



PERIYAR MANIAMMAI INSTITUTE OF SCIENCE AND TECHNOLOGY

DEPARTMENT OF COMMERCE

CURRICULUM & SYLLABUS FOR

B.Com with Computer Applications(Based on Outcome Based Education)

(I - VI Semester)

REGULATION – 2021 Revision- II

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PERIYAR MANIAMMAI INSTITUTE OF SCIENCE AND TECHNOLOGY

(Deemed to be University)

Our Institution is committed to the following Vision, Mission and core values, which guide us in carrying out our Commerce Department mission and realizing our vision:

INSTITUTION VISION

To be a University of global dynamism with excellence in knowledge and innovation ensuring social responsibility for creating an egalitarian society

	INSTITUTION MISSION									
UM1	Offering well balanced programmes with scholarly faculty and state-of-art facilities to impart high level of knowledge.									
UM2	Providing student - centered education and foster their growth in critical thinking, creativity, entrepreneurship, problem solving and collaborative work.									
UM3	Involving progressive and meaningful research with concern for sustainable development.									
UM4	Enabling the students to acquire the skills for global competencies.									
UM5	Inculcating Universal values, Self respect, Gender equality, Dignity and Ethics.									

INSTITUTION CORE VALUES

- Student centric vocation
- Academic excellence
- Social Justice, equity, equality, diversity, empowerment, sustainability
- · Skills and use of commerce for global competency
- Continual improvement
- Leadership qualities
- Societal needs
- Lifelong Learning process
- Team work
- Entrepreneurship for men and women
- Rural development
- Basic, Societal, and applied research on Energy, Environment, and Empowerment.

DEPARTMENT OF COMMERCE

DEPARTMENT VISION

To create knowledgeable professionals to face global competition and to serve the society for the growth of industry and commerce

	DEPARTMENT MISSION								
DM1	To effectively impart commerce education to the students								
DM2	To undertake consultancy and sponsored research projects with involvement of faculty and students								
DM3	To develop programmes of contemporary needs and establish global tie up to meet requirements of stakeholders								
DM4	To enrich the practical knowledge and encourage students to become innovative entrepreneurs for the benefit of society								

Mapping of University Mission (UM) and Department Mission (DM)

	UM 1	UM 2	UM 3	UM 4	UM 5
DM 1	3	2	1	2	-
DM 2	-	2	1	1	2
DM 3	2	2	2	2	1
DM 4	3	3	1	2	2
	8	9	5	7	5

1-Low 2- Medium 3 – High

MEMBERS OF THE BOARD OF STUDIES

Members present:

Sl. No.	Name	Designation	Representing		
1.	Dr.N.Jayanthi	Associate Professor/ Head	Chairperson		
2	Dr.J.Gayathiri	Associate Professor, Department of Commerce, BDU	Member - Academic Expert		
3	CA.C.Rajagopal	M/s. C.R & Co, Chartered Accountant, Pattukottai, Thanjavur.	Member - Industry Expert		
4	Dr.P.Vijayalakshmi	Dean/FHSM	Member		
5	Dr .A.Muthamizh Selvan	Associate Professor, Department of Computer Science and Application	Member - Academic Expert		
6.	Dr.D.Umamaheswari	Professor	Member		

7.	Ms.B.Gowri	Assistant Professor	Member
8.	Ms.P.Nagalakshmi	Assistant Professor	Member
9.	Mr.R.Amarnath	Assistant Professor	Member
10.	Ms.K.Mehala	Assistant Professor	Member
11	Dr.S.Prabhu	Assistant Professor	Member
12	Ms.K.Sumithra	Assistant Professor	Member
13	Ms.P.Saranya	Assistant Professor	Member
14	Mr.T.Baskaran	Assistant Professor	Member
15	Dr.S.Subendiran	Assistant Professor	Member
16	Mr.B.Rameshkanna	Assistant Professor	Member
17	Mr.P.Balarathinam	Assistant Professor	Member
18	Ms. A.Anothoniammal	Assistant Professor	Member
19	Ms.B.Hebshibha	Assistant Professor	Member
20	Mr. A.SHARUQ AHMED	Final B.Com (CA) Student	Member
21	Ms.S.PRATHANA	II B.Com (CA) Student	Member

PROGRAMME OUTCOMES (POS) AND PROGRAMME SPECIFIC OUTCOMES (PSOs)

At the time of graduation, competency of the student is measured through the attainment of programme outcomes and Programme Specific Outcomes. The quantification of programme outcomes attainment is measured through the assessment of established course outcomes for each course.

	PROGRAMME OUTCOMES
PO1	Apply theoretical and practical knowledge of commerce and business in the areas like Marketing, Finance, Accounting, HR, Tax, and Economics.
PO2	Identify specific skills related to various areas of commerce for industry readiness or to venture as a start-up/entrepreneur.
PO3	Formulate the problems, collect relevant data, and apply disciplinary knowledge and transferable skills to give inclusive and equitable solution.
PO4	Identify, understand, and apply ICT tools and Technologies for Commerce and Business applications.
PO5	Analyse business issues and actions that have impact on Community, Environment, Gender equality, and Sustainability.
PO6	Apply ethical principles in Business and Life
PO7	Develop communication, entrepreneurial and managerial skills and adapt to the challenges of corporate world.
PO8	Demonstrate leadership qualities in business team.
PO9	Exhibit sense of self and demonstrate the ability to plan one's own learning to changing business scenario.
PSO1	Demonstrate practical skills in the fields of accounting, entrepreneurship, and taxation with modern software's.
PSO2	Apply analytical skills to interpret data using latest analytical tools to solve complex business problems

Mapping of Programme Educational Objectives (PEOs) with Programme Outcomes (POs) and Programme Specific Objective (PSOs)

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2	Total
PEO1	3	2	1	2	1	2	2	1	2	2	2	
PEO2	3	3	2	2	1	1	2	1	2	1	2	
PEO3	2	1	2	1	3	1	3	2	1	2	1	
PEO4	2	1	1	1	1	3	2	2	1	2	1	

Total	10	7	6	6	6	7	9	6	6	7	6	

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

GRADUATE ATTRIBUTES

	Disciplinary Knowledge:
GA1	Capability of executing comprehensive knowledge and understanding of one or
	more discipline that form part of commerce
	Communication Skill:
GA2	Ability to communicate long standing unsolved problems in commerce and
GAZ	to show the importance of commerce as precursor to various market
	developments since the beginning of the civilization
	Critical Thinking:
GA3	Ability to engage in reflective and independent thinking by understanding the
	concepts in every area of Commerce and Business
	Problem Solving:
GA4	Capability to deduce a business problem and apply the class room learning into
	practice to offer a solution for the same
	Research Related Skills:
GA5	Ability to search for, locate, extract, organise, evaluate, and use or present
	information that is relevant to a particular topic
	Information and Communication Technology (ICT) digital literacy:
GA6	Capability to use various technical ICT tools (like spreadsheet) for exploring,
	analysis, and using the information for business purposes
	Self-directed Learning
GA7	Capability to work independently in diverse projects and ensure detailed study of
	various facets of Commerce and Business.
	Moral and Ethical Awareness/Reasoning
GA8	Ability to ascertain unethical behaviour, falsification, and manipulation of
	information and manage self and various social systems
	Life-long learners:
GA9	Capability of self-paced and self-directed learning aimed at personal development
UA	and for improving knowledge/skill development and reskilling in all areas of
	Commerce

Mapping of Programme Outcomes (POs) and Programme Specific Objectives (PSOs) with Graduate Attributes (GAs) ${}^{\prime}$

	GA1	GA2	GA3	GA4	GA5	GA6	GA7	GA8	GA9
PO1	3	2	1	1	1	1	1	1	1
PO2	2	3	1	1	1	1	1	1	1
PO3	1	1	3	1	1	2	1	1	1
PO4	2	1	1	3	1	1	1	1	1

PO5	1	1	2	1	3	1	1	1	1
PO6	1	1	1	1	1	3	1	1	2
PO7	2	1	1	1	1	1	3	1	1
PO8	1	2	1	1	1	2	1	3	1
PO9	1	1	1	1	1	2	1	1	3
PSO1	1	2	1	2	1	1	1	1	1
PSO2	2	1	2	1	2	1	1	1	1

1. Slightly

2 – Supportive

3 - Highly related

In aligning programme outcome and graduate attributes, course offered to the degree programme are finalized based on the standard template finalized by the Institution.

CURRICULUM DEVELOPMENT

The B.Com with Computer Applications curriculum is drawn to define the mutliskills of the student in the field of commerce as well as computer to meet the global challenges and equip them in implementing advanced managerial strategies and techniques to provide justifiable solutions for prerequisite problems of the society. In addition to their competencies, students must possess engagement skills, sustained learning and adapting, leadership, teamwork with good command in the communication skills.

The faculty members have been allotted for developing the courses and its outcomes as given below. The course contents have been developed and updated after dynamic and frequent discussions with each other, field experts and with students. The curriculum development is ensured that students receive integrated, comprehensible learning experiences that contribute towards their personal, academic and professional learning and development.

Courses and topics were designed and developed within a framework which consists of specified curriculum, assessment provisions, and identified educational aims and learning outcomes.

CURRICULUM FOR B.COM (COMPUTER APPLICATIONS)

REGULATION 2021 REVISION -II

I SEMESTER

Category	Code	Course Name	L	T	P	SS	Н	C
Part – I	XGT101 / XFT101	Tamil - I / Foundational Tamil — I	3	0	0	0	3	3
Part – II	XGE102	English – I	3	0	0	0	3	3
Core – 1	XCN103	Principles of Accountancy	4	1	0	1	6	5
Core – 2	XCN104	Computer Applications in Business	3	0	2	0	5	4
Core – 3	XCN105	Indian Economy	4	0	0	1	5	4
UMAN – 1	XUM001	Human Ethics, Values, Rights, and Gender Equality	1	0	0	1	2	1
		Mentoring	0	0	0	0	2	0
		Library/E-Library	0	0	0	0	2	0
		Extension Activities (NSS, NCC, NSO, RRC and YRC)	0	0	0	0	2	0
		Total	18	1	2	3	30	20

SEMESTER - II

Category	Code	Course Name	L	T	P	SS	Н	C
Part – I	XGT201 / XFT201	Tamil - II / Foundational Tamil – II	3	0	0	0	3	3
Part – II	XGE202	English – II	3	0	0	0	3	3
Core – 4	XCN203	Accounting for Business	4	1	0	1	6	5
Core – 5	XCN204	Marketing Management	4	0	0	1	5	4
SEC – 1	XCN205	Computerised Accounting: Tally with GST	3	0	2	1	6	4
UMAN – 2	XUM002	Environmental Studies	1	0	0	1	2	1
	XCN206	Field Visit	0	0	0	0	0	2
		Mentoring	0	0	0	0	1	0
		Library/E-Library	0	0	0	0	2	0
		Extension Activities (NSS, NCC, NSO, RRC and YRC)	0	0	0	0	2	0
		Total	18	1	2	4	30	22

SEMESTER – III

Category	Code	Course Name	L	T	P	S S	Н	C
LAN-3	XGT301 / XFT301	Tamil - III / Fundamentals of Tamil – III	3	0	0	0	3	3
AECC-3	XGE302	English – III	3	0	0	0	3	3
Core – 6	XCN303	Corporate Accounting	4	1	0	0	5	5
SEC – 2	XCN304	Fundamental of Programming in C++	4	0	2	0	6	5
DSE – 1	XCN305	Discipline Specific Course – 1	4	0	0	1	5	4
GE – 1		Open Elective – 1	3	0	0	0	3	3
UMAN –	XUM003	Disaster Management	1	0	0	1	2	1
		Library/ E-Library	0	0	0	0	1	0
		Extension Activities (NSS, NCC, NSO, RRC and YRC)	0	0	0	0	2	0
		Total	2 2	1	2	2	3 0	2 4

SEMESTER – IV

Category	Code	Course Name	L	T	P	SS	Н	C
LAN-4	XGT401 / XFT401	Tamil - IV / Fundamentals of Tamil – IV	3	0	0	0	3	3
AECC-4	XGE402	English – IV	3	0	0	0	3	3
Core – 7	XCN403	Income Tax Theory, Laws and Practice	4	1	0	0	5	5
Core – 8	XCN404	Business Mathematics and Statistics	4	1	0	0	5	5
SEC – 3	XCN405	Programming in JAVA and SQL	3	0	2	0	5	5
DSE – 2	XCN406	Discipline Specific Electives – 2	4	1	0	0	5	4
GE – 2		Open Elective – 2	3	0	0	0	3	3
		Extension Activities (NSS, NCC, NSO, RRC and YRC)	0	0	0	0	1	0
		Total	24	3	2	0	31	28

SEMESTER – V

Category	Code	Course Name	L	T	P	SS	Н	C
Core – 09	XCN501	Principles & Practices of Cost Accounting	5	1	0	0	6	5
Core – 10	XCN502	Auditing and Corporate Governance	4	0	0	0	4	4
Core – 11	XCN503	Company Law and Secretarial Practice	5	0	0	0	5	4
SEC – 4	XCN504	Internet and Web Designing	3	0	2	0	5	4
DSE – 3	XCN505	Discipline Specific Electives -3	4	1	0	0	5	4
GE – 3		Open Elective – 3	3	0	0	0	3	3
IPT	XCN506	Internship Practical Training	0	0	0	0	0	3
		Extension Activities (NSS, NCC, NSO, RRC and YRC)	0	0	0	0	2	0
		Total	24	2	2	0	30	27

SEMESTER – VI

Category	Code	Course Name	L	T	P	SS	Н	C
Core – 12	XCN601	Innovative Entrepreneurial Development	4	1	0	0	5	4
Core – 13	XCN602	Management Accounting	4	1	0	0	5	5
DSE – 4	XCN603	Discipline Specific Course – 4	4	1	0	0	5	4
Project	XCN604	Project	4	1	0	4	9	5
UMAN – 4	XUM005	Cyber Security	1	0	0	1	2	1
		Mentoring	0	0	0	0	1	0
		Library/E-Library	0	0	0	0	1	0
		Extension Activities (NSS, NCC, NSO, RRC and YRC)	0	0	0	0	2	2
		Total	17	4	0	5	30	21

LIST OF DISCIPLINE ELECTIVE COURSES

Semester - III

DSE – 1 (Any one of the followings)

Category	Code	Course Name	L	T	P	SS	H	C
DSE1A	XCN305A	Business Organization and Management	4	1	0	0	5	4
DSE1B	XCN305B	Fundamentals of Financial Management	4	1	0	0	5	4
DSE1C	XCN305C	Data Base Management Systems	4	1	0	0	5	4

Semester-IV

DSE - 2 (Any one of the followings)

Category	Code	Course Name	L	T	P	SS	H	C
DSE2A	XCN406A	Banking Theory Law and Practice	4	1	0	0	5	4
DSE2B	XCN406B	Security Analysis and Portfolio Management	4	1	0	0	5	4
DSE2C	XCN406C	Internet of Things and Big data Analysis	4	1	0	0	5	4

Semester-V

DSE – 3 (Any one of the followings)

Category	Code	Course Name	L	T	P	SS	Н	C
DSE3A	XCN505A	Human Resource Management	4	1	0	0	5	4
DSE3B	XCN505B	International Business Management	4	1	0	0	5	4
DSE3C	XCN505C	Basics of Data Mining and Warehousing	4	1	0	0	5	4

Semester - VI

DSE – 4 (Any one of the followings)

Category	Code	Course Name	L	T	P	SS	H	C
DSE4A	XCN603A	Strategic Management	4	1	0	0	5	4
DSE4B	XCN603B	Financial Institution and Services	4	1	0	0	5	4
DSE4C	XCN603C	Supply Chain Management	4	1	0	0	5	4

Note:

 $\begin{array}{lll} L-Lecture & T-Tutorial & P-Practical \\ SS-Self Study & H-Hours & C-Credit \end{array}$

Total Credit and Mark Distribution

Parts		No of Courses × Credits			Seme	esters			Total
Parts	Category of Courses	x Credits	I	II	Ш	IV	v	VI	Credits
Part – I	Tamil – I ,II,III and IV / Foundational Tamil – I ,II,III and IV	4 x 3	3	3	3	3			12
Part – II	English I ,II,III and IV	4 x 3	3	3	3	3			12
Part – III	Core Courses	5 x 5 7x 4	13	9	5	10	13	9	59
Part – III	SEC: Skill Based Elective Course	2 x 5 2*4		4	5	5	4		18
Part – III	DSE: Discipline Specific Elective	4 x4			4	4	4	4	16
Part – IV	GE: Open Elective	3 x 3			3	3	3		9
Part – IV	IPT: Internship Practical Training	1 x 3					3		3
Part – IV	UMAN1: Human Ethics, Values, Rights, and Gender Equality UMAN2: Environmental Studies UMAN3: Disaster Management UMAN4: Cyber Security	4 x 1	1	1	1			1	4
Part – IV	Project	1 x 5						5	5
Part – IV	Field Visit	1 x 2		2					2
Part – V	Extension Activity	1 x 2						2	2
	Total		20	22	24	28	27	21	142

SEMESTER - I

TAMIL – I

Course Code	Course Name	Category	L	Т	Р	SS	Н	С			
XGT101	- 1	Supportive	3	0	0	0	3	3			
Pre-requisite											
Course outcomes											
CO1											
CO2							nd)				
CO3						alyze					
CO4	000000000000000000000000000000000000000										
CO5		(Understand)									
	K1- Remember; K2 –		ply; K4 A	Analyze;							
	K5 Evaluate; K6 – Cre	eate.			- (9000					
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Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

Web Sources

- Tamil Heritage Foundation www.tamilheritage.orghttp://www.tamilheritage.org
- Tamil virtual University Library www.tamilvu.org/library http://www.virtualvu.org/library
- Project Madurai www.projectmadurai.org.
- Chennai Library www.chennailibrary.comhttp://www.chennailibrary.com.
- Tamil Universal Digital Library-www.ulib.prghttp://www.ulib.prg.
- $\bullet \quad Tamil\ E\text{-Books}\ Downloads tamile books downloads. blogspot.com$
- Tamil Books online books.tamilcube.com
- Catalogue of the Tamil books in the Library of British Congress archive.org
- Tamil novels online books.tamilcube.com

Strong-3, Medium-2, Low-1

FOUNDATIONAL TAMIL – I

அடிப்படைத் தமிழ்- I

பாடவகை Category	5	பாடக்குறியீட்டு எண் / sub Code	பாடப்பெயர் Course Name			त्रजीय Credit			
தமிழ்/ Foun course: I	dation	XFT101	அடிப்படைத் தமிழ்- I	L 2				H 3	3
Pre-Requis	ite	தமிழ் இலக்கணத்	தின் தொன்மையை அறி	தல்.				5-5%	-
Course outcomes		//	தூல் பின்வரும் பயன்களை		ற வர்	г அ	டைவர்	Ī.	
CO1	தமிழ்	எழுத்துக்களின் அறி	முகம் அறிதல்				து கெ nderst		ல்
CO2	தமிழ்	ச் சொற்களின் பொருவ	ள் வேறுபாட்டை உணர்தல்			Ц	தப்பா Analy	ய்வு	
соз	எளிட	பதமிழ்ச் சொற்களின்	ர பெயர்களை அறிதல்			20012012	து கெ nderst		ல்
CO4	_{છુ} જી	வேறுபாடுளைப் புரிந்த	களள்ளும் திறன் பெறல்				து கெ nderst		ல்
CO5	கடித	ம் எழுதும் முறையை	ப அ றிதல்	தெரிந்து கொள்ளல் Apply			ல்		
	500	emember; K2 – Underst ate; K6 – Create.	and; K3 –Apply; K4 Analyse;	K5			7.3		
அலகு - I		எழுத்துக்களின் வகைகள்							
		உயிர் எழுத்துக்கள் - மாத்திரைகள் - எ	- மெய்யெழுத்துகள் - குற வகைகள்	βில் -	Оp	டில்	6+3	+0=9	
அலகு -	П	செ	ாற்பொருள் விளக்கம்						
		ஒருமைப் – பன்ன பலபொருள் குறித்	ம ஒருபொருள் குறித்த த ஒரு சொல்	பல (சொ	ல் -	6+3	+0=9	Di.
அலகு -	Ш	பல்வகைப் பெயர்கள்							
			- விலங்குகள் - பழவைக ர் - கிழமைகள் - மாதங்க		றித	જં	6+3	+0=9	
அலகு - IV		ஒலிவேறுபாடு							
		ஒலி வேறுபாடு அறிதல் – எளிய தமிழ்r; சொற்களை வகைப்படுத்தி அறிதல்					6+3	+0=9	9

அலகு <i>-</i> V	கடிதம் எழு	தும் முறை	
	கடிதங்கள் எழுதுதல் – நண்ம கடிதம் எழுதுதல்	பனுக்கு , ஆசிரியருக்குக்	6+3+0=9
	L=30/T=15/P=0	கூடுதல் மணிநேரம்	45

ENGLISH -I

Course Code	Course Name		T	P	С
XGL102	English –I	3	0	0	3
Prerequisites	NIL	L	T	SS	H
C:P:A	2.5:0.5:0	3	0	0	3

Course Outcomes (COs)

On the successful completion of this course students would able to

CO1: Cog (Re): Recall the basic grammar and using it in proper context.

CO2: Cog (U): Explain the process of listening and speaking.

CO3: Cog (C): *Adapt* important methods of reading. CO4: Cog (U): *Demonstrate* the basic writing skills.

Syllabus:

Unit	Contents	Hours Allotted						
I	Grammar: i. Major basic grammatical categories ii. Notion of correctness and attitude to error correction	9						
II	Listening and Speaking: iii. Importance of listening skills iv. Problems of listening to unfamiliar dialects v. Aspects of pronunciation and fluency in speaking vi. Intelligibility in speaking							
III	Basics of Reading: vii. Introduction to reading skills viii. Introducing different types of texts – narrative, descriptive, extrapolative							
IV	Basics of Writing: ix. Introduction to writing skills x. Aspects of cohesion and coherence xi. Expanding a given sentence without affecting the structure xii. Reorganizing jumbled sentences into a coherent paragraph xiii. Drafting different types of letters (personal notes, notices, complaints, appreciation, conveying sympathies etc.)							
	Lecture Tutorial Total 36 0 36							
	Text books 1. Acevedo and Gower M (1999) Reading and Writing Skills. London, Longman							

2. Deuter, M et. al. (2015). Oxford Advanced Learner's Dictionary of English (Ninth Edition). New Delhi, OUP

Table 1: Mapping of Cos with POs

COS	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1									
CO2									
CO3									
CO4									
CO5									
Total									

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

PRINCIPLES OF ACCOUNTANCY

Course Code	Course Name	L	T	P	C
XCN103	Principles of Accountancy		1	0	5
Prerequisites	NIL		T	SS	Н
C:P:A	3:0.5:1.5	4	1	0	5

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (U): Understand the basic accounting and prepare the preliminary workers in accounting process.

CO2: Cog (AP):*Prepare* subsidiary books and bank reconciliation statements *apply* the basic concept in accounting preparation and classification.

CO3: Cog (AP): *Prepare* the Depreciation accounts and *compare* the different methods of depreciation calculation.

CO4: Cog (AP): *Prepare* the final accounts and *make use of* various adjustments in the final account preparation.

CO5: Cog (U), (AP): *Understand* the capital and revenue account transactions and *Calculate* interest under account current and average due date methods.

Syllabus:

Unit	Content	Hours Allotted
I	Introduction to Accounting: Evaluation – Meaning and Definition – Objectives – Functions – Users – Role of Accountant – GAAP – Accounting Standards – Journal – Ledger - Trial Balance – Rectification of Errors.	12+3+0
II	Subsidiary Books & Bank Reconciliation Statement Subsidiary Book - Meaning - Types - Advantages - Purchase - Purchase Return - Sales - Sales Return - Cash Books. Bank Reconciliation Statement - Preparation of Bank Reconciliation Statement.	12+3+0
III	Depreciation Accounting: Meaning – Definition – Objectives – Causes – Methods – Calculation of Profit or Loss on Sale of Assets.	12+3+0
IV	Preparation of Final Accounts:	12+3+0

	Meaning of Final accounts – Accounting for Manufacturing Concern and Trading Concern – Manufacturing Account - Trading – Profit and Loss – Balance Sheet – Adjustment Entries - Final Accounts with Adjustments.							
V	Capital & Revenue and Account Current & Average Due Date Meaning of Capital and Revenue Income and Expenditure – Deferred Revenue Expenditure – Capital and Revue Profit and Loss. Account Current – Methods of Calculation of Interest – Calculation of Average Due Date.							
		Lecture 60	Tutorial 15	Total 75				

Text Books

1. T.S.Reddy & A.Murthy - Financial Accounting - Recent edition, Marghan Publications, Chennai.

Reference books:

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

E-Resources:

- 1. https://www.principlesofaccounting.com/
- 2. https://web.ung.edu/media/Institution-press/Principles-of-Financial-Accounting.pdf?t=1542408454385

Table 1: Mapping of COs with POs

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

0 – No relation,

1 -Low relation,

2 – Medium relation, 3 – High relation

COMPUTER APPLICATIONS IN BUSINESS

Course Code	Course Name		Т	P	C
XCN104	Computer Applications in Business		0	2	4
Prerequisites	Nil	L	Т	P	Н
C:P:A	3.5:0:1.5	3	0	2	5

Course Outcomes (COs):

On the successful completion of this course students would able to

CO1: Cog (U): Summarise basic computer organisations, input and output units.

CO2: Cog (Ap): Prepare the word document and make use of option using mail merge.

CO3: Cog (Ap): Adopt the procedures in Spreadsheet and its Business Applications.

CO4: Cog (Ap): Apply the dynamics of Preparing Power Point Presentations

CO5: Cog (Ap): Find the models and methods of developing data in MS Access

Syllabus:

Unit	Content	Hours allotted
	Basic Computer Organisation:	unottea
I	Role of I/O devices in a computer system. Input Units: Keyboard, Terminals and its types. Pointing Devices, Scanners and its types, Voice Recognition Systems, Vision Input System, Touch Screen, Output Units: Monitors and its types. Printers: Impact Printers and its types. Non Impact Printers and its types, Plotters, types of plotters, Sound cards, Speakers.	9+0+6
II	MS-Word: Creating and Saving a Word document - Applying basic Formatting - Working with Styles - Working with Tables - Paragraph Formatting - Indent - Page Formatting - Header and Footer - Inserting Pictures and Video - Mail Merge - Spelling and Grammar. Creating Business Documents by using the above facilities	9+0+6
III	MS-Excel: Creating and Saving an Excel Workbook - Adding and Formatting Data in	9+0+6

	Cells - Working with Tables and Chart - Formulas and Functions - Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text Functions. Creating Business Calculation by using the above facilities					
IV	MS-Power Point: Creating and Saving Presentation - Basics of Presentation - Running and Setting Up a Presentation - Enhancing Power Point Presentations - Custom Animations - Inserting - Tables, Images, Texts, Symbols, Media, Design, Transition, Animation, and Slideshow. Creating Business Presentation by using the above facilities	9+0+6				
V	MS Access: Introduction to Access - Creating a Simple Database and Tables - Entering and Editing Data - Finding, Sorting and Displaying Data.					
	Lecture Practical Total 45 30 75					

Text Books

- 1. Sanjay Saxena: MS- Office 2007 in a Nutshell, Vikas Publishing House Pvt Ltd., 2011.
- 2. Srinivasavallaban V: Computer Applications in Business, Sultan Chand and sons, Chennai.

Books for Reference:

- 1. Kogent Solutions Inc.: Office 2007 in simple steps, Dreamtech publishing, 2009
- 2. Jaiswal, S. (2004) "IT Today", Galgotia publication private ltd., New Delhi,
- 3. Basendra, S, K., (2001) "Computers Today", Galgotia publication private Ltd., New Delhi

E-Reference

- 1. https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Computer-Applications-in-Business.pdf
- 2. http://www.freebookcentre.net/business-books-download/Computer-Applications-in-Business.html
- 3. http://www.ddegjust.ac.in/studymaterial/mcom/mc-107.pdf

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	1	2	1	1	1	1	1
CO2	1	1	1	2	1	1	1	1	1
CO3	1	1	1	2	1	1	2	1	1
CO4	1	1	1	2	1	1	2	1	1
CO5	1	1	1	1	1	1	1	1	1
Total	5	5	5	9	5	5	4	5	5

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

INDIAN ECONOMY

Course code	Course name	L	Т	P	C
XCN105	Indian Economy	4	1	0	4
Prerequisites	Nil	L	T	P	Н
C:P:A	4:0:1	4	1	0	5

Course Outcomes (Cos)

On the successful completion of this course students would able to

CO1: Cog (U): Summarise basic issues and features of Indian economy.

CO2: Cog (Ap): Discuss policy regimes and growth of economy.

CO3: Cog (Ap) Explain the development and structural changes in the economy.

CO4: Cog (An) Compare sectoral trend and issues in the Indian economy.

CO5: Cog (Ap) Explain unemployment, inflation and labour market in Indian.

Syllabus

Unit	Content	Hours Allotted
I	Introduction: Basic Issues and features of Indian Economy - Concept and Measures of Development and Underdevelopment; Human Development; Composition of national income and occupational structure.	12+3+0
II	Policy Regimes and Growth: The evolution of planning and import substituting industrialization - Economic Reforms since 1991 - Policies for restructuring agrarian relations and for regulating concentration of economic power; Changes in policy perspectives on the role of institutional framework after 1991 - Monetary and Fiscal policies with their implications on economy.	12+3+0
Ш	Development and Structural Change: The experience of Development and Structural Change in different phases of growth - The Institutional Framework: Patterns of assets ownership in agriculture and industry; - Growth and Distribution; Unemployment and Poverty; Human Development; Environmental concerns - Demographic Constraints: Interaction between population change and economic development.	12+3+0
IV	Sectoral Trends and Issues:	12+3+0

	convertibility, Inflation, Unemployment and Labour market Inflation: Causes of rising and falling inflation, inflation and interest rates, social costs of inflation; Unemployment – natural rate of unemployment,	12+3+0				
V	frictional and wait unemployment. Labour market and its interaction with production system; Phillips curve, the trade-off between inflation and unemployment, sacrifice ratio, role of expectations adaptive and rational					
	Lecture Tutorial Total 60 15 75					

Test Books

1. Mishra and Puri, Indian Economy, Himalaya Paublishing House.

Reference Books

- 1. Bhagwati, J. and Desai, P. India: Planning for industrialization, OUP, Ch 2.
- 2. Patnaik, Prabhat. Some Indian Debates on Planning. T. J. Byres (ed.). The Indian Economy: Major Debates since Independence, OUP.
- 3. Ahluwalia, Montek S. State-level Performance under Economic Reforms in India in A.O. Krueger. (ed.). Economic Policy Reforms and the Indian Economy, The Institution of Chicago Press.

E-Reference

1. https://library.iimb.ac.in/c.php?g=743068&p=5317629

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	1	1	1	1	1	1	1
CO2	1	1	1	1	1	1	1	1	1
CO3	1	1	1	1	1	1	1	1	1
CO4	2	1	1	1	1	1	1	1	1
CO5	2	1	1	1	1	1	1	1	1
Total	8	5	5	5	5	5	5	5	5

0 – No relation

1- Low relation

2- Medium relation 3 – High relation

HUMAN ETHICS, VALUES, RIGHTS, AND GENDER EQUALITY

COU	RSE CODE	XUM001		L	T	P	SS	C		
COUI	RSE NAME	HUMAN ETHICS, VALUES	, RIGHTS AND	1	0	0	1	1		
X	UM001	GENDER EQUAL	LITY							
PRER	EQUISITES	Not Required		L	T	P	SS	H		
(C:P:A	0.8:0.1:0.1		1	0	0	1	2		
COUR	SE OUTCON	MES	Domain	Le	Level					
CO1	Relate and	Interpret the human ethics and	Cognitive		men					
COI	human relation	onships	Cognitive	Un	ders	tanc	Į.			
CO2	Explain and	Apply gender issues, equality and	Cognitive	Un	ders	tanc	l,			
CO2	violence agai	inst women	Cognitive	Ap	ply					
CO3	Classify and	Develop the identify of women	Cognitive &	An	alyz	e				
CO3	issues and ch	allenges	Affective	Re	ceiv	e				
CO4	Classify and	Dissect human rights and report on	Cognitive	Un	ders	tanc	nd,			
C04	violations.		Cognitive	Analyze						
	List and res	spond to family values, universal	Cognitive &	Remember,			,			
CO5	brotherhood,	fight against corruption by common	Affective	Respond						
	man and goo	d governance.	Affective							
UNIT	I HU	MAN ETHICS AND VALUES					3+	3		
Human Sharing	Ethics and vag, Honesty ar	AND VALUES Alues - Family and Society, Social send Courage, Time Management, Cott, Self-Confidence, Personality Development	o-operation, Commitm							
UNIT	•	ENDER EQUALITY	•				3+	3		
Gender Discrimination in society and in family, Gender equity, equality, and empowerment. Society and Economic Status of Women in India in Education, Health, Employment, Definition of HDI, G and GEM. Contributions of Dr.B.R. Ambethkar, Thanthai Periyar and Phule to Women Empowerment.						BDI				
	UNIT III WOMEN ISSUES AND CHALLENGES						3+	3		
Women Issues and Challenges- Female Infanticide and Feticide, Violence against women, Domviolence, Sexual Harassment, Trafficking, Remedial Measures – Acts related to women: Poli Right, Property Rights, and Rights to Education, Dowry Prohibition Act.							ical			
UNIT	UNIT IV HUMAN RIGHTS							3		

Human Rights and Duties, Universal Declaration of Human Rights (UDHR), Civil, Political, Economical, Social and Cultural Rights, Rights against torture, Forced Labour, Child helpline-Intellectual Property Rights (IPR) and its types. National Policy on occupational safety and health.

UNIT V GOOD GOVERNANCE 3+

Good Governance - Democracy, People's Participation, Transparency in governance and audit, Corruption, Impact of corruption on society and Remedial measures, Government system of Redressal. Creation of People friendly environment and universal brotherhood.

LECTURE	SELF STUDY	TOTAL	
15	15	30	

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, (Periyar Maniammai University, Vallam, Thanjavur: 2010).
- 10.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

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	1	1	1	1	3	3	1	1	1	1	1
CO2	1	1	1	1	3	0	1	1	1	1	1
CO3	1	1	1	1	3	0	1	1	1	1	1
CO4	1	1	1	1	3	0	1	1	1	1	1
CO5	1	1	1	1	3	0	1	1	1	1	1
Total	5	5	5	5	15	3	5	5	5	5	5

0 – No relation 1- Low relation

2- Medium relation 3 – High relation

SEMESTER – II TAMIL – II

			1	Т	Р	SS	Н	С
	/	Category	_	'		33	"	
Course Code	Course Name	category						
XGT201		Supportive	3	0	0	0	3	3
Pre-requisite								
00000/								
Course								
outcomes								
CO1							derstar	nd)
CO2							derstar	nd)
CO3								
CO4								

			(Apply)
	_		
CO5			(Understand)
		K1- Remember; K2 – Understand; K3 –Apply; K4 Analyze; K5	
		Evaluate; K6 – Create.	
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Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

Web Sources

- Tamil Heritage Foundation www.tamilheritage.org >
- Tamil virtual University Library www.tamilvu.org/library http://www.virtualvu.org/library
- Project Madurai www.projectmadurai.org.
- Chennai Library www.chennailibrary.comhttp://www.chennailibrary.com>.
- Tamil Universal Digital Library-<u>www.ulib.prg<http://www.ulib.prg</u>>.
- Tamil E-Books Downloads tamilebooksdownloads.blogspot.com
- Tamil Books online books.tamilcube.com
- Catalogue of the Tamil books in the Library of British Congress archive.org
- Tamil novels online books.tamilcube.com

Strong-3, Medium-2, Low-1

FOUNDATIONAL TAMIL - II

அடிப்படைத் தமிழ்- II

பாடவகை Category	பாடக் குறியீட்டு எண்/ sub Code	பாடப்பெயர் Course Name	புள்ளிகள் Credits					
தமிழ்	tion XFT201	அடிப்படைத் தமிழ்- II		T	P	SS	H	C
Foundation course: II		அக்பாடைவ விடிய	2	1	0	0	3	3

	மொழிபெயர்ப்பு (ஆங்கிலம் - தமிழ்). சொற்றொடர்களைச் சோத்துப் பத்தி அமைத்தல்.	
அலகு∨	உரையாடல்கள்	6+3+0=9
	தமிழில் உரையாடல் - இயற்கையைப் பற்றி அறிதல் - வருணனை செய்தல்	
	L=30/T=15/P=0 கூடுதல் மணிநேரம்	45

ENGLISH - II

Course Code	Course Name	L	T	P	C
XGL202	ENGLISH- II	3	0	0	3
Prerequisites	Nil	L	T	SS	Н
C:P:A	2.5:0.5:0	3	0	0	3

Course Outcomes (COs):

On the successful completion of this course students would able to **CO1:** Cog (Rem): *Recall* the basic grammar and using it in proper context.

CO2: Cog (U): Explain the process of listening and speaking.

CO3: Cog (Cre): *Adapt* important methods of reading.

CO4: Cog (U): Demonstrate the basic writing skills.

Syllabus:

Unit	Contents				Hours Allotte
I	Advanced Reading: i. Reading texts of different genres and of strategies of comprehension iii. Reading an texts iv. Reading and understanding incomplengths and gaps; distorted texts.)	d interpre	ting non-li	nguistic	13+0+0
II	Advanced Writing: v. Analysing a topic for an essay or a report v and preparing the final draft vii. Re-draft a perspective (Manipulation exercise) viii. Sur poetry ix. Using phrases, idioms and punctuat	different	12+0+0		
Ш	Principles of Communication and Communication to communication — principle communication — verbal and non-verbal xii. problems of communication. xiii. Communication	ypes of	10+0+0		
IV	Cross Cultural Communication: xiv. Cross-cultural communication		10+0+0		
		Lecture	Tutorial	Total	
		45	0	45	

Text books

- 1. Bailey, Stephen (2003). Academic Writing. London and New York, Routledge.
- 2. Department of English, Delhi Institution (2006). Fluency in English Part II. New Delhi, OUP
- 3. Grellet, F (1981). Developing Reading Skills: A Practical Guide to Reading Skills. New York, CUP

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1									
CO2									
CO3									
CO4									
CO5									
Total									

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

ACCOUNTING FOR BUSINESS

Course Code	Course Name	L	Т	SS	C
XCN203	ACCOUNTING FOR BUSINESS	4	1	0	5
Prerequisites	Principles of Accountancy	L	T	SS	Н
C:P:A	3:0.5:1.5	4	1	1	6

COURSE OUTCOMES (COs)

On the successful completion of this course students would able to

CO1: Cog (U): Describe the special transaction for consignment and prepare consignment account.

CO2: Cog (U): Describe the special transaction of joint venture and prepare joint venture account.

CO3: Cog (Ap), Psy (Set): *Understand* various types of branches and *Prepare* accounting for branch accounts for various types.

CO4: Cog (Ap), Psy (Set): *Understand* various types of departmental transactions and *Prepare* accounting for departments.

CO5: Cog (An): Compare and contrast the hire purchase and installment purchase system.

Syllabus:

Units	Content	Hours Allotted				
I	Consignment Accounts: Consignment – Meaning – Accounting Treatment in the Books of Consignor and Consignee – Valuation of Unsold Consignment – Accounting for Invoicing Goods Higher than Cost, Loss of Goods.	12+3+0				
II	Joint Venture Accounts: Joint Venture – Meaning - Methods of Recording Joint Venture Transactions – Separate Books Maintained, Separate Books not Maintained, Memorandum Joint Venture Account.					
III	Branch Accounting: Branch Account – Debtor System – Final Account System – Stock and Debtor System – Whole Sale Branch System.					
IV	Departmental Accounting: Departmental Accounting — Distribution of Expenses — Interdepartmental Transfer at Cost price and Invoice Price — Preparation of Departmental Trading, Profit & Loss and Balance Sheet.					
V	Hire Purchase and Instalment Purchase System: Accounting Treatment in the Books of Buyer's Books and Vendor's Books – Transfer of Asset by the Hire Purchaser – Default and Repossession.					
	LectureTutorialTotal601575					

Text Books

- 1. T.S Reddy and A. Murthy. Financial Accounting, Margham Publishers Pvt, Ltd, Chennai.
- 2. S.P. Jain and K.C. Narang -Advanced Accounting, Kalyani Publishers, Calcutta.

References Books:

- 1. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & sons, New Delhi
- 2. T.Agarwala A.N., Agarwala K.N.: Higher Sciences of Accountancy: Kitab Mahal, Allahabad.
- 3. Chakhroborthy Advanced Accounting, S. Chand & Co, New Delhi.
- 4. S.P. Iyengar Advanced Accounting, Sultan Chand & sons, New Delhi.
- 5. Sukla M.C and Grewal T.S Advanced Accounting, S. Chand & Co, New Delhi.

E-Resources

- 1. https://kelasunggulanb2016.files.wordpress.com/2018/09/advanced-financial-accounting-10th-edition-christensen-cottrell-baker-1.pdf
- 2. http://www.ebookslides.com/2019/07/ebook-advanced-financial-accounting-11e.html
- 3. https://icmai.in/upload/Students/Syllabus-2008/StudyMaterialFinal/P-16.pdf

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	1	1	1	1	1	1	1
CO2	2	1	1	1	1	1	1	1	1
CO3	2	2	1	1	1	1	1	1	1
CO4	1	1	1	1	1	1	1	1	1
CO5	1	1	1	1	1	1	1	1	1
Total	8	6	5	5	5	5	5	5	5

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

3 – High relation

MARKETING MANAGEMENT

Course Code	Course Name		T	SS	C
XCN204	Marketing Management	4	0	1	4
Prerequisites	Nil	L	T	P	Н
C:P:A	4:0:1	4	1	0	5

COURSE OUTCOMES (COs)

On the successful completion of this course students would able to

CO1: Cog (U): Summarize the concept of marketing, marketing mix, and marketing environment.

CO2: Cog (U): Understand the consumer behaviour and importance of market segmentation.

CO3: Cog (U): Explain product, product planning and development, product life cycle and branding.

CO4: Cog (U): *Demonstrate* the pricing strategies and channels of distribution in marketing of the product.

CO5: Cog (U): *Explain* the promotional techniques and recent trends in the development of marketing.

Syllabus:

Units	Content	Hours Allotted
Ι	Introduction: Nature, Scope, and importance of marketing; Evolution of marketing; Selling vs Marketing; Marketing mix, Marketing environment: concept, importance, and components (Economic, Demographic, Technological, Natural, Socio-Cultural and Legal).	12+3+0
II	Consumer Behaviour and Market Segmentation: Consumer Behaviour: Nature and Importance, Consumer buying decision process; Factors influencing consumer buying behaviour - Market segmentation: concept, importance, and bases; Target market selection; Positioning concept, importance and bases; Product differentiation vs. market segmentation.	12+3+0
III	Product: Concept and importance, Product classifications; Concept of product mix; Branding, packaging and labelling; Product-Support Services; Product life-cycle; New Product Development Process; Consumer adoption process.	12+3+0
IV	Pricing and Channels of Distribution: Pricing: Meaning, Significance, Factors affecting price of a product, Pricing policies and strategies. Distribution Channels and Physical Distribution: Channels of distribution - meaning and importance; Types of distribution channels; Functions of middle man; Factors affecting choice of distribution channel; Wholesaling and retailing; Types of Retailers; e-tailing, Physical Distribution.	12+3+0
V	Promotion and Recent Development: Promotion: Nature and importance of promotion; Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions; Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Consumerism.	12+3+0
T4 D	LectureTutorialTotal601575	

Text Books

- 1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. Principles of Marketing. 13th edition. Pearson Education.
- 2. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing:

Concepts and Cases. (Special Indian Edition)., McGraw Hill Education

References Books:

- 1. Iacobucci and Kapoor, *Marketing Management: A South Asian Perspective*. Cengage Learning.
- 2. Dhruv Grewal, Michael Levy, Marketing, McGraw Hill Education.
- 3. Chhabra, T.N., and S. K. Grover. *Marketing Management*. Fourth Edition. Dhanpat Rai & Company.
- 4. Neeru Kapoor, Principles of Marketing, PHI Learning
- 5. Rajendra Maheshwari, Principles of Marketing, International Book House

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- **1.** http://www.mdudde.net/books/mcom/mcom-f/marketing-management-final(crc).pdf
- 2. https://studentzone-ngasce.nmims.edu/content/Marketing%20Management/Marketing_Management_ZOSM
 LuTCjy.pdf

Table 1: Mapping of Cos with POs

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

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

COMPUTERISED ACCOUNTING TALLY PRIME WITH GST

Course Code	Course Name	L	SS	P	C
XCN205	Computerised Accounting Tally Prime With GST	3	1	2	4
Prerequisites	Basic Knowledge in Accounts and Computer Skills	L	SS	P	Н
C:P:A	2.5:0.5:1	3	1	2	6

Course Outcomes (COs):

On the successful completion of this course students would able to

CO1: Cog (Ap): *Create* the company, group, ledger and inventory information tally.

CO2: Cog (Ap): *Preparation* the various accounting vouchers using tally software.

CO3: Cog (Ap): Generate the accounting reports and preparation of balance sheet.

CO4: Cog (Ap): Apply the GST models and methods in the accounting progress.

CO5: Cog (U): *Understand* and apply the GST practices in tally software.

Syllabus:

Unit	Content	Hours Allotted
I	Introduction to Tally: Introduction to Tally - Tally Screen - Accounts info Menu - Inventory Menu - Display Menu - Accounting concepts - Company Creation - Auto Selection of company. Create a Company - Creation of Groups, Ledger, and Inventory Information.	6+0+12
II	Preparation of Vouchers: Preparation of a List of Vouchers - Receipts Vouchers - Payment Vouchers - Purchase Vouchers - Sales Vouchers - Contra Vouchers - Journal Vouchers - Debit Note - Credit Note - Memorandum Voucher.	6+0+12
III	Preparation of Report: Ratio analysis – Cash & funds Flow – Purchase bills Pending – Sales bills Pending – Exception Reports. Create a report for sales register and purchase register. Prepare a stock report of the organization- Balance sheet preparation of an organization.	6+0+12
IV	Goods & Services Tax (GST): Introduction of Goods & Services Tax in India – Constitutional Amendment under Pre Goods & Service Tax Regime & Transitional Provisions. Goods & Service Tax: Concepts, Meaning, Significance, Dual GST, features and benefits. GST common portal - Taxes & Duties not subsumed in GST – Rates of GST in India- Activation of GST and making purchase and sales bills	6+0+12
V	Goods and Service Tax (GST) Incidence: Principle of Supply; meaning, classification, time and valuation of supply. Integrated Goods and Services Tax mechanism; features, Interstate Vs Intra state supply. Input Tax Credit (ITC): Eligibility and conditions to avail ITC – Reverse charge mechanism- Making GST adjustment entries (IGST, CGST & SGST)	6+0+12
	LecturePracticalTotal306090	

Text Books

- 1. AK Nadhani, (2008), Simple Tally 9, BPB Publications, Chennai.
- 2. Tally Accounting software S. Palanivel Margham Publications
- 3. Vishnu P. Singh, (2010), Tally ERP 9, Computech Publications Ltd, New Delhi.
- 4. Computer Applications in Business Dr. Rajkumar

E-Resources

- 1. https://www.youtube.com/watch?v=Ir7uYPaAROA
- **2.** https://www.youtube.com/watch?v=iH1Xb2-Z5Gs

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	1	1	1	1	1	1	1
CO2	1	1	1	1	1	1	1	1	1
CO3	1	1	1	1	1	1	1	1	1
CO4	1	1	1	1	1	1	1	1	1
CO5	1	1	1	1	1	1	1	1	1
Total	5	5	5	5	5	5	5	5	5

0 – No relation

1- Low relation

2- Medium relation 3 – High relation

ENVIRONMENTAL STUDIES

	SEMESTER II		L	T	P	SS	С
COURSE CODE	XUM002		1	0	0	1	1
COURSE NAME	ENVIRONMENTAL STUDI	ES	L	T	P	SS	Н
C: P: A	0.8:0.1:0.1		1	0	0	1	2
COURSE OUTCO	MES:	Domain	l			Leve	l
CO1 Describe the	e significance of natural resources and	Cognitive	e		Re	emem	ber

	4. Disaster	mitigation, Preparedness, Re		Response, SBS	Publishe	ers &
	India, (20		ion to An po	munon, rocillo	SCICILE	i domeations,
	UK, (200 3. Trivedi F	03). R.K and P.K.Goel, Introducti	ion to Air no	ollution. Techno	Science	Publications
		d C., Harper J and Michael	Begon, Ess	entials of Ecolo	gy, Black	well Science,
		G. Jr., Environmental Science				
T	EXT BOOKS					
	30	0				30
L	ECTURE	TUTORIALS	PRAC'	TICALS		TOTAL
C	Case studies.					
		IDS – Role of Information				
		th, Variation among nations			nvironme	
		POPULATION AND THE			IOII ACL.	3+3
		rain, Ozone layer depletion, Water Act – Wildlife Protec				 Environment
		esting- Resettlement and I				•
		ISSUES AND THE ENVIR				3+3
		vention of pollution – Polluti				
		ent: Causes, effects and co				
		e pollution, Noise pollution				
		uses, effects and control r		F Air pollution	Water	
		NMENTAL POLLUTION		u anu Ex-situ CC	msci vatil	3+3
		Aquatic ecosystem— Intro ies- Conservation of Biodive				
		cycles- Food chains, Foo				
		function of an ecosystem				
						3+3
		of individual in Conservation FEMS AND BIODIVERSI		es.		2 : 2
		resources: Renewable and		••	urces; A	Iternate energy
	•	esources: Modern agricultu				
		of surface and ground wa				
		ent Day and its need- Fore				
UNIT		RESOURCES AND ENE				3+3
		vards environmental protection		Psychomotor		Apply
	•	fare programs, and <i>apply</i> the	•	Cognitive		Understand
CO5	sustainable dev	impact of population and the	e concent			
		ntrol measures of global issu	ies for	Cognitive		Analyse
CO4		ocio-economic, policy dynan		~		Understand
	disaster phenor			Andive		Receiving
		major pollutions and reco	gnize the	Cognitive Affective		Remember Receiving
CO3	<i>Identify</i> the		preventive	Comitima		Damanhan
	ecological bala	•	g	Coginary		Charletana
CO2		o bio chemical cycles for m		Cognitive		Understand
CO2		ignificance of ecosystem, bi	iodivorcity			Understand
		pogenic impacts.				Understand

Education Pvt., Ltd., Second Edition, New Delhi, (2004).

Standards, Vol. I and II, Enviro Media, India, (2009).

B.Com. with Computer Applications Regulation 2021 REVISION II (142) c

5. Introduction to International disaster management, Butterworth Heinemann, (2006).6. Gilbert M.Masters, Introduction to Environmental Engineering and Science, Pearson

1. Trivedi R.K., Handbook of Environmental Laws, Rules, Guidelines, Compliances and

Distributors Pvt. Ltd, New Delhi, (2006).

REFERENCES

- 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).

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- 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

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	1	1	1	1	2	1	1	1	1	1	1
CO2	1	1	1	1	2	1	1	1	1	1	1
CO3	1	1	1	1	2	1	1	1	1	1	1
CO4	1	1	1	1	2	1	1	1	1	1	1
CO5	1	1	1	1	2	1	1	1	1	1	1
Total	5	5	5	5	10	5	5	5	5	5	5

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

SEMESTER – III

TAMIL – III

Course Code	Course Name	Category	L	Т	Р	SS	Н	С
XGT301	00000000	Supportive	3	0	0	0	3	3
Pre-requisite								
Course outcomes								
CO1							(Underst	
CO2								
							(Underst	
CO3								
							Analyze	
CO4		•				□□,	(Apply)	
CO5								
							(Underst	and)
	K1- Remember; K2 -	- Understand; K3 –A	pply; K4	Analyze	e; K5			
	Evaluate; K6 – Creat	e.						
I							9□□	
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V		900000
	1. 00000000000	
	2. 00000000000000	
	3. 0000000000	
	4. 000000000000000	
	Total Lecture Hours	45
1.		
1.		
1.		
1. 2. 3.		
1. 2. 3. 4.		
1. 2. 3. 4.		
1. 2. 3. 4.		
1. 2. 3. 4. 1.		
1. 2. 3. 4. 1.		

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

Web Sources

- Tamil Heritage Foundation www.tamilheritage.orgwww.tamilheritage.org
- Tamil virtual University Library www.tamilvu.org/library http://www.virtualvu.org/library
- Project Madurai <u>www.projectmadurai.org.</u>
- Chennai Library www.chennailibrary.com<http://www.chennailibrary.com>.
- Tamil Universal Digital Library-<u>www.ulib.prg<http://www.ulib.prg</u>>.
- Tamil E-Books Downloads tamilebooksdownloads.blogspot.com
- Tamil Books online books.tamilcube.com
- Catalogue of the Tamil books in the Library of British Congress archive.org
- Tamil novels online books.tamilcube.com

Strong-3, Medium-2, Low-1

FOUNDATIONAL TAMIL - III

அடிப்படைத் தமிழ்- III

பாடவன Category		பாடக் குறியீட்டு எண்/ sub Code	பாடப்பெயர் Course Name			ள்ளி Cred			
தமிழ் Founda course	tion	XFT301	அடிப்படைத் தமிழ்- III	L 2	1	P	0	H	3
Pre-Requ		கமிம் இலக்கணக்கி	ின் தொன்மையை அறிதல்.						
Course outcome	s		தால் பின்வரும் பயன்களை மாண	வர் ச	Hend	_வர்.			
CO1	குடும்	ப உறவுகளை அறி	யச் செய்தல்			цń	ந்து Unde		
CO2		் சொழ்களைக் கொ ள்ளல்	ண்டு வாக்கியம் அமைக்கத் ெ	தரிந்த	Ы		பகுப்		வு
соз	2000	ற்கைப் பற்றிய செ ள்ளல்	ய்திகளை அறிந்து அறிந்து			цф	ந்து செ		
CO4	கோ	யிற் கலைகளை வ	ிளக்குதல்			தெர்	ிந்து Ap	கொள் ply	าสาล
CO5	பிை	ழயின்றி பேசவும் எ	ாழுதவும் தெரிந்துக் கொள்ள	ல்		цģ	ந்து (Unde		
	2022	emember; K2 – Unde ate; K6 – Create.	rstand; K3 –Apply; K4 Analyse; K5	i					
அலகு I		கு (டும்ப உறவுகள்				6+3	+0=9	N.
		பற்றி அறியச் செய்	குடும்ப உறுப்பினர், குடும்ப உ தல் - தொடர்பான சொற்கள், (சிக்கவும் எழுதவும் பழக்குதல்.	garanta and	200000				
அலகு		9	வாக்கியம் அமைத்தல்				6+3	+0=9	Name of the last o
			காய்கறிகள், பழங்கள் முதலி ச் செய்தல் - அவை தொடர்பா ஸ்.						
அலகு II	I.		இயற்கை அமைப்பு				6+3	+0=9	É
		பற்றி அறியச் செ	, வானம், மேகம், மலை, மை Fய்தல் : இவை தொடர்பாவ வந்நை வாசிக்கவும் எழுதவும்	л 6) Eng	ியன 3கள், ல்			
அலகு ۱\	,		கலைகள்				6+3	+0=9	(

	கோயில் கலைகள் பற்றி விளக்குதல் - பயணம் - பேருந்தில் பயணம் செய்யும் முறையை விளங்க வைத்தல் - அதனைப் பின்பற்றச் செய்தல்				
அலகுV	விழாக்கள்				
	விழாக்கள் - அறநெறிக் கதைகள் - பிழையின்றிப் படித்தல், எழுதுதல்				
	L=30/T=15/P=0 \$Ljy; kzpNeuk;	45			

ENGLISH - III

Course Code	Course Name	L	T	P	C
XGE302	ENGLISH- III	3	0	0	3
Prerequisites	Nil	L	T	SS	Н
C:P:A	2.5:0.5:0	3	0	0	3

CORPORATE ACCOUNTING

Course Code	Course Name		Т	P	C
XCN303	Corporate Accounting	4	1	0	5
Prerequisites	Nil	L	Т	P	Н
C:P:A	4:0:1	4	1	0	5

Course Outcomes: (COs):

On the successful completion of this course students would able to

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): Apply Construct Consolidated balance sheet after Amalgamation.

CO4: Cog (Ap):*Make use of* relevant schedules (New Format)of 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.

Unit	Content	Hours Allotted					
	Issue and Dadamentian of Change and Dahantungs	Anotted					
	Issue and Redemption of Shares and Debentures:						
	Share Capital – Types - Shares- Issue of Shares - at Par, Premium and						
I	Discount - Pro-Rata Allotment - Forfeiture and Reissue of Shares.	12+3+0					
	Debentures – Meaning - Types – Issue of Debenture and Redemption of						
	Debentures.						
	Valuation of Goodwill and Shares:						
	Need For Valuation of Goodwill - Methods - Average Profit Method,						
II	Calculation of Weighted Average, Super Profits Method, Capitalization	12+3+0					
	Method, and Annuity Method. Need for Valuation of Shares – Methods -						
	Intrinsic Value Method, Yield Method, Fair Value Method.						
III	Amalgamation, Absorption & Reconstruction	12+3+0					
111	Purchase Consideration - Methods - Amalgamation in the Nature of	12+3+0					

	Merger and Purchase – Absorption – ASI4 -			-					
	Reduction of Share Capital – Internal and External Reconstructions.								
	Banking and Insurance Company Accour	nts:							
	RBI Guidelines for Preparation of Profit ar	nd Loss A	ccount and	Balance					
IV	Sheet with Relevant Schedules (New Me	ethod). I	nsurance C	ompany	12+3+0				
	Accounts: Life Insurance - Revenue Acco	unt, Valua	tion Balanc	e Sheet					
	(New Method).								
	Accounting for Holding Companies:								
	Introduction – Meaning and Definition	of Holdi	ng and Su	bsidiary					
V	Companies – Legal Requirements relating	to Presenta	ation of Aco	counts –	12+3+0				
	Consolidated Financial Statements – Preparation of Consolidated Balance								
	Sheet – Steps involved in Preparation of Consolidated Balance Sheet.								
	Lecture Practical Total								
		60	15	75					

Text Books

- 1. Shukla M.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. T.S Reddy and A. Murthy, Financial Accounting, Margham Publishers Pvt, Ltd, Chennai.

E-Resources

- 1. https://kelasunggulanb2016.files.wordpress.com/2018/09/advanced-financial-accounting-10th-edition-christensen-cottrell-baker-1.pdf
- 2. http://www.ebookslides.com/2019/07/ebook-advanced-financial-accounting-11e.html
- 3. https://icmai.in/upload/Students/Syllabus-2008/StudyMaterialFinal/P-16.pdf

Table 1: Mapping of Cos with POs

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

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

FUNDAMENTALS OF PROGRAMMING IN C++

Common Codo	Course Norma		Cate	gory	7	
Course Code	Course Name	L	T	P	C	
XCN304	Fundamentals of Programming in C++	ming in C++ 3 0 2				
Prerequisites	NIL	L	T	P	Н	
C:P:A	3:0.5:1.5	2	0	4	6	

Course Outcomes (COs):

On the successful completion of this course students would able to

CO1: Cog (U): Explain the fundamentals of C Programming.

CO2: Cog (Ap), Psy (Set): Build and Create the Structures.

CO3: Cog (U): Demonstrate the Functions and Storage class.

CO4: Cog (Ap), Psy (Set): Explain and create pointers and arrays.

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

Unit	Content	Hours Allotted						
I	Introduction C Fundamentals - Character Set - Identifier - Keywords - Data Types - Constants - Variables - Declarations - Operators - Library Functions - Expressions - Managing Input/output operations - Formatted I/O.							
II	General structure Structure of a simple C++ program, Editing, compiling and running the program. Templates of simple programs.	6+0+12						
Ш	Functions Types of Functions - Arguments - Recursion-Storage Classes - Automatic, External, Static, Register Variables. Flow Control o If statements o And, Or o Switch o Loops - While, Do, For							
IV	Working with pointers Memory management, Arrays Strings, Handling Exceptions Basic debugging skills, Defined Data Types - Passing Structures To Functions - Self-Referential Structures - Unions - Bit Wise Operations.							
V	Object Oriented Programming Abstract, Interface Polymorphism - Reading and writing to files - Working with TCP / UDP.							
	LecturePracticalTotal306090							

Text 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.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	1	1	1	2	2	1	1	1	1
CO2	1	1	1	2	2	1	1	1	1
CO3	1	1	1	2	2	1	1	1	1
CO4	1	1	1	2	2	1	1	1	1
CO5	1	1	1	1	2	1	1	1	1
Total	5	5	5	9	10	5	5	5	5

⁰ – No relation

¹⁻ Low relation

²⁻ Medium relation 3 – High relation

DSE -1
BUSINESS ORGANISATION AND MANAGEMENT

Course Code	Course Name	L	T	P	C
XCN305A	Business Organisation and Management	3	1	0	4
Prerequisites	NIL	L	T	SS	Н
C:P:A	4:0:1	4	1	0	5

Course Outcomes (COs):

On the successful completion of this course students would able to

CO1: Cog (U), (Eva): Summaries the nature, manufacturing, and service sectors;

CO2: Cog (U): Discuss the sole proprietorship, joint Hindu family firm, partnership firm.

CO3: Cog (An), (U): Summarise the process of management: planning; decision-making.

CO4: Cog (U): Discuss leadership concept and styles, trait and situational theory.

CO5: Cog (U),(C) & Aff (Val): *Explain* the marketing management and financial management concept.

Unit	Content	Hours allotted
I	Foundation of Indian Business: Manufacturing and service sectors; Small and medium enterprises; Problems and government policy. India's experience of liberalisation and globalisation. Technological innovations and skill development. 'Make in India' Movement. Social responsibility and ethics. Emerging opportunities in business; Franchising, Outsourcing, and E-commerce.	12+3+0
II	Business Enterprises: Forms of Business Organisation: Sole Proprietorship, Joint Hindu Family Firm, Partnership firm, Joint Stock Company, Cooperative society; Limited Liability Partnership; Choice of Form of Organisation. Government - Business Interface; Rationale and Forms of Public Enterprises. International Business. Multinational Corporations.	12+3+0
Ш	Management and Organisation: The Process of Management: Planning; Decision-making; Strategy Formulation. Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentalisation of Authority; Groups and Teams.	12+3+0
IV	Leadership, Motivation and Control: Leadership: Concept and Styles; Trait and Situational Theory of Leadership. Motivation: Concept and Importance; Maslow Need Hierarchy Theory; Herzberg Two Factors Theory. Communication: Process and Barriers; Control: Concept and Process.	12+3+0

V	Functional Areas of Management: Marketing Management: Marketing Concept; Cycle; Pricing Policies and Practices. Financi Objectives; Sources of Funds – Equity S Capital and Lease Finance. Human Resourc Functions; Basic Dynamics of Employer – En	al Manage Shares, De e Manager	ement: Concebentures, ment: Conc	cept and Venture	12+3+0			
	Lecture Tutorial Total							
		60	15	75				

Text Book:

1. Business organisation and Management- C. B. Gupta - Sultan Chand & Sons New Delhi

REFERENCE BOOKS:

- 1. Business organization and Management-M.C. Shukla- S. Chand & Co. New Delhi
- 2. Business organization and Management -Reddy and Gulshan- S.Chand& Co. New Delhi.
- 3. Business Management-L. M.Prasad-Sultan Chand Co.New Delhi
- 4. Business organization and Management -Y.K.Bhushan-Sultan Chand &Co. New Delhi.

Online Resources:

- **2.** https://ec.europa.eu/programmes/erasmus-plus/project-result-content/9a1c8bee-11f3-48f0-8e25-c86b14cf445a/Business%20Management%20And%20Organization%20Booklet.pdf
- 3. https://books.google.co.in/books?id=Ldjh_97MzmIC&printsec=frontcover#v=onepage&q&f=false

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	1	1	2	1	1	1	1
CO2	2	1	1	1	2	1	1	1	1
CO3	2	1	1	1	2	1	1	1	1
CO4	2	1	1	1	2	1	1	1	1
CO5	1	1	1	1	2	1	1	1	1
Total	9	5	5	5	10	5	5	5	5

⁰ – No relation,

^{1 –} Low relation,

^{2 –} Medium relation, 3 – High relation

FUNDAMENTALS OF FINANCIAL MANAGEMENT

Course Code	Course Name		Cate	gory	7
	Course Name	L	T	P	C
XCN305B	Fundamentals of Financial Management	3	1	0	4
Prerequisites	Nil	L	T	P	Н
C:P:A	3:0:1	4	1	0	5

Course Outcomes (COs):

On the successful completion of this course students would able to

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):Apply Long term investment decisions

Unit	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.	9+3+0
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	9+3+0
III	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.	9+3+0
IV	Working Capital Management: Meaning and Concept of Working Capital; Operating or Working Capital Cycle – Factors influencing Working capital – Cash management – Receivable management	9+3+0
V	Long-term Investment Decisions: The Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index.	9+3+0

Lecture
45

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.

Table 1 - Mapping of CO's with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	1	1	2	1	1	1	1
CO2	2	2	1	1	2	1	1	1	1
CO3	2	2	1	1	2	1	1	1	1
CO4	2	2	1	1	2	1	1	1	1
CO5	3	3	1	1	2	1	1	1	1
Total	11	11	5	5	10	5	5	5	5

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

DATABASE MANAGEMENT SYSTEM

Course Code Course Name	Course Name		Cate	gory	y
	L	T	P	C	
XCN305C	Database Management System	4	1	0	4
Prerequisites	Nil	L	Т	P	Н
C:P:A	3:0:1	4	1	0	5

Course Outcomes (COs)

On the successful completion of this course students would able to

CO1: Cog (U): Explain MIS features, MIS Model, components

CO2: Cog (Ap):Apply system concept, elements of system, Types of system

CO3: Cog (Ap): Construct Information system in business and management

CO4: Cog (Ap): Identify Database management system, conceptual presentation

CO5: Cog (U): Apply functional management information system

Syllabus:

Unit	Content	Hours Allotted
I	Management information system: Meaning- features- requisites of an effective MIS- MIS Model- components- subsystems of an MIS- role and importance-corporate planning for MIS- growth of MIS in an organization- centralization vs decentralization of MIS. Support – Limitation of MIS	9+3+0
II	System Concepts: System concepts – elements of system-characteristics of a system- types of system- categories of information system-system development life cycle- system enhancement	9+3+0
III	MIS: Information system in business and management: Transaction processing system: Information repeating and executive information system	9+3+0
IV	DMS Database management systems- conceptual presentation-client server architectures networks	9+3+0
V	Functional Areas: Functional management information system: Financial –accounting-marketing- production- Human resource-business process outsourcing	9+3+0

Text book:

- 1. Gorden B.Davis & Margrethe H.Olson, "Management Information System" McGraw Hillpublising
- 2. Aman Jindal "Management information system, Kalyani publishers

Reference:

1. Dr. S.P Rajagopalan, Management information system- Margham Publishing

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	1	1	1	2	1	1	1	1
CO2	2	1	1	1	2	1	1	1	1
CO3	2	1	1	1	2	1	1	1	1
CO4	2	1	1	1	2	1	1	1	1
CO5	1	1	1	1	2	1	1	1	1
Total	9	5	5	5	10	5	5	5	5

⁰ – No relation

¹⁻ Low relation

²⁻ Medium relation 3 – High relation

DISASTER MANAGEMENT

Course Code	Course Name	Category				
Course Code	Course Name	L	T	P	C	
XUM003	DISASTER MANAGEMENT	1	0	0	1	
Prerequisite	Nil	L	T	SS	Н	
C:P:A	2.5:0.5:0	2	0	0	2	

Course Outcomes (COs):

On the successful completion of this course students would able to

CO1: Cog (Rem), (U): Relate and Interpret the Disaster and its' classification.

CO2: Cog (U), (Ap): Explain and Apply Disaster cycle, Institutional Processes and

Framework

CO3: Cog (An): *Understand* the Factors affecting Vulnerabilities violations.

CO4: Cog (U): Analyze Disaster Risk Management in India

CO5: Cog (Rem), (Res): Evaluate the Case Studies

Unit	Content	Hours Allotted
I	Introduction to Disasters: Definition: Disaster, Hazard, Vulnerability, Resilience, Risks – Disasters: Types of disasters – Earthquake, Landslide, Flood, Drought, Fire etc – Classification, Causes, Impacts including social, economic, political, environmental, health, psychosocial, etc Differential impacts- in terms of caste, class, gender, age, location, disability – Global trends in disasters: urban disasters, pandemics, complex emergencies, Climate change- Dos and Don'ts during various types of Disasters	6+0+0
II	Approaches To Disaster Risk Reduction: Disaster cycle – Phases, Culture of safety, prevention, mitigation and preparedness community based DRR, Structural- non-structural measures, Roles and responsibilities of- community, Panchayati Raj Institutions/Urban Local Bodies (PRIs/ULBs), States, Centre, and other stake-holders- Institutional Processes and Framework at State and Central Level- State Disaster Management Authority(SDMA) – Early Warning System – Advis ories from Appropriate Agencies	6+0+0
Ш	Inter-Relationship Between Disasters And Development: Factors affecting Vulnerabilities, differential impacts, impact of Development projects such as dams, embankments, changes in Land-use etc Climate Change Adaptation- IPCC Scenario and Scenarios in the context of India – Relevance of indigenous knowledge, appropriate technology and local resources.	6+0+0
IV	Disaster Risk Management In India:	6+0+0

	Hazard and Vulnerability profile of India, Water, Food, Sanitation, Shelter, Health, Varrangements (Mitigation, Response Management Act and Policy – Other relat and legislation – Role of GIS and Informat Preparedness, Risk Assessment, Respondissater – Disaster Damage Assessment.	Vaste Mana and Pre ted policies tion Technose and I	ngement, In paredness, s, plans, prology Com Recovery	Disaster Togrammes Togrammes Togrammes Togrammes Togrammes Togrammes Togrammes	
V	Disaster Management: Applications A Works: Landslide Hazard Zonation: Case Studies Assessment of Buildings and Infrastructure Assessment: Case Studies, Coastal Flood Floods: Fluvial and Pluvial Flooding: Castudies, Man Made disasters: Case Studies, Man Made disasters: Case Studies Mitigation and Management and management	lies, Eartl cture: Cas ling: Storr ase Studie dies, Spac	nquake Vuse Studies n Surge A s; Forest ce Based	Inerability, Drought ssessment, Fire: Case Inputs for	6+0+0
		Lecture	Tutorial	Total	
		30	-	30 Hors	

Text Books

- 1. Singhal J.P., (2010) Disaster Management, Laxmi Publications.
- 2. Tushar Bhattacharya, (2012) Disaster Science and Management, McGraw Hill India Education Pvt. Ltd.,

Reference Books:

- 1. Gupta, A.K., & Nair, S.J., (2011) Environmental Knowledge for Disaster Risk Management, NIDM, New Delhi.
- 2. KapurAnu, (2010) Vulnerable India, A Geographical Study of Disasters, IIAS and Sage Publishers, New Delhi.

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1												
CO2												
CO3												
CO4												
CO5												
Total												

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

SEMESTER – IV TAMIL – IV

Code	/ Course Name	Category	L	Т	Р	SS	Н	С	
XGT401		Supportive	3	0	0	0	3	3	
Pre-requisite									
Course	000000000000000000000000000000000000000								
outcomes CO1							derstand		
CO2		00000000,					derstand		
CO3		00000000000000000000000000000000000000			□□□,		pply)		
CO4	(Apply)								
CO5					Analyze				
	K1- Remember; K2 – Understand; K3 –Apply; K4 Analyze; K5 Evaluate; K6 – Create.								

-		9
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	(37,88,112), □□□□□□□ (55)	
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Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]

Web Sources

- Tamil Heritage Foundation www.tamilheritage.orghttp://www.tamilheritage.org
- Tamil virtual University Library www.tamilvu.org/library http://www.virtualvu.org/library
- Project Madurai www.projectmadurai.org.
- Chennai Library www.chennailibrary.com<http://www.chennailibrary.com>.
- Tamil Universal Digital Library-<u>www.ulib.prg<http://www.ulib.prg>.</u>
- Tamil E-Books Downloads tamilebooksdownloads.blogspot.com
- Tamil Books online books.tamilcube.com
- Catalogue of the Tamil books in the Library of British Congress archive.org
- Tamil novels online books.tamilcube.com

Strong-3, Medium-2, Low-1

FOUNDATIONAL TAMIL - IV

பாடவன Categor		பாடக்குறியீட்டு எண்/ sub Code	பாடப்பெயர் Course Name			புள்ளிகள் Credits			
தமிழ்	į.		W 92787 Krawk	L	T	P	SS	Н	C
Founda course:	13400	XFT401	அடிப்படைத் தமிழ்- IV	2	1	0	0	3	3
Pre-Requ	uisite	தமிழ் இலக்கணத்த	ின் தொன்மையை அறிதல்.						-
Course outcome	s	இப்பாடத்தைக் கற்ப	தால் பின்வரும் பயன்களை மான	สณา	அை	டவர்.			
CO1	தமிழ	ழரின் விரு <mark>ந்தோ</mark> ம்ட	பல் பண்பை உணர்த்துதல்			L	ுகுப்ப Anal		4
CO2	அறி	ஞர்களின் வரலாற்	றினை அறியச் செய்தல்				ந்து ெ Jnder		
СО3	தமிழ	<u>நின்</u> சிறப்பியல்புக	ளை அறிதல்			புரிந்து கொள்ள Understand			
CO4	செம்மொழிப் பண்பினை விளக்குதல்			புரிந்து கொள்ள Understand					
CO5	தமிழ	நில் கட்டுரை எழு த	ி தமிழை வளர்க்க செய்தல்			தெரிந்	தெரிந்து கொள்ளல் Apply		
	113375760	Remember; K2 – Unde Jate; K6 – Create.	rstand; K3 –Apply; K4 Analyse;	K 5		0			
அலகு I			விருந்தோம்பல்			6+3+0=9			
			_ணவு பரிமாறும் முறை — உ எக்கமாக அறியச் செய்தல்		ഖഌ	க்கள்			
அலகு		அறிஞர்கள் வரலாறு				6+3	+0=9		
		திருவள்ளுவர் - பா அறிதல்	ரதிதாசன் - பெரியார் ஆகியே	ாரின்	ர வ	ர லாறு			
அலகு II	ı		தமிழ்ப் பண்புகள்				6+3	+ 0= 9	Ö

B.Co

அலகு∨	கட்டுரை எ	ழுதுதல்	6+3+0=9
	இயற்கை – கடல் – நிலவு – கல்வி எழுதுதல்	– மலை குறித்து கட்டுரை	
	L=30/T=15/P=0	கூடுதல் மணிநேரம்	45

ENGLISH - IV

COUF	RSE CODE	XGE402	L	T	P	SS	H	C
COUF	RSENAME	ENGLISH IV	2	1	0	0	3	3
C:P:A	- 3:0:0							
COUF	RSE OUTCOMI	ES:	Do	omai	n	L	evel	
	After the completion of course, the learners will be able to get							
compr	rehensive skills l	ike:						
CO1	Learn to comin real life situ	municate effectively and appropriately action.	Co	gnitiv	ve	Une	dersta	ınd
CO2	<i>Use</i> English curriculum	effectively for study purpose across the	Co	gnitiv	ve	A	Apply	
CO3	Develop intere	est in and appreciation of Literature	Co	gniti	ve	Und	ersta	nd
CO4	Develop and i skills	ntegrate the use of the four language	Cognitive		Cognitive Under		Understand	
CO5	Enhance their grammar and	language skills especially in the areas of pronunciation.	Cognitive			Understar		nd
SYLL	ABUS						HOU	RS
UNIT-	-I LIFE WR	ITING				6-	+3+0=	- 9
1.1	I am Malala-Ma	lalaYousafzai - Chapter 1						
1.2	My Inventions -	Nikola Tesla - Chapter 2						
UNIT-	-II ONE ACT	T PLAY				6-	+3+0=	- 9
2.1	The Zoo Story- E	Edward Albee						
	The Proposal- A							
UNIT-III INTERVIEWS								=9
Intervi	lews							
3.1 Nelson Mandela's Interview with Larry King.								
3.2 Rakesh Sharma's Interview with Indira Gandhi								
	from Space							

3.3 Lionel Messi with Sid Lowe (Print)	
UNIT-IV LANGUAGE COMPETENCY	6+3+0=9
4.1 Refuting, Arguing & Debating	
4.2 Making Suggestions & Responding to Suggestions, Asking for and Giving Advice	
4.3 Interviews(face to face, telephone and video conferencing)	
UNIT - V ENGLISH FOR WORKPLACE	6+3+0=9
5.1 Job Applications: Covering letters, CV and Resume	
5.2 Creating a digital profile - LinkedIn	
5.3 Filling Forms (Online & Manual): creation of account, railway reservation, ATM,	
Credit/debit card	
5.4 Body Language -Practical Skills for Interviews.	
L=30 / T=15 Total Hours	s 45
Tutorial Activities	
1) Reading and understanding incomplete texts	
2) Summarize a piece of prose or poetry	
3) Communication Practice	
4) Role play	
Text books:	
• Borg, Taylor &Francis, Writing Your Life: A Guide to Writin Autobiographies, Mary 2021	ig
 Colin Dolley, Rex Walfor. The One-Act Play Companion: A Guide to play playwrights, 2015 	<i>'S</i> ,
• Jeanne Kelly. How to Build a Professional Digital Profile Kindle Edition Bernish, Bernish Communications Associates, LLC; 1st edition, 2012	ру
• Tesla, Nikola. My Inventions by Ingram Short title, 2011	
• Yousafzai, Malala. I Am Malala The Girl Who Stood Up for Education and Wo Shot by the Taliban, Christina Lamb, Little Brown, 2013	as
E-Resources:	
• For Readers'Theatre:	
https://www.youtube.com/watch?v=JaLQJt8orSw&t=469s(the link to the performance; refer scripts by Aaron Sheperd)	
http://BBC learn English.com	
 Nelson Mandela with Larry King Interviews: http://edition.cnn.com/TRANSCRIPTS/0005/16/lkl.00.html 	

INCOME TAX THEORY LAWS AND PRACTICE

Course Code	Course Name	L	T	P	C
XCN403	Income Tax Theory Laws and Practice	4	1	0	5
Prerequisites	Nil	L	T	P	Н
C:P:A	4:0:1	4	1	0	5

Course Outcomes (COs):

On the successful completion of this course students would able to

CO1: Cog (Un): Explain the basic concepts of income tax and residential status.

CO2: Cog (Ap): Calculate taxable income from salary and allowances.

CO3: Cog (Ap): Computation of income from house property, business and profession.

CO4: Cog (Ap): Computation of capital gain and other sources.

CO5: Cog (Ap): Calculation of gross total income and deductions.

Unit	Content	Hours Allotted
I	Basic Concepts: Assess, Person, Income, Assessment year, and Previous year - Determination of Residential Status of Different Persons – Exempted Incomes u/s 10	12+3+0
II	Salary Income: Computation of Salary Income – Provident Types and Its Treatment - Allowances and Its Treatment – Perquisites and Its Treatment – Profit in Lieu of Salary – Payments Exempted U/s 10 - Deduction U/s 16 and 80C.	12+3+0

ш	Income from House Property, Business a Exempted Incomes from House Property – of Annual Value – Let out – Self-occupie	Annual Va d – Deduc	lue – Detern tions out of	Annual	12+3+0	
III	Value. Income from Business and Profession – Charging Provisions – Computation of Income under this Head – Allowable Expenses Sec 30 to 37 – Depreciation – Conditions for charge of Depreciation – Computation of Depreciation.					
IV	Income from Capital Gains and Other Sources: Income from Capital Gains – Meaning of Capital Assets – Types of Capital Gains – Transfer of Capital Assets – Exemption of Capital Gains				12+3+0	
v	Computation Income and Tax Liability: Aggregation of Income – Set-off and Carry Forward of Losses –				12+3+0	
		Lecture	Tutorial	Total		
		60	15	75		

Text Book

1. Reddy, T. S., & Reddy, H. P. (2020). *Income Tax – Theory, Law And Practice*. chennai: Margham Publications

Reference Book

- 1. H.C. Mehrotra, S. (2020). *Income tax A.Y 2020-21*. SahityaBhawan Publications.
- 2. Lal, B. B. (2021). Income tax. Pearson Education India.
- 3. Mehrotra, H. C., &Goyal, S. P. (2021). *Income Tax*. sahityabhawan publications.

E-Resource

- 1. https://dor.gov.in/sites/default/files/IT%20Act%20%28English%29_0.pdf
- **2.** https://www.icsi.edu/media/webmodules/DIRECT_TAX_LAW_AND_PRACTICE_BOOK_04102019.pdf
- **3.** https://www.freebookcentre.net/business-books-download/Income-Tax-Law-And-Practice.html

Table 1: Mapping of Cos with POs

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

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

BUSINESS MATHEMATICS AND STATISTICS

Course Code	Course Name				С
XCN404	Business Mathematics and Statistics	4	1	0	5
Prerequisites	Nil	L	T	P	Н
C:P:A	4:0:1	4	1	0	5

Course Outcomes (COs):

On the successful completion of this course students would able to

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

CO2: Cog (A):Apply the Rules of differentiation.

CO3: Cog (R):Find Simple and compound interest.

CO4: Cog (R):Find Central Tendency and Standard deviation.

CO5: Cog (R): Find Correlation and regression coefficient.

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+3+0
II	Differential Calculus Mathematical functions and their types – linear, quadratic, polynomial.	12+3+0

		60	15	75					
		Lecture	Practical	Total					
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.								
IV	Univariate analysis: Measures of Central Tendency including Arithmetic mean, Geometric mean and Harmonic mean: properties and applications; Mode and Median. Partition values - quartiles, deciles, and percentiles. Measures of Variation: absolute and relative. Range, quartile deviation and mean deviation; Variance and Standard deviation.								
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.								
	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.								

Text Books

- 1. Gupta, S.P., (2014) "Elements of Statistics "Sultan Chand & Sons, New Delhi
- 2. Gupta .S.C and Kapoor .V.K, "Fundamentals of Mathematical Statistics", 11th Extensively revised edition, Sultan Chand & Sons, (2007).
- 3. Aggarwal & Bharadwaj,(2017) "Tools and Decision making " Kalyani Publishers, New Delhi.
- 4. PN Arora, Sumeet Arora, S. Arora, Amit Arora, (2014), Comprehensive Statistical Methods, S.Chand & Company Pvt. Ltd. New Delhi.

Reference Books:

- 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",1st Edition 2002, Reprint (2010)
- 4. P.Navaneetham, Buisness Mathematics and Statistics, Jay's Publications Trichy.
- 5. N. D. Vohra, Business Mathematics and Statistics, McGraw Hill Education (India) Pvt Ltd.

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	1	1	2	1	1	1	1
CO2	2	2	1	1	2	1	1	1	1
CO3	2	2	1	1	2	1	1	1	1
CO4	2	2	1	1	2	1	1	1	1
CO5	2	2	1	1	2	1	1	1	1

Total	10	10	5	5	10	5	5	5	5
0 – No relat	ion	່ 1- Lo	w relatio	n	2- Mediu	m relatio	n 3 – F	ligh relat	ion

PROGRAMMING IN JAVA AND SQL

Course Code	Course Name	L	T	P	C
XCN405	Programming in JAVA and SQL	3	0	2	5
Prerequisites	Nil	L	T	P	Н
C:P:A	3:0:1	3	0	2	5

Course Outcomes (COs):

On the successful completion of this course students would able to

CO1: Cog (U), (Ap): *Understand* the fundamentals of java programming and *apply* the tools.

CO2: Cog (U), (Ap): *Understand* the basic of internet and *apply* the java networking in mobile web.

CO3: Cog (U), (Ap):*Understand* the SQL tuning and *apply* the recovery subsystem and hardware tuning.

CO4: Cog (U), (Ap): Understand the data definition and apply querying in SQL.

CO5: Cog (U), (Ap): Utilize the knowledge and develop the web page with the help of java and SQL.

Unit	Content					
I	Java Fundamentals: Overview of Java - Fundamental Programming Structures - Strings -	6+0+12				

		30	60	90			
		Lecture	Practical	Total			
V	Web Application Development: Creating Interactive Websites - Search engines - cookies - Blogs - Social web applications - developing WIKI pages - Programming for the Mobile web.						
IV	Data Definition and Querying: Introduction to SQL - Data Constraints - Triggers - Database Security – Advanced SQL - Embedded & Dynamic SQL – System & Media Recovery - Recovery with SQL - Need for Concurrency - Locking Protocols - SQL Support for Concurrency.						
III	SQL Tuning: SQL tuning – Execution Plan – Inspection – Optimization – Locking – Joining – Locks – Tuning Recovery subsystem – Operating system consideration – Hardware Tuning.						
п	Handling. Internet and Java Networking: Web Application Architectures, Development – Scripting Languages – Databases – Search Engines – Web Services – Collective Intelligence – Mobile Web – Features of Web 3.0. Overview of Java Networking - TCP - UDP – Internet Address and Ports - Socket Programming - Working with URLs - Internet Protocols simulation - HTTP - SMTP - POP - FTP - Remote Method Invocation.						
	Objects Classes and Methods - Inheritance - Pack Exception handling, Collections - Multithreading -	_					

Text Books:

1. Prasanalakshmi, B. (2015). *Advanced Java programming*. CBS Publishers & Distributors Pvt, India. .

Reference Books:

- 1. Comer, D. E. (2018). The internet book: Everything you need to know about computer networking and how the internet works. CRC Press.
- 2. Eck, D. J. (2014). Introduction to programming using Java: Version 7.0, August 2014.
- 3. Sedgewick, R., & Wayne, K. (2013). *Introduction to programming in Java: An interdisciplinary approach.*
- 4. Tanenbaum, A. S., & Steen, M. V. (2016). *Distributed systems: Principles and paradigms*. Createspace Independent Publishing Platform

E-Resources

- 1. https://books.goalkicker.com/JavaBook/
- 2. https://www.iitk.ac.in/esc101/share/downloads/javanotes5.pdf
- 3. https://www.java67.com/2013/11/10-free-java-programing-books-download-PDF HTML.html

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	1	1	2	1	1	1	1
CO2	2	2	1	1	2	1	1	1	1
CO3	2	2	1	1	2	1	1	1	1

CO4	2	2	1	1	2	1	1	1	1
CO5	2	2	1	1	2	1	1	1	1
Total	10	10	5	5	10	5	5	5	5

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

DSE- 2

BANKING THEORY LAW AND PRACTICE

Course Code	Course Nome	Category				
Course Code	Course Name	L	T	P	C	
XCN406A	Banking Theory Law and Practice	3	1	0	4	
Prerequisites	NIL	L	T	P	Н	
C:P:A	C:P:A 3:0:1					

Course Outcomes (COs):

On the successful completion of this course students would able to

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

Unit	Content	Hours Allotted
	Introduction to Banking:	
I	Meaning of Banking Company, definition of bank – Different Types of	9+3+0
	Banks in India. Commercial Banks - Functions of Commercial Banks,	

	Credit creation by banks					
II	Functions of Bankers: Rights of a Banker, Obligations of a Banker - Relationship as Debtor and Creditor, Opening of Bank Accounts – Types of Bank Accounts – Closing of a Bank Account - Termination of Banker- Various Deposit Schemes	9+3+0				
Ш	Banker Customer Relationship: Various types of relationship, KYC norms, Special types of accounts, Mandate & power of attorney, Banker's Lien, Right of Set off, Garnishee Order and Attachment order.					
IV	Meaning and Electronic Payment System: Plastic Money, Electronic Money Transfers; Real Time Gross Settlement, National Electronic Funds Transfer, Electronic Cheque Payment; Core Banking Solution, Payment Gateway, Electronic Payment Security, Benefits of E-Banking, Disadvantages of E-Banking					
v	Banking Sector Reforms: Liberalization of banking sector, Narsimham Committee - 1 st and 2 nd generation reforms, Capital adequacy: Introduction, Basel II norms (new capital adequacy framework).					
	Lecture Tutorial Total					
	45 15 60					

Text Books:

1. Kandasami K.P./ Natarajan S. & Parameswaran. (2009). (4th ed.) *Banking: Theory and practiceS*. Chand Publishing.

Reference Books:

- 1. Cranston, R. (2017). Principles of banking law. Oxford Institution Press.
- 2. Ramachandran, R. (2019). Banking: Theory and practice. MJP Publisher.
- 3. Sukhvinder, M. (2012). Banking law and practice. S. Chand Publishing.

E-Resources

- 1. https://www.risk.net/definition/banking-book
- 2. https://www.freebookcentre.net/Business/Banks-and-Banking-Books.html

Table 1 - Mapping COs with POs

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

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Course Code	Course Code Course Name			Category				
Course Code	Course Name	L	T	P	C			
XCN406B	Security Analysis and Portfolio Management	3	1	0	4			
Prerequisites	Nil	L	T	P	Н			
C:P:A	3:0.5:0.5	3	2	0	5			

Course Outcomes (COs):

On the successful completion of this course students would able to

CO1: Cog (U):Describe the investment process.

CO2: Cog (U): Explain the security analysis.

CO3: Cog (U):Describe the security valuation.

CO4: Cog (U): Explain the portfolio theory.

CO5: Cog (U):Describe the portfolio management.

Syllabus:

Unit	Content				
I	Investment Management: Nature and Scope of Investment Management – Objectives of Investment – Factors Favourable for Investment – Investment Management and Portfolio Management. Risk – Meaning, Nature and Classification.	9+3+0			
II	Security Analysis: Approaches to Security Analysis – Fundamental – Technical – Random	9+3+0			

	Walk approaches.						
III	Security Valuation: Valuation — Valuation Models for Equity, Preference and Debt Securities.						
IV	Portfolio Theory: Portfolio risk and return measurement – Diversification -Simple – Markowitz – Efficient frontier.						
V	Portfolio Management: Portfolio Selection – Capital Market Line (CML) – Capital Asset Pricing Model (CAPM) – Characteristic Line – Portfolio Evaluation.						
	Lecture Tutorial Total						
	45 15 60						

Text Books:

1. M. Ranganatham, R. (2012). *Security analysis and portfolio management* (2nd ed.). Pearson Education India.

Reference Books:

- 1. Pretti Singh(2001) Investment Management, Himalaya Pub. Bombay
- 2. William F. Sharpe (2000) Investment, Prentice Hal of India, New Delhi.
- 3. Fabozzi, F. J., & Drake, P. P. (2009). Finance: Capital markets, financial management, and investment management. John Wiley & Sons.
- 4. V.K.Bhalla. (2008). *Investment management (Security analysis and portfolio management)*, 19th ed. S. Chand Publishing.

E-Resources

- 1. https://www.academia.edu/23867079/Security_Analysis_and_Portfolio_Management_Book by Reilly and Brown
- 2. https://www.freebookcentre.net/business-books-download/Security-Analysis-and-Investment-Management.html

Table 1 - Mapping of CO's with PO's:

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

⁰ – No relation

¹⁻ Low relation

²⁻ Medium relation 3 – High relation

INTERNET OF THINGS AND BIG DATA ANALYSIS

Course Code	Course Name	(Category				
Course Code	Course Name	L	T	P	C		
XCN406C	Internet of Things and Big data Analysis	3	1	0	4		
Prerequisites	Nil	L	T	P	Н		
C:P:A	3:0.5:0.5	3	2	0	5		

Course Outcomes (COs):

On the successful completion of this course students would able to

CO1: Cog (U): Describe explain the big data and use cases from selected business domains

CO2: Cog (U): Explain clustering and classification of big data management

CO3: Cog (U):Describe the association and recommendation of big data management

CO4, Cog (U): Explain sampling, elements and stream the big data map

CO5: Cog (U):Describe and Make use of Real Time Analytics Platform for big data analytics

Syllabus:

Unit	Content	Hours Allotted
I	Introduction to Big Data: Evolution of Big data — Best Practices for Big data Analytics — Big data characteristics — Validating — The Promotion of the Value of Big Data — Big Data Use Cases — Characteristics of Big Data Applications — Perception and Quantification of Value -Understanding Big Data Storage.	9+3+0
II	Clustering and Classification:	9+3+0

		45	15	60			
		Lecture	Tutorial	Total			
	Time Sentiment Analysis - Stock Market Predictions - Using Graph Analytics for Big Data - Graph Analytics						
V	Real time analytics platform (RTAP) applications - Case Studies — Real						
	Real Time Analytics Platform:	. ~	~				
	Counting oneness in a Window — Decaying Window.						
	Counting Distinct Elements in a Stream — Estimating moments —						
IV	— Stream Computing, Sampling Data in a Stream — Filtering Streams —						
	Introduction to Streams Concepts — Stream	Data Mod	el and Arch	itecture			
	Stream Memory	трргоаспе	· S.				
	Recommendation- Content Based Recommendation — Knowledge Based Recommendation- Hybrid Recommendation Approaches.						
	Association finding similarity. Recommen	•					
III	Candidate Rules — Applications of Ass			_	9+3+0		
	Association Rules — Overview — Apriori	_					
	Association and Recommendation:						
	Algorithms — Evaluating a Decision Tree.	<u> </u>					
	Overview of a Decision Tree — The General						
	Reasons to Choose and Cautions. Classification: Decision Trees —						
	Method — Determining the Number of						
	Overview of Clustering — K-means — Us	e Cases –	– Overviev	v of the			

Text Books

1. Bahga, A., & Madisetti, V. (2016). *Big data science & analytics: A hands-on approach*. Vpt.

Book for References

- 1. Shah, C. (2020). A hands-on introduction to data science. Cambridge Institution Press.
- 2. Srinivasa, K. G., M., S. G., & H., S. (2018). *Network data analytics: A hands-on approach for application development*. Springer

E-Resource

- 1. https://www.learndatasci.com/free-data-science-books/
- 2. https://www.analyticsvidhya.com/blog/2020/12/14-free-data-science-books-to-add-tour-list-in-2020-to-upgrade-your-data-science-journey/

Table 1: Mapping of Cos with POs

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

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

SEMESTER - V PRINCIPLES & PRACTICES OF COST ACCOUNTING

Course Code	Course Name	Category						
Course Code	Course Name	L	T	P	SS	C		
XCN501	Principles & Practices of Cost Accounting	5	0	0	0	5		
Prerequisites	Nil	L	T	P	SS	Н		
C:P:A	3:0.5:1.5	5	1	0	0	6		

Course Outcomes (COs):

On the successful completion of this course students would able to

CO1: Cog (U): *Classify* various cost concepts and *construct* a cost sheet and reconciliation of cost and financial accounts.

CO2: Cog (Ap): Execute the material control measures and operate the different levels of stock and pricing of materials issues

CO3: Cog (Ap): Computation of labour turnover & wage payments and use the remuneration and incentive schemes.

CO4: Cog (Ap): Solve the allocation and apportionment of overheads and computation of machine hour rate.

CO5: Cog (Ap), (U): Classify the different costing methods and solve the problems relating to the different costing methods (job, process, contract and operating)

Syllabus:

Ī	T I 24	Contont	Hours
	Unit	Content	Allotted

I	Introduction of cost accounting: Meaning, Definition, Scope and Objective Concepts – Methods & techniques – Requestrated – Installation of a costing system – Cost and financial accounts.	system	12+3+0			
II	Materials: Meaning of material control –Essentials, objectives of material control – Materials Management – Inventory control – Levels of stock – EOQ – Stores ledger – Pricing of material issues (FIFO, LIFO and simple average)					
III	Labour: Labour turnover – Meaning, causes and computation of wage payments – Tim System - Methods of remuneration and inc	e Rate S	ystem, Pied		12+3+0	
IV	Overheads: Meaning of overheads, classification, allocation, and apportionment – Absorption of overheads (Under and Over absorption – Simple problems) – Computation of machine hour rate.					
V	Costing methods: Job costing – Process costing, Normal loss, Abnormal loss and gains – Contract costing (Profit or Loss on contracts) - Operating Costing					
	_					

Text books:

1. T.S. Reddy, & Y. Hari Prasad Reddy. (2020). *Cost Accounting*. Chennai: Margham Publications.

Reference Books

- 1. Dr. R. Ramachandran, & Dr. R. Srinivasan. (2019). *Cost Accounting*. Trichy: Sri Ram Publication.
- 2. Murthy A, & Gurusamy S. (2017). *Cost Accounting*. Chennai: Vijay Nicole Imprints Pvt. Ltd.
- 3. R.S.N. Pillai, & V. Bhavathi. (2010). *Cost Accounting*. New Delhi: Sultan Chand Publication.
- 4. S.P. Jain, & K.L. Narang. (2016). *Problems and Solutions in Cost Accounting*. New Delhi: Kalyani Publisher.
- 5. Arora M N. (2013). Cost Accounting: Principles & Practice. New Delhi: S Chand.

Online References:

- 1. https://www.pdfdrive.com/cost-accounting-e34374053.html
- 2. https://www.pdfdrive.com/principles-of-cost-accounting-e34467091.html
- 3. https://www.pdfdrive.com/cost-accounting-e33458506.html
- 4. https://bookboon.com/en/managerial-and-cost-accounting-exercises-iii-ebook
- 5. https://www.libgen.is/book/index.php?md5=351E47BE0D21100C796F653D564EFB46

Table 1: Mapping of Cos with POs

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9
CO1	2	2	1	1	2	1	1	1	1

CO2	2	2	1	1	2	1	1	1	1
CO3	2	2	1	1	2	1	1	1	1
CO4	2	2	1	1	2	1	1	1	1
CO5	2	2	1	1	2	1	1	1	1
Total	10	10	5	5	10	5	5	5	5

0 – No relation

1- Low relation

2- Medium relation 3 – High relation

AUDITING AND CORPORATE GOVERNANCE

Course Code	Course Name	L	T	P	C
XCN502	Auditing and Corporate Governance	4	0	0	4
Prerequisites	Nil	L	T	SS	Н
C:P:A	4:0:1	4	0	0	4

Course Outcomes (COs):

On the successful completion of this course students would able to

CO1: Cog (U): Understand the concepts, auditor's duties, and responsibilities.

CO2: Cog (U): Compare the various types of auditing and special audits.

CO3: Cog (Ap): Analyse the corporate governance theories and models.

CO4: Cog (U): *Understand* the ethics of business, rating, and listing agreements.

CO5: Cog (Ap): Summarise the provision for corporate social responsibilities under companies act 2013.

Syllabus

Units	Content	Hours Allotted
I	Introduction: Auditing: Introduction, Meaning, Objectives, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities. Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties	12+3+0

	Lecture Tutorial						
V	Corporate Social Responsibility: Concept of CSR, Corporate Philanthropy, Strategic Planning and Corporate Social Responsibility; Relationship of CSR with Corporate Sustainability; CSR and Business Ethics, CSR and Corporate Governance; CSR provisions under the Companies Act 2013; CSR Committee; CSR Models, Codes, and Standards on CSR						
IV	Business Ethics: Morality and ethics, business values and ethics, approaches and practices of business ethics, corporate ethics, ethics program, codes of ethics, ethics committee; Ethical Behaviour: Concepts and advantages; Rating Agencies; Green Governance; Clause 49 and Listing Agreement						
III	Corporate Governance: Conceptual framework of Corporate Governance: Theories & Models, Broad Committees; Corporate Governance Reforms - Major Corporate Scandals in India and Abroad: Common Governance Problems Noticed in various Corporate Failures. Codes & Standards on Corporate Governance						
II	Audit of Companies: Audit of Limited Companies: Auditor's Report - Contents and Types - Liabilities of Statutory Auditors under the Companies Act 2013 - Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Auditing Standards; Relevant Case Studies/Problems;						

Text Books:

- 1. Ravinder Kumar and Virender Sharma, Auditing Principles and Practice, PHI Learning.
- 2. Aruna Jha, Auditing. Taxmann Publication.
- 3. A. K. Singh, and Gupta Lovleen. Auditing Theory and Practice. Galgotia Publishing Company.
- 4. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi.
- 5. N. Balasubramanian, A Casebook on Corporate Governance and Stewardship, McGraw Hill Education

Reference Books:

- 1. Basu. (2006). Auditing: Principles and techniques. Pearson Education India.
- 2. Kumar, R., & Sharma, V. (2015). Auditing: Principles and practice. PHI Learning Pvt.
- 3. MinaxiRachchh; Siddheshwar T. Gadade & Gunvantrai Rachchh. (2015). *Introduction to auditing (Institution of Mumbai)*. Vikas Publishing House.
- 4. Pagare, D. (2020). Principles and practice of auditing. Sultan Chand & Sons.
- 5. Sharma, S. D. (2006). Auditing Principles & practice 3Rd/ed. Taxmann Publications Pvt.

E-Resources

- 1. International Federation of Accountants (IFAC): http://www.ifac.org
- 2. International Accounting Standards Committee (IASC): http://www.iasc.org.uk
- 3. IAS Plus: http://www.iasplus.com
- 4. Financial Accounting Standard Board (FASB): http://www.fasb.org

Table 1: Mapping of COs with POs

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

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

COMPANY LAW AND SECRETARIAL PRACTICE

Course Code	Course Name	L	T	P	C
XCN503	Company Law and Secretarial Practice	4	0	0	4
Prerequisites	Nil	L	T	P	Н
C:P:A	4:0:1	4	1	0	5

Course Outcomes (COs):

On the successful completion of this course students would able to

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): Describe the positions powers, duties, rights disqualification of company's directors.

CO4: Cog (U):Describe the meeting of shareholders and board of meeting, statutory and other meetings.

CO5: Cog (U): *Explain* the corporate governance and committees.

Syllabus:

I	Introduction: Administration of Company Law 2013; Characteristics of a company; lifting of corporate veil; types of companies including one-person company, small company and dormant company; association not for profit; illegal association; formation of company, on-line filing of documents, promoters, their legal position, pre-incorporation contract; on-line registration of a company.					
II	Documents: Memorandum of association, Articles of association, Doctrine of constructive notice and indoor management prospectus-shelf and red herring prospectus, Misstatement in prospectus, GDR; Book building; Issue, allotment and forfeiture of share, Transmission of shares, Buyback and provisions regarding buyback; Issue of bonus shares.					
III	Management: Classification of directors, women directors, independent director, small shareholder's director; Disqualifications, director identity number (DIN); Appointment; Legal positions, powers and duties; removal of directors; Key managerial personnel, managing director, manager.					
IV	Meetings of Shareholders and Board: Types of meeting, convening and conduct of meetings, postal ballot, meeting through video conferencing, e-voting; Committees of Board of Directors - Audit Committee, Nomination and Remuneration Committee, Stakeholders Relationship Committee, Corporate Social Responsibility Committee.					
V	Winding Up Winding Up - Concept and modes of Winding Up - Insider-Trading, Whistle-Blowing – Insider-Trading; meaning and legal provisions; Whistle blowing - Concept and Mechanism. Labour Court.					
T4	Lecture Tutorial Total 60 15 75					

Text Book:

1. Kapoor N D. (2020). Elements of Company Law. New Delhi: Sultan Chand & Sons.

Reference Books:

- 1. N D Kapoor. (2020). Company Law and Secretarial Practice. New Delhi: S Chand.
- 2. P.P.S. Gogna. (2020). A Text book of Company Law. New Delhi: S. Chand.
- 3. Singhal A. (2020). A Text book of Company Law. New Delhi: JBC Press Vayu Education of India.
- 4. Taxmann. (2015). *Master Guide to Companies Act, 2013 & Company Rules*. New Delhi: Taxmann Publications Pvt. Ltd.
- 5. Paranjape, D. N. (2021). Company Law. Allahabad: Cental Law Agency.

Online References

- 1. https://www.pdfdrive.com/company-secretarial-practice-icsi-e17233450.html
- 2. https://www.pdfdrive.com/advanced-company-law-and-practice-icsi-e17365646.html
- 3. https://www.pdfdrive.com/the-company-secretarys-handbook-a-guide-to-duties-and-responsibilities-e184141847.html
- 4. http://ebook.mca.gov.in/default.aspx
- 5. https://www.aubsp.com/latest-amended-ebook-on-companies-act-2013/

Table 1: Mapping of Cos with POs

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

0 – No relation

1- Low relation 2- Medium relation 3 – High relation

INTERNET AND WEB DESIGNING

Course Code	Course Name	L	T	P	C
XCN504	Internet and Web Designing	3	0	2	4
Prerequisites	Nil	L	T	P	Н
C:P:A	3:1:1	3	0	2	5

Course Outcomes (COs):

On the successful completion of this course students would able to

CO1: Cog (U): Understand and acquire the basic knowledge on Internet and internet connections.

CO2: Cog (Ap): Apply the basic of web index and enable the students on gaining the knowledge on web index.

CO3: Cog (Ap):Apply the knowledge of HTML and impart knowledge on applying the various tools.

CO4: Cog (Ap): Apply and gain the knowledge on working with web page and various

CO5: Cog (Ap): *Apply* the frames in web page and add various sources in the web page.

Syllabus

Unit Content	Hours Allotted
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Text Books:

1. Adesh K. Pandey . (S.K. Kataria & Sons). *Internet And Web Designing*. Delhi: S.K. Kataria & Sons.

Reference Books:

- 1. Ashish Chopra. (2015). Internet & Web Designing. Ambala, Haryana: Ishan Publications.
- 2. Hirdesh Bhardwaj. (2016). Web Designing. Bengaluru, Karnataka: Pothi.com.
- 3. P K PANDY. (2020). Web Designing & Publishing Module-2 (M2-R5) Based on NIELIT (DOEACC) 'O' LEVEL. Katra, Prayagraj, Uttar Pradesh: T BALAJI PUBLICATION

PRAYAGRAJ.

Web References:

- 1. https://www.pdfdrive.com/the-internet-book-everything-you-need-to-know-about-computer-networking-and-how-the-internet-works-e183848463.html
- 2. https://www.pdfdrive.com/computer-networks-and-internets-e28079779.html
- ${\bf 3.} \quad \underline{https://www.pdfdrive.com/fundamentals-of-computer-networking-and-internetworking-e16587595.html}$
- 4. https://www.libgen.is/book/index.php?md5=375A50C4DABEC98DBDB8E10FE9F8F836
- 5. https://bookboon.com/en/internet-marketing-strategies-for-your-business-ebook
- 6. http://www.freebookcentre.net/web-books-download/A-Guide-to-Web-Hosting.html

Table 1: Mapping of Cos with POs

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

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

DSE-3

HUMAN RESOURCE MANAGEMENT

Course Code	Course Name		C	ateg	ory	
Course Coue	Course Name	L	T	P	SS	C
XCN505A	Human Resource Management	4	1	0	0	4
Prerequisites	Nil	L	T	P	SS	Н
C:P:A	3:0:1	4	1	0	0	5

Course Outcomes (COs):

On the successful completion of this course students would able to

CO1: Cog (U): *Identify* the concepts of human resources management, and explain the human resources practices in India.

CO2: Cog (U): Describe the concepts of job evaluation, procurement strategies and career planning & development.

CO3: Cog (U), (Ap): Classify the various techniques of performance appraisal towards organizational employees and use the quality work life in organisations.

CO4: Cog (U): *Identify* the employee's grievances and solve the grievances using appropriate redressal mechanisms.

CO5: Cog (U): *Interpret* the concepts of HRIS in the organisational level, classify the various functions of HRIS.

Syllabus:

Unit	Co	ontent			Hours Allotted			
I	Introduction: Meaning, Scope, Objective, Functions of Human Resource Management – Role of HR Manager - Computer applications in Human Resource Management – Human Resource Accounting and Audit – Human Resource Management practices in India.							
II	Human resource planning and procurement: Importance of HR planning – Forecasting Human Resource – Recruitment, Selection, Placement, Various types of Training – Tests and Interviews – Job Evaluation - Job analysis, Job description, Job specification – Career Planning & Development.							
III	Performance management: Performance Appraisal – Metho Compensation: Wage and Salary A Transfers, Separation, Absenteeism	dministration	, Promotions,	Demotions,	9+3+0			
IV	Employee grievance handling, die Causes of Grievances, Grievance discipline, Code of Discipline – Es Industrial safety – Safety and Healt	scipline & en e Redressal sentials of Go	nployee welfa Mechanism ood Disciplina	re: Employee ry System –	9+3+0			
V	Computers in hrm: Introduction to HRIS – Benefits and Functions of HRIS – HRIS Administration: Acquiring and Implementing HRIS – Computer and HRIS uses in HRM.							
		Lecture 45	Tutorial 15	Total 60				

Text Books:

1. C.B. Gupta. (2018). *Human Resource Management Text and Cases*. Delhi: Sultan Chand & Sons.

Reference Books:

- 1. Amitabha Sengupta. (2018). *Human Resource Management: Concepts, Practices, and New Paradigms*. Delhi: SAGE Publications Pvt. Ltd.
- 2. Dr. C.D. Balaji. (2020). *Human Resource Management (Personnel Mangement)*. Chennai: Margham Publications.
- 3. K Sundar. (2020). Essentials of Human Resource Management. Chennai: Vijay Nicole Imprints Pvt Ltd.
- 4. K. Aswathappa. (2017). *Human Resource Management: Text and Cases*. Chennai: McGraw Hill Education.
- 5. R C Sharma, & Nipun Sharma. (2018). *Human Resource Management: Theory And Practice*. Delhi: Sage Publications Pvt. Ltd.

Web References:

1. https://www.pdfdrive.com/human-resources-management-set-concepts-methodologies-

- tools-and-applications-human-resources-management-concepts-methodologies-tools-andapplications-e175226969.html
- 2. https://www.pdfdrive.com/a-handbook-of-human-resource-management-practicee24209359.html
- 3. https://bookboon.com/en/human-resource-management-ebook
- 4. https://www.libgen.is/book/index.php?md5=78A8AF0C2ED292C3E73680F8F1C5CC2A
- 5. https://open.umn.edu/opentextbooks/textbooks/71
- 6. https://www.academia.edu/31368081/E BOOK ON HUMAN RESOURCE MANAGE MENT_HRM_pdf

Table 1 - Mapping of CO's with POs

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

0 – No relation

1- Low relation

2- Medium relation 3 – High relation

INTERNATIONAL BUSINESS MANAGEMENT

Course Code	Course Name		C	ateg	ory	
Course Code	Course Name	L	T	P	SS	C
XCN505B	International Business Management	4	1	0	0	4
Prerequisites	quisites Nil					Н
C:P:A	3:0:1	4	1	0	0	5

Course Outcomes (COs):

On the successful completion of this course students would able to

CO1: Cog (U): Interpret the concepts of international business environment and its evolution.

CO2: Cog (U): Summarise the international trading and its strategies.

CO3: Cog (U): Recognise the functional activities of International Economic Organizations (IMF, World Bank, ADB etc.)

CO4: Cog (U): Summarize the concepts of foreign trade policy, regulation, and promotion functions.

CO5: Cog (U): *Extract* the concepts of international monetary & non-monetary payment mechanisms and compare the global trade and developing countries.

Syllabus:

Unit	Content	Hours Allotted								
I	Introduction to international business: Meaning of International Business – Growing relevance of Globalization of Business – International Business decisions – Environment of International Business and its Significance – Global Socio-Cultural and Demographic Environment.	9+3+0								
II	International trading: Trade strategies – State Trading – Trade Blocs/Regional Trade Agreements (RTAs) – Forms of Integration – Cooperation agreements involving India.									
Ш	International economics organisations: International Monetary Fund (IMF) – An Evaluation of IMF & World Bank – World Bank Groups – Asian Development Bank – UNCTAD – International Trade Centre – WTO – MNCs	9+3+0								
IV	Foreign trade policy, regulation and promotion: Development and Regulation of Foreign Trade – Recent Foreign Trade Policy – Export Promotion – Import Substitution – EXIM Bank – ECGC – Trade Fairs & Exhibitions – Major Problems of India's Export Sector	9+3+0								
V	Balance of Payments & global trade: Balance of Payments — Meaning and Components — Disequilibrium in Balance of Payments — Measure to Correct deficit - Terms of Trade — Tariffs — Global trade — Global Trade and Developing Countries.									
	Lecture Tutorial Total 45 15 60									

Text Books:

1. C.B. Gupta. (2020). *International Business*. New Delhi: S. Chand & Company Pvt. Ltd.

Reference Books:

- 1. Francis Cherunilam. (2020). *International Business Text and Cases*. Delhi: PHI Learning Private Limited.
- 2. K. Aswathappa. (2020). *International Business*. GautamBudh Nagar, Noida, UP: McGraw Hill Education (India) Private Limited.
- 3. M.L. Jhingan. (2020). International Economics. New Delhi: Vrinda Publication (P) Ltd.
- 4. Sumati, & Varma. (2019). Fundamentals of International Business. New Delhi: Pearson.
- 5. Ashish Gupta, & Mani Kansal. (2014). *International Business & Trade*. New Delhi: JBC Press, Vayu Education of India.

Web References:

- 1. https://www.pdfdrive.com/international-business-negotiations-second-edition-international-business-and-management-series-e164709224.html
- 2. https://www.pdfdrive.com/international-business-environment-e56594187.html
- 3. https://bookboon.com/en/international-business-dynamics-ebook
- 4. https://www.academia.edu/36433081/BA7401 International Business Management 1 p df
- 5. https://open.umn.edu/opentextbooks/textbooks/72

Table 1: Mapping of COs with POs

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

⁰ – No relation,

BASICS OF DATA MINING AND WAREHOUSING

Course Code	Course Name		C	ateg	ory	
Course Code	Course Name	L	T	P	SS	C
XCN505C	Basics of Data Mining and Warehousing	4	1	0	0	4
Prerequisites	Nil	L	T	P	SS	Н
C:P:A	3:0.5:0.5	4	1	0	0	5

Course Outcomes (COs):

On the successful completion of this course students would able to

CO1: Cog (U): Classify the different kinds of data and data mining systems.

CO2: Cog (Ap): Execute the OLAP queries and solve efficient computation of data cubes.

CO3: Cog (U): Compare data processing models and data integration & transformation.

CO4: Cog (Ap): Solve different association rules mining.

CO5: Cog (Ap), (U): Classify the different categorization methods, clustering high

dimensional data and identify the Applications and Trends in Data Mining.

^{1 -} Low relation,

^{2 –} Medium relation, 3 – High relation

Syllabus:

Unit	Content	Hours Allotted							
I	Introduction: Data – Types of Data - Data Mining-motivation – Classification of DM Systems, importance - DM Functionalities, Basic Data Mining Tasks, DM Vs KDD, DM Metrics, DM Applications, Social implications – Data Reprocessing.	9+3+0							
п	Data warehousing: Introduction – Data warehouse - Difference between Operational Database and Data warehouse Multidimensional Data Model: From tables to data Cubes, Schemas – Date warehousing components – building a data warehouse - Efficient computation of DATA Cubes, Efficient Processing of OLAP queries - Metadata repository.								
III	Data pre-processing, data mining primitives, languages: Data cleaning - Data Integration and Transformation - Data Reduction - Discretization and concept Hierarchy Generation. Task-relevant data - Presentation and Visualization of Discovered Patterns - Data Mining Query Language- other languages for data mining								
IV	Association rule mining: Association Rule Mining – Mining various kinds of association rules - Single-Dimensional Boolean Association Rules from Transactional Databases and Multi-Level Association Rules from Transaction Databases-mining multidimensional Association rules – prediction.	9+3+0							
V	Cluster analysis: Cluster Analysis - Categorization of methods, Partitioning methods, hierarchical methods, density based methods, grid based methods — Outlier Analysis. Recent trends - Multidimensional Analysis and Descriptive Mining of Complex Data Objects, Spatial Databases, Multimedia Databases, Time Series and Sequence Data, Text Databases, World Wide Web, Applications and Trends in Data Mining — Clustering high dimensional data.								
	LectureTutorialTotal451560								

Text Books:

1. J.Han, & M. Kamber. (2006). *Data Mining Concepts and Techniques*;. New Delhi: Harcourt India Pvt. Ltd.

Reference Books:

- 1. Alex Berson, & Stephen J. Smith. (2004). *Data Warehousing, Data Mining & OLAPI*. New Delhi: Tata McGraw Hill Education.
- 2. Berson Alex. (2007). *Data Warehousing, Data Mining, & OLAP*. Noida, UP: McGraw Hill Education India.
- 3. DUNHAM. (2006). *Data Mining: Introductory and Advanced Topics*. Noida, UP: Pearson Education India.
- 4. K.P. Soman, Shyam Diwakar, & V. Ajay. (2006). *Insight into Data Mining Theory and Practice*. New Delhi: Prentice Hall of India Pvt. Ltd.
- 5. Parteek Batia. (2019). *Data Mining and Data Warehousing: Principles and Practical Techniques*. Chennai: Cambridge Institution Press.

Web References:

1. https://www.pdfdrive.com/data-mining-and-data-warehousing-principles-and-practical-techniques-e189868078.html

- 2. https://www.pdfdrive.com/data-warehousing-and-data-mining-e3354846.html
- 3. https://www.libgen.is/book/index.php?md5=F0D3E6D2DC6654B81A360105F3C4BE4F
- 4. https://www.worldcat.org/title/data-mining-and-warehousing/oclc/310746515
- 5. https://www.ebooks.com/en-us/book/358037/data-mining-and-warehousing/s-prabhu/
- 6. https://www.studynama.com/community/threads/data-mining-warehousing-lecture-notes-ebook-pdf-download-for-cs-it-engineering.529/

Table 1: Mapping of Cos with POs

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

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

COURSE CODE	COURSE NAME		Category				
XCN506	INTERNSHIP PROGRAMME	L	T	P	C		
C:P:A	1.5:0:0.5	0	0	0	3		

CO1: Cog (U) Relate classroom theory with workplace practice

CO2: Affective (Respond) *Comply with* Factory discipline, management and business practices.

CO3: Affective (Value) *demonstrates teamwork* and time management.

CO4: Psychomotor (Perception,Set)*Describe* and *Display* hands-on experience on practical skills obtained during the programme.

CO5: Cog (E)*Summarize* the tasks and activities done by technical documents and oral presentations.

All COs are equally weighted

Note:

Revised Bloom Taxonomy of the Cognitive Domain Simpson's Taxonomy of the Psychomotor Domain Krathwohl's Taxonomy of the Affective Domain

Mapping COs with B.Com (Hons) POs

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

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

SEMESTER - VI

INNOVATIVE ENTREPRENEURIAL DEVELOPMENT

Course Code	Course Name	L	T	P	C
XCN601	INNOVATIVE ENTREPRENEURIAL DEVELOPMENT	4	1	0	4
Prerequisites	NIL	L	T	P	Н
C:P:A	4.5:0.5:0	4	1	0	5

Course Outcome (COs):

On the successful completion of this course students would able to

CO1: Cog (U): Differentiate distinct entrepreneurial traits.

CO2: Cog (U): *Identify* the parameters to assess opportunities and constraints for new business ideas.

CO3: Cog (U): Explain a business idea by adopting systematic process.

CO4: Cog (U): Estimate strategies for successful implementation of ideas.

CO5: Cog (Ap): Prepare a Business Plan.

Syllabus:

Unit	Content	Hours Allotted
I	Introduction Meaning, elements, determinants and importance of entrepreneurship and creative Behaviour; Entrepreneurship and creative response to the society' problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship	12+3+0
п	Entrepreneurship in India Concept of business houses and role of business houses and family business in India; The contemporary role models in Indian business: their values, business philosophy and behavioural orientations; Conflict in family business and its resolution. Women Entrepreneur in India; Initiatives of Government of India to promote entrepreneurship - Start Up India in , Stand Up India, Make in India, etc.	12+3+0
Ш	Entrepreneurship Ecosystem Requirement, availability and access to finance, marketing assistance, technology, and industrial accommodation, Role of government, Institutions, industries/entrepreneur's associations and self-help groups, Concept, role and functions of business incubators, angel investors, venture capital, start-up finance and private equity fund.	12+3+0
IV	Sources of business ideas and tests of feasibility Significance of writing the business plan/ project proposal including feasibility analysis; Contents of business plan/ project proposal; Designing business processes, location, layout, operation, planning & control; preparation of project report (various aspects of the project report such as size of investment, nature of product, sourcing of material, market potential may be covered); Project submission/ presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.	12+3+0
v	Mobilizing Resources Mobilizing resources for start-up. Accommodation and utilities; Preliminary contracts with the vendors, suppliers, bankers, principal customers; Contract management: Basic start-up problems.	12+3+0
	Practical Exercises: The learners are required to: 1. Discuss various cases of entrepreneurship and distinguish between different entrepreneurial traits. 2. Analyze and interpret case study on business philosophy at Tata Group, Aditya Birla Group, Reliance Industries Limited, and similar	

organisations.
3. Analyze and present the key initiatives of Government of India for
promoting entrepreneurship in the country for any one business area.
4. Develop a business idea and conduct a feasibility analysis of the same.

• • • • • • • • • • • • • • • • • • • •					
proposal and identifying alterna	tive sources of	raising fin	nance for s	startup.	
5. Participate in Business Plan	n Competition-	designing	a busine	ss plan	

Lecture	Tutorial	Total
60	15	75

Text Books:

- 1. Desai, V. (2019). Dynamics of Entrepreneurial Development and Management. Mumbai: Himalaya Publishing House
- 2. Dollinger, M. J. (2018). Entrepreneurship: Strategies and Resources. New Jersey: Prentice Hall

Reference Books:

- 1. Hisrich, R., Peters, M., & Shepherd, D. (2017). Entrepreneurship. New York: McGraw Hill Education.
- 2. Rao, T. V., & Kuratko, D. F. (2012). Entrepreneurship: A South Asian Perspective. Boston: Cengage Learning.
- 3. Yadav, V., & Goyal, P. (2015). User innovation and entrepreneurship: case studies from rural India.. Journal of Entrepreneurship & Innovation, 4(5). Retreived from https://link.springer.com/article/10.1186/s13731-015-0018-4

E-Resources:

- 1. http://depintegraluniversity.in/userfiles/Entrepreneurship%20Development.pdf
- 2. https://www.pdfdrive.com/entrepreneurship-development-books.html

Table 1: Mapping of COs with POs

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	2	2	1	1	2	1	1	1	1	2	2
CO2	2	2	1	1	2	1	1	1	1	2	2
CO3	2	2	1	1	2	1	1	1	1	2	2
CO4	2	2	1	1	2	1	1	1	1	2	2
CO5	2	2	1	1	2	1	1	1	1	2	2
Total	10	10	5	5	10	5	5	5	5	10	10

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

MANAGEMENT ACCOUNTING

Course Code	Course Name	L	T	P	C
XCN602	Management Accounting	4	1	0	5
Prerequisites	Nil	L	Т	SS	Н
C:P:A	4:0:1	4	1	0	5

Course Outcomes (COs):

On the successful completion of this course students would able to

CO1: Cog (Ap): Compare the financial statements, calculate the ratios and interpret the results.

CO2: Cog (Ap): *Prepare* the cash flow and fund flow statements and *make use of* the accounting standard 3

CO3: Cog (Ap): Prepare the various types of budgets and make use of it importance.

CO4: Cog (Ap):*Understand* the various techniques and *apply* it to take decision in various situations marginal costing and BEP.

CO5: Cog (Ap):*Make use of* relevant methods of price level changes and responsibility centres in business and *apply* the methods to know the real value.

Syllabus:

Unit	Content							
I	Introduction to Management Accounting: Meaning and Emergence of Management of Accountin Need and Importance – Functions – Process - Limitatio Accountant – Functions, Duties, and Responsibilitie Techniques of Management Accounting. Financial State Comparative, Common Size and Trend Analysis. R Profitability, Liquidity, and Solvency.	ons. Ma es – T ement A	nagement Tools and Analysis –	12+3+0				
II	Fund Flow and Cash Flow Statements: Fund Flow Statement: Meaning and Concept of Flow of Funds – Statement of Changes in Working Capital – Statement of Sources and Application of Funds. Cash Flow Statement: Classification of Cash Flows – Preparation of Cash Flow Statements – Direct and Indirect Methods.							
Ш	Budget and Budgetary Control: Budget, Budgeting and Budgetary Control: Mean Advantages, Classification and Types of Budgets – Good Budgeting – Requisites for a Successful Budgetary – Preparation of Budgets – Sales, Production, Cash, a Base Budgeting – Meaning, Process in ZBB, Benefits, a Traditional Vs. Zero Base Budgeting.	Charac y Contr and Ma	teristic of ol System ster. Zero	12+3+0				
IV	Marginal Costing and Break Even Analysis: Marginal Cost and Costing: Definition, Characteristics, and Assumptions – Income Determination under Absorption and Marginal Costing – Contribution – Marginal Cost Equation – Profit-Volume Ratio. Break Even Analysis: Assumption – Methods – Algebraic Formula Method and Graphic Method - Decisions regarding Sales Mix, Make or Buy Decisions							
V	and discontinuation of a product line etc. Responsibility and Price Level Accounting: Responsibility Accounting: Meaning, Definition, Advantages, and Fundamental Aspects of Responsibility Accounting. Responsibility Centres: Meaning and Types – Cost, Profit, Revenue, and Investment Centre. Transfer Prices – Selection of Transfer Pricing Methods. Methods of Price Level Accounting – CPP, RCA, CVA and CCA methods.							
		ecture	Tutorial	Total				
		60	15	75				

Text Books:

- 1. Sharma Shashi R.K. & Gupta K., Management Accounting, Kalyani Publishers, New Delhi, 2016.
- 2. Maheswari S.N., Principles of Management Accounting, Sultan Chand & Sons New Delhi, 2017.
- 3. Murthy, A. & Gurusamy, S., Management Accounting, Vijay Nicole Imprints Private Limited, Chennai, 2018.

Reference Books:

1. Kaplan & Afkinson, Advanced Management Accounting, Prentice Hall of India, New Delhi, 2016.

- 2. Solomon Raj, L. & Arockiyasamy, A., Management Accounting, Tata McGraw Hill Publishing Ltd, New Delhi, 2016
- 3. Pillai R.S.N & Bagavathi. V, Management Accounting, S.Chand& Co., New Delhi, 2017.
- 4. Hingorani N.L & Ramanthan, Ed. by T.S.Grewal, Management Accounting, Sultan Chand & Sons, New Delhi, 2015.

Table 1: Mapping of COs with POs

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

0 – No relation, 1 – Low relation,

2 – Medium relation, 3 – High relation

DSE-4

Course Code	Course Name	L	T	P	C
XCN603A	Strategic Management	4	1	0	4
Prerequisites	Nil	L	T	SS	Н
C·P·A	3.0.1	4	1	0	5

STRATEGIC MANAGEMENT

Course Ou	tcomes	DOMAIN	LEVEL
CO1	Understand the internal and external business environment.	Cognitive Affective	Understanding Receiving Phenomena
CO2 Explain, Outline the fundamentals of		Cognitive	Understanding

	strategic management.	Affective	Receiving
			Phenomena
CO3	Explain, Describe and identify the strategic management process and formulating, implementing and evaluating strategic planning in practice	Cognitive Affective	Understanding Receiving Phenomena
CO4	Discuss corporate strategy implementation and functional strategies and describe Horizontal and vertical integrations.	Cognitive Affective	Understanding Receiving Phenomena
CO5	Explain respond to shifts in competitive advantages and Analyze change management.	Cognitive Affective	Understanding Receiving Phenomena

Syllabus

Units		Content			Hours
					allotted
I	Business Environment: Concept, significance and nature environment — internal and Political and Legal Environment International and Technological	external - nent - Soci	Economic Eno-Cultural E	nvironment -	6+0+12
II	Strategic Management: Strategic Management: Definition Process - Forming Vision, so Characteristics, Benefits of str in practice	etting object	ives, Crafting	g a Strategy,	6+0+12
III	Strategy Formulation, Impleme Introduction, Strategy Formula Strategy Implementation and i and Methods to Overcome Implementation, Strategic Evaluation –Objectives - Standards	6+0+12			
IV	Corporate Strategy: Strategy and competitive advandifferentiation Strategies and Foundation Stra	ocus strategie gies. First-l e Cared – M	s. Merger and Mover adva	l acquisition - antages and	6+0+12
V	Change Management: Responding to shifts in competitive advantage channel, Economic shifts - Change in government regulation	ge - New tech ange in the n	nnology - Nev	w distribution	6+0+12
		Lecture	Tutorial	Total	

	45	15	60	

Text Book:

- 1. David, Strategic Management 15/e, Pearson Education India.
- 2. Varahan&Rinky (2014), Strategic Management Himalaya publication house Pvt. Ltd, New Delhi.

References Books:

- 1. Arthur A. Thompson, Jr. and A.J Strickland 111,(2003), Strategic Management Concepts and cases, Tata McgrawHill Co., New Delhi.
- 2. John A.Pearce 11 and Richard B.Robinson, Jr, (2008), Strategic Management-Strategy Formulation and implementation, Tata Mcgraw Hill Co., New Delhi.

Table 1: Mapping of Cos with POs

CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO1	2	2	1	1	2	1	1	1	1	2	2
CO2	2	2	1	1	2	1	1	1	1	2	2
CO3	2	2	1	1	2	1	1	1	1	2	2
CO4	2	2	1	1	2	1	1	1	1	2	2
CO5	2	2	1	1	2	1	1	1	1	2	2
Total	10	10	5	5	10	5	5	5	5	10	10

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

FINANCIAL INSTITUTIONS AND SERVICES

Course Code	Course Name	L	T	P	C
XCN603B	Financial Institutions and Services	4	1	0	4
Prerequisites	Nil	L	T	SS	Н
C:P:A	3:0:1	4	1	0	5

Course Outcomes (COs):

On the successful completion of this course students would able to

CO1: Cog (U):*Understand* the development financial institutions in India and main institutions.

CO2: Cog (U): *Understand* the banking institutions and working of commercial banks in India.

CO3: Cog (U):*Understand*the overview of financial service industry in India and some of the financial products.

CO4: Cog (U):*Understand* the insurance services for life and non-life and make use of benefits of the insurance.

CO5: Cog (U):*Understand*the basic financial service relating to factoring, venture capital financing, and mutual fund financing in India.

Syllabus

Unit	Content			Hours Allotted		
I	Development Financial Institutions (DFI): Introduction to DFI – Meaning, Objectives, and Funin India – Role of DFIs in Post Reform Period – Of Measures on DFIs. Financial Institutions: Updated India, ICICI, SFC, LIC, NABARD, SFC, and ECGC.	Government	t Policy to	9+3+0		
п	Banking Institutions: Regulations and Banking Structure in India: Mean Performance of Public Sectors Banks, Private Sector Banks Operating in India. Commercial Banks in Growth, Functions, Role in Project Finance and Work	r Banks, aı India — C	nd Foreign Operations,	9+3+0		
III	Overview of Financial Services Industry: Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India. SEBI – Functions – Powers – Guidelines – Foreign Institutional Investors (FIIs) – Bonus Issue – Rights Issues – Debentures – Underwriters – Book Building					
IV	- Credit Rating – Meaning – Functions – Benefits. Insurance: Life and Non-life Insurance Companies in India - Meaning – Functions – Insurable and Non-insurable Risk – Types of Insurable Risk – Benefits of Insurance to Project Planners – Insurance Industry – Regulations.					
V	Factoring, Mutual Fund and Venture Capital: Factoring – Introduction – Meaning – Definition – Functions – Types – Benefits – Factoring in India Venture Capital – Introduction – Meaning –					
		Lecture	Tutorial	Total		
		45	15	60		

Text Books:

- 1. Subhash Chandra Das, The Financial System in India (Markets, Instruments, Institutions, Services and Regulations), PHI Learning Private Limited, Delhi, 2015.
- 2. Khan M.Y., Indian Financial System, Tata Mc Graw-Hill, New Delhi, 2004.
- 3. Harsh V. Verma, Marketing of Services, Global Business Press, 2000.
- 4. Sames L .Heskett, Managing in the Service Economy, Harvard Business School Press, Boston. 2001.

Reference Books:

1. Frank. J. Fabozzi & Franco Modigliani, Foundations of Financial Markets and

Institutions, Pearson Education Asia, 2002

- 2. Machiraju H.R, Indian Financial Systems, Vikas Publishing House Pvt. Ltd, 2002
- 3. Meir Kohn, Financial Institutions and Markets, Tata McGraw-Hill, New Delhi, 2003.

Table – 1 - Mapping of CO's with POs

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

0 – No relation

1- Low relation

2- Medium relation

3 – High relation

SUPPLY CHAIN MANAGEMENT

Course Code	Course Name	L	T	P	C
XCN603C	Supply Chain Management	4	1	0	4
Prerequisites	Nil	L	T	SS	H
C:P:A	3:0:1	4	1	0	5

Course Outcomes (COs):

On the successful completion of this course students would able to

CO1: Cog (U): Understand the basic concepts in supply chain management.

CO2: Cog (U): *Understand* the supply chain management's performance measure and its models.

CO3: Cog (U): Understand the supply chain networks and outsourcing strategy.

CO4: Cog (U): Understand the supply chain's network design and apply the decision tree.

CO5: Cog (U): *Understand* the recent trends in supply chain management and *make use of* restricting it.

Syllabus

Unit	Content			Hours Allotted		
I	Supply Chain Concepts: Supply Chain – Fundamentals –Evolution- Role in E - Objectives of a Supply Chain - Stages of Supply Process - Cycle view of Supply Chain Process - E Supply Chain Drivers and Obstacles - Supply Chain S	chain - Va Key issues	alue Chain	9+3+0		
II	Supply Chain Performance Measures: Performance measurement: Dimension - Tools of performance measurement - SCOR Model - Demand Chain Manag Supply Chain - Challenges in Establishing Global Supthat influences designing Global Supply Chain Netwo	ement - Glo oply Chain		9+3+0		
Ш	Supply Chain Networks and Outsourcing: Distribution Network Design – Role - Factors Influencing Options - Value Addition – Distribution Strategies - Models for Facility Location and Capacity allocation - Distribution Center Location Models. Outsourcing – Make Vs buy - Identifying core processes - Market Vs Hierarchy - Make Vs buy continuum -Sourcing strategy - Supplier Selection and Contract					
IV	Negotiation. Supply Chain Network Design Supply Chain and CRM – Linkage - IT infrastructure used for Supply Chain and CRM - Functional components for CRM - Supply Chain Sustainability - Supply Chain Network - Optimization Models - Impact of uncertainty on Network Design - Network Design decisions using					
V	Decision trees. Current Trends in Supply Chain: Supply Chain Integration - Building partnership and trust in SC Value of Information: Bullwhip Effect - Effective forecasting - Coordinating the supply chain. Supply Chain Restructuring — Supply Chain Mapping — Supply Chain process restructuring, Postpone the point of differentiation — IT in Supply Chain - Agile Supply Chains -Reverse Supply chain.					
		Lecture	Tutorial	Total		
		45	15	60		

Text Books:

- 1. D K Agrawal, Textbook of Logistics and Supply Chain Management, Macmillan Publishers India Limited, 2003
- 2. Raghuram, Logistics And Supply Chain Management: Cases and Concepts, Laxmi Publications 2015
- 3. Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page.
- 4. Janat Shah, Supply Chain Management Text and Cases, Pearson Education, 2009.
- 5. Sunil Chopra and Peter Meindl, Supply Chain Management-Strategy Planning and Operation, PHI Learning / Pearson Education, Sixth edition, 2015.

Reference Books:

- 1. Ballou Ronald H, Business Logistics and Supply Chain Management, Pearson Education, 5th Edition, 2007.
- 2. David Simchi-Levi, Philip Kaminsky, Edith Simchi-Levi, Designing and Managing the Supply Chain: Concepts, Strategies, and Cases, Tata McGraw-Hill, 2005.
- 3. Altekar Rahul V, Supply Chain Management-Concept and Cases, PHI, 2005.
- 4. Shapiro Jeremy F, Modeling the Supply Chain, Cengage, Second Reprint, 2002.
- 5. Joel D. Wisner, G. Keong Leong, Keah-Choon Tan, Principles of Supply Chain Management- A Balanced Approach, South-Western, Cengage, 2012.
- 6. Simchi-Levi, David, Kamisnsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004). Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill.

Table 1: Mapping of Cos with POs

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

0 – No relation

1- Low relation

2- Medium relation 3 – High relation

PROJECT REPORT

Course Code	Course Name	L	T	SS	C
XCN604	PROJECT REPORT	5	0	5	5
Prerequisites	Nil	L	T	SS	Н
C:P:A	4:0:1	4	1	4	9

Course Outcomes:

After completion of the course, the learners will be able to:

CO1: *Identify* problems and use contemporary commerce and business technology to solve them efficiently.

CO2: Survey recent solutions proposed and outline the objectives and methods.

CO3: Explain the project ideas, findings and demonstrate the same in a team.

CO4: *Identify, Estimate, Track and cost* the human and physical resources required, and make plans to obtain the necessary resources.

CO5: Conclude, compare, report and present the solution proposed and the results obtained.

CYBER SECURITY

Course Code	Course Name	L	T	SS	C
XUM005	Cyber Security	0	0	0	1
Prerequisites	Nil	L	Т	SS	Н
C:P:A	3:0:0	1	0	1	2

Course Objectives:

After the completion of the course, students will be able to

CO1: Cog (U): Understand the fundamentals of Cyber Security and the technologies.

CO2: Cog (U): *Understand* the organizational structure of Cyber security.

CO3: Cog (U): *Understand* the Cyber Security policy development.

CO4: Cog (U): Understand the Indian IT act and the initiatives.

CO5: Cog (U): Understand and Apply the Cyber security practices.

Syllabus:

Unit	Content	Hours Allotted			
I	Introduction	6			
	Cyber Security – Cyber Security policy – Domain of Cyber Security Policy – Laws and Regulations – Enterprise Policy – Technology Operations – Technology Configuration - Strategy Versus Policy – Cyber Security Evolution – Productivity – Internet – E commerce – Counter Measures – Challenges				
II	Cyber Security Objectives And Guidance	6			
	Cyber Security Metrics – Security Management Goals – Counting Vulnerabilities – Security Frameworks – E Commerce Systems – Industrial Control Systems – Personal Mobile Devices – Security Policy Objectives – Guidance for Decision Makers – Tone at the Top – Policy as a Project – Cyber Security Management – Arriving at Goals – Cyber Security Documentation – The Catalog Approach – Catalog Format – Cyber Security Policy Taxonomy.				
III	Cyber Security Policy Catalog	6			
	Cyber Governance Issues – Net Neutrality – Internet Names and Numbers – Copyright and Trademarks – Email and Messaging - Cyber User Issues - Malvertising - Impersonation – Appropriate Use – Cyber Crime – Geo location – Privacy - Cyber Conflict Issues – Intellectual property Theft – Cyber Espionage – Cyber Sabotage – Cyber Welfare-Computer Forensics – Steganography				
IV	Cyber Security Initiatives And IT Act	6			
	Counter Cyber Security Initiatives in India, Cyber Security Excercsie, Cyber Security Incident Handling, Cyber Security Assurance, IT Act, Hackers – Attacker - Counter measures, Web Application Security, Digital Infrastructure Security, and Defensive Programming. Traditional Problems Associated with Computer Crime, Introduction to Incident Response.				
V	Security Practices	6			
Guidelines to choose web browsers, Securing web browser ,Antivirus ,Email security, Guidelines for setting up a Secure password ,Two-steps authentication ,Password Manager ,Wi-Fi Security ,Guidelines for social media security ,Tips and best practices for safer Social Networking. Basic Security for Windows, User Account Password Introduction to mobile Smartphone Security ,Android Security ,IOS Security Online Banking Security ,Mobile Banking Security ,Security of Debit and Credit Card ,UPI Security of Micro ATMs e-wallet Security Guidelines Security Guidelines for Point of Sales(POS)					
	Guidennes Security Guidennes for Point of Sales(POS) L T P	Total			
	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	30			
REFERI	ENCE BOOKS				
1. Jenni	fer L. Bayuk, J. Healey, P. Rohmeyer, Marcus Sachs, Jeffrey Schmidt, Joseph L. Bayuk, J. Healey, P. Rohmeyer, Marcus Sachs, Jeffrey Schmidt, Joseph	eph			

- Weiss "Cyber Security Policy Guidebook" John Wiley & Sons 2012.
- 2. Rick Howard "Cyber Security Essentials" Auerbach Publications 2011.
- 3. Cyber Laws & Information Technology, Jothi Rathan, Vijay Rathan, Bhrath Pubishers, 7th Edition January 2019.
- 4. Modern Cyber security Practices by Pascal Ackerman, BPB Publications, 2020
- 5. Dan Shoemaker Cyber security The Essential Body Of Knowledge, 1st ed. Cengage Learning 2011
- 6. Rhodes-Ousley, Mark, "Information Security: The Complete Reference", Second Edition, McGraw-Hill, 2013.

E-REFERENCES

- 1. https://www.coursera.org/specializations/cyber-security
- 2. http://professional.mit.edu/programs/short-programs/applied-cybersecurity
- 3. https://us.norton.com/internetsecurity-how-to-cyber-security-best-practices-for-employees.html
- 4. https://www.meity.gov.in/content/cyber-laws

Mapping of CO with PO's

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PSO1	PSO2
CO 1	2	2	1	1	2	1	1	1	1	2	2
CO 2	2	2	1	1	2	1	1	1	1	2	2
CO 3	2	2	1	1	2	1	1	1	1	2	2
CO 4	2	2	1	1	2	1	1	1	1	2	2
CO 5	2	2	1	1	2	1	1	1	1	2	2
Total	10	10	5	5	10	5	5	5	5	10	10
Scaled Value	2	2	1	1	2	1	1	1	1	2	2

⁰⁻ No Relation,

Overall Course Mapping with POS

Subjects	C	P	A	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	L:T:P:C
XGT101 / XFT101	V												3:0:0:3
XGE102			\checkmark										3:0:0:3
XCN103	V	V	V	8	1	1	2	1	1	3	0	4	4:1:0:5
XCN104	$\sqrt{}$		V	1	0	0	9	0	0	4	3	4	3:0:2:4
XCN105	$\sqrt{}$		V	8	1	1	2	1	1	3	0	4	4:1:0:4
XUM001	V	V	V	0	0	0	0	15	3	1	0	0	1:0:0:1
XGT201 / XFT201	V												3:0:0:3
XGE202	V		V										3:0:0:3
XCN203	V	1	1	8	5	0	4	1	0	2	1	4	4:2:0:5

¹⁻ Low Relation

²⁻Medium Relation,

³⁻High Relation.

XCN204	√		V	11	4	3	0	3	3	3	0	4	4:1:0:4
XCN205	√		$\sqrt{}$	1	0	0	9	0	0	4	3	4	4:0:2:4
XUM002	1	V	1	0	0	0	0	10	0	0	0	0	2:0:0:1
XGT301 / XFT301	V												3:0:0:3
XGE302			\checkmark										3:0:0:3
XCN303	$\sqrt{}$	$\sqrt{}$		8	10	0	2	5	2	5	2	2	3:0:0:3
XCN304	1	V	V	1	0	0	9	0	0	4	3	4	2:0:6:5
XCN305			\checkmark	9	4	1	1	4	1	0	0	2	4:1:0:4
XUM003	1	V	1										2:0:0:1
XGT401 / XFT401	1												3:0:0:3
XGE402	V		$\sqrt{}$										3:0:0:3
XCN403	V		$\sqrt{}$	10	10	5	3	7	5	4	0	5	4:1:0:5
XCN404	V		√	4	4	6	0	3	0	3	2	3	4:1:0:5
XCN405	V		√	1	0	0	9	0	0	4	3	4	3:0:2:5
XCN406			\checkmark	11	8	0	0	5	0	0	0	3	3:1:0:4
XCN501	1	V	1	5	1	10	4	0	0	4	4	5	5:1:0:5
XCN502	V		V	6	3	5	1	3	15	8	0	5	4:0:0:4
XCN503			\checkmark	6	9	0	2	6	5	5	2	5	4:1:0:4
XCN504	1	V	1	1	0	0	9	0	0	4	3	4	3:0:2:4
XCN505			\checkmark	13	12	0	0	0	2	3	0	5	4:1:0:4
XCN506			\checkmark										0:0:0:3
XCN601	V		V	5	11	2	0	8	7	6	8	6	4:1:0:5
XCN602	V		V	10	5	7	3	4	3	5	0	5	4:1:0:5
XCN603	1		V	6	0	0	2	4	4	2	0	2	4:1:0:4
XCN604	1		1										4:5:0:5
XUM005	√			2	0	0	0	0	1	1	1	1	2:0:0:2

UGC Guidelines for B.Com with Computer Applications Curriculum 2023-24

Curriculum Structure for <u>B.Com with Computer Applications</u> (Full time) Degree Programme offered by PMIST

Part – I	12	8.45	12	-	4
Part – II	8	8.45	12	+4	4
Core	60	41.55	59	-1	12
SEC	16	12.68	18	+2	4
DSE	24	11.27	16	-8	4
GE	12	6.34	9	-3	3
IPT	-	2.11	3	+3	1
UMAN	-	2.82	4	+4	4
Project	-	3.52	5	+5	1
Field Visit	-	1.41	2	+2	1
Extension Activity	-	1.41	2	+2	1
Total	132	100.00	142	10	39

Summary of the Credits and Hours

Semester	Total Credits	Total Hours / Week	No. of courses
I	20	30	6
II	22	30	6
III	24	30	7
IV	28	30	7
V	27	30	7
VI	21	30	6
Total	142	180	39

The salient features of this curriculum are as follows.

- 1. For B.Com Computer Applications programme 142 credits is mandatory. In addition to 142 credits, students can register extra credit courses choosing from MOOC. In our Institution, we are exactly following with the UGC Norms [Audit Courses-UMAN: Students to be able to register for Courses outside the prescribed range of Credits for audit only, when interested to supplement their knowledge/skills; Optional for students to appear/pass in Continuous Internal Assessment (CIA), End Semester Examination (ESE) of these courses and/or seek their inclusion in the Grade cards or Transcripts issued.
- 2. The average load per semester is about 30 credits.
- 3. The group project has 6 credits in the 6^{th} semester to each member of the group.
- 4. The credit distribution is followed as per the guidelines given by UGC

