MSME's and Support Institutions Government Schemes and Women Entrepreneurship:</b> Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates –Government Schemes – Prime Minister Employment Generation Programme –Women Entrepreneurship in India.

<b>Recommended Textbooks</b>	
1	Jayashree Suresh, (Reprint2017) Entrepreneurial Development, Margham Publications. Chennai.
2	2 Dr.C.B.Gupta & Dr.S.S.Khanka (Reprint2014).Entrepreneurship And Small Business Management, Sultan Chand & Sons, New Delhi.
3	CharantimathPoornima, (Reprint2014.), Entrepreneurship development-Small, Pearson Education, India.
4	RajShankar, (Reprint2016),EntrepreneurshipTheory and Practice, Vijay Nicole and Imprints Pvt. Ltd, Chennai. 103
5	VasantDesai, (Reprint2017).Dynamics of Entrepreneurial Development& Management Twenty Fourth Edition.HimalayaPublishingHouse.Mumbai.

<b>Reference Books</b>	
1	Anilkumar, Poornima, Principles of Entrepreneurial development, New age publication, Chennai.
2	2 Dr.A.K.singh, Entrepreneurial development and management, Laxmi publications, Chennai
3	Dr.R.K.Singal, Entrepreneurial development and management, S.K. Kataria publishers, New Delhi.
4	Dr.M.C.Garg, Entrepreneurial Development, New Delhi.
5	E.Gordon,K. Natrajan, Entrepreneurial development ,Himalaya publishing, Mumbai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1	<a href="https://www.interaction-design.org/literature/topics/design-thinking">https://www.interaction-design.org/literature/topics/design-thinking</a>
2	<a href="https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/">https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/</a>
3	<a href="http://www.msme.gov.in/">http://www.msme.gov.in/</a>

### Course Outcome

CO No.	On Completion of the Course, Students will be able to
<b>CO1</b>	Identify entrepreneurial traits and opportunities for self-employment. Encourage innovation and proactive career orientation.
<b>CO2</b>	Generate viable business ideas through creative and design-thinking approaches. Support opportunity recognition and innovation skills.
<b>CO3</b>	Evaluate feasibility of business ideas using financial and market indicators. Support informed entrepreneurial decision-making.
<b>CO4</b>	Plan enterprise funding strategies using traditional and modern financial sources. Enhance financial literacy for entrepreneurship.
<b>CO5</b>	Assess government and MSME support systems for inclusive economic development. Promote socially responsible and sustainable entrepreneurship.

### Mapping course outcome with programme outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	
CO1	3	3	3	3	2	3	2	3
CO2	3	3	3	3	3	3	3	
CO3	3	3	3	3	3	2	3	
CO4	3	3	3	3	3	2	3	
CO5	3	3	3	3	3	3	3	
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

### Mapping course outcome with programme specific outcomes

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	2	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3)**

**M-Medium (2)**

**L-Low (1)**

## Training: Internship

Course code	L	T	P	S	Inst. Hours	Credit	Marks		
							CIA	External	Total marks
24UINT51									
					-	1	50	50	100

### Objectives

1. To provide students with practical exposure to real-time business and organisational practices.
2. To enable students to apply theoretical knowledge gained in commerce subjects to workplace situations.
3. To develop professional skills such as communication, teamwork, time management and problem-solving.
4. To familiarise students with organisational structure, work culture and ethical practices.
5. To enhance employability by providing industry-relevant experience.

### Guidelines

1. The internship shall be undertaken in a recognised organisation / industry / firm / institution relevant to commerce and business studies.
2. The duration of the internship shall be as prescribed by the department/university.
3. Each student shall be allotted a faculty internship supervisor by the department.
4. Students shall maintain an internship diary / logbook duly certified by the organisation supervisor.
5. On completion of the internship, students shall submit an internship report detailing:
  - Profile of the organisation
  - Nature of work undertaken
  - Learning outcomes and skills acquired
  - Observations and practical exposure gained
  - Conclusion and suggestions
6. An internship completion certificate issued by the organisation shall be submitted along with the report.
7. Students shall make a presentation based on their internship experience.

Evaluation will be based on the project report, presentation and viva -voce.

## Personality Development

<b>Title of the Course</b>		<b>Personality Development</b>			
<b>Course Type</b>		<b>Indian Knowledge System (IKS)</b>			
<b>Course Code</b>		<b>24UPDT51</b>			
<b>Year</b>	<b>III</b>	<b>Semester</b>	<b>V</b>	<b>Credits</b>	<b>2</b>
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>
		<b>1</b>	<b>1</b>	<b>--</b>	<b>2</b>

<b>Unit</b>	<b>Contents</b>
<b>1.</b>	Personality - Definition – Determinants – Personality Traits –Theories of Personality – Importance of Personality Development. Self-Awareness – Meaning – Benefits of Self – Awareness – Developing Self – Awareness. Swot – Meaning – Importance-Application – Components. Goal Setting Meaning- Importance – Effective goal setting – Principles of goal setting – Goal setting at the Right level.
<b>2.</b>	Self-Monitoring – Meaning – High self – monitor versus low self-monitor – Advantages and Disadvantages self-monitor- Self –monitoring and job performance. Perception-Definition- Factor influencing perception- Perception process –Errors in perception – Avoiding perceptual errors. Attitude – Meaning- Formation of attitude – Types of attitude - Measurement of Attitudes – Barriers to attitude change – Methods to attitude change. Assertiveness - Meaning – Assertiveness in Communication – Assertiveness Techniques – Benefits of being Assertive – Improving Assertiveness.
<b>3.</b>	Team Building – Meaning – Types of teams – Importance of Team building- Creating Effective Team. Leadership – Definition – Leadership style- Theories of leadership – Qualities of an Effect leader. Negotiation Skills – Meaning – Principles of Negotiation – Types of Negotiation – The Negotiation Process – Common mistakes in Negotiation process. Conflict Management – Definition- Types of Conflict- Levels of Conflict – Conflict Resolution – Conflict management.

4.	Communication – Definition – Importance of communication – Process of communication - Communication Symbols – Communication network – Barriers in communication – Overcoming Communication Barriers. Transactional Analysis – Meaning – Ego States – Types of Transactions – Johari Window- Life Positions. Emotional Intelligence- Meaning – Components of Emotional Intelligence- Significance of managing Emotional intelligence – How to develop Emotional Quotient. Stress Management – Meaning – Sources of Stress – Symptoms of Stress – Consequences of Stress – Managing Stress
5.	Social Graces – Meaning – Social Grace at Work – Acquiring Social Graces. Table Manners – Meaning – Table Etiquettes in Multicultural Environment- Do’s and Don’ts of Table Etiquettes. Dress Code – Meaning- Dress Code for selected Occasions – Dress Code for an Interview. Group Discussion – Meaning – Personality traits required for Group Discussion- Process of Group Discussion- Group Discussion Topics. Interview – Definition- Types of skills – Employer Expectations –Planning for the Interview – Interview Questions- Critical Interview Questions.

### References

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

### Reference Text

1.	<p><b>Personality Development</b></p> <p>Dr. A.H. Mohideen Badusha</p> <p>H.M.Sulthan Ahthar</p> <p>Contact: 9944746073.</p>
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## Semester - VI

### Advanced Cost Accounting

<b>Title of the Course</b>	<b>Advanced Cost Accounting</b>						
<b>Course Type</b>	<b>Core XIII</b>	<b>Year</b>	<b>III</b>	<b>Credits</b>	<b>4</b>	<b>Course Code</b>	<b>24UMBE61</b>
		<b>Semester</b>	<b>VI</b>				
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>		
		<b>6</b>			<b>6</b>		

<b>Learning Objectives</b>	
<b>LO1</b>	To understand the standards in Cost Accounting
<b>LO2</b>	To know the concepts of contract costing.
<b>LO3</b>	To be familiar with the concept of process costing.
<b>LO4</b>	To learn about operation costing.
<b>LO5</b>	To gain insights into standard costing.

<b>UNIT</b>	<b>CONTENTS</b>
<b>I</b>	<b>Cost Accounting Standards</b> An Introduction to CAS – Purpose of CAS – Advantages of CAS – Difference between CAS and FAR Regulations – Different Degrees of CAS Coverage – Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.
<b>II</b>	<b>Job Costing, Batch Costing and Contract Costing</b> Definitions - Features - A Comparison - Calculation of Profit on Contracts – Cost Plus Contract - Preparation of Contract A/c.
<b>III</b>	<b>Process Costing</b> Process Costing – Meaning – Features of Process Costing – Application of Process Costing – Fundamental Principles of Process Costing – Preparation of Process Accounts - Treatment of Loss and Gain: Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.
<b>IV</b>	<b>Operation Costing</b> Operation Costing – Meaning – Preparation of Operating Cost Sheet – Transport Costing – Power Supply Costing–Hospital Costing–Simple Problems.
<b>V</b>	<b>Standard Costing and Variance Analysis</b> Definition – Objectives – Advantages – Standard Cost and Estimated Cost – Installation of Standard Costing System – Variance Analysis – Material, Labour, Overhead, and Sales Variances – Calculation of Variances.

**THEORY 20% & PROBLEMS 80%**

<b>Recommended Textbooks</b>	
1	Jain S.P. and Narang K.L, Cost Accounting. Kalyani Publishers, New Delhi
2	Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., Practical Costing, S. Chand & Co, New Delhi,
3	Dr.S.N. Maheswari, Principles of Cost Accounting, Sultan Chand Publications, New Delhi
4	T.S. Reddy and Y. Hari Prasad Reddy, Cost Accounting, Margham publications, Chennai
5	S.P. Iyengar, Cost Accounting, Sultan Chand Publications, New Delhi

<b>Reference Books</b>	
1	Polimeni, Cost Accounting: Concepts and Applications for Managerial Decision Making, 1991, McGraw–Hill, New York.
2	Jain S.P. and Narang K.L. Cost Accounting, Latest Edition.2013, Kalyani Publishers, New Delhi,
3	V.K.Saxena and C.D.Vashist, Cost Accounting, Sultan Chand publications, New Delhi
4	Murthy A & Gurusamy ,Cost Accounting, Vijay Nicole Imprints Pvt. Ltd. Chennai
5	Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate, Kolkata
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1	<a href="https://www.economicdiscussion.net/cost-accounting/contract-costing/32597">https://www.economicdiscussion.net/cost-accounting/contract-costing/32597</a>
2	<a href="https://www.wallstreetmojo.com/process-costing/">https://www.wallstreetmojo.com/process-costing/</a>
3	<a href="https://www.accountingnotes.net/cost-accounting/operating-costing/17755">https://www.accountingnotes.net/cost-accounting/operating-costing/17755</a>

### Course outcome

CO No.	On Completion of the Course, Students will be able to
<b>CO1</b>	Interpret cost standards to support accountability and performance evaluation. Apply cost discipline for effective managerial control.
<b>CO2</b>	Apply advanced costing techniques to complex production and service scenarios. Support informed operational and pricing decisions.
<b>CO3</b>	Analyze process-based cost systems to improve efficiency and cost optimization. Demonstrate analytical problem-solving abilities.
<b>CO4</b>	Prepare operational cost statements to support managerial planning and control decisions. Enhance accuracy and reliability in cost reporting.
<b>CO5</b>	Evaluate cost variances to support corrective actions and continuous organizational improvement. Strengthen strategic cost management skills.

**Mapping course outcome with programme outcomes**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>
<b>CO 1</b>	3	3	3	3	2	3	2	3
<b>CO 2</b>	3	3	3	3	3	3	3	3
<b>CO 3</b>	3	3	3	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3	2	3	3
<b>CO 5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**Mapping course outcome with programme specific outcomes**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO 1</b>	3	3	3	3	3
<b>CO 2</b>	3	3	3	3	3
<b>CO 3</b>	3	3	2	3	3
<b>CO 4</b>	3	3	3	3	3
<b>CO 5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3)    M-Medium (2)    L-Low (1)**

## Management Accounting

<b>Title of the Course</b>	<b>Management Accounting</b>						
<b>Course Type</b>	<b>Core XIV</b>	<b>Year</b>	<b>III</b>	<b>Credits</b>	<b>4</b>	<b>Course Code</b>	<b>24UMBE62</b>
		<b>Semester</b>	<b>VI</b>				
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>		
		<b>6</b>			<b>6</b>		

<b>Learning Objectives</b>	
<b>LO1</b>	To understand basics management accounting.
<b>LO2</b>	To know the aspects of Financial Statement Analysis.
<b>LO3</b>	To familiarize with fund flow and cash flow analysis.
<b>LO4</b>	To learn about budgetary control.
<b>LO5</b>	To gain insights into marginal costing.

<b>UNIT</b>	<b>CONTENTS</b>
<b>I</b>	<b>Introduction to Management Accounting:</b> Management Accounting – Meaning – Scope – Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of analysis – Comparative Statements – Common Size Statement – Trend Analysis.
<b>II</b>	<b>Ratio Analysis:</b> Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios –Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios.
<b>III</b>	<b>Funds Flow &amp; Cash Flow Analysis:</b> Introduction, Meaning of Funds Flow Statement-Ascertainment of Flow of Funds - Schedule of Changes in Working Capital-Adjusted Profit and Loss Account - Preparation of Funds Flow Statement. <b>Cash Flow Statement:</b> Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and Investing activities
<b>IV</b>	<b>Budget and Budgetary Control:</b> Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget– Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits

<b>V</b>	<p><b>Marginal Costing:</b> Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis.</p> <p><b>Decision Making:</b> Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.</p>
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<b>Recommended Textbooks</b>	
1	Jain S.P. & Narang K.L. (2018) Cost and Management Accounting, Kalyani Publications,
2	Rds. Maheswari, Cost and Management Accounting, Sultan Chand Sons Publications, New Delhi.
3	Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers, Chennai.
4	Jenitra L Mervin Daslton L Cecil, Management Accounting, Lerantec Press, Chennai.
5	T.S.Reddy & Y. Hari Prasad Reddy, Management Accounting, Margham Publications, Chennai.

<b>Reference Books</b>	
1	Chadwick – The Essence of Management Accounting, Financial Times Publications, England.
2	Charles T.Horngren and Gary N. Sundem–Introduction to Management Accounting, Pearson, Chennai.
3	Murthy A and Gurusamy S, Management Accounting- Theory &Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai.
4	Hansen - Mowen, Cost Management Accounting and Control, South Western College, India.
5	N.P. Srinivasan, Management Accounting, New Age publishers, Chennai.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1	<a href="https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300">https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300</a>
2	<a href="https://accountingshare.com/budgetary-control/">https://accountingshare.com/budgetary-control/</a>
3	<a href="https://www.investopedia.com/terms/m/marginalcostofproduction.asp">https://www.investopedia.com/terms/m/marginalcostofproduction.asp</a>

<b>CO No.</b>	<b>Course outcome On Completion of the Course, Students will be able to:</b>
<b>CO1</b>	Interpret financial and managerial information to support planning and control. Demonstrate decision-oriented financial reasoning.
<b>CO2</b>	Analyze organizational performance using appropriate analytical tools. Support managerial decision-making and financial sustainability.
<b>CO3</b>	Evaluate fund and cash flow positions to assess liquidity and solvency. Demonstrate competence in financial health assessment.
<b>CO4</b>	Assess budgetary systems for effective resource allocation and performance monitoring. Enhance planning and control efficiency.
<b>CO5</b>	Formulate managerial decisions using cost–volume–profit analysis. Apply analytical thinking to real-world business decisions.

### Mapping course outcome with Programme outcomes

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>
<b>CO1</b>	3	3	3	3	2	3	2	3
<b>CO2</b>	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3	2	3	3
<b>CO5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

### Mapping course outcome with Programme specific outcome

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO1</b>	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3
<b>CO3</b>	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3)    M-Medium (2)    L-Low (1)**

## Advanced Income Tax Law and Practice

<b>Title of the Course</b>	<b>Advanced Income Tax Law and Practice</b>						
<b>Course Type</b>	<b>Core XV</b>	<b>Year</b>	<b>III</b>	<b>Credits</b>	<b>4</b>	<b>Course Code</b>	<b>24UMBE63</b>
		<b>Semester</b>	<b>VI</b>				
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>		
		<b>6</b>			<b>6</b>		

<b>Learning Objectives</b>	
<b>LO1</b>	To understand provisions relating to capital gains.
<b>LO2</b>	To know the provisions for computation of income from other sources.
<b>LO3</b>	To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.
<b>LO4</b>	To learn about assessment of individuals
<b>LO5</b>	To gain knowledge about assessment procedures.

<b>UNIT</b>	<b>CONTENTS</b>
<b>I</b>	<b>Capital Gains</b> Capital Assets – Transfer – Short term vs Long term capital assets - Computation of Capital Gains – Exemption under Section 54 , 54B, 54D, 54EC, 54F, 54GA.
<b>II</b>	<b>Income From Other Sources &amp; Clubbing of Income</b> Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept.
<b>III</b>	<b>Set Off and Carry Forward of Losses and Deductions From Gross Total Income</b> Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.
<b>IV</b>	<b>Computation of Total Income – Individual</b> Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime)
<b>V</b>	<b>Income Tax Authorities</b> Administration of Income Tax Act – Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officer - Procedure for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return – Defective Return – Signing of Return – Permanent Account Number (PAN) , e-PAN – Tax credit statement (26 AS) and Annual Information Statement (AIS).

**THEORY 20% & PROBLEMS 80%**

<b>Recommended Textbook</b>	
1	V.P. Gaur, Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice, Kalyani Publishers, New Delhi.
2	T.S. Reddy and Hariprasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.
3	Dinkar Pagare, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
4	H.C. Mehrotra, Dr.Goyal S.P, Income Tax Law and Accounts, Sahitya Bhavan Publications, Agra.
5	T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai.

<b>Reference Books</b>	
1	Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
2	Bhagwati Prasad, Income Tax Law and Practice, Vishwa Prakasan. New Delhi.
3	Vinod K. Singhanian, Students Guide to Income Tax.,U.K.Bharghava Taxman.
4	Dr.Vinod K Singhanian, Dr. Monica Singhanian, Taxmann's Students' Guide to Income Tax, New Delhi.
5	Mittal Preethi Rani and Bansal Anshika, Income Tax Law and Practice, Sultan & Chand Sons, New Delhi.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1	<a href="https://www.investopedia.com/terms/c/capitalgain.asp">https://www.investopedia.com/terms/c/capitalgain.asp</a>
2	<a href="https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html">https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html</a>
3	<a href="https://www.incometax.gov.in/iec/foportal/">https://www.incometax.gov.in/iec/foportal/</a>

### Course outcome

CO No.	On Completion of the Course, Students will be able to
<b>CO1</b>	Interpret taxation provisions to ensure lawful computation of income. Demonstrate regulatory awareness and ethical compliance.
<b>CO2</b>	Apply taxation rules to compute income from various sources accurately. Support responsible tax planning practices.
<b>CO3</b>	Analyse loss adjustment and deduction provisions to optimize tax liability within legal boundaries. Demonstrate analytical and compliance-oriented thinking.
<b>CO4</b>	Compute individual tax liability under applicable tax regimes. Apply statutory provisions to practical tax scenarios.
<b>CO5</b>	Execute statutory tax procedures including filing and assessment processes. Demonstrate procedural accuracy and professional responsibility.

### Mapping course outcome with Programme outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	3	2	3	2	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	2	3	3
CO5	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**S-Strong (3) M-Medium (2) L-Low (1)**

### Mapping course outcome with Programme specific outcomes

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	2	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## Software Development with Visual Basic

<b>Title of the Course</b>	<b>Software Development with Visual Basic</b>						
<b>Course Type</b>	<b>Elective VII</b>	<b>Year</b>	<b>III</b>	<b>Credits</b>	<b>3</b>	<b>Course Code</b>	<b>24UEBE61</b>
		<b>Semester</b>	<b>VI</b>				
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>		
		5			5		

<b>Learning Objectives</b>	
<b>LO1</b>	To develop a front end application using Visual Basic.
<b>LO2</b>	To enable the students to develop a front end tool for Customer Interaction in Business.
<b>LO3</b>	To impart knowledge on data controls
<b>LO4</b>	To gain knowledge on working with controls in VB
<b>LO5</b>	To Understand on data controls

<b>UNIT</b>	<b>CONTENTS</b>
<b>I</b>	<b>INTRODUCTION</b> Introduction – Client/Server – Benefits of Client/Server – Downsizing – Upsizing – Right sizing – Client/Server Models – Distributed Presentation – Remote Presentation – Remote Data – Distributed Logic – Distributed Data – Client / Server Architecture – Technical Architecture – Application Architecture – Two Tier Architecture – Three Tier Architecture OLTP & n Tier Architecture.
<b>II</b>	<b>INTRODUCTION TO VISUAL BASIC</b> Introduction to Visual Basic – Steps in VB Application – Integrated Development Environment (IDE) – Menu Bar – Tool Bar – Project Explorer Window – Property Window – Toolbox – Properties, Methods and Events – Event Driven Programming – Working with Forms - Variables – Scope of Variables – Constants – Data Types.
<b>III</b>	<b>FUNCTIONS AND CONTROL STRUCTURE</b> Functions – Procedures – Control Structure: If - Switch – Select – For – While – Do While - Arrays – User Defined Data Types – Data Type Conversions - Operators – String Functions – Date and Time Functions.
<b>IV</b>	<b>CREATING AND USING STANDARD CONTROLS</b> Creating and Using Standard Controls: Form, Label, Text box, Command Button, Check Box, Option Button, List Box, Combo Box, Picture Box, Image Controls, Scroll Bars – Drive List Box – Directory List Box - Time Control, Frame, Shape and Line Controls – Control Arrays – Dialog Boxes - Single Document Interface (SDI) – Multiple Document Interface (MDI) – Menus – Menu Editor – Menu Creation.

<b>V</b>	<b>DATA CONTROLS</b> Data Controls – Data Access Objects (DAO) – Accessing and Manipulating Databases – Recordset – Types of Recordset – Creating a Recordset – Modifying, Deleting Records – Finding Records - Data Report – Data Environment – Report - Designer – Connection Object – Command Object – Section of the Data Report Designer – Data Report Controls.
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<b>Recommended Textbooks</b>	
1	Steven Holzner, “VB 6 Programming Black Book”, Dream Tech Press, New Delhi, 2002.
2	Michael Halvorson & David Rygmyr, <i>Microsoft Visual Basic 6.0 Step by Step</i> — Microsoft Press

<b>Reference Books</b>	
1	N. Krishnan & N. Saravanan, “Visual Basic 6.0 in 30 days”, Scitech Publications, (India) Pvt Ltd., Chennai, 2001.
2	<b>Visual Basic 6 Made Easy</b> by Dr. Liew Voon Kiong — a free/inexpensive beginner reference with examples (often suggested alongside online tutorials).
3	N. Krishnan & N. Saravanan, “Visual Basic 6.0 in 30 days”, Scitech Publications, (India) Pvt Ltd., Chennai, 2001.
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1	<a href="https://www.youtube.com/watch?v=cwDqjmSmtMQ">https://www.youtube.com/watch?v=cwDqjmSmtMQ</a>
2	<a href="https://www.youtube.com/watch?v=UoT2oava9ns">https://www.youtube.com/watch?v=UoT2oava9ns</a>
3	<a href="https://learn.microsoft.com/en-us/previous-versions/visualstudio/visual-basic-6/">https://learn.microsoft.com/en-us/previous-versions/visualstudio/visual-basic-6/</a>

### Course outcome

CO No.	On Completion of the Course, Students will be able to
<b>CO1</b>	Explain client/server computing concepts, distributed processing models, and multi-tier architectures including OLTP and n-tier systems.
<b>CO2</b>	Apply Visual Basic fundamentals using the IDE, forms, variables, data types, and event-driven programming techniques.
<b>CO3</b>	Implement functions, procedures, control structures, arrays, operators, and built-in string, date, and time functions in Visual Basic programs.
<b>CO4</b>	Design interactive graphical user interfaces using standard controls, control arrays, dialog boxes, SDI/MDI forms, and menu-driven applications.
<b>CO5</b>	Analyze database-driven applications by accessing and manipulating records using data controls, DAO, recordsets, and report generation tools.

### Mapping course outcome with Programme outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	3	2	3	2	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	2	3	3
CO5	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

### Mapping course outcome with Programme specific outcomes

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	2	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## Business Taxation

<b>Title of the Course</b>	<b>Business Taxation</b>						
<b>Course Type</b>	<b>Elective VII</b>	<b>Year</b>	<b>III</b>	<b>Credits</b>	<b>3</b>	<b>Course Code</b>	<b>24UEBE62</b>
		<b>Semester</b>	<b>VI</b>				
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>		
		<b>5</b>			<b>5</b>		

<b>Learning Objectives</b>	
<b>LO1</b>	To understand basic concept and importance of and indirect taxes.
<b>LO2</b>	To understand the various concept and types of Goods and Service Tax.
<b>LO3</b>	To Understand and make use of knowledge of GST in taking managerial decision in various tax related matters.
<b>LO4</b>	To get familiar with the Integrated Goods and Services Tax Act2017.
<b>LO5</b>	To know the Customs procedures for import and export.

<b>UNIT</b>	<b>CONTENTS</b>
<b>I</b>	<b>Indirect taxes:</b> Meaning and Nature-Special features of Indirect Taxes- Contribution to government revenues-Taxation under the Constitution-Advantages and Disadvantages of Indirect Taxes.
<b>II</b>	<b>Good and Service Tax :</b> Introduction - Meaning - Need for GST - Advantages of GST - Structure of GST in India – Dual concepts - SGST-CGST-IGST-UTGST Types of Rates under GST – Taxes subsumed under State Goods and Services Tax Act 2017- Taxes subsumed under Central Goods and Services Tax Act 2017.Meaning of important terms: Goods, services, supplier, business, manufacture, casual taxable person, aggregate turnover, input tax and output tax.
<b>III</b>	<b>Levy and Collection :</b> Levy and Collection under SGST/CGST Acts - Concept of supply – Composite and Mixed supplies - Composition Levy - Time of supply of goods and services - Value of Taxable supply - Input Tax credit - Eligibility and conditions for taking input credit-Reverse charge under the GST- Registration procedure under GST- Concept of e-way Bill - Filing of Returns.
<b>IV</b>	<b>Integrated GST:</b> Levy and Collection under The Integrated Goods and Services Tax Act 2017- Meaning of important terms: Integrated tax, intermediary, location of the recipient and supplier of services, output tax. Levy and Collection of Tax- Determination of nature of Supply- Inter-State supply and Intra-State supply- Place of Supply of Goods or Services - zero-rated supply.

<b>V</b>	<p><b>Customs Laws in India ;</b>  Introduction to Customs Laws in India – The Customs Act 1962 –The Customs Tariff Act 1975- Levy and Exemption from Custom duty - Taxable event - Charge of Custom duty Exemptions from duty – Customs procedures for import and export - Meaning of Classification of goods - Methods of valuation of imported goods - Abatement of duty in damaged or deteriorated goods - Remission on duty on lost, destroyed or abandoned goods - Customs duty draw back.</p>
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<b>Recommended Textbooks</b>	
1	Direct Taxes Law and Practice.,Author: Dr. Vinod K. Singhanian & Dr. Monica Singhanian.Publisher: Taxmann Publication
2	"Students Guide to Income Tax".,Author: Dr. Vinod K. Singhanian & Dr. Kapil Singhanian Publisher: Taxmann Publications
3	"Business Taxation" Author: T.S. Reddy & Y. Hari Prasad Reddy.,Publisher: Margham Publications
4	Business Taxation" .,Author: Ahuja & Gupta;Publisher: Bharat Law House
5	Income Tax Law and Practice"Author: Gaur & Narang.Publisher: Kalyani Publishers

<b>Reference Books</b>	
1	Indirect Taxes-V.S.Datey. Taxmann Publication (p) Ltd.NewDelhi
2	Indirect Taxes:GST and Customs Laws- R. Parameswaran and P.Viswanathan-Kavin Publications-Coimbatore
3	Glimpse of Goods and service tax-Sathpal Puliana
4	Handbook of GST-Law and practice-Gaurav Gupta
5	GST Law and Practice-SS Gupta
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1	<a href="https://dacc.edu.in/wp-content/uploads/2021/07/Notes-SYBBA-Business-Taxation.">https://dacc.edu.in/wp-content/uploads/2021/07/Notes-SYBBA-Business-Taxation.</a>
2	<a href="https://dacc.edu.in/wp-content/uploads/2021/07/Notes-SYBBA-Business-Taxation.">https://dacc.edu.in/wp-content/uploads/2021/07/Notes-SYBBA-Business-Taxation.</a>
3	<a href="https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-7-April-2021.">https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-7-April-2021.</a>

### Course outcome

CO No.	On Completion of the Course, Students will be able to
<b>CO1</b>	Critically examine the conceptual foundations, structural characteristics, and fiscal significance of non-direct tax systems, with particular reference to their role in revenue generation, economic regulation, and alignment with constitutional provisions governing taxation in India.
<b>CO2</b>	Develop a comprehensive understanding of the unified indirect tax framework in India by analyzing its legislative structure, rate mechanisms, operational design, and the functional meaning of essential terms governing taxable supplies and business transactions.
<b>CO3</b>	Apply taxation knowledge to practical business contexts by evaluating tax implications of commercial decisions, ensuring statutory compliance, optimizing tax-related costs, and supporting informed managerial planning and decision-making.
<b>CO4</b>	Interpret and assess the provisions governing inter-jurisdictional and cross-border transactions under the integrated tax regime, including the identification of transaction nature, determination of tax liability, and place-based application of tax laws.
<b>CO5</b>	Evaluate the legal and procedural framework governing international trade under customs law by examining assessment, valuation, exemption, refund, and drawback mechanisms relevant to import and export operations.

#### Mapping course outcome with programme outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6		PO8
<b>CO1</b>	3	3	3	3	2	3	2	3
<b>CO2</b>	3	3	3	3	3	3		3
<b>CO3</b>	3	3	3	3	3	2		3
<b>CO4</b>	3	3	3	3	3	2	3	3
<b>CO5</b>	3	3	3	3	3	3		3
<b>Total</b>	15	15	15	15	14	13		15
<b>Average</b>	3	3	3	3	2.8	2.6		3

#### Mapping course outcome with programme specific outcomes

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
<b>CO1</b>	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3
<b>CO3</b>	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3) M-Medium (2) L-Low (1)**

## Credit and Risk Management

<b>Title of the Course</b>	<b>Credit and Risk Management</b>						
<b>Course Type</b>	<b>Elective VIII</b>	<b>Year</b>	<b>III</b>	<b>Credits</b>	<b>3</b>	<b>Course Code</b>	<b>24UEBE63</b>
		<b>Semester</b>	<b>VI</b>				
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>		
		<b>5</b>			<b>5</b>		

<b>Learning Objectives</b>	
<b>LO1</b>	To know the different forms of credit management.
<b>LO2</b>	To understand the basic concepts for principle of lending.
<b>LO3</b>	To Evaluate the role of collateral, security, and guarantees in bank lending.
<b>LO4</b>	To Construct Legal and Regulatory Aspects
<b>LO5</b>	To understand foreign exchange risks in international credit.

<b>UNIT</b>	<b>CONTENTS</b>
<b>I</b>	<b>Definition of Credit</b> – Forms of credit: Consumer credit, Commercial credit, Export credit, Banking credit, Agriculture credit.
<b>II</b>	<b>Principles of lending</b> – The 7C's of Credit – Fair practice code – Various types of Borrowers
<b>III</b>	<b>Benefits and dangers in using credit</b> , understanding consumer rights and obligations.
<b>IV</b>	<b>Credit Policy:</b> Definition–Role and use of the policy– Basic contents of the policy
<b>V</b>	<b>Credit Risk Management:</b> Meaning and significance, Lending policies and procedures, Types of credit facilities: funded and non-funded facilities, Steps in lending process, Credit information and role of credit information Bureau; and management of credit portfolio

<b>Recommended Textbooks</b>	
1	Credit Management by Ed.Vol–Oscar Publication.
2	Credit Planning and Management by Krishna Gupta – Purana Books
3	Wayne L Winston, Microsoft Excel, Data Analysis and Business Modelling, Prentice Hall, New Jersey, USA.
4	Greg Harvey, Excel 2016 for Dummies, Chennai.
5	Credit Management by Ed.Vol–Oscar Publication.

<b>Reference Books</b>	
1	Credit Management Hand book by Cecil J. Bond
2	Risk Management, IIBF, Macmillan, New Delhi.
3	Credit Appraisal, Risk Analysis and Decision making–Mukherjee
4	Credit Risk Management, Andrew Fight
5	Credit Management Hand book by Cecil J. Bond
<b>NOTE: Latest Edition of Textbooks May be Used</b>	

<b>Web Resources</b>	
1	<a href="https://www.freebookkeepingaccounting.com/using-excel-in-accounts">https://www.freebookkeepingaccounting.com/using-excel-in-accounts</a>
2	<a href="https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance">https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance</a>
3	<a href="https://www.youtube.com/watch?v=Nv_Nnw01FaU">https://www.youtube.com/watch?v=Nv_Nnw01FaU</a>

### Course outcome

CO No.	On Completion of the Course, Students will be able to
<b>CO1</b>	Critically analyze the nature, structure, and functional relevance of diverse credit arrangements across personal, commercial, institutional, agricultural, and international domains, and examine their role in facilitating economic development and financial intermediation.
<b>CO2</b>	Evaluate the foundational principles guiding lending decisions by assessing borrower credibility, ethical lending standards, and decision-making frameworks that promote transparency, fairness, and long-term financial sustainability.
<b>CO3</b>	Assess the effectiveness of risk-mitigation mechanisms such as asset-backed security structures, collateral arrangements, and third-party guarantees in minimizing default risk and safeguarding the financial interests of lending institutions.
<b>CO4</b>	Interpret the formulation, implementation, and regulatory alignment of organizational credit policies by examining their strategic role in realizing institutional objectives, ensuring compliance, and maintaining credit discipline.
<b>CO5</b>	Examine credit risk identification, measurement, and control practices by analyzing lending processes, funded and contingent exposure structures, portfolio management techniques, credit information systems, and risk factors associated with domestic and cross-border credit operations.

**Mapping course outcome with programme outcomes**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>
<b>CO1</b>	3	3	3	3	2	3	2	3
<b>CO2</b>	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3	2	3	3
<b>CO5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**Mapping course outcome with programme specific outcomes**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO1</b>	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3
<b>CO3</b>	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3)    M-Medium (2)    L-Low (1)**

## Cyber Security Law

<b>Title of the Course</b>	<b>Cyber Security Law</b>						
<b>Course Type</b>	<b>Elective VIII</b>	<b>Year</b>	<b>III</b>	<b>Credits</b>	<b>3</b>	<b>Course Code</b>	<b>24UEBE64</b>
		<b>Semester</b>	<b>VI</b>				
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>Total</b>		
		<b>5</b>			<b>5</b>		

### Learning Objectives

<b>LO1</b>	To understand cyber law, cyberspace features, and the need for the IT Act 2000 in India.
<b>LO2</b>	To learn legal aspects of electronic records, e-contracts, and digital signature procedures.
<b>LO3</b>	To explore cryptography, digital signatures, and online data privacy requirements.
<b>LO4</b>	To understand types of cybercrime and legal provisions under the IT Act 2000.
<b>LO5</b>	To examine digital patent and trademark issues under Indian and international laws.

<b>UNIT</b>	<b>CONTENTS</b>
<b>I</b>	<b>Cyber law:</b> Introduction-cyber law in India - salient provisions- jurisprudence of cyber law. Cyber space-salient features of cyberspace - netizen, Cyber law in India: Need for enactment of the Information Technology Act 20001 - An overview of Information Technology Act 2000.
<b>II</b>	<b>Electronic record:</b> Attribution of electronic records- Acknowledgement of receipt-Time & place of dispatch and receipt of E- record - On line contracts - Contract under Indian Contract Act 1872 - Time & place of formation of E-contract. Certifying authority <sup>3</sup> - Cross Certification-Role of the certifying authority. Subscriber – Procedure -Duties-Compromise of Digital Signature Certificate.
<b>III</b>	<b>Cryptography, encryption techniques &amp; algorithm and digital signature &amp; electronic signature:</b> problems in electronic record - Requirements for an electronic record- Digital signature - Electronic signature - Difference between Digital signature& Electronic signature <sup>4</sup> - Secure electronic record& secure digital signature - Privacy of online data information. Intellectual property rights- International scenario.
<b>IV</b>	<b>Cybercrime:</b> Introduction-Classification-Prevention - Cybercrimes existing in the society- cyber contraventions under information technology Act 2000 - Cyber offences under the information technology Act 20005.
<b>V</b>	<b>Patent issues in digital medium:</b> Introduction- scope-Requirement - features - International law relating to patent-International convention for the protection of new varieties of plants 1961- Patent cooperation treaty 1970 - Patent law in India. Trademark issues in digital medium- Meaning- Functions attributes - Registrable & non registrable trade mark - International law relating to trade mark- Indian law relating to trade mark.

### Recommended Textbooks

1	Jyoti Rattan Cyber Law & Information Technology (unit-II, III, IV, V) Bharat Law House 8th Edition 2016
2	Pandey U.S. Sayrabh Shukla Er. E-commerce & Mobile commerce Technologies (unit I) S. Chand 4th Edition 2010

### Reference Books

1	Legal Aspects of Information Technology” by J.P. Mishra
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**NOTE: Latest Edition of Textbooks May be Used**

### Web Resources

1	<a href="https://lawbhoomi.com/cyber-law-notes/">https://lawbhoomi.com/cyber-law-notes/</a>
2	<a href="https://mrcet.com/downloads/digital_notes/EEE/CyberSecurity.pdf">https://mrcet.com/downloads/digital_notes/EEE/CyberSecurity.pdf</a>

### Course outcome

CO No.	On Completion of the Course, Students will be able to
CO1	Critically analyze the legal framework governing digital environments in India by examining the evolution, scope, and judicial relevance of technology-related legislation in addressing activities conducted in virtual spaces.
CO2	Interpret the legal validity, formation, and enforceability of electronically generated documents and agreements, including the institutional mechanisms that ensure authentication, verification and accountability in digital transactions.
CO3	Evaluate the role of data protection mechanisms, authentication technologies, and security protocols in safeguarding electronic information, while assessing legal obligations related to confidentiality, integrity, and privacy in online systems.
CO4	Examine the nature, classification, and regulatory treatment of unlawful digital activities by analyzing statutory provisions, preventive measures, and penal consequences prescribed under technology - related legislation.
CO5	Assess legal issues relating to ownership, protection, and enforcement of intellectual creations in digital platforms by comparing national and international legal frameworks governing innovation and brand protection.

**Mapping course outcome with programme outcomes**

<b>CO/PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>	<b>PO6</b>	<b>PO7</b>	<b>PO8</b>
<b>CO1</b>	3	3	3	3	2	3	2	3
<b>CO2</b>	3	3	3	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3	2	3	3
<b>CO5</b>	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

**Mapping course outcome with programme specific outcomes**

<b>CO/PSO</b>	<b>PSO 1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO1</b>	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3
<b>CO3</b>	3	3	2	3	3
<b>CO4</b>	3	3	3	3	3
<b>CO5</b>	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3)    M-Medium (2)    L-Low (1)**

## Training for Competitive Examination

<b>Title of the Course</b>	<b>Training for Competitive Examination</b>						
<b>Course Type</b>	<b>Competitive Examination</b>	<b>Year</b>	<b>III</b>	<b>Credits</b>	<b>1</b>	<b>Course Code</b>	<b>24UTBE61</b>
		<b>Semester</b>	<b>VI</b>		<b>Total</b>		
<b>Instructional Hours Per week</b>		<b>Lecture</b>	<b>Tutorial</b>	<b>Lab Practices</b>	<b>2</b>		
		<b>2</b>			<b>2</b>		

<b>Learning Objectives</b>	
<b>LO1</b>	To create the opportunity for learning across different disciplines and builds experience for students as they grow into lifelong learners.
<b>LO2</b>	To build experiences for students as they grow into lifelong learners.
<b>LO3</b>	To know the basic concepts of various discipline

<b>UNIT</b>	<b>CONTENTS</b>
<b>I</b>	<b>Indian Polity</b> Basics concepts- Three organs of Indian government (Executives, Legislature, Judiciary), Introduction to Indian Constitution – Salient features of constitution, Preamble, Fundamental rights, Fundamental duties, Directive Principles of State policy, Types of Majority, Amendments to the Constitution, Basic structure Doctrine, Division of subjects between the union and the states local Governance, Elections in India and Election Commission, CAG.
<b>II</b>	<b>Geography</b> Major oceans of the world –Important Canals – Gulfs – Straits and passes – Indian Rivers and its Tributaries – Climatology – Atmosphere, Wind systems, Clouds systems, World climatic classification – Indian climate – Indian Monsoon – Indian’s physical features, Indian Soil types and Distribution – Importance Trade routes and projects, Indian natural vegetation – Indian agriculture- Major crops and its distribution, Indian Industries and its Distribution.
<b>III</b>	<b>Economy</b> National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment Inclusive Development and Development issues – Industrial polices Financial Markets.
<b>IV</b>	<b>History</b> Modern India – formation of Indian National Congress – Morley Minto Reforms, Revolutionary activities – World War I and India’s Response – Home Rule league – Montague Chelmsford reforms – Rowlett Act – Non –Cooperation Movement – Simon commission and Nehru Report – Civil Disobedience Movement and Round Table conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituents Assembly and partition of India.
<b>V</b>	<b>Environment and Ecology</b> Basic concepts – Ecology, Biodiversity- Food chain and food web – Bio Geo Chemical Cycles – International Bio Diversity organisations- International Conventions – Conferences and Protocol – Indian Environmental laws and Environment Related organisation

### Recommended Textbooks

1	Class XI and XII NCERT Geography
2	History – Old NCERT’S Class XI and XII

### Reference Books

1	M. Laxmi Kant (2019), Indian polity, McGraw- Hill
2	Ramesh Singh (2022), Indian Economy, McGraw - Hill
3	G.C Leong, Physical and Human Geography, Oxford University Press
4	Majid Hussain- India Map Entries in Geography, GK Publications Pvt, Ltd.

**NOTE: Latest Edition of Textbooks May be Used**

### Course Outcomes

CO No.	On Completion of the Course, Students will be able to
CO1	Develop board knowledge of the different components in polity
CO2	Understand the Geographical features across countries and in India
CO3	Acquire knowledge on the aspects of Indian Economy
CO4	Understand the significance of India’s Freedom Struggle
CO5	Gain knowledge on Ecology and Environment

### Mapping course outcome with programme outcomes

CO/PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8
CO1	3	3	3	3	2	3	2	3
CO2	3	3	3	3	3	3	3	3
CO3	3	3	3	3	3	2	3	3
CO4	3	3	3	3	3	2	3	3
CO5	3	3	3	3	3	3	3	3
<b>Total</b>	15	15	15	15	14	13	14	15
<b>Average</b>	3	3	3	3	2.8	2.6	2.8	3

### Mapping course outcome with programme specific outcomes

CO/PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	2	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3
<b>Total</b>	15	15	14	15	15
<b>Average</b>	3	3	2.8	3	3

**S-Strong (3)**

**M-Medium (2)**

**L-Low (1)**

## Blue Print – End Semester Examinations Semester – I to VI

**Class: U.G.**

**Time: 3 Hours**

**Max. Marks: 75**

### Section A

**(10 x 1 = 10)**

**Answer all questions.**

**Choose the correct answer. (With four options)**

	Unit I	Unit II	Unit III	Unit IV	Unit V
Question Nos.	1 & 2	3 & 4	5 & 6	7 & 8	9 & 10

### Section B

**(5 x 5 = 25)**

**Answer all questions choosing either (a) or (b).**

**Answer should not exceed 250 words**

	Unit I	Unit II	Unit III	Unit IV	Unit V
Question Nos.	11 (a) & 11 (b)	12 (a) & 12 (b)	13 (a) & 13 (b)	14 (a) & 14 (b)	15 (a) & 15 (b)

### Section C

**(5 x 8 = 40)**

**Answer all questions choosing either (a) or (b).**

**Answer should not exceed 500 words**

	Unit I	Unit II	Unit III	Unit IV	Unit V
Question Nos.	16 (a) & 16 (b)	17 (a) & 17 (b)	18 (a) & 18 (b)	19 (a) & 19 (b)	20 (a) & 20 (b)