BACHELOR OF COMMERCE WITH COMPUTER APPLICATIONS

SYLLABUS 2017-18 Onwards
(OUTCOME BASED EDUCATION)

Dr. N.G.P ARTS AND SCIENCE COLLEGE (Autonomous)
(Re-Accredited with A Grade by NAAC)
(Affiliated to Bharathiar University,)
Dr. N.G.P. Nagar - Kalapatti Road
Coimbatore - 641 048

BACHELOR OF COMMERCE WITH COMPUTER APPLICATIONS REGULATIONS

ELIGIBILITY:

A pass in Higher Secondary Examination with any Academic stream or Vocational stream as one of the subject and as per the norms set by the Government of Tamilnadu or an Examination accepted as equivalent thereto by the Academic Council, subject to such conditions as may be prescribed thereto are permitted to appear and qualify for the **Bachelor of Commerce with Computer Applications Degree Examination** of this College after a course of study of three academic years.

OBJECTIVES OF THE COURSE:

On successful completion of the course, students will have the ability to:

- To demonstrate business knowledge and apply that knowledge in problem Solving.

- To provide right skills, attitude and values among the students by training them in practical situation in modern business organizations.

- To understand the social and ethical dimensions in their chosen discipline.

- To enable students to carryout action oriented research in Commerce and Computer Applications.

- To enable professional competence in the application of computer in a globalised environment.

- To understand the business implications with computer applications.

Subject Code	Subject	Hrs of Instruction	Exam Duration (Hrs)	Max Marks			Credit Points
				CA	CE	Total	
First Semester							
PART-I							
17UTL11U/ 17UHL11H/ 17UML11M/ 17UFL11F	Tamil/ Hindi/ Malayalam/ French	5	3	25	75	100	3
PART-II							
17UEG12E	English	5	3	25	75	100	3
PART –III							
17UCM13A	CORE I : Principles of Accountancy	6	3	25	75	100	4
17UCM13B	CORE II : Introduction to Information Technology	4	3	25	75	100	4
17UMA1AB	Allied I: Mathematics for Business	4	3	25	75	100	4
17UCM13P	CORE Lab-I : Computer Applications (Ms Word, Power Point & Access)	4	3	20	30	50	2
PART-I							
17UFC1FA	Environmental Studies	2	2	-	50	50	2
Total		30				600	22
Second Semester							
PART-I							
17UTL21U/ 17UHL21H/ 17UML21M/ 17UFL21F	Tamil/ Hindi/ Malayalam/ French	5	3	25	75	100	3

M. Zalaber
10/01/2018

BoS Chairman/HoD
Department of Commerce (CA)
Dr. N. G. P. Arts and Science College
Coimbatore – 641 048

Dr. P. R. MUTHUSWAMY.
PRINCIPAL
Dr NGP Arts and Science College
Dr. NGP - Kalapatti Road
Coimbatore - 641 048
Tamilnadu, India

	PART-II						
17UEG22E	English	5	3	25	75	100	3
	PART -III						
17UCM23A	CORE III:Advanced Accounting	8	3	25	75	100	5
17UCM23P	CORE Lab-II: Computer Applications (Advanced Excel & Tally. ERP 9)	4	3	20	30	50	2
17UMA2AB	Allied II: Statistics for Business	6	3	25	75	100	4
	PART -IV						
17UFC2FA	Value Education – Human Rights	2	2	-	50	50	2
	Total	30				500	19
Third Semester							
	PART -III						
17UCM33A	CORE IV: Principles of Marketing	4	3	25	75	100	4
17UCM33B	CORE V: Database ManagementSystem	5	3	25	75	100	4
17UCM33C	CORE VI : Cost Accounting	6	3	25	75	100	5
17UCM33P	CORE Lab : III - Computer Applications (Oracle&TallyERP9)	4	3	20	30	50	2
17UCM3AA	Allied III : Business Economics	4	3	25	75	100	4
17UCM3SA	Skill based Subject : 1:Commercial Law	3	3	20	55	75	3
	PART –IV						
	NMEC: I:	2	2	-	50	50	2
17UFC3FA 17UFC3FB 17UFC3FC 17UFC3FD 17UFC3FE	Tamil / Advanced Tamil (OR) Yoga for Human Excellence/ Women's Rights/ Constitution ofIndia	2	2	-	50	50	2
	Total	30				625	26

Fourth Semester

	PART –III						
17UCM43A	CORE VII : Management Accounting	6	3	25	75	100	5
17UCM43B	CORE VIII : Object Oriented Programme with C++	5	3	25	75	100	4
17UCM43C	CORE IX : Executive Business Communication	3	3	20	55	75	3
17UCM43P	CORE Lab IV : Computer Applications (C++)	4	3	20	30	50	2
17UCM4AA	Allied IV: Principles of Auditing	5	3	25	75	100	4
17UCM4SA	Skill based Subject : II: Company Law and Secretarial Practice	3	3	20	55	75	3
	PART –IV						
	NMEC: II:	2	2	-	50	50	2
17UFC4FA 17UFC4FB 17UFC4FC	Tamil /Advanced Tamil (OR) General Awareness	2	2	-	50	50	2
	Total	30				600	25

Fifth Semester

	PART –III						
17UCM53A	CORE X : Corporate Accounting	6	3	25	75	100	5
17UCM53B	CORE XI : Principles of Management	3	3	20	55	75	3
17UCM53C	CORE XII : E-Commerce Technology	5	3	25	75	100	4
17UCM53D	CORE XIII:Software Development with Visual Basic	4	3	25	75	100	4

17UCM53P	CORE Lab V : Computer Applications (Visual Basic)	4	3	20	30	50	2
	Elective – I:	5	3	25	75	100	4
17UCM5SA	Skill based Subject : III: Research Methodology	3	3	20	55	75	3
17UCM53T	Industrial Training	Grade(A to C)					
	Total	**30**				**600**	**25**
Sixth Semester							
PART –III							
17UCM63A	CORE XIV : Management Information System	6	3	25	75	100	4
17UCM63B	CORE XV: Internet and Web Designing	5	3	25	75	100	4
17UCM63P	CORE Lab VI : Computer Applications (HTML)	4	3	20	30	50	2
	Elective – II:	6	3	25	75	100	4
	Elective – III:	6	3	40	60	100	4
17UCM6SA	Skill based Subject : IV: Cyber Crimes and Cyber Law	3	3	20	55	75	3
PART –V							
17UEX65A	Extension Activities	-	-	50	-	50	2
	Total	**30**				**575**	**23**
	Grand Total					**3500**	**140**

SCHEME OF EXAMINATIONS APPLICABLE TO STUDENTS ADMITTED DURING THE ACADEMIC YEAR (2017-2018)

ELECTIVE – I

(Student shall select any one of the following subject as Elective-I in Fifth Semester)

S.No	Subject Code	Name of the Subject
1.	17UCM5EA	Income Tax Law & Practice
2.	17UCM5EB	Entrepreneurial Development
3.	17UCM5EC	Micro Finance

ELECTIVE – II

(Student shall select any one of the following subject as Elective-II in Sixth Semester)

S.No	Subject Code	Name of the Subject
1.	17UCM6EA	Indirect Taxes
2.	17UCM6EB	Brand Management
3.	17UCM6EC	Supply Chain Management

ELECTIVE – III

(Student shall select any one of the following subject as Elective-III in SixthSemester)

S.No	Subject Code	Name of the Subject
1.	17UCM6ED	Business Finance
2.	17UCM6EE	Financial Markets
3.	17UCM6EV	Project Work

NON-MAJOR ELECTIVE COURSES OFFERED BY DEPARTMENT

The department offers the following two papers as Non-Major

ElectiveCourses for students other than the commerce.

Student shall select the following subject as Non-Major Elective during

their third and fourth semester.

S. No.	Semester	Course Code	Course Title
1.	III	17UNM34O	Business Accounting
2.	IV	17UNM44O	E- Commerce

FOR COURSE COMPLETION

Students shall complete:

- Language papers (Tamil/Malayalam/French/Hindi, English) in I and II semester.

- One Value Education and Environmental Studies in I and II semester respectively.

- Allied papers in I, II, III and IV semesters.

- Two Non Major Elective Course in the Third and fourth semester.

- Extension activity in V semester.

- Elective papers in the fifth and sixth semesters.

- An in-house project at the end of VI semester

- Students have to complete the following – Industrial training: Subject Code: **17UCM53T**. Students must undergo industrial training for 15-30 Days during fourth semester summer vacation.

- Evaluation of the report done by the internal and external examiner in the V Semester. Based on the performance Grade will be awarded as A to C.

- A – 75 marks and above

- B-60-74 marks

- C-40-59 marks

- Below 40 marks-(Reappear)

Total Credit Distribution:

Subjects	Credits	Total		Credits	Cumulative Total
Part I: Language	3	2x 100 =	200	06	12
Part II: English	3	2x 100 =	200	06	
Part III:					
Core	4	9 x 100 =	900	36	114
Core	5	4x100	400	20	
Core	3	2 x 75=	150	06	
Core Practical	2	6 x 50 =	300	12	
Elective	4	3 x 100 =	300	12	
Allied	4	4 x 100=	400	16	
Skill Based	3	4 x 75 =	300	12	
Part IV:					
Env.Studies	2	1 x 50 =	50	08	12
Value education	2	1 X 50=	50		
Foundation course	2	2 X 50=	100		
NMEC	2	2 x 50 =	100	4	
Part V:					
Extension Activity	2	1 x 50 =	50	02	02
Total			**3500**	**140**	**140**

(Earning Extra credits is not mandatory for course completion)

Extra credits

S.No	Subject	Credit	Total Credits
1	BEC/ Self-study Paper	1	**1**
2	Hindi / French/ Other foreign Language approved by certified Institutions	1	**1**
3	Type Writing / Short Hand Course	1	**1**
4	Diploma/certificate/CPT/A CS Inter/ NPTEL Course	1	**1**
5	Representation– Academic/Sports /Social Activities/ Extra Curricular / Co-Curricular activities at University/ District/ State/ National/ International	1	**1**
	Total	**5**	**5**

Rules:

The students can earn extra credit only if they complete the above during the course period (I to V semester) and based on the following criteria. Proof of Completion must be submitted in the Office of the Controller of Examinations before the commencement of the VI Semester. (Earning Extra credits is not mandatory for Course completion)

1. Student can opt BEC course/ Self study course to earn one credit. They have to Enroll and complete any one of the course during their course period in third semester.

Self-study papers offered by the department of Commerce with Computer Applications
Self-Study Papers

S. No.	Semester	Course Code	Course Title
1.	Semester III	17UCMSS1	Principles of Taxation
2.		17UCMSS2	Banking Theory

2. Student can opt Hindi/ French/ Other foreign Language approved by certified Institutions to earn one credit. The certificate (Hindi) must be obtained from Dakshina Bharat Hindi Prachar Sabha and he/ she has to enroll and complete during their course period (first to fifth semester).

3. Student can opt for Type writing /short hand course to earn one extra credit. He/she has to enroll and complete the course during their course period to obtain certificate through TamilNadu Board of Technical Education.

4. Student can opt for Diploma/certificate/CPT/ACS Inter/ NPTEL Course to earn one credit extra. Student who opt for Diploma/ Certificate course have to enroll any diploma/certificate course offered by Bharathiar University through our Institution. Student who opt for CPT/ ACS/CMA have to enroll and complete at foundation level during the course period. The Students who opt for NPTEL course should complete certificate through NPTEL.

5. Award Winners in Academic/ Representation in Sports /Social Activities/ Extra Curricular/ Co-Curricular Activities at University/ District/ State/ National/ International level can earn one extra credit.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS

PROGRAM OUTCOME:

➢ To provide conceptual knowledge and application skills in the domain of Commerce studies with Computer Applications to sharpen students' analytical and decision making skills.

➢ To emphasis the students with problem solving in the real business environment by way of Industrial training, case studies and projects.

➢ To enable professional skill in the application of computer in a globalised environment with effective use of IT tools.

➢ To facilitate skills and abilities to become competent and competitive to be assured of good careers and job placements.

➢ To develop skilled manpower in the various areas like Banking, Accounting, Marketing Taxation, Entrepreneurship, Finance, Human Resources, Management, Computer and Management Information System , Communication, Business Law, mathematics, statistics etc.,

17UCM13A	CORE I:PRINCIPLES OF ACCOUNTANCY	SEMESTER I

Credit: 4
Hours: 6

PREAMBLE:

1. To make the students to understand the basic concepts and conventions of accounting

2. To get in-depth knowledge about various accounting statements applied in the different business entities

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Identify the basic accounting concepts for recording, classifying, and summarizing business transactions on a day-to-day basis.	K1
CO2	Illustrate andPortray accounting devices, such as special journals and subsidiary ledgers, and various data processing methods, which are helpful in accounting systems.	K1
CO3	Apply the basic procedures for adjusting, closing entries, and summarizing the accounting records, to identify the errors and preparation of the financial statements.	K3
CO4	Identifythe variations in cash book and pass book and able to measure the various bills.	K3
CO5	Apply the variousdepreciation methodsand illustrate the accounting for each item.	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/Pos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	M	M

S-Strong: M-Medium; L-Low

17UCM13A	**CORE I:PRINCIPLES OF ACCOUNTANCY**	SEMESTER I

Total Credits: 4
Hours Per Week: 6

Note: Distribution of Marks: 80% problems and 20%Theory.

CONTENTS

UNIT –I

Introduction – Advantages and Limitations of Accounting – Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.

UNIT – II

Final Accounts of a Sole Trader – Trading Account, Profit and Loss Account, Balance sheet with adjustments – Differences between Trial Balance and Balance sheet – Errors and their rectification –Types of errors.

UNIT – III

Bills of Exchange – Promissory notes and bills of exchange – Recording of transactions relating to bills – Books of Drawer and Acceptor – Honor and dishonor of bills –Renewal of bills – Retiring of bills under rebate –Average Due Date – Meaning – Advantages – Calculation of Average Due Date.

UNIT – IV

Bank Reconciliation Statement – Need – Reasons for difference between cash book and pass book balances – Preparation of Bank Reconciliation Statement – Non Trading Accounts - Receipts and Payments and Income and Expenditure Account and Balance sheet – Difference between Receipts and Payments and Income and Expenditure Account.

UNIT – V

Depreciation – Meaning – Causes – objects of providing for depreciation **–** Factors affecting depreciation **–** Accounting Treatment **–** Methods of providing depreciation – Straight line method **–** Diminishing Balance Method **–** Change in method of Depreciation **–** Sinking fund method.

TEXT BOOKS:

1. *Reddy,T.S. and Murthy,A*. 2014. **Financial Accounting** [Sixth Edition]. Margham Publications, Chennai.

2. *Nagarajan,K.L., Vinayaka,Nand Mani P.L. 2009.* **Principles of Accountancy [First Edition].** Sultan Chand & Company Ltd, New Delhi.

REFERENCE BOOKS:

1. *Jain,S.P., and Narang,K*. 2014. **Financial Accounting. [**Fifth Edition]. Kalyani Publishers, New Delhi.

2. *Gupta R*.L 2009. **Financial Accounting**. Sultan Chand & Company Ltd., New Delhi.

17UCM13B	CORE II: INTRODUCTION TO INFORMATION TECHNOLOGY	SEMESTER I

Total Credits: 4
Hours Per Week: 4

PREAMBLE:

1. To gain overall knowledge about computer and its various components.

2. To acquire knowledge on software packages

COURSE OUTCOME:

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

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Define the fundamentals of information technology and core concepts of computing and modern systems	K1
CO2	Compare system software and application software.	K2
CO3	Classifying documents, Develop worksheets, Derive forms and reports from querying a database and widen the presentation skills	K3
CO4	Relate how computers have changed the way society interacts with business, government, education and other aspects of our life.	K2
CO5	Find career opportunities in the computer industry with required preparation and certifications.	K1

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	M	S	S	M	S
CO5	S	S	S	S	S

S-Strong: M-Medium; L-Low

17UCM13B	**CORE II: INTRODUCTION TO INFORMATION TECHNOLOGY**	**SEMESTER I**

Total Credits: 4
Hours Per Week: 4

CONTENTS

UNIT – I

Hardware and Software : Computer systems, importance of computers in business, data and information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business.

UNIT – II

Types of computer systems – Micro, mini, mainframe and super computers. Analog, digital and Hybrid computers, business and Scientific computer systems – First, second, third and fourth generation computers, Laptop or notebook computers – data processing systems – batch, online and Real time system. Time sharing, multiprogramming and multiprocessing systems. Net workings: Local and wide area networks.

UNIT – III

Components of computers input, output and storage devices, software: system software and Application software; Programming language – machine language – assembly language, higher level languages. Flowchart and programme flow charts. Steps in developing a computer program – Internet - Intranet - Uses of E-Mail.

UNIT – IV

MS-Word - Creating a new document-Editing-Working with margins, pages and line spaces - Adding Headers, Footers and page numbering - Printing documents - MS-Excel - Creating a new Work book - Entering data

into worksheets - Editing worksheets - Adding cell border and shading working with ranges - Managing and Printing Workbook - simple calculations-copying formulas - creating charts.

UNIT –V

Ms Access - Creating a new database creating and editing table - Entering and editing data in table – Creating relationship between tables – Creating and modifying a form – PowerPoint - Creating a new presentation - working with slides in different views - Printing presentations – Inserting, Deleting and copy slides - Rearranging slides –Adding and Modifying slide text - adding graphics to slide.

TEXT BOOKS:

1. *Sarvanakumar,R., Parameswara,R., and Jayalakshmi,T*. 2003. **Information Technology** [First Edition].Sultan Chand & Company Ltd , New Delhi.
2. *AGI Training Team*.(2011). **Microsoft Office 2010** Digital classroom. WileyPublishing, IndianPolis, Indiana

REFERENCE BOOKS:

1. *Alexis Leon and Mathews Leon*. 2014. **Fundamentals of Information Technology** [Second Edition]. Vikas Publishing House Pvt. Ltd, New Delhi.
2. *Chetan and Srivastava*. 2014. **Fundamentals ofInformation Technology**, [First Edition].Kalyani Publishers, New Delhi.
3. *Nagpal,D.P.* 2013. **Computer Fundamentals** [First Edition].Sultan Chand & Company Ltd, New Delhi.

17UMA1AB / 17UMA3AE	ALLIED I: MATHEMATICS FOR BUSINESS	SEMESTER I

Credits: 4
Hours: 4

PREAMBLE

➢ To gain the basic mathematics concepts and formulate the mathematical problems.

➢ Apply mathematical techniques to solve the modern business problems.

COURSE OUTCOMES

In the successful completion of the course, student will be able to

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1.	Learn basic concepts of set theory and Venn diagrams.	K1
CO2.	Use mathematical logic to find the terms of series and sequence.	K2
CO3.	Perform basic operations in matrices and solve the linear equations.	K2
CO4.	Understanding the basic terms and independently solving of business problem.	K3
CO5.	Develop and solve the unknown values using interpolation.	K3

MAPPING WITH PROGRAMME OUTCOMES

CO5/PO5	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	M	M	M	S
CO4	S	S	S	M	S
CO5	S	S	S	M	M

S-Strong : M-Medium : L-Low

17UMA1AB / 17UMA3AE	ALLIED I: MATHEMATICS FOR BUSINESS	SEMESTER I

Credits: 4
Hours: 4

CONTENTS

UNIT – I

Set theory – Definition – Notations – Description of sets – Types of sets – Venn diagrams – Set operations – Laws and properties of sets – Number of elements (Sums involved in two sets only)

UNIT – II

Sequence and series – Arithmetic progression – Geometric progression – Simple interest Problems – Compound interest problems.

UNIT – III

Matrix: basic concepts – Types of matrices – Matrix operations – Determinants – Cramer's Rule – Inverse of a matrix – Matrix method – Rank of matrix.

UNIT – IV

Effective rate of interest – Sinking fund – Annuity – Present value – Discounting of Bills – True Discount – Banker's Gain.

UNIT – V

Interpolation: Binomial – Newton's and Lagrange methods. (Simple problems only)

TEXT BOOK:

1. *Navnitham, PA*. 2013. **Business Mathematics and Statistics**, Jai publishers.

REFERENCE BOOKS:

1. *Sundaresan and jayaseelan*.2008**. Introduction to business Mathematics**. Sultan chand Co & Ltd, Newdelhi.

2. *Ranganath G.K, sampamgiram C.S and Rajan Y*.2006, **A Text Book Business Mathematics**. Himalaya Publishing House.

17UCM13P	CORE LAB – I – COMPUTER APPLICATIONS (MS WORD, POWER POINT,ACCESS)	SEMESTER–I

Total Credits: 2
Hours Per Week: 4

CONTENTS

I – MS WORD

1. Preparation of Chairman's speech/ Auditor's report / Minutes / Agenda and perform the following operations:
   Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.

2. Preparation of invitation for the college function using Text boxes and clip arts.

3. Preparation of Invoice and Account sales by using
   Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.

4. Preparation of Class Time Table using the following operations:
   Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.

5. Preparation of Shareholders meeting letter for 10 members using mail merge operation.

6. Preparation of Bio–Data by using Wizard/ Templates.

II – MS POWERPOINT

1. Preparation of PowerPoint presentation for a product Advertisement. The slides should include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should

work in manual mode.

2. Preparation of PowerPoint presentation for organization chart.

3. Preparation of PowerPoint presentation for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions:

Top down, Bottom up, Zoom in and Zoom out. The presentation should work in custom mode.

4. Preparation of PowerPoint presentation for Company Advertisement

5. Presentation of slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using word art.

III- MS ACCESS

1. Preparation of a payroll database of an organization with the following Details:

Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.

2. Preparation of mailing labels for student database which should include atleast three Table with atleast two fields with the following details:

Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.

3. Preparation of product invoice in form design view.

   Gather price, quantity and other descriptions for five products and enter

   in   the Access table

4. Preparation of forms for the simple table ASSETS.

5. Preparation of report for the PRODUCT database.

17UCM23A	**CORE III:** **ADVANCED ACCOUNTING**	**SEMESTER II**

Total Credits: 5
Hours Per Week: 8

PREAMBLE:

1. To enable the students to understand the accounting aspects on Depreciation, Branch accounts, Hire Purchase and Installment System, Single Entry and Partnership.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Retrieve the concept of Consignment and Joint Venture	**K1**
CO2	Apply the functions and methods of Branch accounts, Hire purchase and Installment Accounts	**K3**
CO3	Explain the Single Entry System and its methods	**K2**
CO4	Carry out the partnership transactions such as formation and Admission of Partners.	**K3**
CO5	Construct partnership transactions such as Retirement, Death and Dissolution.	**K2**

MAPPING WITH PROGRAMME OUTCOMES

COs/Pos	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	S	S
CO2	S	S	M	S	S
CO3	S	M	M	S	S
CO4	S	S	M	S	S
CO5	S	S	M	S	S

S-Strong: M-Medium; L-Low

17UCM23A	CORE III: ADVANCED ACCOUNTING	SEMESTER II

Total Credits: 5
Hours Per Week: 8

Note: Distribution of Marks: 80% Problems and 20%Theory.

CONTENTS

UNIT– I

Consignment: Features – Proforma invoice – Account sale – Delcredere commission – Accounting treatment in the books of the consignor and the consignee –Valuation of consignment stock – Normal Loss. Joint venture**:** Features – Difference between joint venture and consignment, Accounting Procedure – Methods of recording Joint venture Transactions – When one of the co-ventures is appointed to manage the joint venture only.

UNIT– II

Branch accounts **–** Dependent Branches **–** Features **–**Accounting in respect of Dependent Branches – Debtors System only – Cost Price and Invoice Price – Independent branches theory only **–** Hire purchase and Installment system **–** Difference between Hire Purchase System and Installment System **–** Calculation of Interest **–** Accounting Procedure **–** Hire purchase trading accounts (Debtors Method only).

UNIT– III

Single Entry System **–** Meaning and Features – Defects of single entry system **–** Statement of Affairs Method and Conversion Method.

UNIT –IV

Partnership Accounts **–** Division of Profits **–** Capital Accounts **–** Fixed and Fluctuating Capital **–** Guarantee of Profits **–** Calculation of Ratios –

Calculation of Goodwill – Admission of a Partner.

UNIT– V

Retirement and Death of a Partner:Revaluation of Assets and Liabilities – Dissolution of Partnership theory only.

TEXT BOOKS:

1. *Reddy,T.S. and Murthy,A*. 2012. **Financial Accounting** [Sixth Revised Edition].Margham Publications, Chennai.

2. *Jain,S.P. and Narang,K.L.* 2005. **Financial Accounting** [Fifth Edition]. Kalyani Publishers, Ludhiana.

REFERENCE BOOKS:

1. *Gupta R.L.Radhaswamy M 2014.* **Advanced Accounting.** Sultan Chand & sons – New Delhi.

17UMA2AB / 17UMA4AE	ALLIED II: STATISTICS FOR BUSINESS	SEMESTER II

Credits: 4
Hours : 6

PREAMBLE

➢ To create a problem solving attitude with the aid of statistical methodology.

➢ Students shall be able to use and apply a wide verity of specific statistical methods.

COURSE OUTCOMES

In the successful completion of the course, student will be able to

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1.	Learn foundation of statistics such as how to collect, manage, analysis and present data	K1
CO2.	Use measures of central tendency for solving the various data.	K2
CO3.	Compute and interpret the coefficient of correlation.	K2
CO4.	Explore the relation between the variables using regression line.	K3
CO5.	Fitting a trend line and find the unknown values using Time series.	K3

MAPPING WITH PROGRAMME OUTCOMES

CO5/PO5	PO1	PO2	PO3	PO4	PO5
CO1	M	S	M	S	S
CO2	S	S	M	S	S
CO3	S	M	M	S	S
CO4	S	S	M	S	S
CO5	S	S	M	S	S

S-Strong : M-Medium : L-Low

17UMA2AB/ 17UMA4AE	ALLIED II: STATISTICS FOR BUSINESS	SEMESTER II

Credits: 4
Hours : 6

CONTENTS

UNIT – I

Meaning and definition of statistics – Collection of data – Primary and secondary data – Classification and tabulation – Diagrammatic and graphical presentation.

UNIT – II

Measures of central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – Measures of dispersion – Range, Quartile deviation – Standard deviation and coefficient of variation (Simple problems).

UNIT – III

Correlation – Meaning and definition – Types of correlation – Scatter diagram – Karl Pearson's coefficient of correlation – Spearman's Rank correlation – Coefficient of correlation concurrent deviation.

UNIT – IV

Regression Analysis – Meaning and definition – Method of forming regression equations – Uses of regression equations – Simple problems.

UNIT – V

Time series – Meaning, Uses, Components and models – Secular trend – Methods of estimating trend – Graphic, Semi-average, Moving average and method of least squares – Seasonal variations – Method of simple average.

TEXT BOOK:

1. *Navnitham, PA*. 2013. **Business Mathematics and Statistics**, Jai publishers.

REFERENCE BOOKS:

1. *Gupta S.P* **Statistical Methods**.2004, Sultan Chand and Sons.
2. *Vittal P.R* 2001, **Business Mathematics and Statistics**, Margham publishers, Chennai

17UCM23P	CORE LAB – II COMPUTER APPLICATIONS (ADVANCED EXCELL AND TALLY ERP 9)	SEMESTER–II

Total Credits:2
Hours Per Week:4

CONTENTS

I – ADVANCED EXCEL

1. Prepare a data entry form for product details.

2. Create a student mark list to calculate grade using conditional formatting.

3. Prepare a MIS aging report for an accounts receivable statement and calculate the   outstanding amount for the past due dates.

4. Calculate simple and compound interest.

5. Prepare a salary statement to maintain the daily attendance and calculate the PF, ESI of the employees.

6. Create an approximate match, exact match and arrangement of data using V – Look up and H – Look up.

7. Create a pivot table to analyze the sales report.

8. Prepare a final account statement and calculate financial ratios.

II – TALLY.ERP 9 (Basic Concepts)

1. Creation of a new company, group, voucher and ledger. Record minimum 10 transactions and display the relevant results.

2. Preparation of trading, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments).

3. Preparation of Cash flow statement, Fund flow statement and Ratio Analysis by passing minimum 10 transactions.

4. Preparation of Trial Balance with minimum 10 transactions.

5. Preparation of inventory statement using (Calculate inventory by using the following methods)

   a) FIFO   b) LIFO c) Average cost Method d) Standard cost Method.

6. Preparation of Subsidiary Books – Cash book, Purchase book and Sales book with minimum of 10 transactions.

7. Prepare Receipts and Payments A/c and Income and Expenditure A/c for Non-Trading Organisation.

17UCM33A	CORE IV : PRINCIPLES OF MARKETING	SEMESTER–III

Total Credits: 4
Hours Per Week: 4

PREAMBLE:
1. To give the knowledge of updated marketing scenario.
2. To enhance the knowledge of marketing behavior of consumer among the students.

COURSE OUTCOME

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Understanding the concepts of marketing and the role of marketing in business and society.	K1 ,K2
CO2	Discuss basic Functions of Marketing Management.	K2
CO3	Explain the historical background and concept of consumer behaviour	K3
CO4	Steps in New Product Development, Product life cycle , marketing mix, Product Line and Product Mix Strategies	K2
CO5	Analyse clearly about the consumer protection and right	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	M	S	S
CO4	S	S	S	S	M
CO5	S	M	S	M	S

S-Strong: M-Medium; L-Low

17UCM33A	CORE IV : PRINCIPLES OF MARKETING *	SEMESTER –III

Total Credits: 4
Hours Per Week: 4

CONTENTS

UNIT I
Marketing –Definition of market and marketing-Importance of marketing – Modern Marketing concept-Global Marketing –E-marketing – Telemarketing- Green Marketing- Marketing Ethics - Career Opportunities in Marketing

UNIT II
Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing –Standardization –Market Information.

UNIT III
Consumer Behavior –meaning –Need for studying consumer behavior-Factors influencing consumer behavior-Market segmentation – Customer Relationship Marketing.

UNIT IV
Marketing Mix – Product mix –Meaning of Product –Product life cycle – Branding-labeling-Price Mix-Importance-Pricing objectives - Pricing strategies –Personal selling and Sales Promotion – Advertisement - Media of advertisement -Place mix- Promotion Mix-Importance of channels of distribution –Functions of middlemen – Importance of retailing in today's context

UNIT V
Marketing and Government –Bureau of Indian Standards –Agmark – Consumerism – Consumer Awareness-consumer protection Act – Rights of consumers.

TEXT BOOKS

1. *Pillai.R.S.N and Baghavathy .N,***Modern Marketing** (edition 1987, Reprint2012).Sultan Chand and sons Publishers. (Unit-I-IV)

2. *Ramasamy.R. V.S and Namakumari*, **Marketing Management**, (3rd *Edition*), MacMillan India. Limited, New Delhi. *

17UCM33B	CORE V : DATABASE MANAGEMENT SYSTEM	SEMESTER- III

Total Credits: 4
Hours Per Week: 5

PREAMBLE:

1. To gain overall knowledge about computer and its various components.

2. To acquire knowledge on software packages

COURSE OUTCOME:

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

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Demonstrating the fundamentals of Database System Architecture and Storage Structure	K1, K2
CO2	Explain in detail about Relational Approaches and its Operations	K2, K3
CO3	Make use of QBE and Normalization concept	K1, K3
CO4	Analyze IMS Data structure and its manipulation.	K4, K5
CO5	Evaluate knowledge on Architecture of DBTG System	K5, K6

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	S	S	S	M
CO3	S	M	S	S	S
CO4	M	S	S	S	S
CO5	S	S	S	S	S

S-Strong: M-Medium; L-Low

17UCM33B	CORE V: DATABASE MANAGEMENT SYSTEM	SEMESTER III

Total Credits: 4
Hours Per Week: 5

CONTENTS

UNIT– I

Database System Architecture – Basic Concepts: Database System - Operational Data - Data Independence - Architecture for a Database System - Distributed Databases. Storage Structures: Representation of Sample Data. Data Structures and Corresponding Operators: Introduction - Relation Approach - Hierarchical Approach - Network Approach.

UNIT – II

Relational Approach: Relational Data Structure – Relation – Domain - Attributes - Keys – Types. Relational Algebra: Introduction - Traditional Set Operation– Special Relational Operations.Embedded SQL: Introduction – Operations not involving cursors - involving cursors –Dynamic statements.

UNIT – III

Query by Example: Introduction – Retrieval operations - Built–in Functions - update operations – QBE Dictionary. Normalization: Functional dependency – First - Second - Third normal forms.

UNIT – IV

Hierarchical Approach: IMS data structure – Physical Database - Database Description– Hierarchical sequence. External level of IMS: Logical Databases -Program communication block. IMS Data manipulation: DL/I Operations - DL / I Examples.

UNIT – V

Network Approach: Architecture of DBTG System. DBTG Data Structure: The set construct – Hierarchical and Network Examples - Singular sets - Sample Schema. – DBTG Data Manipulation.

TEXT BOOKS:

1. *Date,C.J.* 2006. **An Introduction to Database Systems** [Third Edition]. Narosa Publication House, New Delhi.

2. *Bipin,C Desai*. 1998. **An introduction to Database Systems** [First Edition]. GalgotiaPublications,New Delhi.

REFERENCE BOOKS:

1. *AtulKahate.* 2008. **Introduction to Database Management System** [Second Edition]. Pearson Education , New Delhi.

2. *Date,C.J.* 2006. **An Introduction to Database Systems** [Eight Edition]. Narosa Publication House, New Delhi.

17UCM33C	CORE VI: COST CCOUNTING	SEMESTER III

Total Credits: 5
Hours Per Week: 6

PREAMBLE:

1. To enable the students to understand the Costing Terms in business

2. To provide adequate knowledge on Cost Accounting Practice

COURSE OUTCOME

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Discuss the methods of cost accounting and know about cost sheet.	**K2**
CO2	Apply different method to analysis level material control	**K3**
CO3	Use different methods of wages & incentives to labour and Absorption of overhead	**K3**
CO4	Explain a process costing system and compute theCost of each process of finished produced	**K2**
CO5	Retrieve the concept of Contract costing and Job costing	**K1**

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S-Strong: M-Medium; L-Low

17UCM33C	CORE VI: COST ACCOUNTING *	SEMESTER III

Total Credits: 5
Hours Per Week: 6

Note: Distribution of Marks: 60% problems and 40% theory.

CONTENTS

UNIT– I

Cost Accounting – Definition– Meaning and Scope – Concept and Classification – Costing an aid to Management – Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.

UNIT– II

Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue – LIFO – FIFO.

UNIT– III

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover –Methods of Remuneration and incentive systems – Halsey Plan – Rowan Plan only –Overhead – Classification of overhead – Allocation of overhead and Absorption of overhead .

UNIT– IV

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).

UNIT– V

Contract costing –Meaning and Features of Contract Costing, Contract v/s Job Costing , Treatment of Profit on Incomplete Contracts as Credited Profit and Reserve Profit, Value of Work–in–progress and Practical Problems on Preparation of Contract Account and Balance Sheet. Reconciliation of Cost and Financial accounts.

TEXT BOOKS:

1. *Reddy,T.S., and Hari Prasad Reddy,Y*. 2011.**Cost Accounting,**Margham Publications, Chennai.

2. *Jain S.P and Narang K.L*. 2000. **Cost Accounting,**Kalyani Publishers, New Delhi.

REFERENCE BOOKS:

1. S. P. Iyengar, 2010. **Cost Accounting Principles and Practice**. Sultan Chand & Sons, New Delhi.

2. Pillai. R.S.N and Bagavathi 2014. **Cost Accounting**. Sultan Chand and Company Ltd., New Delhi.

17UCM33P	CORE LAB – III COMPUTER APPLICATIONS (ORACLE & TALLY ERP 9)	SEMESTER –III

Total Credits: 2
Hours Per Week: 4

CONTENTS

ORACLE – SQL

1. Preparation of table "Company" with the following fields and insert the values for 10 employees.

Field Name	Field Type	Field size
Company Name	Character	15
Proprietor	Character	15
Address	Character	25
Supplier Name	Character	15
No of employees	Number	4
GP Percent	Number	6 with 2 decimal places

Queries:

a) Displaying all the records of the company which are in the ascending order of GP percent.

b) Displaying the name of the company whose supplier name is "Telco".

c) Displaying the details of the company whose GP percent is greater than 20 and order by GP Percent.

d) Displaying the detail of the company having the employee ranging from 300 to 1000.

e) Displaying the name of the company whose supplier is same as the Tata's.

2. Preparation of table named "Employee" with the following fields and insert the values.

Field Name	Field Type	Field Size
Employee Name	Character	15
Employee Code	Number	6
Address	Character	25
Designation	Character	15
Grade	Character	1
Date of Join	Date	–
Salary	Number	10 with 2 decimal places

Queries

a) Displaying the name of the employee whose salary is greater than Rs.10,000

b) Displaying the details of employees in ascending order according g to Employee Code.

c) Displaying the total salary of the employees whose grade is "A"

d) Displaying the details of the employee earning the highest salary.

e) Displaying the names of the employees who earn more than "Ravi"

3. Preparation of table "Student" with the following fields and insert the values:

Field Name	Field Type	Field Size
Student Name	Character	15
Gender	Character	6
Roll No	Character	10
Department Name	Character	15
Address	Character	25

Percentage	Number	4 with 2 decimal places

Queries:

a) Calculating the average percentage of students.

b) Displaying the names of the students whose percentage is greater than 80.

c) Displaying the details of the student who got the highest percentage.

d) Displaying the details of the students whose percentage is between 50 and 70.

e) Displaying the details of the students whose percentage is greater than the percentage of the roll no=12CA01.

4. Preparation of table "Product" with the following fields and insert the values:

Field Name	Field Type	Field Size
Product No	Number	6
Product Name	Character	15
Unit of Measure	Character	15
Quantity	Number	6 with decimal places
Rate	Number	4 with decimal places
Total Amount	Number	8 with decimal places

Queries:

a) Using update statements calculate the total amount and then select the record.

b) Selecting the records whose unit of measure is "Kg".

c) Selecting the records whose quantity is greater than 10 and less than or equal to 20.

d) Calculating the entire total amount by using sum operation.

e) Calculating the number of records whose unit price is greater than 50 with

count operation.

5. Preparation of table PAYROLL with the following fields and inserts the values:

Field Name	Field Type	Field Size
Employee No	Number	8
Employee Name	Character	8
Department	Character	10
Basic Pay	Number	8 with 2 decimal places
HRA	Number	6 with 2 decimal places
DA	Number	6 with 2 decimal places
PF	Number	6 with 2 decimal places
Net Pay	Number	8 with 2 decimal places

Queries:

a) Updating the records to calculate the net pay.

b) Arranging the records of the employees in ascending order of their net pay.

c) Displaying the details of the employees whose department is "Sales".

d) Selecting the details of employees whose HRA>= 1000 and DA<=900.

e) Selecting the records in descending order.

6. Preparation of Table Publisher and Book with the following fields:

Field Name	Field Type	Field Size
Publisher Code	Var Char	5
Publisher Name	Var Char	10
Publisher city	Var Char	12
Publisher State	Var Char	10
Title of book	Var Char	15
Book Code	Var Char	5

Book Price	Var Char	5

Queries:

a) Inserting the records into the table publisher and book.

b) Designing the structure of the tables.

c) Displaying the details of the book with the title "DBMS".

d) Displaying the details of the book with price>300.

e) Displaying the details of the book with publisher name "Kalyani".

f) Selecting the book code, book title, publisher city is "Delhi".

g) Selecting the book code, book title and book price sort by book price.

h) Counting the number of books of publisher starts with "Sultan chand".

i) Search the name of the publisher starting with "S".

TALLY.ERP 9 (Advanced Concepts)

1. Preparation of Bill wise details using F11, contact details, references, credit bill and

Settlement features.

2. Prepare Batch wise details using Different, Actual and Billed Quantity.

3. Create a price list and point of sales for simplified billing system.

4. Prepare Bill of Materials for finished goods using manufacturing journal.

17UCM3AA	ALLIED III : BUSINESS ECONOMICS	SEMESTER –III

Total Credits: 4
Hours Per Week: 4

PREAMBLE

To discuss the relationship between economics and business and to analyze the application of economic theories in modern business.

COURSE OUTCOMES

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Define Business Economics concepts to be applied in Business and to tell role and responsibilities of a Business Economist.	K1
CO2	Analyze the demand and supply conditions and to give outline on both elasticity of demand and supply.	K4
CO3	Compare various cost concepts and identify the cost output relationships.	K2
CO4	Evaluate pricing and output relationships to adopt appropriate pricing methods under different market situations.	K5
CO5	Make use of the concepts relating to national income and estimation of national income using various methods.	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	M	S	S
CO3	S	S	S	S	S
CO4	S	M	M	S	S
CO5	S	S	S	S	S

S=Strong, M-Medium,L=Low

17UCM3AA	ALLIED III : BUSINESS ECONOMICS	SEMESTER –III

Total Credits: 4
Hours Per Week: 4

CONTENTS

UNIT I

Business Economics: Business Economics- Meaning- Definition- Scope of Business Economics- Micro and Macro Economics- Economic Concepts Applied in Business Economics- Role and Responsibilities of a Business Economist.

UNIT II

Demand and Supply: Meaning of Demand - Types- Determinants and Distinctions of demand - Law of Demand - Elasticity of Demand - Demand Forecasting. Supply: Meaning of Supply – Supply factor- Law of Supply- Elasticity of Supply- Factors Determining Elasticity of Supply

UNIT III

Cost Concepts: Cost Concepts- Cost Output Relationship- Production Function- Iso - quants- Law of Variable Proportions- Returns to Scale- Producer's Equilibrium.

UNIT IV

Market: Market- Meaning- Market Structure- Perfect Competitions- Features- Imperfect Competitions- Features- Monopoly- Monopolistic Competitions- Oligopoly: Cartels, Price Leadership and Price Rigidity- Pricing Under perfect and Imperfect Competitions- Price Discrimination under Monopoly.

UNIT V

National Income: National Income- Definition- Concept- Uses- Methods of Calculating National Income- Difficulties in Estimation of National Income- National Income and Economic Welfare.

TEXT BOOKS

1. *Shankaran. S,* 2013 **Business Economics**, Margham Publication Chennai.(4th edition 1991 Reprint 2013).(Unit I-V)

2. *Sundaram. K.P.M and Sundaram. E.N,* 2010 **Business Economics**. Sultan Chand and Sons Publishers New Delhi. . (4th edition 1997 Reprint 2010). Unit (I,II,IV.V)

REFERENCE BOOKS

1. *Ahuja. H.L,***Business economics** (Reprint 2009) Chand   publications. New Delhi.

2. *Shankaran. S,* 2013 **Economic Analysis**, Margham Publication Chennai.(7th edition)(Unit I-V)

17UCM3SA	SKILL BASED SUBJECT I: COMMERCIAL LAW	SEMESTER –III

Total Credits:3

Hours Per Week:3

OBJECTIVES:

1. To enlighten the students' knowledge on the basic Business Law

2. To have a thorough knowledge on fundamental concepts of Law of Contract and relevant laws.

COURSE OUTCOMES

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	To state the law relating to Indian Contract Act and define theconcept of contract.	K1
CO2	To understand the different essential of valid consideration, disqualified by law.	K2
CO3	To understand the performanceof contract and different modes of discharge of contract.	K2
CO4	To Understand the indemnity and guarantee	K3
CO5	To explain the concept of special contracts	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/Pos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	M	S	S
CO5	S	S	S	S	S

S-Strong: M-Medium; L-Low

17UCM3SA	SKILL BASED SUBJECT I: COMMERCIAL LAW	SEMESTER –III

Total Credits:3
Hours Per Week:3

CONTENTS

UNIT – I

Law – Meaning – Law of Contract – Essential Elements of Valid Contract – Type of Contracts – Offer – Legal Rules relating to Offer – Acceptance – Essentials of Valid Acceptance – Revocation of Offer and Acceptance.

UNIT–II

Consideration – Essentials of Valid Consideration –No consideration No contract– Capacity to Contract – Law relating to Minor, Persons of Unsound Mind – Persons Disqualified by Law.

UNIT – III

Performance of Contract – Modes of Performance Essentials of a valid Tender– Time as the essence of the contract – Quasi–Contract –Features– Differences between Quasi contract and Contract– Types – Discharge of Contract – Modes of Discharge – Remedies for Breach of Contract.

UNIT – IV

Contract of Indemnity and Guarantee –Rights of an indemnity holder, Essentials of a valid contract of Indemnity and guarantee – Bailment and Pledge– Kinds– Rights and duties of Bailor and Bailee.

UNIT – V

Sale of Goods Act – Goods – Classification of Goods – Sale and Agreement to Sell – Conditions and Warranties – Distinguish between Condition and Warranty – Remedies on breach of condition – Consequences on Breach of Warranty – Law of Carriage of Goods.

TEXT BOOKS:

1. *Kapoor,N.D.* 1996. **Business Law** [Second Edition]. Sultan Chand &Company Ltd ., New Delhi.

2. *Pillai,R.S.N., and Bagavathi,V.* 1996. **Business Law** [Second Edition]. Sultan Chand & Company Ltd ., New Delhi.

BOOKS FOR REFERENCE:

1. *Kapoor,N.D.* 2004. **Elements of Mercantile Law** [Twenty–eighth Edition]. Sultan Chand & Company Ltd ., New Delhi.

2. *Kuchhal,M.C.* 2013.**Merchanthile Law** [Eighth Edition]. Vikas Publications, New Delhi .

17UCM43A	CORE-VII : MANAGEMENTACCOUNTING	SEMESTER- IV

Total Credits: 5

Hours Per Week: 6

PREAMBLE

- To reveal the knowledge on utilization of fund and management of fund.
- To analyse the various concepts and techniques for better financial decision.

COURSE OUTCOME

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Discuss the objectives of management accounting and know about tools and techniques.	K2
CO2	Apply different formula to analysis the balance sheet	K3
CO3	Prepare analyses of various special decisions, using relevant cash flow and fund flow.	K2
CO4	Analyse cost-volume-profit techniques to determine optimal managerial decisions	K4
CO5	Prepare a budget and demonstrate an understanding of the relationship between the components.	K2

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S-Strong: M-Medium; L-Low

17UCM43A	CORE-VII : MANAGEMENT ACCOUNTING	SEMESTER- IV

Total Credits: 5

Hours Per Week:6

Note: Distribution of Marks: 60% Problems and 40%Theory

CONTENTS

UNIT- I

Management accounting - Meaning-Definition – Characteristics - Scope-Objectives and functions - Distinction between financial accounting and management accounting - Distinction between management accounting and cost accounting Tools and techniques of management accounting - Advantages and limitations.

UNIT- II

Ratio Analysis – Meaning-Advantages - Limitations-Classification of ratios-Analysis of liquidity – Solvency and Profitability.

Working Capital – Working capital requirements and its computation.

UNIT- III

Fund Flow Analysis and Cash Flow Analysis. Fund flow statement – Importance-Limitations – Preparation of schedule of changes in working capital-Calculation of funds from operation - fund flow statement.

Cash flow statement –Meaning –Importance –Difference between fund flow and cash flow analysis –Advantages –Limitations –Computations of cash from operations –Cash flow statement.

UNIT- IV

Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing. Key

factors: Make or Buy- Pricing decision –Effect of changes in sales price.

UNIT- V

Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget- sales budget - purchase budget- material budget- flexible budget.

TEXT BOOKS:

1. Sharma and S.K.Gupta. 2006.**"Management Accounting",** Kalyani Publishers, New Delhi.

2. Ramachandran & Srinivasan. R. 1998. **Management Accounting.** Sriram Publications, Trichy.

REFERENCE BOOKS:

1. S.P. Jain and K.L. Narang, 2016. **"Cost and Management Accounting",** Kalyani Publishers, New Delhi.

2. Dr. S.N. Maheswari. 2014. **"Management Accounting",** Sultan Chand & Sons, New Delhi.

17UCM43B	CORE-VIII -OBJECT ORIENTED PROGRAMMING WITH C++	SEMESTER- IV

Total Credits: 4

Hours Per Week: 5

PREAMBLE:

1. To stimulate the knowledge of OOPs Concepts through C++

2. The students must be able to construct an Application with C++

COURSE OUTCOMES:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Infer the concept of Oops language and methodologies	K2
CO2	Illustrate the Structure of C++, Basic Data Types and Control Structures	K2,K3
CO3	Make use of Functions , Constructor, Destructor and Operator Overloading with Arguments	K3, K4
CO4	ping the concept of inheritance and its types	K3, K4
C05	Assessing the Console and unformatted I/O Operations	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	M	S	S	S
CO2	S	S	S	S	S
CO3	M	S	S	S	S
CO4	M	S	S	S	S
CO5	S	M	S	S	S

S-Strong: M-Medium; L-Low

17UCM43B	CORE-VIII : OBJECT ORIENTED PROGRAMMING WITH C++	SEMESTER- IV

Total Credits: 4
Hours Per Week: 5

CONTENTS

UNIT – I

Introduction to C++ : Evaluation of Programming Paradigm – Key Concept of OOP'S - Objects – Classes – Data Abstraction and Encapsulation– Inheritance – Polymorphism - Message Communication – Popular OOPs Languages. Merits and Demerits of OOPs –Application of OOPs.

UNIT –II

C++ Declarations : Structure of C++ Program – Types of Tokens - Data Types in C++ – Declaration of Variables - Reference Variables – Operators in C++ – ScopeResolution Operator – Control Structures : If - If … Else – Switch Case – Goto – Break - For - While – Do While. Classes and Objects : Classes in C++ - Declaring Objects – Defining Member Functions – Static Member Function.

UNIT – III

Functions in C++ : Structure of Function - Call by Reference – Call by Value – Inline Functions –Array of Objects – Friend Function – Returning Objects. Constructors and Destructors : Constructor - Constructors with Default Arguments – Copy Constructor – Dynamic Constructor – Destructor – Operator Overloading and Type Conversions: Rules for Operator Overloading – Unary and Binary Operator Overloading.

UNIT – IV

Inheritance :Public – Private – Protected Inheritance - Types of Inheritance:Single Inheritance – Multiple Inheritance– Hierarchical Inheritance -Multilevel Inheritance – Hybrid Inheritance – Multipath Inheritance - Virtual Functions – Pure Virtual Function.

UNIT – V

Managing Console I/O Operations – C++ Streams – Stream Classes – istreams, ostreams, ioStream, fstream, ifstream, ofstream, filebuff, istrstream, ostrstream – Unformatted I/O Operation – Classes for File Stream Operations – Opening and Closing a file.

TEXT BOOKS:

1. *Balagurusamy,E*. 2003**. Object Oriented Programming with C++**. [Fourth Edition]. Tata McGraw–HillPublishing Company Limited, New Delhi.

2. *Ashok,NKamthane*. 2005.**ANSI and Turbo C++** [Third Edition]. Pearson Education .,New Delhi.

BOOKS FOR REFERENCE:

1. *Venugopal,K.R., Rajkumar., and Ravishankar,T*. 2002. **Mastering in C++.** [Fourth Edition]. Tata McGraw HillPublishing Company Limited., New Delhi.

2. *Ravichandran,D*. 2002. **Programming with C++** [First Edition]. Tata**b** McGraw Hill PublishingCompanyLimited., New Delhi.

17UCM43C	CORE IX : EXECUTIVE BUSINESS COMMUNICATION	SEMESTER -IV

Total Credits: 3
Hours Per Week: 3

PREAMBLE

To develop the written and oral Business Communication Skills and to adapt to the present needs of the business world.

COURSE OUTCOMES

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Define the importance of Effective Business Communication and able to use Modern Communication Methods.	K1
CO2	Outline the models of various trade enquiry letters, collection letters, sales letters and circular letters.	K2
CO3	Take part in correspondence with banks for the business purpose.	K4
CO4	Classify the different types of insurance correspondence and able to communicate with those companies.	K5
CO5	Construct Application Letters , Resume and to know how to present different business reports	K3

MAPPING WITH PROGRAMME OUTCOMES

Cos/Pos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	M	S	S
CO4	S	S	S	S	M
CO5	S	S	S	S	S

S-Strong: M-Medium; L-Low

17UCM43C	**CORE IX : EXECUTIVE BUSINESS COMMUNICATION**	**SEMESTER -IV**

Total Credits: 3
Hours Per Week: 3

CONTENTS

UNIT - I

Business Communication: Meaning – Objectives of Communication - Barriers to Communication – Importance of Effective Business Communication- Modern Communication Methods – Business Letters: Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.

UNIT - II

Trade Enquiries –Offers and Quotation- Orders and their Execution – Defective order-Delay in execution- Credit and Status Enquiries –Trade and bank reference – Complaints and Adjustments - Collection Letters - Collection series – Sales Letters –Objectives and functions – Circular Letters.

UNIT – III

Banking Correspondence-Correspondence with the customers –Opening of Bank account –Requisition for stop payment –Request for overdraft –Request for ATM Password-Correspondence with other banks.

UNIT – IV

Insurance Correspondence –Fire, Marine and Life Insurance – Agency Correspondence.

UNIT - V

Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech- Business Report Presentations.

TEXT BOOKS:

1. *NamitaGopal*,2009. **Business Communication** [First Edition].New Age International Publishers,NewDelhi.

2. *RajendraPal and Korlahalli*, 2009, "**Essentials of Business Communication**.[Twelth Edition] Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Ramesh, M.S, &Pattanshetti C. C*, 2011. **Business Communication** [Twenty eighth Edition]R.Chand& Co, NewDelhi.

2. *Rodriques M V*,2003 **Effective Business Communication** [First Edition] Vikas Concept PublishingCompany, NewDelhi.

17UCM43P	CORE LAB-IV – COMPUTER APPLICATIONS (C++)	SEMESTER –IV

Total Credits: 2
Hours Per Week: 4

CONTENTS

1. Program to calculate depreciation under Straight Line method (using class, defining member functions outside the class).

2. Program to calculate depreciation under Diminishing Balance method (Using class, defining member function inside the class).

3. Program to calculate Economic Order Quantity (using nesting of member function).

4. Program to print the Employees' Payroll statement (using control structures).

5. Program to calculate Simple Interest and Compound Interest (Using nested class).

6. Program to print the book list of library (Using array of objects).

7. Program to prepare Cost sheet (Using inheritance).

8. Program to calculate Margin of Safety (Using multilevel inheritance).

9. Program for Bank Transaction (Using constructor and destructor).

10. Program to calculate increase or decrease in working capital using operator overloading.

17UCM4AA	ALLIED IV : PRINCIPLES OF AUDITING	SEMESTER –IV

Total Credits: 4
Hours Per Week: 5

PREAMBLE:

1. To know the various duties and responsibilities of an Auditor.

2. To know how the audit is conducted in computerized concern.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Describing the basics of auditing and the qualities required for an auditor.	K1
CO2	Interpret thevarious procedures of internal audit and the vouching procedures followed in a concern.	K2
CO3	Identify the auditors position at the time of valuation of assets and liabilities	K3
CO4	Examine the qualification and disqualification of an auditor along with duties and responsibilities.	K4
CO5	Explain the procedures to be followed at the time of investigation in computer based and conventional accounting system.	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/Pos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	M	S	S
CO5	S	S	S	S	S

S-Strong: M-Medium; L-Low

17UCM4AA	ALLIED IV : PRINCIPLES OF AUDITING	SEMESTER –IV

Total Credits: 4
Hours Per Week: 5

CONTENTS

UNIT-I

Auditing- Origin - Definition - Objectives – Book Keeping, Accounting, Auditing and Investigation-Distinction between Auditing and Investigation-Types - Advantages and Limitations - Qualities of an Auditor - Audit Programmers.

UNIT-II

Internal Control - Internal Check and Internal Audit - Audit Note Book - Working Papers. Vouching - Voucher - Vouching of Cash Book - Vouching of Trading Transactions - Vouching of Impersonal Ledger.

UNIT-III

Verification and valuation of assets and liabilities – auditors position regarding the valuation and verifications of assets and liabilities – depreciation – reserves and provisions – secret reserves.

UNIT-IV

Audit of Joint Stock Companies - Qualification - Dis-qualifications - Various modes of Appointment of Company Auditor - Rights and Duties - Liabilities of a Company Auditor - Share Capital and Share Transfer Audit - Audit Report - Contents and Types.

UNIT-V

Audit of Computerized Accounts – Computer based Accounting Vs Conventional Accounting System-Computer assisted auditing techniques-Electronic Auditing - Investigation under the provisions of Companies Act.

TEXT BOOK:

1. *Tandon B.N*, 2005, "**Practical Auditing**", S. Chand Company Ltd, New Delhi.

2. *DinkarPagare,* 2014, "**Principles & Practice of Auditing**", Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Kishnadwala V.H* and *Kishnadwala N.H,* "**Principles and Practice of Auditing**", Sultan Chand & Sons, New Delhi.

2. *Jagdish Prakash,* 2014, "**Auditing- Principles, Practices and Problems**", Kalyani Publishers, New Delhi.

17UCM4SA	SKILL BASED SUBJECT – II: COMPANY LAW AND SECRETARIAL PRACTICE	SEMESTER –IV

Total Credits: 3
Hours Per Week: 3

PREAMBLE:

1. To enlighten the students' knowledge on Companies Act.

2. To have a thorough knowledge on formation of company, documents required and   acts pertaining to it.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Define the formation and kinds of companies	**K1**
CO2	Outline the basic documents in a company.	**K2**
CO3	Analyze the various methods of raising capital and the guidelines of SEBI.	**K4**
CO4	Examine the qualification, disqualification, appointment and removal of company secretary along with duties and responsibilities.	**K4**
CO5	Explain the provisions of Companies Act relating to meetings, resolutions and Company Management	**K5**

MAPPING WITH PROGRAMME OUTCOMES

COs/Pos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	M	S	S
CO5	S	S	S	S	S

S-Strong: M-Medium; L-Low

17UCM4SA	SKILL BASED SUBJECT – II: COMPANY LAW AND SECRETARIAL PRACTICE	SEMESTER –IV

Total Credits: 3
Hours Per Week: 3

CONTENTS

UNIT – I

Company **–** Definition – Characteristics – Kinds –Company distinguished from partnership– Privileges of Private Company – Formation of a Company–Procedure of Incorporation– Certificate of Incorporation.

UNIT – II

Memorandum of Association – Meaning – Purpose – Contents – Articles of Association – Meaning – Forms – Contents.

UNIT – III

Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus –– Kinds of Shares and Debentures– Preference shares– Equity shares–Sweat Equity shares– Bonus shares– Guidelines of SEBI for Bonus shares.

UNIT – IV

Director and Secretary – Qualification and Disqualification – Appointment – Removal – Remuneration – Powers, Duties and Liabilities.

UNIT – V

Meetings – Requisites of Valid Meeting – Types of Meeting – Agenda – Minutes. Merger and acquisition

TEXT BOOKS:

1. *Kapoor,N.D,* 2006. **Company Law** [Twenty Seventh Edition]. Sultan Chand & Company Ltd , New Delhi.

2. *Bagrial,A.K.* 2013. **Company Law** [Twelveth Edition]. Vikas Publishing House, NewDelhi**.**

REFERENCE BOOKS:

1. *Avtar Singh.* 2015. **Company Law**, [sixteenth Edition].Eastern Book Company, U.P.

2. *Gosh,P.K., BalaChandran.V.,* and *CGower L.C.B.* 2000. **Company Law and Practice**[Fourteenth Edition]. Sultan Chand & Company Ltd , New Delhi.

17UCM53A	CORE-X : CORPORATE ACCOUNTING	SEMESTER- V

Total Credits: 5
Hours Per Week: 6

PREAMBLE

- To reveal the knowledge about capital structure and final accounts of the company.

- To analyse the various concepts and techniques for valuation of shares and goodwill.

COURSE OUTCOME

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	List out the types of shares and what basis to issue shares	K1
CO2	Outline the redemption of preference and debentures	K2
CO3	Explain the procedure and standards of final accounts as per revised schedule to measure performance of business	K2
CO4	Apply different methods to find out value of goodwill and value of share.	K3
CO5	Discover liquidation of companies and deficiency accounts	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	M	S
CO5	S	S	M	S	S

S-Strong: M-Medium; L-Low

17UCM53A	CORE-X : CORPORATE ACCOUNTING	SEMESTER- V

Total Credits: 5
Hours Per Week: 6

Note: **Distribution of Marks: 80% problems and 20% theory.**

CONTENTS

UNIT – I

Introduction–types of shares: Issue of Shares at par, Premium and at Discount –Forfeiture and Reissue of Shares–Rights issue –Underwriting of Issue of Shares

UNIT – II

Redemption of Preference Shares - Debentures –Issue and Redemption of Debentures –Redemption out of profits –Sinking fund method/Recording of transactions

UNIT – III

Final Accounts of Companies –Preparation of Final Accounts –Provisions relating to preparation of final accounts –Profit and loss account and balance sheet Calculation of Managerial remuneration.

UNIT – IV

Amalgamation: types of amalgamation- preparation of balance sheet after amalgamation (excluding intercompany holdings). Absorption and reconstruction (excluding external reconstruction).

UNIT – V

Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares – Normal Profit Method, Super Profits Method, Capitalization Method, Valuation of shares – Need for Valuation – Methods of Valuation – Net assets method- Yield basis method-Fair value method

TEXT BOOKS:

1. *Reddy.T.S& Murthy.A.,2010.* **Corporate Accounting** [6th Edition] Margham Publications, Chennai.

2. *Gupta R.L. &Radhaswamy M.* 2006.**Corporate Accounts** [13th Revised Edition] Sultan Chand & Co., New Delhi.

REFERENCE BOOKS:

1. *Jain S.P. &Narang. K.L*, **Advanced Accounting**.[] Kalyani Publications, New Delhi.

2. *Dr.Arulanandam.M.A, Dr.Raman.K.S,* 2003.**Advanced Accountancy**, []Part–I, Himalaya Publications, New Delhi.

17UCM53B	CORE XI: PRINCIPLES OF MANAGEMENT	SEMESTER:V

Total Credits:3
Hours Per Week:3

PREAMBLE:

1. To make the students to understand the elements of effective management.

2. To familiarize the students with the basics principles of management.

COURSE OUTCOME

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Define Management and administration and its related theories.	K1
CO2	Outline planning and decision making and its types	K2
CO3	Explain the organization structure and delegation of authorities in the organization	K2
CO4	Assess the motivational theories in the management.	K5
CO5	Identify the different techniques in co-ordination and control	K3

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S-Strong: M-Medium; L-Low

17UCM53B	**CORE XI: PRINCIPLES OF MANAGEMENT**	**SEMESTER:V**

Total Credits:3
Hours Per Week:3

CONTENTS

UNIT –I

Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker.

UNIT – II

Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans – Decision Making.

UNIT – III

Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff.

UNIT – IV

Motivation – Need – Determinants of behavior – Maslow's Theory of Motivation – Motivation Theories in Management – X, Y and Z theories

UNIT – V

Leadership. Styles – MBO – Management by Exception

TEXT BOOKS:

1. *Sharma, R.K., and Shashi, K., Gupta.* (2002). **Business Management.** Kalyani Publishers, New Delhi.

2. T.Ramasamy (1999). **Principles of Management.** Himalaya publication

REFERENCE BOOKS:

1. Dinkar pagare (2015). **Principles of Management. Sultan Chand & sons, New Delhi**

2. *Mishara*.N (2015). Principles of Management. SBPD. Agra

17UCM53C	CORE XII : E–COMMERCE TECHNOLOGY	SEMESTER- V

Total Credits: 4
Hours Per Week: 5

PREAMBLE:

1. To enable the students to understand the technology of E–Commerce for Business Application.

2. To enable awareness on the Application of E–Commerce.

COURSE OUTCOMES:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Classification of E-Commerce and its Applications	K2
CO2	Utilize the Electronic Data Interchange and Software Implementation	K3, K4
CO3	Outline of Network Security and Firewalls	K2, K3
CO4	Experiment With Electronic Payment System	K4, K5
C05	Comparison of Consumer Oriented Application and Mercantile Process Models	K4, K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	M
CO3	S	S	M	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S-Strong: M-Medium; L-Low

17UCM53C	CORE XII : E–COMMERCE TECHNOLOGY	SEMESTER:V

Total Credits:4
Hours Per Week: 5

CONTENTS

UNIT– I

E–Commerce–Framework–Classification of electronic commerce –Anatomy of –Commerce Applications– Components of the I way–Network Access Equipment–Internet Terminology.

UNIT– II

Electronic Data Interchange– Benefits–EDI Legal, Security & privacy issues–EDI software implementation– Value added networks–Internal Information Systems–Work flow atomization and Coordination–Customization and Internal Commerce.

UNIT –III

Network security and firewalls– Client Server Network Security– Emerging client server security threats– Firewalls and network security– Data and message security– Encrypted documents and electronic mail– Hypertext publishing– Technology behind the web– Security and the web

UNIT– IV

Electronic Payment Systems–Types–Digital Token Based Electronic Payment System–Smart Cards & Credit Card Electronic Payment Systems –Risk – Designing electronic payment system.

UNIT –V

Consumer Oriented Electronic Commerce: Consumer Oriented Applications– Mercantile Process Models–Mercantile Models From the Consumers Perspective– Mercantile Models from the Merchants Perspective – E-Marketing: Electronic Agents – Electronic Advertising.

TEXT BOOKS:

1. *Bharat Bhasker*. 2009. **Electronic Commerce**[Third Edition].Tata Mc GrawHill Publishing Co Ltd.,New Delhi.

2. *Ravi Kalakota and Andrew B, Whinston*. 2013. **Frontiers of Electronic Commerce**[FourteenthEdition].DorlingKindersley (India) Pvt.Ltd.

REFERENCE BOOKS:

1. *Daniel Minoli and Emma Minoli*, 2007.**Web Commerce Technology Handbook** [Thirteenth Edition].Tata McGraw Hill Publishing, New Delhi.

2. *Elias M Awad*. 2009. **E–Commerce From vision to Fulfillment** [Third Edition]. PHI Publishing, New Delhi.

17UCM53D	CORE-XIII- SOFTWARE DEVELOPMENT WITH VISUAL BASIC	SEMESTER- V

Total Credits: 4
Hours Per Week: 4

PREAMBLE:

1. To enable the students to develop a front end tool for Customer Interaction in Business.

2. The student must be able to develop an application using Visual Basic.

COURSE OUTCOMES:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Illustrate Integrated Development Environment And Visual Basic Applications	K2, K3
CO2	Make Use Of Control Structures, Data Types, Variables And Control Flow Statements	K2, K3
CO3	Applying Intrinsic Controls To Develop Visual Basic Applications	K3, K4
CO4	Analyzing The Concept of Menu Editor and Data Controls	K4, K5
C05	Developing Data Environment and Data Report using Designer Tools	K5, K6

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	M

S-Strong: M-Medium; L-Low

17UCM53D	**CORE XIII : SOFTWARE DEVELOPMENT WITH VISUAL BASIC**	**SEMESTER–V**

Total Credits:4

Hours Per Week: 4

CONTENTS

UNIT – I

Introduction to Visual Basic – Steps in VB Application – Event Driven Programming - Integrated Development Environment (IDE)– Menu Bar – Tool Bar – Project Explorer Window – Property Window – Toolbox – Properties, Methods and Events – Introduction to Forms - Working with Forms –

UNIT – II

Variables : Variable Declaration – Scope and lifetime of Variables – Data Types - User Defined Data Types - Data Type Conversions - Constants .Operators. Functions and Procedures : Built in Function – User Defined Function - Procedures - Control Structure: If – Switch – Select – For – While – Do While – Arrays – String Functions – Date and Time Functions.

UNIT – III

Creating and Using Standard Controls: Form, Label box, Text box, Command Button, Check Box, Option Button, List Box, Combo Box, Picture Box, Image Controls, Scroll Bars – Drive List Box – Directory List Box – Time Control, Frame, Shape and Line Controls – Control Arrays – Dialog Boxes .

UNIT-IV

Single Document Interface (SDI) – Multiple Document Interface (MDI) – Menus : File – Edit – View – Project – Debug – Run – Add Ins – Help. Menu

Editor: Menu creation –Create new menu– Create sub menu– Create shortcut menu. Data Controls: Data Access Objects (DAO) – Accessing and Manipulating Databases.

UNIT – V

Record set: Types of Record set – Creating a Record set – Modifying, Deleting Records – Finding Records – Data Report: Data Environment – Report – Designer – Connection Object – Command Object – Section of the Data Report Designer – Data Report Controls.

TEXT BOOKS:

1. *Gary Cornell*. 1999.**Visual Basic 6 From the Ground up** [First Edition]. Tata McGraw-HillPublishing Company Limited, New Delhi.

2. *Parteek Bhatia., Ranjit Singh., Sanjeev Dutta., and Ravneet Kaur Bhatia* **Simplified Approach to Visual Basic**. [Edition 2014]. Kalyani publisher New Delhi.

REFERENCE BOOKS:

1. *Sabarigirivasan, J.2006.Visual* **Basic 6.0 An Interactive Approach** [Second Edition].HSI Publication.

2. *Steven Holzner*. 2002. **VB 6 Programming Black Book [** First Edition]. Dream Tech Press, New Delhi.

3. *Krishnan,N& Saravanan,N*. 2001.**Visual Basic 6.0 in 30 days.** [First Edition]. Scitech Publications, India Pvt Ltd.,Chennai**.**

17UCM53P	CORE LAB –V: COMPUTER APPLICATIONS (VISUAL BASICS)	SEMESTER–V

Total Credits: 2
Hours Per Week: 4

CONTENTS

VISUAL BASIC

1. Preparation of form with text box to perform the alignment and format function.

2. Preparation of form to display the list of products by declaring array function.

3. Preparation of form to calculate capital budgeting technique by declaring finance unction and variable declaration using option button (Radio/Check box).

4. Preparation of form to display an advertisement banner using image box control with string function.

5. Preparation of form to compute cost of capital using finance function in visual basic using check box.

6. Preparation of form to perform working capital analysis by declaring finance function using flex grid control.

7. Preparation of form to present product details like purchases, sales, profit etc by declaring array functions and presents the details in a rich text box(RTF).

8. Preparation of form to display Product Life Cycle using slider control.

9. Preparation of Pay Slip for an organization and create a data base using SQL and Data Control.

10. Preparation of form to display the highlights of the budget using option button and animation.

11. Preparation of form to create a bank customer database by declaring simple array and multiple arrays using Data Control.

12. Preparation of form to calculate minimum, maximum, reorder, reorder quantity, EOQ and display the inventory control records using data object.

17UCM5SA	SKILL BASED SUBJECT – III: RESEARCH METHODOLOGY	SEMESTER –V

Total Credits: 3
Hours Per Week: 3

PREAMBLE:

1. To provide students with a firm foundation and understanding of business research methods and the research process.

2. To understand the relevance of and be able to apply a range of both quantitative and qualitative research methods

COURSE OUTCOMES

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Discuss the objectives of research and the steps involved in research process.	K1
CO2	Classifying different types of hypothesis and sampling design techniques in their own research.	K3
CO3	Idenfitying appropriate scaling technique for processing and analyzing the data	K3
CO4	Analyse appropriate statistical method for analyzing the data for the purpose of research.	K4
CO5	Evaluate the data and prepare a research report	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/Pos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	M
CO2	S	S	M	S	M
CO3	S	S	S	S	M
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S-Strong: M-Medium; L-Low

17UCM5SA	SKILL BASED SUBJECT – III: RESEARCH METHODOLOGY	SEMESTER –V

Total Credits: 3
Hours Per Week: 3

UNIT-I

Research Meaning and Definition - Objectives and motives of Research - Social Research – Meaning – Characteristics – Types - Pure vs Applied Research - Descriptive vs Analytical Research – Quantitative vs Qualitative Research - Importance and limitations of Social Research.

UNIT-II

Research Formulation – Defining and formulating the research problem - Selecting the problem - Necessity of defining the problem - Importance of literature review in defining a problem – Literature review –Hypothesis – Types - Development of working hypothesis.

UNIT-III

Research design and methods – Research design – Basic Principles- Need of research design –Features of good design – Important concepts relating to research design – Types of Research Design - Descriptive, Diagnostic, Exploratory and Experimental Design.

UNIT-IV

Types of Data- Primary vs Secondary Data - Methods of Data Collection - Survey vs observation – Experiments - Construction of Questionnaire - Sampling Plan - Sample size-Sampling Methods –Measurement Scales – Scaling Techniques – Coding, editing and tabulation of data.

UNIT-V

Interpretation and Report writing – Types - contents and style of Report - Steps in drafting reports - Bibliography, Referencing and Footnotes.

TEXT BOOKS:

1. *Kothari C.R.,* (2004), **Research Methodology**, Methods and Techniques , Third Edition, New Age International Publishers, New Delhi.
2. *Saravanavel P.,***Research Methodology**, Fifteenth Edition, Kitab Mahal, New Delhi, 2004.

REFERENCE BOOKS:

1. Wilkinson and Bhanadarkar, **Methodology and Techniques of Social Research**, Sixteenth Edition, Himalaya Publishing House, New Delhi, 2000.
2. *Murthy S.N., and Bhojanna .U.,* (2010), **BusinessResearch Methods**, Third Edition, Excel Books, New Delhi.

17UCM63A	CORE XIV-MANAGEMENT INFORMATION SYSTEM	SEMESTER- VI

Total Credits: 4
Hours Per Week: 6

PREAMBLE:

1. To know the Integration of Business Information through Computers.

2. After the successful completion of the course the student must be aware of utilization of business information for decision making.

COURSE OUTCOMES:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Interpretation of Management Information System Roles and Its Importance.	K2
CO2	Classification of Management Information Systems and Their Importance	K2, K3
CO3	Extend the Concept of Executive information system and Resource Planning system	K3, K4
CO4	Make use of Data Base Management Systems for Business process.	K3,K4,
C05	Functional of individual departments in Management system.	K4, K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	M	S	S	S

CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S-Strong: M-Medium; L-Low

17UCM63A	**CORE–XIV :MANAGEMENT INFORMATION SYSTEM**	**SEMESTER VI**

Total Credits:4
Hours Per Week:6
CONTENTS

UNIT– I

Management Information System : Meaning – Features – Requisites of an effective MIS – MIS Model – Components –Inputs–Outputs–Subsystems of an MIS – Role and Importance – Corporate Planning for MIS – Growth of MIS in an Organisation –Management Role – Level of Management - Limitations of MIS.

UNIT– II

System Concepts – Elements of a System– Characteristics of a system – MIS Structures–Types of System– Operations Support System–Management Support System–Categories of Information System – System Development Life Cycle – System Enhancement.

UNIT– III

Information Systems in Business and Management:Transaction Processing System:Information Repeating and Executive Information System–Enterprise Resource Planning Systems.

UNIT –IV

Database Management Systems – Data Communications System–Conceptual Presentation – Client Server Architectures Networks – Business Process Re–Engineering [BPR].

UNIT– V

Functional Management Information System : Financial – Accounting – Marketing– Planning Systems–Sales and Marketing Control Systems–Production – Human resource – Training and Development Business Process Outsourcing.

TEXT BOOKS:

1. *Amanjindal*, 2010. **Management Information System**[First Edition].Kalyani Publishers New Delhi.

2. *Gorden,B Davis., and Margrethe,HOlson*2004, **Management Information System,** [First Edition]. Tata Mc. Graw Hill Publications, New Delhi.

REFERENCE BOOKS:

1. *Gupta,A.K*. 2014.**Management Information System**[Third Edition].Sultan Chand & Company Ltd., New Delhi.

2. *Kenneth Laudon*. 2012.**Essentials of Management Information Systems**[First Edition]. Pearson, New Delhi.

17UCM63B	CORE XV-INTERNET AND WEB DESIGNING	SEMESTER- VI

Total Credits: 4
Hours Per Week: 5

PREAMBLE:

1. To know the working of Internet, uses of search engines and procedure to develop a web page.

2. To know the concepts of Internet and design a Web Page.

COURSE OUTCOMES:

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Illustrate the fundamentals of Internet Terminologies	K2
CO2	Explain the concepts of Internet Protocols and features of E-Mail	K2, K3
CO3	Developing A webpage using HTML Tags	K2, K3
CO4	Interpret links with web pages and Creating Tables	K3, K5
C05	Construction of Web applications using image and Frames	K3, K6

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5

CO1	S	M	S	S	S
CO2	S	S	S	S	M
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S-Strong: M-Medium; L-Low

17UCM63B	**CORE XV: INTERNET AND WEB DESIGNING**	**SEMESTER–VI**

Total Credits:4
Hours Per Week: 5

CONTENTS

UNIT – I

Introduction to Internet – Internet Access / Dial–Up Connection – Internet Services Features – World Wide Web (WWW) – Web Page – Hyper Text – HTML Tags – Net Surfing – Internet/Web Browsing – Browser – Internet Addressing – IP Address – Domain Name – Electronic Mail – Uniform Resource Locator (URL) – Internet Protocols –TCP/IP – FTP – HTTP – Telnet – Gopher – WAIS.

UNIT – II

Searching the Web – Web Index – Web Search Engine – Web Meta – Searcher – Search Functions – Search Engines – Meta Search Sites – Directories and Indexes – Specialized Directories – Electronic Mail (E–Mail) – E–Mail Message – Customizing E–Mail Programs – Managing Mails – Zen of E–mailing – Address Book – Signature Feature – File Attachment Facility – Setting priority – Advantages and Disadvantages of E–Mail.

UNIT – III

Introduction to HTML – Web Page Basics – Set up a Web Page – Display a Web Page in a Web Browser – Start a New Paragraph – Start a New Line – Insert Blank Spaces – Header tags – Pre–format Text – Comment – Special Characters – Format Text – Emphasize – Superscript and Subscript – Font Style and Size – Color – Margins – Mono Spaced Font – Block Quote – Lists – Ordered List – Unordered List – Nested List – Definition List –

UNIT – IV

Links – Link to another Web Page – Link within a Web Page – Link to an Image – Link to a File – E–mail Link – Link to an FTP Site – Change Link Colors – Create Keyboard Shortcuts – Change the Tab Order – Tables – Create a Table – Add a Border – Caption – Column Groups – Row Groups – Color – Background Images – Aligning Data – Size of a Table – Size of a Cell – Span Cells – Cell Spacing and Cell Padding – Borders – Text Wrapping – Nested Tables – Wrap Text around a Table.

UNIT – V

Introduction to Frames – Creating Frames – Frame Considerations – Provide Alternative Information – Link to a Frame – Scroll Bars – Resizing Frames – Frame Borders – Frame Margins – Nested Framesets – Inline Frame. Designing a forms Images – Add an Image – Background Image – Border – Wrap Text Around an Image – Aligning the Image – Horizontal Rule – Use Images in List – Convert an Image to GIF or JPEG.

TEXT BOOKS:

1. *Alexis Leon., and Mathews Leon* 1998.**Internet for Everyone [**First Edition].Leon Tech World, New Delhi.

2. *Xavier,C.* 2009. **World Wide Web Design With Html [**Ninth Edition].Tata McGraw–HillPublishingCompany Limited, New Delhi.

REFERENCE BOOKS:

1. *David Mercer*, 2004. **Html Introduction to web page design and development [**Fifth Edition].Tata McGrawHillPublishing Company Limited, New Delhi.

2. *Steven Holzner*, 2008.**Html Black Book [** First Edition]. Dream tech Publication.

17UCM63P	CORE LAB –VI : COMPUTER APPLICATIONS (HTML)	SEMESTER–VI

Total Credits: 2
Hours Per Week: 4

CONTENTS

WEB DESIGNING – HTML

1. Preparation of web pages for a business organization using HTML Frames.

2. Preparation of Program using HTML to display the ordered list and unordered list of a Departmental Store.

3. Program to display Image and text using HTML tag for an advertisement of a Company Product.

4. Preparation of table to display list of products using HTML Tag.

5. Preparation of document using Formatting and alignment to display Sales Letter.

6. Preparation of Resume using HTML Tag.

7. Preparation of website of your department with minimum five links using HTML.

8. Preparation of document using Form to support Local Processing of Order form.

9. Preparation of Form of the Customer Survey for the user to enter General name and address information.

10. Preparation of Frame to display a multiform document.

17UCM6SA	SKILL BASED SUBJECT IV : CYBER CRIMES AND CYBER LAW	SEMESTER –VI

Total Credits: 3
Hours Per Week: 3

PREAMBLE:

1. To enlighten the studentsknowledgeonthe basic application of Cyber Law in e–Commerce in India.

2. The student should have a through knowledge on the basic concepts which lead to the formation and execution of electronic contracts.

COURSE OUTCOME

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Spell the cyber law concepts and privacy factors in E-Commerce	**K1**
CO2	Outline the different security aspects for data, copy right and patent.	**K2**
CO3	Analyze the law of procedures in evidence aspects.	**K4**
CO4	Identifying the Electronic Data Interchange mechanism in Indian scenario.	**K3**

CO5	Explain the Information Technology Act 2000 regarding authentication of electronic records, electronic governance and digital signature.	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/Pos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	M	S	S
CO5	S	S	S	S	S

S-Strong: M-Medium; L-Low

17UCM6SA	SKILL BASED SUBJECT IV : CYBER CRIMES AND CYBER LAW	SEMESTER –VI

Total Credits: 3
Hours Per Week: 3

CONTENTS

UNIT– I

Cyber Law: Introduction– Concept of Cyberspace–E–Commerce in India–Privacy factors in E–Commerce–cyber law in E–Commerce–Contract Aspects**.**

UNIT–II

Security Aspects: Introduction–Technical aspects of Encryption–Digital Signature–Data Security. Intellectual Property Aspects: WIPO–GII–ECMS–Indian Copy rights act on soft propriety works–Indian Patents act on soft propriety works.

UNIT–III

Evidence Aspects: Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records–The Indian Evidence Act1872.Criminal aspect: Computer Crime–Factors influencing Computer Crime– Strategy for prevention of computer crime–Amendments to Indian Penal code 1860.

UNIT–IV

Global Trends– Legal frame work for Electronic Data Interchange :Features - Types of EDI Documents – Process of EDI - EDI Mechanism–Electronic Data Interchange Scenario in India

UNIT– V

The Information Technology Act 2000–Definitions–Authentication Of Electronic Records– Electronic Governance–.Civil offences Under IT Act 2000 - Criminal Offences.

TEXT BOOKS:

1. *Kirubashini,B., andKavitha,P.* 2013**. Cyber Law [First Edition].**Nandhini Pathipagam,Coimbatore.

2. *Vakul Sharma.* 2008 .**Handbook of Cyber Laws**[First Edition]. MacMillan India

REFERENCE BOOKS:

1. *Suresh ,Viswanathan.T.* 2000.**The Indian Cyber Law**.Bharat Law House, New Delhi

17UCM5EA	ELECTIVE I : INCOME TAX LAW & PRACTICE	SEMESTER –V

Total Credits:4
Hours Per Week: 5

PREAMBLE

To enable the students to know the basic of income tax act and to calculate the individual taxable income.

COURSE OUTCOMES

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Define the basic concepts of income tax and find the residential status of all assesses.	K1
CO2	Outline the provisions of Salaries like allowances, perquisites, Profit in lieu of salary to calculate taxable salary and Determination of Annual value of house property.	K2
CO3	Apply the provisions related to business income and income from other sources.	K3
CO4	Analyze various capital assets which are taxable and to list the various provisions Under section 80.	K4
CO5	Estimate the individual income considering the previous year losses,rebate and relief.	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	M	S
CO3	S	S	S	S	M
CO4	M	S	S	S	S
CO5	S	S	S	S	S

S=Strong, M-Medium,L=Low

17UCM5EA	ELECTIVE I : INCOME TAX LAW & PRACTICE *	SEMESTER –V

Total Credits:4

Hours Per Week: 5

Note: Distribution of Marks: 60% Problems and 40% Theory

CONTENTS

UNIT - I

Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee.

Scope of Income – Charge of Tax – Residential Status – Exempted Income u/s 10.

UNIT - II

Heads of Income- Income from Salaries: Definition- characteristics – computation of salary – Provident fund - Allowances - perquisites –Profit in lieu of salary - Deduction under section 16 and 80C.

Income from House Property: Definition - Exempted Income from House property - Annual value – let out – self occupied – Deduction out of Net annual value.

UNIT - III

Profit and Gains of Business or Profession: Definition – allowable expenses – Disallowed expenses – Depreciation –Rates of depreciation - Computation of business income –Professional Receipts- Professional Expenses – Computation of professional income.

Income from Other Sources: General Income   u/s 56 (1) – Specific Income u/s 56 (2) –Deductions u/s 57 – Expenses disallowed u/s 58.

UNIT - IV

Capital Gains: Capital assets – Basis of charge – Transfer of capital assets – Computation of Capital gain – Cost of acquisition – Exempted Capital gain u/s 10(36) to 10(40) and u/s 54 to 54G .

Deductions from Gross Total Income: Deduction u/s 80C to GGA, 80IA to 80U.

UNIT - V

Set off and Carry forward of losses – Speculation loss - Capital losses - Carry forward of losses.

Computation of Tax liability – Relief and Rebates - Assessment of Individuals.

TEXT BOOKS

1. *Gaur and Narang*, _____. **"Income Tax Law and Practice"** Income Tax Law and Practice Delhi(Unit I-V)

2. *M.Jeevarathinam and Vijay Vishnu kumar*,_____. **Income tax law and practice**, SciTech publication (INDIA) Pvt limited, Chennai.(Unit I-V)

REFERENCE BOOKS:

1. *Mehrotra H.C,_____.***"Income-tax Law and Accounts"** SahithyaBhavan publishers.

2. *Hariharan .N,_____*. **Income Tax Law and Practice**, Tata McGraw Hill Education Private Limited, New Delhi

17UCM5EB	ELECTIVE I : ENTREPRENEURIAL DEVELOPMENT	SEMESTER –V

Total Credits: 4
Hours Per Week: 5

PREAMBLE:

1. To enable the students to learn the concept of Entrepreneurship

2. To get Knowledge in the financial institutions, project report ,incentives and subsidies in field of Business.

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Define the concept of entrepreneurship and its development in women entrepreneur and rural entrepreneur.	K1
CO2	Understanding the different process in preparing the project reports.	K2
CO3	Explain the different functions of institutional services provided to entrepreneur.	K5
CO4	Analyzing the different sources of institutional finance available to entrepreneur.	K4
CO5	List out the incentives and subsidies provided to the SSI entrepreneur in export promotion and import substitution.	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/Pos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	M	S	S
CO5	S	S	S	S	S

S-Strong: M-Medium; L-Low

17UCM5EB	ELECTIVE I : ENTREPRENEURIAL DEVELOPMENT	SEMESTER –V

Total Credits: 4
Hours Per Week: 5

OBJECTIVES:

1. To enable the students to learn the concept of Entrepreneurship

2. To get Knowledge in the financial institutions, project report, incentives and subsidies in field of Business.

CONTENTS

UNIT – I

Concept of entrepreneurship: Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self-employment of women council scheme.

UNIT – II

The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.

UNIT – III

Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.

UNIT – IV

Institutional finance to entrepreneurs: IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.

UNIT – V

Incentives and subsidies – Subsidies services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.

TEXT BOOKS:

1. *Gupta,C.B., and Srinivasan,N.P.* 2010.**Entrepreneurial Development [Fifth Edition].**Sultan chand and Sons, New Delhi.

2. *Khanka,S.S.,* 2014 **Entrepreneurial Development[Fourth Edition].**Sultan chand and Sons, New Delhi.

REFERENCE BOOKS:

1. *Vasant desai. 2000.***Dynamics of Entrepreneurial Development and Management[Fourth Edition**]. Himalaya publishing House,Mumbai.

2. *Renu Arora., and Sood,S.K., 2012.***Fundamentals ofEntrepreneurship and Small Business [**Revised Edition]. Kalyani Publishers, Ludhiana.

17UCM5EC	ELECTIVE I : MICRO FINANCE	SEMESTER –V

Total Credits:4
Hours Per Week:5

PREAMBLE:

1. To acquire conceptual knowledge of the micro financing system in India.

2. To provide knowledge in Income generating activities and Credit Delivery Methodology.

COURSE OUTCOME

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	List the Microfinance concepts, products, Microfinance modelsand Emerging practices of Microfinance in India.	K1
CO2	Explain the MicrofinanceIncome generating activities and Micro enterprise.	K2
CO3	Outline the Credit Delivery Methodology Models and utilize the credit lending intermediaries for micro finance.	K2 &K3
CO4	Classify the Pricing of Microfinance products and analyze the Gender issues in Microfinance and its Conflict resolution.	K4
CO5	Assess the Rise of Commercial Microfinance, Structure of Microfinance Industry and Constraints on MFI Growth.	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/Pos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	M	S	S
CO5	S	M	S	S	S

S-Strong: M-Medium; L-Low

17UCM5EC	ELECTIVE I : MICRO FINANCE	SEMESTER –V

Total Credits:4
Hours Per Week:5

CONTENTS

UNIT - I

Overview of Micro finance: Indian Rural financial system, introduction to Microfinance, Microfinance concepts, products, (savings, credit, insurance, pension, equity, leasing, hire-purchase service, Microfinance in kind, Micro remittances, Micro-Securitization, franchising etc.), Microfinance models (Generic models viz. SHG, Grameen, and Cooperative, variants SHG NABARD model, SIDBI model, SGSY model, Grameen Bangladesh model, NMDFC model, credit unions etc. unbranded primitive models) Emerging practices of Microfinance in India state wise cases, Emerging Global Microfinance practices. Need of Microfinance.

UNIT - II

Microfinance, Development, Income generating activities and Micro enterprise: Market (demand) analysis, financial analysis including sources. Technological analysis, socioeconomic analysis, Environmental analysis. Logical framework, Implementation & Monitoring.

UNIT - III

Credit Delivery Methodology : Credit Lending Models : Associations; Bank Guarantees Community Banking, Cooperatives, Credit Unions, Grameen Model, SHG,Individual, Intermediaries, Could be individual lenders, NGOs, micro credit programmes, and Commercial banks).

UNIT - IV

Pricing of Microfinance products:Purpose base, Activity base, Economic class base Open biding, etc. Pricing saving products, Amount of savings base, Attendance at periodical meeting Adding to corpus.Gender issues in Microfinance and Conflict resolution in Microfinance –Client impact studies measuring impact of Microfinance and Micro enterprises.

UNIT - V

Commercial Microfinance:MFIs: Evaluating MFIs- Social and performance metrics, fund structure, value-added services The Rise of Commercial Microfinance-Transforming NGOs. Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model – MFI as the servicer.

TEXT BOOKS:

1. *Beatriz Armendariz and Jonathan Morduch.*, 2005. **The Economics of Microfinance**,Prentice-Hall of India Pvt. Ltd., Delhi.
2. *Joanna Ledgerwood.* **Microfinance Handbook an institutional and financial perspective.** The World Bank, Washington, D.C.

REFERENCE BOOKS:

1. *Prahalad,C.K.* 2006. **The Market at the Bottom of the Pyramid,** Wharton School Publishing.
2. *Malcolm Harper*. 2003. **Practical Microfinance**. Vistaar Publication, New Delhi.

17UCM6EA	ELECTIVE III : INDIRECT TAXES	SEMESTER –VI

Total Credits:4
Hours Per Week:6

PREAMBLE:

To Aware of the provisions of indirect taxation and levy of tax at different rates

COURSE OUTCOMES

In the successful completion of the course, students will be able to:

CO Number	CO Statement	Knowledge Level
CO1	Know the features of indirect tax laws and its impact	K1,K2
CO2	Classify the benefits and limitations of GST	K2,K3
CO3	Understand the procedure for registration under GST	K3,K4
CO4	Calculate the tax payable and amount of tax refund	K2
CO5	Acquire the knowledge in types of customs duties and remission of tax	K3,K4

K1 –Remembrance: K2- Understand: K3- Apply: K4- Analyze

Mapping with Programme Outcomes

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	M	L	M	L	M
CO2	L	M	M	M	S
CO3	M	S	S	S	L
CO4	S	S	S	M	L
CO5	S	M	M	M	M

S-Strong: M-Medium; L-Low

17UCM6EA	**ELECTIVE III : INDIRECT TAXES**	**SEMESTER –VI**

Total Credits:4
Hours Per Week:6

CONTENTS

UNIT- I

Special features of Indirect Taxes - Contribution to government revenues - Taxation under the constitution - Advantages and Disadvantages of Indirect Taxes.

UNIT-II

Goods and Service Tax: Introduction to GST - Meaning - Objectives – Constitutional Amendment of GST- Salient features of GST- Kinds of GST: Central GST- State GST- Inter-state GST - Benefit of GST – Limitations of GST in India.

UNIT-III

Registration Procedure for GST- Input Tax Credit in GST - Inter-state Transaction of Goods and Services Model – Advantages of IGST Model – Exemption under GST – Model of GST with Examples

UNIT-IV

GST on Export and Import – Calculation of Net cost of imported goods - Calculation of Sale Value after import   - Net tax payable calculation of imported goods – Export value calculation- Refund calculation – Impact of GST in various Sectors.

UNIT-V

Customs Duty - Different Types of Customs Import Duties - Abatement of duty in Damaged or Deteriorated Goods - Remission on duty on lost, destroyed or abandoned goods - Customs Tariff Act 1985 - Customs Duty Drawback.

TEXT BOOKS

1. *Balachandran.V,* 2006. **"Indirect Taxation"**, Sultan Chand &Co., New Delhi.(Unit I,III,IV)

2. *Gupta R.L and Gupta V.K,* 2010. " **Indirect Tax**"Sultan Chand &Co., New Delhi (Unit I-V)

3. *CA Keshav, R, Garg,* 2017. **"GST Ready Reckoner"** 3rdEdition, Bharat **Law** House Pvt Ltd

4. *Nitya Tax Associates,* 2016. **"Basics of GST"**, 1st Edition, Taxman's e-book House Pvt Ltd

REFERENCE BOOKS:

1. *Datey V.S.,* 2016. **"Indirect Taxes"**, (2nd edition) Taxman Publications (P) Ltd.,
New Delhi.

2. *Vishwanathannagarajan*, 2011. "**Indirect Taxation"** (26th edition), Asia Law House
Publishers.

3. *Vishal Saraogi and Roshan Lodha,*2017. **"Goods & Service Tax Law the Ultimate Guide"**, Lawpoint Publication Pvt Ltd.

17UCM6EB	ELECTIVE II: BRAND MANAGEMENT	SEMESTER –VI

Total Credits:4
Hours Per Week:6

PREAMBLE:

1. To teach the importance of brand and its impacts among the customers.

2. To provide knowledge of Brand Rejuvenation and brand Strategies.

COURSE OUTCOME

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Understanding the concepts and process in branding decisions.	K2
CO2	Outline the brand associations and its functions.	K2
CO3	Analyze the impact of branding on buyers , competitors and the relationship with manufactures.	K4
CO4	Examine and monitoring the brand performance over the product life cycle and its co-branding.	K4
CO5	Assess the brand strategies and its implementation.	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/Pos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	M	S	S
CO5	S	S	S	S	S

S-Strong: M-Medium; L-Low

17UCM6EB	ELECTIVE II: BRAND MANAGEMENT	SEMESTER –VI

Total Credits:4
Hours Per Week:6

CONTENTS

UNIT - I

Introduction- Basic understanding of brands – concepts and process – significance of a brand –brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions –influencing factors.

UNIT-II

Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building.

UNIT - III

Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing – marketing finance - purchase and R & D – brand audit

UNIT - IV

Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle-Co-branding.

UNIT - V

Brand Strategies: Designing and implementing branding strategies – Case studies.

TEXT BOOKS:

1. *Kevin Lane Keller.* 2003.**Strategic Brand Management**, Person Education, New Delhi.

2. *Jean Noel.,Kapferer*.1992.**Strategic Brand Management**, The Free Press, New York.

REFERENCE BOOKS:

1. *Paul Tmeporal.* 2000.**Branding in Asia**. John Wiley & sons (P) Ltd., New York.

2. *Ramesh Kumar, S.2002.Managing* **Indian Brands**.Vikas publishing House (P) Ltd., New Delhi.

17UCM6EC	ELECTIVE II: SUPPLY CHAIN MANAGEMENT	SEMESTER -VI

Total Credits:4
Hours Per Week: 6

PREAMBLE:

1. To create awareness about the supply chain activities taken in order to deliver the goods.
2. To get awareness on Procurement , Outsourcing and dimensions of customer value

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Define the Supply Chain Management and inventory management	K1
CO2	Explain the Supply chain Integrates and its impact on grocery and retail industry.	K2
CO3	Identify the Frame work of Strategic Alliances and its merits and demerits.	K3
CO4	Outline the Procurement and Outsourcing benefits and risks related with framework for make or buy decisionand e-procurement.	K4
CO5	Assess the dimension of customer Value and its measures.	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/Pos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	M	S	S	S
CO3	S	S	S	M	S
CO4	S	S	M	S	S
CO5	S	M	S	S	S

S-Strong: M-Medium; L-Low

17UCM6EC	**ELECTIVE II: SUPPLY CHAIN MANAGEMENT**	**SEMESTER -VI**

Total Credits:4
Hours Per Week: 6

OBJECTIVES

1. To create awareness about the supply chain activities taken in order to deliver the goods.

2. To get awareness on Procurement , Outsourcing and dimensions of customer value

CONTENTS

UNIT - I

Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system

UNIT - II

Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies

UNIT - III

Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer –supplier partnership – advantages and disadvantages of RSP – distributor Integration.

UNIT - IV

Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement.

UNIT - V

Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures.

TEXT BOOKS:

1. *Rushton,A., Oxley,J., and Croucher,P.* 2000.**Handbook of Logistics and Distribution**[Second Edition]. Management. Kogan Page.

2. *David Simchi-Levi., Kamisnsky., Philip and Simchi-Levi Edith. 2004.***Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies** [Second Edition].McGraw Hill Publication.

REFERENCE BOOKS:

1. *Agrawal.D. K.***2009.Textbook of Logistics and Supply Chain Management**[First Edition]. Macmillan Publishers India limited.

17UCM6ED	ELECTIVE II: BUSINESS FINANCE	SEMESTER -VI

Total Credits:4
Hours Per Week:6

PREAMBLE:

1. To make the student understand the concept of Business Finance.

2. To make the student understand the concept of the Application of Finance to Business.

COURSE OUTCOME

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Define the business finance concepts and its functions in traditional and modern concepts.	K1
CO2	Outline the financial planning and its concepts.	K2
CO3	Applying the different theories in over capitalization and under capitalization.	K3
CO4	Examine the different approaches in capital structure and Analyze the cost of capital.	K4
CO5	Explain the different sources and forms of finance.	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/Pos	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	S	S
CO3	S	S	S	M	S
CO4	S	S	M	S	S
CO5	S	S	S	S	S

S-Strong: M-Medium; L-Low

| 17UCM6ED | **ELECTIVE II: BUSINESS FINANCE** | **SEMESTER -VI** |

Total Credits:4
Hours Per Week:6

OBJECTIVES:

1. To make the student understand the concept of Business Finance.

2. To make the student understand the concept of the Application of Finance to Business.

CONTENTS

UNIT – I

Business Finance: Introduction – Meaning – Concepts – Scope –Objectives of Financial Management–Profit Maximisation and Wealth Maximisation– Function of Finance–Traditional and Modern Concepts – Functions of a Finance Manager.

UNIT – II

Financial Plan: Meaning – Concept – Objectives –Characteristics of Financial Plan–Types of Financial Plan – Steps in Financial Planning – Significance of Financial Planning – Estimating long term and short term financial needs– Limitations of Financial Planning.

UNIT – III

Cost Theory – Earning Theory – Over Capitalisation – Causes of Over Capitalisation – Effects of Over Capitalisation – Remedies for Over Capitalisation – Under Capitalisation – Causes Capitalization – Meaning – Modern Concept of Capitalisation– Bases of Capitalisation – Under of Capitalisation – Effects of Under Capitalisation – Remedies for Under

Capitalisation–Watered Stock – Causes of Watered Stock –Watered Stock Vs. Over Capitalization – Over Trading and Under Trading.

UNIT – IV

Capital Structure – Principles of Capital structure – Trading on Equity – Theories of Capital Structure–Net income approach–Net operating income approach–The traditional approach–Modigliani and Miller approach–Factors determining the Capital Structure.

UNIT – V

Cost of Capital – Concept – Importance –Classification of Cost– Calculation of Individual- Cost of debt, Preference, Equity and Retained earnings - Composite Cost of Capital with Problems.

TEXT BOOKS:

1. *Shashi,K.Gupta., and Anuj Gupta.* 2010.**Business Finance**[First Edition].Kalyani Publishers, New Delhi.

2. *Murthy,A.*, 2010.**Financial Management**[First Edition].Margham Publication, Chennai.

REFERENCE BOOKS:

1. *Khan,M.Y., and Jain,P.K.* 2010. **Financial Management**[Fifth Edition]. The Mcgraw Hill Companies.

2. *Maheshwari,S.N.* 2006.**Financial Management Principles and Practice**[Sixth Edition].Sultan Chand & Company Ltd., New Delhi.

17UCM6EE	ELECTIVE III : FINANCIAL MARKETS	SEMESTER -VI

Total Credits:4

Hours Per Week:6

PREAMBLE:

1. To create awareness about the role and importance of Corporate Financing and also enable the students to know the functioning of Indian Financial Markets and Institutions.

COURSE OUTCOMES

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Define and Relate the structures of financial markets both money market and capital market.	K1
CO2	Interpret the functions of merchant banking and underwriting.	K2
CO3	Identify the role of SEBI in regulating speculative transactions	K3
CO4	Analyze the role of various banks in financing business.	K4
CO5	Distinguish the new modes of financing and how it helps in development of new business.	K4

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	S
CO3	S	S	M	S	M
CO4	S	S	S	S	S
CO5	S	S	S	S	S

S=Strong, M-Medium,L=Low

17UCM6EE	ELECTIVE III: FINANCIAL MARKETS	SEMESTER -VI

Total Credits:4

Hours Per Week:6

CONTENTS

UNIT – I

Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market –Classification and object of Indian Money Markets and Structure of Capital Markets.

UNIT – II

Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.

UNIT – III

Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.

UNIT – IV

Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.

UNIT – V

New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation- Utility of Securitisation – Securitisation in India.

TEXT BOOKS:

1. *Gurusamy,S.* 2009. **Indian Financial System [**Second Edition]. Tata Mc Graw-Hill Publishing Company Ltd., New Delhi.

2. *Shasi,K.Gupta., and   Nisha Aggarwal* 2013. **Financial Institutions and Markets** [fourth Edition].**KalyaniPublishers , Ludhiana.**

REFERENCE BOOKS:

1. *Punithavathypanndian. 2009.* **Financial Services and Markets**[First Edition].Vikas publishing house Pvt.,Ltd.,

2. *Clifford Gomez.* 2010. **Financial Markets,Institutions and Financial Services**, [Third Edition]. PHI Learning Pvt Ltd., New Delhi.

NON – MAJOR ELECTIVE COURSES

17UNM34O	NMEC – I : BUSINESS ACCOUNTING	SEMESTER III

Total Credits: 2
Hours Per Week: 2

PREAMBLE:

1. To make the students learn the Concepts and Conventions of Accounting and Basic Cost Accounting Framework.

COURSE OUTCOMES

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Define the basic accounting concepts for classifying and recording the day to day business transactions.	**K1**
CO2	Illustratesubsidiary ledgerswhich are helpful in accounting systems.	**K2**
CO3	Apply the basic procedures for summarizing and preparing final accounts.	**K3**
CO4	Analyze the concept of cost accounting in preparation of cost sheet and Material Issues.	**K4**
CO5	Estimate various Budgets in a business organisation .	**K5**

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	M	S	S	S
CO3	S	S	M	S	S
CO4	S	M	S	S	S
CO5	S	S	M	S	S

S=Strong,M-Medium,L=Low

17UNM34O	NMEC – I : BUSINESS ACCOUNTING	SEMESTER III

Total Credits: 2
Hours Per Week: 2

Note: Distribution of marks: 80% problems (Simple) and 20% theory.

CONTENTS

UNIT– I

Fundamentals of Book Keeping – Double entry system- difference between single entry system and double entry system –Rules of accounting- Journal – Ledger.

UNIT–II

Subsidiary Books: Purchase book-Purchase return book-Sales book-Sales return book.

UNIT–III

Trial Balance – final Accounts of a Sole Trader with simple adjustments

UNIT–IV

Cost Accounting – Element of cost – Preparation of CostSheet – Material Issues – LIFO –FIFO.

UNIT–V

Budgeting and budgetary control- types of budget – Production budget – Cash budget.

TEXT BOOKS:

1. *Reddy and Murthy,A.* **Financial Accounting.**Margham Publishers.
2. *Vinayakam,N., Maniam,P.L., and Nagarajan,K.L.***Principles of Accountancy** Sultan Chand & Company Ltd.,New Delhi.

REFERENCE BOOKS:

1. *Pillai,R.S.N., and Bagavathi,V.* 2004. **Cost Accounting**. Sultan Chand and Company Ltd., New Delhi.

2. *Sharma andGupta.S.K.* 2006. **Management Accounting**. Kalyani Publishers, New Delhi.

17UNM44O	NMEC – II : E -COMMERCE	SEMESTER – IV

Total Credits: 2
Hours Per Week: 2

PREAMBLE:

1. To enable the students to understand the technology of E–Commerce for Business Application and to enable awareness on the Application of E–Commerce.

COURSE OUTCOMES

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

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Define the basic concepts E-Commerce and to classify E-Commerce.	K1,K2
CO2	Illustrate the anatomy of E-Commerce and electronic transfer of funds.	K2
CO3	Develop various E-Commerce Applications.	K3
CO4	Analyse for Supply Chain Management	K4
CO5	Compare and choose the various types of Electronic Payment Systems.	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	M
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	M	S	S

S-Strong: M-Medium; L-Low

17UNM44O	NMEC – II : E -COMMERCE	SEMESTER – IV

Total Credits: 2
Hours Per Week: 2

PREAMBLE:

1. To enable the students to understand the technology of E–Commerce for Business Application and to enable awareness on the Application of E–Commerce.

CONTENTS

UNIT– I

E–Commerce–Benefits of E-Commerce-Traditional Commerce Vs E-Commerce- Classification of Electronic Commerce.

UNIT– II

E- Commerce Applications-Electronic Data Interchange – Benefits

UNIT –III

E-Commerce Applications–E-Banking-E-Shopping-E-Booking-Electronic Agents.

UNIT –IV

Electronic Advertising- types- E-Contract -Video on Demand- Electronic Mail.

UNIT– V

Electronic Payment Systems–Types of EPS- NEFT- RTGS- IMPS- MOBILE BANKING-UPI- BHIM-SWIFT- E.Wallet.

TEXT BOOKS:

1. *Bharat Bhasker*. 2009. **Electronic Commerce**[Third Edition]. Tata Mc GrawHill Publishing Co Ltd.,New Delhi.

2. *RaviKalakota., and Andrew B.Whinston*. 2013. **Frontiers of Electronic**

Commerce [FourteenthEdition]. DorlingKindersley (India) Pvt Ltd,.

17UCMSS1	PRINCIPLES OF TAXATION	SEMESTER – III

PREAMBLE:

1. To enable the students to know the basics of taxation and to know about

various basic concepts used in taxation.

COURSE OUTCOMES

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Define the various concepts of taxation.	K1
CO2	Relate the effects of taxation on Production, Consumption and Distribution.	K2
CO3	Identify the Constitutional basis for taxation and distribution of revenue between Centre and State.	K3
CO4	List out the recommendations of Finance Commission.	K4
CO5	Assess which is Tax avoidance and Tax Evasion.	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO 4	PO5
CO1	S	M	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	M	S	S	S
CO5	S	M	M	S	S

S-Strong: M-Medium; L-Low

17UCMSS1	PRINCIPLES OF TAXATION	SEMESTER – III

CONTENTS

UNIT -I

Public Finance - Categories of revenue to Government - Taxes, borrowings, receipts from public sector undertaking, etc. Tax - Definition and General Characteristics - Direct and Indirect Taxes - Comparison - Merits and Demerits of Direct and Indirect Taxes.

UNIT - II

Proportional, Progressive and Regressive Taxation- Canons of Taxation - Shifting and Incidence of Taxation - Effects of Taxation on Production, Distribution and Consumption.

UNIT - III

Federal Financial System - Principles of Federal Finance - Constitutional basis for Taxation -Union List, State List and Concurrent List - Distribution of Revenue between Centre and States.

UNIT: -IV

Finance Commissions - Recommendations – Double Taxation- GST-SGST-CGST-IGST.

UNIT: -V

Black Money – Causes – Remedies - Measurement of Black Money - Tax Evasion and Tax Avoidance.

TEXT BOOK:

17UCMSS2	BANKING THEORY	SEMESTER –III

1. *R.Parameswaran* – **Principles of Taxation.**

PREAMBLE:

To understand basic knowledge of banking concepts and also to provide in depth knowledge in the field ofIndian money markets.

COURSE OUTCOMES

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

CO NUMBER	CO STATEMENT	KNOWLEDGE LEVEL
CO1	Define banking and list out the functions of various banks.	K1
CO2	Outline the recent trends in banking.	K2
CO3	Identify the role of RBI in regulating and controlling banks.	K3
CO4	Compare Indian Money market with British and American Money Market.	K4
CO5	Determine the importance of various banks such as SBI, Commercial banks, RRB and Development banks.	K5

MAPPING WITH PROGRAMME OUTCOMES

COs/POs	PO1	PO2	PO3	PO 4	PO5
CO1	S	M	M	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	M	S	S	S
CO5	S	S	M	S	S

17UCMSS2	BANKING THEORY	SEMESTER -III

CONTENTS

UNIT -I

Origin of banks-Definition of banking- Classification of banks- Banking System:Unit Banking – Branch Banking -Universal Banking & Banking Markets – Functions of Modern commercial Banks -Credit Creation by commercial Banks.

UNIT- II

Recent Trends in Indian Banking–Automated teller Machines– MerchantBanking – Mutual Fund – Factoring Services – Customer Services – Credit Cards –E-Banking –Mobile Banking –Home Banking.

UNIT- III

Central Banks–Functions–Credit Control Measures–Quantitative andSelective Credit control measures – Role of RBI in regulating and controlling banks.

UNIT -IV

State Bank of India–role and functions -rural financing – Regional Rural Banks

UNIT- V

Co-operative banks- role and function – Development banking.

TEXT BOOKS:

1. *Natarajan.S,.Kandasamy.K.P&Dr.Parameswaran.R*.**Indianbanking**.Sultan Chand & Company Ltd.

2. *Sundharam&Varshney* 2010.**Banking theory law and practice. [Nineteenth**

Edition]Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Gordon.E, Natarajan.K, 2014.Banking* **Theory Law and Practice.**[Twenty fourth Edition]Himalaya Publishing House Pvt. Ltd.

2. *Sundharam.K.P.M, Sundharam.E.N, 1996.Modern* **Banking.**[Eleventh Edition] Sultan Chand & Sons.

M. ____ 10/01/2018

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