

Department of Commerce

Periyar Nagar, VallamThanjavur - 613 403, Tamil Nadu, India
Phone: +91 - 4362 - 264600 Fax: +91- 4362 - 264660
Email: headcommerce@pmu.edu Web: www. pmu.edu

**PERIYAR
MANIAMMAI
UNIVERSITY**
Under Sec. 3 of UGC Act, 1956



NAAC ACCREDITED

**CURRICULUM AND SYLLABUS
FOR
B.COM
(REGULAR - THREE YEARS)
AS PER
OUTCOME BASED EDUCATION
FOR
REGULATION 2015
REVISION 1**

DEPARTMENT OF COMMERCE

B.COM WITH COMPUTER APPLICATIONS

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

PEO1: To produce employable graduates in area of business, commerce and allied areas.

PEO2: To pursue higher education

PEO3: To develop entrepreneurial skills to enable students to be self employed/entrepreneur.

PEO4: To inculcate business ethics and social responsibility.

Mapping of Programme Educational Objectives (PEO) with Department Mission (DM)

	DM1	DM2	DM3	DM4	Total
PEO1	3	1	2	2	
PEO2	3	2	1	2	
PEO3	1	2	1	3	
PEO4	1	1	1	1	
	8	6	5	8	

0 – No relation

1- Low relation

2- Medium relation

3–High relation

PROGRAMME OUTCOMES (PO)

	Programme Outcomes (POs)
PO 1	Knowledge of Business and Commerce
PO 2	Knowledge and ability to pursue higher education
PO 3	Ability to identify problems and collect relevant data
PO 4	Ability to understand and use modern tools and technologies
PO 5	Understanding the impact of commercial activities on environment and sustainability
PO 6	Apply ethical principles in business and commerce
PO 7	Ability to effectively communicate in business environment
PO 8	Ability to perform effectively as a leader as well as a member of a team
PO 9	Ability to engage in lifelong learning

Mapping of Program Educational Objectives (PEOs) with Program Outcomes (POs)

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	total
PEO1	3	2	1	2	1	2	2	1	2	16
PEO2	3	3	2	2	1	1	2	0	2	16
PEO3	2	0	2	1	3	1	3	2	1	15
PEO4	2	0	0	0	1	3	2	2	1	11

0 – No relation 1- Low relation 2- Medium relation 3–High relation

Curriculum

I SEMESTER

Course Code	Course Name	Credits				Hours			
		L	T	P	Total	L	T	P	Total
XGE101	Speech Communication (English)	3	0	0	3	4	0	0	4
XUM106	Human Ethics, Values, Rights and Gender Equality	3	0	0	3	3	0	0	3
XCC102	Financial Accounting - I	4	1	0	4	4	2	0	6
XCC103	Business Economics	4	1	0	4	4	2	0	6
XCC104	Computer fundamentals	5	0	0	3	5	0	0	5
XGE105	Communication Practical	0	0	3	2	0	0	4	3
	Library	0	0	0	0	0	0	0	3
	Total	19	2	3	19	20	4	4	30

II SEMESTER

Course Code	Course Name	Credits				Hours			
		L	T	P	Total	L	T	P	Total
XES201	Environmental Studies	3	0	0	3	3	0	0	3
XCC202	Vanihathamil	4	0	0	3	4	0	0	4
XCC203	Financial Accounting - II	4	1	0	4	4	2	0	6
XCC204	Principles of Marketing	5	0	0	4	5	0	0	5
XCC205	Office Automation	4	0	0	2	4	0	0	4
	GE 1	3	0	0	3	3	0	0	3
XCC206	Office Automation Lab	0	0	3	2	0	0	4	4
	Library	0	0	0	0	0	0	0	1
	Total	23	1	3	21	23	2	4	30

III SEMESTER

Course Code	Course Name	Credits				Hours			
		L	T	P	Total	L	T	P	Total
XCC302	Principles of Management	4	0	0	4	4	0	0	4
XCC303	Corporate Accounting	3	1	0	4	3	2	0	5
XCC304	Programming in C	4	0	0	4	4	0	0	4
XCC307	C Programming Lab	0	0	2	2	0	0	4	4
XMS301	Business Mathematics and statistics	4	1	0	4	4	2	0	6
XCC305	Modern Banking Practices	2	0	0	2	2	0	0	2
	GE 2	3	0	0	3	3	0	0	3
XCC306	Career Development Skills	1	0	1	1	1	0	2	2
	Total	21	2	3	24	21	4	6	30

IV SEMESTER

Course Code	Course Name	Credits				Hours			
		L	T	P	Total	L	T	P	Total
XCC401	Business Law	4	1	0	4	4	2	0	6
XCC402	Income Tax	4	1	0	4	4	2	0	6
XCC403	Fundamental of Financial Management	4	1	0	4	4	2	0	6
XCC404	Human Resource Management	4	0	0	4	4	0	0	4
XCC405	Company Law	3	1	0	4	3	2	0	5
	GE 3	3	0	0	3	3	0	0	3
XCC406	Extension Activities	0	0	0	2	0	0	0	0
	Total	19	4	0	25	19	8	0	30

V SEMESTER

Course Code	Course Name	Credits				Hours			
		L	T	P	Total	L	T	P	Total
XCC501	Cost Accounting	4	1	0	4	4	2	0	6
XCC502	Practical Auditing	4	0	0	4	4	0	0	4
XCC503	E Commerce	4	1	0	4	4	2	0	6
XCC504	Data Base Management System	4	1	0	4	4	2	0	6
XCC505	Fundamentals of Entrepreneurship	3	0	0	2	3	0	0	3
	GE 4	3	0	0	3	3	0	0	3
	Library	0	0	0	0	0	0	0	2
	Total	20	2	0	21	20	4	0	30

VI SEMESTER

Course Code	Course Name	Credits				Hours			
		L	T	P	Total	L	T	P	Total
XCC601	Accounting for Decision Making	4	1	0	4	4	2	0	6
XCC602	Multimedia	3	1	0	4	3	2	0	5
XCC603	Financial Accounting Packages – Tally	2	0	2	4	2	0	4	6
XCC604	Principles of Insurance	2	0	0	2	2	0	0	2
XCC605	Project	0	0	0	6	11	0	0	11
	Total	10	2	2	20	21	4	4	30

OPEN ELECTIVES

Semester	Course Code	Course Name	Credits				Hours			
			L	T	P	Total	L	T	P	Total
II Sem	XCOOE1	Practical Accounting	3	0	0	3	3	0	0	3
III Sem	XCOOE2	Salesmanship	3	0	0	3	3	0	0	3
IV Sem	XCOOE3	Practical Banking	3	0	0	3	3	0	0	3
V Sem	XCOOE4	Income tax for individual	3	0	0	3	3	0	0	3

SEMESTER – I					
COURSE CODE	COURSE NAME	Category			
XGE101	Speech Communication (ENGLISH)				
		L	T	P	C
		3	0	0	3
		L	T	P	H
		4	0	0	4

i. Properties of English Language

(Accent/pronunciation/tone/rhythm etc)

ii. Various types of Speeches

iii. How to prepare a speech

iv. How to present a paper/assignment

v. Speech practice (4-6 speeches per student)

HUMAN ETHICS, VALUES, RIGHTS AND GENDER EQUALITY

COURSE OUTCOMES

CO1:Cog:(Rem),(Un) *Relate* and *Interpret* the human ethics and human relationships.

CO2:(Un),(Ap) *Explain* and *Apply* gender issues, equality and violence against women.

CO3:Cog:(An), Aff: (Re) *Classify* and *Develop* the identify of human rights and their violations

.CO4: Cog:(Un),Cog:(An) *Classify* and *Dissect* necessity of human rights and report on violations.

CO5:Cog:(Rem), Cog:(Res) *List* and **respond** to family values, universal brotherhood, fight against corruption by common man and good governance

COURSE CODE	COURSE NAME	L	T	P	C
XUM 106	HUMAN ETHICS, VALUES, RIGHTS AND GENDER EQUALITY	3	0	0	3
PREREQUISITES	NIL	L	T	P	H
C:P:A	2.5:0.25:0.25	3	0	0	3

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	HUMAN ETHICS AND VALUES: Human Ethics and values - Understanding of oneself and others- motives and needs- Social service, Social Justice, Dignity and worth, Harmony in human relationship: Family and Society, Integrity and Competence, Caring and Sharing, Honesty and Courage, WHO's holistic development - Valuing Time, Co-operation, Commitment, Sympathy and Empathy, Self respect, Self-Confidence, character building and Personality.	7
II	GENDER EQUALITY: Gender Equality - Gender Vs Sex, Concepts, definition, Gender equity, equality, and empowerment. Status of Women in India Social, Economical, Education, Health, Employment, HDI, GDI, GEM. Contributions of Dr.B.R. Ambethkar, ThanthaiPeriyar and Phule to Women Empowerment	9
III	WOMEN ISSUES AND CHALLENGES: Women Issues and Challenges-	9

	Female Infanticide, Female feticide, Violence against women, Domestic violence, Sexual Harassment, Trafficking, Access to education, Marriage. Remedial Measures – Acts related to women: Political Right, Property Rights, and Rights to Education, Medical Termination of Pregnancy Act, and Dowry Prohibition Act.							
IV	HUMAN RIGHTS: Human Rights Movement in India – The preamble to the Constitution of India, Human Rights and Duties, Universal Declaration of Human Rights (UDHR), Civil, Political, Economical, Social and Cultural Rights, Rights against torture, Discrimination and forced Labour, Rights and protection of children and elderly. National Human Rights Commission and other statutory Commissions, Creation of Human Rights Literacy and Awareness. - Intellectual Property Rights (IPR). National Policy on occupational safety, occupational health and working environment	9						
V	GOOD GOVERNANCE AND ADDRESSING SOCIAL ISSUES: Good Governance - Democracy, People's Participation, Transparency in governance and audit, Corruption, Impact of corruption on society, whom to make corruption complaints, fight against corruption and related issues, Fairness in criminal justice administration, Government system of Redressal. Creation of People friendly environment and universal brotherhood.	11						
	<table border="1"> <tr> <th>LECTURE</th><th>SELF STUDY</th><th>TOTAL</th></tr> <tr> <td>45</td><td></td><td>45</td></tr> </table>	LECTURE	SELF STUDY	TOTAL	45		45	
LECTURE	SELF STUDY	TOTAL						
45		45						

REFERENCES:

1. Aftab A, (Ed.), Human Rights in India: Issues and Challenges, (New Delhi: Raj Publications, 2012).
2. Bajwa, G.S. and Bajwa, D.K. Human Rights in India: Implementation and Violations (New Delhi: D.K. Publications, 1996).
3. Chatrath, K. J. S., (ed.), Education for Human Rights and Democracy (Shimala: Indian Institute of Advanced Studies, 1998).
4. Jagadeesan. P. Marriage and Social legislations in Tamil Nadu, Chennai: Elachiapen Publications, 1990).
5. Kaushal, Rachna, Women and Human Rights in India (New Delhi: Kaveri Books, 2000)
6. Mani. V. S., Human Rights in India: An Overview (New Delhi: Institute for the World Congress on Human Rights, 1998).
7. Singh, B. P. Sehgal, (ed) Human Rights in India: Problems and Perspectives (New Delhi: Deep and Deep, 1999).
8. Veeramani, K. (ed) Periyar on Women Right, (Chennai: Emerald Publishers, 1996)
9. Veeramani, K. (ed) Periyar Feminism, (PeriyarManiammai University, Vallam, Thanjavur: 2010).
11. Planning Commission report on Occupational Health and Safety
http://planningcommission.nic.in/aboutus/committee/wrkgrp12/wg_occup_safety.p
11. Central Vigilance Commission (Gov. of India) website: <http://cvc.nic.in/welcome.html>.
12. Weblink of Transparency International: <https://www.transparency.org/>
13. Weblink Status report: <https://www.hrw.org/world-report/2015/country-chapters/india>

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1		1			3		1	1
CO2	1		1			2			2
CO3	1					1			2
CO4	1					2			
CO5	1					2			2
Total	5		2			10			7
Scaled Value	1		1			2			2

0 – No relation, 1 – Low relation, 2 – Medium relation, 3 – High relation

SEMESTER – I						
COURSE CODE	COURSE NAME	Category				
XCC102	FINANCIAL ACCOUNTING – I	L	T	P	C	
		4	1	0	4	
PREREQUISITES	NIL	L	T	P	H	
C:P:A	4:0.5:0.5	4	2	0	6	

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO1 Cog (U) Understand rectification of errors and Bank Reconciliation Statement.

CO2 Cog (U) Understand objectives for providing depreciation and accounting for depreciation

CO3 Cog (App) Able to calculate account current, average due date and insurance claims.

CO4 Cog (App) Prepare financial statements in accordance with Generally Accepted Accounting Principles.

CO5 Cog(U) Convert single entry system into double entry system of accounting

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Rectification of errors - Bank Reconciliation Statement.	7
II	Final Accounts - Introduction - Manufacturing Account -Trading Account - Distinction between Capital and Revenue expenditure - Profit and Loss Account - Balance Sheet - Various adjustments - Classification of Assets and Liabilities - Adjustments.	15
II	Depreciation, Reserves and Provisions - Depreciation, Depletion and Amortization - Objectives of providing depreciation - causes of depreciation - methods of recording depreciation - straight line method - Diminishing Balance Method - Changes in method of depreciation - Machine Hour Rate Method - Depletion Method - Revaluation Method.	15
IV	Account current - Average Due Date - Insurance claim - Abnormal items - Loss of property and stock - Average clause - Loss of Profit.	8

V	Single Entry - Objectives - Definition - Salient features - Limitations of Single Entry - Ascertainment of Profit - Statement of Affairs Method - Conversion Method - Difference between Statement and Affairs and Balance Sheet.					15
		Lecture	Tutorial	Total		
		60 Hours	30 Hours	90 Hours		
TEXT BOOKS						
1. T.S.Reddy&A.Murthy - Financial Accounting - recent edition, Marghan Publications, Chennai.						
2. M.C.Shukla, T.S.Grewal. Advanced Accounts (volume I) recent edition, S.Chand& Co., Ltd., New Delhi.						
REFERENCE BOOKS:						
1. R.S.N. Pillai, Bagawathi&S.Uma - Advanced Accounting (Financial Accounting) volume I, S.Chand& Co. Ltd., New Delhi.						
2. R.L. Gupta & V.K. Gupta, Financial Accounting, recent edition, Sultan Chand & Sons, New Delhi.						
3. S.P. Jain & K.L. Naranj, Advanced Accountancy, Kalyani Publications, New Delhi, Ludhiana.						

Mapping COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	3				1	1		1
CO2	2	2					2		1
CO3	2	2				1			1
CO4	2	2				1			
CO5	2	2							
Total	11	11	0	0	0	3	3	0	3
Scaled	3	3	0	0	0	1	1	0	1

0 – No relation

1- Low relation

2- Medium relation

3–High relation

COMPUTER FUNDAMENTALS

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO1 Cog (U) Understand features of computer generation, CPU, input and output devices

CO2 Cog (U) Understand System software, prewritten software, system software packages and functions of OS complier

CO3 Cog (U) Acquire knowledge in Network, Network Topology, LAN, WAN, MAN and Network devices

CO4 Cog (U) Prepare flowcharts and understand advantages and limitations of flow charts.

CO5 Cog (App) Understanding E-mail concepts

SEMESTER – I						
COURSE CODE	COURSE NAME	Category				
XCC104	COMPUTER FUNDAMENTALS	L	T	P	C	
		5	0	0	3	
PREREQUISITES	NIL	L	T	P	H	
C:P:A	1:0.5:0.5	5	0	0	5	

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Organization of computer: Computer Generation - Features-CPU- Types of Computers - memory - Input and output devices: Input devices - output devices - storage devices: Magnetic disk - Magnetic tape - optical technology - CD ROM technology.	15
II	System Software- Prewritten Software: application packages - system software packages - computer processing techniques - Functions of OS: compiler - assembler and Interpreter - Loader and Linker - Introduction to MSDOS, Unix and Windows..	15
III	Network: Data communication: Forms of communication- Types of channel - Methods of transmission -protocol and Buffers - Network topology - LAN, MAN, WAN- Basic elements of Networking -	15

	Network connecting devices - Internet.				
IV	Flow charts: convention - Advantages and Limitations - Types of Logic Illustration - examples - Algorithms - Examples.				15
V	E-mail: Sending - Reading - Replaying - Deleting - Existing - Sending mail to more than one person - Sending folder - Forwarding a mail - Checking the spelling - Attaching signature - Filling the messages - Managing the address book.				15
		Lecture	Tutorial	Total	
		75Hours	-	75Hours	
Text Book					
1. S.Jaiswal, “ IT Today”, Galgotia publication private ltd., New Delhi, 2004.					
Books For Reference					
1. Suresh K Basendra,, “ Computers Today”, Galgotia publication private Ltd., New Delhi, 2001					

Mapping COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1		1					
CO2		1							
CO3	3	1		2			1	1	
CO4	3		1						1
CO5	3	2	1	1		1	2		1
Total	10	5	2	4	0	1	3	1	2
Scaled	2	1	1	1	0	1	1	1	1

0 – No relation

1- Low relation

2- Medium relation

3–High relation

BUSINESS ECONOMICS

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO1 Cog: (U) Study the basics of economics

CO2 Cog: (U) Deeply study small individual units, which include a consumer, a firm, a labour and capital or an organization

CO3 Cog: (U) Understand the principles when they become a producer or a manager in day to day function.

CO4 Cog: (U) Learn the Law of production and different types of markets.

CO5 Cog: (U) Understand the basic problems in the Indian economy

SEMESTER – I					
COURSE CODE	COURSE NAME	Category			
XCC103	BUSINESS ECONOMICS	L	T	P	C
		4	1	0	4
PREREQUISITES	NIL	L	T	P	H
C:P:A	4 : 0.5 : 0.5	4	2	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Introduction to 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	15
II	Demand and Supply Functions - Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium	10
III	Consumer utility : Law of Diminishing Marginal utility – Equi-marginal Utility – Indifference Curve – Definition, Properties and equilibrium-	15

	Production: Law of Variable Proportion – Laws of Returns to Scale – Producer's equilibrium – Economies of Scale Cost Classification – Break Even Analysis							
IV	Product Pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods	10						
V	National Income – National Product and National Income – per Capital Income problem –Economic Welfare - Nature and principles of Public Finance, Public Expenditure and Indirect Taxes.	10						
	<table border="1"> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>60 Hours</td><td>30 Hours</td><td>90 Hours</td></tr> </table>	Lecture	Tutorial	Total	60 Hours	30 Hours	90 Hours	
Lecture	Tutorial	Total						
60 Hours	30 Hours	90 Hours						

Text Book

1. S.Shankaran, Business Economics - Margham Publications - Ch -17

Reference Books:

1. P.L. Mehta, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons - New Delhi – 02.
2. Francis Cherunilam, Business Environment - Himalaya Publishing House -Mumbai – 04. 19
- 3..C.M.Chaudhary, Business Economics - RBSA Publishers - Jaipur - 03.
4. H.L. Ahuja, Business Economics – Micro & Macro - Sultan Chand & Sons - New Delhi – 5

Mapping COs with POs

COs	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3				2	2			3
CO2	3	3			2	2	3		3
CO3	2	2			3	2	2		3
CO4	2	3			2	2	2		3
CO5	2		3		3	2	2		3
Total	12	8	3	0	12	10	9	0	15
Scaled to 0,1,2,3	3	2	1	0	3	2	2	0	3

0 – No relation

1 – Low relation

2 - Medium Relation

3 – High relation

SEMESTER – I				
COURSE CODE	COURSE NAME	Category		
XGE105	(COMMUNICATION PRACTICAL)			
		L	T	P
		0	0	3
		L	T	P
		0	0	4
				C
				2
				Hours
				3

i. Listening to Standard English Pronunciation, Accent etc

ii. Strategies of Listening and Barriers to Listening

iii. Listening to simple conversations

II Semester

ENVIRONMENTAL SCIENCES

COURSE OUTCOMES

CO1.Cog: (R and U); *Describe* the significance of natural resources and *explain* anthropogenic impacts.

CO2.Cog: U;*Illustrate* the significance of ecosystem, biodiversity and natural geo bio chemical cycles for maintaining ecological balance.

CO3. Cog: R, Aff: Receiving;*identify* the facts, consequences, preventive measures of major pollutionsand *recognize* the disaster phenomenon

CO4. Cog: (U & Anal): *Explain* the socio-economic, policy dynamics and*practice* the control measures of global issues for sustainable development.

CO5. Cog: (U & App): *Recognize* the impact of population and the concept of various welfare programs, and *apply*themodern technology towards environmental protection.

SEMESTER – I						
COURSE CODE	COURSE NAME	Category				
XES201	ENVIRONMENTAL SCIENCES	L	T	P	C	
		3	0	0	3	
PREREQUISITIES	NIL	L	T	P	Hrs	
C : A : P	1.5: 1 : 0.5	3	0	0	3	

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	INTRODUCTION TO ENVIRONMENTAL STUDIES AND ENERGY Definition, scope and importance – Need for public awareness – Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people – Water resources: Use and over-utilization of surface and ground water, flood, drought, conflicts over water, dams-benefits and problems – Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies – Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies – Energy resources: Growing energy needs, renewable and non-	12

	renewable energy sources, use of alternate energy sources, case studies – Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification – Role of an individual in conservation of natural resources – Equitable use of resources for sustainable lifestyles.							
II	ECOSYSTEMS AND BIODIVERSITY Concept of an ecosystem – Structure and function of an ecosystem – Producers, consumers and decomposers – Energy flow in the ecosystem – Ecological succession – Food chains, food webs and ecological pyramids – Introduction, types, characteristic features, structure and function of the (a) Forest ecosystem (b) Grassland ecosystem (c) Desert ecosystem (d) Aquatic ecosystem (ponds, streams, lakes, rivers, oceans, estuaries) – Introduction to Biodiversity – Definition: genetic, species and ecosystem diversity - Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.	7						
III	ENVIRONMENTAL POLLUTION Definition – Causes, effects and control measures of: (a) Air pollution (b) Water pollution (c) Soil pollution (d) Marine pollution (e) Noise pollution (f) Thermal pollution (g) Nuclear hazards – Solid waste management: Causes, effects and control measures of urban and industrial wastes – Role of an individual in prevention of pollution – Pollution case studies – Disaster management: flood, earthquake, cyclone and landslide.	10						
IV	SOCIAL ISSUES AND THE ENVIRONMENT Urban problems related to energy – Water conservation, rain water harvesting, watershed management – Resettlement and rehabilitation of people; its problems and concerns, climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust, Wasteland reclamation – Consumerism and waste products – Environment Protection Act – Air (Prevention and Control of Pollution) Act – Water (Prevention and control of Pollution) Act – Wildlife Protection Act – Forest Conservation Act – Issues involved in enforcement of environmental legislation – Public awareness	10						
V	HUMAN POPULATION AND THE ENVIRONMENT Population growth, variation among nations – Population explosion – Family welfare programme – Environment and human health – Human rights – Value education - HIV / AIDS – Women and Child welfare programme– Role of Information Technology in Environment and human health – Case studies.	6						
	<table border="1"> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>45 Hours</td><td>-</td><td>45 Hours</td></tr> </table>	Lecture	Tutorial	Total	45 Hours	-	45 Hours	
Lecture	Tutorial	Total						
45 Hours	-	45 Hours						
Text books								
1. Miller T.G. Jr., Environmental Science, Wadsworth Publishing Co, USA, 2000. 2. Townsend C., Harper J and Michael Begon, Essentials of Ecology, Blackwell Science, UK, 2003 3. Trivedi R.K and P.K.Goel, Introduction to Air pollution, Techno Science Publications,								

India, 2003.

4. Disaster mitigation, Preparedness, Recovery and Response, SBS Publishers & Distributors Pvt. Ltd, New Delhi, 2006.
5. Introduction to International disaster management, Butterworth Heinemann, 2006.
6. Gilbert M.Masters, Introduction to Environmental Engineering and Science, Pearson Education Pvt., Ltd., Second Edition, New Delhi, 2004.

Reference books

1. Trivedi R.K., Handbook of Environmental Laws, Rules, Guidelines, Compliances and Standards, Vol. I and II, Enviro Media, India, 2009.
2. Cunningham, W.P.Cooper, T.H.Gorhani, Environmental Encyclopedia, Jaico Publ., House, Mumbai, 2001.
3. S.K.Dhameja, Environmental Engineering and Management, S.K.Kataria and Sons, New Delhi, 2012.
4. Sahni, Disaster Risk Reduction in South Asia, PHI Learning, New Delhi, 2003.
5. Sundar, Disaster Management, Sarup& Sons, New Delhi, 2007.
6. G.K.Ghosh, Disaster Management, A.P.H.Publishers, New Delhi, 2006.

E RESOURCES

1. <http://www.e-booksdirectory.com/details.php?ebook=10526>
2. <https://www.free-ebooks.net/ebook/Introduction-to-Environmental-Science>
3. <https://www.free-ebooks.net/ebook/What-is-Biodiversity>
4. https://www.learner.org/courses/envsci/unit/unit_vis.php?unit=4
5. <http://bookboon.com/en/pollution-prevention-and-control-ebook>
6. <http://www.e-booksdirectory.com/details.php?ebook=8557>
7. <http://www.e-booksdirectory.com/details.php?ebook=6804>
8. <http://bookboon.com/en/atmospheric-pollution-ebook>
9. <http://www.e-booksdirectory.com/details.php?ebook=3749>
10. <http://www.e-booksdirectory.com/details.php?ebook=2604>
11. <http://www.e-booksdirectory.com/details.php?ebook=2116>
12. <http://www.e-booksdirectory.com/details.php?ebook=1026>
13. <http://www.faadooengineers.com/threads/7894-Environmental-Science>

VANIHATHAMIL

COURSE OUTCOMES (COs)

CO1: Cog: U, *Acquire the Knowledge*(mwpjy;) gz;ilajkpo;ehl;Lkf;fspd; ehfupfk; kw;Wk; gz;ghLNghd;witgw;wpmwpe;Jnfhs;Sjy;.

CO2: Cog: Ap, *Discuss and Understanding*(Gupjy;) gz;ilafhyj; jkpou;fspd; thzpfKiwikfisnjupe;Jnfhs;sy;.

CO3: Cog: Ap, *Display*(fz;Lzu;jy;) gz;ilafhyj; jkpou;fspd; tho;tpay; rpe;jidfs;>mwtho;TFwpj;Jmwpjy;.

CO4 Cog: An: *Compare and Application* (gad;gLj;Jjy;) jw;fhyj; jkpou;fspd; r%ftho;tpay; epiyfisczu;jy;.

CO5: Cog: Ap, *Prepare* (jahu; nra;jy;(m) cUthf;Fjy;) jw;fhythzpgj;jpy; ntspehl;Lj; njhlu;Gfspd; epiygw;wptpsf;Fjy;.

SUB CODE	COURSE NAME	L	T	P	C
XCG202	VANIHATHAMIL (tzipfj;jkpo;)	4	0	0	3
PREREQUISITIES	NIL	L	T	P	H
C:P:A	2:0.5:0.5	4	0	0	4

SYLLABUS (ghlj;jpl;lk;)

UNIT	CONTENT	Hours Allotted
I	ehfupfKk; gz;ghLk; - jkpou; Njhw;wKk; gutYk;	8
II	gz;ilaj; jkpou; tho;tpay; rpe;jidfs; : tPuk;>fhjy;>mwk;>mwf;Nfhl;ghLfs;>topghLfs; kw;Wk; rlq;FKiwfs;.	10
III	jkpou; thzpgKk; gz;ghl;LnewpKiwfSk; : rpyg;gipfhuk; kJiuf; fhz;l;jpy; thzpgKiwikfs;.	10
IV	jkpou;gz;ghl;Lf; fiyAk;>ehfupfKk; : ,ay;> ,ir>ehlfrk;> Xtpak;>kUj;Jtk;>rpw;gk; kw;Wk; ehl;Lg;Gwf;fiyfs;.	7
V	jw;fhytho;tpy; jkpou; r%ftho;f;if:	10

	rhjp>rkak;>ngz;fs;> murpay;>fy;tp>nghUspay;> tzpfk; kw;Wk; ntspehl;Lj; njhlu;Gfs;.				
		Lecture	Tutorial	Total	
		45 Hours	-	45 Hours	
ghlEhy;fs; 1. jkpopyf;fpatuyhW 2. rpyg;gjpfhuk; 3. jkpou; ehfupfKk; gz;ghLk;					
Nkw;ghu;itEhy;fs; 1. jkpopyf;fpatuyhW 2. rpyg;gjpfhuk; 3. jkpou; ehfupfKk; gz;ghLk; 4. gz;ilaj; jkpou; tho;tpay; rpe;jidfs; 5. ehl;Lg;Gwf;fiyfs; 6. jkpou; r%ftho;f;ifKiwfs;					

Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	3				1	1		1
CO2	2	2					2		1
CO3	2	2				1			1
CO4	2	2				1			
CO5	2	2							
Total	10	10	0	0	0	3	3	0	3
Scaled	2	2	0	0	0	1	1	0	1

0 – No relation

1- Low relation

2- Medium relation

3–High relation

SEMESTER – II					
COURSE CODE	COURSE NAME	Category			
XCC203	FINANCIAL ACCOUNTING –II	L	T	P	C
		4	1	0	4
PREREQUISITIES	NIL	L	T	P	H
C:P:A	3:0.5:0.5	4	2	0	6

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO1 Cog (U) Understand the accounting systems of branch accounts

CO2 Cog (U) Understand the departmental accounts and allocation of common expenses and interdepartmental transfer at selling and cost price.

CO3 Cog (U) Learn accounting treatment of hire purchase and instalment system and differentiate them

CO4 Cog (U) Understand the accounting treatment of partners admission and retirement and death of partners

CO5 Cog (U) Understand the accounting treatment of dissolution of firm and insolvency of the partners.

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Branch Accounts - Objects of Branch Accounts - Types of Branches - Dependent Branch - Stock and Debtor System - Accounting System - Independent Branch (foreign branch excluded) - Incorporation of branch trial balance in head office books.	10
II	Departmental Accounts - Distinction between departments and branches - Allocation of Common expenses - expenses which cannot be allocated - Inter departmental transfer at cost or selling price.	10
III	Hire Purchase System - Accounting treatment - Calculation of interest - books of Hire Purchases and Hire Vendor - Default and repossession - Hire purchase trading account - Installment system - Distinction between Hire Purchase and Installment purchase system - Accounting treatment - books of buys and seller.	10

IV	Partnership Accounts - Fundamentals - Profit and Loss appropriation account - Admission - adjustments in the profit sharing ratio - adjustment for revaluation of assets and liabilities - treatment of good will - adjustments for good will - adjustment of undistributed profit or losses - adjustment - rearrangement of capitals - Retirement and death of partners - various adjustments - Joint Life Policy	15						
V	Partnership Accounts - Dissolution of firm - Settlement of accounts - accounting treatment for goodwill and unrecorded assets and liabilities - Insolvency of a partner - Garner U Murray - Fixed and Fluctuating Capital - all partners insolvency - Gradual realization and Piecemeal distribution - proportionate Capital Method - Maximum loss Method.	15						
	<table> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>60 Hours</td><td>30 Hours</td><td>90 Hours</td></tr> </table>	Lecture	Tutorial	Total	60 Hours	30 Hours	90 Hours	
Lecture	Tutorial	Total						
60 Hours	30 Hours	90 Hours						

Text Book

1. T.S. Reddy & A. Murthy - Financial Accounting - Margham Publications, Chennai.

Reference Books

1. M.C. Shukla, T.S. Grewal, Advanced Accounts (Volume I), S. Chand & Co. Ltd., New Delhi.
2. R.S.N. Pillai, Bagavathi & S. Uma - Advanced Accounting (Financial Accounting) Volume - I, S. Chand & Co. Ltd., New Delhi.
3. R.L. Gupta & V.K. Gupta, Financial Accounting, Sultan Chand & Sons, New Delhi.

Mapping COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	3				1	1		1
CO2	2	2					2		1
CO3	2	2				1			1
CO4	2	2							
CO5	2	2							
Total	11	11	0	0	0	2	3	0	3
Scaled	3	3	0	0	0	1	1	0	1

0 – No relation

1- Low relation

2- Medium relation

3–High relation

SEMESTER – II					
COURSE CODE	COURSE NAME	Category			
XCC205	OFFICE AUTOMATION	L	T	P	C
		4	0	0	2
PREREQUISITE	Nil	L	T	P	H
C:P:A	1:0.5:0.5	4	0	0	4

:

COURSE OUTCOMES

On the successful completion of the course, students will be able to

CO1: Cog (App) Understand and apply the MS – word concept like creating and saving, working with tables and mail merger

CO2: Cog (App) Apply MS Excel in creating and saving an Excel work book, working with tables and charts and using formulas and functions

CO3: Cog (App) Apply PowerPoint such as creating and saving presentation and custom animations.

CO4: Cog (App) Understand MS Outlook user interface, composing and sending messages. Reading, forwarding messages and managing contacts.

CO5: Cog (App) Create a simple Database and tables, entering and editing Data, finding, sorting and displaying data.

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	MS-Word: Creating and Saving a Word document - Applying basic formatting - working with styles - working with tables - mail merge - spelling and Grammar.	12
II	MS-Excel: Creating and Saving an Excel work book - adding and formatting data in cells - working with tables and chart - Formulas and functions.	12
III	MS-PowerPoint: Creating and Saving Presentation - Basics of presentation - running and setting up a presentation - Enhancing	12

	PowerPoint presentations - Custom animations.				
IV	MS-Outlook: Configuring an Outlook account - Outlook user interface - arranging items in contents pane - composing and sending messages - reading messages - forwarding messages - managing contacts.				12
V	MS Access: Introduction to Access - Creating a Simple Database and Tables - Entering and Editing Data - Finding, Sorting and Displaying Data.				12
		Lecture	Tutorial	Total	
		60 Hours		60 Hours	
Text Books					
1. Sanjay Saxena: MS- Office 2007 in a Nutshell, Vikas Publishing House Pvt Ltd., 2011.					
Books For Reference					
1. Kogent Solutions Inc.: Office 2007 in simple steps, Dreamtech publishing, 2009.					

PRINCIPLES OF MARKETING

COURSE OUTCOMES

CO1, Cog: (U) Understand the concept of marketing, marketing mix, marketing environment and micro and macro marketing

CO2,Cog: (U) Understand the meaning of product, product planning and development, product life cycle and branding

CO3,Cog: (U) Understand the concept of pricing and factors affecting pricing

CO4,Cog: (U) Learn the elements of promotional mix and CRM

CO5,Cog: (U) Acquire knowledge in the field of channels of distribution

SUB CODE	COURSE NAME	L	T	P	C
XCC204	PRINCIPLES OF MARKETING	5	0	0	4
PREREQUISITIES	NIL	L	T	P	H
C:P:A	3:0.5:0.5	5	0	0	5

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Marketing - meaning - functions - Marketing mix - Market segmentation - Marketing Environment - Micro and Macro Marketing.	15
II	Product - Meaning - features - classification, new product planning and development- Product mix - Product life cycle - Branding, Brand loyalty and equity, Packaging, Labelling. Standardisation - ISO Series and AGMARK	15
III	Pricing - meaning - objectives - Factors affecting pricing - methods and types of pricing..	15
IV	Promotion - meaning - Need - Promotional Mix- Advertising - Sales promotion Personal selling - Meaning, Advantages & Limitations - Kinds of Salesmanship and Salesman - CRM (Customer Relation Management).	15

V	Channels of distribution - meaning - Wholesalers and Retailers - Supply Chain Management - Retail Marketing - Meaning- Features. Physical Distribution - Meaning - Objectives - Transportation - Storage and warehousing				15
		Lecture	Tutorial	Total	
		75 Hours	-	75 Hours	
Text Book					
1. R.S.N. Pillai & Bagavathi - Modern Marketing - S. Chand & Co., New Delhi, 2011.					
Books For References					
1. Rajan Nair, N., Sanjith R. Nair - Marketing - Sultan Chand & Sons, New Delhi, 2010.					
2. Kotler Philip - Marketing Management- Prentice Hall of India (pvt.) Ltd., New Delhi, 2010.					
3. Stanton William, I.S. and Charles Futrell - Fundamentals of Marketing - Mc Graw Hill Book Co., 2000.					
4. Monga & Shalini Anand - Marketing Management - Deep & Deep Publications - New Delhi - 2000.					

Mapping of CO's With POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2							1
CO2	3	2			1				1
CO3	2	3							1
CO4	3	2			1		1		1
CO5	3	2							
Total	13	11	0	0	2	0	1	0	4
Scaled	3	3	0	0	1	0	1	0	1

0 – No relation

1- Low relation

2- Medium relation

3–High relation

OFFICE AUTOMATION LAB

COURSE OUTCOMES

CO:Cog (Ap) Understand and apply MS Word

CO:Cog (Ap) Understand and apply MS Excel

CO:Cog (Ap) Understand and apply MS PowerPoint and MS Access

SEMESTER – II						
COURSE CODE	COURSE NAME	Category				
XCC206	OFFICE AUTOMATION	L	T	P	C	
		0	0	3	2	
PREREQUISITIES	NIL	L	T	P	H	
C:P:A	1:0.5:0.5	0	0	4	4	

SYLLABUS

Unit	CONTENT	Hours Allotted						
1,2 & 3	1. Creating leave letter using MS-Word. 2. Creating resume using MS-Word 3. Creating Class time table using Table facilities in MS-Word 4. Mail merge. 5. Creating students mark list using MS-Excel. 6. Move, Copy, Insert operations in rows and columns. 7. Using statistical, mathematical and financial functions in MS-Excel.	15						
4 & 5	8. Creating MS-PowerPoint slide. 9. Imply different effects in MS-PowerPoint slide. 10. Creating database in MS-Access. 11. Finding, sorting and displaying the data in MS-Access data base 12. Macros	15						
	<table> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>30 Hours</td><td>-</td><td>30 Hours</td></tr> </table>	Lecture	Tutorial	Total	30 Hours	-	30 Hours	
Lecture	Tutorial	Total						
30 Hours	-	30 Hours						

Mapping of CO's with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2				1	1		
CO2	1	1							
CO3	2	1							
CO4	1	1		1		1			2
CO5	1	1							1
Total	7	6	0	1	0	2	1	0	3
Scaled	2	2	0	1	0	1	1	0	1

0 – No relation

1- Low relation

2- Medium relation

3–High relation

III SEMESTER

CAREER DEVELOPMENT SKILLS

COURSE OUTCOMES (COs)

CO1: Cog: K, **Knowledge** on a career related communication and learning the different formats of CV

CO2: Psy (Set): **Prepare** how to face an interview and to learn how to prepare for an interview

CO3: Aff: (Res) :**Communicates** with the group of people in discussion

SEMESTER III					
COURSE CODE	COURSE NAME	Category			
		L	T	P	Credits
XCC306	CAREER DEVELOPMENT SKILLS	1	0	1	1
PREREQUISITIES	NIL	L	T	P	Hour
C:P:A		1	0	2	2

SYLLABUS

UNIT	CONTENT				Hours Allotted
I	CV Writing; difference between resume and CV; characteristics of resume and CV; basic elements of CV and resume, use of graphics in resume and CV; forms and functions of Cover Letters.				5
II	Interview skills; tips for various types of interviews. Types of questions asked ; body language, etiquette and dress code in interview, interview mistakes, telephonic interview , frequently asked questions. Planning for the interview.				5
III	Mock interviews - workshop on CV writing – Group Discussion				5
		Lecture	Workshop	Total	
		15 Hours	30 Hours	45 Hours	

TEXT

1. **How To Write a CV That Really Works:** A Concise, Clear and Comprehensive Guide to Writing an Effective CV, Paul McGee Hachette UK, 2014
2. **Essentials of Business Communication**, Mary Ellen Guffey, Dana Loewy, Cengage Learning, 2012
3. **Interview Skills that win the job:** Simple techniques for answering all the tough questions, Michael Spiropoulos, Allen & Unwin, 2005

4. **Effective Interviewing and Interrogation Techniques**, William L. Fleisher, Nathan J. Gordon, Academic Press, 2010

REFERENCE WEBSITES

1. <http://www.utsa.edu/careercenter/PDFs/Interviewing/Types%20of%20Interviews.pdf>
2. <http://www.amu.apus.edu/career-services/interviewing/types.htm>
3. <http://www.careerthinker.com/interviewing/types-of-interview/>

PRINCIPLES OF MANAGEMENT

COURSE OUTCOMES (COs)

CO1: Cog: (U),(Eva), **Summarize** the nature, process and importance of business management. **Compare and contrast** the contributions of Indian and International Management Thinkers.

CO2: Cog: (U), **Discuss** the process and types of planning and decision making.

CO3: Cog: (An),(U) **Distinguish** the concepts of authority, responsibility and accountability, centralization and decentralization; and Organization structure. **Explain** the process of staffing.

CO4: Aff: (Val), **Defend** the significance of motivation citing the theories of Maslow, Herzberg, McGregor, Ouchi and David McClelland

CO5: Aff: (Org), **Display** different leadership style appropriate to the situation and communicate effectively.

CO6: Cog: (U), (Creating), **Explain** the strategies of effective managerial control system. **Propose** a model to carry out the process of change management.

SEMESTER III					
COURSE CODE	COURSE NAME	Category			
XCC302	PRINCIPLES OF MANAGEMENT	L	T	P	C
PREREQUISITIES	NIL	4	0	0	4
C:P:A	3:0.5:0.5	L	T	P	H
		4	0	0	4

SYLLABUS

UNIT	Content	Hours Allotted
I	INTRODUCTION Concept, nature, process and significance of management; Managerial roles; An overview of functional areas of management- Contribution of Management International Thinkers: Taylor, Fayol, and Indian Thinkers: Pragalad, Indian Management Theory 'I', Management thoughts in Thirukkural.	12
II	PLANNING: Concept, process, and types. Decision making - concept and process, Creativity in decision making; Management by objectives; Corporate planning; Strategy formulation – Management by exception .	12
III	ORGANIZING Concept, nature, process, and significance of organising; Authority, responsibility and accountability relationships; Centralization and decentralization; Departmentation; Organization Structure -forms Staffing: selection and recruitment.	12

IV	MOTIVATING AND LEADING Motivation -concept; Theories - David McClelland, Maslow, Herzberg, McGregor, and Ouchi. Leadership - concept and leadership styles; Managerial grid-Communication -nature, process, networks, and barriers; Effective communication.				12
V	MANAGERIAL CONTROL AND MANAGEMENT OF CHANGE Concept and process; Effective control system; Techniques of control - traditional and modern. Management of Change: Concept, nature-Resistance to change.				12
		Lecture	Tutorial	Total	
		60 Hours	-	60 Hours	
Text Book <ol style="list-style-type: none"> 1. J.Jayashankar, Principles of Management, Chennai, Margham publications. 2. Weihrich and Koontz, et al, Essentials of Management, New Delhi, Tata McGraw Hill 					
REFERENCE BOOKS: <ol style="list-style-type: none"> 1. C B Guptha, Principles of Management, New Delhi, Sultan Chand & Sons 2. Druker Peter F, <i>Management Challenges for 21st Century</i>, Oxford ,Butterworth Heinemann. 3. Louis A. Allen, <i>Management and Organization</i>, Tokyo, McGraw Hill. 4.Hamton, David R., <i>Modern Management</i>, New York ,McGraw Hill. 					

Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2				1		2	1
CO2	2	2	1				2	1	
CO3	3	2			1	1	1	1	1
CO4	2	2			1	1	1	1	1
CO5	3	2			1	1	2	1	1
CO6	3	2	1		1	1	1	1	1
Total	15	12	2	0	4	5	7	7	5
Scaled	3	3	1	0	1	1	2	2	1

0 – No relation

1- Low relation

2- Medium relation

3–High relation

CORPORATE ACCOUNTING

COURSE OUTCOMES (COs)

CO1: Cog: Ap, **Apply** the provisions of Companies Act for issue of shares at Par, Premium and Discount, Forfeiture and Reissue of Shares.

CO2: Cog: Ap, **Apply** various methods of valuation of goodwill and Shares

CO3: Cog: Ap, **ApplyConstruct** Consolidated balance sheet after Amalgamation

Banking Company accounts to prepare the Profit and Loss Account and Balance Sheet.

CO5: Cog: Ap, **Make use of** relevant schedules(New Format) to prepare final statement of accounts of Insurance company.

SEMESTER III					
COURSE CODE	COURSE NAME	Category			
		L	T	P	CREDITS
XCC303	CORPORATE ACCOUNTING	3	1	0	4
PREREQUISITIES	NIL	L	T	P	H
C:P:A	3:0.5:0.5	3	2	0	5

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	ISSUE OF SHARES Company- Introduction-Characteristics of company-Shares-Issue of Shares - at Par, Premium and Discount - Pro-Rata Allotment - Forfeiture and Reissue of Shares	9
II	VALUATION OF GOODWILLANDSHARES Meaning – Circumstances of Valuation of Goodwill – Factors influencing the value of Goodwill – Methods of Valuation of Goodwill: Average Profit Method, Super Profit Method, Capitalization of average Profit Method, Capitalization of Super Profit Method, and Annuity Method. Valuation of shares - Methods of Valuation: Intrinsic Value Method, Yield Method, Earning Capacity Method, Fair Value Method - Valuation of Rights Issue.Problems.	9
III	AMALAMATION AND ABSORPTION Purchase Consideration – Methods – Amalgamation in the Nature of Merger and Purchase – Absorption – ASI4 – Alteration of Share Capital – Reduction of Share Capital (Scheme of Capital Reduction is Excluded)	9
IV	BANKING COMPANY ACCOUNTS Bank Accounts : Rebate on Bills Discounted-Interest in Doubtful Debts-Preparation of Profit and Loss Account and Balance Sheet with Relevant	9

	Schedules (New Method) - Non-performing Assets (NPA).							
V	INSURANCE COMPANY ACCOUNTS Insurance Company Accounts: Life Insurance - Revenue Account, Valuation Balance Sheet and Balance Sheet (New Method).	9						
	<table> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>45 Hours</td><td>30 Hours</td><td>75 Hours</td></tr> </table>	Lecture	Tutorial	Total	45 Hours	30 Hours	75 Hours	
Lecture	Tutorial	Total						
45 Hours	30 Hours	75 Hours						
TEST BOOKS 1.Gupta R.L. &Radhaswamy M. recent edition, Sultan Chand & Sons, New Delhi								
REFERENCE 1. ShuklaM.C.Grewal, T.S.Gupta S.C. - Advanced Accounts –recent edition, S.Chand& Co. Ltd, New Delhi 2. Jain &Narang - Advanced Accountancy, recent edition, Kalyani Publishers 3. Iyengar S.P. - Advanced Accounting, recent edition, Sultan Chand & Sons, New Delhi 4. Reddy T.S. & Murthy A. - Corporate Accounting - Margam Publications, Chennai								

Mapping of Cos with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1					1		1
CO2	3	1							1
CO3	3	2			1		1		1
CO4	3	2					1		2
CO5	2	1			1		3		1
Total	13	7	0	0	2	0	1	0	6
Scaled	3	2	0	0	1	0	1	0	2

0 – No relation

1- Low relation

2- Medium relation 3–High relation

PROGRAMMING IN C

COURSE OUTCOMES (COs)

- CO1: Cog, U, *Explain* the fundamentals of C Programming.
 CO2: Cog, (Ap), Psy (Set) *Build and Create* the logic functionality in C Programming.
 CO3: Cog, U, *Demonstrate* the Functions and Storage class.
 CO4: Cog, (Ap), Psy (Set), *Explain and create* structure in C Programming.
 CO5: Cog, (Ap), Psy (Set), *Demonstrate and apply* Files.

SEMESTER III					
COURSE CODE	COURSE NAME	Category			
		L	T	P	CREDITS
XCC304	PROGRAMMING IN C	4	0	0	4
PREREQUISITIES	NIL	L	T	P	H
C:P:A	3:0.5:0.5	4	0	0	4

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	C Fundamentals - Character Set - Identifier - Keywords - Data Types - Constants - Variables - Declarations - Operators - Library Functions - Expressions – Managing Input/output operations -Formatted I/O.	12
II	Control Structures – Conditional statements – Unconditional statements - Nested Control Structures – Switch-case, Break and Continue, Go To Statements –String manipulation functions.	12
III	Functions -Types of Functions - Passing Arguments – Recursion-Storage Classes - Automatic, External, Static, Register Variables.	12
IV	Arrays - Defining and Processing - Passing Arrays To Functions - Multi-Dimension Arrays - Arrays and String - Structures - User Defined Data Types - Passing Structures To Functions - Self-Referential Structures -	12

	Unions - Bit Wise Operations.				
V	Pointers - Declarations - Passing Pointers To Functions - Operation On Pointers - Pointer and Arrays - Arrays of Pointers - Structures and Pointers - Files: Creating, Processing, Opening and Closing a Data File.				12
		Lecture	Tutorial	Total	
		60Hours	-	60Hours	
TEST BOOKS 1.E.Balagusamy “ The programming in C “, Tata McGraw Hill, 2004 2. Ashok N.Kamthane ,Programming with ANSI and Turbo C , Pearson Education, 2006 3. B.W. Kernighan and D.M.Ritchie, The C Programming Language, 2nd Edition, PHI, 1988. Reference Books 1. H. Schildt, C: The Complete Reference, 4th Edition, TMH Edition, 2000. 2. Kanetkar Y., Let us C, BPB Pub., New Delhi, 1999.					

Mapping of Cos with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	1	0	0	0	0	0	1
CO2	3	2	1	1	1	0	0	0	1
CO3	3	2	1	0	0	0	0	0	1
CO4	3	2	1	0	1	0	0	0	1
CO5	3	2	1	0	0	0	0	0	1
Total	15	10	5	1	2	0	0	0	5
Scaled	3	2	1	1	1	0	0	0	1

0 – No relation

1- Low relation

2- Medium relation 3–High relation

C PROGRAMMING PRACTICALS

COURSE OUTCOMES (COs)

CO1: Cog, U, **Explain** the fundamentals of C Programming.

CO2: Cog (Ap), Psy (Set), **Build and Create** the logic functionality in C Programming.

CO3: Cog, U, **Demonstrate** the Functions and Storage class.

CO4: Cog (Ap), Psy (Set), **Explain and create** structure in C Programming

CO5: Cog (Ap), Psy (Set), **Demonstrate and apply** Files.

SEMESTER III					
COURSE CODE	COURSE NAME	Category			
		L	T	P	CREDITS
XCC307	C PROGRAMMING PRACTICALS	0	0	2	2
PREREQUISITIES	NIL	L	T	P	H
C:P:A	1:0.5:0.5	0	0	4	4

SYLLABUS

C PROGRAMMING LAB

1. Write a program in C to find the average of the N numbers
2. Perform arithmetic Operations
3. Write a program in C to read N values and find the greatest value in the given set.
4. Read N names and sort out according to Alphabetical order
5. Read a string and find out how many character present in the given string
6. Perform string manipulation operations
7. Perform matrices operations (Matrix addition, matrix subtraction and Matrix multiplication)
8. Find the factorial of N number using recursion
9. Find the summation of the following series
 - a) Sine
 - b) Cosine
 - c) Exponential
10. Read a number and check it whether it is a prime number or not
11. Read the N digits number and find the sum of digits
12. Write a program in C to generate the Fibonacci series

13. Read a number and check whether it is Armstrong number or not
14. Write a program in C to the N student name and generate the student mark sheet using structures.
15. Write a program in C to read N values and print it according to the descending order.

Total Hours: 60

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2	1	0	0	0	0	0	1
CO2	3	2	1	1	1	0	0	0	1
CO3	3	2	1	0	0	0	0	0	1
CO4	3	2	1	0	1	0	0	0	1
CO5	3	2	1	0	0	0	0	0	1
Total	15	10	5	1	2	0	0	0	5
Scaled	3	2	1	1	1	0	0	0	1

0 – No relation

1- Low relation

2- Medium relation

3–High relation

BUSINESS MATHEMATICS AND STATISTICS

CO1.Cog: R *Find* inverse of a matrix through determinant method.

CO2. Cog, A_p*Apply* the Rules of differentiation

CO3.Cog: R *Find* Simple and compound interest. Rates of interest.

CO4.Cog: R *Find* Central Tendency and Standard deviation

CO5. Cog:R *Find* correlation and regression coefficients

III SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XMS301	BUSINESS MATHEMATICS AND STATISTICS	4	1	0	5
PREREQUISITIES	NIL	L	T	P	H
C:P:A	4:0.75:0.25	4	2	0	6

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	Matrices: Definition of a matrix. Types of matrices. Algebra of matrices. Applications of matrices operations for solution to simple business and economic problems. Calculation of values of determinants up to third order. Finding inverse of a matrix through determinant method.	12
II	Differential Calculus: Mathematical functions and their types – linear, quadratic, polynomial. Concepts of limit, and continuity of a function. Concept of differentiation. Rules of differentiation – simple standard forms. Applications of differentiation – elasticity of demand and supply. Maxima and Minima of functions (involving second or third order derivatives) relating to cost, revenue and profit.	12
III	Basic Mathematics of Finance: Simple and compound interest. Rates of interest – nominal, effective and continuous – and their inter-relationships. Compounding and discounting of a sum using different types of rates.	12
IV	Univariate Analysis: Measures of Central Tendency including Arithmetic mean, Geometric mean and Harmonic mean: properties and applications; Mode and Median. Partition values - quartiles,	14

	deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation.							
V	Simple Linear Correlation Analysis: Meaning, and measurement. Karl Pearson's co-efficient and Spearman's rank correlation. Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients.	14						
	<table border="1"> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>60 Hours</td><td>30 Hours</td><td>90 Hours</td></tr> </table>	Lecture	Tutorial	Total	60 Hours	30 Hours	90 Hours	
Lecture	Tutorial	Total						
60 Hours	30 Hours	90 Hours						
TEXT BOOKS								
1. Gupta S.P, Statistical methods, S. Chand & Co., New Delhi (2004). 2. Gupta .S.C and Kapoor .V.K, “Fundamentals of Mathematical Statistics”, 11th Extensively revised edition, Sultan Chand & Sons, (2007).								
REFERENCES								
1. Vittal. P. R, Business Mathematics and Statistics, Margham Publications, Chennai(1988). 2. Bhardwaj.R.S ,”Business Statistics”, JBA publishers, 1999 Reprint (2013) 3. Srinivasa.G , “Business Mathematics and Statistics”, 1 st Edition 2002, Reprint (2010) 4. P.Navaneetham, Business Mathematics and Statistics, Jay's Publications Trichy. 5. N. D. Vohra, <i>Business Mathematics and Statistics</i> , McGraw Hill Education (India) Pvt Ltd 6. J. K. Sharma, <i>Business Mathematics</i> , Ane Books Pvt. Ltd., New Delhi. 7. J.K. Thukral, <i>Mathematics for Business Studies</i> , Mayur Publications								
E REFERENCES								
www.nptel.ac.in 1. Advanced Engineering Mathematics Prof. Somesh Kumar Department of Mathematics, Indian Institute of Technology, Kharagpur								

Mapping of CO's with PO's:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	1							1
CO2	3	1							1
CO3	3	1					1		1
CO4	3	1		1			1		1
CO5	3	1		1			1		1
Total	15	5		2			3		5
Scaled	3	1	0	1	0	0	1	0	1

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

MODERN BANKING PRACTICES

COURSE OUTCOMES (COs)

CO1, Cog, U, **Describe** Functions of Commercial Banks and Central Bank.

CO2: Cog, U, **Explain** the various types of deposits.

CO3: Cog, U, **Describe** E-Banking and Internet Banking & Mobile Banking

CO4, Cog, U, **Explain** Electronic fund transfers system.

CO5: Cog, U, **Describe** Electronic payment systems

SEMESTER III					
COURSE CODE	COURSE NAME	Category			
		L	T	P	CREDITS
XCC305	MODERN BANKING PRACTICES	2	0	0	2
PREREQUISITIES	NIL	L	T	P	H
C:P:A	1:0.5:0.5	2	0	0	2

SYLLABUS

UNIT	CONTENT	Hours Allotted						
I	Definition of bank –kinds of banks –Functions of Commercial Banks – Credit creation by banks - Functions of Central Bank	5						
II	Opening of Bank Accounts – Procedures - KYC - Types of Bank Accounts – Features and Advantages - Joint Account – Special Type of Customers – Minor – Married Woman - Partnership firms – Joint Stock Companies.	5						
III	Banking concepts of E-Banking –features E -banking strategy& models: Introduction to ATMs, Internet Banking & Mobile Banking.	6						
IV	Electronic fund transfers system –playing messages (telex or data communication) –structured messages- Current trends, Bank net RBI net, Demat, Nic net, I-net, Internet, E-mail etc,	6						
V	Electronic payment systems: Teller machines at the bank counters, cash dispensers, ATMs, Anywhere Anytime banking, Home banking (Corporate and Personal), online enquiry and update facilities personal Identification. Numbers and their use in conjunction with magnetic cards of both credit and debit cards, smart cards, signature storage and display by electronic means, cheque truncation, Micro fiche, note and coin counting devices.	8						
	<table> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>30 hours</td><td>-</td><td>30 hours</td></tr> </table>	Lecture	Tutorial	Total	30 hours	-	30 hours	
Lecture	Tutorial	Total						
30 hours	-	30 hours						
Text 1.Tannan M.L revised by C.R. Datta& S.K. Kataria: Banking Law and Practice, Wadhwa&Company, Nagpur								

2. K.P.M. Sundhram and P.N. Varshney Banking Theory, Law and Practice, S.Chand, Recent editions

References

1. Sheldon H.P: Practice and Law of Banking. Recent editions

2.R.K. Gupta BANKING Law and Practice in 3 Vols.Modern Law Publications

Mapping of CO's with PO's:

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	1							1
CO2	2					1	1		
CO3	2						1		1
CO4	2	1		1			1		1
CO5	2	1		1					1
Total	11	2	0	2	0	1	3	0	4
Scaled	3	1	0	1	0	1	1	0	1

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

IV SEMESTER

BUSINESS LAW

COURSE OUTCOMES (COs)

CO1: Cog: U, Psy (Com), **Explain** essentials of Contract, performance and breach of Contract under Indian Contract Act 1872.

CO2: Cog: U, Psy (Com), **Interpret** necessary formalities of contract of sale and rights of unpaid seller under the Sale of Goods Act 1930.

CO3: Cog: U, **Illustrate** the objectives of Consumer Protection Act and jurisdiction of Consumer Protection Councils

CO4: Cog: U, **Explain** the essentials of partnership, rights and duties of partners under Partnership Act 1932.

CO5: Cog: U, Psy (Com), **Summarize** the effects of dishonor of negotiable instruments under Negotiable Instruments Act 1881.

SEMESTER IV					
COURSE CODE	COURSE NAME	Category			
		L	T	P	Credits
XCC401	BUSINESS LAW	4	1	0	4
PREREQUISITIES	NIL	L	T	P	Hour
C:P:A	3:0.5:0.5	4	2	0	6

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	THE INDIAN CONTRACT ACT, 1872 Nature of contract – Definition – essentials for valid contract – Agreement – Offer & acceptance – revocation of acceptance – Consideration – agreement without consideration – exception to the rule – Performance of contracts - various illegal agreements and agreement opposing public policy - Void agreement - contingent contracts – Discharge of contracts- Remedies for breach of contract – Quasi contracts	12
II	THE SALE OF GOODS ACT, 1930 Formation of the contract of sale– Conditions and Warranties-Transfer of ownership and delivery of goods- Unpaid seller and his rights	12
III	Consumer Protection Act, 1986: Objectives, Consumer, goods, service, defect in goods, deficiency in	12

	service, unfair trade practice, and restrictive trade practice.Consumer Protection Councils at the Central, State and District Levels – Objectives & jurisdiction				
IV	THE INDIAN PARTNERSHIP ACT, 1932 General Nature of Partnership-Rights and duties of partners-Registration and dissolution of a firm.				12
V	NEGOTIABLE INSTRUMENTS ACT,1881 Definition-Acceptance and negotiation- Rights and liabilities of Parties-Dishonour of negotiable Instrument- Hundis-Bankers and Customers				12
		Lecture	Tutorial	Total	
		60 Hours	30 Hours	90 Hours	
Text Book 1.Kapoor N.D., “Elements of Mercantile Law”, Sultan Chand & Sons, New Delhi, 2014					
Reference 1. Desai T.R, “Indian Contract Act, Sale of Goods Act and Partnership Act”, S.C. Sarkar & Sons Pvt. Ltd., Kolkata, 1968 2. Khergamwala J.S, “The Negotiable Instruments Act”, N.M.Tripathi Pvt. Ltd, Mumbai, 1975 3. Avtar Singh, “Principles of Mercantile Law”, Eastern Book Company, Lucknow, 2011					

Mapping COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	1				1	1		1
CO2	2	1			1	1	1		1
CO3	3	1				1	1		1
CO4	2	1				1	1		1
CO5	3	1			1	1	1		1
Total	13	6	0	0	2	5	5	0	5
Scaled	3	2	0	0	1	1	1	0	1

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

INCOME TAX

COURSE OUTCOMES

CO1: Cog: U, **Define** the important definitions under Section 2, 2 (7), 2(9), 2 (14), 2(24), 2(31), 3 of Income Tax Act.

CO2: Cog: Ap, **Make use of** Sec 15, 16 and 17 of Income Tax Act provisions relating to computation of salary income of an individual.

CO3: Cog: Ap, **Make use of** Income tax Act to compute taxable income from house property under Sec 23 to 27 of Income Tax Act.

CO4: Cog: Ap, **Make use of** Income Tax Act to assess taxable income from capital gain.

CO5: Cog: U, Explain tax planning related to salaries and property income.

SEMESTER IV					
COURSE CODE	COURSE NAME	CATEGORY			
		L	T	P	CREDITS
XCC402	INCOME TAX	4	1	0	4
PREREQUISITIES	NIL	L	T	P	H
C:P:A	3:0.5:0.5	4	2	0	6

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	Basic Concepts: Assessment Sec 2(7), person Sec 2 (31), Income Sec 2 (24), agricultural Income, Sec 10 (1), casual income, assessment year Sec 2 (9), previous year Sec (3), gross total income, total income, Tax evasion, avoidance, and tax planning- residential status Sec 5 & 6.	12
II	Income from Salaries (Sec 15, 16 and 17) - scope of salary income- Allowances : fully exempted allowances, - fully taxable allowances – partially taxable - (Sec 10(13A), Sec 10(14), rule 2BB, Perquisites Sec 17 (2) and its valuation-Deduction from salary income : Sec 16 (ii) Sec 16(iii), Sec 80C, Sec 80CCC, Sec 80CCD, Sec 80CCE, Sec 80CCG. (Simple problems)	12
III	Income from House Property - Sec 23 to 27 of Income Tax Act.- Computation of Annual value Sec 23, Deductions from annual Value. (Simple problems)	12
IV	Income from other sources.(Simple problems)	12
V	Tax Management: Tax deduction at source Sec 192 to 206; Advance payment of tax Sec 208 to 219; Assessment procedures; Tax planning for individuals. Filing of Return Sec 139 (1) 139(3), 139(4), 139(5), 139(9); Best judgement Assessment Sec 144 and 145(2); PAN Sec 139 (A).	12

	THEORY: 50% PROBLEMS:50%				
		Lecture	Tutorial	Total	
		60 Hours	30 Hours	90 Hours	
Text Book					
1. Dr.VinodK.Singhanian, Monica Singhanian, Students Guide to Income Tax. Taxmann Publications Pvt. Ltd, New Delhi.					
Reference Book					
1.T.S.Reddy,Y.HariPrasad Reddy, Income Tax Theory Law and Practice,MarghamPublication,Chennai.					
2. P.Gaur,D.B.Narang, Income Tax Law and Practice, Kalyani Publications.					
3.Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law And Practice, SahityaBhawan Publications, Agra.					

Mapping COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1				2			
CO2	3	2			2	1			
CO3	2	2			2	1	1		
CO4	3	2			2	1	2		
CO5	2	2				1	1		
Total	12	9	0	0	6	6	4	0	0
Scaled	3	2	0	0	2	2	1	0	0

0 – No relation

1- Low relation

2- Medium relation

3–High relation

FUNDAMENTAL OF FINANCIAL MANAGEMENT

COURSE OUTCOMES

CO1: Cog: U, **Explain** time value, risk, and return concepts.

CO2: Cog: Ap, **Apply** techniques for estimating the cost of capital and **understand** sources of finance.

CO3: Cog: Ap, **Construct** the management corporate leverage and capital structure.

CO4: Cog: Ap, **Identify** Working capital requirement.

CO5: Cog: U, **Interpret** the Capital budgeting.

SEMESTER IV					
COURSE CODE	COURSE NAME	Category			
		L	T	P	CREDITS
XCC403	FUNDAMENTAL OFFINANCIAL MANAGEMENT	4	1	0	4
PREREQUISITIES	NIL	L	T	P	H
C:P:A	3:0.5:0.5	4	2	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Introduction: Important functions of Financial Management – Objectives of the firm: Profit maximization vs. value maximization– Basic Concepts – Time Value of Money: Compounding and Discounting techniques- Concepts of Annuity and Perpetuity – Risk-return relationship.	12
II	Sources of Finance and Cost of Capital - Different sources of finance; long term and short term sources - Cost of capital: concept, relevance of cost of capital, specific costs and weighted average cost, rationale of after tax weighted average cost of capital, marginal cost of capital.	12
II	Leverage and Capital Structure Theories: Leverage- Business Risk and Financial Risk – Operating and financial leverage, Trading on Equity - Capital Structure decisions – Capital structure patterns, Designing optimum capital structure, Constraints, Various capital structure theories.	12
IV	Working Capital Management – Meaning and Concept of Working Capital; Operating or Working Capital Cycle – factors influencing Working capital – Cash management – receivable management	12
V	CAPITAL BUDEGTING - Capital budgeting process-project classification-investment criteria-NPV-IRR-Pay back period-ARR.	12

	(Weightage of Marks: (Problem – 70% , Theory – 30%))			
	Lecture	Tutorial	Total	
	60 Hours	30 Hours	90 Hours	
TEXT BOOKS				
1. Prasanna.Chandra, Financial Management, TMH, New Delhi.				
2.M.Y.Khan&P.K.Jain, Financial Management, TMH, New Delhi.				
REFERENCE BOOKS:				
1. Sharma and Guptha, Financial Management, Kalyani Publishers.				
2. I.M.Pandey, Financial Management, Vikas Publishing House Pvt., Ltd.				

Mapping COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	1		1				1
CO2	2	3	2		1		1		1
CO3	2	2	3		1				1
CO4	3	2	1	1			1		1
CO5	2	2	1				1		1
Total	11	11	8	1	3	0	3	0	5
Scaled	3	3	2	1	1	0	1	0	1

0 – No relation

1- Low relation

2- Medium relation

3–High relation

HUMAN RESOURCE MANAGEMENT

COURSE OUTCOMES (COs)

CO1: Cog: U, **Explain** the importance of human resources in an organization.

CO2: Cog: U, **Outline** the dimensions; job analysis and job description and procedure for recruitment and selection.

CO3: Cog: U, Aff (Set) **Describe** identifying the training need, implementation, monitoring and assessment procedures of training

CO4: Cog: (U), **Understanding** the importance of Performance appraisal system.

CO5: Cog: U, **State** the significance of compensation for employee and grievance redressal.

SEMESTER IV					
COURSE CODE	COURSE NAME	Category			
		L	T	P	CREDITS
XCC404	HUMAN RESOURCE MANAGEMENT	4	0	0	4
PREREQUISITIES	NIL	L	T	P	H
C:P:A	3:0.5:0.5	4	0	0	4

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	Human Resource Management: HRD: concept and evolution, Organisation of HR Department, Role and competencies of HR Manager, HR Policies.	10
II	Acquisition of Human Resource: Human Resource Planning- Quantitative and Qualitative - dimensions; job analysis – job description and job specification; recruitment – Concept and sources; selection – Concept and process; test and interview; placement- Induction.	10
III	Training and development; concept and importance; identifying training and development needs; designing training programmes; role specific and competency based training; evaluating training effectiveness; training process outsourcing; management development systems; career development.	15
IV	Performance appraisal system; nature and objectives; techniques of performance appraisal; potential appraisal and employee counseling; job changes - transfers and promotions.	10

V	Compensation: concept, policies and administration; job evaluation; methods of wage payments and incentive plans; fringe benefits; performance linked compensation. Maintenance: employee health and safety; employee welfare; social security; grievance handling and redressal. Human Resource Information System; Downsizing; VRS; empowerment, workforce diversity.	15		
		Lecture	Tutorial	Total
		60Hours	-	60 Hours

TEST BOOKS
1.Robert L. Mathis and John H. Jackson. Human Resource Management. Thomson Learning.

REFERENCE
1.Singh, A.K. and B.R Duggal. Human Resources Management. Sunrise Publication, New Delhi.
2. Decenzo, D.A. and S.P. Robbins, “Personnel/Human Resource Management”, Prentice Hall of India, New Delhi.
3.C.B.Gupta ,Human Resource management Sultan Chand & Sons, New Delhi.

Mapping of CO's with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	3				1	1		1
CO2	3	2				1			1
CO3	3	2					1		1
CO4	2	3							1
CO5	3	2					1		1
Total	13	12	0	0	0	2	3	0	5
scaled	3	3	0	0	0	1	1	0	1

0 – No relation

1- Low relation

2- Medium relation

3–High relation

COMPANY LAW

COURSE OUTCOMES

- CO1: Cog: U, ***Explain*** the nature of company and procedure for formation of Company as per Indian Companies Act (Amendment 2013).
- CO2: Cog: U, ***Compare and contrast*** Memorandum of Association and Articles of Association.
- CO3: Cog: U, ***Summarize the*** Rights and liabilities of company shareholders.
- CO4: Cog: U, ***Describe*** powers and duties of company directors and procedure for convening statutory and other meetings.
- CO5: Cog: U, ***Explain*** circumstances and the procedure for winding up of the company

IV SEMESTER					
SUB CODE	COURSE NAME	L	T	P	C
XCC405	COMPANY LAW	3	1	0	4
PREREQUISITIES	NIL	L	T	P	H
C:P:A	3:0.5:0.5	3	2	0	5

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Introduction: Companies Act, 1956 and 2013 - Characteristic features & types of company, Privileges of private company, Conversion of private company into public company and vice versa, Formation of Company – Case Study	9
II	Documents - Memorandum of Association, <i>Doctrine of Ultra Vires</i> , Articles of Association, Prospectus; Share Capital – Types, Alteration & reduction – Case Study	9
III	Rights of Shareholders: Provisions for issue of Application & allotment, Issue of share certificate & share warrant, Calls & forfeiture, Difference between members & shareholders, modes of acquiring membership in a company, termination of membership, register of members, Rights and liabilities of members; Dividend Provisions and issue of bonus shares; Case Study	9
IV	Rights of Directors – Number of directors & restrictions on number of directorship, position, appointment, qualification, disqualification, vacation, removal managerial remuneration, powers & duties, liabilities; Company meetings - Kinds & requisites, proxy, voting, agenda, minutes, specimen of notice; Resolution – meaning & types; Case Study	9

V	Winding up: Meaning & types, consequences under which the Company can wind up, Case Study				9
		Lecture	Tutorial	Total	
		45 Hours	30 hours	75 hours	
Text 1.Kapoor N D, “Elements of Company Law”, Sultan Chand & Sons, New Delhi, 2014					
Reference Books 1.Taxmann, “Master Guide to Companies Act, 2013 & Company Rules”, Taxmann Publications Pvt. Ltd., New Delhi, 2015 2.Gower & Davies, “Principles of Modern Company Law”, Sweet & Maxwell Publishers, London, 2012 3. Ghosh P.K. & Balachandran V., “Company Law & Practice”, Sultan Chand & Sons, New Delhi, 2001					

Mapping COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	0	0	1	1	1	0	1
CO2	2		0	0	0	1	1	0	2
CO3	2		0	0	1	1	0	0	1
CO4	2	1	0	0	0	2	1	0	1
CO5	2	1	0	0	1	2	0	0	2
Total	11	3	0	0	3	7	3	0	7
	3	1	0	0	1	2	1	0	2

0 – No relation

1- Low relation

2- Medium relation

3–High relation

V SEMESTER

COST ACCOUNTING

COURSE OUTCOMES

CO1: Cog: Ap, Understanding various elements of cost and costing techniques of valuation of cost and **Construct** a cost sheet and preparation of quotations for submission.

CO2: Cog: U, **Outline** the procedure for purchase of material, storing and issue of materials and valuation of materials.

CO3: Cog: Ap, **Calculate** earnings of Workers under different methods.

CO4: Cog, Psy: Ap, Set, **Choose** basis for allocation and apportionment factory indirect costs and absorption of overheads.

CO5: Cog: Ap, **Application** costing techniques for contract work.

SEMESTER V					
COURSE CODE	COURSE NAME	Category			
		L	T	P	CREDITS
XCC501	COST ACCOUNTING	4	1	0	4
PREREQUISITIES	NIL	L	T	P	HOURS
C:P:A	3:0.5:0.5	4	2	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Cost Accounting: Nature and Scope - Objectives, Advantages and Limitations - Financial Vs. Cost Accounting, Cost System: Types of Costing and Cost Classification - Cost Sheet and Tenders - Cost Unit - Cost Center and Profit Centre.	12
II	Material Purchase and Control - Purchase Department and its Objectives - Purchase Procedure - Classification and Codification of Materials, Material Control: Levels of Stock and EOQ - Perpetual Inventory System, ABC and VED Analysis - Accounting of Material Losses. Methods of pricing of Material Issues	12
III	Labour Cost Control –Labour Turnover: Causes, Methods of Measurement and Reduction of Labour Turnover - Idle and Over Time - Remuneration and Incentives: Time and Piece Rate - Taylor’s Merricks and Gantt’s Task - Premium Bonus System - Halsey, Rowan and Emerson’s Plans. Calculation	12

	of Earnings of Workers.			
IV	Overheads - Classification of Overhead Costs - Departmentalization of Overheads - Allocation Absorption and Appointment of Overhead Costs - Primary and Secondary Distribution of Overheads - Computation of Machine Hour Rate.			12
V	Contract Costing: Contract Costing - Definition, Features, Work Certified and Uncertified - Incomplete Contract - Escalation Clause - Cost Plus Contract - Contract Account.			12
		Lecture	Tutorial	Total
		60 Hours	30 hours	90 Hours
(Weightage of Marks, problems 70%, theory 30%)				
Text Books 1.S.P.Jain and Narang - Cost Accounting - Kalyani Publishers, New Delhi 2.T.S. Reddy & Hari Prasad Reddy - Cost Accounting - Marham Publications, Chennai				
Reference Books 1. S.P.Iyengar - Cost Accounting - Sultan Chand & Sons, New Delhi. 2. S.N.Maheswari - Principles of Cost Accounting - Sultan Chand & Sons, New Delhi				

Mapping of CO's with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	3	2					1		1
CO2	3	2					1		1
CO3	3	2					1		1
CO4	3	2							1
CO5	3	2							1
Total	15	10	0	0	0	0	3	0	5
Scaled	3	2	0	0	0	0	1	0	1

0 – No relation

1- Low relation

2- Medium relation

3–High relation

PRACTICAL AUDITING

COURSE OUTCOMES

CO1: Cog, U, **Explain** the types of audit and objectives of audit.

CO2: Cog, U, **Summarize** audit planning and conduct of audit.

CO3: Cog, U, Explain Vouching of Trading Transaction and Verification & Valuation of Assets & Liabilities

CO4: Cog, U, **Explain** the Qualification, Rights, Duties, and Liabilities. Professional Ethics of an auditor

CO5: Cog, U, Summarize audit report as per CARO rules and Latest Trends in Auditing Information System.

SEMESTER V					
COURSE CODE	COURSE NAME	Category			
		L	T	P	CREDITS
XCC502	PRACTICAL AUDITING	4	0	0	4
PREREQUISITIES	NIL	L	T	P	HOURS
C:P:A	3:0.5:0.5	4	0	0	4

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Introduction – Definition – Utility of auditing – Types of audit, Objectives of audit.	5
II	Planning and Conduct of Audit – Audit Note Book – Audit Working Papers - Audit Files Internal Control–Characteristics – Evaluation. Internal check – Principles, Advantages & Limitations – Internal check for Cash, Purchases and Sales Internal Audit – Functions – Distinction and interface between internal and statutory auditor	15
III	Audit Sampling. Vouching of cash transactions-Vouching of Trading Transaction (Purchases, Purchasereturn, Sales, Sales return). Verification & Valuation of Assets & Liabilities.	15
IV	Company Auditor – Qualification, Disqualification, Appointment, Rights, Duties, Ceiling Limit and Liabilities of an auditor. Professional Ethics .	13
V	Audit Report-characteristics – types of opinion- preparation of report as per CARO rules. Latest Trends in Auditing- Information System Audit.	12

	<table> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>60 Hours</td><td>-</td><td>60 Hours</td></tr> </table>	Lecture	Tutorial	Total	60 Hours	-	60 Hours	
Lecture	Tutorial	Total						
60 Hours	-	60 Hours						
Text Book 1. DinkarPagare, Principles and Practices of Auditing, Sultan Chand and Sons, New Delhi								
Reference Books 1. B.L.Tandon , Practical Auditing.S Chand Pvt., Ltd 2. Sharma T.R., Auditing Principles & Problems, SahityaBhawan, Agra 3. Kamal Gupta and Ashok Arora, Fundamentals of Auditing, Tata McGraw Hill Publishing CompanyLtd., New Delhi.								

Mapping of CO's with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1							
CO2	3	2				1			1
CO3	2	2	1			1			1
CO4	3	2				1			
CO5	2	2				1	2		
Total	11	9	1	0	0	4	1	0	2
Scaled	3	2	1	0	0	1	1	0	1

0 – No relation

1- Low relation

2- Medium relation

3–High relation

E COMMERCE

COURSE OUTCOMES (COs)

CO1: Cog, U, **Classify** and compare the traditional vs e-commerce.

CO2: Cog, U, **Discuss** the network infrastructure for e-commerce.

CO3: Cog, U, **Describe** the security features of e-commerce

CO4: Cog, U, **Explain** Electronic Data Interchange.

CO5: Cog, U, **Describe** different types of digital libraries.

SEMESTER V					
COURSE CODE	COURSE NAME	Category			
		L	T	P	CREDITS
XCC503	E COMMERCE	4	1	0	4
PREREQUISITIES	NIL	L	T	P	H
C:P:A	3:0.5:0.5	4	2	0	6

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	Electronic Commerce Framework, Traditional vs. Electronic business applications, the anatomy of E-commerce applications.	10
II	Network infrastructure for E-Commerce - components of the I-way - Global information distribution networks - public policy issues shaping the I-way. The internet as a network infrastructure. The Business of the internet commercialization.	10
III	Network security and firewalls - client server network security - firewalls and network security - data and message security - encrypted documents and electronic mail.	15
IV	Electronic Commerce and world wide web, consumer oriented E-commerce, Electronic payment systems, Electronic data interchange (EDI), EDI applications in business ,EDI and E-commerce EDI implementation.	15

V	Intraorganizational Electronic Commerce supply chain management. Electronic Commerce catalogs, Document Management and digital libraries.			10
		Lecture 60 Hours	Tutorial 30 Hours	Total 60 Hours
Reference Book 1. R.Kalakota and A.B.Whinston,Readings in Electronic Commerce, Addison Wesley, 1997. 2. David Kosiur, Understanding Electronic Commerce, Microsoft Press, 1997. 3. Soka, From EDI to Electronic Commerce, McGraw Hill, 1995. 4. Saily Chan, Electronic Commerce Management, John Wiley, 1998.				

Mapping of CO's with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1								1
CO2	1			1	2				1
CO3	2		1	1	1				1
CO4	1	1							1
CO5	1	1		1					1
Total	6	2	1	3	2	0	0	0	5
Scaled	2	1	1	1	1	0	0	0	1

0 – No relation

1- Low relation

2- Medium relation

3–High relation

DATA BASE MANAGEMENT SYSTEM

COURSE OUTCOMES (COs)

CO1: Cog: R, *Define* data base and its structure.

CO2: Cog, U, *Explain* Relational Model and its features.

CO3, Cog, Ap, *Develop* SQL language.

CO4, Cog, An, *Distinguish between* different types of normal forms.

CO5: Cog, U, *Summarize* different concepts of relational database.

SEMESTER V					
COURSE CODE	COURSE NAME	Category			
		L	T	P	CREDITS
XCC504	DATA BASE MANAGEMENT SYSTEM	4	1	0	4
PREREQUISITIES	NIL	L	T	P	HOURS
C:P:A	3:0.5:0.5	4	2	0	6

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	Purpose of Database - Overall System Structure - Entity Relationship Model -Mapping Constraints - Keys - E-R models – Database applications – Database systems architecture – History of database systems.	12
II	Relational Model - Structure - Formal Query Language - Tuple and Domain Relational Calculus - Relational Algebra –null values – integrity and security – relational database design.	12
III	Structured Query Language - Basic Structure - Set Operations - Aggregate Functions - Date, Numeric, and Character Functions - Nested Sub queries -Modification Of Databases - Joined Relations-DDL.	12
IV	Relational Database Design Pitfalls - Normalization Using Functional Dependencies - First Normal Form-Second Normal Form-Third Normal Form.	12

V	Oracle - Introduction - SQL (DDL,DML, DCL Commands) - Integrity Constraints - PL/SQL - PL/SQL Block - procedure, function - Cursor management .				12
		Lecture	Tutorial	Total	
		60 Hours	30 hours	90 Hours	
Reference Books 1. Singh-Database systems: Concepts, Design & applications, Pearson Education. 2. Abraham Silberschatz, H.F.KorthAndS.Sudarshan-Database System Concepts Mcgraw Hill Publication 3. Gerald V.Post - DBMS-Designing And Business Applications - Mcgraw Hill Publications 4. Michael Abbey AndMichael.J.Corey-Oracle- A Beginners guide TMH.					

Mapping of CO's with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	2	1					1	1
CO2	2	2	2						1
CO3	2	1	1					1	1
CO4	1	1	1					1	2
CO5	2	2	1						1
Total	8	8	6	0	0	0	0	3	6
Scaled	2	2	2	0	0	0	0	1	2

0 – No relation

1- Low relation

2- Medium relation

3–High relation

FUNDAMENTALS OF ENTREPRENEURSHIP

V SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCC505	FUNDAMENTALS OF ENTREPRENEURSHIP	3	0	0	2
PREREQUISITIES	NIL	L	T	P	H
C:P:A	1:0.5:0.5	3	0	0	3

UNIT	CONTENT			Hours Allotted
I	Entrepreneurship-concept-importance-Nature-factorsstimulating entrepreneurship-obstacles in entrepreneurial growth - Entrepreneurial competencies-theories of entrepreneurship - Role of entrepreneur in economic Development – Challenges of women Entrepreneurs.			9
II	Rural Entrepreneurship-concept- rural entrepreneurial environment - problems of rural Entrepreneurs- Entrepreneurship in agricultural sector and village Industry-strategies for rural entrepreneurship development-Identification of Business Opportunities in Tamilnadu - Industrial estate in Tamilnadu -Objectives, and Importance.			9
III	Micro Small and medium Enterprises (MSME)-Definition- importance-MSME policy in India-Role of SIDCO-SIDBI and DIC. Problems of MSME.			9
IV	Government Policy of Entrepreneurship Development - Institutional set-up for Promoting Entrepreneurship -SIDO - NSIC - Directorates of Industries and Commerce – SDICO – SISIs – SIPCOT – IIC - EGB – NAYE - SIET - NPC – NRDCL – TCOs - ITCOT			9
V	Project Management – Feasibility and Viability analysis – Technical – Financial – Network – Appraisal and Evaluation – Project Report Preparation.			9
		Lecture 45 Hours	Tutorial -	Total 45 Hours
	Text Books 1. S.S. Kanka: Entrepreneurial Development, Sultan Chand, New Delhi. 2. C.B. Gupta&N.P. Sreenivasan: Entrepreneurial Development, Sultan Chand. References: 1. Prasanna Chandra: Project Planning, Analysis, Selection, Implementation and Review, Tata McGraw Hill. 2. Vasantha Desai: Dynamics of Entrepreneurial Development, Himalaya.			

	3.Nirmal K. Gupta: Small Industry – Challenges and Perspectives, Anmol Publications. 4. Vasantha Desai: Small Scale Industries and Entrepreneurship, Himalaya.	
--	---	--

Mapping of CO's with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1								
CO2	1								
CO3	2								
CO4	2								1
CO5	2	1					1		1
Total	8	1	0	0		0	1	0	2
Scaled	2	1	0	0	0	0	1	0	1

0 – No relation

1- Low relation

2- Medium relation

3–High relation

VI SEMESTER

ACCOUNTING FOR DECISION MAKING

COURSE OUTCOMES

CO1: Cog (Ap): Psy(Set): **Make use of** ratio analysis and *interpret* it.

CO2: Cog (Ap): **Construct** cash flow statement as per AS 3

CO3: Cog (Ap): **Utilize** Marginal costing technique for decision making.

CO4: Cog (Ap): **Construct** cash budget.

CO5: Cog (An): **Application** of standard costing technique to analyze variance in Material, Labour, overhead and Sales cost.

SEMESTER VI					
COURSE CODE	COURSE NAME	Category			
		L	T	P	CREDITS
XCC601	ACCOUNTING FOR DECISION MAKING	4	1	0	4
PREREQUISITIES	NIL	L	T	P	HOURS
C:P:A	3:0.5:0.5	4	2	0	6

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Management Accounting-Meaning-Scope- Importance and Limitations- Analysis and Interpretation of Financial Statements-Nature-Types of Financial Analysis-Methods-Techniques of Financial Analysis- Comparative statements, Common Size statement and Trend Analysis – Ratio Analysis-Classification of Ratios- Liquidity, Profitability, Turnover, Capital Structure and Leverage Ratios. Interpretation, Benefits and Limitations.	12
II	Fund Flow: Concept of Funds, sources and uses of funds (theory only).Cash Flow-Utility of Cash Flow statement-construction of cash flow statement as per AS 3.	12

III	Marginal costing – characteristics – advantages – limitations- cost – volume – profit analysis- important concept- break even analysis and break-even point – chart – advantages – disadvantages- applications.	12						
IV	Budgets and Budgetary Control- Meaning-objectives-advantages- Limitations-Installations of Budgetary control system-Classifications of Budgets based on Time, Functions and Flexibility	12						
V	Costing and Variance Analysis: Meaning of Standard cost-significance of variance analysis, Analysis of Cost Variances - Material, Labour, Overheads and Sales Variances.	12						
	<table> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>60 Hours</td><td>30 Hours</td><td>90 Hours</td></tr> </table>	Lecture	Tutorial	Total	60 Hours	30 Hours	90 Hours	
Lecture	Tutorial	Total						
60 Hours	30 Hours	90 Hours						
<p>Text Book 1.Dr. S.N.Maheswari, Principles of Management Accounting, Sultan Chand Publication, New Delhi.</p> <p>Reference Books 1..Khan and Jain, Management Accounting, Tata McGraw Hill Publication 2. R.K.Sharma and Shashi.K.Gupta, Management Accounting, Kalyani publication 3. HingoraniRamanathan and Grewal, - Management Accounting, Sultan Chand & Sons publication.</p>								

Mapping of CO's with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1					1		
CO2	3	2					1		
CO3	2	1					1		1
CO4	2	2	1				1		1
CO5	2	1					1		1
Total	11	7	1	0	0	0	5	0	3
Scaled	3	2	1	0	0	0	1	0	1

0 – No relation

1- Low relation

2- Medium relation

3–High relation

MULTIMEDIA

COURSE OUTCOMES (COs)

CO1: Cog, U, *Describe* the applications of Multimedia.

CO2: Cog, U, *Summarize* various file formats of multimedia.

CO3: Cog, U, *Explain* different photographic skills.

CO4: Cog, U, *Illustrate* the different kinds of animation tools and techniques.

CO5: Cog (Ap), Psy (Set), *Apply* the techniques involved in animation in making event management.

SEMESTER VI					
COURSE CODE	COURSE NAME	Category			
		L	T	P	CREDITS
XCC602	MULTIMEDIA	3	1	0	4
PREREQUISITIES	NIL	L	T	P	H
C:P:A	3:0.5:0.5	3	2	0	5

UNIT	CONTENT	Hours Allotted
I	Definition - Classification - Multimedia Application - Multimedia Hardware – Multimedia Software - Cdrom - Dvd.	9
II	Multimedia Audio: Digital Medium - Digital Audio Technology - Sound Cards - Recording - Editing - Mp3 - Midi Fundamentals - Working With Midi - Audio File Formats - Adding Sound To Multimedia Project	9
III	Mm Text: Text In Multimedia - Multimedia Graphics: Coloring - Digital Imaging Fundamentals - Development And Editing - File Formats - Scanning And Digital Photography	9
IV	Multimedia Animation: Computer Animation Fundamentals - Kinematics - Morphing - Animation S/W Tools And Techniques. Multimedia Video : How Video Works - Broadcast Video Standards - Digital	9

	Video Fundamentals - Digital Video Production And Editing Techniques - File Formats				
V	MultimediaProject: Stages Of Project - Multimedia Skills - Design Concept - Authoring - Planning And Costing - Multimedia Team.				9
		LECTURE	TUTORIAL	TOTAL	
		45 Hours	30 Hours	75 Hours	
Reference Books 1. Multimedia Magic - S.Gokul revised and updated second edition - BPB 2. Multimedia Making it Work –TayVaughen 6th edition - TMH					

Mapping of CO's with Pos

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	0	1			1		1
CO2	2	1	0				1		1
CO3	2	1	0	2	1	1	1		1
CO4	1		0	2		1	1		2
CO5	2	1	2	2		1	1	1	2
Total	9	4	2	7	1	3	5	1	7
Scaled	2	1	1	2	1	1	1	1	2

0 – No relation

1- Low relation

2- Medium relation

3–High relation

FINANCIAL ACCOUNTING PACKAGES-TALLY PRACTICAL

COURSE OUTCOMES (COs)

CO1: Cog, U, **Outline** types of accounting, Journal, Ledger, trial balance.

CO2: Cog, Ap, Psy (Set), **Create** company and preparation of final accounts.

CO3: Cog, Ap, Psy (Set) **Construct** types of voucher and trial balance.

CO4: Psy (Set) **Categorize** the stock items and stock group.

CO5: Psy (Set) **Classify** purchase and sales order processing

SEMESTER VI					
COURSE CODE	COURSE NAME	Category			
		L	T	P	CREDITS
XCC603	FINANCIAL ACCOUNTING PACKAGES-TALLY PRACTICAL	2	0	2	4
PREREQUISITIES	NIL	L	T	P	HOURS
C:P:A	2:1:1	2	0	4	6

SYLLABUS

UNIT	CONTENT	Hours Allotted
I	Introduction to Accounting - Meaning -Types of Accounts - Journal - ledger-Trial balance.	6
II	Accounting Packages- Introduction to Tally - Features-Creation and alteration of Companies - Accounting groups- Ledgers creation, alteration and deletion - Final accounts and Balance sheet extraction.-Accounting Features.	6
III	Accounting Vouchers - Types of vouchers (short cut keys) - Voucher entries-Extraction of Day book and Trial balance.	6
IV	Inventory Masters: Creation, alteration and deletion of Stock groups, Stock categories, Stock items-Stock group.	6
V	Batch wise details - Bill of materials-Purchase and sales order processing -Pure Inventory Vouchers - Entries in Accounting and Inventory vouchers using stock items.	6

		Lecture	Practical	Total		
		30 Hours	60 Hours	90Hours		
Text books 1. RL Gupta, (2006), Principles and practices of Accounting, Sultan Chand and sons, New Delhi, (UNIT I) 2. AK Nadhani, (2008), Simple Tally 9, BPB Publications, Chennai. (UnitsII,III,IV,V)						
Books for references 1. Vishnu P. Singh, (2010), Tally Erp 9, Computech Publications Ltd, New Delhi. 2. V. Srinivasavallaban, (2006),Computer Applications in Business, Sultan Chand and sons, Chennai. 3.Tally – Accounting software S. Palanivel – Marghan Publications 4.Computer Applications in Business – Dr. Rajkumar						

Mapping of CO's with Pos

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1							1
CO2	3	2		1			1		
CO3	2	1		1			1		1
CO4	2			1			1		1
CO5	2			1					
Total	11	4	0	4	0	0	3	0	3
Scaled	3	1	0	1	0	0	1	0	1

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

PRINCIPLES OF INSURANCE

COURSE OUTCOMES

CO1: Cog: U, *Summarize* the basic principles of insurance

CO2: Cog: U, *Explain* the importance of life insurance

CO3: Cog: U, *Describe* the elements of marine insurance and problems in agriculture insurance

CO4: Cog: U, *Explain* the importance of fire insurance

CO5: Cog: U, *Explain* the importance of Burglary Insurance and personal accident Insurance

	VI SEMESTER				
SUB CODE	COURSE NAME	L	T	P	C
XCC604	PRINCIPLES OF INSURANCE	2	0	0	2
PREREQUISITIES	NIL	L	T	P	H
C:P:A	1:0.5:0.5	2	0	0	2

SYLLABUS

UNIT	CONTENT	Hours Allotted						
I	Insurance- History and Development; Meaning; Importance; Nature; Main principles- Principles of Cooperation, Probability, at most good faith. Proximate cause, Insurable interest, Indemnity, Subrogation, Warranty.	6						
II	Life Insurance: - Main Elements, Importance, Important life Insurance Policies, Annuities, Premium Determination under life Insurance.	6						
III	General Insurance, Marine Insurance- Main Elements, Marine Losses, Types of Marine Insurance policies. Agriculture Insurance: History, Meaning, Main problems, Policies.	6						
IV	Fire Insurance- Elements, Premium Determination, Types of Policies. Important Provisions of Motor Insurance, Aircraft Insurance	6						
V	Miscellaneous Insurance- Personal Accident Insurance - Burglary Insurance- Employers Liability Insurance.	6						
<table border="1"> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>30 Hours</td><td>-</td><td>30 Hours</td></tr> </table>		Lecture	Tutorial	Total	30 Hours	-	30 Hours	
Lecture	Tutorial	Total						
30 Hours	-	30 Hours						

Text books

1. Gupta, P.K, (2010) Insurance & Risk Management, Himalaya Publishing House, Delhi.
2. Principles of Insurance (I.C.01) (Insurance Institute of India, Mumbai)

Reference Books:

1. PravaNalini, (2009), Insurance : Theory & Practice , Prentice Hall of India P Ltd, New Delhi
2. Practice of General Insurance (I.C.11) (Insurance Institute of India, Mumbai)
3. Practice of Life Insurance (I.C.02) (Insurance Institute of India, Mumbai)
4. Mittal, Alka, (2009) Principles of Insurance & Risk Management, Sultan Chand & Sons, New Delhi

Mapping of CO's with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1							
CO2	2	1							
CO3	2	1							
CO4	2	1							1
CO5	2	1							1
Total	10	5	0	0	0	0	0	0	2
Scaled	2	1	0	0	0	0	0	0	1

0 – No relation

1- Low relation

2- Medium relation 3 – High relation

VI SEMESTER					
SUB CODE	SUBJECT NAME	L	T	P	C
XCC605	PROJECT	0	0	0	6
C:P:A		L	T	P	H
		11	0	0	11

GENERIC ELECTIVE (OPEN ELECTIVES)

COURSE OUTCOMES

CO1: Cog: U, Ap, **Describe** double entry book keeping system

CO2: Cog, Ap, **Prepare** Subsidiary books.

CO3: Cog, Ap, **Construct** trail balance and Bank reconciliation statement.

CO4: Cog, Ap, **Prepare** financial statement.

CO5: Cog, Ap. **Find out** ROI.

II SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCOOE1	PRACTICAL ACCOUNTING	3	0	0	3
PREREQUISITES	NIL	L	T	P	H
C:P:A	2.5:0.25:0.25	3	0	0	3

SYLLABUS

UNITS	CONTENT	Hours Allotted						
I	Basic Accounting Concepts-Kinds of Accounts-Financial Accounting vs. Management Accounting-Double Entry Book Keeping- Rules of Debit and Credit-Preparation of Journal and Ledger Accounts Problems.	9						
II	Subsidiary Books-Cash book-types of cash book-problems-purchase book-sales book-sales return-purchase return books-Journal proper.	9						
III	Trial Balance-Errors-types of errors-Rectification of errors-problems-bank reconciliation statement-problems.	9						
IV	Financial Statements- Manufacturing, Trading and Profit & Loss Account-Balance Sheetproblems with simple adjustments	9						
V	Ratio analysis for investment decision – ROI – limitations of ROI - return on share holders’ fund- return on equity shareholders’ fund- return on total assets – earning per share – Price earnings ratio.	9						
	<table> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>45Hours</td><td>-</td><td>45 Hours</td></tr> </table>	Lecture	Tutorial	Total	45Hours	-	45 Hours	
Lecture	Tutorial	Total						
45Hours	-	45 Hours						
Text Book <ol style="list-style-type: none"> 1. T.S.Reddy and A.Moorthy- Financial Accounting - Margham Publications, Chennai, 2010. 2. Khan & Jain - Management Accounting - Tata McGraw - Hill, New Delhi.2010. 								

Reference Book

1. Jain &Narang - Advanced accounting - Kalyani Publishers, New Delhi, 2000

SALESMANSHIP**COURSE OUTCOMES**

CO1: Cog: R, **Definition** and meaning of salesmanship.
 CO2: Cog: U, **Demonstrate** the approaches of salesman.
 CO3: Cog: U, **Explain** the consumer behaviour.
 CO4: Cog: U, **Demonstration** and presentation of personal selling.
 CO5: Cog: U, **Explain** the duties and responsibilities of sales manager.

III SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCOOE2	SALESMANSHIP	3	0	0	3
PREREQUISITES	NIL	L	T	P	H
C:P:A	2.5:0.25:0.25	3	0	0	3

SYLLABUS

UNITS	CONTENT				Hours Allotted
I	Salesmanship – Meaning and Definition – features – Classification of Salesmen – Qualities of good salesman.				9
II	Knowledge of goods and selling points – importance – Selling process – Characteristics – Approach of salesman – Essentials and Methods.				9
III	Knowledge of Consumers – Consumer Behaviour- Buying Motives - Consumer Buying Decision.				9
IV	Personal Selling Process- Presentation and Demonstration – features – Handling of Objections – procedures – Closing the sales – Follow-up.				9
V	Sales manager – Duties and Responsibilities –Training of salesmen– contents and methods – Remuneration – features and methods - Motivation of salesmen .				9
		Lecture	Tutorial	Total	
		45Hours	-	45 Hours	

Text Books:

1. Text book: P.K.Sahu and K.C.Raut , Salesmanship and Sales Management, ViksaPublishing House Pvt.

Reference Books:

2. Sales & Distribution Management by P.K. Sharma, BhumijaChouhan and Kavya Saini,

Ramesh book depot, New Delhi, 2011.

PRACTICAL BANKING

COURSE OUTCOMES

CO1: Cog: U, ***Explain*** functions of banking and banker customer relationship.

CO2: Cog: U, *Summarize* functions of RBI and commercial bank.

CO3: Cog:U, *Describe* e banking such as ATM, Internet banking,ECS, EFT Tele banking, ElectronicCheques , Credit cards , Debit cards and Smart card.

CO4: Cog, U, *Explain* banking security information systems.

CO5: Cog, U, *Summarize* Bank computerization.

IV SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCOOE3	PRACTICAL BANKING	3	0	0	3
PREREQUISITES	NIL	L	T	P	H
C:P:A	2.5:0.25:0.25	3	0	0	3

SYLLABUS

UNITS	CONTENT	Hours Allotted
I	Definition of bank –kinds of banks –Functions of Commercial Banks – Credit creation by banks - Functions of Central Bank.	9
II	Opening of Bank Accounts – Procedures - KYC - Types of Bank Accounts –Fixed deposit-saving bank deposit-current deposit-Recurring deposit account.	9
III	Type of Customers –Individual Account- Joint Account- Special Type of Customers -Minor – Married Woman - Partnership firms – Joint Stock Companies.	9
IV	Cheque -features of cheque-type of endorsement-dishonour of cheque- Loan -features – Types of loan-procedure-Security-Hypothecation-Pledge-Margin Amount.	9
V	Banking concepts of E-Banking –ATMs, Internet Banking & Mobile Banking-Electronic fund transfers system -Electronic payment systems:	9

	online enquiry and update facilities personal Identification.				
		Lecture	Tutorial	Total	
		45Hours	-	45 Hours	
	<p>Text book</p> <p>Jyotsna Sethi, NishwanBhata, “Elements of Banking and Insurance”, PHI Learning P (Ltd), New Delhi, 2009.</p> <p>Reference Books</p> <ol style="list-style-type: none"> 1. Sony and Agarwal: Computers and Banking, 2005. 2. Indian Institute of Bankers study material on ‘Introduction to Computersin Banking Industry, 2006. 3. Ravi Kalakota& Andrew B. Whinston: Frontiers of Electronic Commerce,Addison Wesley Publications, 2004. 4. Dr. M. Sri Nivas: e-Banking Services in India, Himalaya, 2006. 				

INCOME TAX FOR INDIVIDUAL

COURSE OUTCOMES

CO1: Cog: U, **Explain** the important definitions under Income Tax Act.

CO2: Cog: Ap, **Identify** taxable income with reference to the residence.

CO3: Cog:U, **Summarize** exempted incomes and incomes included in total income but not Taxable.

CO4: Cog, Ap, **Apply** provisions in Income tax Act to calculate taxable income under the head salary.

CO5: Cog, Ap, **Apply** provisions in Income tax Act to calculate taxable income under the head House property and income from other sources.

V SEMESTER					
COURSE CODE	COURSE NAME	L	T	P	C
XCOOE4	INCOME TAX FOR INDIVIDUAL	3	0	0	3
PREREQUISITES	NIL	L	T	P	H
C:P:A	2.5:0.25:0.25	3	0	0	3

SYLLABUS

UNITS	CONTENT				Hours Allotted
I	Basic concept: Definition of important terms income, assessee, person, gross total income, total income, assessment year and previous year – tax avoidance, tax evasion.				7
II	Residential status and incidence of residence on Tax Liability, computation of Total income with reference to the residence.				8
III	Exemption and Exclusions: Exempted Incomes and Incomes included in total income but not Taxable.				7
IV	Computation of income under the head salary – permissible deductions – simple problem				13
V	Income from House Property - Assessment of individual's taxable income- Income from other sources - simple problems.				10
		Lecture	Tutorial	Total	
		45 Hours	-	45 Hours	
	Text Book 1. Dr.VinodK.Singhania, Monica Singhania, Students Guide to Income Tax. Taxmann Publications Pvt. Ltd, New Delhi. 2016				
	Reference Book 1.T.S.Reddy,Y.HariPrasad Reddy, Income Tax Theory Law and Practice, Margham Publication, Chennai. 2016 2. P.Gaur,D.B.Narang, Income Tax Law and Practice, Kalyani Publications. 2016 3.Dr.H.C.Mehrotra, Dr.S.P.Goyal, Income Tax Law And Practice, SahityaBhawan Publications, Agra. 2016				

