

**SHRIMATHI DEVKUNVAR NANALAL BHATT VAISHNAV
COLLEGE FOR WOMEN (AUTONOMOUS)
CHENNAI - 600044.
Re accredited with A+ Grade byNAAC**

**BACHELOR OF COMMERCE
B.COM (COMPUTER APPLICATION)
(Shift – II)**

Under the faculty of Commerce

B.COM (COMPUTER APPLICATION)



**CHOICE BASED CREDIT SYSTEM (CBCS)
OUTCOMEBASED EDUCATION (OBE)**

(Effective from the Academic Year 2021-22)

PROGRAMME PROFILE
B.COM (COMPUTER APPLICATION)

TOTAL CREDITS: 140

TOTAL TEACHING HOURS: 180

PART	COURSE	TITLE OF THE PAPER	CODE	L	T	H	C
I SEMESTER							
PART I	FOUNDATIO N	Tamil- I		2	1	6	3
		Sanskrit- I		2	1	6	3
		Hindi- I		2	1	6	3
		French- I		2	1	6	3
PART II	FOUNDATIO N	General English- I		2	1	6	3
PART III							
CORE I	MAJOR I	Financial Accounting		3	1	5	4
CORE II	MAJOR II	Computerized Accounting- Theory & Practicals		3	1	5	4
ALLIED I	ALLIED I	Business Economics		4	1	6	5
PART IV	SOFT SKILL I	Essential Of Language & Communication Skills		2	1	2	3
II SEMESTER							
PART I	FOUNDATIO N	Tamil -II		2	1	6	3
		Sanskrit- II		2	1	6	3
		Hindi- II		2	1	6	3
		French- II		2	1	6	3
PART II	FOUNDATIO N	General English- II		2	1	6	3
PART III							
CORE III	MAJOR III	Advanced Financial Accounting		3	1	5	4
CORE IV	MAJOR IV	Python Programming- Theory & Practicals		3	1	5	4
ALLIED II	ALLIED II	Entrepreneurial Development		4	1	6	5
PART IV	SOFT SKILL II	Essentials Of Spoken And Presentation Skill SI		2	1	2	3

		Environmental Studies					2
		Value Education – I (Yoga & wellness)					2
III SEMESTER							
PART III	MAJOR V	Corporate Accounting		3	1	5	4
	MAJOR VI	Business Law		3	1	5	4
	MAJOR VII	Statistical Package for Social Sciences- Theory & Practicals		3	1	5	4
	MAJOR VIII	Object Oriented Programming Using C++ - Theory & Practicals		2	1	5	3
	ALLIED III	Business Statistics		4	1	6	5
PART IV	NON -MAJOR	*Basic Tamil/AdvancedTamil/NME					2

PART	COURSE	TITLE OF THE PAPER	CODE	L	T	H	C
IV SEMESTER							
PART III	MAJOR IX	Advanced Corporate Accounting		3	1	5	4
	MAJOR X	Principles of Management		3	1	5	4
	MAJOR XI	E-Commerce		3	1	5	4
	MAJOR XII	Java Programming - Theory & Practicals		2	1	5	3
	ALLIED IV	Elements of Operation Research		4	1	6	5
PART IV	NON-MAJOR	*Basic Tamil/AdvancedTamil/ NME					2
V SEMESTER							
PART III	MAJOR XIII	Elements of Cost Accounting		3	1	5	4
	MAJOR XIV	Practical Auditing		3	1	5	4
	MAJOR XV	Software Testing- Theory & Practicals		3	1	5	4
	MAJOR XVI	Financial Management		2	1	5	3
	ELECTIVE –I	Income Tax Law And Practice– I Any One From The List (1)Income Tax Law & Practice-I (2)Portfolio Management (3)Research Methodology		4	1	6	5
PART IV	SOFT SKILL-III	GIMP (SPOKEN TUTORIAL IIT MUMBAI)					3
VI SEMESTER							
PART III	MAJOR XVII	Financial Services		3	1	5	4
	MAJOR XVIII	Management Accounting		3	1	5	4
	MAJOR XIX	Human Resource Management		3	1	5	4
	ELECTIVE -II	Web Technology- Theory & Practicals		4	1	6	5
	ELECTIVE – III	Income Tax Law And Practice– II Any One From The List (1)Income Tax Law & Practice-II (2)Project Work(Group)		4	1	6	5
PART IV	SOFT SKILL-IV (COMPUTING SKILL)	ARTHA VIDYA					3
PART V	EXTENSION ACTIVITIES	SPORTS/NCC/NSS/ROTRACT/EDP					1

L =Lecture Hrs; T =Tutorial Hrs; H = Hrs per week; C =Credits

Non Major Elective Papers:-

Any one of the following:

- 1. BASICS OF INDIRECT TAXATION**
- 2. BASICS OF RETAIL MARKETING**
- 3. INTRODUCTION TO FINANCIAL ACCOUNTING**

Non-major Elective Papers

Any one of the following:

- 1. CONSUMER PROTECTION AND CONSUMER RIGHTS**
- 2. FUNDAMENTALS OF DISASTER MANAGEMENT**
- 3. INTRODUCTION TO COSTING**

* (a) Non-Tamil Students up to XII Std must be studied “Basic Tamil” comprising of two courses

in degree level.

(b) Tamil Students up to XII Std, taken Non-Tamil Language under Part-I at degree level

shall be taken “Advanced Tamil” comprising of two courses.

(c) Tamil Students up to XII Std and taken Tamil under Part-I Language at degree level

shall be chosen “Non- Major Electives” at degree level.

COURSE FRAME WORK

SEMESTER I

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART I	Language Paper – I	4	3	40	60	100
PART II	English Paper – I	4	3	40	60	100
PART III	Core Paper I: Financial Accounting	6	4	40	60	100
	Core Paper II: Computerised Accounting – Theory & Practicals	6	4	40	60	100
	Allied Paper I: Business Economics	6	5	40	60	100
PART IV	Value Education - Environmental Studies	1	Examination will be held in Semester II			
	Soft Skill – I	2	3	50	-	100

**SEMESTER I
MAJOR I
FINANCIAL ACCOUNTING**

**TOTALHOURS:
CREDITS: 4**

**SUB CODE:
L-3,T-**

1,P-6

COURSE OBJECTIVES:

- To gain knowledge of the basic concepts and convention of Financial Accounting.
- To understand the practical application to rectify the errors and preparation of Final Accounts.
- To gain the knowledge about Average Due Date, Account Current.
- To learn about the how to calculate depreciation in different methods.
- To study about the single-entry system of Accounting

COURSE OUTCOME

CO.NO	CO STATEMENT
CO 1	Explain the various accounting concepts, conventions and overview of Accounting Standard (AS) 2,3,4,5,7 and 10 and IND AS.
CO 2	Understand the various types of errors and on how to rectify those errors and preparation of final accounts.
CO 3	Outline the concepts of Average due date, interest and describe

	about preparation of Bank Reconciliation Statement (BRS).
CO 4	Analyze the principles of Accounting on Depreciation under Straight line, written-down value method, annuity and determination of insurance claim on fire accident.
CO 5	Apply the notions of the single entry system of book keeping to determination of profit/loss under Statement of affairs and conversion method.

SYLLABUS

UNIT I:

Introduction to Financial Accounting – Accounting Concepts and Conventions – Introduction

to AS , Ind AS and IFRS – Accounting Standard 2,3,4,5,7 and 10 (Only Theory)

UNIT II: Preparation of Financial Statement

Final accounts of sole trading concern-Adjustments-Receipts and Payments-Income and expenditure- Balance sheet of non trading organization

UNIT III: Depreciation and Insurance Claims

Depreciation Accounting: Depreciation- Meaning –Causes-Types-Straight Line Method- Written

down value method- Concept of useful life under Companies Act 2015.

Insurance Accounting: Insurance claims –Calculation of Claim amount-Average clause (Loss of stock only)

UNIT IV: Single entry system

Meaning and Features of Single entry-Defects-Difference between single entry and double entry system- Methods of calculation of Profit-Statement of Affairs Method-Conversion Method.

UNIT V: Hire Purchase and Installment System

Hire Purchase System- Default and repossession-Hire purchase trading account

Installment System-Calculation of Profit.

Note:

Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

TEXT BOOK:

- Financial Accounting- T.S.Reddy& A. Murthy, Margham Publications.
- Advanced Accounting- Jain &Narang, Kalyani Publication
- Advanced Accounting- R.L. Gupta - Sultan Chand Publications.
- Financial Accounting- R.Narayanaswamy, A managerial perspective-PHI Learning Pvt.Ltd.
- Advanced Accounting - ShuklaGrewal, S.Chand Publication

REFERENCE BOOKS:

- Financial Accounting - R.L.Gupta& V.K Gupta, Sultan Chand Publications.
- Financial Accounting- Dr.Radha, Prasanna Publishers
- Financial Accounting- Rajasekar-2011 – Pearson Publications.
- Financial Accounting -Parthasarathy S. And Jaffarulla .A , 2008, Kalyani Publishers – New Delhi.
- Financial Accounting - P.C. Tulsian, Pearson

WEBSITE:

- www.accountingcoach.com
- www.icai.org
- www.futureaccountant.com
- www.onlinelibrary.wiley.com
- www.accountingtools.com

MAPPING OF CO WITH PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	1	1	2	0	1	1
CO2	2	2	2	2	1	2
CO3	1	2	2	0	1	1
CO4	1	2	2	0	1	1

CO5	1	1	2	0	1	1
TOTAL	6	8	10	2	5	6
AVERAGE	1.2	1.6	2	0.4	1	1.2

3 – Significant 2 – Moderate 1 – Low 0 – Nil

GUIDELINES FOR QUESTION PAPER SETTING

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	2	0	1	1	1	0
II	1	1	-	1	-	1
III	1	2	-	1	-	1
IV	-	2	-	1	-	1
V	1	2	1	1	-	1
TOTAL	5	7	2	5	1	4

MAJOR II
COMPUTERIZED ACCOUNTING
(PRACTICALS)

TOTAL HOURS:

CREDITS: 4

SUB CODE:

L-3,T-1,P-6

COURSE OBJECTIVES:

- To gain the knowledge of Accounting process through computers.
- Acquire the knowledge of voucher and preparation of Trial Balance using Tally ERP 9.
- To learn about Preparation of final accounts with adjustments.
- To understand about Categorize stock items and stock group
- To Classify purchase order and sales order processing.

COURSE OUTCOME:

CO.NO.	CO STATEMENT
CO 1	Acquire the knowledge of Accounting process through computers.
CO 2	Understand to creating Multiple Ledgers , preparation of Trial Balance using Tally ERP 9
CO 3	Preparation of final accounts with adjustments, Activating Interest Calculation and Stock Registers.
CO 4	Categorize stock items and stock group
CO 5	Classify purchase order and sales order processing, Understanding TDS ,Salary Payment – Pay sheet and Pay Slips.

SYLLABUS**UNIT I****Interface and Company Management:**

Introduction to Tally ERP9 - Creating a Company - Altering and Deleting Company – Data Security: Security Control Setup - User Security Control, Multi Language, Export, Import, Backup and Restore: Export and Import Formats - Data Backup and Restore – Masters – Ledgers: Understanding Ledgers - creating Ledgers - Creating Multiple Ledgers - Altering and Deleting Ledgers – Groups: Creating Groups - Altering and Deleting Groups - Bill wise Debtors and Creditors Ledgers: Configuring Bill wise Details.

UNIT II**Default Vouchers:**

Payment Voucher - Receipt Voucher - Contra Voucher - Journal Voucher, Day Book: Day Book Reports - Altering and Deleting Transactions, Cheque Printing: CTS Cheque

Printing System, Masters : Inventory: Understanding Inventory - Integrating Accounts and Inventory - Stock Group - Go down and Locations - Stock Category - Units of Measure - Stock Items - Manual Stock Valuation without Inventory.

UNIT III

Purchase Order Processing:

Purchase Order Process - Purchase Order Voucher - Receipt Note (Inventory) - Rejection-Out

Voucher, Sales Order Processing: Sales Order Process - Sales Order Voucher - Delivery Note (Inventory) - Rejection-IN Voucher , Debit and Credit Notes, Bank Reconciliation, Manufacturing Vouchers: Bills of Materials - Job Costing, Tax Deducted at

Source (TDS): Understanding TDS - Creating TDS Masters - TDS Payment –

Tax Reports and Tax Forms, Payroll Accounting: Understanding Payroll - Pay Heads and Categories - Employee Details and Salary Details - Attendance Entries - Salary Payment – Pay sheet and Pay Slips.

UNIT IV

Goods and Services Tax (GST):

Activating Tally in GST - Setting Up GST (Company Level, Ledger Level or Inventory Level)- GST Taxes & Invoices - SGST, CGST & IGST - Creating GST Masters in Tally, Purchase Voucher with GST: Updating GST Number for Suppliers -Intra-State Purchase Entry in GST (SGST + CGST) - Inter-State Purchase Entry in GST (IGST) - GST Purchase Entry for Unregistered Dealer in Tally - Reverse Charge Mechanism Entry for GST in Tally, Sales Voucher with GST: Updating GST Number for Suppliers - Intra-State Sales Entry in GST (SGST + CGST) - Inter-State Sales Entry in GST (IGST) - Printing GST Sales Invoice from Tally ERP9 Software, GST Reports and Returns: GSTR 1 in Tally - GSTR 1 Return Filing

UNIT V

Interest Calculations (Auto Mode):

Activating Interest Calculations, Point of Sales, Budgets and Controls: Budget Masters and Configurations - Budget Reporting and Analysis, Cost Centers and Cost Categories: Cost Centers - Profit Centers, Purchase and Sales Reporting: Analyzing Purchase and Sales Register - Analyzing Debit and Credit Note - Overdue Payables and Receivables - Outstanding Reports and Printing, Stock Analysis and Reports: Stock Registers- Stock Valuation - Stock Transfer Report - Negative Stock Report - Record Physical Stock and Shortage - Stock Entry without Perpetual Inventory, Financial Reports: Trial Balance - Profit and Loss Account - Balance Sheet - Working Capital - Cash Flow And Fund Flow Statements, Printing Reports: Sales Invoice - Printing Payment and Receipt Vouchers - Printing Various Other Reports - Miscellaneous: Inserting Vouchers – Duplicating Entries - Split Company Data - Merge Tally Companies, Shortcut Keys

NOTE: 100% practical

TEXT BOOKS :

- Nadhani A K, (2016), Implementing Tally, BPB Publications
- Rizwan Ahmed, (2016), Tally ERP 9, Margham Publications, Chennai
- Nandhani, (2015), Computerized Accounting under Tally, Implementing Tally, BPB publication
- Namrata Agrawal, (2008), Tally 9”, Dreamtech Publishers
- Leon & Leon, Computer Applications in Business, Vijay Nicole Imprints, Chennai

REFERENCE BOOKS:

- Moan Kumar K S and Rajkumar S, Computer Applications in Business, Vijay Nicole Imprints, Chennai
- Computer Applications In Business - (English) Dr. Sandeep Srivastava, Dr. Mirza Shab Shah, Er. Meera Goyal ,SBPD Publications
- Computerized Accounting System Using Tally.ERP 9 January 2018 by Manoj Bansal (Author), Ajay Sharma (Author)
- Computerized Accounting by RBD Publishing House by Dr. Anupam Jain & Ms. Ankita Daswani
- Text Book of Computerized Accounting Uzma,tions Vision Public

WEBSITE:

- [https://www.ulektzbooks.com/books/SIA-Publishers-and-Distributors-\(P\)-Ltd./Computerised-](https://www.ulektzbooks.com/books/SIA-Publishers-and-Distributors-(P)-Ltd./Computerised-)

- <https://www.mheducation.com/highered/category.10223.computerized-accounting.html>
- <https://cambridgepub.com/book/qbo2020>
- <https://mybusinesscourse.com/ereader/9759/?preview>
- <http://www.cep.unep.org/download/2183453-file.pdf>

MAPPING OF CO WITH PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	3	2	1	2	2
CO2	2	2	2	2	2	1
CO3	3	3	1	2	2	2
CO4	2	2	2	1	2	2
CO5	2	2	1	2	1	2
TOTAL	11	12	8	8	9	9
AVERAGE	1.83	2	1.33	1.33	1.5	1.5

3 – Significant 2 – Moderate 1 – Low 0 – Nil

ALLED I

BUSINESS ECONOMICS

TOTALHOURS: 6

CREDITS: 5

SUB CODE:

L-3,T-1,P-6

COURSE OBJECTIVES:

- To understand about the introduction of Economics

- Ability to gain the knowledge of Demand and Supply, Elasticity and Demand Forecasting
- To learn about the Law of Diminishing Marginal Utility.
- To understand about the concept of Law of variable proportion and Break Even Analysis.
- To learn about Product Pricing-Monopoly, Monopolistic and Oligopoly.

COURSE OUTCOME:

CO.NO.	CO STATEMENT
CO1	Able to apply the standard analytical tool of applied economics and analysis to business Cycles.
CO2	Understand the economic concepts and principles and to apply them in different economic situation.
CO3	Ability to take the concept of Law of Diminishing Marginal Utility.
CO4	Ability to take the concepts of Law of variable proportion and Break Even Analysis.
CO5	Ability to understand about the concept of Product Pricing- Monopoly, Monopolistic and Oligopoly

SYLLABUS

UNIT - I

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics - Definition – Scope and Importance of Business Economics -Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting

Principles –Concept of Efficiency- Business Cycle:- Inflation, Depression, Recession, Recovery, Reflation and Deflation.

UNIT-II

Demand and Supply Functions: - Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium

UNIT-III

Consumer Behaviour: Law of Diminishing Marginal utility – Equimarginal Utility – Indifference Curve – Definition, Properties and equilibrium.

UNIT-IV

Production: Law of Variable Proportion – Laws of Returns to Scale – Producer's equilibrium– Economies of Scale - Cost Classification – Break Even Analysis

UNIT-V

Product Pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods.

TEXT BOOKS:

- S.Shankaran, Business Economics - Margham Publications - Ch -17
- P.L. Mehta, Managerial Economics – Analysis, Problems & Cases - Sultan Chand & Sons - New Delhi – 02.
- Francis Cherunilam, Business Environment-Himalaya Publishing House -Mumbai– 4.
- Peter Mitchelson and Andrew Mann, Economics for Business - Thomas Nelson Australia -Can -004603454.
- C.M.Chaudhary, Business Economics - RBSA Publishers - Jaipur - 03.

REFERENCE BOOKS:

- H.L.Ahuja, Business Economics–Micro & Macro-Sultan Chand & Sons-New Delhi.

- T. Aryamala – Business Economics- Vijay Nicole Imprints Private Ltd.,
- Joel Dean, Managerial Economics-Prentice Hall of India Pvt.Ltd.
- Chaudhary C M, Business Economics - RBSA Publishers - Jaipur - 03.
- Ahuja H L, Business Economics – Micro & Macro - Sultan Chand & Sons - New Delhi –55.

WEBSITE:

- www.economicconcept.com
- www.tutorialspoint.com
- www.economicdiscussion.net
- www.umass.edu
- www.researchgate.net

MAPPING OF CO WITH PSO:

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	1	2	3	2	1	1
CO2	2	1	1	1	2	2
CO 3	2	2	3	1	1	1
CO4	1	1	2	1	2	2
CO5	1	2	1	1	2	2
AVERAGE	1.4	1.6	1.6	1.2	1.6	1.6

SEMESTER II

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART I	Language Paper – II	4	3	40	60	100
PART II	English Paper – II	4	3	40	60	100
PART III	Core Paper III: Advanced Financial Accounting	6	4	40	60	100
	Core Paper IV: Python Programming Theory & Practical	6	4	40	60	100
	Allied Paper II: Entrepreneurial Development	6	5	40	60	100
PART IV	Value Education - Environmental Studies	1	2	50	-	100
	Value Education - Yoga & Wellness	1	2	50	-	100
	Soft Skill – II	2	3	50	50	100

MAJOR –III
FINANCIAL ACCOUNTING – II

TOTALHOURS: 75 HRS

SUB CODE:

CREDIT:4

L-3,T-1,P- 6

COURSE OBJECTIVES:

- To enable the students to prepare Branch Account.
- To learn about the allocation of expenses in departmental accounts.
- To learn about the accounting treatment of hire purchase and installment system.
- To acquire the Knowledge of Partnership Accounts.
- To learn the accounting treatment for dissolution and insolvency of a partnership firm

COURSE OUTCOMES

CO No.	CO Statement
CO1	To prepare branch accounts, to differentiate between wholesale profit and retail profit.
CO2	To get acquainted with the accounting procedures of Departmental Accounts
CO3	To become skilled at the methods of maintaining accounts Under hire purchase and installment, compute Default and Repossession and maintain accounts for Installment Purchase system
CO4	To enable the students to be aware of the procedure and preparation of partnership accounts. Acquire knowledge about accounting procedures related to admission, retirement and death of a partner.
CO5	To gain knowledge of the accounts for dissolution, Insolvency of a partner, Insolvency of all partners and Limited Liability Partnership.

SYLLABUS:

Unit I

Branch Accounts

Dependent Branches - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded)

Unit II

Departmental Accounts

Basis of Allocation of Expenses – Calculation of Profit - Inter-departmental Transfer at cost or Selling price.

Unit III

Partnership Accounts

Admission of a Partner – Retirement of a Partner – Death of a Partner.

Unit IV

Partnership Accounts

Dissolution of a Partnership Firm – Insolvency of a Partner – Insolvency of all Partners- Piecemeal Distribution of cash in case of Liquidation of Partnership Firm.

Unit V

Non-Trading Concern Accounting

Average Due Date – Account Current – Insurance claims – Average clause (Loss of stock and loss of Profit. Receipts and Payments account, Income and Expenditure Account and Balance sheet of Non-Trading Organisations.

Note:

Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.
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TEXT BOOKS:

- R.L. Gupta and V.K. Gupta – Advanced Accounting, Sultan Chand and Sons, Delhi
- T.S. Reddy and A. Murthy – Financial Accounting, Margham Publications, Chennai
- Jain and Narang – Advanced Accounting, Kalyani Publishers, Chennai
- Shukla and Grewal – Advanced Accounting, S.Chand and Co. Delhi

- P.C Tulsian, Financial Accounting – Sulthan Chand Publication

REFERENCE BOOKS:

- R. Narayanswamy, Financial Accounting –A managerial perspective-PHI Learning Pvt.Ltd.
- S. Manikandan & R. RakeshSankar – Financial Accounting-SciTech
- Dr.Radha, Financial Accounting- Prasanna Publishers
- Parthasarathy, S. & Jaffarulla, A. Financial Accounting, Kalyani Publishers, New Delhi.
- S. Thothadri& S. Nafeesa, Financial Accounting, McGraw Hill Education, New Delhi.

WEBSITE

- www.accountingcoach.com
- www.icaai.org
- www.accountingcoach.com
- www.accountingstudyguide.com
- www.onlinelibrary.wiley.com

MAPPING OF CO WITH PSO:

CO / PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	1	1	1	2	3
CO 2	1	2	1	2	3
CO 3	1	2	1	2	3
CO 4	1	3	1	2	3
CO 5	1	3	1	1	3
Average	1.2	2.2	1	1.8	3

3 – Significant 2 – Moderate 1 – Low 0 – Nil

GUIDELINES FOR QUESTION PAPER SETTING

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	2	1	1	-	1

II	1	2	1	1	-	1
III	1	1	-	1	-	1
IV	1	2	-	1	-	1
V	-	1	-	1	-	-
TOTAL	4	8	2	5	0	4

MAJOR –IV
PYTHON PROGRAMMING THEORY AND PRACTICAL

TOTALHOURS:

SUB CODE:

CREDIT:4

L-3,T-1,P- 6

COURSE OBJECTIVES

- To understand about Python Programming Language, Python Data Types: Expressions, Operator, Variables, and Assignments Python standard library.
- To gain the knowledge of Python modules and parameter passing.
- Ability to understand Text Data, Files & Exceptions.
- To acquire the knowledge of For LOOP & Iteration Patterns and Namespaces

COURSE OUTCOMES:

CO No.	CO Statement
CO1	Understand the basic feature of Python language and impart skills in an Industry standard programming language.
CO2	Problem solving and programming capability.
CO3	Implement Function and Recursion concepts of python programming.
CO4	Represent compound data using Python list, Tuples, Dictionaries and Libraries.

CO5	Create advanced programming features in Python to solve industry standard problems
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SYLLABUS

UNIT - I

Computer systems – Python Programming Language Computational Thinking – Python Data Types: Expressions, Operator, Variables, and Assignments – Strings – Lists – Objects & Classes – Python standard library.

UNIT - II

Imperative programming: Python modules – Built-in-function: print() function –eval() function – user-defined function & assignments -parameter passing.

UNIT - III

Text Data, Files & Exceptions: Strings, revisited – formatted output – files – errors & Exceptions – Execution control Structures: decision control & the IF statement

UNIT - IV

For LOOP & Iteration Patterns – two-dimensional list- while loop – more loop patterns – Additional iteration control statements – Container and Randomness: Dictionaries – other built-in container types – character encodings & strings – module random.

UNIT - V

Namespaces – encapsulation in functions – global vs local namespaces exceptional flow control - modules as namespaces.

TEXT BOOKS:

- Charles Dierbach, “Introduction to Computer Science using Python - A computational Problem solving Focus”, Wiley India Edition, 2015.

- Michael Dawson – Python Programming for The Absolute Beginner –Cengage ,New Delhi
- Kenneth A. Lambert – Fundamentals of Python First Programs - Cengage ,New Delhi
- Ch Satyanarayana, M Radhika Mani, BN Jagadesh - Python Programming- Cengage, New Delhi
- Mark Lutz, “Learning Python Powerful Object Oriented Programming”, O’reilly Media 2018, 5th Edition. 2.

REFERENCE BOOKS

- Timothy A. Budd, “Exploring Python”, Tata MCGraw Hill Education Private Limited 2011, 1 st Edition. 3. Allen Downey, Jeffrey Elkner, Chris Meyers, “How to think like a computer scientist: learning with Python”, 2012. 4.
- Sheetal Taneja & Naveen kumar, “Python Programming a Modular approach – A Modular approach with Graphics, Database, Mobile and Web applications”, Pearson, 2017. 5.
- Ch Satyanarayana M Radhika Mani, B N Jagadesh, “Python programming”, Universities Press 2018.

WEBSITES

- http://spoken-tutorial.org/tutorial-search/?search_foss=Python&search_language=English
- <http://docs.python.org/3/tutorial/index.html>
- <http://interactivepython.org/courselib/static/pythonds>
- NPTEL & MOOC courses titled Python programming
- <http://docs.python.org/3/tutorial/index.html>→

PYTHON PROGRAMMING PRACTICALS

Objectives:

- To implement the python programming features in practical applications.

- To write, test, and debug simple Python programs.
- To implement Python programs with conditionals and loops.
- Use functions for structuring Python programs.
- Represent compound data using Python lists, tuples, dictionaries and modules.

LIST OF EXERCISES:

1. Program to convert the given temperature from Fahrenheit to Celsius and vice versa depending upon user's choice.
2. Program to calculate total marks, percentage and grade of a student. Marks obtained in each of the five subjects are to be input by user. Assign grades according to the following criteria: Grade A: Percentage ≥ 80 Grade B: Percentage ≥ 70 and < 80 Grade C: Percentage ≥ 60 and < 70 Grade D: Percentage ≥ 40 and < 60 Grade E: Percentage < 40
3. Program, using user-defined function to find the area of rectangle, square, circle and triangle by accepting suitable input parameters from user.
4. Program to display the first n terms of Fibonacci series.
5. Program to find factorial of the given number.
6. Write a Python program to count the number of even and odd numbers from N numbers.
7. Python function that accepts a string and calculate the number of upper case letters and lower case letters.
8. Python program to reverse a given string and check whether the give string palindrome or not.
9. Write a program to find sum of all items in a dictionary.
10. Write a Python program to construct the following pattern, using a nested loop


```

1
22
333
4444
55555
666666
7777777
88888888
999999999

```
11. Simple analysis listing

MAPPING OF WITH PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	1	0	1	3	1	1
CO2	1	2	1	3	0	2

CO3	1	1	1	3	0	1
CO4	1	0	1	3	0	0
CO5	1	0	1	3	0	0
TOTAL	5	3	5	15	1	3
AVERAGE	1	0.6	1	3	0.2	0.6

3 – Significant 2 – Moderate 1 – Low 0 – Nil

ELECTIVE PAPER II

ENTREPRENEURIAL DEVELOPMENT

HOURS:90

SUB CODE:

CREDITS:3

L-5,T-1

COURSE OBJECTIVES:

- To acquire knowledge about entrepreneur, types and their functions.
- To gain the knowledge about the entrepreneurial development agencies.
- To enhance the opportunities for new business idea and device for new business plan.
- To gain knowledge on role of government in organising EDP and phases of EDP.
- To impart knowledge about economic growth and entrepreneurial development and problem faced by women entrepreneur.

COURSE OUTCOMES:

CO No.	CO Statement
CO1	To acquire knowledge about entrepreneur and their functions.
CO2	To be familiarized about function of development banks, commercial banks and service institutes.
CO3	To evaluate the parameters to assess opportunities for new business idea and device for new business plan.
CO4	To gain knowledge on role of government in organizing EDP and phases of EDP.
CO5	To impart knowledge about economic growth and entrepreneurial development and problem faced by women entrepreneur.

SYLLABUS

UNIT – I

15 HRS

Concept of entrepreneurship – entrepreneurship – meaning – types – qualities of an entrepreneur – classification of entrepreneurs – factors influencing entrepreneurship – functions of entrepreneurs.

UNIT II

20 HRS

Entrepreneurial development – Agencies – Commercial Banks – district industries center – national small industries corporation – small industries development organization – small industries service institute. Small scale financial institutes-SIDBI-SIDCO-SFC'S- SIPCOT- NABARD.

UNIT III

20 HRS

Project management- Business Idea Generation Techniques – Identification of business opportunities – Feasibility Study – marketing, finance, technology & legal formalities – preparation of project report-Tools of appraisal.

UNIT IV

15 HRS

Entrepreneurial Development Programme (EDP) – their role, relevance, and achievements – Role of Government in organizing EDPs - Critical evaluation.

UNIT V

20 HRS

Economic development and Entrepreneurial growth - Role of entrepreneur in economic growth – strategic approaches in the changing economic scenario for small and medium scale entrepreneurs – Networking – Niche play, Geographic concentration, and Franchising/Dealership – Development of women entrepreneurship – SHG- Rural entrepreneurs-definition, problems of rural entrepreneurs, steps to promote rural entrepreneurs-start-up and incubation center.

TEXT BOOK:

- Jayashreesuresh, Entrepreneurial Development, Margham Publication
- Srinivasan N.P, Entrepreneurial Development – Margham Publication.
- Saravanavel, Entrepreneurial Development – Himalaya Publications.
- Khanka S.S - Entrepreneurial Development, S.Chand.
- SANGEETA SHARMA - Entrepreneurial Development, Kindle Edition

REFERENCE BOOKS:

- Abhinav Ganpule - Entrepreneurial Development, Kindle Edition
- Dr. P.T .Vijayashree & M. Alagammai - Entrepreneurial Development, Margham Publications.
- Khanka S.S - Entrepreneurial Development, S.Chand.
- Leach Chris, W Ronald, Entrepreneurial Finance, Cengage Learning, 5th Edition., 2014
- Alemany Lusía, Entrepreneurial Finance: the Art and Science of Growing Ventures, Cambridge University Press, 2018

WEBSITES:

- <https://en.wikipedia.org/wiki/Entrepreneurship>
- <https://www.earlytorise.com/entrepreneurship-development/>
- www.ocw.mit.edu.com
- www.nptel.ac.in
- www.xlri.com

MAPPING OF CO WITH PSO:

CO / PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO6
CO 1	2	1	2	1	1	1
CO 2	1	2	2	1	1	1
CO 3	2	1	2	2	1	1
CO 4	2	1	1	2	1	1
CO 5	1	2	1	1	2	2
Average	1.6	1.4	1.6	1.4	1.2	1.2

3 – Significant 2 – Moderate 1 – Low 0 – Nil

SEMESTER III

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	Core Paper V: Corporate Accounting	6	4	40	60	100
	Core Paper VI: Business Laws	5	3	40	60	100
	Core Paper VII: Statistical Package for Social Science – Theory & Practicals	6	4	40	60	100
	Core Paper VIII: Object Oriented Programming using C++ Theory & Practicals	6	4	40	60	100
	Allied Paper – III: Business Statistics	6	5	40	60	100
PART IV	* Basic Tam.il / Advanced Tamil / NME	2	2	40	60	100

Non Major Elective Papers:-

Any one of the following:

1. BASICS OF INDIRECT TAXATION
2. BASICS OF RETAIL MARKETING
3. INTRODUCTION TO FINANCIAL ACCOUNTING

MAJOR V
CORPORATE ACCOUNTING

TOTAL HOURS: 90

SUB CODE:

CREDITS: 4

L-5,T-1

COURSE OBJECTIVES:

- To enable the students to understand about the Issue of shares, re-issue of forfeited shares and Redemption of Preference Shares.
- To Perceive the knowledge of Issue of debentures, Redemption of debentures, Cum- interest and Ex-interest Quotations and underwriting of shares and debentures.
- To enhance students to Prepare the Company Final Accounts and Computation of Managerial Remuneration.
- To gain the knowledge of Purchase of business and Profits prior to Incorporation.
- To enable the students to prepare the final accounts of Life Insurance

COURSE OUTCOMES:

CO No.	CO Statement
CO1	To acquire the knowledge of about the Issue of shares, re-issue of forfeited shares and Redemption of Preference Shares.
CO2	To analyze about the Issue of debentures, Redemption of debentures, Cum- interest and Ex-interest Quotations and underwriting of shares and debentures.
CO3	To gain the practical knowledge to Prepare the Company Final Accounts and Computation of Managerial Remuneration.
CO4	To know about the Purchase of business and Profits prior to Incorporation
CO5	To familiarize the key concepts of Insurance accounting

SYLLABUS

UNIT – I Share Capital

Issue of Shares - Types of Shares – Forfeiture of Shares- Reissue of Shares- Redemption of Preference Shares.

UNIT – II Debentures & Underwriting

Issue of Debentures – Redemption of Debentures- Profit prior to incorporation. Underwriting of Shares & Debentures.

UNIT – III Final Accounts

Final Accounts - Preparation of Profit & Loss account and Balance sheet- Managerial Remuneration.

UNIT –IV Valuation of Goodwill & Shares

Valuation of Goodwill & Shares – Meaning – Methods of valuation.

UNIT – V Accounting for Insurance Companies

Insurance Accounts- Types- Final accounts of Life Insurance- Profit determination of Life Insurance

Note :

Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.
--

TEXT BOOKS:

- Gupta, R.L & Radhaswamy, M, Advanced Accountancy Volume I, Sultan Chand, New Delhi, 2017.
- Jain, S.P & Narang, K.L, Advanced Accounting, Kalyani Publications, 2014.

- Reddy, T.S. & Murthy, A, Corporate Accounting, Margham Publications, Chennai, 2012.
- Shukla, M.C & Grewal, T.S. & Gupta, S.C, Advanced Accounts, S.Chand & Co., New Delhi, 2016.
- Maheswari, S.N and Maheswari, S.K, Corporate Accounting, Vikas Publishing House Pvt., Ltd., Noida, 2009.

REFERENCE BOOKS:

- CA(Dr.)PC Tulsian and CA Bharat Tulsian , Corporate accounting-S.Chand.
- Prashanta Athma and N. Rajyalaxmi, Corporate accounting-Himalaya Publishing
- Dr.S.M.Shukla and Dr.K.L.Gupta, Corporate accounting.
- Bhushan Kumar Goyal and H.N. Tiwari, Corporate Accounting, Taxmann's
- Bhushan Kumar Goyal, Basic Corporate Accounting

WEBSITE:

- www.accountingcoach.com
- www.accountingstudyguide.com
- www.futureaccountant.com
- www.education.svtuition.org

MAPPING OF CO WITH PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	2	2
CO2	3	3	3	3	3	1
CO3	3	3	3	3	1	1
CO4	3	3	3	3	1	1
CO5	3	3	3	3	1	1
TOTAL	15	13	15	15	8	6
AVERAGE	3	3	3	3	1.33	1

3 – Significant 2 – Moderate 1 – Low 0 – Nil

GUIDELINES FOR QUESTION PAPER SETTING

UNITS	SECTION A		SECTION B		SECTION C	
	THEOR Y	PROBLE M	THEOR Y	PROBLE M	THEOR Y	PROBLE M
I	1	2	-	1	-	1
II	1	2	1	1	-	1
III	-	2	-	1	-	1
IV	1	1	1	1	-	1
V	1	1	-	1	-	-
TOTAL	4	8	2	5	0	4

MAJOR VI
BUSINESS LAWS

TOTAL HOURS: 90

SUB CODE:

CREDITS: 4

L-5,T-1

COURSE OBJECTIVES:

- To understand the meaning and the importance of contingent contract and the consequences of breach of contract.
- To create the awareness of law and legislation related to commerce and business.
- To understand the concept of contract of bailment and pledge.
- To inculcate knowledge on various law relating to the business such as Contract Act, Sales of Goods Act , Negotiable Instruments Act and Consumer Protection Act.

COURSE OUTCOMES

CO No.	CO Statement
CO1	To enable the students to identify the classification of contracts and sources of law.
CO2	Assess and judge the validity of contracts based on the essential elements of contract.
CO3	Differentiate the contracts of indemnity and guarantee from other types of contracts and examine the validity of such contracts.
CO4	To enable the students to analyse the concept of sale of goods act and agreement to sell.
CO5	To familiarize the students with consumer protection act 1986, copy rights act 1957, trade mark act 1999, and information technology act 2000, patent act 1970 and Digital Signature.

SYLLABUS

Unit I

Formation of Contract

Indian Contract Act - Formation - Nature and Elements of Contract - Classification of Contracts – Contract Vs Agreement.

Unit II

Offer, Acceptance and Consideration

Offer - Definition - Forms of Offer - Requirements of a Valid Offer. Acceptance – Meaning – Legal rules as to a Valid Acceptance. Consideration - Definition - Types – Essentials. Capacity of Parties – Definition - Persons Competent to contract. Free consent – Coercion - Undue Influence - Fraud - Misrepresentation - Mistake. Legality of object - Void agreements - Unlawful Agreements.

Unit III

Performance of Contract

Performance of Contracts - Actual Performance - Attempted Performance - Tender. Quasi Contract - Definition and Essentials. Discharge of Contract - Modes of Discharge - Breach of Contract - Remedies available for Breach of Contract.

Unit IV

Sale of Goods Act

Sale - Contract of Sale - Sale Vs Agreement to Sell - Meaning of Goods - Conditions and Warranty - Caveat Emptor - Exceptions of Caveat Emptor - Buyer and Seller of Goods - Unpaid Seller – Definition - Rights of an Unpaid Seller.

UNIT V

Contemporary Issues in Business Law

Right to Information Act, 2005 - Meaning of 'Information', 'Right to Information' 35 - Need for Right to Information. Public Information - Request for obtaining information. Grounds for rejection of information. Central Information Commission - Constitution and powers. Information Technology Act - Purpose and significance. Cyber Crimes - Types of crimes, nature and punishment Intellectual Property Law - Patent, trademark, copyright and industrial design and laws of Insurance.

TEXT BOOKS:

- Kapoor, N.D, Business Laws, Sultan Chand and Sons, 2016.
- Sreenivasan, M.R, Business Laws, Margham Publications, 2012.
- Pillai, R.S.N & Chand, S, Business Law, S.Chand & Co, Delhi, 2014.
- Shukla, M.C, A Manual of Mercantile Law, S.Chand & Co., 2013.
- Balachandran, V & Thothadri, S, Business Law, Vijay Nicole Imprints Pvt. Ltd. Chennai, 2013.

REFERENCE BOOKS:

- Dr.Sankaran, Business Regulatory Framework- (Margham Publications).
- N.D.Kapoor, Commercial Law- (Sultan Chand & co)
- Francis Cherunilam. Business Environment- Sultan Chand & co
- Tulsian, P.C, Business Law, Tata McGraw Hill, New Delhi.
- Sharma, J.P., and Kanojia, Sunaina. Business Laws, Ane Books Pvt. Ltd., New Delhi.

WEBSITES:

- www.cramerz.com
- www.digitalbusinesslawgroup.com
- <http://swcu.libguides.com/buslaw>
- <http://libguides.slu.edu/businesslaw>
- <http://www.iosrjournals.org>

MAPPING OF CO WITH PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	1	2	1	3	3
CO2	3	1	3	2	2	2
CO3	1	2	3	2	1	3
CO4	3	0	2	1	2	1
CO5	3	1	3	2	3	2
TOTAL	13	5	13	8	11	11
AVERAGE	2.167	0.83	2.167	1.33	1.83	1.83

3 – Significant 2 – Moderate 1 – Low 0 – Nil

MAJOR VII
STATISTICAL PACKAGE FOR SOCIAL SCIENCES
THEORY & PRACTICALS (3+3 HRS)

TOTAL HOURS: 6

SUB CODE:

CREDITS: 4

L-5,T-1

COURSE OBJECTIVES:

- To know about SPSS file management automated input and file import.
- To acquire the knowledge about to Construct of frequency tables.
- To gain the knowledge about Data entry in SPSS
- To understand about Statistical Inference and Non parametric test

COURSE OUTCOMES:

CO .NO.	CO STATEMENT
CO1	To understand the software of SPSS
CO2	To familiarize Construction of frequency table
CO3	To enable students to enter Data in SPSS
CO4	To enable students to make inferences
CO5	To understand about Non-Parametric Tests

THEORY

UNIT I

Introduction: Introduction to SPSS – Types of data – functions – menus – commands – SPSS file management – defining variables – manual input of data – automated input and file import.

UNIT II

Descriptive analysis of data: Construct of frequency tables – descriptive – explore – cross table – histogram – charts.

UNIT III

SPSS for data analysis: Data entry in SPSS – Data analysis tools in SPSS – Calculation of descriptive statistics – Correlation and Regression – Regression model for forecasting with SPSS.

UNIT IV

Statistical Inference: Basic concepts – Standard error – central limit theorem – sampling and types of sampling – large sample test – small sample test – test for mean – test for proportion – test for paired observation.

UNIT V

Non parametric test: One way Chi-Square test (test for Homogeneity) - Two way Chi-Square test (test for Attributes). Analysis of variance: One way ANOVA and two way ANOVA.

TEXT BOOKS:

- Tulsian.P.C. & Vishal Pandey: Quantitative Techniques, Pearson Education, New Delhi 2004.
- Aczel: Complete Business Statistics, Tata Mc McGraw Hill, New Delhi.
- [Discovering Statistics Using SPSS](#) ,Andy Field
- [Using SPSS for Social Statistics](#), Andy Field and William E. Wagner, III
- S.P. Gupta: Statistical Methods, Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

- Levine, David M, Timothy C. Krehbiel and Mark L. Berenson: Business Statistics, Pearson Education, New Delhi 2004.
- Richard L. Levin and David S. Rubin; “Statistics for Management”, Prentice Hall of India, New Delhi.
- N.D. Vora: “Quantitative Techniques in Management”, Tata McGraw Hill, New Delhi.
- S.P. Gupta: Statistical Methods, Sultan Chand & Sons, New Delhi.
- Hooda, R.P.: “Statistics for Business and Economics”, Macmillan, New Delhi.

WEB REFERENCES:

- <https://www.ibm.com>
- <https://www.ibm.com/support/pages/how-citehttps://www.findcareerinfo.com/best-spss-books/-ibm-spss-statistics-or-earlier-versions-spss>
- <https://dl.acm.org/cithttps://surveyresearch.weebly.com/highly-recommended-spss-textbooks.htmlation.cfm?id=3306930>

SPSS - STATISTICAL PACKAGE FOR SOCIAL SCIENCES – PRACTICALS

1. Construction of Frequency tables
 - (a) Univariate Frequency tables
 - (b) Cross- Tabulation
2. Graphical representation of Data
 - (a) Bar diagram – Simple Bar diagram, Multiple Bar Diagram, Sub divided Bar Diagram
 - (b) Histogram
 - (c) Pie Diagram
3. Calculation of Measures of Central Tendencies
 - (a) Mean, Median and Mode
 - (b) Geometric mean

4. Calculation of Methods of Dispersion
 - (a) Standard Deviation
 - (b) Quartiles
 - (c) Skewness
 - (d) Kurtosis
5. Calculation of Correlation Coefficient
 - (a) Karl Pearson's Correlation Coefficient
 - (b) Spearman's Rank Correlation Coefficient
6. Calculation of Regression Trend
 - (a) Trend Line
7. Test of Significance for Single and two Samples – Large Sample Test (Z-Test)
 - (a) Test for Mean
 - (b) Test for Proportion
 - (c) Test for Standard Deviation
8. Test of Significance for Single and two Samples – Small Sample Test (t-Test, F-test)
 - (a) Test of Mean
 - (b) Test of Variances
9. Non-Parametric Test
 - (a) One –Way Chi-square test (test for Homogeneity)
 - (b) Two–Way Chi-square test (test for Attributes)
10. Test of Homogeneity of Means for more than 2 samples
 - (a) One –Way ANOVA
 - (b) Two–Way ANOVA

MAPPING OF CO WITH PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	1	3	2	1	2
CO2	3	1	3	2	2	1
CO3	2	1	2	2	2	3
CO4	3	3	2	2	1	2
CO5	2	3	3	2	2	1
TOTAL	13	9	13	10	8	9
AVERAGE	2.17	1.5	2.17	1.67	1.33	1.5

3 – Significant 2 – Moderate 1 – Low 0 – Nil

MAJOR VIII

OBJECT ORIENTED PROGRAMMING USING C + + THEORY AND PRACTICAL

TOTAL HOURS: 90

SUB CODE:

CREDITS: 4

L-5,T-1

COURSE OBJECTIVES

- To acquire the knowledge of Principle and concept of object oriented Programming.
- To understand about the usage of control structures, functions, modularity and other
- standard language constructs.
- To gain the knowledge of objects written by other programmers when constructing their system.
- To understand about the file concepts and Errors handling techniques.

COURSE OUTCOMES:

CO.NO.	CO STATEMENT
CO1	To demonstrate a thorough understanding of the Principle and concept of object oriented Programming. Classify C++ features to program design and implementation.
CO2	To demonstrating the usage of control structures, functions, modularity and other standard language constructs.
CO3	To describe classes and objects written by other programmers when constructing their system.
CO4	To illustrate the object oriented design using inheritance and polymorphism concepts.

CO5	To understand File concepts and Error handling techniques.

SYLLABUS

UNIT I

Principles of object oriented programming, object-oriented programming paradigm. Applications of OOPs. OOPs concepts – OOPs Languages. Models:-Class Model- State Model and Interaction Model.

UNIT II

Introduction to C++ - Tokens, Keywords-Identifiers-Variables-Operators- Manipulators-Expressions-Control Structures.

UNIT III

Functions - Main Function - Function Prototyping - Inline Functions - Friend and Virtual Functions - Polymorphism -Parameters Passing in Functions-Values Return by Functions.

UNIT IV

Classes and Objects; Constructors and Destructors; and Operator Overloading and Type Conversions -Type of Constructors - Function overloading.

UNIT V

Inheritance: Single Inheritance - Multilevel Inheritance - Multiple Inheritance - Hierarchical Inheritance - Hybrid Inheritance. Managing Console I/O operations.

TEXT BOOKS:

- R.S. Bichkar – Programming with C -- University Press, Hyderabad
- K.Sasi Kala Rani - Programming in C - Vijay Nicole Imprint Private Limited, Chennai
- Balagurusamy.E (2008), “Object Oriented Programming with C++”, Tata McGraw-Hill Publication.
- Herbert Schildt (2003), “C++: The Complete Reference”, Tata McGraw publication.
- Kamthane Ashok.N (2013), ”Programming in C”, 2 nd Edition, Pearson Education. 2. Yashvant P. Kanetkar (2008), “Let us C”, 8 th Edition, Infinity science press.

REFERENCE BOOKS:

- E. Balagurusamy, Object Oriented Programming with C++, Tata McGraw-Hill Publishing Company Ltd, 6th edition 2013. Ltd, 6th edition 2013.
- H. Schildt. *C++ the Complete reference*. T M H.1998.
- Accelerated C++: Practical Programming by Example Book by Andrew Koenig and Barbara E. Moo
- *C++ Primer*, Third Edition, combines the practical experience , Stanley Lippman, Pearson Education (US)

C++ PRACTICALS

1. Simple programs like Area of a circle and square and Temperature conversion, to revise C++

fundamentals

2. Constructor and constructor overloading
3. Friend function
4. Inline Function
5. Function and Function prototyping

6. Function overloading
7. Operator overloading
8. Multiple inheritances
9. Hybrid Inheritances
10. Virtual Functions

MAPPING OF CO WITH PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	2	1	1	2	1
CO2	3	0	0	2	0	0
CO3	1	1	0	1	1	1
CO4	1	2	0	1	0	2
CO5	1	0	0	0	1	1
TOTAL	8	5	1	5	4	5
AVERAGE	1.33	0.83	0.17	0.83	0.67	0.83

3 – Significant 2 – Moderate 1 – Low 0 – Nil

ALLIED III
BUSINESS STATISTICS

HOURS:

SUB CODE:

CREDITS: 5

L-5,T-1

COURSE OBJECTIVES:

- To promote the skill of applying statistical techniques in business.
- To enable the students to apply the statistical tools in analysis and interpretation of data.
- To provide basic knowledge about averages.
- To impart knowledge about Measures of Dispersion.
- To Provide and apply the knowledge of co-efficient of co-relations.

COURSE OUTCOME

CO No.	CO Statement
CO1	To impart the knowledge about the meaning and characteristics of statistics and various methods of collection of data.
CO2	To present the data by using diagrammatic and graphical methods to tabulate the data.
CO3	To Analyse measures of central tendency and to learn computation of various types of arithmetical and positional averages.
CO4	To Formulate the measures of dispersion and to evaluate the various measures of variation in research analysis.
CO5	To rate the measures of skewness and explain about the frequency distribution under kurtosis, karl Pearson's and bowley's coefficient of skewness methods

SYLLABUS

UNIT-I Introduction

Meaning and Definition of Statistics- Collection and Tabulation of Statistical Data- Presentation of Statistical Data-Graphs and Diagrams.

UNIT-II Measures of Central Tendency and Measures of Variation

Measures of Central Tendency- Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean. Measures of Variation- Standard Deviation -Mean Deviation- Quartile Deviation-Skewness and Kurtosis- Lorenz Curve

UNIT-III Correlation and Regression Analysis

Simple Correlation-Scatter Diagram- Karl Pearson's Correlation- Spearman's Rank Correlation- Regression- Meaning-Linear Regression.

UNIT- IV Time Series

Analysis of Time Series-Causes of Variation in Time Series Data -Components of Time Series- Additive and Multiplicative Models- Determination of Trend By Semi Average, Moving Average and Least Square(Linear Second Degree And Exponential) Methods- Computation of Seasonal Indices By Simple Average, Ratio to Moving Average, Ratio to Trend and Link Relative Methods,

UNIT-V Index Numbers

Meaning and Types of Index Numbers-Problems in Construction of Index Numbers- Methods of Construction of Price and Quantity Indices- Test of Adequacy- Errors in Index Numbers- Chain Base Index Numbers- Base Shifting -Splicing -Deflation -Customer Price Index and Its Uses- Statistical Quality Control.

TEXT BOOKS:

- S.L. Aggarwal & S.L. Bhardwaj, Business Statistics -Kalyani Publishers.
- P.A. Navaneethan, Business Statistics, Jai Publishers, Trichy.
- Wilson. M. Business Statistics, Himalaya Publishing House Pvt. Ltd., Mumbai.
- R.S.N. Pillai and V. Bhagavathi, Statistic – S.Chand Publication, New Delhi, 2010.
- S.P. Rajagopalan & Sattanathan, Business Statistics, Vijay Nicole Imprints Pvt. Ltd., Chennai.

REFERENCE BOOKS:

- S.P. Gupta, Statistical methods -Sultan Chand Publications.
- P.R. Vittal, Business Statistics- Margham Publication.
- B.N. Asthana, Elements of statistics – Chaitanya Publishing house Allahabad.
- James, G., Witten, D., Hastie, T., Tibshirani, An Introduction to Statistical Learning
- Robert Tibshirani, The Elements of Statistical Learning: Data Mining, Inference, and Prediction, Second Edition (Springer Series in Statistics) 2nd Edition

WEBSITE

- https://www.wyzant.com/resources/lessons/math/statistics_and_probability/average
- <https://www.toppr.com/guides/business-mathematics-and-statistics/measures-of-central-tendency-and-dispersion/measure-of-dispersion/>
- www.amazon.com/Elements-Statistical-Learning-Prediction-Statistics/dp/0387848576
- www.amazon.com/All-Statistics-Statistical-InferenceSpringer/dp/0387402721/ref=pd_sbs_7?pd_rd_w=DLxfZ&pf_rd_p=de27
- www.amazon.com/Elements-Statistical-Learning-Prediction-Statistics/dp/B006UTJ1NC/ref=pd_sbs_

MAPPING OF CO WITH PSO

CO/PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	3	3
CO2	3	3	3	3	3	3
CO3	3	3	2	3	3	3
CO4	3	3	2	3	3	2
CO5	3	3	2	3	3	2
TOTAL	15	15	12	15	15	13
AVERAGE	2.5	2.5	2	2.5	2.5	6.5

3 – Significant 2 – Moderate 1 – Low 0 – Nil

GUIDELINES FOR QUESTION PAPER SETTING

UNITS	SECTION A		SECTION B		SECTION C	
	THEORY	PROBLEM	THEORY	PROBLEM	THEORY	PROBLEM
I	1	-	1	-	-	-
II	1	2	-	1	-	1
III	1	2	1	2	-	1
IV	1	2	-	1	-	1
V	1	2	-	1	-	1
TOTAL	4	8	2	5	0	4

Non-Major Elective I – BASICS OF RETAIL MARKETING

No. of Credits: 2

COURSE OUTCOMES:

CO1: To enable students to understand about retail marketing

CO2: To understand the ways that retailers use marketing tools and techniques to interact with their customers.

CO3: Analyze about branding, labeling and franchising concept

CO4: To understand about communication tools in Retailing

CO5: To understand about Supply Chain Management and Role of Information Technology

SYLLABUS

Unit I:

Retailing – Definition – Retail Marketing – Growth of organized retailing in India – Importance of retailing

Unit II:

Functions of Retailing – characteristics of Retailing – Types of Retailing – store retailing – Non-store retailing

Unit III:

Retail location factors – Branding in retailing – private labeling – Franchising concept.

Unit IV:

Communication tools used in Retailing – Sales promotion, e-tailing- window display

Unit V:

Supply chain management – definition – importance – Role of information Technology in retailing

Recommended Texts:

1. Jain, J.N & Singh, P.P, Modern Retail Management: Principles and Techniques, Regal Publications, New Delhi, 2012.
2. Suja Nair, Retail Management, Himalaya Publishing House, 2015.
3. Sivakumar, A, Retail Marketing, Excel Books India, 2007.
4. Natarajan, Retail Marketing, Margham Publications, 2016.
5. David Gilbert, Retail Marketing Management, Pearson Education, 2007.
6. Dunne, Lusch and Carver, Retailing, South Western Publisher.

E-Resources:

<https://www.emarketer.com>
<https://www.marketingdonut.co.uk>
<https://www.forbes.com/>

MAPPING OF COURSE OUTCOMES WITH PROGRAMME SPECIFIC OUTCOMES

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	1	0	3	2	1	0
CO2	2	0	2	1	1	1
CO3	2	0	2	2	1	0
CO4	2	0	2	1	1	1
CO5	1	0	1	1	1	1
TOTAL	8	0	10	7	5	3
AVERAGE	1.33	0	1.67	1.17	0.83	0.5

SEMESTER IV
MAJOR IX
ADVANCED CORPORATE ACCOUNTING

Total Hours: 75

SUB CODE:

CREDIT: 4

L-3,T-1,P- 6

COURSE OBJECTIVES:

- To provide the students with an understanding of amalgamation, absorption, internal and external reconstruction
- To make the students to know about the Accounts of Electricity Companies.
- To make the students understand with corporate accounting procedures and to understand the accounting for banking companies.
- To know about procedure for preparation of accounts for Holding Co. and Subsidiary Co.
- To gain the knowledge about the banking companies

COURSE OUTCOMES:

CO No.	CO Statement
CO1	Understand and apply the various provisions and entries of the companies act with regard to amalgamation, absorption, internal and external reconstruction
CO2	Electricity Supply Companies - Balance sheet , Revenue statements , Depreciation and Appropriations.
CO3	Acquire knowledge on preparation of profit and loss account and balance sheet of banking companies as per new and revised format and practical application of the same
CO4	Understand, remember and apply the provisions of Consolidated Final Statement of Accounts in Holding Co. and Subsidiary Co.
CO5	Develop and improve skills on accounting entries and provisions and give assistance to corporate, banking companies

SYLLABUS

UNIT I:

Internal Reconstruction

Meaning - Alteration of share capital – Accounting Procedures.

UNIT II:

Amalgamation, Absorption & External Reconstruction

Meaning- Amalgamation in the nature of Merger, Purchase - External Reconstruction – Applicability of AS 14- Calculation of Purchase consideration (all methods) – Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter – company holdings)

UNIT III:

Double Accounts:

Balance sheet – Revenue A/C – Depreciation and Replacement – Electricity Supply Companies – Balance sheet – Revenue statements – Depreciation - Appropriations.

UNIT IV: Consolidation

Holding Company –Subsidiary company - Meaning – Preparation of Consolidated Final Statement of Accounts.

UNIT V: Accounting For Banking Companies

Bank accounts - Concept of Non-Performing Assets (NPA)-Preparation of Profit and Loss Account – Asset classification - Preparation of Balance Sheet.

Note:

<p>Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.</p>

TEXT BOOKS:

- T.S. Reddy and A. Murthy, Corporate Accounting – Margham Publications.
- Shkla and Grewal, Advanced Accounting – S.Chand & Co.
- Jain and Narang, Company Accounting – Kalyani Publications.
- R.L. Gupta, Corporate Accounting- Sultan Chand & Co.
- Prof. Jawaharlal – Corporate Financial Reporting – Taxman Publications

REFERENCE BOOKS :

- R.L.Gupta – Corporate Accounting, Sultan Chand Publishers
- Shukla Grewal – Advanced Accounting, S.Chand & Co.
- Jain & Narang – Company Accounts, Kalyani Publishers
- Chakraborty – Advanced Accountancy
- Prof. Jawaharlal - Corporate Financial Reporting

WEBSITE:

- <https://www.topaccounting.org>
- <https://www.exlservice.com/corp...>
- <https://www.oreilly.com/library/view/corporate-accounting>
- <http://www.freebookcentre.net/business-books-download/Corporate-Accounting.html>
- <https://www.amazon.in/CORPORATE-ACCOUNTING-V-K-GOYAL-ebook/dp/B015DY3IKG>

MAPPING OF CO WITH PSO:

CO / PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	2	1	1	2	2
CO 2	2	3	2	2	2
CO 3	3	3	2	0	1
CO 4	1	2	2	1	3
CO 5	1	1	0	2	3
Average	1.8	2	1.4	1.4	2.2

3 – Significant 2 – Moderate 1 – Low 0 – Nil

GUIDELINES FOR QUESTION PAPER SETTING

UNITS	SECTION A		SECTION B		SECTION C	
	THEOR Y	PROBLE M	THEOR Y	PROBLE M	THEOR Y	PROBLE M
I	2	1	1	1	-	-
II	-	2	-	1	-	1
III	-	2	-	1	-	1
IV	1	1	1	1	-	1
V	1	2	-	1	-	1
TOTAL	4	8	2	5	0	4

MAJOR X
PRINCIPLES OF MANAGEMENT

TOTAL HOURS:75

SUB CODE:

CREDIT:4

L-3,T-1,P-6

COURSE OBJECTIVES

- To understand the concepts of management Thoughts
- To study the management planning and process
- To learn about the organizational structure
- To enable the students to knowledge about the recruitment, Selection etc.,
- To gain knowledge about coordination & control.

COURSE OUTCOMES

CO No.	CO Statement
CO1	To familiarize the students with the fundamental concepts and theories of management.
CO2	To enable the students to comprehend the importance of planning and its process
CO3	To acquaint the organization environment and concepts of centralization, decentralization and delegation of authority.
CO4	To impart the knowledge about leadership, staffing and directing.
CO5	To evaluate the coordination and control process to regulate the organization effectively and efficiently

SYLLABUS

Unit I

Introduction

Definition – Importance – Nature and Scope of Management – Process of Management – Role and functions of Managers - Levels of Management Scientific Management Contributions to Management by different Schools of thought.

Unit II

Planning

Nature – Importance -Types of Planning - Steps in planning - Objectives of Planning – Policies – Decision making Process-Types of Decisions. HRM- Meaning, -Nature and scope of HRM.

Unit III

Organization

Meaning and Types of organizations - Principles – Formal and Informal organization – Organization Structure – Span of Control – Departmentalization – Role of accounting department – Basis - Meaning and Importance of Departmentalization. Policies – Meaning and Types – Procedures - Forecasting.

Unit IV

Authority and Responsibility

Authority – Definition – Sources – Limitations – Difference between Authority and Responsibility – Delegation of Authority – Meaning – Principles and importance – Centralization Vs Decentralization- Leadership & Communication

Unit V

Direction Co-ordination & Control

Direction – Nature - Purpose. Co-ordination – Need – Types and Techniques – Requisites for Excellent Co-ordination. Controlling – Meaning – Importance – Control Process.

TEXT BOOKS:

- T. Ramasamy, V. Surekha, Jayashankar, Management Principles- Margham Publications.
- R.N.Gupta, Principles of management - Sultan Chand Publication.
- R.S.N. Pillai & S. Kala- Sultan Chand Publication.
- C.B. Gupta, Management Theory and Practice- Sultan Chand Publication.
- Weirich and Koontzy, Management-Global Perspective.

BOOKS FOR REFERENCE:

- L.M. Prasad, Principles & Practice of Management - Sultan Chand & Sons.
- N. Premavathy, Principles of Management - Sri Vishnu Publications.
- P.C. Tripathi, Principles of Management - Sri Vishnu Publications.
- Lallan Prasad and S. S. Gulshan, "Management Principles and Practices".
- S K Mandal, "Management: Principles and Practice".

E-LEARNING RESOURCES:

- www.toppr.com
- www.managementstudyhq.com
- www.jcreview.com
- www.tutorialspoint.com
- www.strategy-business.com

MAPPING OF CO WITH PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	3	3	3	3
CO2	2	3	3	2	2
CO3	1	3	2	2	2
CO4	2	3	3	3	3
CO5	1	2	2	2	2
AVERAGE	1.6	2.8	2.6	2.4	2.4

3 – Significant 2 – Moderate 1 – Low 0 – Nil

MAJOR XI
E-COMMERCE

TITAL HOURS:75

SUB CODE:

CREDIT:4

L-3,T-1,P-6

COURSE OBJECTIVES

- To understand the concepts concept E- commerce v/s Traditional Commerce and
E- Business
- To study the Business models of E – Commerce
- To enable the students to knowledge about the components of website ,
Concept
& Designing website for E- Commerce
- To gain knowledge about Electronic Payment system

COURSE OUTCOMES

CO. No.	CO STATMENT
CO1	Demonstrate an understanding on concept, importance and impact of E-commerce.
CO2	Analyze the business models and describe the Internet standards and web services including future of internet infrastructure.
CO3	Describe the Marketing Strategies and its Website Components.
CO4	Assess and evaluate electronic payment systems with solutions to Security Issues.
CO5	Awareness on Legal and ethical issues in E-Commerce.

SYLLABUS

UNIT I – Introduction to E- commerce:

Meaning and concept – E- commerce v/s Traditional Commerce- E- Business & E- Commerce – History of E- Commerce – EDI – Importance , features & benefits of E- Commerce – Impacts, Challenges & Limitations of E- Commerce – Supply chain management & E – Commerce

UNIT II – Business models of E – Commerce:

Business to Business – Business to customers – customers to customers - Business to Government – Business to employee – E – Commerce strategy – Influencing factors of successful E- Commerce – E- Business Infrastructure – The internet – Intranets and Extranets – World Wide Web – Voice over IP (VoIP) – The Internet Standards – The HTTP Protocol – Audio and Video Standards – Managing E- Business Infrastructure – Web services and Service-oriented architecture – (SOA) – New access devices – future of the internet infrastructure.

UNIT III – Marketing strategies & E – Commerce:

Website – components of website – Concept & Designing website for E- Commerce – Corporate Website – Portal – Search Engine – Internet Advertising – Emergence of the internet as a competitive advertising media- Models of internet advertising – Weakness in Internet advertising – Mobile Commerce.

UNIT IV – Electronic Payment system:

Introduction – Online payment systems – prepaid and postpaid payment systems – e-cash, e – cheque, Smart Card, Credit Card , Debit Card, Electronic purse – Security issues on electronic payment system – Solutions to security issues – Biometrics – Types of biometrics- EDP and business plan

UNIT V – Legal and ethical issues in E- Commerce:

Security issues in E- Commerce- Regulatory frame work of E- commerce.

TEXT BOOKS:

- Turban, Efraim, David King ET. el.: Electronic Commerce: A Managerial Perspective,
- Pearson Education Asia, Delhi.
- Dave Chaffey: E-Business and E-Commerce Management, Pearson Education. 3.
- Kalakota, Ravi: Frontiers of Electronic Commerce, Addison - Wesley, Delhi.
- Willam Stallings: Business Data Communications, Pearson Education, New Delhi.
- *E-Commerce*, Janice Reynolds Kalyani publication.

REFERENCE BOOKS:

- Rayport, Jeffrey F and Jaworksi, Bernard J: Introduction to E-Commerce, Tata McGraw Hill, New Delhi. 2. Smantha Shurety,: E-Business with Net Commerce, Addison - Wesley, Singapore.
- Rich, Jason R: Starting an E-Commerce Business, IDG Books, Delhi.
- Laudon, Kenneth C and Carol Guercio Traver : E-Commerce business. Technology. Society, Pearson Education, Delhi.
- Stamper David A, and Thomas L. Case: Business Data Communications, Pearson Education, New Delhi. 6. Willam Stallings: Business Data Communications, Pearson Education, New Delhi.

WEB REFERENCES:

- https://www.tutorialspoint.com/e_commerce/e_commerce_tutorial.pdf 2
- <https://irp-cdn.multiscreensite.com/1c74f035/files/uploaded/introduction-to-e-commerce.pdf>
- <https://www.ebooks.com/en-us/book/297204/the-complete-e-commerce-book/janice-reynolds/>
- <https://www.taylorfrancis.com/books/complete-commerce-book-janice-reynolds/10.1201/9781482295665>
- <https://www.ecommerce.next.org/top-10-ecommerce-books-to-read/>

MAPPING OF CO WITH PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	2	3	1	2
CO2	3	3	2	3	1	1
CO3	3	3	2	3	2	2
CO4	3	3	2	3	1	1
CO5	3	3	2	3	1	2
TOTAL	15	14	10	15	6	8
AVERAGE	2.5	2.33	1.67	2.5	1	1.33

3 – Significant 2 – Moderate 1 – Low 0 – Nil

MAJOR XII
JAVA PROGRAMMING – THEORY & PRACTICALS

TOTAL HOURS:75

SUB CODE:

CREDITS :4

L-3,T-1,P-6

COURSE OBJECTIVES

- To understand the concepts concept of Object Oriented Programming-Java
- To study the Classes, Objects and Methods-Constructors
- To enable the students to knowledge about the Creating Packages-Accessing ,
- Creating Threads- Stopping and Blocking a Thread-Life Cycle of a Thread and
- Thread Methods

- To gain knowledge about Graphics Programming
- To enable the students to Create Files-Random Access Files-Other Stream Classes

COURSE OUTCOMES

CO. No.	CO STATMENT
CO1	To understand the basic concepts like decision structures, loops and functions.
CO2	To develop programs using Concepts of Object Oriented Programming.
CO3	Understand the usage and create packages, interfaces and implement multithreading in Java programming
CO4	To implement Input / Output Stream and security implementations in Java.
CO5	To apply and develop the real time applications using Java programming.

SYLLABUS

UNIT – I

Introduction to Java-Features of Java-Basic Concepts of Object Oriented Programming-Java Tokens-Java Statements-Constants-Variables-Data Types- Type Casting- Operators-Expressions-Control Statements: Branching and Looping Statements

UNIT-II

Classes, Objects and Methods-Constructors-Methods Overloading-Inheritance-Overriding Methods-Finalizer and Abstract Methods-Visibility Control –Arrays, Strings and Vectors-String Buffer Class

UNIT – III

Interfaces-Packages-Creating Packages-Accessing a Package-Multithreaded Programming- Creating Threads- Stopping and Blocking a Thread-Life Cycle of a Thread-Using Thread Methods-Thread Priority

UNIT – IV

Managing Errors and Exceptions-Syntax of Exception Handling Code-Using Finally Statement- Throwing Our Own Exceptions-Applet Programming-Applet Life Cycle-Graphics Programming

UNIT – V

Managing Input /Output Files: Concept of Streams-Stream Classes-Byte Stream Classes-Character Stream Classes – Using Streams-Using the File Class-Creation of Files-Random Access Files- Other Stream Classes

TEXT BOOKS:

- E. Balagurusamy, 2004, Programming with JAVA, 2nd Edition, Tata McGraw-Hill Publishing Co. Ltd2.
- Muthu C, Programming with Java, Vijay Nicole Imprints, Chennai

- Cay S. Horstmann, Gray Cornell. *Core java 2 Volume I. Fundamentals*, 5th Edn. PHI, 2000.4. P.
- Naughton and H. Schildt. *Java2 (The Complete Reference)*. Third Edition, TMH 1999.
- K. Arnold and J. Gosling. *The Java Programming Language*. Second Edition, Addison Wesley, 1996.

REFERENCE BOOKS:

- Sagayaraj , Denis, Karthik, Gajalakshmi – JAVA Programming - University Press , Hyderabad
- Abraham Silberschatz, Henry F. Korth, Sudharshan S., (2006), “Database System Concepts”, Fifth Edition, Tata McGraw Hill.(Unit I, IV & V) 2. Date C.J., Kannan A., Swamynathan S., (2006), “An
- Introduction to Database Systems”, Eighth Edition, Pearson Education.(Unit II & III)
- Ramez Elmasri, Shamkant B. Navathe (2007), “Fundamentals of Database Systems”, Fourth Edition ,Pearson / Addison wesley.
- Deitel, Nieto,lin, Sadhu (2005), ”XML How to program”, Pearson Education .

JAVA PROGRAMMING PRACTICALS

1. Substring removal from a string. Using String Buffer Class.
2. Determining the Perimeter and Area of a Triangle. Using Stream Class.
3. Determining the order of numbers generated randomly using Random class.
4. Usage of Calendar Class and manipulation.
5. String Manipulation using char array.
6. Usage of Vector Classes.
7. Implementing Tread based application and Exception Handling.
8. Creating scientific calculator
9. Working with Frames and Various controls.
10. Working with Applet- form designing
11. Text files (copy, display, counting characters, words and lines).
12. Data file creating and processing for electricity billing.

MAPPING OF CO WITH PSO

CO/PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	2	0	3	2	2
CO2	1	1	0	0	0	1
CO3	1	1	0	0	1	1
CO4	1	1	0	1	1	2
CO5	1	0	0	2	2	1
TOTAL	6	5	0	6	6	7
AVERAGE	1	0.83	0	1	1	1.17

3 – Significant 2 – Moderate 1 – Low 0 – Nil

ALLIED IV

ELEMENTS OF OPERATIONS RESEARCH

TOTAL HOURS:90

SUB CODE:

CREDITS :5

L-3,T-1,P-6

COURSE OBJECTIVES

- To understand the concepts Operations Research -History-,Characteristic, Scope , Techniques and Application
- To study the Formulating LPP and LP Model
- To enable the students to knowledge about the Maximization Function and Minimization Function
- To gain knowledge about Transportation Problems and Features – Transportation Problem Vs Assignment Problem -Hungarian Method
- To enable the students to know about Game Theory

CO. No.	CO STATMENT
CO1	To understand the basic concepts of Operations Research ,Techniques and Application
CO2	To develop programs for Formulating LPP and LP Model.
CO3	Understand the Obtain optimal solution -LPP Maximization Function and Minimization Function
CO4	To Analyze the Transportation problems
CO5	To Understand and apply the Game theory

SYLLABUS

UNIT I

Introduction

Operations Research- Meaning-Definition - Origin and History- Characteristic Features – Need-Scope –Steps- Techniques- Application- Limitations

UNIT II

Linear Programming Problem LPP

Meaning- Requirements- Assumptions- Applications- Formulating LPP –Advantages- Limitations Formulating LP Model (Simple Problems Only)

UNIT III

Methods of LPP

Obtaining Optimal Solution for Linear Programming Problem (LPP)-Graphical Method -Problems –Simplex Method for Type of LPP and for Slack Variable Case - Maximization Function – Minimization Function (Simple Problem Only)

UNIT IV

Transportation Problems

Meaning –(Initial Basic Feasible Solution) Assumptions -Degenerate Solution -North -West Corner Method- Least Cost Method -Vogel's Approximation Method -Assignment Problems- Features -Transportation Problem Vs Assignment Problem -Hungarian Method (Simple Problems Only)

UNIT V

Game Theory

Meaning- Types of Games- Basic Assumptions- Finding Value of Game for Pure Strategy –Mixed Strategy -Indeterminate Matrix and Average Method -Graphical Method - Pure Strategy- Saddle Point Payoff Matrix Value of Game (Simple Problems Only)

TEXT BOOKS:

- M.Sreenivasa Reddy – Operations Research – CENGAGE , New Delhi
- S.Gurusamy–Elements of Operations Research–Vijay Nicole Imprints private Limited, Chennai
- Resource Management Techniques – Prof. B. Sunderasan, K. Ganesan & K.S. Ganapathy Subramaniam, Ar Publications.
- . Introduction To Operations Research ,V.K. Kapoor, Sultan Chand & Sons.
- Problems In Operations Research, P.K.Gupta & Man Mohan, Sultan Chand & Sons.

REFERENCE BOOKS:

- Operations Research – S.D. Sharma, Kedar Nath Ram Nath & Co.,
- Operations Research Book by D. S. Hira and Prem Kumar Gupta

WEBSITES:

- https://www.researchgate.net/publication/313880623_Introduction_to_Operations_Research_Theory_and_Applications
- <http://www.learnaboutor.co.uk/>
- <http://www.theorsociety.com/>
- www.orcomplete.com/
- <http://www.orsi.in/>

MAPPING OF CO AND PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	2	3	2	2
CO2	3	3	3	3	2	1
CO3	3	3	3	1	1	1
CO4	3	3	3	2	1	0
CO5	3	3	2	2	2	0
TOTAL	15	15	13	11	8	4
AVERAGE	2.5	2.5	2.17	1.83	1.33	0.67

3 – Significant 2 – Moderate 1 – Low 0 – Nil

NON-MAJOR ELECTIVE II
CONSUMER PROTECTION AND CONSUMER RIGHTS

TOTAL HOURS: 30
CREDITS : 2

SUB CODE:
L-1,T-1,P-2

COURSE OBJECTIVES:

- To know the introduction of consumer protection act 1986 - other amendments and salient features
- To understand about the consumer dispute – complaint - restrictive trade practice
- To know the the various consumer rights, Right against exploitation and Right to consumer education.
- To know about Consumer protection councils and Consumer disputes redressed agencies.

COURSE OUTCOMES:

CO. NO.	CO.STATEMENT
CO1	Create the consumer awareness among the students.
CO2	Understand the rights and responsibilities of consumer.
CO3	Evaluate the importance of consumer protection.
CO4	Apply the knowledge to complaint about consumer grievances in the consumer court.
CO5	Evaluate the relief provided by the Consumer Protection Act.

SYLLABUS

Unit I

Introduction of consumer protection act 1986 - other amendments - salient features

Unit II

Definitions of the terms - consumer - appropriate laboratory - complainant - consumer dispute – complaint - restrictive trade practice

Unit III

The various consumer rights - right to safety, Right to information, Right to choose -right to be heard - Right against exploitation -Right to consumer education

Unit IV

Consumer protection councils - Central – State.

Unit V

Consumer disputes redressed agencies -Direct forum - state commission - national commission.

RECOMMENDED TEXTS:

- Rega Surya Rao, Lectures on Torts And Consumer Protection Laws, Asia Law House, Hyderabad, 2nd Edition, 2017.
- Rakesh Khanna, Consumer Protection Laws, Central Law Agency, 3rd Edition, 2005.
- [Mohammed Kamalun Nabi](#), Consumer Rights and Protection in India New Century Publications, 2015.
- David Oughton and John Lowry, Textbook on Consumer Law, Blackstone Press, 2000.
- **Satya Sundaram, I**, [Consumer Protection in India](#), B.R Publishing Corporation, 2016.

E-RESOURCES:

- www.scottishlawreports.org.uk/resources/links/consumer-law.html
- <https://www.consumerprotection.govt.nz>
- <https://www.hg.org/>

MAPPING OF COURSE OUTCOMES WITH PROGRAMME SPECIFIC OUTCOMES

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	3	3	2
CO2	3	2	2	2	2
CO3	2	2	2	2	2
CO4	2	3	2	1	2
CO5	3	2	3	1	2
AVERAGE	2.4	2.2	2.4	1.8	2

3 – Significant 2 – Moderate 1 – Low 0 – Nil

NON-MAJOR ELECTIVE II
FUNDAMENTALS OF DISASTER MANAGEMENT

TOTAL HOURS: 30
CREDITS :2

SUB CODE:
L-1,T-1,P-2

COURSE OBJECTIVES:

- To know about the basic aspects and types of disasters.
- To gain the knowledge about the Stages in Disaster - Pre, during and post disaster.
- To understand about the Disaster Mitigation and guiding principles of Mitigation
- To know about the Disaster training and Disaster Management

COURSE OBJECTIVES:

CO. No.	CO.STATEMENT
CO1	To understand about Disaster and its management
CO2	To understand the various stages in disaster.
CO3	To guide in mitigation, explain mitigation programmes.
CO4	To explain about training in disaster resource utilisation.
CO5	To evaluate the disaster management policies and strategies in India.

SYLLABUS

Unit I

Meaning, definition, basic aspects and types of disasters.

Unit II

Stages in Disaster - Pre, during and post disaster.

Unit III

Disaster Mitigation – guiding principles of Mitigation. Formulation and implementation of Mitigation programmes.

Unit IV

Disaster training – Utilisation of resources, training and public awareness.

Unit V

Disaster Management policy and legislation; Disaster Management – Strategy in India.

RECOMMENDED TEXTS:

- Sundar, I and Sezhiyan, T, Disaster Management, Sarup and Sons, New Delhi, 2007.
- Carter W. Nick, Disaster Management: A Disaster Manager's Hand Book, Asian Development Bank, Manila, 2008.
- Prasad, S, Natural Disaster Management, Destruction, Safety and Precautions, Mangalam Publishers and Distributors, New Delhi, 2007.
- Bose B.C, Introduction to Disaster Management, Rajat Publication, 2007.
- [Harsh K. Gupta](#), Disaster Management, Universities Press 2003.

E-RESOURCES:

- <https://disasterinfo.nlm.nih.gov>
- www.sccm.org
- www.wcpt.org

**MAPPING OF COURSE OUTCOMES WITH PROGRAMME
SPECIFIC OUTCOMES**

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	2	3	3	2
CO2	3	2	2	2	2
CO3	2	2	2	2	2
CO4	2	3	2	1	2
CO5	3	2	3	1	2
AVERAGE	2.4	2.2	2.4	1.8	2

3 – Significant 2 – Moderate 1 – Low 0 – Nil

NON-MAJOR ELECTIVE II
INTRODUCTION TO COSTING

TOTAL HOURS: 30
CREDITS : 2

SUB CODE:
L-1,T-1,P-2

COURSE OBJECTIVES:

- To know about the nature and scope of Cost Accounting.
- To understand about the Cost sheet.
- To know about the Stores control and Stores Department. EOQ.
- To understand about the methods of wage payment – Time rate and Piece rate system, Taylor’s differential piece rate-incentive plan- Halsey, Rowan.

COURSE OUTCOMES:

CO. No.	CO.STATEMENT
CO1	To understand the basic concept of cost accounting
CO2	To acquire knowledge on concept of cost sheets
CO3	To understand Material Purchase control, Levels
CO4	To Compute the labour cost and calculate the labour remuneration and incentive
CO5	To Understand about Overheads

SYLLABUS

Unit I

Nature and scope of Cost Accounting. Cost analysis, concepts and Classifications.

Unit II

Cost sheet – Tenders and Quotations (Simple Problems only)

Unit III

Material purchase control, Level, aspects, need and essentials of material control. Stores control – Stores Department. EOQ

Unit IV

Labour cost – Computation and control. Methods of wage payment – Time rate and Piece rate system –Taylor’s differential piece rate-incentive plan- Halsey, Rowan

Unit V

Overheads – Classification. Allocation, Apportionment and Absorption. (Theory only)

RECOMMENDED TEXTS:

- Cost Accounting - Reddy and Murthy, Margham Publications
- Cost Accounting - Jain S.P. and Narang K.L Kalyani Publications.
- Practical Costing - Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N. S.Chand & Sons
- Khanna, B.S. Pandey, I.M-Ahuja, G.K and Arora M.N., Practical Costing, S Chand & Sons
- Cost Accounting - Reddy and Murthy, Margham Publications
- Cost Accounting - M P Gupta , Kindle Edition

MAPPING OF PO WITH PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	3	3	1	3	1
CO2	2	3	3	1	3	2
CO3	2	3	2	2	1	1
CO4	2	3	2	2	1	2
CO5	2	3	3	1	1	1
TOTAL	10	15	13	7	9	7
AVERAGE	1.67	2.5	2.17	1.17	1.5	1.17

3 – Significant 2 – Moderate 1 – Low 0 – Nil

SEMESTER V
MAJOR XIII
ELEMENTS OF COST ACCOUNTING

TOTAL HOURS:75

SUB CODE:

CREDITS :4

L-3,T-1,P-6

OBJECTIVES

- To understand the scope and objectives of cost accounting.
- To enhance students learning about cost concepts, material concept
- Apply cost accounting methods to evaluate and project business performance.
- To identify the specifics of different costing methods.

COURSE OUTCOMES:

CO No.	CO Statement
CO1	To provide adequate knowledge on Cost Accounting Practice and reconciliation of statements.
CO2	To keep the students conversant with the ever-enlarging frontiers of Cost Accounting knowledge and preparation of cost sheet.
CO3	To keep the students conversant with Material handling and valuation of closing stock.
CO4	To make aware of various methods wage payments and computation of labour cost.
CO5	To provide knowledge of overheads computation and distribution.

SYLLABUS

UNIT I

Introduction of Cost Accounting

Definition - Nature and Scope – Principles of Cost Accounting – Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting – Installation of Costing System – Classification of Costs – Cost Centre – Profit Centre

UNIT –II

Cost sheet and methods of costing

Preparation of Cost Sheet. Reconciliation of Cost and Financial Accounts - Unit Costing- Job Costing.

UNIT III

Material Costing

Material Control – Meaning and Objectives – Purchase of Materials – Stock Levels of Materials – EOQ – Stores Records – ABC Analysis – Issue of Materials – Methods of Issue – FIFO – LIFO – HIFO – Base Stock Method – Specific Price Method – Simple and Weighted Average Method – Standard and Inflated Price Method.

UNIT IV

Labour Costing

Direct Labour and Indirect Labour – Time Keeping – Methods and Calculation of Wage Payments – Time Wages – Piece Wages – Incentives – Different Methods of Incentive Payments – Idletime – Overtime – Labour Turnover - Meaning, Causes and Measurement.

UNIT V

Overheads Costing

Overheads – Definition – Classification – Allocation and Apportionment of Overheads- Basis of Allocation – Absorption of Overheads - Preparation of Overheads Distribution Statement –Machine Hour Rate – Computation of Machine Hour Rate.

Note:

Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

TEXT BOOKS:

- Drury – Management and Cost Accounting with CourseMate, New Delhi : CENGAGE
- Jain.S.P & Narang.K.L, Cost Accounting, Kalyani Publishers
- Khanna, B.S. Pandey, I.M-Ahuja, G.K and Arora M.N., Practical Costing, S Chand & Sons
- Cost Accounting - Reddy and Murthy, Margham Publications
- Cost Accounting - M P Gupta , Kindle Edition

REFERENCE BOOKS:

- Murthy A & Gurusamy.S, Cost Accounting, Vijay Nicole Imprints Pvt .Ltd .Chennai
- Reddy.T.S. and Hariprasad Reddy.Y, Cost Accounting, Margham Publications
- Prasad.N.K and Prasad.V.K, Cost Accounting, Book Syndicate
- Saxena and Vashist, Cost Accounting Sultan Chand and Sons,2014,NewDelhi
- Practical Costing - Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N.S.Chand& Sons

WEBSITES:

- www.accountinglectures.com
- www.accountingcoach.com
- <http://simplestudies.com/accounting-lectures.html>
- www.accountingstudyguide.com
- <https://www.Cost-Accounting-Books/b?ie=UTF8&node=4149428031>

MAPPING OF CO AND PSO

	PSO 1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	3	3	1	3	1
CO2	2	3	3	1	3	2
CO3	2	3	2	2	1	1
CO4	2	3	2	2	1	2
CO5	2	3	3	1	1	1
TOTAL	10	15	13	7	9	7
AVERAGE	1.67	2.5	2.17	1.17	1.5	1.17

3 – Significant 2 – Moderate 1 – Low 0 – Nil

MAJOR XIV
PRACTICAL AUDITING

TOTAL HOURS:75

SUB CODE:

CREDITS :4

L-3,T-1,P-6

COURSE OBJECTIVES:

- To develop the fundamental concepts of auditing.
- To inculcate the knowledge of the principles and practices of internal and external auditing.
- To help the students to understand the EDP- auditing as well as the appointment and qualification of auditors.
- To obtain the working knowledge of generally accepted auditing procedure technique and skills.

COURSE OUTCOMES:

CO No.	CO Statement
CO1	Students will get acquainted with the basic concept of auditing and types of auditing
CO2	Students will acquire a thorough knowledge of vouching, verification and valuation of Assets and liabilities.
CO3	Students will be familiarized with the EDP Audit.
CO4	Students will comprehend the Auditing, and Rights, duties and remuneration removal of auditor
CO5	Students will acquire a thorough knowledge of specialized Audits at hotel, banking and insurance

SYLLABUS:

UNIT I

Introduction

Meaning and Definition of Auditing – Distinction between Auditing and Accounting – Objectives – Advantages and Limitations of Audit - Scope of Audit - Classifications of Audit – Audit Planning - Meaning. Audit programme – Meaning – Objectives and Contents. Audit Note Book, contents, Usefulness of Audit Note Book - Audit working papers - meaning.

Ownership and Custody – Test checking and Routine checking - Meaning. Internal control – Meaning – Definition – Objectives – Technique for evaluation of Internal Control System. Internal check – Meaning - Objectives difference between Internal control, Internal check and Internal Audit.

UNIT II

Vouching and Verification

Vouching – Meaning and Definitions - Objectives. Trading Transactions – Audit of Ledger – Scrutinizing of ledgers – Vouching of cash Receipts and Payments - Vouching of outstanding Assets and Liabilities – Verification – Meaning - Objectives and Process – Valuation of Assets and liabilities – Distinction between Verification and Valuation.

UNIT III

Audit and Accounting Standards

Types of Audit – Statutory Audit – Concurrent Audit – Stock Audit – Cost Audit – Secretarial Audit – CAG Audit – Management Audit. Accounting Standards – Standards on Auditing Standards on Internal Audit – Penal Provisions – Role of National Financial Reporting Authority (NFRA)

UNIT IV

Auditors and Audit Report

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
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Appointment – Procedures – Eligibility and Qualifications – Powers and Duties – Rotation and Removal of Auditors – Resignation of Auditors – Remuneration of Auditors - Audit report – Preparation and presentation. Auditor’s Responsibilities and liabilities towards Shareholders, Board and Audit Committee. Restriction on other Services.

UNIT V

Recent Trends in Auditing

EDP Audit – Meaning – Division of auditing in EDP environment. Impact of Computerization on Audit Approach – Online Computer System Audit – Types of Online Computer System Audit – Audit around with the Computers – Procedure of Audit under EDP system- Green Audit- Introduction

TEXT BOOKS:

- Tandon, S.Vengadamani Practical Auditing- (Marghampublications)
- Dr.PremavathyPractical Auditing- (Sri vishnu publications)
- DinkarpagarePrinciples& Practice of Auditing – (Sultan chand&sons)
- Auditing, D.P. Jain Konark Publishers Pvt. Ltd.
- Auditing, Principles and Practice, Ravinder Kumar and Virender Sharma, Eastern Economy Edition.

REFERENCE BOOKS:

- Practical Auditing, B.N.Tandon, Sultan Chand and Co., New Delhi.
- Contemporary Auditing, Kamal Gupta, Tata McGraw Hill.
- Practical Auditing, Dinkar Pagare, Sultan Chand & Sons
- Sundar.K & Paari.K, Practical Auditing, Vijay Nicole Imprints Pvt. Ltd. Chennai
- Tandon B.N., Practical Auditing- S. chandpublications

WEBSITES:

- http://www.osbornebooksshop.co.uk/p/auditing_tutorial
- www.mu.ac.in
- www.learnthat.com
- <https://www.indiamart.com/proddetail/practical-auditing-book-17813305188.html>
- <https://bookauthority.org/books/new-auditing-books>

MAPPING OF CO WITH PSO

CO1	2	2	2	1	2	1
CO2	2	2	2	1	2	2
CO3	3	2	3	2	1	1
CO4	2	3	3	2	1	2
CO5	2	3	3	1	1	1
TOTAL	11	12	13	7	7	7
AVERAGE	1.83	2	2.17	1.17	1.17	1.17

3 – Significant 2 – Moderate 1 – Low 0 – Nil

MAJOR XV
SOFTWARE TESTING
THEORY & PRACTICALS

TOTAL HOURS:75

SUB CODE:

CREDITS :4

L-3,T-1,P-6

COURSE OBJECTIVES:

- To study fundamental concepts in software testing
- To discuss various software testing issues and solutions in software unit test, integration and system testing.
- To expose the advanced software testing topics, such as object-oriented software testing methods.
- To provide an insight into UML and software testing techniques and employ various design strategies for problem solving.
- To provide an insight into UML and software testing techniques and employ various design strategies for problem solving.

COURSE OUTCOMES

CO No.	CO Statement
CO1	List a range of different software testing techniques and strategies and be able to apply specific(automated) unit testing method to the projects.
CO2	Distinguish characteristics of structural testing methods.
CO3	Demonstrate the integration testing which aims to uncover interaction and compatibility problems as early as possible.
CO4	Discuss about the functional and system testing methods.
CO5	Demonstrate various issues for object oriented testing.

SYLLABUS

UNIT-I

Introduction –Evolution –Software Development projects –Emergence of Software Engineering. Software Life cycle models –Waterfall model –Rapid Application Development –Agile Model – Spiral Model.

UNIT-II

Software Design –Overview –Characteristics –Cohesion & Coupling –Layered design – Approaches Function Oriented Design –Structured Analysis –DFD –Structured Design – Detailed design

UNIT-III

Introduction to software testing -Software Testing Principles-Inspections and Walkthroughs- Code Inspections -An Error checklist for Inspections-Black-box testing- White-box testing.

UNIT-IV

Test-Case Design - 1 and 2 - Incremental Testing -Top-down versus Bottom- up Testing- Function Testing- System Testing -Acceptance Testing-Installation Testing- Debugging.

UNIT-V

Logic Based Testing – Decision Tables – Transition Testing – States, State Graph, State Testing.

TEXT BOOK:

- Rajib Mall, “Fundamentals of Software Engineering”, PHI 2018, 5thEdition.
- Beizer , 2003, Software Testing Techniques, II Edn., DreamTech India, New Delhi.
- Paul C. Jorgensen, Software Testing: A Craftsman’s Approach, 3rd Edition, CRC Press, 2007.
- References: Boris Beizer, Software Testing Techniques, Dreamtech, 2009

REFERENCE BOOKS:

- Roger S. Pressman, “Software Engineering -A Practitioner’s Approach”, McGraw Hill 2010, 7th Edition.
- Glenford J. Myers,(2008), “The Art of Software Testing”, Second Edition, JohnWiley & Sons, New Delhi.
- Ron Patton, (2007) , “Software Testing”, Second Edition, SAMS Techmedia

WEBSITE:

- NPTEL online course –Software Engineering -
<https://nptel.ac.in/courses/106105182/>
- <https://techbeacon.com/app-dev-testing/6-new-books-every-software-testing-engineer-should-readwww>
- <https://www.quora.com/What-are-some-good-books-about-software-testing.softwaretestinghelp.com/software-testing-books/>
- <https://artoftesting.com/software-testing-books>

SOFTWARE TESTING PRACTICALS

1. Grading System (grades : Distinction, First Class, Second Class, Third Class, Fail, Absent) based on marks
 - a. Write a C/C++/Java Program
 - b. Write set of test cases to test the program (test Link)
 - c. Based on testing assign PASS?FAIL results
 - d. Generate test report
2. Triangle program (categorize type of triangle) based on sides and angles give in the input
 - a. Write a C/C++/Java Program
 - b. Write set of test cases to test the program (test Link)
 - c. Generate test report
3. Prime Number generation
 - a. Write a C/C++/Java Program
 - b. Write set of test cases to test the program (test Link)
 - c. Generate test report

4. Design and develop a program in a language of your choice to solve the triangle problem defined as follows: Accept three integers which are supposed to be the three sides of a triangle and determine if the three values represent an equilateral triangle, isosceles triangle, scalene triangle, or they do not form a triangle at all. Assume that the upper limit for the size of any side is 10. Derive test cases for your program based on boundary-value analysis, execute the test cases and discuss the results.
5. Design, develop, code and run the program in any suitable language to implement the binary search algorithm. Determine the basis paths and using them derive different test cases, execute these test cases and discuss the test results.
6. Design, develop, code and run the program in any suitable language to implement the any sorting algorithm. Determine the basis paths and using them derive different test cases, execute these test cases and discuss the test results.
7. Design, develop, code and run the program in any suitable language to solve the commission problem. Analyze the test cases, execute these test cases and discuss the test results.

MAPPING OF COURSE OUTCOMES WITH PROGRAMME SPECIFIC OUTCOMES

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	2	1	1	2	1
CO2	3	0	0	2	0	0
CO3	1	1	0	1	1	1
CO4	1	2	0	1	0	2
CO5	1	0	0	0	1	1
TOTAL	8	5	1	5	4	5
AVERAGE	1.33	0.83	0.17	0.83	0.67	0.83

3 – Significant 2 – Moderate 1 – Low 0 – Nil

MAJOR XVI
FINANCIAL MANAGEMENT

TOTAL HOURS:75

SUB CODE:

CREDITS :4

L-3,T-1,P-6

COURSE OBJECTIVES

- To help the students to develop cognizance of the importance of Financial Management in corporate valuation
- To enable students to describe how people analyze the corporate leverage under different conditions and understand why people value different corporates in different manner.
- To provide the students to analyze specific characteristics of Supply Chain Industry and their future action for cash flow
- To enable students to synthesize related information and evaluate options for most logical and optimal solution such that they would be able to predict and control Debt Equity incurrence and improve results.

COURSE OUTCOMES

CO No.	CO Statement
CO1	Demonstrate the applicability of the concept of Financial Management to understand the managerial Decisions and Corporate Capital Structure
CO2	Apply the Leverage and EBIT EPS Analysis associate with Financial Data in the corporate
CO3	Analyse the complexities associated with management of cost of funds in the capital Structure
CO4	Demonstrate how the concepts of financial management and investment, financing and dividend policy decisions
CO5	Demonstrate how risk is assessed

SYLLABUS

UNIT I

Introduction

Meaning and Objectives of Financial Management – Functions of Financial Management. Finance - Sources of Financing-Role of Financial Manager in Financial Management- Financial Goals- Profit maximization Vs. Wealth maximization – Concept of Time Value of Money- Risk and Return.

UNIT II

Capital Structure and Cost of Capital

Capital Structure- Meaning- Capital Structure Theories-Definition - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite cost of capital (WACC) Capital Structure – Theories of Capital Structure – Leverage concept.

UNIT III

Dividend

Meaning – Dividend Policies – Factors affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter's Model - Gordon's Model - M. M. Model – Hypothesis Model.

UNIT IV

Sources of Funding

Working Capital - Meaning and importance – Factors Influencing Working Capital – Determining (or) Forecasting of Working Capital requirements – Working Capital Operating cycle- sources of finance

UNIT V

Capital Budgeting

Capital Budgeting Process – Cash flow estimation- Payback period _ Accounting Rate of Return –

Net Present Value (NPV) – Net Terminal Value - Internal Rate of Return – Profitability Index –

Capital Budgeting under Risk- Certainty Equivalent Approach and Risk – Adjusted Discount Rate –

Decision Tree Analysis.

Note:

Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems

TEXT BOOK:

- William R. Lasher – Financial Management - CENGAGE New Delhi
- I.M. Pandey, Financial Management, Vikas Publishing House
- Prasanna Chandra, Financial Management, Tata McGraw Hill Publications
- Pandey , I.M,(2015), “Financial Management”, 11th Edition, Vikas Publication, New Delhi.
- Sinha, Pradeep Kumar, (2009) ,”Financial Management”, 5th Edition, The World Press, Calcutta.

REFERENCE BOOKS:

- S.N.Maheswari, Financial Management, Sultan Chand & Sons
- Y.Khan and Jain, Financial Management, Sultan Chand & Sons
- P.Periyasamy.P, Financial Management, Vijay Nicole Imprints Pvt. Ltd. Chennai
- Murthy A, Financial Management, Margham Publications, Chennai
- Chandra, Prasanna, (2011),”Financial Management Theory and Practice”, 8th Edition, TMH, New Delhi.

WEBSITES:

- www.cpdwise.com
- www.simplilearn.com
- www.findtutorials.com
- www.studyfinance.com

MAPPING OF COURSE OUTCOMES WITH PROGRAMME SPECIFIC OUTCOMES

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	1	2	3	2
CO2	3	3	2	1	3	1
CO3	2	1	1	2	2	2
CO4	3	1	3	2	2	1
CO5	3	1	3	2	2	2
TOTAL	14	9	10	9	12	8
AVERAGE	2.33	1.5	1.67	1.5	2	1.33

3 – Significant 2 – Moderate 1 – Low 0 – Nil

ELECTIVE PAPER I
INCOME TAX LAW AND PRACTICE-I

TOTAL HOURS:75

SUB CODE:

CREDITS : 5

L-3,T-1,P-6

COURSE OBJECTIVES

- To understand the scope and objectives of cost accounting.
- To enhance students learning about cost concepts, material concept
- Apply cost accounting methods to evaluate and project business performance.
- To identify the specifics of different costing methods.

COURSE OUTCOMES:

CO No.	CO Statement
CO1	To provide adequate knowledge on Cost Accounting Practice and reconciliation of statements.
CO2	To keep the students conversant with the ever-enlarging frontiers of Cost Accounting knowledge and preparation of cost sheet.
CO3	To keep the students conversant with Material handling and valuation of closing stock.
CO4	To make aware of various methods wage payments and computation of labour cost.
CO5	To provide knowledge of overheads computation and distribution.

SYLLABUS

UNIT I

INTRODUCTION

Meaning of Income – Features of Income Tax – Types – Important Definitions Under the Income Tax Act – Assessee – Types – Rates of Tax – Residential Status – Scope of Total Income–Incomes Exempt from tax.

UNIT II

Income from Salary

Definition – Allowances – Valuation of perquisites – Deductions from Salary – Gratuity – Pension – Commutation of Pension – Leave Salary – Profits in lieu of Salary – Provident Funds– Deductions under Sec. 80.

UNIT III

Income from House Property

Annual Value – Meaning and Computation – Deductions from Annual Value – Legal Provisions.

UNIT IV:

Profits and Gains from Business or Profession

Income from Business or Profession – Allowable expenses – Not allowable expenses – General deductions – Provisions relating to Depreciation – Deemed Business Profits – Undisclosed incomes – Investments – Compulsory maintenance of Books of accounts – Audit of Accounts of certain persons – Special provisions for Computing Incomes on estimated basis – Computation of Income from Business or Profession.

UNIT V:

E-filing & Submission of Returns

E-filing – Concept – Procedure - 26AS – TDS – Traces – Filing of Return – Various Returns – Permanent Account Number (PAN) – Usage of PAN – Concept of Transfer Pricing -Fundamentals.

Note:

Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems

TEXT BOOKS:

- Naveen Mittal – Principles of Income Tax Law & Practice – Cengage New Delhi
- T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai
- Vinod K.Singhania, Students Guide to Income Tax, Taxman Publications Pvt. Ltd.
- Mehrotra- Income Tax Law & Accounts, Goyal, Sathiya Bhavan Publications.

REFERENCE BOOKS:

- Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
- Reddy.T.S. & Hariprasad Reddy.Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai.
- Murthy.A, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
- Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai

WEBSITES:

- www.incometaxindia.gov.in
- www.incometaxindiaefiling.gov.in
- www.onlineservices.tin.egov-nsdl.com
- www.cleartax.in

MAPPING OF CO WITH PSO:

CO / PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	2	1	1	2	2
CO 2	1	1	2	1	2
CO 3	1	2	1	2	1
CO 4	2	1	1	1	2
CO 5	2	2	1	1	1
Average	1.6	1.4	1.2	1.4	1.6

3 – Significant 2 – Moderate 1 – Low 0 – Nil

SEMESTER VI

Course content	Name of subject	Ins Hrs	Credits	CIA	External	Total
PART III	Core Paper –XVII: Financial Services	5	4	40	60	100
	Core Paper XVIII: Management Accounting	6	4	40	60	100
	Core Paper XIX: Human Resource Management	6	4	40	60	100
	Core Paper XX: Web Technology – Theory & Practicals	6	5	40	60	100
	Elective Paper : Any one from the list of electives 1.Income Tax Law & Practice _ II (OR) 2. Project Work (Group)	6	5	40 20	60 80	100 100
PART IV	Computing skills – Arthavidhya	-	3	50	-	100
PART V	Extension Activities		1			

SEMESTER VI

MAJOR XVII

FINANCIAL SERVICES

TOTAL HOURS:75

SUB CODE:

CREDITS : 4

L-3,T-1,P-6

COURSE OBJECTIVES

Describe the dimensions of performance and risk relevant to financial services companies.

Calculate contemporary financial measures of performance and risk.

Describe contemporary managerial risk management oversight processes.

Explain how the financial services component industries (insurance, banking, securities, real estate and financial planning) interact.

COURSE OUTCOMES

CO.NO.	CO STATEMENT
CO1	Understand the basic and overall concepts of financial services, its importance in general
CO2	Acquire knowledge on different types of financial services, traditional and modern financial services like merchant banking, public issue, secondary market, leasing, insurance, banking, venture capital etc.
CO3	Analyze the different types of financial services, players of financial services, compare and evaluate the merits and demerits of each financial services
CO4	Have indepth knowledge, remember and expand the knowledge with regard to money market, stock exchanges, SEBI, etc.
CO5	Apply, Create and Design their methods or approach towards banks, insurance and financial institutions etc. and get benefitted and help the fellow people too

SYLLABUS

UNIT I

Introduction

Financial Services - Concept - Objectives - Functions - Characteristics - Financial Services Market - Concept - Constituents - Growth of Financial Services in India - Financial Services Sector Problems - Financial Services Environment - The Forces - Players in Financial Markets

UNIT II

Merchant Banking and Public Issue Management

Definition - Functions - Merchant Bankers Code of Conduct - Public Issue Management - Concept - Functions - Categories of Securities Issue - Mechanics of Public Issue Management – Issue Manager - Role of issue Manager - Marketing of Issue - New Issues Market Vs Secondary Market.

UNIT III

Money Market and Stock Exchange

Characteristics - Functions - Indian Capital Market - Constituents of Indian Capital Market – New Financial Institutions and Instruments - Investor Protection - Stock Exchange - Functions - Services - Features - Role - Stock Exchange Traders - Regulations of Stock Exchanges - Depository - SEBI - Functions and Working.

UNIT IV

Leasing and Factoring and Securitization

Characteristics - Types - Participants - Myths about Leasing - Hire Purchase – Lease Financing Vs Hire Purchase Financing - Factoring - Mechanism - Functions of a Factor - Factoring - Players - Types - Operational Profile of Indian Factoring - Operational Problems in Indian Factoring - Factoring Vs bills Discounting - Securitization of Debt - Parties involved - Steps of securitization - Types of securitization - Advantages - Limitations – Main provisions of SARFAESI Act 2002 - Background - Purpose of the Act - Main provisions of Insolvency and Bankruptcy code

UNIT V

Venture Capital, credit rating and pension Fund

Origin and Growth of Venture Capital - Investment Nurturing Methods - Mutual Funds – IBC
Portfolio Management Process in Mutual Funds - Credit Rating System - Growth Factors -
Credit Rating Process - Global and Domestic Credit Rating agencies - Pension Fund -
Objectives - Functions - Features - Types - Chilean Model - Pension Investment Policy -
Pension Financing

TEXT BOOKS:

1. Michael W. Brandi – Money, Banking, Financial Markets and Institutions –Cengage, New Delhi
2. Gurusamy S, Essentials of Financial Services, Vijay Nicole Imprints, Chennai, 2014
M Y Khan, “Financial Services”, TMH, 7th edition
Ravi M. Kishore, “Financial Management”, Taxmann’s, 6th edition.
Bhole. L.M. and Jitendra Mahakud “Financial Institutions & Markets – Structure, Growth & Innovations”, TMH 5th edition

REFERENCE BOOKS:

1. Gomez Clifford, Prentice Hall of India, Financial Markets, Institutions and Financial Services, 2008
2. Meir Kohn, Financial Institutions and Markets, Oxford University Press
3. Rajesh Kothari, Financial Services in India: Concept and Application, Sage publications, 2012, New Delhi.
4. MadhuVij & Swati Dhawan, Merchant Banking and Financial Services, Jain Book Agency, 2000, Mumbai
5. Vasant Desai, Financial Markets and Financial Services, Himalayan Publishing House Pvt. Ltd, 2000, Mumbai

WEB RESOURCE:

www.rbi.org

www.sebi.org

www.nse.org

<https://www.investopedia.com/financial-advisor/must-read-books-for-finance-professionals/>

<https://www.wileyindia.com/financial-services-2ed.html>

MAPPING OF CO WITH PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	2	3	2	3
CO2	3	3	3	3	1	1
CO3	3	3	3	3	1	1
CO4	3	3	3	3	2	1
CO5	3	2	2	3	1	1
TOTAL	15	14	13	15	7	7
AVERAGE	2.5	2.33	2.17	2.5	1.17	1.17

**CORE PAPER XVIII
MANAGEMENT ACCOUNTING**

TOTAL HOURS:75

SUB CODE:

CREDITS : 4

L-3,T-1,P-6

COURSE OBJECTIVES

- 1.** To apply management accounting and its objectives in facilitating decisionmaking.
- 2.** To Perform cost variance analysis and demonstrate the use of standard costs is flexible budgeting.
- 3.** To calculate various accounting ratios, reports and relevant data
- 4.** To enlighten the fund flow and cash flow statement analysis.
- 5.** To analyze cost volume-profit technique to determine optimal managerial decisions.

COURSE OUTCOMES

CO No.	CO Statement
CO1	To enlighten the students in management accounting concepts and techniques for business decision
CO2	To make out the standard variances in material and labour
CO3	To analyse and interpret the financial Statements in the practical point of view
CO4	To assess the fund flow, cash flow statement to evaluate the performance of the company.
CO5	To evaluate the budget and budgetary control to provide knowledge about control techniques.

SYLLABUS

UNIT I

Introduction

Management Accounting - Meaning- Scope- Importance- Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting.

UNIT II

Financial Statement Analysis

Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common size Statement – Trend Analysis.

UNIT III

Ratio Analysis

Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios Turnover Ratios – Capital Structure Ratios – Leverage Ratios – Calculation of Ratios.

UNIT IV

Fund Flow Analysis & Cash Flow Analysis

Introduction, Meaning of Funds Flow Statement-Ascertainment of flow of funds- Technique of preparing funds flow statement- Schedule of Changes in Working Capital- Adjusted Profit and Loss account-Funds Flow Statement

Meaning of Cash Flow Statements – Advantages – Limitations – Preparation of Cash Flow Statement – Types of Cash flows - Operating, Financing and Investing Cash flows.

UNIT V

Budgetary Control & Marginal Costing

Budgetary Control – Meaning – Preparation of various Budgets – Cash Budget - Flexible Budget – Production Budget – Sales Budget. Capital Expenditure Control - Application of Marginal Costing in Decision Making – Make or Buy – Shut down or Continue – Exploring New Markets.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

TEXT BOOK:

1. Rajiv Kumar Goel, Ishaan Goel – Concepts Building Approach to management Accounting –CENGAGE New Delhi
2. Drury – Management and Cost Accounting with CourseMate
3. Maheswari.S.N, Management Accounting, Sultan Chand & Sons
 - Advanced Management Accounting - Moberk Kaplan and Anthony A.Atkinson.
 - Advanecd performance Management- P.Kaplan, Kaplanpublications.

REFERENCE BOOKS:

1. Murthy A and Gurusamy S, Management Accounting- Theory & Practice, Vijay Nicole Imprints Pvt. Ltd .Chennai
2. Charles T. Horngren and Gary Sundem, N, Introduction to Management Accounting, Prentice Hall
3. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers
4. Reddy, T.S. & Dr. Hariprasad Reddy, Y, Management Accounting, Margham Publications, Chennai.
5. Hansen - Mowen, Cost Management Accounting and Control, South Western College

WEB REFERENCE:

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.thestudentcpa.com
 - <https://www.wikiaccounting.com/best-sellers-managerial-accounting-books/>
 - <https://www.icsi.edu/media/webmodules/publications>

MAPPING OF COURSE OUTCOMES WITH PROGRAMME SPECIFIC OUTCOMES

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	1	0	3	2
CO2	3	3	1	0	3	2
CO3	3	3	1	0	3	2
CO4	3	3	2	0	3	1
CO5	2	2	1	0	2	1
TOTAL	14	14	6	0	14	8
AVERAGE	2.33	2.33	1	0	2.33	1.33

MAJOR XIX
HUMAN RESOURCE MANAGEMENT

TOTALHOURS: 75 HRS

SUBCODE: 10UBCCT2004

CREDIT:4

L-3,T-1,P-6

COURSE OBJECTIVES

- To learn about the Significance of Human ResourcesManagement
- To Know about the effectiveness of Training and PerformanceAppraisal
- To learn about the theories ofmotivation
- To know about the labourrelations
- To learn about the scope of human resourcesaudit.

COURSE OUTCOMES

CO No.	CO Statement
CO1	To acquire the knowledge of significance of human resources in management to achieve the organization mission and vision and the different procedure involved in recruitment process and selection under time and growthperiod
CO2	To understand the effectiveness of training and development and retention of human resources and acquire the knowledge of learning various performance appraisal in the organization.
CO3	To impart the knowledge about the theories of motivation, remuneration and social security measures.
CO4	To inculcate knowledge about the trade union,collective bargaining and workers participation in management
CO5	To understand the knowledge about HR audit and scope of approaches.

SYLLABUS

UNIT I: Introduction

Nature and Scope of Human Resources Management – Differences between Personnel Management and HRM – Environment of HRM- HRM Accounting– Human Resource Planning –Recruitment – Selection – Methods of Selection – Uses of various Tests – Interview techniques in selection and Placement.

UNIT II: Training

Meaning – Induction – Methods – Techniques – Identification of the Training needs – Training and Development – Performance appraisal – Transfer – Promotion and Termination of services –Career Development.

UNIT III: Compensation & Labour Relation

Cost to Company – CTC Fixed and Flexible Pay - Components – Incentives – Benefits – Motivation – Talent Retention- Welfare and Social Security Measures - Opportunities, Challenges, and Recent Trends in Compensation.
Need – Functions of Trade Unions – Forms of Collective bargaining – Workers Participation in management - Types and effectiveness. Industrial Disputes and Settlements (laws excluded)-Social Ethics and Responsibility. Brief outline of Labour codes

UNIT IV: Human Resource Accounting & Audit

Human Resource Accounting- Meaning- Objectives- Need & Limitations.
Human Resource Audit – Nature – Benefits – Scope – Approaches.

UNIT V: Corporate Ethics & Corporate Social Responsibility

Business Ethics – Concept, Characteristics, Importance and Need for ethics- Sources of Ethics, Concept of Corporate Ethics, code of Ethics- Guidelines for developing code of ethics, Ethics in Human Resource Management. Corporate Social Responsibility: Concept, Scope & Relevance and Importance of CSR in Contemporary Society. CSR towards employees and workers- CSR and environmental concerns-Role of HR professionals in CSR

TEXT BOOK

1. Rao, VSP, Human Resource Management, Excel Books
 - Dr.S.Jaishankar, Human Resources Management - Margham Publications.
 - C.B. Gupta, Human Resources Management - Sultan Chand & Co.
 - L.M. Prasad, Human Resources Management - Sultan Chand & Co.
 - Ashwathappa, Human Resources Management - Sultan Chand & Co.

REFERENCE BOOKS:

1. Ashwathappa, Human Resource Management, Himalaya Publishing House
2. Garry Deseler, Human Resource Management, Prentice Hall
3. Prasad.LM, Human Resource Management, Sultan Chand & Sons
 - Dessler.G, Human Resources Management - Pearson.
 - Strategic Human Resource Management: An Indian Perspective by Anuradha Sharma.

WEB RESOURCE:

1. www.whatishumanresource.com
2. www.managementstudyguide.com
3. www.humanresources.about.com
4. www.managementhelp.org

MAPPING OF CO WITH PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	3	3	1	3	1
CO2	2	3	3	1	3	2
CO3	2	3	2	2	1	1
CO4	2	3	2	2	1	2
CO5	2	3	3	1	1	1
TOTAL	10	15	13	7	9	7
AVERAGE	1.67	2.5	2.17	1.17	1.5	1.17

MAJOR-XX
WEB TECHNOLOGY-THEORY AND PRACTICAS

TOTALHOURS: 75 HRS

SUBCODE: 10UBCCT2004

CREDIT:4

L-3,T-1,P-6

COURSE OUTCOMES:

CO1: Understand the basic form designs of HTML5.

CO2: To understand and develop concepts of Cascading Style Sheet .

CO3: To Understand about ASP.NET and develop application using HTML form controls.

CO4: To develop web forms using advanced controls and learning cookies.

CO5: To implement web form with database connectivity, security and authentication.

SYLLABUS:

UNIT – I

Internet Basic – Introduction to HTML – List – Creating Table – linking document – frames – graphics to HTML Doc- Creating simple static pages.

UNIT – II

Introduction to JavaScript – Advantage of Java script – java script syntax – Data type – variable – array – operator and expression – looping constructor – function – Dialog box

UNIT – III

JavaScript document object model – introduction – object in HTML – event handling – window object – browser object – form object – navigator object – build in object – cookies.

UNIT – IV

ASP.NET: Language Structure – page structure – page event, properties - compiler directives. HTML server controls – Anchor, Tables, Forms - Basic Web server controls – label, textbox, button, image, links, check & radio button, hyperlink.

UNIT – V

Request and Response objects - Working with data – OLEDB connection class, Command class Transaction class, data adaptor class, data set class.
Security: Authentication, IP Address, Secure by SSL & Client Certificates.

BOOKS FOR STUDY AND REFERENCE:

1. I. Bayross, *Web Enable Commercial Application Development Using HTML, DHTML, javascript, Perl CGL*. BPB Publications, 2000.
2. G. Buczek, *ASP.NET Developers Guide*, TMH, 2002
3. A.Russell Jones, *Mastering Active Server Pages 3*, BPB Publications.

HTML, JAVA SCRIPT and ASP.NET

1. Creation of a personal web page (with links)
2. Preparation of a bio data
3. Prepare a train time table using row/column span
4. Create an array of 10 elements and display it.
5. Write a program outputs the squares, roots and cubes of integers between 1 and 100
6. Read a string and looks it character by character.
7. Design a Simple calculator.
8. Create a web form for a library application with necessary controls.

Note: The practical examination will be conducted by an internal examiner and an external examiner jointly.

CO - PSO Mapping

CO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	1	1	2	1	1
CO2	1	0	0	0	0	2
CO3	2	1	0	2	2	1
CO4	2	2	1	3	2	1
CO5	1	1	1	3	3	1
TOTAL	8	5	3	10	8	6
AVERAGE	1.6	1	0.6	1.67	1.33	1

Elective Paper II – INCOME TAX LAW & PRACTICE II

TOTALHOURS:90

SubCode:

CREDITS: 5

OBJECTIVES:

1. To familiarize the students with recent amendments in Income-tax relating to income from capitalgain.
2. To Provide Knowledge of Income from other sources withTDS.
3. To get knowledge of Clubbing of income and Provisions relating to Set off & Carry forward oflosses
4. To know about Permissible deductions from gross totalincome.
5. To gain knowledge of Assessment ofindividuals.

COURSE OUTCOMES

CO No.	CO Statement
CO1	To familiarize the students with recent amendments in Income-tax relating to income from capitalgain.
CO2	To Provide Knowledge of Income from other sources withTDS.
CO3	To get knowledge of Clubbing of income, transfer of income without transfer of assets and Provisions relating to Set off & Carry forward oflosses
CO4	To know about Permissible deductions from gross totalincome.
CO5	To gain knowledge of Assessment ofindividuals

SYLLABUS

UNIT I

Income from Capital Gain

Capital Gain – Meaning – Short term and Long term Capital Gains – Certain Transactions not included as transfer – Cost of Acquisition – Cost of Improvement – Indexation – Capital Gain under different circumstances – Exempted Capital Gains – Computation of Capital Gains.

UNIT II

Income from other sources

Computation – Grossing up – Deductions in Computing Income under the head and other related provisions.

UNIT III

Clubbing of Incomes and Set off / Carry forward and Set – Off of losses

Clubbing of Incomes under various situations – Deemed Incomes – Simple Problems on clubbing of incomes – Setoff – Carry forward and set off of losses.

UNIT IV

Deductions from Gross Income

Permissible Deductions from Gross Total Income Sec.80C, 80CCC, 80CCCD, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U. Assessment of Individual – Computation of Tax.

UNIT V

Income Tax Authorities and Procedure of Assessment

Income Tax Authorities – Powers of the Central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax officers. Assessment Procedures - Self Assessment – Best Judgment Assessment – Income Escaping Assessment (Reassessment)- Advance Payment of Tax – Meaning and Due dates.

TEXT BOOKS:

1. Naveen Mittal – Principles of Income Tax Law & Practice – Cengage New Delhi
2. T. Srinivasan – Income Tax & Practice –Vijay Nicole Imprints Private Limited, Chennai
 - Income Tax Law And Practice – SINGHANIA, TaxmannsPublications
 - Income Tax Act - Taxmann Publications Private Limited, Mumbai,Maharashtra.
 - Income Tax Rules- Taxmann Publications Private Limited, Mumbai,Maharashtra

REFERENCE BOOKS:

1. Vinod.K.Singhania, Students Guide to Income Tax, Taxman Publications Pvt. Ltd.
2. Mehrotra- Income Tax Law &Accounts, Goyal, Sathiya Bhavan Publications.
3. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
4. Murthy.A, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
5. Hariharan N, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
6. Reddy.T.S & Hariprasad Reddy.Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai.

WEB RESOURCE:

1. www.incometaxindia.gov.in
2. www.incometaxindiaefiling.gov.in
3. www.onlineservices.tin.egov-nsdl.com

- <https://www.incometaxindia.gov.in/pages/tax-laws-rules.aspx>
<https://www.taxmann.com/bookstore/professional/income-tax-act-2019.aspx>

MAPPING OF CO WITH PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	3	3	1	3	1
CO2	2	3	3	1	3	2
CO3	2	3	2	2	1	1
CO4	2	3	2	2	1	2
CO5	2	2	2	1	1	1
TOTAL	10	14	12	7	9	7
AVERAGE	1.67	2.33	2	1.17	1.5	1.17

3-significant

2-Moderate

1-Low

0-Nil

