



**PERIYAR
MANIAMMAI**
INSTITUTE OF SCIENCE & TECHNOLOGY
(Deemed to be University)
Established Under Sec. 3 of UGC Act, 1956 • NAAC Accredited
think • innovate • transform

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	
<ul style="list-style-type: none">• 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	
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0 – No relation

1- Low relation

2- Medium relation

3 – High relation

GRADUATE ATTRIBUTES

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

	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 multi-skills 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	H	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	H	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	H	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 – 3	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	22	1	2	2	30	24

SEMESTER – IV

Category	Code	Course Name	L	T	P	SS	H	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	H	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	H	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	H	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:

L – Lecture

SS – Self Study

T – Tutorial

H – Hours

P – Practical

C – Credit

Total Credit and Mark Distribution

Parts	Category of Courses	No of Courses ✕ Credits	Semesters						Total Credits
			I	II	III	IV	V	VI	
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

TAMIL – I

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Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
Web Sources
<ul style="list-style-type: none"> • Tamil Heritage Foundation - www.tamilheritage.org<http://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-www.ulib.prg<http://www.ulib.prg>. • 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 – I

அடிப்படைத் தமிழ்- I

பாடவகை Category	பாடக் குறியீட்டு எண் / sub Code	பாடப்பெயர் Course Name	புள்ளிகள் Credits					
தமிழ்/Foundation course: I	XFT101	அடிப்படைத் தமிழ்- I	L	T	P	SS	H	C
			2	1	0	0	3	3
Pre-Requisite	தமிழ் இலக்கணத்தின் தொன்மையை அறிதல்.							
Course outcomes	இப்பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்.							
CO1	தமிழ் எழுத்துக்களின் அறிமுகம் அறிதல்					புரிந்து கொள்ளல் Understand		
CO2	தமிழ்ச் சொற்களின் பொருள் வேறுபாட்டை உணர்தல்					பகுப்பாய்வு Analysis		
CO3	எளியதமிழ்ச் சொற்களின் பெயர்களை அறிதல்					புரிந்து கொள்ளல் Understand		
CO4	ஒலி வேறுபாடுளைப் புரிந்து கொள்ளும் திறன் பெறல்					புரிந்து கொள்ளல் Understand		
CO5	கடிதம் எழுதும் முறையை அறிதல்					தெரிந்து கொள்ளல் Apply		
	K1- Remember; K2 – Understand; K3 –Apply; K4 Analyse; K5 Evaluate; K6 – Create.							
அலகு - I	எழுத்துக்களின் வகைகள்							
	உயிர் எழுத்துக்கள் - மெய்யெழுத்துகள் - குறில் - நெடில் - மாத்திரைகள் - வகைகள்					6+3+0=9		
அலகு - II	சொற்பொருள் விளக்கம்							
	ஒருமைப் – பன்மை ஒருபொருள் குறித்த பல சொல் - பலபொருள் குறித்த ஒரு சொல்					6+3+0=9		
அலகு - III	பல்வகைப் பெயர்கள்							
	பழங்கள் - காய்கள் - விலங்குகள் - பறவைகள் - திசைகள் - நிறங்கள் - கிழமைகள் - மாதங்கள் அறிதல்					6+3+0=9		
அலகு - IV	ஒலிவேறுபாடு							
	ஒலி வேறுபாடு அறிதல் – எளிய தமிழ்; சொற்களை வகைப்படுத்தி அறிதல்					6+3+0=9		

அலகு - V	கடிதம் எழுதும் முறை	
	கடிதங்கள் எழுதுதல் – நண்பனுக்கு , ஆசிரியருக்குக் கடிதம் எழுதுதல்	6+3+0=9
	L=30/T=15/P=0 கூடுதல் மணிநேரம்	45

ENGLISH -I

Course Code	Course Name	L	T	P	C
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 be 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	9
III	Basics of Reading: vii. Introduction to reading skills viii. Introducing different types of texts – narrative, descriptive, extrapolative	9
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.)	9
	Lecture	Tutorial
	36	0
	Total	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	4	1	0	5
Prerequisites	NIL	L	T	SS	H
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

COMPUTER APPLICATIONS IN BUSINESS

Course Code	Course Name	L	T	P	C
XCN104	Computer Applications in Business	3	0	2	4
Prerequisites	Nil	L	T	P	H
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
I	Basic Computer Organisation: 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.	9+0+6						
		<table> <tr> <th>Lecture</th><th>Practical</th><th>Total</th></tr> <tr> <td>45</td><td>30</td><td>75</td></tr> </table>	Lecture	Practical	Total	45	30	75
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) “ <i>IT Today</i> ”, Galgotia publication private ltd., New Delhi, 3. Basendra,S, K.,(2001) “ <i>Computers Today</i> ”, 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	T	P	C
XCN105	Indian Economy	4	1	0	4
Prerequisites	Nil	L	T	P	H
C:P:A	4:0:1	4	1	0	5

Course Outcomes (Cos)

On the successful completion of this course students would be 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
III	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

	Sectoral trends and issues in agriculture sector - growth and performance in different phases - factors influencing productivity and growth - price policy, the public distribution system and food security - phases of Industrialisation – public sector its role, performance and reforms - Financial Sector structure, Performance and Reforms. Foreign Trade and balance of Payments - India and the WTO, Role of FDI, Capital account convertibility,							
V	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, 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	12+3+0						
	<table> <tr> <td>Lecture</td><td>Tutorial</td><td>Total</td></tr> <tr> <td>60</td><td>15</td><td>75</td></tr> </table>	Lecture	Tutorial	Total	60	15	75	
Lecture	Tutorial	Total						
60	15	75						
Test Books								
1. Mishra and Puri, Indian Economy, Himalaya Publishing 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

COURSE CODE		XUM001			L	T	P	SS	C
COURSE NAME XUM001		HUMAN ETHICS, VALUES, RIGHTS AND GENDER EQUALITY			1	0	0	1	1
PREREQUISITES		Not Required			L	T	P	SS	H
C:P:A		0.8:0.1:0.1			1	0	0	1	2
COURSE OUTCOMES				Domain	Level				
CO1	Relate and Interpret the human ethics and human relationships			Cognitive	Remember, Understand				
CO2	Explain and Apply gender issues, equality and violence against women			Cognitive	Understand, Apply				
CO3	Classify and Develop the identify of women issues and challenges			Cognitive & Affective	Analyze Receive				
CO4	Classify and Dissect human rights and report on violations.			Cognitive	Understand, Analyze				
CO5	List and respond to family values, universal brotherhood, fight against corruption by common man and good governance.			Cognitive & Affective	Remember, Respond				
UNIT I HUMAN ETHICS AND VALUES									3+3
HUMAN ETHICS AND VALUES Human Ethics and values - Family and Society, Social service, Social Justice, Integrity, Caring and Sharing, Honesty and Courage, Time Management, Co-operation, Commitment, Sympathy and Empathy, Self respect, Self-Confidence, Personality Development									
UNIT II GENDER EQUALITY									3+3
Gender Discrimination in society and in family, Gender equity, equality, and empowerment. Social and Economic Status of Women in India in Education, Health, Employment, Definition of HDI, GDI and GEM. Contributions of Dr.B.R. Ambethkar, Thanthai Periyar and Phule to Women Empowerment.									
UNIT III WOMEN ISSUES AND CHALLENGES									3+3
Women Issues and Challenges- Female Infanticide and Feticide, Violence against women, Domestic violence, Sexual Harassment, Trafficking, Remedial Measures – Acts related to women: Political Right, Property Rights, and Rights to Education, Dowry Prohibition Act.									
UNIT IV HUMAN RIGHTS									3+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+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			
<ol style="list-style-type: none"> 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

$\square\square\square\square\square\square\square\square\square\square - 2(\square\square\square\square\square\square\square\square\square\square)$

[illegible]

	4. ஐந்தாம் வகுப்பு கல்வியறிவுப் பரீட்சை 5. ஐந்தாம் வகுப்பு கல்வியறிவுப் பரீட்சை	
	(ஐந்தாம் வகுப்பு : பக்கம் 4, 5 ஐந்தாம் வகுப்பு கல்வியறிவுப் பரீட்சை ஐந்தாம் வகுப்பு கல்வியறிவுப் பரீட்சை)	45 மணி
ஐந்தாம் வகுப்பு கல்வியறிவுப் பரீட்சை		
1.	ஐந்தாம் வகுப்பு கல்வியறிவுப் பரீட்சை, ஐந்தாம் வகுப்பு கல்வியறிவுப் பரீட்சை, ஐந்தாம் வகுப்பு கல்வியறிவுப் பரீட்சை	
2.	ஐந்தாம் வகுப்பு கல்வியறிவுப் பரீட்சை, ஐ. ஐ. ஐந்தாம் வகுப்பு கல்வியறிவுப் பரீட்சை, ஐந்தாம் வகுப்பு கல்வியறிவுப் பரீட்சை,	
3.	ஐந்தாம் வகுப்பு கல்வியறிவுப் பரீட்சை	
4.	ஐந்தாம் வகுப்பு கல்வியறிவுப் பரீட்சை	
5.	ஐ. ஐ. ஐந்தாம் வகுப்பு கல்வியறிவுப் பரீட்சை – ஐந்தாம் வகுப்பு கல்வியறிவுப் பரீட்சை	
ஐந்தாம் வகுப்பு கல்வியறிவுப் பரீட்சை		
1.	ஐந்தாம் வகுப்பு கல்வியறிவுப் பரீட்சை – ஐந்தாம் வகுப்பு கல்வியறிவுப் பரீட்சை.	
2.	ஐந்தாம் வகுப்பு கல்வியறிவுப் பரீட்சை - ஐந்தாம் வகுப்பு கல்வியறிவுப் பரீட்சை	
3.	ஐந்தாம் வகுப்பு கல்வியறிவுப் பரீட்சை – ஐ. ஐ. ஐந்தாம் வகுப்பு கல்வியறிவுப் பரீட்சை.	

Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]	
Web Sources	
<ul style="list-style-type: none"> Tamil Heritage Foundation - www.tamilheritage.org<http://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-www.ulib.prg<http://www.ulib.prg>. 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 Foundation course: II	XFT201	அடிப்படைத் தமிழ்- II	L	T	P	SS	H	C
			2	1	0	0	3	3
Pre-Requisite								

	மொழிபெயர்ப்பு (ஆங்கிலம் - தமிழ்). சொற்றொடர்களைச் சேர்த்துப் பத்தி அமைத்தல்.	
அலகுV	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	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 (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 Allotted						
I	Advanced Reading: i. Reading texts of different genres and of varying length ii. Different strategies of comprehension iii. Reading and interpreting non-linguistic texts iv. Reading and understanding incomplete texts (Cloze of varying lengths and gaps; distorted texts.)	13+0+0						
II	Advanced Writing: v. Analysing a topic for an essay or a report vi. Editing the drafts arrived at and preparing the final draft vii. Re-draft a piece of text with a different perspective (Manipulation exercise) viii. Summarise a piece of prose or poetry ix. Using phrases, idioms and punctuation appropriately.	12+0+0						
III	Principles of Communication and Communicative Competence: x. Introduction to communication – principles and process xi. Types of communication – verbal and non-verbal xii. Identifying and overcoming problems of communication. xiii. Communicative competence	10+0+0						
IV	Cross Cultural Communication: xiv. Cross-cultural communication	10+0+0						
	<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>45</td><td>0</td><td>45</td></tr> </table>	Lecture	Tutorial	Total	45	0	45	
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	T	SS	C
XCN203	ACCOUNTING FOR BUSINESS	4	1	0	5
Prerequisites	Principles of Accountancy	L	T	SS	H
C:P:A	3:0.5:1.5	4	1	1	6

COURSE OUTCOMES (COs)

On the successful completion of this course students would be 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.	12+3+0						
III	Branch Accounting: Branch Account – Debtor System – Final Account System – Stock and Debtor System – Whole Sale Branch System.	12+3+0						
IV	Departmental Accounting: Departmental Accounting – Distribution of Expenses – Inter-departmental Transfer at Cost price and Invoice Price – Preparation of Departmental Trading, Profit & Loss and Balance Sheet.	12+3+0						
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.	12+3+0						
	<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>60</td><td>15</td><td>75</td></tr> </table>	Lecture	Tutorial	Total	60	15	75	
Lecture	Tutorial	Total						
60	15	75						
Text Books <ol style="list-style-type: none"> 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: <ol style="list-style-type: none"> 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 <ol style="list-style-type: none"> 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	L	T	SS	C
XCN204	Marketing Management	4	0	1	4
Prerequisites	Nil	L	T	P	H
C:P:A	4:0:1	4	1	0	5

COURSE OUTCOMES (COs)

C01: Cog (U): *Summarize* the concept of marketing, marketing mix, and marketing environment.

C03: Cog (U): *Explain* product, product planning and development, product life cycle and branding.

C04: Cog (U): *Demonstrate* the pricing strategies and channels of distribution in marketing of the product.

C05: Cog (U): *Explain* the promotional techniques and recent trends in the development of marketing.

[illegible]

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](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	H
C:P:A	2.5:0.5:1	3	1	2	6

Course Outcomes (COs):

On the successful completion of this course students would be 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						
	<table border="1"> <tr> <th>Lecture</th><th>Practical</th><th>Total</th></tr> <tr> <td>30</td><td>60</td><td>90</td></tr> </table>	Lecture	Practical	Total	30	60	90	
Lecture	Practical	Total						
30	60	90						
Text Books <ol style="list-style-type: none"> 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 <ol style="list-style-type: none"> 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	C
COURSE CODE	XUM002	1	0	0	1	1
COURSE NAME	ENVIRONMENTAL STUDIES	L	T	P	SS	H
C: P: A	0.8:0.1:0.1	1	0	0	1	2
COURSE OUTCOMES:		Domain			Level	
CO1	<i>Describe</i> the significance of natural resources and	Cognitive			Remember	

	<i>explain</i> anthropogenic impacts.			Understand
CO2	<i>Illustrate</i> the significance of ecosystem, biodiversity and natural geo bio chemical cycles for maintaining ecological balance.	Cognitive		Understand
CO3	<i>Identify</i> the facts, consequences, preventive measures of major pollutions and <i>recognize</i> the disaster phenomenon.	Cognitive Affective		Remember Receiving
CO4	<i>Explain</i> the socio-economic, policy dynamics and <i>practice</i> the control measures of global issues for sustainable development.	Cognitive		Understand Analyse
CO5	<i>Recognize</i> the impact of population and the concept of various welfare programs, and <i>apply</i> the modern technology towards environmental protection.	Cognitive Psychomotor		Understand Apply
UNIT - I NATURAL RESOURCES AND ENERGY				3+3
	World Environment Day and its need- Forest resources: Use, Deforestation– Water resources: over-utilization of surface and ground water- Mineral resources: Environmental effects of mining– Food resources: Modern agriculture, Fertilizer-Pesticide problems, Water logging, Salinity-Energy resources: Renewable and Non-renewable energy sources; Alternate energy resources-Role Of individual in Conservation of Resources.			
UNIT - II ECOSYSTEMS AND BIODIVERSITY				3+3
	Structure and function of an ecosystem – Producers, consumers and decomposers – Biogeochemical cycles- Food chains, Food webs, Structure and Function of the Forest ecosystem and Aquatic ecosystem– Introduction to Biodiversity- Endemic, Extinct and Endangered species- Conservation of Biodiversity: In-situ and Ex-situ conservation.			
UNIT – III ENVIRONMENTAL POLLUTION				3+3
	Definition – Causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution and Nuclear hazards – Solid waste management: Causes, effects and control measures of industrial wastes – Role of an individual in prevention of pollution – Pollution case studies			
UNIT –IV SOCIAL ISSUES AND THE ENVIRONMENT				3+3
	Rain water harvesting– Resettlement and Rehabilitation of people, Climate change, Global warming, Acid rain, Ozone layer depletion, Nuclear accidents and Holocaust – Environment Protection Act – Water Act – Wildlife Protection Act – Forest Conservation Act.			
UNIT –V HUMAN POPULATION AND THE ENVIRONMENT				3+3
	Population growth, Variation among nations - Population explosion - Environment and Human health- HIV / AIDS – Role of Information Technology in Environment and human health – Case studies.			
LECTURE		TUTORIALS	PRACTICALS	TOTAL
30		0	-----	30
TEXT BOOKS				
	1. Miller T.G. Jr., Environmental Science, Wadsworth Publishing Co, USA, (2000). 2. Townsend C., Harper J and Michael Begon, Essentials of Ecology, Blackwell Science, UK, (2003). 3. Trivedi R.K and P.K.Goel, Introduction to Air pollution, Techno Science Publications, India, (2003). 4. Disaster mitigation, Preparedness, Recovery and Response, SBS Publishers & Distributors Pvt. Ltd, New Delhi, (2006). 5. Introduction to International disaster management, Butterworth Heinemann, (2006). 6. Gilbert M.Masters, Introduction to Environmental Engineering and Science, Pearson Education Pvt., Ltd., Second Edition, New Delhi, (2004).			
REFERENCES				
	1. Trivedi R.K., Handbook of Environmental Laws, Rules, Guidelines, Compliances and Standards, Vol. I and II, Enviro Media, India, (2009).			

	2. Cunningham, W.P.Cooper, T.H.Gorhani, Environmental Encyclopedia, Jaico Publ., House, Mumbai, (2001). 3. S.K.Dhameja, Environmental Engineering and Management, S.K.Kataria and Sons, New Delhi, (2012). 4. Sahni, Disaster Risk Reduction in South Asia, PHI Learning, New Delhi, (2003). 5. Sundar, Disaster Management, Sarup & Sons, New Delhi, (2007). 6. G.K.Ghosh, Disaster Management, A.P.H.Publishers, New Delhi, (2006).
	E RESOURCES
	1. http://www.e-booksdirectory.com/details.php?ebook=10526 2. https://www.free-ebooks.net/ebook/Introduction-to-Environmental-Science 3. https://www.free-ebooks.net/ebook/What-is-Biodiversity 4. https://www.learner.org/courses/envsci/unit/unit_vis.php?unit=4 5. http://bookboon.com/en/pollution-prevention-and-control-ebook 6. http://www.e-booksdirectory.com/details.php?ebook=8557 7. http://www.e-booksdirectory.com/details.php?ebook=6804 8. http://bookboon.com/en/atmospheric-pollution-ebook 9. http://www.e-booksdirectory.com/details.php?ebook=3749 10. http://www.e-booksdirectory.com/details.php?ebook=2604 11. http://www.e-booksdirectory.com/details.php?ebook=2116 12. http://www.e-booksdirectory.com/details.php?ebook=1026 13. http://www.faadoengineers.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

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Related Online Contents [MOOC, SWAYAM, NPTEL, Websites etc.]
Web Sources
<ul style="list-style-type: none"> • Tamil Heritage Foundation - www.tamilheritage.org<http://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-www.ulib.prg<http://www.ulib.prg>. • 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

பாடவகை Category	பாடக் குறியீட்டு எண்/ sub Code	பாடப்பெயர் Course Name	புள்ளிகள் Credits					
தமிழ் Foundation course: III	XFT301	அடிப்படைத் தமிழ்- III	L	T	P	SS	H	C
			2	1	0	0	3	3
Pre-Requisite	தமிழ் இலக்கணத்தின் தொன்மையை அறிதல்.							
Course outcomes	இப்பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்.							
CO1	குடும்ப உறவுகளை அறியச் செய்தல்					புரிந்து கொள்ளல் Understand		
CO2	தமிழ் சொற்களைக் கொண்டு வாக்கியம் அமைக்கத் தெரிந்து கொள்ளல்					பகுப்பாய்வு Analysis		
CO3	இயற்கைப் பற்றிய செய்திகளை அறிந்து அறிந்து கொள்ளல்					புரிந்து கொள்ளல் Understand		
CO4	கோயிற் கலைகளை விளக்குதல்					தெரிந்து கொள்ளல் Apply		
CO5	பிழையின்றி பேசவும் எழுதவும் தெரிந்துக் கொள்ளல்					புரிந்து கொள்ளல் Understand		
	K1- Remember; K2 – Understand; K3 –Apply; K4 Analyse; K5 Evaluate; K6 – Create.							
அலகு I	குடும்ப உறவுகள்					6+3+0=9		
	எங்கள் குடும்பம் - குடும்ப உறுப்பினர், குடும்ப உறவுமுறைகள் பற்றி அறியச் செய்தல் - தொடர்பான சொற்கள், தொடர்கள் முதலியவற்றை வாசிக்கவும் எழுதவும் பழக்குதல்.							
அலகு II	வாக்கியம் அமைத்தல்					6+3+0=9		
	சந்தை – மலர்கள், காய்கறிகள், பழங்கள் முதலியன குறித்த செய்திகளை அறியச் செய்தல் - அவை தொடர்பான வாக்கியம் அமைக்கப் பழக்குதல்.							
அலகு III	இயற்கை அமைப்பு					6+3+0=9		
	ஆறு, குளம், கடல், வானம், மேகம், மலை, மழை முதலியன பற்றி அறியச் செய்தல் : இவை தொடர்பான சொற்கள், தொடர்கள் முதலியவற்றை வாசிக்கவும் எழுதவும் பழக்குதல்							
அலகு IV	கலைகள்					6+3+0=9		

	கோயில் கலைகள் பற்றி விளக்குதல் - பயணம் - பேருந்தில் பயணம் செய்யும் முறையை விளங்க வைத்தல் - அதனைப் பின்பற்றச் செய்தல்	
அலகு V	விழாக்கள்	6+3+0=9
	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	H
C:P:A	2.5:0.5:0	3	0	0	3

CORPORATE ACCOUNTING

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

Course Outcomes: (COs):

On the successful completion of this course students would be 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.

Syllabus:

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

	Merger and Purchase – Absorption – ASI4 – Alteration of Share Capital – Reduction of Share Capital – Internal and External Reconstructions.							
IV	Banking and Insurance Company Accounts: RBI Guidelines for Preparation of Profit and Loss Account and Balance Sheet with Relevant Schedules (New Method). Insurance Company Accounts: Life Insurance - Revenue Account, Valuation Balance Sheet (New Method).	12+3+0						
V	Accounting for Holding Companies: Introduction – Meaning and Definition of Holding and Subsidiary Companies – Legal Requirements relating to Presentation of Accounts – Consolidated Financial Statements – Preparation of Consolidated Balance Sheet – Steps involved in Preparation of Consolidated Balance Sheet.	12+3+0						
		<table> <tr> <th>Lecture</th><th>Practical</th><th>Total</th></tr> <tr> <td>60</td><td>15</td><td>75</td></tr> </table>	Lecture	Practical	Total	60	15	75
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++

Course Code	Course Name	Category			
		L	T	P	C
XCN304	Fundamentals of Programming in C++	3	0	2	5
Prerequisites	NIL	L	T	P	H
C:P:A	3:0.5:1.5	2	0	4	6

Course Outcomes (COs):

On the successful completion of this course students would be able to

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

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

C03: 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.

Syllabus:

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.	6+0+12						
II	General structure Structure of a simple C++ program, Editing, compiling and running the program. Templates of simple programs.	6+0+12						
III	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	6+0+12						
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.	6+0+12						
V	Object Oriented Programming Abstract, Interface Polymorphism - Reading and writing to files - Working with TCP / UDP.	6+0+12						
		<table border="1"> <thead> <tr> <th>Lecture</th><th>Practical</th><th>Total</th></tr> </thead> <tbody> <tr> <td>30</td><td>60</td><td>90</td></tr> </tbody> </table>	Lecture	Practical	Total	30	60	90
Lecture	Practical	Total						
30	60	90						

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	H
C:P:A	4:0:1	4	1	0	5

Course Outcomes (COs):

On the successful completion of this course students would be 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.

Syllabus:

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
III	Management and Organisation: The Process of Management: Planning; Decision-making; Strategy Formulation. Organizing: Basic Considerations; Departmentation – Functional, Project, Matrix and Network; Delegation and Decentralisation 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; Marketing Mix; Product Life Cycle; Pricing Policies and Practices. Financial Management: Concept and Objectives; Sources of Funds – Equity Shares, Debentures, Venture Capital and Lease Finance. Human Resource Management: Concept and Functions; Basic Dynamics of Employer – Employee Relations.				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	Category			
		L	T	P	C
XCN305B	Fundamentals of Financial Management	3	1	0	4
Prerequisites	Nil	L	T	P	H
C:P:A	3:0:1	4	1	0	5

Course Outcomes (COs):

On the successful completion of this course students would be 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

Syllabus:

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	Tutorial	Total	
		45	15	60	
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	Category			
		L	T	P	C
XCN305C	Database Management System	4	1	0	4
Prerequisites	Nil	L	T	P	H
C:P:A	3:0:1	4	1	0	5

Course Outcomes (COs)

On the successful completion of this course students would be 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. Gordon B. Davis & Margrethe H. Olson, “ Management Information System” McGraw Hill publishing 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			
		L	T	P	C
XUM003	DISASTER MANAGEMENT	1	0	0	1
Prerequisite	Nil	L	T	SS	H
C:P:A	2.5:0.5:0	2	0	0	2

Course Outcomes (COs):

On the successful completion of this course students would be 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

Syllabus:

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 – Advisories from Appropriate Agencies	6+0+0
III	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, Components of Disaster Relief: Water, Food, Sanitation, Shelter, Health, Waste Management, Institutional arrangements (Mitigation, Response and Preparedness, Disaster Management Act and Policy – Other related policies, plans, programmes and legislation – Role of GIS and Information Technology Components in Preparedness, Risk Assessment, Response and Recovery Phases of Disaster – Disaster Damage Assessment.							
V	Disaster Management: Applications And Case Studies And Field Works: Landslide Hazard Zonation: Case Studies, Earthquake Vulnerability Assessment of Buildings and Infrastructure: Case Studies, Drought Assessment: Case Studies, Coastal Flooding: Storm Surge Assessment, Floods: Fluvial and Pluvial Flooding: Case Studies; Forest Fire: Case Studies, Man Made disasters: Case Studies, Space Based Inputs for Disaster Mitigation and Management and field works related to disaster management	6+0+0						
	<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>30</td><td>-</td><td>30 Hors</td></tr> </table>	Lecture	Tutorial	Total	30	-	30 Hors	
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

TAMIL – IV

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

Web Sources

- Tamil Heritage Foundation - www.tamilheritage.org<<http://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-www.ulib.prg<<http://www.ulib.prg>>.
- 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

அடிப்படைத் தமிழ்- IV											
பாடவகை Category		பாடக் குறியீட்டு எண்/ sub Code		பாடப்பெயர் Course Name		புள்ளிகள் Credits					
தமிழ் Foundation course: IV		XFT401		அடிப்படைத் தமிழ்- IV		L	T	P	SS	H	C
						2	1	0	0	3	3
Pre-Requisite		தமிழ் இலக்கணத்தின் தொன்மையை அறிதல்.									
Course outcomes		இப்பாடத்தைக் கற்பதால் பின்வரும் பயன்களை மாணவர் அடைவர்.									
CO1	தமிழரின் விருந்தோம்பல் பண்பை உணர்த்துதல்						பகுப்பாய்வு Analysis				
CO2	அறிஞர்களின் வரலாற்றினை அறியச் செய்தல்						புரிந்து கொள்ளல் Understand				
CO3	தமிழின் சிறப்பியல்புகளை அறிதல்						புரிந்து கொள்ளல் Understand				
CO4	செம்மொழிப் பண்பினை விளக்குதல்						புரிந்து கொள்ளல் Understand				
CO5	தமிழில் கட்டுரை எழுதி தமிழை வளர்க்க செய்தல்						தெரிந்து கொள்ளல் Apply				
	K1- Remember; K2 – Understand; K3 –Apply; K4 Analyse; K5 Evaluate; K6 – Create.										
அலகு I	விருந்தோம்பல்						6+3+0=9				
	விருந்தோம்பல் - உணவு பரிமாறும் முறை – உணவு வகைகள் முதலியன பற்றி விளக்கமாக அறியச் செய்தல் -										
அலகு II	அறிஞர்கள் வரலாறு						6+3+0=9				
	திருவள்ளூர் - பாரதிதாசன் - பெரியார் ஆகியோரின் வரலாறு அறிதல்										
அலகு III	தமிழ்ப் பண்புகள்						6+3+0=9				

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

ENGLISH - IV

COURSE CODE		XGE402	L	T	P	SS	H	C
COURSENAME		ENGLISH IV	2	1	0	0	3	3
C:P:A- 3:0:0								
COURSE OUTCOMES: After the completion of course, the learners will be able to get comprehensive skills like:			Domain		Level			
CO1	<i>Learn</i> to communicate effectively and appropriately in real life situation.		Cognitive		Understand			
CO2	<i>Use</i> English effectively for study purpose across the curriculum		Cognitive		Apply			
CO3	<i>Develop</i> interest in and appreciation of Literature		Cognitive		Understand			
CO4	<i>Develop</i> and integrate the use of the four language skills		Cognitive		Understand			
CO5	<i>Enhance</i> their language skills especially in the areas of grammar and pronunciation.		Cognitive		Understand			
SYLLABUS							HOURS	
UNIT-I		LIFE WRITING					6+3+0=9	
1.1 I am Malala-Malala Yousafzai - Chapter 1								
1.2 My Inventions - Nikola Tesla - Chapter 2								
UNIT-II		ONE ACT PLAY					6+3+0=9	
2.1 The Zoo Story- Edward Albee								
2.2 The Proposal- Anton Chekhov								
UNIT-III		INTERVIEWS					6+3+0=9	
Interviews								
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
		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: <ul style="list-style-type: none"> • Borg, Taylor &Francis, <i>Writing Your Life: A Guide to Writing Autobiographies</i>, Mary 2021 • Colin Dolley, Rex Walford. <i>The One-Act Play Companion: A Guide to plays, playwrights</i>, 2015 • Jeanne Kelly. <i>How to Build a Professional Digital Profile</i> Kindle Edition by Bernish, Bernish Communications Associates, LLC; 1st edition, 2012 • Tesla, Nikola. <i>My Inventions by Ingram</i> Short title, 2011 • Yousafzai, Malala. <i>I Am Malala The Girl Who Stood Up for Education and Was Shot by the Taliban</i>, Christina Lamb , Little Brown, 2013 E-Resources: <ul style="list-style-type: none"> • 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	H
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.

Syllabus:

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

III	Income from House Property, Business and Profession: Exempted Incomes from House Property – Annual Value – Determination of Annual Value – Let out – Self-occupied – Deductions out of Annual 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.	12+3+0						
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 U/s 10 and U/s 54. General Income U/s 56(1) – Instance of these Incomes – Specific Incomes U/s 56(2) – Interest on Securities – Deductions U/s 57 – Expenses Expressly Disallowed U/s 58.	12+3+0						
V	Computation Income and Tax Liability: Aggregation of Income – Set-off and Carry Forward of Losses – Deductions for Total Income U/s 80 – Computation of Tax Liability for various Persons.	12+3+0						
		<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>60</td><td>15</td><td>75</td></tr> </table>	Lecture	Tutorial	Total	60	15	75
Lecture	Tutorial	Total						
60	15	75						
Text Book 1. Reddy, T. S., & Reddy, H. P. (2020). <i>Income Tax – Theory, Law And Practice</i> . chennai: Margham Publications								
Reference Book 1. H.C. Mehrotra, S. (2020). <i>Income tax A.Y 2020-21</i> . SahityaBhawan Publications. 2. Lal, B. B. (2021). <i>Income tax</i> . Pearson Education India. 3. Mehrotra, H. C., & Goyal, S. P. (2021). <i>Income Tax</i> . 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_BO_OK_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	L	T	P	C
XCN404	Business Mathematics and Statistics	4	1	0	5
Prerequisites	Nil	L	T	P	H
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.

Syllabus:

Unit	Content	Hours allotted
I	Matrices: Definition of a matrix. Types of matrices. Algebra of matrices. Applications of matrices operations for solution to simple business and economic problems. Calculation of values of determinants up to third order. Finding inverse of a matrix through determinant method.	12+3+0
II	Differential Calculus Mathematical functions and their types – linear, quadratic, polynomial.	12+3+0

	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.							
III	Basic mathematics of finance: Simple and compound interest. Rates of interest – nominal, effective and continuous – and their inter-relationships. Compounding and discounting of a sum using different types of rates.	12+3+0						
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.	12+3+0						
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.	12+3+0						
		<table> <tr> <th>Lecture</th><th>Practical</th><th>Total</th></tr> <tr> <td>60</td><td>15</td><td>75</td></tr> </table>	Lecture	Practical	Total	60	15	75
Lecture	Practical	Total						
60	15	75						
Text Books <ol style="list-style-type: none"> 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: <ol style="list-style-type: none"> 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 relation		1- Low relation		2- Medium relation		3 – High relation			

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	H
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.

Syllabus:

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

	Objects Classes and Methods - Inheritance - Packages and Interfaces - Exception handling, Collections - Multithreading – Java I/O Streams, File Handling.			
II	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.	6+0+12		
III	SQL Tuning: SQL tuning – Execution Plan – Inspection – Optimization – Locking – Joining – Locks – Tuning Recovery subsystem – Operating system consideration – Hardware Tuning.	6+0+12		
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.	6+0+12		
V	Web Application Development: Creating Interactive Websites - Search engines – cookies - Blogs - Social web applications - developing WIKI pages – Programming for the Mobile web.	6+0+12		
		Lecture	Practical	Total
		30	60	90
Text Books: 1. Prasanalakshmi, B. (2015). <i>Advanced Java programming</i> . CBS Publishers & Distributors Pvt, India. .				
Reference Books: 1. Comer, D. E. (2018). <i>The internet book: Everything you need to know about computer networking and how the internet works</i> . CRC Press. 2. Eck, D. J. (2014). <i>Introduction to programming using Java: Version 7.0, August 2014</i> . 3. Sedgewick, R., & Wayne, K. (2013). <i>Introduction to programming in Java: An interdisciplinary approach</i> . 4. Tanenbaum, A. S., & Steen, M. V. (2016). <i>Distributed systems: Principles and paradigms</i> . 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 Name	Category			
		L	T	P	C
XCN406A	Banking Theory Law and Practice	3	1	0	4
Prerequisites	NIL	L	T	P	H
C:P:A	3:0:1	3	2	0	5

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

Syllabus:

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

	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						
III	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.	9+3+0						
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	9+3+0						
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).	9+3+0						
		<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>45</td><td>15</td><td>60</td></tr> </table>	Lecture	Tutorial	Total	45	15	60
Lecture	Tutorial	Total						
45	15	60						
Text Books: 1. Kandasami K.P./ Natarajan S. & Parameswaran. (2009). (4th ed.) <i>Banking: Theory and practice</i> . Chand Publishing.								
Reference Books: 1. Cranston, R. (2017). <i>Principles of banking law</i> . Oxford Institution Press. 2. Ramachandran, R. (2019). <i>Banking: Theory and practice</i> . MJP Publisher. 3. Sukhvinder, M. (2012). <i>Banking law and practice</i> . 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
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 Name	Category			
		L	T	P	C
XCN406B	Security Analysis and Portfolio Management	3	1	0	4
Prerequisites	Nil	L	T	P	H
C:P:A	3:0.5:0.5	3	2	0	5

Course Outcomes (COs):

On the successful completion of this course students would be 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	Hours Allotted
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.	9+3+0						
IV	Portfolio Theory: Portfolio risk and return measurement – Diversification -Simple – Markowitz – Efficient frontier.	9+3+0						
V	Portfolio Management: Portfolio Selection – Capital Market Line (CML) – Capital Asset Pricing Model (CAPM) – Characteristic Line – Portfolio Evaluation.	9+3+0						
		<table border="1"> <tr> <td>Lecture</td> <td>Tutorial</td> <td>Total</td> </tr> <tr> <td>45</td> <td>15</td> <td>60</td> </tr> </table>	Lecture	Tutorial	Total	45	15	60
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>

	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

INTERNET OF THINGS AND BIG DATA ANALYSIS

Course Code	Course Name	Category			
		L	T	P	C
XCN406C	Internet of Things and Big data Analysis	3	1	0	4
Prerequisites	Nil	L	T	P	H
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

	Overview of Clustering — K-means — Use Cases — Overview of the Method — Determining the Number of Clusters — Diagnostics — Reasons to Choose and Cautions. Classification: Decision Trees — Overview of a Decision Tree — The General Algorithm — Decision Tree Algorithms — Evaluating a Decision Tree.							
III	Association and Recommendation: Association Rules — Overview — Apriori Algorithm — Evaluation of Candidate Rules — Applications of Association Rules — Finding Association & finding similarity. Recommendation System: Collaborative Recommendation- Content Based Recommendation — Knowledge Based Recommendation- Hybrid Recommendation Approaches.	9+3+0						
IV	Stream Memory Introduction to Streams Concepts — Stream Data Model and Architecture — Stream Computing, Sampling Data in a Stream — Filtering Streams — Counting Distinct Elements in a Stream — Estimating moments — Counting oneness in a Window — Decaying Window.	9+3+0						
V	Real Time Analytics Platform: Real time analytics platform (RTAP) applications - Case Studies — Real Time Sentiment Analysis - Stock Market Predictions - Using Graph Analytics for Big Data - Graph Analytics	9+3+0						
		<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>45</td><td>15</td><td>60</td></tr> </table>	Lecture	Tutorial	Total	45	15	60
Lecture	Tutorial	Total						
45	15	60						
Text Books 1. Bahga, A., & Madiseti, V. (2016). <i>Big data science & analytics: A hands-on approach</i> . Vpt.								
Book for References 1. Shah, C. (2020). <i>A hands-on introduction to data science</i> . Cambridge Institution Press. 2. Srinivasa, K. G., M., S. G., & H., S. (2018). <i>Network data analytics: A hands-on approach for application development</i> . Springer								
E-Resource 1. https://www.learn-datasci.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				
		L	T	P	SS	C
XCN501	Principles & Practices of Cost Accounting	5	0	0	0	5
Prerequisites	Nil	L	T	P	SS	H
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:

Unit	Content	Hours Allotted
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I	Introduction of cost accounting: Meaning, Definition, Scope and Objectives of Cost Accounting – Cost Concepts – Methods & techniques – Requisites of Ideal costing system – Installation of a costing system – Cost sheet – Reconciliation of cost and financial accounts.	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)	12+3+0						
III	Labour: Labour turnover – Meaning, causes and measurement - Methods and computation of wage payments – Time Rate System, Piece Rate System - Methods of remuneration and incentive schemes -	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.	12+3+0						
V	Costing methods: Job costing – Process costing, Normal loss, Abnormal loss and gains – Contract costing (Profit or Loss on contracts) - Operating Costing	12+3+0						
		<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>60</td><td>15</td><td>75</td></tr> </table>	Lecture	Tutorial	Total	60	15	75
Lecture	Tutorial	Total						
60	15	75						
Text books: 1. T.S. Reddy, & Y. Hari Prasad Reddy. (2020). <i>Cost Accounting</i> . Chennai: Margham Publications.								
Reference Books 1. Dr. R. Ramachandran, & Dr. R. Srinivasan. (2019). <i>Cost Accounting</i> . Trichy: Sri Ram Publication. 2. Murthy A, & Gurusamy S. (2017). <i>Cost Accounting</i> . Chennai: Vijay Nicole Imprints Pvt. Ltd. 3. R.S.N. Pillai, & V. Bhavathi. (2010). <i>Cost Accounting</i> . New Delhi: Sultan Chand Publication. 4. S.P. Jain, & K.L. Narang. (2016). <i>Problems and Solutions in Cost Accounting</i> . New Delhi: Kalyani Publisher. 5. Arora M N. (2013). <i>Cost Accounting: Principles & Practice</i> . 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	H
C:P:A	4:0:1	4	0	0	4

Course Outcomes (COs):

On the successful completion of this course students would be 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

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;	12+3+0		
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	12+3+0		
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	12+3+0		
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	12+3+0		
		Lecture	Tutorial	Total
		60	15	75
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). <i>Auditing: Principles and techniques</i> . Pearson Education India. 2. Kumar, R., & Sharma, V. (2015). <i>Auditing: Principles and practice</i> . PHI Learning Pvt. 3. MinaxiRachchh; Siddheshwar T. Gadade & Gunvantrai Rachchh. (2015). <i>Introduction to auditing (Institution of Mumbai)</i> . Vikas Publishing House. 4. Pagare, D. (2020). <i>Principles and practice of auditing</i> . Sultan Chand & Sons. 5. Sharma, S. D. (2006). <i>Auditing - Principles & practice 3Rd/ ed</i> . 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									

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	H
C:P:A	4:0:1	4	1	0	5

Course Outcomes (COs):

On the successful completion of this course students would be 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:

Unit	Content	Hours Allotted
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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.	12+3+0						
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.	12+3+0						
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.	12+3+0						
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.	12+3+0						
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.	12+3+0						
<table border="1"> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>60</td><td>15</td><td>75</td></tr> </table>		Lecture	Tutorial	Total	60	15	75	
Lecture	Tutorial	Total						
60	15	75						
Text Book: 1. Kapoor N D. (2020). <i>Elements of Company Law</i> . New Delhi: Sultan Chand & Sons.								
Reference Books: 1. N D Kapoor. (2020). <i>Company Law and Secretarial Practice</i> . New Delhi: S Chand. 2. P.P.S. Gogna. (2020). <i>A Text book of Company Law</i> . New Delhi: S. Chand. 3. Singhal A. (2020). <i>A Text book of Company Law</i> . New Delhi: JBC Press Vayu Education of India. 4. Taxmann. (2015). <i>Master Guide to Companies Act, 2013 & Company Rules</i> . New Delhi: Taxmann Publications Pvt. Ltd. 5. Paranjape, D. N. (2021). <i>Company Law</i> . 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	H
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 objects.

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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I	Introduction to Internet: Introduction to Internet – A brief History of Internet – Use of Internet – Connection to the Internet – Evolution – Basic Terminology – Getting into the net – Browsers – Applications of Internet – Introduction to internet protocols – Language of Internet - web pages – Web Pages come from the web server – Web sites – The normal Modem – ISDN, ADSL, CABLE Modems.	9+0+12		
II	Web Index: Searching the Web – Web Index – Web Search Engine – Web Meta – Searcher – Search Functions – Search Engines – Meta Search Sites – Directories and Indexes – Specialized Directories – Electronic Mail – Customizing E-Mail Programs – Managing Mails – Address Book – Signature Feature – File Attachment Facility – Setting priority – Advantages and Disadvantages of E-Mail.	9+0+12		
III	Introduction to HTML: Introduction to HTML – HTML Code for a Web Page – Web Page Basics – Set up a Web Page – Display a Web Page in a Web Browser – Start a New Paragraph – Start a New Line – Insert Blank Spaces – Heading – Pre-format Text – Comment – Special Characters – Format Text – Emphasize – Superscript and Subscript – Font Style and Size – Color – Margins – Mono Spaced Font – Images – Add an Image – Background Image – Border – Wrap Text Around an Image – Aligning the Image – Horizontal Rule – Use Images in List – Convert an Image to GIF or JPEG.	9+0+12		
IV	World Wide Web: Links - Link to another Web Page – Link within a Web Page – Link to an Image – Link to a File – E-mail Link – Link to an FTP Site – Change Link Colours – Create Keyboard Shortcuts – Change the Tab Order – Tables – Create a Table – Add a Border – Caption – Column Groups – Row Groups – Colour – Background Images – Aligning Data – Size of a Table – Size of a Cell – Span Cells – Cell Spacing and Cell Padding – Borders – Text Wrapping – Nested Tables – Wrap Text around a Table.	9+0+12		
V	Sounds and Videos: Sounds and Videos - Link to a Sound – Sound Considerations – Embedded Sound – Extended Video – Video Considerations – Internal Video – Introduction to Forms – Set up a Form – Text Box – Large Text Area – Check Boxes – Radio Buttons – Menu – Upload Files – Submit and Reset Button – Hidden Field – Organize Form Elements – Label From Elements – Introduction to Frames – Creating Frames – Frame Considerations – Provide Alternative Information – Link to a Frame - Scroll Bars.	9+0+12		
		Lecture	Practical	Total
		45	60	105
Text Books: 1. Adesh K. Pandey . (S.K. Kataria & Sons). <i>Internet And Web Designing</i> . Delhi: S.K. Kataria & Sons.				
Reference Books: 1. Ashish Chopra. (2015). <i>Internet & Web Designing</i> . Ambala, Haryana: Ishan Publications. 2. Hirdesh Bhardwaj. (2016). <i>Web Designing</i> . Bengaluru, Karnataka: Pothi.com. 3. P K PANDY. (2020). <i>Web Designing & Publishing Module-2 (M2-R5) Based on NIELIT (DOEACC) 'O' LEVEL</i> . Katra, Prayagraj, Uttar Pradesh: T BALAJI PUBLICATION				

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>
3. <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	Category				
		L	T	P	SS	C
XCN505A	Human Resource Management	4	1	0	0	4
Prerequisites	Nil	L	T	P	SS	H
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	Content	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.	9+3+0
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.	9+3+0
III	Performance management: Performance Appraisal – Methods of Performance Appraisal – Job Compensation: Wage and Salary Administration, Promotions, Demotions, Transfers, Separation, Absenteeism – Quality of Work Life (QWL)	9+3+0
IV	Employee grievance handling, discipline & employee welfare: Causes of Grievances, Grievance Redressal Mechanism – Employee discipline, Code of Discipline – Essentials of Good Disciplinary System – Industrial safety – Safety and Health - Employee Welfare Measures.	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.	9+3+0
	Lecture	Tutorial
	45	15
	Total	60
Text Books:		
1. C.B. Gupta. (2018). <i>Human Resource Management Text and Cases</i> . Delhi: Sultan Chand & Sons.		
Reference Books:		
1. Amitabha Sengupta. (2018). <i>Human Resource Management: Concepts, Practices, and New Paradigms</i> . Delhi: SAGE Publications Pvt. Ltd.		
2. Dr. C.D. Balaji. (2020). <i>Human Resource Management (Personnel Management)</i> . Chennai: Margham Publications.		
3. K Sundar. (2020). <i>Essentials of Human Resource Management</i> . Chennai: Vijay Nicole Imprints Pvt Ltd.		
4. K. Aswathappa. (2017). <i>Human Resource Management: Text and Cases</i> . Chennai: McGraw Hill Education.		
5. R C Sharma, & Nipun Sharma. (2018). <i>Human Resource Management: Theory And Practice</i> . 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-and-applications-e175226969.html](https://www.pdfdrive.com/a-handbook-of-human-resource-management-practice-e24209359.html)

2. <https://www.pdfdrive.com/a-handbook-of-human-resource-management-practice-e24209359.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_MANAGEMENT_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	Category				
		L	T	P	SS	C
XCN505B	International Business Management	4	1	0	0	4
Prerequisites	Nil	L	T	P	SS	H
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.	9+3+0						
III	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.	9+3+0						
		<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>45</td><td>15</td><td>60</td></tr> </table>	Lecture	Tutorial	Total	45	15	60
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-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_pdf
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, 1 – Low relation, 2 – Medium relation, 3 – High relation

BASICS OF DATA MINING AND WAREHOUSING

Course Code	Course Name	Category				
		L	T	P	SS	C
XCN505C	Basics of Data Mining and Warehousing	4	1	0	0	4
Prerequisites	Nil	L	T	P	SS	H
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 be 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.

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						
II	Data warehousing: Introduction – Data warehouse - Difference between Operational Database and Data warehouse Multidimensional Data Model: From tables to data Cubes, Schemas – Data warehousing components – building a data warehouse - Efficient computation of DATA Cubes, Efficient Processing of OLAP queries - Metadata repository.	9+3+0						
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	9+3+0						
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.	9+3+0						
		<table> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> <tr> <td>45</td><td>15</td><td>60</td></tr> </table>	Lecture	Tutorial	Total	45	15	60
Lecture	Tutorial	Total						
45	15	60						
Text Books: 1. J.Han , & M. Kamber. (2006). <i>Data Mining Concepts and Techniques</i> ;. New Delhi: Harcourt India Pvt. Ltd.								
Reference Books: 1. Alex Berson, & Stephen J. Smith. (2004). <i>Data Warehousing, Data Mining & OLAPI</i> . New Delhi: Tata McGraw - Hill Education. 2. Berson Alex. (2007). <i>Data Warehousing, Data Mining, & OLAP</i> . Noida, UP: McGraw Hill Education India. 3. DUNHAM. (2006). <i>Data Mining: Introductory and Advanced Topics</i> . Noida, UP: Pearson Education India. 4. K.P. Soman, Shyam Diwakar, & V. Ajay. (2006). <i>Insight into Data Mining Theory and Practice</i> . New Delhi: Prentice Hall of India Pvt. Ltd. 5. Parteek Batia. (2019). <i>Data Mining and Data Warehousing: Principles and Practical Techniques</i> . 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	H
C:P:A	4.5:0.5:0	4	1	0	5

Course Outcome (COs):

On the successful completion of this course students would be 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's problems and at work; Dimensions of entrepreneurship: intrapreneurship, technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship	12+3+0
II	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
III	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. 5. Participate in Business Plan Competition-designing a business plan proposal and identifying alternative sources of raising finance for startup.				
		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). Retrieved 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	T	SS	H
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	Hours Allotted
I	Introduction to Management Accounting: Meaning and Emergence of Management of Accounting – Objectives – Need and Importance – Functions – Process - Limitations. Management Accountant – Functions, Duties, and Responsibilities – Tools and Techniques of Management Accounting. Financial Statement Analysis – Comparative, Common Size and Trend Analysis. Ratio Analysis – Profitability, Liquidity, and Solvency.	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.	12+3+0
III	Budget and Budgetary Control: Budget, Budgeting and Budgetary Control: Meaning, Objectives, Advantages, Classification and Types of Budgets – Characteristic of Good Budgeting – Requisites for a Successful Budgetary Control System – Preparation of Budgets – Sales, Production, Cash, and Master. Zero Base Budgeting – Meaning, Process in ZBB, Benefits, and Limitations - Traditional Vs. Zero Base Budgeting.	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 and discontinuation of a product line etc.	12+3+0
V	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.	12+3+0
		Lecture 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

STRATEGIC MANAGEMENT

Course Code	Course Name	L	T	P	C
XCN603A	Strategic Management	4	1	0	4
Prerequisites	Nil	L	T	SS	H
C:P:A	3:0:1	4	1	0	5

Course Outcomes		DOMAIN	LEVEL
CO1	<i>Understand</i> the internal and external business environment.	Cognitive Affective	Understanding Receiving Phenomena
CO2	<i>Explain, Outline</i> 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 of business environment; Elements of environment – internal and external - Economic Environment - Political and Legal Environment - Socio-Cultural Environment - International and Technological Environment.	6+0+12
II	Strategic Management: Strategic Management: Definition and meaning, Strategic Management Process - Forming Vision, setting objectives, Crafting a Strategy, Characteristics, Benefits of strategic management -Strategic Planning in practice	6+0+12
III	Strategy Formulation, Implementation& Evaluation: Introduction, Strategy Formulation, Process in Strategy Formulation, Strategy Implementation and its Stages, Reasons for Strategy Failure and Methods to Overcome, Strategy Leadership and Strategy Implementation, Strategic Business Units (SBUs) – Strategic Evaluation –Objectives - Standards –Performance measures.	6+0+12
IV	Corporate Strategy: Strategy and competitive advantage - Low Cost Leadership strategies, differentiation Strategies and Focus strategies. Merger and acquisition - Vertical integration strategies. First-Mover advantages and disadvantages. Balanced Score Card – McKinsey 7s framework as Horizontal and vertical integrations.	6+0+12
V	Change Management: Responding to shifts in competitive advantages - New developments affecting competitive advantage - New technology - New distribution channel, Economic shifts - Change in the neighbouring industries and change in government regulations.	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	H
C:P:A	3:0:1	4	1	0	5

Course Outcomes (COs):

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

C03: Cog (U):*Understand* the overview of financial service industry in India and some of the financial products.

C05: Cog (U):*Understand*the basic financial service relating to factoring, venture capital financing, and mutual fund financing in India.

Unit	Content	Hours Allotted						
I	Development Financial Institutions (DFI): Introduction to DFI – Meaning, Objectives, and Functions of DFIs. DFIs in India – Role of DFIs in Post Reform Period – Government Policy to Measures on DFIs. Financial Institutions: Updated Performance of IFCI, IDBI, ICICI, SFC, LIC, NABARD, SFC, and ECGC.	9+3+0						
II	Banking Institutions: Regulations and Banking Structure in India: Meaning, Functions, and Performance of Public Sectors Banks, Private Sector Banks, and Foreign Banks Operating in India. Commercial Banks in India – Operations, Growth, Functions, Role in Project Finance and Working Capital Finance.	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 - Credit Rating – Meaning – Functions – Benefits.	9+3+0						
IV	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.	9+3+0						
V	Factoring, Mutual Fund and Venture Capital: Factoring – Introduction – Meaning – Definition – Functions – Types – Benefits – Factoring in India. Venture Capital – Introduction – Meaning – Features – Importance – Venture Capital in India. Mutual Funds – Introduction – Meaning and Definitions – Types – Selection of a Fund – Mutual Funds in India – Reasons for Slow Growth.	9+3+0						
		<table border="1"> <thead> <tr> <th>Lecture</th><th>Tutorial</th><th>Total</th></tr> </thead> <tbody> <tr> <td>45</td><td>15</td><td>60</td></tr> </tbody> </table>	Lecture	Tutorial	Total	45	15	60
Lecture	Tutorial	Total						
45	15	60						

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.

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

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|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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. |
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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 be able to

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

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. Altekhar 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, Kaminsky, 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	H
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	T	SS	H
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 Excersie, 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)	
		L
		T
		P
		Total
		30
		0
		0
		30
REFERENCE BOOKS		
1. Jennifer L. Bayuk, J. Healey, P. Rohmeyer, Marcus Sachs , Jeffrey Schmidt, Joseph		

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 Publishers, 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,

1- Low Relation

2-Medium Relation,

3-High 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	√												3:0:0:3
XGE102	√		√										3:0:0:3
XCN103	√	√	√	8	1	1	2	1	1	3	0	4	4:1:0:5
XCN104	√		√	1	0	0	9	0	0	4	3	4	3:0:2:4
XCN105	√		√	8	1	1	2	1	1	3	0	4	4:1:0:4
XUM001	√	√	√	0	0	0	0	15	3	1	0	0	1:0:0:1
XGT201 / XFT201	√												3:0:0:3
XGE202	√		√										3:0:0:3
XCN203	√	√	√	8	5	0	4	1	0	2	1	4	4:2:0:5

XCN204	√		√	11	4	3	0	3	3	3	0	4	4:1:0:4
XCN205	√		√	1	0	0	9	0	0	4	3	4	4:0:2:4
XUM002	√	√	√	0	0	0	0	10	0	0	0	0	2:0:0:1
XGT301 / XFT301	√												3:0:0:3
XGE302	√		√										3:0:0:3
XCN303	√	√		8	10	0	2	5	2	5	2	2	3:0:0:3
XCN304	√	√	√	1	0	0	9	0	0	4	3	4	2:0:6:5
XCN305	√		√	9	4	1	1	4	1	0	0	2	4:1:0:4
XUM003	√	√	√										2:0:0:1
XGT401 / XFT401	√												3:0:0:3
XGE402	√		√										3:0:0:3
XCN403	√		√	10	10	5	3	7	5	4	0	5	4:1:0:5
XCN404	√		√	4	4	6	0	3	0	3	2	3	4:1:0:5
XCN405	√		√	1	0	0	9	0	0	4	3	4	3:0:2:5
XCN406	√		√	11	8	0	0	5	0	0	0	3	3:1:0:4
XCN501	√	√	√	5	1	10	4	0	0	4	4	5	5:1:0:5
XCN502	√		√	6	3	5	1	3	15	8	0	5	4:0:0:4
XCN503	√		√	6	9	0	2	6	5	5	2	5	4:1:0:4
XCN504	√	√	√	1	0	0	9	0	0	4	3	4	3:0:2:4
XCN505	√		√	13	12	0	0	0	2	3	0	5	4:1:0:4
XCN506	√		√										0:0:0:3
XCN601	√		√	5	11	2	0	8	7	6	8	6	4:1:0:5
XCN602	√		√	10	5	7	3	4	3	5	0	5	4:1:0:5
XCN603	√		√	6	0	0	2	4	4	2	0	2	4:1:0:4
XCN604	√		√										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 B.Com with Computer Applications (Full time) Degree Programme offered by PMIST

Category	As per UGC Credits	PMIST adoption %	PMIST Credit	Deviation	Number of Courses
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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 6th semester to each member of the group.
4. The credit distribution is followed as per the guidelines given by UGC

Note: Apart from academic workload, the following academic sessions must be included in the timetable to maintain 30 hours / week. Swatch Bharat – 1, Academic mentor-1 hour, Library – 1 hour , Soft skill – 1 hour and Placement Training- 1