

SYLLABUS
SEMESTER - I

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part - I	Language - I	21LTU01	Tamil - I	72	4

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	50	50	100

முகப்புரை:

தமிழ்மொழி குறித்த அடிப்படை அறிவினையும் வகைமையினையும் அறிதல்.

COURSE OUTCOME:

பொதுத்தமிழைப் படிப்பதன் வாயிலாக கீழ்க்கண்ட திறன்களைப் பெறுவர்.

COs	CO Statement	Knowledge Level
CO1	தமிழ் இலக்கிய வகைமைகளைக் கற்றல்	K1
CO2	மொழியை பிழையில்லாமல் எழுதவும் பேசவும் கற்றல்	K2
CO3	பெண்ணியம் சார்ந்த சிந்தனைகளை வளர்த்தல்	K3
CO4	புதுக்கவிதை, சிறுகதை உத்திகளை திறனாய்தல்	K4
CO5	படைப்பாளர்களாக உருவாக்கம் பெறுதல்	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	3	9	3	3	9	9
CO2	9	9	9	9	3	3	3
CO3	9	3	9	9	9	3	3
CO4	9	3	9	9	3	3	3
CO5	9	9	9	3	9	9	3
Total Contribution of COs to POs	45	27	45	33	27	27	21
Weighted Percentage of COs contribution to POs	2.24	1.71	2.84	2.10	2.24	2.22	1.94

Level of Correlation: 0 – No Correlation; 1 – Low Correlation; 3 – Medium Correlation; 9 – High Correlation between COs and POs.

Course Content

அலகு 1 இயற்கை

15 மணி நேரம்

காலைப்பொழுது, அந்திப்பொழுது, மழை – பாரதியார்
ஆறு – பாரதிதாசன்
இயற்கை வாழ்வு – கவிமணி
நெய்தல் நீர் - சுரதா
மரங்கள் - மு.மேத்தா

அலகு 2 பெண்ணியம்

15 மணி நேரம்

நவீன தாலாட்டு - வைரமுத்து
பெண்ணுரிமை பேணுநர் - பொன்மணி வைரமுத்து
அம்மா - இளம்பிறை
தோகையெல்லாம் துப்பாக்கிகள் - ஆண்டாள் பிரியதர்சினி
நீரில் அலையும் முகம் - அ. வெண்ணிலா

அலகு 3 சிறுகதைகள் - சமுதாயம்

15 மணி நேரம்

கன்னி – இந்திரா பார்த்தசாரதி
அம்மாவுக்கு ஓய்வு – ஜோதர்லதா கிரிஜா
சாபவிமோசனம் - புதுமைப்பித்தன்
கழிவு- ஆண்டாள் பிரியதர்சினி
கல்லின் கருணை – துறைவன்
பூக்களும் விற்பனைக்கே – திலகவதி

அலகு 4 இலக்கணம்

12 மணி நேரம்

வல்லினம் மிகும் இடங்கள்
வல்லினம் மிகா இடங்கள்
ந ண ன, ல ள ழ, ர ற வேறுபாடு
மரபுச் சொற்கள்

அலகு 5 இலக்கிய வரலாறு

15மணி நேரம்

புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும்
சிறுகதையின் தோற்றமும் வளர்ச்சியும்
படிமம் - குறியீடு பற்றிய விளக்கங்கள்

பயிற்சிக்குரியன - கடிதம் வரைதல், விண்ணப்பம் எழுதுதல்

பாடநூல்கள்:

1. மகாகவி பாரதியார் கவிதைகள், ஸ்ரீ செண்பகா பதிப்பகம், கிருணா தெரு, தியாகராயநகர், சென்னை-600 017. எட்டாம் பதிப்பு: 2005.
2. உவமைக்கவிஞர் சுரதா கவிதைகள்(முதற்தொகுதி), வள்ளுவர் தமிழ்ப்பீடம், 56-அ, டாக்டர் லட்சுமணசாமி சாலை, கலைஞர் கருணாநிதி நகர், சென்னை-600 078 முதற்பதிப்பு: பிப்ரவரி 2007.
3. மு.மேத்தா கவிதைகள் (தேர்ந்தெடுத்த கவிதைகள்) கவிதா பப்ளிகேன், 8,மாசிலாமணி தெரு, பாண்டிபஜார்,தி.நகர், சென்னை-600 017 இரண்டாம் பதிப்பு: ஆகஸ்ட் 2011.
4. வைரமுத்து கவிதைகள், சூர்யா லிட்ரேச்சர்(பி)லிட், 22,நான்காம் குறுக்குத்தெரு,,டிர்ஸ்ட் புரம், சென்னை-24 பத்தாம் பதிப்பு: ஜூலை 2009.
5. பொன்மணி வைரமுத்து கவிதைகள், சூர்யா லிட்ரேச்சர்(பி)லிட், 22,நான்காம் குறுக்குத்தெரு, டிர்ஸ்ட் புரம், சென்னை-24. நான்காம் பதிப்பு: 1996

பார்வை நூல்:

வல்லிக்கண்ணன், புதுக்கவிதையின் தோற்றமும் வளர்ச்சியும், சீதை பதிப்பகம், சென்னை 600005, 6 ஆம் பதிப்பு 2014.

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – II	English: I	21LEU01	ENGLISH - I	72	4

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	50	50	100

PREAMBLE:

To impart basic knowledge about the English Language and various genres in Literature

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	Identify the main ideas of the different genres.	K1
CO2	Enhance their four skills of language learning.	K2
CO3	Avoid the common grammatical errors.	K3
CO4	Detect the correct usage of vocabulary.	K4
CO5	Interpret the grammatical forms of English through activities, assignments, reading the texts.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	3	3
CO2	9	3	3	3	3	1	1
CO3	9	3	3	1	1	1	1
CO4	3	3	1	1	1	1	1
CO5	3	1	1	1	1	1	0
Total contribution of COs to POs	33	19	17	15	9	7	6
Weightage Percentage of COs contribution to POs	1.6	1.1	1.2	1.3	1.5	1.4	1.4

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

Course Content

UNIT I: POETRY

12 Hours

1. Where the mind is without Fear – Rabindranath Tagore
2. The Road Not Taken- Robert Frost
3. The Village School Master- Oliver Goldsmith

UNIT II: PROSE

14 Hours

1. Spoken English and Broken English- G.B.Shaw
2. How to Avoid Foolish Opinions- Bertrand Russell
3. At School- M.K.Gandhi

UNIT III: SHORT STORIES

14 Hours

1. Lalajee- Jim Corbett
2. A Hero- R.K.Narayan
3. A Day's Wait- Ernest Hemingway

UNIT IV: ONE-ACT PLAY

14 Hours

1. Refund – Fritz Karinthy
2. The Never, Never nest – Cedric Mount.

UNIT V: GRAMMAR AND COMPOSITION

18 Hours

1. Parts of Speech
2. Nouns
3. Pronouns
4. Verbs
5. Adjectives
6. Adverbs
7. Prepositions
8. Conjunctions and Interjections
9. Reading Comprehension

Prescribed Text: AROMA

WEBSITE:

- <https://www.poetryfoundation.org/poems/45668/gitanjali-35>
- <https://www.poetryfoundation.org/poems/44272/the-road-not-taken>
- <https://allpoetry.com/The-Village-Schoolmaster2>
- <https://fs.blog/2009/09/bertrand-russell-on-avoiding-foolish-opinions/>
- <https://www.google.com/amp/s/degmateng.wordpress.com/2016/12/07/unit-iii-1s1-lalajee-jim-corbett/amp/>
- <https://www.google.com/amp/s/interestingliterature.com/2021/04/ernest-hemingway-a-days-wait-influenza-story-summary-analysis/amp/>
- <https://www.literatureworms.com/2020/06/summary-of-never-never-nest-by-cedric.html?m=1>
- <https://www.thoughtco.com/part-of-speech-english-grammar-1691590>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : I	21CCU01	PRINCIPLES OF ACCOUNTANCY	48	4

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	50	50	100

PREAMBLE:

To equip the learners with fundamental principles of accountancy for sole trading and non-profit organizations.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	recollect the meaning of various accounting terms, consignment, joint venture and bill of exchange.	K1
CO2	demonstrate the basic accounting rules, concepts and conventions.	K2
CO3	apply the accounting rules and concepts in preparation of final accounts of trading entities and compute interest on the basis of average due date, value of unsold stock and abnormal loss in consignment.	K3
CO4	differentiate trade bill from accommodation bill, consignment from joint venture and receipts and payments account from income and expenditure account.	K4
CO5	determine the financial results of trading and non-trading entities, consignment and joint venture businesses.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	3	1	3
CO2	9	9	9	3	3	1	3
CO3	9	9	9	3	3	3	3
CO4	9	9	9	3	3	3	3
CO5	9	9	9	3	3	3	3
Total Contribution of COs to POs	45	45	45	15	15	11	15
Weighted Percentage of COs Contribution to POs	2.57	2.88	2.82	1.28	2.25	1.18	2.66

Level of correlation:0–No correlation;1–Low correlation;3–Medium correlation;
9- High correlation between COs and POs.

Course Content

UNIT I

(8 Hrs)

Fundamentals of Book- Keeping:

Accountancy: Meaning, Scope and Objectives - Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger - Subsidiary books-Purchase book, Purchase return book, Sales book, Sales return book, Single column, Double column and Triple column cash book-Petty cash book.

UNIT II

(10 Hrs)

Final Accounts:

Trial Balance – Rectification of errors -Preparation of Final accounts for sole proprietors with adjustments.

UNIT III

(10 Hrs)

Bank Reconciliation Statement and Bill of Exchange:

Bank Reconciliation Statement –Account Current and Average Due Date - Bill of Exchange- Accommodation Bills.

UNIT IV

(10 Hrs)

Consignment and Joint Venture:

Consignment: Features - Accounting treatment in the books of the consignor and consignee. Joint Venture Account: Existing and Separate Book - Consignment Vs Joint venture.

UNIT V

(10 Hrs)

Accounts of Non-Profit Organizations:

Accounts of Non-Profit Organizations: Receipts and Payments account and Income and Expenditure account and Balance sheet- Receipt and Payment A/c Vs Income and Expenditure A/c.

Note: Distribution of Marks: Theory 20 % and Problem 80 %

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Reddy.T.S & Murthy.A	Financial Accounting	Margham Publication, Chennai	2012

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Grewal.T.S	Introduction to Accountancy	S.Chand & Sons, New Delhi	2003
2	Gupta.R.L, Gupta V.K&, Shukla.M.C	Financial Accounting	S. Chand & Sons, New Delhi	2009
3	Maheswari.S.K & Reddy.T.S	Advanced Accountancy	Vikas Publishing House, New Delhi.	1996
4	Vinayakam.N, Mani.P.L & Nagarajan .K.L	Principles of Accountancy	S.Chand & Sons, New Delhi.	2002

WEB REFERENCES:

1. <https://www.vedantu.com/commerce/accounting-concepts>
2. <https://www.slideshare.net/sukirat91/accounting-concepts-and-conventions>
3. <https://ncert.nic.in/ncerts/l/keac103.pdf>
4. <https://www.uvm.edu/sites/default/files/Division-of-Finance/UserGuides/journalentry.pdf>
5. <https://www.allaccountingcareers.com/accounting-terms>
6. https://www.icai.org/post.html?post_id=14447
7. <https://cloudcampus.icai.org/>
8. <https://www.youtube.com/watch?v=UYiCi2TQD-w>
9. <https://www.selfstudys.com/uploads/pdf/LNiz1VcZlh3JiTEWX1y9.pdf>
10. http://mastermindsindia.com/13.%20BRANCH%20ACCOUNTS_%20Assignment%20Solutions.pdf

Category	Component	Course Code	Course Title	Contact Hours /Semester	Credit
Part – III	Core :II	22CCU02	INTRODUCTION TO INFORMATION TECHNOLOGY	48	4

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	50	50	100

PREAMBLE:

To enrich the learners with fundamental concepts of computers, networks and related technology which are necessary to compete in the electronic environment.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	posses the basic knowledge of computers, network, operating system, E-commerce, System analysis and design, Artificial Intelligence	K1
CO2	describe the functions of operating system, data processing units, internet and E-Commerce	K2
CO3	use of computer system, MIS and DSS to automate the routine work in various areas of business	K3
CO4	analyze the ethics of programming and use appropriate tools for a computer program	K4
CO5	discover the innovative use of programming and Artificial Intelligence	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	1	3	1
CO2	9	9	9	9	1	3	1
CO3	9	9	9	9	3	9	3
CO4	9	9	9	9	3	3	3
CO5	9	9	9	9	3	3	3
Total Contribution of COs to POs	45	45	45	45	11	21	11
Weighted Percentage of COs Contribution to POs	2.57	2.88	2.82	3.83	1.65	2.26	1.95

Level of correlation:0–No correlation;1–Low correlation;3–Medium correlation;
9-High correlation between COs and POs.

Course Content

UNIT I (8 Hrs)

Fundamentals of Computer:

Basic components and functioning of the computer-Evolution of computer – characteristics – uses of computers – computer systems – Hardware and Software-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 (10 Hrs)

Types of computers:

Micro, Mini, Mainframe and Super Computers. Analog, Digital and Hybrid Computers-Business and Scientific Computer Systems-Generations of Computers - First, Second, Third, Fourth and Fifth Generation Computers, Laptop or Notebook Computers, Data Processing System: Batch, Online, Real time system-Time sharing, Multiprogramming and Multiprocessing systems-Net workings: LAN, WAN and WWW.

UNIT III (10 Hrs)

Input and Output Devices:

Input ,Output and Storage devices - Software: System Software and Application Software, Programming language - Machine language - Assembly language, High level language: Flowchart and Program Flowcharts - Steps in developing a computer program.

UNIT IV

Operating systems: (10 Hrs)

Operating systems - Ms- Dos, Ms-Windows, UNIX, Windows NT, Windows98 – E-Commerce-Internet - Extranet – E-mail and its uses - World Wide Websites - Mobile Computers.

UNIT - V

Artificial Intelligence, IoT & Robotics:

(10 Hrs)

Artificial Intelligence: Introduction – Needs – History – Architecture – Applications:
Banking, Business, Education, Finance. IoT – Meaning – Applications – Robotics – Meaning
– Applications.

TEXT BOOK:

Author	Title	Publisher	Year of Publication
Saravana Kumar.R Parameswaran.R Jayalakshmi.T	A Text book of Information Technology	S.Chand & Sons, New Delhi	2014

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Alexis Leon & Mathews Leon	Fundamentals of Information Technology,	Leon Tech World, Chennai	1999
2	Brightman.R.W & Dimsdab .J.M	Using Micro Computers, 1 ST Edition,	Galgotia Publication Pvt Limited, New Delhi	1995
3	Hunt Roger and Shelly John	Computers and Commonsense	Prentice Hall of India Pvt Ltd, New Delhi,	1994
4	Lucas Henry .C,	Information Technology for Management	Tata Mc Graw Hill Education Pvt Limited, New Delhi	2010
5	Taxali.K.R,	PC Software Made Simple	Tata Mc Graw Hill Education Pvt Ltd, New Delhi	2001

WEB REFERENCES:

1. <https://ncert.nic.in/textbook/pdf/kecs101.pdf>
2. <https://ocw.mit.edu/courses/sloan-school-of-management/15-561-information-technology-essentials-spring-2005/lecture-notes>
3. <https://www.d.umn.edu/~rmaclin/cs1011/index.html>
4. <http://teamslive.com/DOWNLOADS/Bharathiar%20University%20Study%20Materials/UG/B.Com%20Computer%20Application/First%20Year/Introduction%20to%20Information%20Technology.pdf>
5. http://www.tmv.edu.in/pdf/Distance_education/BCA%20Books/BCA%20I%20SEM/BCA-121%20Computer%20Fundamental.pdf
6. <https://app1.unipune.ac.in/external/syllabus/Computer-Concept-RanjeetPatil-Wani-Sir-27-4-15.pdf>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core III : Allied-I	22CCU03	E-BANKING	48	4

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	50	50	100

PREAMBLE:

To make the students to understand the concept of e-banking transactions and overview of e-banking security.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	define the various terms such as e-banking, Truncated cheque, E-Cheque, Internet Banking, Tele banking, Electronic Payment System, Digital Signature, Digital certificate, Banking 4.0	K1
CO2	demonstrate the modern functions of banking such as Automatic Teller Machine (ATM), e-banking delivery channels (debit card, credit card, smart card, tele banking, internet banking, NEFT,EFT,RTGS,SWIFT,E-WALLET), E-Locking Techniques and different facets of e banking	K2
CO3	make use of different electronic banking techniques to execute business and personal transactions smoothly	K3
CO4	examine the aspects of e-banking, telephone banking. E-banking models, cluster approach, high-tech banking services, cybercrime and e-security solutions	K4
CO5	judge the effectiveness of modern e-banking systems	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

COs-POs MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	1	3	9	3
CO2	9	3	9	1	1	9	3
CO3	9	3	3	1	1	9	1
CO4	9	3	3	1	1	9	1
CO5	1	1	3	1	1	3	1
Total Contribution of COs to POs	37	19	27	5	7	39	9
Weighted Percentage of COs Contribution to POs	2.12	1.22	1.69	0.43	1.05	4.19	1.60

Level of correlation:0–No correlation;1–Low correlation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

UNIT I

(8 Hrs)

E- Banking:

Meaning – Traditional Banking Vs E- Banking – E- Banking in Indian Scenario – Facets of E- Banking – E- Banking and financial services – Banking 4.0: Models for E- Banking – Significance and limitations of E- Banking – Constraints in E- Banking.

UNIT II

(10 Hrs)

E- Banking Transactions:

E- Banking Transactions – Truncated cheque – Definition – Features – Merits and Demerits.

E-Cheque: Definition – Features – Process – Mechanism – Advantages – Truncated cheque Vs E-Cheque – Payment cycle.

UNIT III

(10 Hrs)

E-Banking Delivery Channels:

Internet Banking – Meaning – Mechanics of Internet Banking – services – Mobile banking – Meaning – Definition – Features – Services – MCHQ in India – Tele banking- Definition – Features – Mechanism – Banking facilities – Tele banking system – Drawbacks.

UNIT IV

(10 Hrs)

Electronic Payment System

Electronic Payment System – Meaning – Features – Process – Payment methods – E-Cash – E-Purse – Electronic Card – ATM – Smart – Debit Card – Credit Card – Block Chain Management – Crypto currency - Society for World Wide Inter Bank Financial Telecommunications (SWIFT) – Real Time Gross Settlement (RTGS) – National Electronic Fund Transfer (NEFT) – Working Mechanism of RTGS and NEFT.

UNIT V

(10 Hrs)

Cyber Security in Banking:

Introduction – Security concepts – Security Attacks – Skimming – PIN capturing – Phishing – Pharming - Social Engineering – Malware – Trojans.

E- Builder Solutions: E- Security solutions – Multi factor authentication – firewalls- Encryption – E-Locking technique – Digital Signature – Digital certificate – Electronic signature.

TEXT BOOKS:

Authors	Title	Publisher	Year of Publication
Gordon , E. and Natarajan.K	Banking theory and Practice	24 th Edition, Himalaya Publishing House, Mumbai	2014
Gurusamy S	Banking theory and Practice	Vijay Nicole imprints private Limited.	2017

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1.	Bhushan Dewan,	E-Commerce	Sultan Chand Limited, New Delhi	2012
2.	Kaptan SS, ,	Indian Banking in Electronic Era	New Century Publications, New Delhi	2003
3.	Shekhar K.C Lekshmy Shekar	Banking theory and Practice	Vikas publishing house, New Delhi	2013
4.	Sundaram K.P.M Varshney.P	Banking theory and Practice	Sultan Chand Limited, New Delhi	2011

WEB REFERENCES:

1. <https://www.youtube.com/watch?v=IS2Bobram64>
2. <https://www.slideshare.net/abhishektanna/e-banking-25603805>
3. https://www.academia.edu/27264233/Role_of_E_Banking_Delivery_Channel_in_Developing_Loyalty_A_study_on_Salaried_Employees?auto=download
4. https://www.youtube.com/watch?v=SNo4B74k_TI
5. https://www.lkouniv.ac.in/site/writereaddata/siteContent/202005031242173294Rajiv_Applied_E-banking-Updated.pdf
6. <https://rbidocs.rbi.org.in/rdocs/PublicationReport/Pdfs/21595.pdf>
7. https://www.researchgate.net/publication/46533323_E-BANKING-MODERN_BANKING_SERVICES
8. <http://www.ismsedu.com/E-Banking%20Management.pdf>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part III	Core IV: Practical-I	21CCU04	COMPUTER APPLICATIONS PRACTICAL – I (MS OFFICE, TALLY & INTERNET)	48	-

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	-	-	-

PREAMBLE:

To explore the practical applications of Ms-Word, Ms-Excel and Ms-PowerPoint in business situations.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	recollect the basic tools of MS-Word, MS-Excel, MS-PowerPoint	K1
CO2	demonstrate the procedure of creating documents, worksheets and slide presentation	K2
CO3	make use of menus, wizards for formatting the document and apply formulae for mathematical operation	K3
CO4	examine the features of mail merge and clip art in MS-Word and MS-Excel	K4
CO5	evaluate the valid results of mathematical operations in MS-Excel and various effects of slideshow in MS-PowerPoint and generate the report and charts	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

Course Content

MS-Word

(20 Hrs)

1. Preparing a document with different font styles, font sizes, paragraph formatting, header & footer.
2. Prepare a Class Time Table and perform 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.
3. Prepare Bio-Data by using Wizard/ Templates.
4. Type a cost audit report and perform the following
 - a) Use format tool bar, wizard and templates.
 - b) Numbering and bullets.
 - c) Create and apply styles to your documents.
5. Prepare a mail merge for an interview call letter

MS-Excel

(20 Hrs)

1. Prepare a mark list of your class and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare a pie chart in Ms-Excel for student mark details.
3. Prepare a statement of Bank customers account showing simple and compound interest
4. Prepare a Salary bill in a worksheet showing Basic Pay, DA, HRA, Gross salary, PF, IT, Net Salary using suitable Excel features.
 - Select a column and change the yellow color whose net salary is ≥ 50000 .
 - Select a column and apply a formula to calculate Gross salary($GS = \text{Basic pay} + DA + HRA$)
 - Select a column and apply a formula to calculate Deduction($\text{Deduction} = PF + IT$)
 - Select a column and apply a formula to calculate Net salary ($\text{Gross Salary} - \text{Deduction}$)
5. Prepare a Electricity Bills using MS-excel.

MS-PowerPoint

(8 Hrs)

1. Create a power point presentation for promoting sales of your company's product. It should contain slides covering profile of the company, product features, different offers, payment modes and contact address.
2. Prepare an Invitation for college day function.
3. Create a Power point presentation to explain the sales performance of your company over a period of five years. Insert pictures from Clip arts.
4. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – IV	Foundation : I	21FCU01	ENVIRONMENTAL STUDIES (CURRICULUM AS RECOMMENDED BY UGC)	24	2

Contact hours per week: 2

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	-	50	50

PREAMBLE:

To bring about an awareness of a variety of environmental concerns and to create a pro-environmental attitude and a behavioural pattern in society that is based on creating sustainable lifestyle

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	Define environment, ecosystem, biodiversity, environmental pollution and social issues.	K1
CO2	Explain the natural resources, types of ecosystem, geographical classification of India, causes of environmental pollution and the problems related to the society.	K2
CO3	Identify the information related to environment and the resources to protect it.	K3
CO4	Analyze the classification of natural resources, energy flow in the ecosystem, threats to biodiversity, disaster management and the role of information technology in environment and human health.	K4
CO5	Assess the environmental issues with a focus on sustainability.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	3	3
CO2	9	9	9	9	3	1	3
CO3	9	9	9	9	1	1	3
CO4	9	9	9	9	1	1	3
CO5	9	9	3	3	1	1	3
Total Contribution of COs to POs	45	45	39	39	9	7	15
Weighted Percentage of COs Contribution to POs	2.57	2.88	2.44	3.32	1.35	0.75	2.66

Level of correlation:0–No correlation;1–Lowcorrelation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

UNIT I

(4 Hrs)

Multidisciplinary Nature of Environmental Studies:

Environment: Definition, Components, Segments and Types. **Natural Resources:** Meaning, Components: (1. **Forest**-Meaning, Importance and Types 2. **Water**- Meaning, Types and Problems 3. **Mineral**- Meaning and Classification 4.**Food**-Meaning and Problems 5.**Energy**-Meaning, Forms and Types 6.**Land**- Meaning, Structure and Functions, Components), **Classification:** Renewable and Non-Renewable Resources, Role of an Individual in Conservation of Natural Resources.

UNIT II

(5 Hrs)

Ecosystems – Definition, Features, Structure and Function of an Ecosystem, Producers, Consumers and Decomposers, Energy Flow in the Ecosystem (Water, Carbon ,Nitrogen, Oxygen and Energy), Food Chains, Food Webs and Ecological Pyramids

Introduction Types, Characteristics Features, Structure and Function of the following Ecosystem:

- Forest Ecosystem
- Grassland Ecosystem
- Desert Ecosystem
- Aquatic Ecosystems (Ponds, Streams, Lakes, Rivers, Ocean, Estuaries)

UNIT III

(5 Hrs)

Biodiversity and its Conservation-Introduction – Definition – Genetic, Species and Ecosystem Diversity, Bio geographical Classification of India -Value of Biodiversity – Consumptive Use, Productive Use, Social, Ethical, Aesthetic and Option Value- Biodiversity at Global, National and Local Levels- India as a Mega-Diversity Nation- Hot-Spots of Biodiversity- Threats to Biodiversity – Habitat Loss, Poaching of Wildlife, Man-Wildlife

Conflicts- Endangered and Endemic Species of India Conservation of Biodiversity – In-situ and Ex-situ and Conservation of Biodiversity.

UNIT IV **(5 Hrs)**

Environmental Pollution: Definition, Causes, Effects, control measures and Prevention Acts for Air, Water, Soil, Noise, Thermal Pollutions and Nuclear Hazards. **Solid Waste Management:** Meaning, Causes, effects and control measures of urban and industrial wastes. **Disaster Management:** Meaning, Types of Disasters: floods, earthquake, cyclone and landslides. **Environmental Ethics:** Issues and possible solutions- Climate change, global warming, acid rain, ozone layer depletion, nuclear - accidents and holocaust. Consumerism and waste products, Public Awareness.

UNIT V **(5 Hrs)**

Social Issues and the Environment: From Unsustainable to Sustainable development- Urban problems related to energy- Water conservation, rain water harvesting, watershed management- Resettlement and rehabilitation of people; its problems and concerns.

Human Population and the Environment: Population growth and distribution- Population explosion – Family Welfare Programme-Environment and human health- HIV/AIDS- Role of Information Technology in Environment and human health- Medical transcription and bio-informatics.

WEB REFERENCES:

1. Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
2. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad
3. Brunner R.C., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p
4. Clark R.S., Marine Pollution, Clanderson Press Oxford (TB)
5. Cunningham, W.P. Cooper, T.H. Gorhani, E & Hepworth, M.T. 2001,
6. Environmental Encyclopedia, Jaico Publ. House, Mumabai, 1196p
7. De A.K., Environmental Chemistry, Wiley Eastern Ltd.
8. Down to Earth, Centre for Science and Environment (R)
9. Gleick, H.P. 1993. Water in crisis, Pacific Institute for Studies in Dev.,
10. Environment & Security. Stockholm Env. Institute Oxford Univ. Press. 473p
11. Hawkins R.E., Encyclopedia of Indian Natural History, Bombay Natural
12. History Society, Bombay (R)
13. Heywood, V.H & Waston, R.T. 1995. Global Biodiversity Assessment, Cambridge Univ. Press 1140p.
14. Jadhav, H & Bhosale, V.M. 1995. Environmental Protection and Laws, Himalaya Pub. House, Delhi 284 p.
15. Mckinney, M.L. & School, R.M. 1996. Environmental Science systems & Solutions, Web enhanced edition. 639p.
16. Mhaskar A.K., Matter Hazardous, Techno-Science Publication (TB)
17. Miller T.G. Jr. Environmental Science, Wadsworth Publishing Co. (TB)
18. Odum, E.P. 1971. Fundamentals of Ecology. W.B. Saunders Co. USA, 574p
19. Rao M N. & Datta, A.K. 1987. Waste Water treatment. Oxford & IBH Publ.Co. Pvt. Ltd. 345p.
20. Sharma B.K., 2001. Environmental Chemistry. Geol Publ. House, Meerut
21. Survey of the Environment, The Hindu (M)
22. Townsend C., Harper J, and Michael Begon, Essentials of Ecology, Blackwell Science (TB)

SEMESTER - II

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – I	Language -II	21LTU02	TAMIL - II	72	4

Contact hours per week:6

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	50	50	100

முகப்புரை:

நீதி இலக்கியம் சார்ந்த நூல்களைப் படிப்பதன் மூலம் வாழ்வில் அற உணர்வினைப் பெறுவர்.

COURSE OUTCOME:

இதனைக் கற்பதன் மூலம் கீழ்க்காணும் நிலையை அடைவர்.

COs	CO Statement	Knowledge Level
CO1	அறஇலக்கிய வகைமைகளை அறிந்து கொள்ளுதல்.	K1
CO2	அறஇலக்கியங்கள் வழிகாட்டும் ஒழுக்கங்களைக் கற்றல்.	K2
CO3	மனித நேய மாண்புடன் விளங்குதல்.	K3
CO4	இலக்கியங்களுக்கிடையே உள்ள உறவு நிலைகளைத் தொடர்புப்படுத்துதல்.	K4
CO5	சுற்றுச்சூழல் குறித்த விழிப்புணர்வைக் கொண்டு சமூகத்தை மதிப்பிடல்.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	9
CO2	9	3	3	9	9	9	3
CO3	9	9	9	3	9	3	3
CO4	9	9	9	9	3	3	3
CO5	9	3	9	3	3	3	3
Total Contribution of COs to POs	45	33	39	33	33	27	21
Weighted Percentage of COs contribution to POs	2.29	2.09	2.46	2.10	2.74	2.22	1.94

Level of Correlation : 0 – No Correlation; 1 – Low Correlation; 3 – Medium Correlation; 9 – High Correlation between COs and Pos.

Course Content

அலகு - 1 அறநூல்கள்

18 மணி நேரம்

1. திருக்குறள் - அ) இன்னா செய்யாமை (1-10)
ஆ) சொல்வன்மை (1-10)
2. நாலடியார் - அ) கல்வி (1-10)
ஆ) நட்பாராய்தல் (1-10)
3. நன்னெறி - 10 பாடல்கள் (4,5,8,9,11,15,16,18,19,24)

அலகு - 2 தனிப்பாடல் திரட்டு

18 மணி நேரம்

1. அருணாச்சலக் கவிராயர் - ‘வெண்ணெயுற்று நெய்தேட்...’
2. அவ்வையார் - ‘வான்குருவியின் கூடு...’

‘சித்திரமும் கைப்பழக்கம்...’

‘சொல்லாமலே பெரியர்...’

‘கற்றது கைமண்ணளவு...’

‘எட்டேகால் லட்சணமே...’

மதியாதார் முற்றும் மதித்து...'

3. இராமசாமிக் கவிராயர் - 'முன்னொரு ஊரின் பெயராம்...'
4. கம்பர் - 'மேழி பிடிக்கும் கை...'
5. காளமேகப் புலவர் - 'வாரிக்ககளத்து அடிக்கும்...'

அலகு - 3 உரைநடை

18 மணி நேரம்

1. மலரும் மாலையும் - தனிநாயக அடிகளார்
2. கைகேயி உள்ளம் - தீப.நடராஜன்
3. வியர்வையின் வெகுமதி - வெ.இறையன்பு
4. கோ.வை. கோதைநாயகி அம்மாள் - பைம்பொழில் மீரான்
5. அனைவருக்கும் சுகாதாரம் - ஆ.பெ.ஜெ.அப்துல்கலாம்
6. நண்பரின் பண்பு - தமிழண்ணல்

அலகு- 4 -இலக்கணம்

18மணி நேரம்

சொல் வகைகள் - பெயர்ச்சொல் - இடுகுறிப்பெயர், காரணப்பெயர்

வினைச்சொல் - தெரிநிலை வினைமுற்று, ஏவல் வினைமுற்று, வியங்கோலள் வினைமுற்று, குறிப்பு வினைமுற்று, இடைச்சொல்லின் இலக்கணம் - வகைகள், உரிச்சொல்லின் இலக்கணம் -வகைகள்

அலகு- 5 இலக்கிய வரலாறு

18 மணி நேரம்

1. பதினெண் கீழ்க்கணக்கு நூல்கள்
- 2.உரைநடையின் தோற்றமும் வளர்ச்சியும்

பயிற்சிக்குரியன - மொழிபெயர்ப்பு (ஆங்கிலத்திலிருந்து தமிழில்)

பாடநூல்கள்:

1. ச.வே.சுப்பிரமணியன், இலக்கிய வரலாறு, மணிவாசகர் பதிப்பகம் 31, சிங்கர் தெரு பாரிமுனை, சென்னை 600 108
2. தண்டபாணி தனிப்பாடல் திரட்டு உரை (மூலமும் உரையும்), உமா பதிப்பகம், 58 ஐயப்ப செட்டி தெரு, மண்ணாடி, சென்னை 600 001.
3. பேரா. முனைவர் மு.பெரி.மு.இராமசாமி, திருக்குறள், ஸ்ரீ இந்து பப்ளிகே'ன்ஸ், 40 பஞ்சால் சுப்பிரமணிய தெரு, சென்னை 600 017.
4. பேரா. மாணிக்கம், நாலடியார் தெளிவுரை, மணிவாசகர் பதிப்பகம், சென்னை 6 ஆம் பதிப்பு, ஆகஸ்ட் 2014.
5. கவிஞர் பத்மதேவன், நீதி நூல் களஞ்சியம், கொற்றவை வெளியீடு, 4.2 சுந்தரம் தெரு, சென்னை - 600017. முதற்பதிப்பு 2014
6. எளிய நடையில் தமிழ் இலக்கணம் - சுரா பதிப்பகம், அண்ணாநகர், சென்னை-40. முதற்பதிப்பு 2012.

பார்வை நூல்:

ச.வே.சுப்பிரமணியன், பதினெண் கீழ்க்கணக்கு நூல்கள் (மூலமும் தெளிவுரையும்) , மணிவாசகர் பதிப்பகம், 31 சிங்கர் தெரு, பாரிமுனை, சென்னை 600 108.

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – II	English: II	21LEU02	ENGLISH - II	72	4

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	50	50	100

PREAMBLE:

To make the students understand the various literary forms in English Literature.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	Recognize contextual meaning of the word.	K1
CO2	Communicate effectively using wider range of vocabulary.	K2
CO3	Apply their acquired knowledge to identify the sentence structure.	K3
CO4	Examine the themes and literary devices.	K4
CO5	Assess the passages for logical arrangement of sentences in a given text.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	3	3	3
CO2	9	3	3	3	1	1	1
CO3	3	3	3	1	1	1	1
CO4	3	1	1	1	1	1	1
CO5	1	1	1	1	1	0	0
Total Contribution of COs to POs	25	17	17	9	7	6	6
Weighted Percentage of COs contribution to POs	1.2	1.0	1.2	0.8	1.2	1.2	1.4

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High correlation between COs and POs.

Course Content

UNIT I: POETRY	12 Hours
1. Television- Roald Dahl 2. Success is counted sweetest – Emily Dickinson 3. Enterprise- Nissim Ezekiel	
UNIT II: PROSE	15 Hours
1. Woman, Not the weaker sex – M.K.Gandhi 2. Positive Thinking- Francie Baltazar-Schwartz 3. The Last Cab Ride- Kent Nerburn	
UNIT III : SHORT STORIES	13Hours
1. The Verger- W.Somerset Maugham 2. Springtime- O.Henry 3. The Clever Officer’s Test- Japanese Fairy Tale	
UNIT IV: ONE-ACT PLAY	16Hours
1. The Death trap- Saki (H.H.Munro) 2. Soul Gone Home- Langston Hughes	
UNIT V: GRAMMAR AND COMPOSITION	16Hours

1. Tense
2. Articles
3. Jumbled Sentence
4. Framing Questions
5. Letter Writing

TEXT BOOK:

Strengthening Communication

WEBSITE LINKS:

1. <https://www.learninsta.com/television-summary/>
2. <https://www.litcharts.com/poetry/emily-dickinson/success-is-counted-sweetest>
3. <https://poemanalysis.com/nissim-ezekiel/enterprise/>
4. <https://www.mkgandhi.org/momgandhi/chap60.htm>
5. <https://storymirror.com/read/english/story/the-last-cab-ride/a4vijk4m>
6. <https://www.cram.com/essay/Mother-And-Son-In-Soul-Gone-Home/FCGMNAL3QG>
7. <https://www.grammarly.com/blog/articles/>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core: V	21CCU05	FINANCIAL ACCOUNTING	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	50	50	100

PREAMBLE:

To enable the students to make use of financial accounting applications in the real life situation.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	recollect the concepts of single entry system, depreciation, branch, departments, hire purchase and instalment purchase system.	K1
CO2	explain the features of single entry system, types of branches, methods of providing depreciation and royalty accounts.	K2
CO3	compare single entry system with double entry system, wholesale profit with retail profit and hire purchase with installment purchase system.	K3
CO4	compute the amount of depreciation, amount of interest in hire purchase and installment purchase system, minimum rent and short workings in royalty accounts.	K4
CO5	evaluate the financial results of departments and branches.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	3	1	3
CO2	9	9	9	3	3	1	3
CO3	9	9	9	3	3	3	3
CO4	9	9	9	3	3	3	3
CO5	9	9	9	3	3	3	3
Total Contribution of COs to POs	45	45	45	15	15	11	15
Weighted Percentage of COs Contribution to POs	2.57	2.88	2.82	1.28	2.25	1.18	2.66

Level of correlation:0–No correlation;1–Low correlation;3–Medium correlation;9-High correlation between COs and POs.

Course Content

UNIT I.

(12 Hrs)

Single Entry system:

Meaning, Features, Defects - Difference between Single entry and Double entry system- Statement of Affairs Method – Conversion Method

UNIT II

(12 Hrs)

Departmental Accounts and Branch Accounting:

Departmental Accounts: Meaning-need-Basis for allocation of expenses-Inter department transfer at cost or selling price.

Branch Accounting: Meaning-Types of branches-Dependent branches system-Stock and debtors system-Distinction between wholesale profit and retail profit-Independent branch(excluding foreign branches

UNIT III

(12 Hrs)

Depreciation Accounts:

Depreciation – Meaning, Need, Causes and methods of providing depreciation - Straight Line Method- Written down Value Method (Excluding Change in Method), Annuity method, Sinking fund method, Insurance policy method, Revaluation method, Depletion method and Machine hour rate method

UNIT IV

(12 Hrs)

Hire Purchase and Installment Accounts:

Hire Purchase: Meaning–Features-Installment purchase system: Meaning-Features-difference between hire purchase method and installment purchase method –Calculation of Interest – default and repossession–Hire purchase trading account: Debtors method –Stock and debtors method.

UNIT V

(12 Hrs)

Royalty accounts:

Meaning of Royalty – Minimum Rent – Short Workings – Recoupment of Stock Workings – Entries in the books of Lessor and Lessee (Excluding sublease)

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

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Reddy.T.S &Murthy. A	FINANCIALACCOU NTING,	Margham Publication, Chennai.	20 12

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Gupta.R.L & Gupta.V.K	Advanced Accounting	S.Chand & Sons, New Delhi	1994
2	Jain .S.P and Narang.K.L	Financial Accounting-I,	S.Chand & Sons, New Delhi, New Delhi	2012
3	Maheswari .S.N	Financial Accounting	Vikas Publishing House, New Delhi.	2012
4	Raman.B.S	Financial Accounting	United Publishers, Mangalore	2012

WEB REFERENCES:

1. <https://www.open.edu/openlearn/money-business/financial-accounting-and-reporting/content-section---references>
2. <https://cloudcampus.icai.org/>
3. <https://www.slideshare.net/RekhaInfoline/single-entry-ppt-153442817>
4. <https://www.icai.org/post/sm-foundation-p1-may2021onwards>
5. <https://ncert.nic.in/ncerts/l/keac107.pdf>
6. <https://www.youtube.com/watch?v=PtF5eMvLk>
7. <https://www.youtube.com/watch?v=QN2jkeBxjU>
8. [http://mastermindsindia.com/13.%20BRANCH%20ACCOUNTS %20Assignment%20Solutions.pdf](http://mastermindsindia.com/13.%20BRANCH%20ACCOUNTS%20Assignment%20Solutions.pdf)
9. <https://castudyweb.com/wp-content/uploads/2019/05/CH-7-Departmental.pdf>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : VI	21CCU06	BUSINESS CORRESPONDENCE	36	3

Contact hours per week: 3

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	50	50	100

PREAMBLE:

To enrich the skill to draft business letters, banking and company correspondence effectively.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	spell out the meanings of the various terminologies such as, business communication, business letters, agenda, minutes and report writing, agency correspondence, application letters, job offer and acceptance letter, tele conferencing, video conferencing	K1
CO2	explain the various domain concepts such as importance, objectives, media and barriers of communication, business letter, duties of company secretary, preparation of Agenda and minutes.	K2
CO3	analyze the effectiveness of media of communication and to make trade enquiries, execution of orders, drafting sales and circular letters, bank and agency correspondence and company correspondence.	K3
CO4	classify the various types of business letters, banking and insurance correspondence, modern communication methods	K4
CO5	evaluate the pros and cons of modern communication methods.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	3
CO2	9	9	9	3	3	3	3
CO3	9	9	9	3	3	3	3
CO4	9	9	9	3	3	3	3
CO5	9	3	3	1	1	3	1
Total Contribution of COs to POs	45	39	39	19	19	21	13
Weighted Percentage of COs Contribution to POs	2.57	2.50	2.44	1.62	2.85	2.26	2.31

Level of correlation:0–No correlation;1–Low correlation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

UNIT I (8 Hrs)

Introduction to Business Communication:

Business Communication: Meaning – Importance of Effective Business Communication. Business Letters: Essentials of Effective Business Letters– Functions - Kinds- Layout of a business letter.

UNIT II (7 Hrs)

Business Letters:

Trade Enquiries – Offers and quotations- Orders and Order Execution letters – Complaint letters -Sales Letters – Circular Letters.

UNIT III (7 Hrs)

Banking & Insurance Correspondence:

Banking Correspondence, Insurance Correspondence (Life Insurance only)-Agency Correspondence

UNIT IV (7 Hrs)

Company Correspondence:

Company Correspondence – Correspondence with Directors and shareholders – Duties of company secretary – Preparation of Notice-Meeting-Agenda – Minutes-Report writing.

UNIT V

Report Writing and Modern Communication Methods: (7 Hrs)

Report writing-Importance of reports-Oral and written reports-Types of business reports- Characteristics of a good report.

Application Letters – Preparation of Resume - Modern Communication Methods: Internet, E-mail, Tele conferencing, E- Communication and Video conferencing.

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Rajendra Pal & Korlahalli.J.S	Essentials of Business Communication	S. Chand & Sons, New Delhi,	2009

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Mathur. S.P	Business Communication	New Age International Pvt Ltd, New Delhi,	2013
2	Ramesh. M. S & Pattanshetti.C.C	Business Communication,	Tata Mc Graw Hill Education (India) Pvt. Ltd., New Delhi	2013
3	Rodriques. M.V	Effective Business Communication	Concept Publishing Company, New Delhi	2003

WEB REFERENCES:

1. https://ddceutkal.ac.in/Syllabus/MA_English/Paper_21.pdf
2. <https://www.freebookcentre.net/business-books-download/Business-Communication.html>
3. https://www.researchgate.net/publication/328630849_The_Importance_of_Communication_in_Business_Management
4. <http://www.mim.ac.mw/books/Business%20Communication.pdf>
5. <https://www.slideshare.net/AkshayKumar409/business-communication-52615299>
6. <https://www.pinterest.com/pin/business-communication-ppt--786441153677386857/>
7. <https://www.youtube.com/watch?v=r3TRZyrkYmY>
8. <https://www.slideshare.net/CharaSumayao/business-correspondence-64567480>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : IV: Practical I	21CCU04	COMPUTER APPLICATIONS PRACTICAL-I: (MS OFFICE, TALLY & INTERNET)	36	4

Contact hours per week: 3

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	50	50	100

PREAMBLE:

To impart the skills to use Ms-Access, Internet & Tally.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	recollect the basic tools of MS-Access and various components in gateway of Tally	K1
CO2	demonstrate the procedure of creating database in MS-Access, company creation and group creation in Tally	K2
CO3	make use of queries to filter the data in MS-Access and recording the accounting entries in Tally	K3
CO4	examine the features of E-mail account, short-cut keys and various bars in Tally.	K4
CO5	evaluate the valid results of queries in MS-Access ,financial statements in Tally and prepare report for business	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	1
CO2	9	9	9	9	3	9	1
CO3	9	9	9	9	3	9	1
CO4	9	9	9	9	3	9	1
CO5	9	9	9	9	3	9	1
Total Contribution of COs to POs	45	45	45	45	15	45	6
Weighted Percentage of COs Contribution to POs	2.57	2.88	2.82	3.83	2.25	4.83	1.07

Level of correlation:0–No correlation;1–Low correlation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

MS ACCESS

(10 Hrs)

1. Create a suitable database with necessary information using students mark list.
2. Prepare a Salary bill in a Ms-Access showing Basic Pay, DA, HRA, Gross salary, PF, IT, Net Salary using suitable Access features.
 - Write a query to display the maximum salary.
 - Write a query to display the salary in ascending order.
 - Write a query to calculate gross salary and net salary.
3. Create report for the PRODUCT database.
 - Write a query to display the product name in ascending order.
 - Write a query to display the maximum rate of the product.

Internet

(13 Hrs)

1. Create your e-mail id, learn search engines and browser
2. Store your e-mail message by creating new folders, move mail between folders.
3. Send an e-mail to your superior by attaching the excel data which comprises details regarding the financial performance of the company.
4. Visit to any bank website and download the financial report.
5. Visit your University and college websites and collect the relevant data.

Tally

(13 Hrs)

1. Company creation, Alteration, Delete
2. Ledger Creation, alternation –Single Group
3. Voucher Creation
4. Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments).

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : VII Allied : II	21CCU07	STATISTICS FOR BUSINESS	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	50	50	100

PREAMBLE:

To enable the students to learn the Statistical methods and their applications in Commerce

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	recall the basic definitions of statistics, measures of central tendency, correlation, regression, time series and probability	K ₁
CO2	explain the concept based on statistics, measures of central tendency, correlation, regression, time series and probability	K ₂
CO3	apply various formulae to solve the problems on statistics, measures of central tendency, correlation, regression, time series and probability.	K ₃
CO4	analyze the relations between Mean Median, Mode, correlation and regression	K ₄
CO5	evaluate the problems on statistics, measures of central tendency, correlation, regression, time series and probability	K ₅

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	3
CO2	9	9	9	9	3	9	3
CO3	9	9	9	9	3	3	1
CO4	9	9	9	9	3	3	1
CO5	9	9	9	9	3	3	0
Total Contribution of COs to POs	45	45	45	45	15	27	8
Weighted Percentage of COs Contribution to POs	2.57	2.88	2.82	3.83	2.25	2.90	1.42

Level of correlation:0–No correlation;1–Low correlation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

UNIT I (12 Hours)

STATISTICS: Introduction to statistics- Meaning - Definition – Methods of collecting data – Primary and Secondary data- Classification and tabulation – Diagrammatic and graphical representation.

UNIT II (12 Hours)

MEASURES OF CENTRAL TENDENCY: Mean Median, Mode, Geometric Mean and Harmonic Mean - Merits and demerits.

UNIT III (12 Hours)

CORRELATION: Meaning - Definition –Scatter diagram, Karl Pearson’s coefficient of correlation, Spearman’s Rank correlation, advantages and limitations of correlation.

REGRESSION: Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of regression.

UNIT IV (12 Hours)

TIME SERIES: Definition of Time Series - Components of Time Series-Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Advantages and Disadvantages

UNIT V (12 Hours)

PROBABILITY: Definition – Concept – Addition and Multiplication theorems. (No derivation and proof, Simple Problems only).

**** Note : Distribution of marks Theory – 20% Problems – 80%**

TEXT BOOK:

Navanitham. PA.(2012) - “Business Mathematics and Statistics”, Jai publishers, Trichy.

REFERENCE BOOKS:

1. Gupta. S.P. (2016) - “Statistical Methods”, Sultan Chand & Sons, New Delhi.
2. Vittal. P.R. (2013) - “Mathematical Statistics”, Margham Publishers, Chennai.

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – IV	Foundation : II	21FCU02	YOGA AND ETHICS	24	2

Contact hours per week: 2

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	-	50	50

PREAMBLE:

To enable the learners to acquire the knowledge on basic yogasanas and values and practice them in real life.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	recollect the basic terminologies in yoga and value education	K1
CO2	demonstrate the importance of yoga, mental exercises, principles of life and components of values.	K2
CO3	apply the techniques of dynamic & mental exercises and philosophical values in real life	K3
CO4	classify the different types of asanas, stages of mind, analysis of thought, ethical values and social values.	K4
CO5	evaluate how the yoga and value education make a person strong both physically and mentally	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	1	1	3
CO2	9	9	9	3	3	1	3
CO3	9	9	9	3	3	3	3
CO4	9	9	9	3	3	3	3
CO5	9	9	9	3	3	3	3
Total Contribution of COs to POs	45	45	45	15	13	11	15
Weighted Percentage of COs Contribution to POs	2.57	2.88	2.82	1.28	1.95	1.18	2.66

Level of correlation:0–No correlation;1–Lowcorrelation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

UNIT I (4 Hrs)
YOGA AND HEALTH

Theory:

Yoga-Meaning- Importance of Yoga – Pancha Koshas - Benefits of Yoga-General Guidelines.

Practice:

Dynamic Exercise- Surya Namaskar-Basic Set of Asanas-Pranayama & Kriya.

UNIT II (5 Hrs)
ART OF NURTURING THE MIND

Theory:

Ten Stages of Mind-Mental Frequency – Methods for Concentration

Eradication of Worries- Benefits of Blessings- Greatness of Friendship- Individual Peace and World Peace

Practice: - Worksheet

UNIT III (5 Hrs)
PHILOSOPHY AND PRINCIPLES OF LIFE

Purpose and Philosophy of Life- Introspection – Analysis of Thought -Moralization of Desires- Neutralization of Anger.

Vigilance and Anti- Corruption- Redressal mechanism - Urban planning and Administration.

Practice - Worksheet

UNIT IV (5 Hrs)
VALUE EDUCATION (Part-I)

Ethical Values: Meaning – Need and Significance- Types - Value education – Aim of education and value education

Components of value education: Individual values – Self discipline, Self Confidence, Self Initiative, Empathy, Compassion, Forgiveness, Honesty, Sacrifice, Sincerity, Self-control, Tolerance and Courage.

Practice - Worksheet

UNIT V

(5 Hrs)

VALUE EDUCATION (Part-II)

Family Values

Constitutional or National values – Democracy, Socialism, Secularism, Equality, Justice, Liberty, Freedom and Fraternity.

Social values – Pity and probity, self control, universal brotherhood.

Professional values – Knowledge thirst, sincerity in profession, regularity, punctuality and faith.

Religious values – Tolerance, wisdom, character.

Practice - Worksheet

REFERENCE BOOKS:

- 1 Vethathiri Maharishi (2015), 'Yoga for human excellence'- Sri Vethathiri Publications.
2. Value Education for human excellence- study material by Bharathiar University.
3. Value Education - Study Material by P.K.R Arts College for Women.

SEMESTER-III

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core: VIII	22CCU08	ADVANCED ACCOUNTANCY	72	5

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	50	50	100

PREAMBLE:

To familiarize the students with the accounting principles and practice of partnership

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	explain the concepts of Partnership accounts, insurance claim and royalty accounts.	K1
CO2	Solve problems on admission of partner, Retirement and death of partner, dissolution and insolvency of partner.	K2
CO3	assess the value of goodwill at the time of admission and retirement of partners.	K3
CO4	apply the rules of Garner vs Murray case.	K4
CO5	analyse the accounting treatment at the time of admission and retirement of partners.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	1	1	3
CO2	9	9	9	9	1	1	3
CO3	9	9	9	9	1	1	1
CO4	9	9	9	3	1	1	1
CO5	9	3	9	3	0	0	0
Total Contribution of COs to POs	45	39	45	33	4	4	8
Weighted percentage of COs Contribution to POs	2.57	2.50	2.82	2.81	0.60	0.43	1.42

Level of correlation:0–No correlation;1–Low correlation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

UNIT I (15 Hrs)

Partnership Accounts- Admission of Partner:

Admission of a partner- Treatment of Goodwill- Revaluation of Assets and Liabilities- Calculation of Ratios for Distribution of Profits- Capital Adjustments.

UNIT II (15 Hrs)

Retirement and Death of Partner:

Retirement of partner- Calculation of Gaining ratio- Revaluation of Assets and Liabilities- Treatment of Goodwill-Adjustment of Goodwill through Capital A/C only- Settlement of Accounts- Retiring Partner's Loan Account with equal Installments only- death of partner- calculation of profit upto the date of a partner.

UNIT III (14 Hrs)

Dissolution and Insolvency of a Partner:

Dissolution- Insolvency of Partners- Garner Vs. Murray –Insolvency of all Partners- Deficiency A/C- Piecemeal Distribution- Proportionate Capital Method Only-Insolvency of Individuals and Firms.

UNIT IV (14 Hrs)

Insurance Claims Accounts:

Computation of Insurance Claims – Loss of stock – Calculation of total stock on the date of Fire – Ratio of Gross Profit – Average clause – Loss of Profit

UNIT V (14 Hrs)

Insolvency accounts:

Meaning of insolvent - Relevant Acts - Procedure under insolvency Acts - Distinction between insolvency of an individual and a partnership firm - Difference between Balance Sheet and Statement of affairs -Preparation of the statement of affairs - Preparation of

statement of affairs of a sole trader - Statement of affairs and deficiency account of a sole trader.

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

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Reddy T.S & Murthy.A	Financial Accounting Volume I	Margham publications, Chennai	2011

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Gupta R.L & Radhasamy .M	Advanced Accountancy	Sultan Chand & Sons, New Delhi	2009
2	Jain S.P and Narang K.L	Advanced Accountancy Volume I	Kalyani publishers, New Delhi	2014
3	Shukla.M.C., Grewal T.S and Gupta S.L	Advanced Accountancy, Volume I	Sultan Chand & Sons, New Delhi	2011

WEB REFERENCES:

1. <https://www.yourarticlelibrary.com/accounting/problems-accounting/top-5-problems-on-admission-of-a-partner-with-solution/79039>
2. <https://www.accountancyknowledge.com/profit-and-loss-appropriation-account-problems-and-solutions/>
3. <https://www.youtube.com/watch?v=vHPJ2pXcA5I>
4. <https://www.youtube.com/watch?v=UV5QDV4HYIM>
5. <https://www.youtube.com/watch?v=DSaK8Xuij8>
6. <https://www.youtube.com/watch?v=IMSV41MlnqE>
7. https://www.tutorialspoint.com/financial_accounting/financial_accounting_insurance_claims.htm
8. <https://quickbooks.intuit.com/in/resources/accounting-taxes/royalties-accounting/>
9. https://www.tutorialspoint.com/financial_accounting/financial_royalty_accounts.htm

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : IX	22CCU09	MARKETING MANAGEMENT	60	3

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	50	50	100

PREAMBLE:

To enable the students to understand the concepts of modern marketing in the changing environment.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	recollect the meaning of market, Marketing, Selling and Marketing Management, Marketing mix, consumer behavior , consumerism and Marketing 4.0	K1
CO2	explain the features and importance of telemarketing, E-marketing, transportation, branding, segmentation of consumers, advertising , personal selling, digital marketing, rural marketing and green marketing	K2
CO3	apply the concepts of marketing, promotional mix strategies and consumer behaviour model to solve the marketing problems.	K3
CO4	analyze the organisational structure of Marketing, role of marketing for economic development , effects of Channel of Distribution, factors influencing the consumer bahaviour.	K4
CO5	choose the better pricing method out of various pricing strategies, advertising media, channel of distribution and product segmentation.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	9
CO2	9	9	9	9	9	9	3
CO3	9	9	9	9	9	3	3
CO4	9	9	9	9	9	3	3
CO5	9	9	9	3	9	3	3
Total Contribution of COs to POs	45	45	45	39	45	27	21
Weighted Percentage of COs	2.57	2.88	2.82	3.32	6.75	2.90	3.73

Level of correlation:0–No correlation;1–Low correlation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

UNIT I (12 Hrs)

Modern marketing concept:

Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing –E-marketing –Tele marketing- Marketing Ethics - Career Opportunities in Marketing – Marketing 4.0: Evolution , Strategies and Challenges.

UNIT II

Functions of Marketing: (12 Hrs)

Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing –Standardisation – Market Information

UNIT III

Marketing Mix: (12 Hrs)

Marketing Mix – Product mix –Meaning of Product –Product life cycle-Market Segmentation–Branding-labelling-Price Mix-Importance-Pricing objectives - Pricing strategies – Promotion Mix –Advertising- Personal selling and Sales Promotion -Place mix-Importance of channels of distribution –Functions of middlemen – Importance of retailing in today's context

UNIT IV

Strategies to manage Customer 4.0: (12 Hrs)

Meaning –Need for studying consumer behavior-Factors influencing consumer behavior.-Consumer Behaviour in modern Era: Neuro Marketing-Digital Marketing – E-retailing.

UNIT V

(12 Hrs)

Role of Government in Marketing and Consumerism:

Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism – Consumer Protection – Rights of consumers- Green Marketing –Meaning and importance; Rural Marketing- features and importance- suggestion for improvement of Rural Marketing.

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Pillai R.S. N. & Bagavathi .V	Modern Marketing: Principles & Practices	S.Chand & Company ,New Delhi	2014

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Gary Armstrong Philip Kotler	Marketing	Pearson Publications, New Delhi	2013
2	Rajan Saxena	Marketing Management	McGraw Hill Education (India) Pvt Limited, New Delhi	2016
3	Ramasamy V.S & Namakumari .S	Marketing Management, Planning and Control	MacMillan India Ltd, New Delhi	2008
4	ZiKmund	Marketing	South Western	2001

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1. <https://www.techfunnel.com/martech/modern-marketing-concepts-marketing-management/>
2. <https://www.jagranjosh.com/careers/marketing-management-1528694183-1>
3. <https://www.marketingtutor.net/what-is-e-marketing/>
4. <https://www.marketing91.com/telemarketing/>
5. <https://www.toppr.com/guides/business-studies/marketing/functions-of-marketing/>
6. <https://byjus.com/commerce/functions-of-marketing/>
7. <https://creately.com/blog/diagrams/elements-of-marketing-mix/>
8. <https://mailchimp.com/marketing-glossary/marketing-mix-7ps/>
9. <https://businessyield.com/marketing/promotion-mix/>
10. <https://www.the-future-of-commerce.com/2020/01/08/neuromarketing-definition/>
11. <https://www.snhu.edu/about-us/newsroom/2017/11/types-of-digital-marketing>
12. <https://www.demandjump.com/blog/the-importance-of-consumer-behavior-in-marketing>
13. <http://www.ppup.ac.in/download/econtent/pdf/bbm%20Consumerism.pdf>
14. <https://www.economicdiscussion.net/marketing-management/rural-marketing-in-india/31957>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : X	22CCU10	DATABASE MANAGEMENT SYSTEM	72	4

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	50	50	100

PREAMBLE:

To equip the learners with fundamental concepts of Database Management System

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	gain the basic knowledge of elements of DBMS, SQL, Transactions, Concurrency Control and Industry 4.0	K1
CO2	illustrate the structure of database, data model and Relational algebra	K2
CO3	design a data base using modeling tools such as ER-Model, Schema, SQL queries	K3
CO4	analyze the functional dependencies of database and apply the normalization theory	K4
CO5	assess the relationship of tables and convert into E-R model and formulate the SQL queries	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	3	1
CO2	9	9	9	9	3	3	1
CO3	9	9	9	9	3	9	3
CO4	9	9	9	9	3	9	3
CO5	9	9	9	9	3	9	3
Total Contribution of COs to POs	45	45	45	45	15	33	11
Weighted Percentage of COs Contribution to POs	2.57	2.88	2.82	3.83	2.25	3.54	1.95

Level of correlation:0–No correlation;1–Lowcorrelation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

UNIT I (15 Hrs)
Data Management in Industry 4.0:

Data: Definition – Types of Digital Data – Big Data – Characteristics. Database: Introduction-Data independence- Abstraction-Organization of a database-DBMS: Benefits, Functions-Components of DBMS- Data Dictionary-Database users

UNIT II (15 Hrs)
Database Architecture:

Logical Schema-Conceptual Schema-Physical Schema-Database languages-Database design-Design Constraints.

Data model:

Hierarchical, Network, Relationship Models, E-R Model, Object Oriented Model-Object-Relational Model

UNIT III (14 Hrs)
E-R Model:

Components of E-R Model-Relationships: Degree, Connectivity, Cardinality, Dependency, Participation. Constraints-Composite entities-Entity List-E-R diagrams-Types. Normalization: Functional Dependencies, Keys, Relationships-INF, 2NF, 3NF, BCNF

UNIT IV (14 Hrs)
Relational Algebra:

Relational Algebraic operations: Unary and binary operations. SQL:SQL data types-Characteristics-Types of SQL Commands-SQL Operators-Aggregate functions(Insert, Update, Delete, Join, Cartesian Product statements)

UNIT V

(14 Hrs)

Transaction Management and Concurrency Control:

Transaction-ACID properties-database Structures-Transaction States. Concurrency Control Schemes: Locking-Two phase Locking-Deadlock-Granularity. Transaction Management in SQL: User defined Transactions- Commit, Roll back, Save Point Commands

TEXT BOOK:

Author	Title	Publisher	Year of Publication
Alexis Leon and Mathews Leon	Fundamentals of DBMS	Vijay Nicole Imprints Private Limited, Chennai	2014

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1.	Abraham Silberchatz and Henry F. Korth	Database System Concepts	Tata McGraw Hill, New Delhi	2006
2.	Date C.J	An Introduction to Database Systems	Tata McGraw Hill, New Delhi	2006

WEB REFERENCES:

1. https://mrcet.com/downloads/digital_notes/ECE/III%20Year/DATABASE%20MANAGEMENT%20SYSTEMS.pdf
2. <http://www.ddegjust.ac.in/studymaterial/mca-3/ms-11.pdf>
3. <https://www.jbiet.edu.in/coursefiles/cse/HO/cse2/DBMSI-III.pdf>
4. https://www.bput.ac.in/lecture-notes-download.php?file=lecture_note_420507181042070.pdf
5. <https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=7>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core: XI Practical II	21CCU11	COMPUTER APPLICATIONS PRACTICALS-II (ORACLE & C++)	48	-

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	-	-	-

PREAMBLE:

To explore the knowledge of database management system using DDL commands, DML Commands and PL/SQL Programs

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	recollect the basic syntax of PL/SQL	K1
CO2	demonstrate the DDL/DML commands and built in functions of SQL	K2
CO3	use of SQL statement to formulate a database for a given problem description	K3
CO4	analyze the database values to avoid data redundancy	K4
CO5	evaluate the SQL queries for data storage and retrieval	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

Course Content

(48 Hrs)

1. Create the table library with the following fields

Name	Type
-----	-----
BOOKNO	NUMBER(5)
SID	NUMBER(5)
SNAME	VARCHAR(20)
BOOKNAME	VARCHAR(20)
AUTHER NAME	VARCHAR(20)
PRICE	NUMBER(4)
NO.OF COPIES	NUMBER(4)

Insert the details of 5 students and implement the following queries

- Alter the table by adding a new column 'Publisher name'
- Modify the column price values into float
- Drop the column name 'Author name'
- Describe the structure of the table
- Display book no from the table library avoiding the duplicated values.

2. Create a table called EMP with the following structure.

Name	Type
-----	-----
EMPNO	NUMBER(6)
ENAME	VARCHAR2(20)
DESIGNATION	VARCHAR2(10)
DEPTNO	NUMBER(3)
SAL	NUMBER(7,2)

- Insert more than a record into emp table using a single insert command.
- Update the emp table to set the salary of all employees to Rs15000/- who are working as a 'Head of the department'
- Delete only those who are working as a 'trainees'
- Select the name of the employee whose department is 'English'
- List the records in the emp table orderby salary in ascending order

3. Implement the data and built in functions in SQL

- Verify the Character/String Function commands of upper, lower, nitcap ,ltrim ,rtrim, concat, length, replace, translate
- Verify the date and time functions of sysdate ,round, addmonths, lastday, nextday
- Verify the numerical functions of round, ceil, floor, trunc, sign ,abs
- Verify the Mathematical commands of power, mod, exp, sqrt

4. Create the table for ticket booking reservation with the following fields

Name	Type
-----	-----
Passenger name	VARCHAR2(20)
Passenger ID	NUMBER(4)

Gender	VARCHAR2(20)
Address	VARCHAR2(10)
Source	VARCHAR2(20)
Class	VARCHAR2(20)
Destination	VARCHAR2(20)
Name	Type
-----	-----
TrainId	NUMBER(3)
Train name	VARCHAR2(20)
Seats	NUMBER(10)
Date	DATE
Travelling Cost	NUMBER(5,2)

1. Find the total number of passengers who travelled in "First Class"
2. Get the details of the passengers who travelled from Delhi to Bombay
3. Display the status of the train where the train number= '2333'
4. Update the train details where the seat number= '476'
5. Check the train is available on the given date

5. Create the table 'Sales' with the following fields

Name	Type
-----	-----
Product No	Number 6
Product Name	Character(15)
Units	Character(15)
Quantity	Number(6)
Price	Number(8)

- a) Find the total number products in a table
 - b) Selects all products with a price between 10 and 20:
 - c) Finds the price of the most expensive product and the price of cheapest product
 - d) List the product name if the records in the product table that quantity >100
 - e) Selects all products with a name starting with "E"
6. Write a PL/SQL program to calculate payroll details for all the employees
 7. Write a trigger to add two numbers

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XII Allied : III	21CCU12	BUSINESS ECONOMICS	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	50	50	100

PREAMBLE:

To equip the learners with the basic concepts of economic laws/theories relevant to business

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	paraphrase the different economic terminologies and laws.	K1
CO2	illustrate the important economic concepts and theories applied in business economics	K2
CO3	identify the factors determining demand, elasticity of demand and supply	K3
CO4	examine the various methods of demand forecasting, pricing strategies under different market conditions and interpret the laws of productions and cost curves.	K4
CO5	evaluate the pricing and output decisions under different market structure and theories of factor pricing.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	1	1	1
CO2	9	9	9	3	1	1	1
CO3	9	9	9	3	1	1	1
CO4	9	9	9	3	1	1	1
CO5	9	9	3	3	1	1	1
Total contribution of COs to POs	45	45	39	15	5	5	5
Weighted percentage of COs	2.57	2.88	2.44	1.28	0.75	0.54	0.89

Level of correlation:0–No correlation;1–Low correlation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

UNIT I

Business Economics: (12 Hrs)

Meaning, Definition, Nature and Scope of economics-Tools of Economic analysis-Micro and Macro Economics-Business Economics-Role of economics in decision making - Economic theories applied to business analysis-Objectives of business economics-Profit maximization-Sales maximization-Rate of growth-Objectives of Firm in different economic systems.

UNIT II (12 Hrs)

Utility Analysis:

Law of diminishing marginal utility-Law of Equi-Marginal utility-Indifference curve. Demand analysis-Meaning-Determinants of demand-Law of demand, Elasticity of demand-Price, Income and Cross demand-Demand estimation and Demand forecasting-types

UNIT III (12 Hrs)

Production function:

Factors of production-Law of diminishing returns-Law of variable proportion>Returns to scale-Scale of production-Law of supply-Cost and Revenue-Types of cost of production-Long run and short run cost curve.

UNIT IV (12 Hrs)

Product pricing:

Meaning, Definition, Types-Equilibrium under Perfect competition of firm and Industry-Pricing under Imperfect competition – Monopoly - Price discrimination-Pricing under Monopolistic competition-Pricing under Oligopoly-Kinked demand curve.

UNIT V

(12 Hrs)

Factor pricing:

Marginal Productivity Theory-Theories of Rent - Wages- Interest – Profit.

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Sundharam.K.P.M & Sundharam.E.N	Business Economics	S.Chand& Sons, New Delhi	2010

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	H.L.Ahuja	Managerial Economics: Analysis of Managerial decision Making	S.Chand Publishing, New Delhi	2017
2	Sankaran .S	Business Economics	Margham Publication, Chennai	2001
3	Seth .M.L	Principles of Economics	Lakshmi Narain Agarwal Publications, Agra	2017
4.	M.L.Jhingan	Microeconomics	Vrinda Publication S P LT , New Delhi	2016

WEB REFERENCES:

1. <https://www.icsi.edu/WebModules/BUSINESS%20ECONOMICS.pdf>
2. https://studentzonengasce.nmims.edu/content/Business%20Economics/Business_Economics_Book_trOWJ916T5.pdf
3. <https://www.ncertbooks.guru/b-com-economics-notes/>
4. http://gurukpo.com/Content/B.Com/Business%20_Economics-B.Com.pdf
5. <https://old.mu.ac.in/wp-content/uploads/2020/01/FYBCOM-BUSSINES-ECO-I-Eng.pdf>
6. <http://www.ddegjust.ac.in/studymaterial/bba/bba-103.pdf>
7. <https://www.tutor2u.net/economics/reference/business-economics-diagram-in-your-pocket>
8. https://www.indiaonline.com/article/news-top-story/economics-for-everyone-%E2%80%93-economics-and-concept-of-curves-115070200254_1.html

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – IV	Ability Enhancement : I	21AEU01	INFORMATION SECURITY	24	2

Contact hours per week: 2

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	-	50	50

PREAMBLE:

To learn about the basics of Information Security.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	Recall the fundamental concepts of Information Security, Risk and Security policies	K1
CO2	Discuss the concepts of Risks, vulnerabilities, ethical and privacy issues	K2
CO3	Apply the ideas in security planning and construct the policies	K3
CO4	Categorize the Privacy, Ethical Issues, Laws, Software Issues and Crimes	K4
CO5	Summarize Cryptography, cipher text and threats in information security	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO – PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	9
CO2	9	9	9	9	9	9	3
CO3	9	9	9	9	3	3	3
CO4	9	9	9	9	3	3	3
CO5	9	9	9	9	3	1	1
Total Contribution of COs to POs	45	45	45	45	27	16	19
Weighted Percentage of COs Contribution to POs	2.57	2.88	2.82	3.83	4.05	1.72	3.37

Level of correlation:0–No correlation;1–Lowcorrelation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

UNIT I

(5 Hours)

Introduction to Information Security:

Information Security: Principles, Concepts and Definitions - The need for Information Security - Benefits of Information Security. The Security Problem in Computing: The Meaning of Computer Security - Computer Criminals.

UNIT II

(5 Hours)

Information Risk:

Information Risk: Threats and Vulnerabilities of Information Systems – Introduction to Risk Management. Information Security Management Policy, Standards and Procedures.

UNIT III

(5 Hours)

Security Planning:

Administering Security: Security Planning - Security Planning Team Members - Assuring Commitment to a Security Plan - Business Continuity Plan - Incident Response Plan - Organizational Security Policies, Physical Security.

UNIT IV

(5 Hours)

Privacy and Ethical Issues in Information Security:

Legal Privacy and Ethical Issues in Information Security: Protecting Programs and Data - Information and the Law - Rights of Employees and Employers - Software Failures - Computer Crime - Ethical Issues in Information Security.

UNIT V

(4 Hours)

Cryptography:

Cryptography: Introduction to Cryptography -What is Cryptography – Plain Text – Cipher Text – Substitution Ciphers - Transposition Ciphers.

TEXT BOOK:

1. Sumitra Kisan and D.Chandrasekhar Rao, Information Security Lecture Notes, Department of Computer Science and Engineering & Information Technology, Veer Surendra Sai University of Technology (Formerly UCE, Burla) Burla, Sambalpur, Odisha.

REFERENCE BOOKS:

1. Andy Taylor (Editor), David Alexander, Amanda Finch & David Sutton, Information Security Management Principles An ISEB Certificate, The British Computer Society, 2008.

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – IV	Non- Major Elective	21NMU01A	INDIAN WOMEN AND SOCIETY(Curriculum as recommended by UGC)	24	2

Contact hours per week: 2

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	-	50	50

PREAMBLE:

To familiarize students with the specific cultural contexts of women in India

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	know women status in Indian society as an academic discipline	K1
CO2	interpret the various roles of women, challenges and issues faced by them in the society	K2
CO3	find out solutions to their legal issues and protect themselves from the violence against women emphasize on women entrepreneurship for their empowerment	K3
CO4	critically analyze the lifestyle and challenges of women	K4
CO5	discuss the importance of women health and issues related to women in general	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

COs – POs MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	0	0	0
CO2	9	9	9	9	3	0	3
CO3	9	9	9	9	9	9	9
CO4	3	3	3	9	9	9	9
CO5	3	3	1	1	1	9	9
Total Contribution of COs to POs	33	33	31	37	22	27	30
Weighted Percentage of COs Contribution to POs	1.89	2.11	1.94	3.15	3.30	2.90	5.33

Level of correlation:0–No correlation;1–Low correlation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

UNIT 1

(5 Hours)

Historical Background:

History of Women’s status from Vedic times, Women’s participation in India’s Pre and Post Independence movement and Economic Independence, fundamental rights and importance of women in Modern Society

UNIT 2

(5 Hours)

Role of Women (Challenges & Remedies):

Women in Family, Agriculture, Education, Business, Media, Defense, Research and Development, Sports, Civil Services, Banking Services, Social Work, Politics and Law

UNIT 3

(5 Hours)

Women and Health:

Women and health issues, Malnutrition, Factors leading to anemia, Reproductive maternal health and Infant mortality, Stress

UNIT 4

(5 Hours)

Issues of Women:

Women's issues, Dowry Related Harassment and Dowry Deaths, Gender based violence against women, Sexual harassment, Loopholes in Practice to control women issues

UNIT 5

(4 Hours)

Women Empowerment:

Meaning, objectives, Problems and Issues of Women Empowerment, Factors leading to Women Empowerment, Role and Organization of National Commission for Women, Central and State Social Welfare Board for Women Empowerment, Reality of women empowerment in the era of globalization

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Mala Khullar	Writing the Women's Movement: A Reader	Zubaan	2005
2	IAWS	The State and the Women's Movement in India	IAWS, Delhi	1994
3	Kosambi, Meera	Crossing Thresholds: Feminist Essays in Social History	Permanent Black	2007
4	T Rowbotham, Sheila	Hidden from History: Women's Oppression and the Fight against It	Pluto Press, London	1975
5	Susheela Mehta	Revolution and the Status of Women	Metropolitan Bookco.pvt ltd, New Delhi	1989

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part - IV	Non- Major Elective	21NMU01B	Advanced Tamil (Curriculum as recommend by UGC)	24	2

Contact hours per week: 2

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	-	50	50

முக்கப்புரை:

எழுத்துக்களின் வகைமைகள், சொற்றொடர் அமைப்பு, மாற்றம் குறித்து அறிந்து கொள்வர்.

COURSE OUTCOME:

அடிப்படைத் தமிழ் கற்பதன் வாயிலாகக் கீழ்க்காணும் தன்மைகளை அறிவர்.

COs	CO Statement	Knowledge Level
CO1	தமிழ் மொழியின் அடிப்படைக் கூறுகளை அறிவர்.	K1,K2
CO2	எழுத்துக்களின் வகைமைகளைக் கற்பர்.	K3
CO3	சொற்பொருள் மாற்றங்களை அறிந்து பின்பற்றுவர்.	K3,K5
CO4	சொற்றொடர் அமைப்பினைப் பகுத்தாராய்வர்.	K4
CO5	தமிழ் மொழியின் மேன்மையை உணர்ந்து மதிப்பிடுவர்.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 – Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs / POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	3	3	9	3	9
CO2	9	9	9	3	3	3	3
CO3	9	9	9	9	3	9	3
CO4	9	9	9	9	3	9	9
CO5	9	9	9	9	9	3	9
Total Contribution of COs to POs	45	45	39	33	27	27	33
Weighted Percentage of COs contribution to POs	2.29	2.85	2.46	2.10	2.24	2.22	3.04

Level of Correlation : 0 – No Correlation; 1 – Low Correlation; 3 – Medium Correlation; 9 – High Correlation between COs and POs

இளங்கலை 2021-22 கல்வியாண்டு முதல் சேர்வோர்க்குரியது

(12-ஆம் வகுப்பு வரை தமிழ் மொழிப்பாடம் பயிலாதவர்களுக்கு)

புற மதிப்பீட்டுத் தேர்வு மட்டும்

1. தமிழ் மொழியின் அடிப்படைக் கூறுகள்.
எழுத்துகள் : முதலெழுத்துகள் (உயிர் எழுத்து, மெய் எழுத்து, உயிர்மெய் எழுத்து)
சொற்கள் : பெயர்ச்சொல், வினைச்சொல், இடைச்சொல், உரிச்சொல்
தொடர் : தொடரமைப்பு (எழுவாய், செயப்படுபொருள், பயனிலை)
2. குறிப்பு எழுதுதல் : பத்துப் பதினைந்து தொடர்களில் குறிப்பு வரைதல்
பிழைநீக்கி எழுதுதல் : (ஒற்றுப்பிழை, எழுத்துப்பிழை)

2021– 2022 கல்வியாண்டு முதல் பயில்பவர்களுக்குப் பின்வரும் வினாத்தாள் அமைப்பு பின்பற்றப்பட வேண்டும்.

Course	Sections	Assessment Domain	Marks and Unit Weightage	Total ESE
Non-Major Elective I (Basic Tamil)	Section A	K1: Remember Level K2: Understand Level	4 X 5 = 20 Four out of Six (Open choice) (At least one question from each unit)	50*
	Section B	K3: Apply Level K4: Analyze Level K5: Evaluate Level	3 X 10 = 30 Three out of Five (Open choice) (At least one question from each unit)	

SEMESTER IV

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XIII	21CCU13	CORPORATE ACCOUNTING	72	5

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	50	50	100

PREAMBLE:

To enable the students to have a comprehensive knowledge for the preparation of Corporate Accounts as per the provisions of the Company's Act.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	summarize the concepts of shares, debentures, goodwill and procedure for liquidation of companies.	K1
CO2	identify the types of shares and debentures	K2
CO3	distinguish between voluntary winding up and compulsory winding up of companies.	K3
CO4	determine the managerial remuneration of a company	K4
CO5	compute valuation of goodwill and valuation of shares.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;
K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	1	1	3
CO2	9	9	9	9	1	1	3
CO3	9	9	9	9	1	1	1
CO4	9	9	9	3	1	1	1
CO5	9	3	9	3	0	0	0
Total Contribution of COs to POs	45	39	45	33	4	4	8
Weighted Percentage of COs Contribution to POs	2.57	2.50	2.82	2.81	0.60	0.43	1.42

Level of correlation:0–No correlation;1–Low correlation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

UNIT I

Issue of Shares and Underwriting: (15 Hrs)

Issue of Shares: Par, Premium and Discount – Forfeiture – Reissue – Right Issue – Bonus Share – (Theory and Problem) – Surrender of Shares (Theory only). Underwriting: meaning – Importance of underwriting – Underwriting Commission – Types of Underwriting – re underwriting (Problems only) – Partial Underwriting (Theory only), SEBI-DEMAT (Theory only),

UNIT II

Redemption of Preference Shares and Debentures: (15 Hrs)

Redemption of preference Shares: Redemption without Fresh Issue of Shares- Redemption at par out of Profits – Redemption at a premium out of profits – Redemption at Par out Fresh Issue – Redemption at a Premium, Partly out of profits and partly out of fresh issue-Redemption at a premium and fresh issue at premium-Redemption at par and Fresh issue at premium- Issue of Bonus shares by using Capital Redemption Reserve-Minimum Fresh issue of Shares.

Debenture - Meaning of Debenture- Types of Debenture - Difference between Shares and Debenture - Issue of Debenture - Redemption of Debenture: Sinking fund method only.

UNIT III

Final Accounts of Companies: (14 Hrs)

Profit prior to Incorporation- Calculation of Managerial Remuneration Final Accounts of Companies (New Format) – (Simple problems only).

UNIT IV

Valuation of Goodwill and Shares: (14 Hrs)

Goodwill: Meaning – Definition – Nature of Goodwill – Factors affecting the value of Goodwill – methods of valuing Goodwill : Average profit method ,Weighted Average profit Method, Super profit method and Capitalization method.

Valuation of Shares: Meaning – Importance – Factors Affecting the value of Shares – Methods of Valuation of Shares : Net Asset method, Yield Value method And Fair Value Method.

UNIT V

Liquidation of Companies: (14 Hrs)

Liquidation-meaning- odes of liquidation – Statement of Affairs - Deficiency A/C – Liquidators Final Statement of Account.

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

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Reddy.TS & Murthy. A	Financial Accounting,	Margham Publication Chennai.	2012

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Gupta.R.L & Radhasamy.M	Advanced Accountancy	Sultan Chand & Co, New Delhi	2004
2	Maheswari.K. Suneel	Corporate Accounting	Vikas Publishing House, New Delhi,	2009
3	Shukla .M.C, Grewal.T.S & Gupta S.C	Advanced Accounts	Sultan Chand & Company Ltd, New Delhi	2012

WEB REFERENCES:

1. <https://www.icsi.edu/media/webmodules/publications/Company%20Accounts,%20Cost%20and%20Management%20Accounting.pdf>
2. <https://www.toppr.com/guides/accounting-and-auditing/introduction-to-company-accounts/issue-of-debentures/>
3. <https://www.toppr.com/guides/accounting-and-auditing/introduction-to-company-accounts/>
4. https://www.slideshare.net/afukhan/valuation-of-goodwill-and-shares-with-solution-of-problems?next_slideshow=1
5. <https://www.slideshare.net/AdalineDharshini/liquidation-of-companies>
6. [https://gurukpo.com/Content/B.Com/Corporate_Accounting\(B.Com\)P-1.pdf](https://gurukpo.com/Content/B.Com/Corporate_Accounting(B.Com)P-1.pdf)
7. <https://www.slideshare.net/cpjcollege/corporate-accounting-125032473>
8. <https://www.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core: XIV	21CCU14	OBJECT ORIENTED PROGRAMMING LANGUAGE WITH C++	72	4

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	50	50	100

PREAMBLE:

To equip the learners with the knowledge of Object-Oriented Programming with C++.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	relate the object oriented problem solving approaches with structure oriented problems	K1
CO2	interpret the classes and objects from the given problem description and solve it using C++	K2
CO3	experiment with code reusability and extensibility by means of inheritance and polymorphism	K3
CO4	simplify the given program using arrays, constructors and overloading	K4
CO5	recommend the program logic statement for any problem using control structure	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	3	1
CO2	9	9	9	9	3	3	1
CO3	9	9	9	9	3	9	3
CO4	9	9	9	9	3	9	3
CO5	9	9	9	9	3	9	3
Total Contribution of COs to POs	45	45	45	45	15	33	11
Weighted Percentage of COs Contribution to POs	2.57	2.88	2.82	3.83	2.25	3.54	1.95

Level of correlation:0–No correlation;1–Lowcorrelation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

UNIT I

(15 Hrs)

Object Oriented Programming Concepts:

OOPs, A New Paradigm –Evaluation of Programming Paradigm- POP vs OOPS – Basic concepts: Objects –Classes –Encapsulation - Data Abstraction –Inheritance – Delegation –Polymorphism –Message Communication –Popular OOPs Languages –Merits and Demerits of OOPs Methodology –Application of OOPs.

UNIT II

(15 Hrs)

Introduction to C++:

Key concepts of Object-Oriented Programming – Structure of C++ Program –Tokens, Expression -Basic Data Types –Symbolic Constants –Declaring Data Types -Reference Variables –Operator in C++ -Scope Resolution Operator – Expressions and Implicit Conversions –Control Structures –Functions in C++ Call by Reference –Call by Value – Inline Functions –Default Arguments –Constant Arguments –Classes and Objects –Defining Member Functions –Nesting Member Function –Private Member Function –Static Member Function.

UNIT III

(14 Hrs)

Array, Constructor and Functions:

Array of Objects –Friend Function –Returning Objects –Constant Member Function – Pointer to Members –Constructors with Default Arguments –Copy Constructor –Dynamic Constructor –Destructor –Operator Overloading and Type Conversions –Rules for Operator Overloading –Function Overloading –Function Overloading with Arguments –Special Features of Function Overloading.

UNIT IV

(14 Hrs)

Inheritance:

Inheritance –Types - single, Multilevel, Multiple, Hierarchical, Hybrid – Visibility– Polymorphism - Virtual Functions – Pure Virtual Function – Pointer to Derived Classes.

UNIT V

(14 Hrs)

Console I/O Operations:

C++ Streams –Stream classes – Unformatted I/O Operation – Classes for File Stream Operations –Opening and Closing a file – Templates - Exception Handling

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Balagurusamy.E	Object-Oriented Programming with C++	Tata Mc GrawHill, New Delhi	2013

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Ashok N Kamthane	Object-Oriented Programming with Ansi And Turbo C++	Pearson Education, U.K	2003
2	Maria Litvin & Gray Litvin,	C++ for you	Vikas publication, Chennai	2002

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars

WEB REFERENCES:

1. https://www.tutorialspoint.com/cplusplus/cpp_tutorial.pdf
2. https://mrcet.com/downloads/digital_notes/HS/OOP_10122018.pdf
3. https://www.cet.edu.in/noticefiles/285_OOPS%20lecture%20notes%20Complete.pdf
4. https://thatchna.weebly.com/uploads/4/1/9/3/4193382/std_c_notes_03.pdf
5. <http://www.lmpt.univ-tours.fr/~volkov/C++.pdf>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core: XV	21CCU15	GOODS AND SERVICES TAX	48	3

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	50	50	100

PREAMBLE:

To make the students to acquire the fundamental knowledge on Goods and Service Tax system in India.

COURSE OUTCOME:

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

COs	CO Statements	Knowledge Level
CO1	recollect the basic concepts of Indirect taxation and GST.	K1
CO2	demonstrate the concept of CGST, SGST, UTGST and IGST.	K2
CO3	make use of GST portal, register under GST, file GST returns and apply for input credit.	K3
CO4	analyze the difference between direct and indirect taxation and pros & cons of GST.	K4
CO5	evaluate the taxation structure before and after implementation of GST, changing rates of GST and decisions of GST council.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	1	1	1
CO2	9	9	9	3	1	1	1
CO3	9	9	9	3	3	9	3
CO4	9	9	9	3	3	1	3
CO5	9	9	9	3	3	3	3
Total Contribution of COs to POs	45	45	45	15	11	15	11
Weighted Percentage of COs Contribution to POs	2.57	2.88	2.82	1.28	1.65	1.61	1.95

Level of correlation:0–No correlation;1–Low correlation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

UNIT I (10 Hrs)

Introduction to Indirect Taxation:

Indirect Taxes: Meaning and Nature – Difference between direct and indirect taxes - Advantages and disadvantages of indirect taxes -- Special Feature of Indirect taxes – Taxation under Constitution and Constitutional amendments – Taxation structure before GST

UNIT II (10 Hrs)

Goods and Service Tax:

Goods and service tax: an Overview – Meaning of GST – Need for GST – Advantages of GST – Structure of GST in India – SGST – CGST – IGST- UTGST – Types of tax rates under GST. Taxes subsumed under CGST and SGST – GST Council: Composition and functions – Goods and Service Tax Network (GSTN) – Functions of GSTN

UNIT III (10 Hrs)

Levy and Collection of GST:

Levy and Collection of tax under GST – Taxable event - Definitions for important terms: Goods, Services, Supplier, Business, manufacture, casual taxable persons, aggregate turnover, input tax and output tax. Concept of supply – Composite and Mixed Supplies – Composite Levy – Time of supply of goods and services. Input Tax Credit – Eligibility and conditions for taking input credit-Reverse charge under GST.

UNIT IV (9 Hrs)

Levy and collection under integrated GST

Levy and collection under integrated GST Act 2017 - Definitions of important terms: Integrated tax, intermediary, location of the recipient, supplier of services, output tax. Inter-state supply and Intra-State supply-Place of Supply of Goods or Services-Zero-rated supply.

UNIT V

Registration procedure under GST:

(9 Hrs)

Registration procedure under GST – person- taxable person – persons not liable to be registered – procedure – compulsory registration - deemed registration – voluntary registration - Unique Identity Number (UIN) – amendments to the registration certificate – cancellation of the registration certificate - Filing of returns

Note: Distribution of Marks: Theory 100%

TEXT BOOK:

Author	Title	Publisher	Year of Publication
R.Parameswaren and P. Viswanathan	Indirect taxes, GST and Customs Laws	Kavin Publications, Coimbatore	2018

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Bangar, V and Bangar, Y	Beginner's Guide to GST	Aadhya Prakashan Publishers, Allahabad	2017
2	Manavalan, V.P	GST Law & Practice	Sitaraman & Co. Pvt. Ltd., Chennai	2017
3	Prasad, L.V.R. and Kirankumar, G.J.	Goods and Services Tax	P.K. Publishers, Chennai	2017
4	Sodhani, V. and Sodhani, D.	GST Manual with GST Tariff	Snow White Publications Pvt. Ltd., Mumbai	2017

WEB REFERENCES:

1. <http://www.gstcouncil.gov.in/>
2. <https://www.cbic.gov.in/>
3. <https://www.gstindia.com/gst-e-book-1st-feb-2019-8th-edn/>
4. <https://gst.py.gov.in/gst-handbook>
5. <https://cbic-gst.gov.in/CGST-bill-e.htm>
6. <https://neerajbhagat.com/pdf/GST-E-book.pdf>
7. <https://www.taxmann.com/bookstore/bookshop/bookfiles/nitibhasinchapter2.pdf>
8. <https://taxguru.in/goods-and-service-tax/download-free-book->
9. <https://www.icsi.edu/media/webmodules/publications/GST%20Practitioner's%20Guide.pdf>
10. https://www.icsi.edu/media/webmodules/gstheadlines/BEGINNERS_GUIDEON_GST.pdf
11. <http://www.bdbindia.org/media/GSTseminarppt.pdf>
12. https://www.caclubindia.com/share_files/handbook-on-gst
13. <https://www.coinmen.com/doing-business-in-india/goods-and-services-tax/>
14. [https://www.srcc.edu/sites/default/files/B.Com\(H\)_VI%20sem_BCH6.2_GST_week2_AnkitaTomar.pdf](https://www.srcc.edu/sites/default/files/B.Com(H)_VI%20sem_BCH6.2_GST_week2_AnkitaTomar.pdf)

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XI Practical II	21CCU11	Computer Applications Practical- II (Oracle & C++)	48	4

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	50	50	100

PREAMBLE:

To equip the learners with the knowledge of Object-Oriented Programming with C++.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	recollect the basic syntax of C++ program	K1
CO2	illustrate the I/O statements of C++ program	K2
CO3	apply the control structure statements for a given problem	K3
CO4	analyse the data members and functions of class for any problem	K4
CO5	evaluate the compile time and runtime results of C++ program	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	1
CO2	9	9	9	9	3	9	1
CO3	9	9	9	9	3	9	1
CO4	9	9	9	9	3	9	1
CO5	9	9	9	9	3	9	1
Total Contribution of COs to POs	45	45	45	45	15	45	6
Weighted Percentage of COs Contribution to POs	2.57	2.88	2.82	3.83	2.25	4.83	1.07

Level of correlation:0–No correlation;1–Low correlation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

(48 Hrs)

1. Write a simple program to calculate simple interest.
2. Write a simple program to calculate total income.
3. Write a program to calculate compound interest using class.
4. Write a program to calculate income expenditure using class.
5. Write a program to calculate balance sheet using nested class.
6. Write a program to calculate student mark details using array of objects.
7. Write a program to depreciation using straight line method and diminishing method using inheritance.
8. Write a program for banking transaction using multiple inheritance.
9. Write a program to calculate margin of safety using multilevel inheritance.
10. Write a program to calculate increase or decrease in working capital using operator overloading.
11. Program to calculate Economic Order Quantity (using nesting of member function).
12. Program to create the employee file and prepare pay slip by accessing the file.

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XVI Allied : IV	21CCU16	COMMERCIAL LAW	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	50	50	100

PREAMBLE:

To make the students to acquire the knowledge on the legal provisions relating to commercial law.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	remember the various terms defined in the commercial law	K1
CO2	illustrate the formation of contract, remedies in breach of contract discharge of contract, indemnity and guarantee.	K2
CO3	identify the the duties relating to the bailer, bailee and surety.	K3
CO4	examine case law with relating to minor, a person of unsound mind, a person disqualified by law, conditions and warranties.	K4
CO5	assess the validity of an offer, acceptance and person capacity to contract.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	1	1	1	3
CO2	9	9	9	1	1	1	3
CO3	9	9	9	1	1	1	3
CO4	9	3	9	3	1	1	3
CO5	9	3	9	3	1	1	3
Total Contribution of COs to POs	45	33	45	9	5	5	15
Weighted Percentage of COs Contribution to POs	2.57	2.11	2.82	0.77	0.75	0.54	2.66

Level of correlation:0–No correlation;1–Lowcorrelation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

UNIT I (12 Hrs)

Contract Act:

Law of contract-Law -meaning -Law of contract-Essential elements of valid contract-Types of contract-Offer-Legal rules relating offer-Acceptance-Essential elements of a valid acceptance-Revocation of offer and acceptance - Consideration - Essential elements of a valid consideration.

UNIT II (12 Hrs)

Capacity and Qualification of contract:

Capacity to contract- Law relating to minor, unsound mind, person disqualified by law-Free consent-coercion-undue-influence-misrepresentation-fraud and mistake-Quasi contract-Contingent contract-Void agreement.

UNIT III (12 Hrs)

Performance and Remedies of contract:

Performance and discharge of contract-Remedies for breach of contract-Contract of Agency- Agency by ratification- Rights and Duties of a Principal and Agent -Conditions and effects- Termination of agency.

UNIT IV (12 Hrs)

Indemnity and Guarantee:

Contract of Indemnity and Guarantee-Rights and liabilities of surety-Bailment and pledge.

UNIT V

(12 Hrs)

Sale of Goods Act:

Law of sale of goods-Sale and Agreement to sell-Conditions and **Warranties-
Transfer of ownership-Performance of contract of sale-Carriage of goods.**

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Pillai R.S.N & Bagavathi.V	Business Law	S.Chand & Company Ltd, NewDelhi.	2010

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Kapoor N.D	Business Law	S.Chand&Sons,New Delhi	2017
2	Kathiresan& Radha .V	Commerci al Law	Prasanna Publishers & Distributors, Chennai.	2014
3	Shukla M C	Mercantile Law	S.Chand&Sons,New Delhi.	1998

WEB REFERENCES:

1. <https://www.legalmatch.com/law-library/article/what-is-commercial-law.html>
2. <https://www.kbmanage.com/concept/commercial-law>
3. <https://www.toppr.com/guides/business-laws/indian-contract-act-1872-part-ii/capacity-to-contract/>
4. <https://www.upcounsel.com/capacity-to-contract-means>
5. <https://www.toppr.com/guides/business-laws-cs/indian-contract-act-1872/remedies-for-breach-of-contract/>
6. <https://millerlawpc.com/6-remedies-breach-of-contract/>
7. <https://www.gordonsllp.com/whats-difference-indemnity-guarantee/>
8. <https://www.legalserviceindia.com/legal/article-4039-contract-of-indemnity-and-guarantee.html>
9. <https://www.toppr.com/guides/business-law/the-sale-of-goods-act-1930/>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – IV	Skill Enhancement : I	21SECCU01	DESK TOP PUBLISHING	24	2

Contact hours per week: 2

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	50	-	50

PREAMBLE:

To develop the practical skills of Photoshop, CorelDraw and flash

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	recollect the present tools in photo shop, corel draw and flash	K1
CO2	demonstrate a graphic image effectively using tools in photo shop, Corel DRAW and flash	K2
CO3	make use of graphic tools to prepare passport size photo, logo, invitation and banner using photo shop and corel DRAW	K3
CO4	examine the usage of colors, layers ,filter, curve tools in photo shop and Corel DRAW	K4
CO5	evaluate the necessary tools to design graphics and make animation effect	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	1
CO2	9	9	9	9	3	9	1
CO3	9	9	9	9	3	9	1
CO4	9	9	9	9	3	9	1
CO5	9	9	9	9	3	9	1
Total Contribution of COs to POs	45	45	45	45	15	45	6
Weighted Percentage of COs Contribution to POs	2.57	2.88	2.82	3.83	2.25	4.83	1.07

Level of correlation:0–No correlation;1–Lowcorrelation;3–Medium correlation;9-High correlation between COs and POs.

Course Content

PHOTOSHOP

(9 Hrs)

1. Create sunflower using photo shop.
2. Create snow effect in photo shop.
3. Convert black and white image into color image using photo shop.
4. Design a leaf and create water drops on leaf in photo shop.
5. Convert passport size photos using photo shop.

CORELDRAW

(9 Hrs)

6. Design a mickey-mouse face using curve and shape tool in corel draw.
7. Create our national flag using curve tool in corel draw.
8. Design a logo in corel draw.
9. Create an invitation using corel draw.
10. Design a banner for department function using corel draw.

FLASH

(6 Hrs)

11. Design a ball and make it bounce using flash.
12. Design stick man and give animation using flash.

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – IV	Ability Enhancement : II	21AEU02	CONSUMER RIGHTS (curriculum as recommended by UGC)	36	2

Contact hours per week: 3

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	-	50	50

PREAMBLE:

This paper seeks to familiarize the students with their rights and responsibilities as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	Memorize the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards	K1
CO2	Explain the Consumer Protection Law in India	K2
CO3	Impart sound practical grounding about the practice of consumer law and the procedure Followed	K3
CO4	Evaluate the regulations and legal actions that helps to protect consumers	K4
CO5	Analyse the knowledge and skills needed for a career in this field	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	1	0	1
CO2	9	9	9	9	1	0	1
CO3	9	9	9	3	3	1	1
CO4	9	3	1	1	3	3	3
CO5	9	1	3	0	9	9	9
Total Contribution of COs to POs	45	31	31	22	17	13	15
Weighted Percentage of COs Contribution to POs	2.57	1.98	1.94	1.87	2.55	1.40	2.66

Level of correlation:0–No correlation;1–Low correlation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

UNIT 1

Conceptual Framework:

(8 Hrs)

Consumer and Markets: Concept of Consumer, Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets, E-Commerce with reference to Indian Market, Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, GST, labeling and packaging along with relevant laws, Legal Metrology. **Experiencing and Voicing Dissatisfaction:** Consumer buying process, Consumer Satisfaction/dissatisfaction-Grievances-complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Complaint Handling Process: ISO 10000 suite

UNIT 2

The Consumer Protection Law in India:

(8 Hrs)

Objectives and Basic Concepts: Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, and restrictive trade practice.

Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, and National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.

UNIT 3

Grievance Redressal Mechanism under the Indian Consumer Protection

Law

(7 Hrs)

Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal; Offences and penalties. **Leading Cases decided under Consumer Protection law by Supreme Court/National Commission:** Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.

UNIT 4

Role of Industry Regulators in Consumer Protection:

(6 Hrs)

- i. Banking: RBI and Banking Ombudsman
- ii. Insurance: IRDA and Insurance Ombudsman
- iii. Telecommunication: TRAI
- iv. Food Products: FSSAI
- v. Electricity Supply: Electricity Regulatory Commission
- vi. Real Estate Regulatory Authority

UNIT 5

Contemporary Issues in Consumer Affairs:

(6 Hrs)

Consumer Movement in India: Evolution of Consumer Movement in India, Formation of consumer organizations and their role in consumer protection, Misleading Advertisements and sustainable consumption, National Consumer Helpline, Comparative Product testing, Sustainable consumption and energy ratings.

Quality and Standardization: Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Ag-mark, Hallmarking, Licensing and Surveillance; Role of International Standards: ISO an Overview

Note: Unit 2 and 3 refers to the Consumer Protection Act, 1986. Any change in law would be added appropriately after the new law is notified

REFERENCE BOOKS:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. (2007) *Consumer Affairs*, Universities Press.
2. Choudhary, Ram Naresh Prasad (2005). *Consumer Protection Law Provisions and Procedure*, Deep and Deep Publications Pvt Ltd.
3. G. Ganesan and M. Sumathy. (2012). *Globalisation and Consumerism: Issues and Challenges*, Regal Publications
4. Suresh Misra and Sapna Chadah (2012). *Consumer Protection in India: Issues and Concerns*, IIPA, New Delhi

5. Rajyalaxmi Rao (2012), *Consumer is King*, Universal Law Publishing Company
6. Girimaji, Pushpa (2002). *Consumer Right for Everyone* Penguin Books.
7. E-books :- www.consumereducation.in
8. Empowering Consumers e-book,
9. ebook, www.consumeraffairs.nic.in
10. *The Consumer Protection Act, 1986 and its later versions.* www.bis.org

Articles

1. Misra Suresh, (Aug 2017) “Is the Indian Consumer Protected? One India One People.
2. Raman Mittal, Sonkar Sumit and Parineet Kaur (2016) Regulating Unfair Trade Practices: An Analysis of the Past and Present Indian Legislative Models, Journal of Consumer Policy.
3. Chakravarthy, S. (2014). MRTP Act metamorphoses into Competition Act. CUTS Institute for Regulation and Competition position paper. Available online at www.cuts-international.org/doc01.doc.
4. Kapoor Sheetal (2013) “Banking and the Consumer” Akademos (ISSN 2231-0584)
5. Bhatt K. N., Misra Suresh and Chadah Sapna (2010). Consumer, Consumerism and Consumer Protection, Abhijeet Publications.
6. Kapoor Sheetal (2010) “Advertising-An Essential Part of Consumer’s Life-Its Legal and Ethical Aspects”, Consumer Protection and Trade Practices Journal, October 2010.
7. Verma, D.P.S. (2002). Regulating Misleading Advertisements, Legal Provisions and Institutional Framework. Vikalpa. Vol. 26. No. 2. pp. 51-57.

Periodicals

1. Consumer Protection Judgments (CPJ) (Relevant cases reported in various issues)
2. Recent issues of magazines: International Journal on consumer law and practice, National Law School of India University, Bengaluru
3. ‘Consumer Voice’, Published by VOICE Society, New Delhi.

WEB REFERENCES:

www.ncdrc.nic.in
www.consumeraffairs.nic.in
www.iso.org
www.bis.org.in
www.consumereducation.in
www.consumervoice.in
www.fssai.gov.in
www.cercindia.org

SEMESTER V

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XVII	21CCU17	DIRECT TAX LAWS AND PRACTICE	72	5

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	50	50	100

PREAMBLE:

To familiarize and update the students with the provisions of Income Tax Act and computation of Income Tax for individuals.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	spell out the definitions of assessment year, previous year, assessee and various heads of income under Income Tax Act, 1961.	K1
CO2	describe the concepts of income, exempted income, residential status of assessee, basis of charge and various provisions and rules under Income Tax Act including permissible deductions and set-off and carry forward of losses.	K2
CO3	apply the income tax provisions, tax rate slabs, rebate and surcharge in computation of total income and income tax liability of individuals.	K3
CO4	analyse the deductions permissible under section 80 C to 80 U.	K4
CO5	determine the tax liability of an individual	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO - PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	3	3	3
CO2	9	9	9	3	3	3	3
CO3	9	9	3	3	3	3	9
CO4	9	9	3	3	1	3	9
CO5	9	9	3	3	1	3	9
Total Contribution of COs to POs	45	45	27	15	11	15	33
Weighted Percentage of COs Contribution to POs	2.57	2.88	1.69	1.28	1.65	1.61	5.86

Level of correlation:0–No correlation;1–Low correlation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

UNIT I (15 Hrs)

Basic Concepts of Income tax :

Income Tax Act – Definition of Income– Assessment year – Previous year - Assessee – Basis of charge -Residential status – Scope of Total Income – Exempted Incomes.

UNIT II (18 Hrs)

Heads of Income – I:

Income from Salaries - Income from House property.

UNIT III (13 Hrs)

Heads of Income – II:

Profits and Gains of Business or Profession – Income from other sources.

UNIT IV (13 Hrs)

Heads of Income –III & Deductions:

Capital gains–Deductions from Gross Total Income.

UNIT V (13 Hrs)

Tax Liability and Tax Planning:

Set-off and Carry Forward of Losses – Computation of tax liability – Assessment of Individuals – Tax planning: Meaning, Objectives, Types, Tax evasion Vs Tax Avoidance

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

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Gaur V.P & Narang	Income Tax Law & Practice	Kalyani Publishers, New Delhi.	2017

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Dinkar Pagare	Tax Laws	S.Chand & Sons, New Delhi, New Delhi	2017
2	Lal.B.B, Vanshist. N.	Direct Taxes	I.K. International Publishers, New Delhi	2017
3	Malhotra.H.C.	Income Tax Law & Accounts	Sahithya Bhavan Publishers, Agra	2017

WEB REFERENCES:

1. <https://www.scribd.com/doc/48730434/B-Com-INCOME-TAX-STUDY-MATERIAL>
2. <https://gurujionlinestudy.com/income-tax-law-accounts-study-material-notes-in-hindi/>
3. <https://www.slideshare.net/puneetarora171/residential-status-26793962>
4. <https://www.slideshare.net/altacitglobal/exempted-income-under-income-tax-act>
5. <https://www.incometaxindia.gov.in/pages/tools/income-tax-calculator.aspx>
6. <https://cleartax.in/s/80c-80-deductions>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XVIII	22CCU18	AUDITING	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	50	50	100

PREAMBLE:

To equip the learners with fundamental concepts of auditing and impart the knowledge of audit of books of accounts.

COURSE OUTCOME:

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

COs	CO Statement	KnowledgeLevel
CO1	spell out the meanings of the various terminologies such as auditing, internal check, internal control, verification, vouching, valuation, audit report and investigation.	K1
CO2	explain the various domain concepts in auditing like audit planning, types, vouching of trading transactions, depreciation, reserve, share capital and transfer audit and electronic auditing	K2
CO3	identify the methods of preparing audit programme, audit working papers, verifying, vouching of cash book & valuing of assets and liabilities book and commencing audit for a Joint Stock Company	K3
CO4	compare the internal check with internal control, verification with valuation and vouching, share with stock and auditing with e-auditing and investigation, share certificate with share warrant and reserves with provisions	K4
CO5	judge the effectiveness of the procedures to be followed by the auditors while preparing audit report, conduct investigation, vouching of cash book, audit of depreciation and computerized accounts	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	9
CO2	9	9	9	9	9	9	9
CO3	9	9	3	3	9	3	9
CO4	9	3	3	3	3	3	3
CO5	9	3	3	3	3	3	3
Total Contribution of COs to POs	45	33	27	27	33	27	33
Weighted Percentage of COs Contribution to POs	2.57	2.11	1.69	2.30	4.95	2.90	5.86

Level of correlation:0–No correlation;1–Low correlation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

UNIT I

(12 Hrs)

Introduction to Auditing:

Auditing – Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Planning-Audit Program-Audit Note Book - Audit Working Paper.

UNIT II

Verification of Documents and Vouching:

(12 Hrs)

Internal Check: Meaning – Objectives – Principles - Merits and Demerits – Internal Check with regard to Cash, Wages, Purchases, Sales, Stores and Fixed assets. Internal Control: Meaning – Purpose – Characteristics – Limitations .

Vouching: Meaning-Types-Points to be remembered while vouching – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.

UNIT III

Verification, Valuation and Audit of Depreciation:

(12 Hrs)

Meaning of Verification and Valuation - Basis and methods of Valuation - Difference between Vouching, Verification and Valuation.

Depreciation: Meaning, Causes, Basis, Methods and Auditors Duties regarding Depreciation -Reserves & Provision: Meaning, Distinction between Reserves and Provision - Classification of Reserves.

UNIT IV

(12 Hrs)

Audit of Joint Stock Companies:

Preliminary Steps for Commencing an Audit – Share Capital Audit: Audit of shares issued for Cash and consideration other than Cash (Shares issued at Premium and Discount) - Calls in Arrear - Calls in Advance – Forfeiture - Bonus Shares - Share transfer Audit:

Procedure - Blank transfer - Share Certificate - Share Warrant – Difference between Share and Stock-Qualifications and Disqualifications of an auditor – Various modes of Appointment & Removal of company auditor - Rights, Duties and Liabilities of an Auditor (Civil & Criminal).

UNIT V

(12 Hrs)

Auditing in the new age of Industry 4.0

Audit Report: Meaning - Contents and types - Investigation: Objectives of Investigation – Investigation under the provisions of Companies Act- Audit of Computerized Accounts – Electronic Auditing.

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Pradeep Kumar, Baldev Sachdeva & Jagwant Singh	Principles of Auditing	Kalyani Publishers, New Delhi	2010

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	De Paula F.R.M	Auditing	The English language Society and Sir Isaac Pitman and Sons Ltd, London	2010
2	Kamal Gupta	Auditing	Tata McGrawhill Publications, New Delhi	2003
3	Tandon B.N.	Practical Auditing	S Chand Company Ltd, New Delhi	2009

WEB REFERENCES:

1. <https://www.tutorialspoint.com/auditing/index.htm>
2. <https://www.slideshare.net/SakoMayrick/auditing-in-computer-environment-presentation-presentation>
3. <https://accountlearning.blogspot.com/2012/02/importance-of-vouching.html>
4. https://www.tutorialspoint.com/auditing/auditing_classifications.htm
5. <https://askanydifference.com/difference-between-auditing-and-investigation-with-table/>
6. <https://www.scc.ac.in/downloads/VERIFICATION-AND-VALUATION-OF-ASSETS-AND-LIABILITIES.pdf>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XIX	21CCU19	SOFTWARE DEVELOPMENT WITH VISUAL BASIC	48	3

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	50	50	100

PREAMBLE:

To equip the learners with fundamental concepts of visual basic programming

COURSE OUTCOME:

After completion of the course, the learners will be:

COs	CO Statement	Knowledge Level
CO1	recalling the basic concepts of event driven programming and database	K1
CO2	demonstrate the components of IDE and dialog boxes using properties and methods	K2
CO3	build the GUI –program using the controls and functions	K3
CO4	test the accessibility of each module to handle the user errors	K4
CO5	determine the appropriate controls to incorporate the IDE window with database software	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	3	1
CO2	9	9	9	9	3	3	1
CO3	9	9	9	9	3	9	3
CO4	9	9	9	9	3	9	3
CO5	9	9	9	9	3	9	3
Total Contribution of COs to POs	45	45	45	45	15	33	11
Weighted Percentage of COs Contribution to POs	2.57	2.88	2.82	3.83	2.25	3.54	1.95

Level of correlation:0–No correlation;1–Low correlation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

UNIT I (10 Hrs)

Introduction to VB:

Features-Event driven programming-Terminologies in VB: Form-Controls-Module-Project-Procedure.IDE: Title bar- Menu bar- Toolbar, Project Explorer Window- Properties Window- Form Window-Toolbox.

Controls in Toolbox: Label – Text- Picture box- Command button- Check box- List box- Combo box- Horizontal and Vertical Scroll bars-Timer Control- Drive list box- Directory list box-File list box- Shape and Line Controls- Image Control- Data Control-OLE control- Animation and Graphics Controls-Events

UNIT II (10 Hrs)

Statements in Visual basic:

Variables- Data types-Scope of Variables-Operations-Constants-Expressions-Functions, Procedures. Arrays: Static Arrays, Dynamic Arrays. Library functions-Program Comments-Data type conversions

UNIT III (10 Hrs)

Branching and Looping:

If-then, If then else, Selection. Looping: For Next, Do loop, While..Wend. Input box and Message box function-String functions-Date and Time functions

UNIT IV (10 Hrs)

Menus and Dialog boxes:

Stepping through the program-Error handling- Generating a standalone Executable program. Common Dialog box: File, Open, Save, Save as, Print. Data Files: Characteristics-Accessing and saving a file- Sequential data files- Random access data files- Binary File- Reading and Writing into a binary file

UNIT V

(8 Hrs)

Database:

Record sets- Creating a database with data control-ADO Control. Data reports- Crystal reports- Parts of data reports- Developing an application- Other controls in VB

TEXT BOOK:

Author	Title	Publisher	Year of Publication
Gottfried S., Bayron	Theory and problems of programming with Visual Basic	Tata Mcraw hill Publication, New Delhi	2002

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1.	Mcbride P.K.	Programming in Visual Basic	BPB Publications, New Delhi	2004
2.	Mohammed Azam	Programming with Visual Basic 6.0	Vikas Publishing House Pvt Ltd, Chennai	2006

WEB REFERENCES:

1. <https://www.uotechnology.edu.iq/appsciences/filesPDF/material/lectures/2c/5-Computer1.pdf>
2. http://vijayacollege.ac.in/Content/PDF/Visual_basic_notes.pdf
3. https://www.csus.edu/indiv/s/scanland/mis15/index_htm_files/ch1.pdf
4. <https://www.msuniv.ac.in/Download/Pdf/c410275f1b2640a>
5. <https://ceng.eskisehir.edu.tr/emrekacmaz/bil158/VBTutorial.pdf>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XX	21CCU20A/ 21CCU20B/ 21CCU20C	INSTITUTIONAL TRAINING/ ARTICLESHIP TRAINING/ MINI PROJECT	-	1

Contact hours per week: NIL

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	100	-	100

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	recall the various practical thoughts about business	K1
CO2	demonstrate the domain knowledge of business	K2
CO3	apply the business knowledge in solving the problems in the organization	K3
CO4	compare the theory with practical concepts of business	K4
CO5	evaluate critically the policies, practices, theories of business	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	3
CO2	9	9	9	3	3	3	3
CO3	9	3	3	3	1	3	1
CO4	9	3	3	1	1	1	1
CO5	9	1	1	1	1	1	1
Total Contribution of COs to POs	45	25	25	17	9	17	9
Weighted Percentage of COs	2.57	1.60	1.57	1.45	1.35	1.83	1.60

Level of correlation:0–No correlation;1–Lowcorrelation;3–Medium correlation;9-High correlation between COs and POs.

Course Content

Rules Governing Institutional Training

- Each student should undergo Institutional Training during fourth semester Summer Vacation for a period of 21 working days.
- The Institutions meant for training shall be the Banks/Insurance Companies, Post Office, Co-operative Organizations, Regional Rural Banks, Public Ltd Companies or any other organizations recognized by the Department of Commerce
- After the completion of the training, each student has to submit an Institutional training Report (two copies) within 45 days after reopening of the college for the fifth semester. It should be approved by the guide. The training report shall be valued internally by the Department for a maximum of 100 marks.

- **Break up of 100 Marks:**

Work Diary	: 20 Marks
Evaluation of Report	: 40 marks
Viva - voce Examination	: 40 marks

100 marks

- For a pass in Institutional Training, the student should secure a minimum of 50% Marks (50 Marks)
- The result will be published along with the V End Semester Examination. The final mark list will be handed over to the Controller of Examination by the Head of the Department.

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XXI Practical III	21CCU21	COMPUTER APPLICATIONS PRACTICAL- III (VISUAL BASIC & WEB DESIGNING)	36	-

Contact hours per week: 3

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	-	-	-

PREAMBLE:

To develop the practical skills of visual basic packages and MS-office

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	recollect the various tools of visual basic 6.0 environment	K1
CO2	demonstrate the components of VB window	K2
CO3	use control statements to activate event procedures in forms	K3
CO4	analyse the menus and properties that brings other applications into VB	K4
CO5	evaluate the runtime errors that are handled by interpreter	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

Course Content

(36 Hours)

1. Write a VB program to design a calculator to perform basic arithmetic operation
2. Create a VB program to launch a rocket for a given speed
3. Write a VB program to find the depreciation for a given number of years
4. Write a VB program to draw different types of object in a form (line, circle, square)
5. Create a VB program to display various types of font styles using checkboxes
6. Design a VB program to conduct a quiz programme and evaluate the answers
7. Write a VB program to design the list of menus and submenus using menu editor
8. Write a VB program to maintain the stock level in a department store and prepare a report using Data control
9. Create a database for storing students details using ADODC control
10. Design a form to implement the animation techniques using timer control

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part –III	Core :XXII Open Elective	****	OFFERED FOR STUDENTS OF OTHER UG PROGRAMMES/ DEPARTMENTS)	48	2

(For other major students)

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	50	50	100

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XXIII Elective-I	22CCU22 A	FUNDAMENTALS OF BUSINESS ANALYTICS	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
Third	V	50	50	100

PREAMBLE:

To equip the students to learn fundamentals of business analytics for effective data analysis

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	spell out the meanings of various terminologies such as business analytics, types of analytics, data definition, types of data, data cleaning, data mining, data warehousing, Data summarization methods	K1
CO2	explain the importance of data quality, deal with incomplete data, digital data types, identify data requirements, OLAP architectural types, text mining, web analytics	K2
CO3	apply the techniques of data model, Data summarization methods, OLTP and OLAP Architectures	K3
CO4	analyze the needs of business analytics in different business application fields	K4
CO5	evaluate the different techniques in business analytics for decision making.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	3
CO2	9	9	9	9	3	9	1
CO3	9	9	9	3	3	3	1
CO4	9	3	9	3	3	3	1
CO5	9	3	3	3	1	3	1
Total Contribution of COs to POs	45	33	39	27	13	27	7
Weighted Percentage of COs Contribution to POs	2.57	2.11	2.44	2.30	1.95	2.90	1.24

Level of correlation:0–No correlation;1–Low correlation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

UNIT I

(12 Hrs)

Introduction to data:

Data Definition: Types of Data, Types of Digital Data, Types of data sets – Attributes and Measurement — Data quality – identifying data requirements, Big data- Data Collection, Understanding data, Data mining-Data preparation –Data warehousing- Data Cleansing, Normalisation, Data preparation, Data Blending, Data Modeling –DBMS-RDBMS(concepts only)

UNIT II

(12 Hrs)

Business Analytics:

Introduction to Business Analytics- Concept of Analytics, Types of Analytics, organization and source of data, importance of data quality, dealing with missing or incomplete data, Role of Data Scientist in Business and Society

UNIT III

(12 Hrs)

Visualisation of Data:

Introduction, Data summarization methods; Tables, Graphs, Charts, Histograms, Frequency distributions, Relative Frequency Measures of Central Tendency and Dispersion; Box Plot; (teach through excel only).

UNIT-IV

(12 Hrs)

Online Transaction Processing (OLTP):

Introduction to OLTP and OLAP – OLTP – OLAP – types of OLAP Architectures– OLTP and OLAP – Data models for OLTP and OLAP – Role of OLAP Tools in BI Architecture.

UNIT-V

(12 Hrs)

Application of Business Analytics in Industry 4.0:

Marketing Analytics, Finance Analytics, Cost analytics, HR Analytics, Operation Analytics, Supply Chain analytics, Google Analytics and Youtube Analytics.

REFERENCE BOOKS:

S.No	Author	Title	Publisher	Year of Publication
1.	Ananth Raman, Marshall Fisher,	The New Science of Retailing: How Analytics Are Transforming the Supply Chain and Improving Performance,	HBR Book Press,	2010
2.	Efraim Turban, Ramesh Sharda, Jay Aronson, David King,	Decision Support and Business Intelligence Systems,	9th Edition, Pearson Education,	2009
3.	Frank J. Ohlhorst,	Big Data Analytics,	1st Edition, Wiley,	2012
4.	Foster Provost, Tom Fawcelt,	Data Science for Business – What you need to know about data mining and data- Analytic Thinking	Reilly Media Publication,	2013 IDEA from CASEWARE
5.	Galit Shmueli, Nitin R. Patel, Peter C. Bruce,	Data Mining for Business Intelligence: Concepts, Techniques, and Applications in Microsoft Office Excel with XLMiner,	Wiley Publication,	2010
6.	Marc, J. Schniederjans, Dara G. Schniederjans, Christopher M. Starkey.	Business Analytics – Principles, Concepts and Applications What, Why and How?-	Wiley publications	2014
7.	Prasad RN, Seema Acharya,	Fundamentals of Business Analytics	2nd edition, Wiley publications	2014
8.	Turban E, Armonson, JE, Liang, TP & Sharda	Decision Support and Business Intelligence Systems	8th Edition, John Wiley & Sons,	2007

WEB REFERENCES:

1. https://michael.hahsler.net/SMU/EMIS3309/slides/Evans_Analytics2e_ppt_01.pdf
2. https://www.academia.edu/40866126/BUSINESS_ANALYTICS
3. <https://ptgmedia.pearsoncmg.com/images/9780133552188/samplepages/0133552187.pdf>
4. https://www.cbsi-corp.com/wp-content/uploads/2012/02/NA50_05_BI_Business_Analytics.pdf
5. https://www.bis.org/ifc/publ/ifcb43_zn.pdf
6. <https://www.irjet.net/archives/V4/i8/IRJET-V4I8296.pdf>
7. <https://www.youtube.com/watch?v=diaZdX1s5L4&t=13s>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XXIII Elective-I	21CCU22B	BUSINESS FINANCE	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	50	50	100

PREAMBLE:

To make the students to understand the finance functions, traditional and modern role of business finance.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	summon up the various jargons used in Business Finance	K1
CO2	describe the different concepts of finance, financial planning, capitalisation, capital structure, capital budgeting and cost of capital	K2
CO3	select the best financial plan, capital structure and sources of finance	K3
CO4	examine the procedures of financial planning, theories of capitalisation, pattern of capital structure, process of capital budgeting and cost of capital	K4
CO5	verify the efficacy of the sound financial plan, capitalisation theories, capital budgeting techniques and cost of capital	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs /POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	3
CO2	9	9	9	9	3	9	3
CO3	9	9	9	3	1	9	1
CO4	9	3	9	3	0	0	0
CO5	9	3	3	3	0	0	0
Total Contribution of COs to POs	45	33	39	27	13	27	7
Weighted Percentage of COs Contribution to POs	2.57	2.11	2.44	2.30	1.95	2.90	1.24

Level of correlation:0–No correlation;1–Low correlation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

UNIT I (12 Hrs)

Business Finance:

Introduction – Meaning – Concepts - Scope – Finance function – approaches to finance function – aims of finance function -Traditional and Modern Concepts – factors affecting financial decisions.

Unit II (12 Hrs)

Financial Plan:

Meaning – Need – types - essentials of a sound financial plan – consideration in formulating financial plans – steps in financial planning- estimating long term and short term financial needs- limitations of financial planning.

UNIT III (12 Hrs)

Capitalization and Capital Structure :

Capitalization : Meaning- Modern concepts of capitalization- Need-Theories of capitalization- Over Capitalisation and Under Capitalisation – Causes, effects, Merits and demerits -Remedies – Watered Stock .

Capital Structure: Definition -Need-Pattern of capital structure- Determinants of Capital structure- Theories of capital structure- Net Income approach, Net Operating Income approach, Modigliani & Miller Approach, Capital Gearing.(simple problems in Theories of capital structure).

UNIT IV (12 Hrs)

Capital Budgeting:

Meaning –Importance-Process of capital budgeting- capital budgeting techniques- Payback Period method, Average Rate of Period method(ARR), Net Present Value

method(NPV),Internal Rate of Return method(IRR), Profitability Index Method(PI),Limitations of capital budgeting.(Simple Problems)

UNIT V (12 Hrs)

Cost of capital and Sources of Finance:

Cost of capital: Meaning- Concepts-Calculation of Cost Debt, Cost of preference capital, Cost of equity capital, Cost of retained earning-weighted average cost of capital.

Sources of finance: Classification- Long term sources-Equity shares, preference shares, Bonds and debentures, fixed deposits- short term sources- Internal financing-Lease financing-Features- Merits and demerits. (Simple problems in cost of capital)

Note: Theory 60% and Problem 40%

TEXT BOOK:

S.No	Authors	Title	Publishers	Year of Publication
1	Shashi K Gupta & Anuj Gupta	Business Finance	Kalyani Publishers, New Delhi	2014

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Agarwal, Nair & Banerjee	Business Finance	Pragati Prakashan Meerut.	2000
2	Kuchhal S.C.	Financial management	Vikas publication, NewDelhi	2012
3	Saravanavel	Financial management	Mc- Graw Hill Education, New Delhi	2014
4	Sharma R.K. & Gupta	Business Finance	Kalyani publishers, New Delhi.	2002
5	Sri Vatsava. R.M. Shubhra verma	Essentials of Business Finance	Himalaya Publishing House, New Delhi.	2016

WEB REFERENCES:

- <https://www.slideshare.net/KasamsettySailatha/financial-planning-64821702>
- http://accioneduca.org/admin/archivos/clases/material/sources-of-financing_1563992424.pdf
- <https://www.egyankosh.ac.in/bitstream/123456789/6194/1/Unit-5.pdf>
- <https://wikifinancepedia.com/finance/limitations-of-financial-planning>
- <https://www.slideshare.net/umeshutage/capitalisation-69712195>
- <https://www.youtube.com/watch?v=9fBrZOYhs54>
- <https://www.slideshare.net/groupalankit/what-do-you-mean-by-trading-on-equity>
- https://www.slideshare.net/sagar_sjpuc/capital-structure-presentation-775432
- <https://www.yourarticlelibrary.com/financial-management/lease-financing-types-advantages-and-disadvantages/43833>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core :XXIII Elective-I	21CCU22C	BANK MARKETING	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	50	50	100

PREAMBLE:

To make the students to acquire the basic knowledge of the Bank marketing.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	spell out the meanings of the various terminologies such as bank marketing, market segmentation, Pareto effect, Market structure , Promotion, Place and price strategy	K1
CO2	explain the various domain concepts in bank marketing particularly features of bank marketing, branch level planning, Product strategy for banks, product life cycle, sales promotion , personal selling, Rural banking market	K2
CO3	apply the techniques of sales promotion and selling and market planning in bank marketing	K3
CO4	analyse the banking market skills, problems in pricing banking services and distinguish between bank marketing and commodity marketing	K4
CO5	evaluate the market practices in banks, effects of segmentation, branch level planning.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	3
CO2	9	9	9	9	3	9	1
CO3	9	9	9	3	1	9	1
CO4	9	3	9	3	0	0	1
CO5	9	3	3	3	0	0	1
Total Contribution of COs to POs	45	33	39	27	13	27	7
Weighted Percentage of COs Contribution to POs	2.57	2.11	2.44	2.30	1.95	2.90	1.24

Level of correlation:0–No correlation;1–Low correlation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

UNIT I (12 Hrs)

Meaning and Evolution of Bank Marketing:

Meaning of Bank marketing – Evolution of bank marketing in India – Justification for practicing marketing in banks- Special features of services marketing - Bank marketing – bank marketing vs marketing goods.

UNIT II (12 Hrs)

Market Segmentation for Banks:

Concept of market segmentation – Purpose of market segmentation to banks – Importance of segmentation to banks – Criteria for segmentation – emerging rules of segmentation- stages and effects of segmentation.

Marketing planning – Branch level planning – Pareto effect – Removing myths while planning- A full scale analysis of market.

UNIT III (12 Hrs)

Marketing Structure and Strategy:

Marketing Structure: Bank Marketing Structure.

Marketing strategy – the concept- Types of strategy – Marketing strategy for public sector commercial banks – Formulation of marketing mix- Ingredients of marketing mix.

Product strategy –Product life cycle-Product portfolio- New product development dilemma-Product strategy for banks.

UNIT IV (12 Hrs)

Promotion, Pricing and Place Strategy:

Promotion – The concept-The communication process –Selection of media –Sales promotion- The concept – Personal selling – The concept- Types of personal selling- Dynamics of personal selling.

Pricing strategy – Problem in pricing the banking services –pricing objectives – strategy- techniques- Price negotiation.

Place strategy – Marketing channel-The concept-Management of bankers- Management of place –standard of customer service –People mix.

UNIT V (12 Hrs)

Future of Bank Marketing:

Introduction – Corporate image- Corporate culture and Paradigm shift-Developing the bankers- Strategic marketing-Marketing for loan assets- Emergence of financial supermarkets- Rural banking market.

E-Bank Marketing- Role of Information Technology in Banking.

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Jha S.M	Bank Marketing	Himalaya publishing house, Mumbai	2011

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Rajeev K. Seth	Marketing of Banking Services	Macmillan India ltd, New Delhi	1997
2.	Saxena K.K	Bank marketing	Skylark Publication, New Delhi	1988

WEB REFERENCES:

1. https://www.tutorialspoint.com/bank_management/bank_management_marketing.htm
2. <https://www.youtube.com/watch?v=lgJapGy91JQ>
3. <https://www.youtube.com/watch?v=vdZNAWylXn4>
4. <https://www.slideshare.net/silent399/marketing-strategies-of-bank>
5. https://www.powershow.com/view2a/4cb0f7-NGNIY/MARKETING_OF_BANKING_PRODUCTS_powerpoint_ppt_presentation
6. <https://www.slideserve.com/alfonso-blackwell/bank-marketing-powerpoint-ppt-presentation>
7. <https://www.slideteam.net/bank-marketing-strategies-ppt-powerpoint-presentation-pictures-guidelines-cpb.html>
8. https://www.researchgate.net/publication/49615486_CONCEPT_AND_EVOLUTION_OF_BANK_MARKETING

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part IV	Skill Enhancement : II	21SEU02	LIFE SKILLS (JEEVAN KAUSHAL) (CURRICULUM AS RECOMMENDED BY UGC)	36	1

Contact hours per week: 3

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	50	-	50

PREAMBLE:

To inculcate both personal and professional skills in the students in the areas of understanding of self and others, interpersonal skills, high performance teams, leadership potential, communication & presentation skills, techniques of problem solving, decision making, fostering creativity and innovation for personal and professional excellence, stress management, time management and conflict management and inculcation of human values.

COURSE OUTCOME:

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

COs	Course Outcome	Knowledge Level
CO1	Identify the common communication problems, what good communication skills are and what they can do to improve their abilities	K1
CO2	Demonstrate communication through the digital media	K2
CO3	Prepare themselves to situations as an individual and as a team.	K3
CO4	Analyse various leadership models, strengths and abilities to create their leadership vision	K4
CO5	Appraise their potential as human beings and conduct themselves properly in the ways of the world.	K5

K1 – Remember; **K2 – Understand;** **K3 – Apply;** **K4 – Analyze;**
K5 – Evaluate; **K6 -Create.**

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	9	3	1	3	3	1
CO2	1	9	3	1	3	9	1
CO3	1	3	3	3	9	3	3
CO4	1	3	3	3	9	9	3
CO5	1	3	3	1	3	1	9
Total Contribution of COs to POs	7	27	15	9	27	25	17
Weighted Percentage of COs Contribution to POs	0.40	1.73	0.94	0.77	4.05	2.69	3.02

Level of correlation:0–No correlation;1–Low correlation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

UNIT I (8 Hours)

Communication Skills:

Listening, Speaking, Reading, Writing and different modes of writing

UNIT II (7 Hours)

Digital Communication and Presentation Skills:

Digital Literacy, Effective use of Social Media, Non-verbal communication, Presentation Skills

UNIT III (5 Hours)

Team Skills:

Trust and Collaboration, Listening as a Team Skill, Brainstorming, Social and Cultural Etiquettes, Internal Communication

UNIT IV (8 Hours)

Leadership and Management Skills:

Leadership Skills, Managerial Skills, Entrepreneurial Skills, Innovative Leadership and Design Thinking

UNIT – V (8 Hours)

Universal Human Values:

Ethics and Integrity, Love & Compassion, Truth, Non-Violence, Righteousness, Peace, Service, Renunciation (Sacrifice)

TEXT BOOKS:

1. Sen Madhucchanda (2010), An Introduction to Critical Thinking, Pearson, Delhi
2. Silvia P. J. (2007), How to Read a Lot, American Psychological Association, Washington DC
3. Sinek S. (2009). Start with Why: How Great Leaders Inspire Everyone to Take Action. Penguin
4. Kelly T., Kelly D. (2014). Creative Confidence: Unleashing the Creative Potential Within Us

REFERENCE BOOKS:

1. Elkington, J., & Hartigan, P. (2008). The Power of Unreasonable People: How Social Entrepreneurs Create Markets that Change the World. Harvard Business Press

WEB REFERENCES:

- Developing Soft Skills and Personality
:https://www.youtube.com/playlist?list=PLzf4HHlsQFwJZel_j2PUy0pwjVUgj7KIJ
- Course on Leadership - <https://nptel.ac.in/courses/122105021/9>
- <https://www.ugc.ac.in/e-book/SKILL%20ENG.pdf>
- Knowledge@Wharton Interviews Former Indian President APJ Abdul Kalam - .
"A Leader Should Know How to Manage Failure" <https://www.youtube.com/watch?v=laGZaS4sdeU>
- Martin, R. (2007). How Successful Leaders Think. *Harvard Business Review*, 85(6): 60.
- Fries, K. (2019). 8 Essential Qualities That Define Great Leadership. *Forbes*. Retrieved 2019-02-15
- How to Build Your Creative Confidence, Ted Talk by David Kelly - https://www.ted.com/talks/david_kelley_how_to_build_your_creative_confidence

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part V	Proficiency Enhancement	21PECCU01	BUSINESS AND COMMERCIAL KNOWLEDGE (SELF - STUDY)	NIL	2

Contact hours per week: NIL

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	--	100	100

PREAMBLE:

To enable the students to learn themselves and acquire knowledge of business and commerce.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO 1	Recall the meaning and definitions of various business and commercial terminologies.	K 1
CO 2	Explain the characteristics of different forms of business organizations and functions of stock exchanges.	K 2
CO 3	Compare the nature of various forms of business organizations.	K 3
CO 4	Evaluate the functions of stock exchanges, methods of trading in stock exchanges and factors influencing demand and supply.	K 4
CO 5	.assess the essentials and qualities of a successful businessmen.	K 5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	9	3	3
CO2	9	9	9	3	9	3	3
CO3	9	3	9	3	9	1	3
CO4	9	3	9	3	9	1	3
CO5	9	3	9	3	3	1	3
Total Contribution of COs to POs	45	27	45	15	39	9	15
Weighted Percentage of COs Contribution to POs	2.57	1.73	2.82	1.28	5.85	0.97	2.66

Level of correlation:0–No correlation;1–Low correlation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

UNIT I

Nature and Scope of Business:

Meaning and definition of business- Characteristics of business- Scope of business- Business system- Objectives of modern business- Essentials of a successful business- Qualities of a successful business men- Development and growth of various forms of business organization- Business ethics.

UNIT II

Forms of Business Organization:

Sole proprietorship business- Partnership firms- Joint Hindu Family firm- Joint stock companies- Co-operative institutions- Public enterprises- Public utility services.

UNIT III

Stock Exchange:

History and Evolution of Stock Exchange- Functions of Stock Exchange- Organization of Stock Exchange- Services of Stock Exchange- Membership in Stock Exchanges- Classification of members in India- Investors and Speculators- Kinds of speculators- Methods of trading- Listing of securities- Securities Exchange Board of India (SEBI)- Functions- Salient features.

UNIT IV

Business Economics:

Meaning and Definition of Business Economics- Concept of marginal utility- Law of Diminishing Marginal Utility- Importance of Diminishing Marginal Utility- Law of demand- Factors influencing demand- Meaning of supply- Law of supply- Determinants of supply- Assumptions of supply.

UNIT V

Common Business Terminologies:

i) Finance and Business Terminologies:

Bater system- Money- Legal tender- Call money- Earnest money- Money market- Capital market- Bank- Central bank- Co-operative bank- Rural bank- Bank rate- Credit card- Debit card- Insurance- Life insurance- General insurance- Tax- Assessment year- Financial year- Previous year- Direct tax- Indirect tax- GST.

ii) Marketing Terminologies:

Market- Marketing- Marketing mix- Channels of distribution- Advertising- Branding- Brand name- Trade mark- Copy right- Goodwill- Sellers market and buyers market- Wholesaler- Retailer- Consumer- Customer- Multiple shop- Chain store- Super market- Black market- Export- Import- Balance of payment- STD- Fax- Telephone- Video conferencing.

iii) Accounting Terminologies:

Accounts- Single entry system- Double entry system- Journal- Ledger- Trial balance- Profit and loss Account- Balance sheet- Debtors and creditors- Assets and liabilities- Capital- Gross profit and net profit- Inventory- Invoice- Depreciation- Royalty- Hire purchase and installment- Capital expenditure and revenue expenditure- Auditing- Voucher- Working capital- Trade discount- cash discount.

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1.	Kathiresan & Radha.V	Business Organization	Prasanna Publishers, Chennai.	2006
2.	Sankaran.S	Business Economics	Margham Publications, Chennai	2014

WEB REFERENCE:

1. https://www.icai.org/post.html?post_id=13831
2. <https://www.toppr.com/guides/commercial-knowledge/business-and-commercial-knowledge/>
3. <https://www.youtube.com/watch?v=bVDDOsB4vcg>
4. <https://www.youtube.com/watch?v=y8OhMXsIs60>
5. <https://www.youtube.com/watch?v=4vu5beepK2M>

SEMESTER VI

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core :XXIV	21CCU23	INTERNET AND WEB DESIGNING	48	3

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	50	50	100

PREAMBLE:

To equip the learners with fundamental concepts of internet and web designing

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	define the conceptual knowledge of HTML tags and components of internet	K1
CO2	demonstrate the tags of HTML ,DHTML, Javascript and Php	K2
CO3	make use of branching and looping statement into HTML file	K3
CO4	distinguish the tags used for static and dynamic web pages in HTML	K4
CO5	prove the source code of a website and validation of inputs	K5
CO6	construct a website using frames, links, images for a small organization	K6

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	3	1
CO2	9	9	9	9	3	3	1
CO3	9	9	9	9	3	9	3
CO4	9	9	9	9	3	9	3
CO5	9	9	9	9	3	9	3
Total Contribution of COs to POs	45	45	45	45	15	33	11
Weighted Percentage of COs Contribution to POs	2.57	2.88	2.82	3.83	2.25	3.54	1.95

Level of correlation:0–No correlation;1–Low correlation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

UNIT I (10 Hrs)

Introduction to HTML:

Web server- Web Client/Browser-HTML Tags- Commonly used HTML Commands- Lists- tables- Linking- Frames- Adding images to HTML Documents.

UNIT II (10 Hrs)

Introduction to DHTML:

Cascading Style Sheets: Font attributes- Color and back ground attributes- Text attributes- Border and List attributes-External Style sheet: Using DIV and SPAN tag.

UNIT III (10Hrs)

Java script in HTML:

Data types-Variables-Arrays-Operators and Expressions. Conditional Checking: If- else, Loops (For, While, Do-While). Functions: Built-in-functions-User defined functions- Dialog boxes: Alert, prompt, confirm.

UNIT IV (10 Hrs)

Web page Events Using JavaScript:

Forms – Form elements: Text, Passwords, Text area, Button, Radio, Checkbox, Select, Submit, Reset, Hidden, File upload. Properties and methods of form elements-String object, Math object, Date object, User Defined object.

UNIT V (8 Hrs)

PHP Basics:

Data types-Variables-Constants-Operators-Arrays. Functions: Built-in-functions- User defined functions- Date and Time functions.

TEXT BOOK:

Author	Title	Publisher	Year of Publication
Ivan Bayross	Web Enabled Commercial Applications Development using HTML, java script, DHTML and PHP.	Vikas Publishing House Pvt Ltd, Chennai	2008

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1.	Alexis Leon and Mathews Leon	Internet for Everyone	Vikas Publishing House Pvt.Ltd., Chennai	2000
2.	Chris Bates	Web Programming: Building internet Applications	Wiley dream tech India Pvt.Ltd, New Delhi	2003

WEB REFERENCE:

1. https://www.cs.uct.ac.za/mit_notes/web_programming.html
2. <https://www.w3schools.com/html/>
3. https://www.tutorialspoint.com/internet_technologies/website_designing.htm
4. <https://wtf.tw/ref/robbins.pdf>
5. <https://www.peachpit.com/content/images/9780321918932/samplepages/0321918932.pdf>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core: XXV	21CCU24	COST & MANAGEMENT ACCOUNTING	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	50	50	100

PREAMBLE:

To equip the learners to understand the techniques of cost accounting to become cost accountant and to familiarize them with the nature and concepts of management accounting and enable them to take managerial decisions using tools and techniques of management accounting.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge level
CO1	recollect various meaning and definition of the terminologies used in the Cost and Management Accounting	K1
CO2	illustrate the fundamental knowledge on cost sheet, basic elements of costing and different ratios, working capital, cash flow and fund flow statements and marginal costing	K2
CO3	apply the techniques for computing EOQ, wage payment, labour turnover, overhead, ratios, cash from operations, break even sales, contribution, variable cost and sales.	K3
CO4	distinguish between cost accounting, financial & management accounting, fund flow analysis & cash flow analysis	K4
CO5	determine levels of stock, computation of control of labour, different ratios, working capital, cash from operation, fund from operation, variable cost, contribution, break even sales and sales	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	1	3
CO2	9	9	9	9	3	1	3
CO3	9	9	9	9	3	9	3
CO4	9	9	9	9	3	3	3
CO5	9	9	9	9	3	9	3
Total contribution of COs to POs	45	45	45	45	15	23	15
Weighted Percentage of COs Contribution to POs	2.57	2.88	2.82	3.83	2.25	2.47	2.66

Level of correlation:0–No correlation;1–Low correlation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

UNIT I

(12 Hrs)

Overview of Cost Accounting:

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.

UNIT II

(12 Hrs)

Materials, Labour & Overhead:

Meaning, Importance and techniques of Material Control: Levels of material Control – Need for Material Control – Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores –Economic Order Quantity

System of wage payment – Idle time – Control over idle time – Labour turnover. Computation and control of labour –Overhead – Classification of overhead – allocation and absorption of overhead -Primary and Secondary Distribution

UNIT III

(12 Hrs)

Management Accounting: Tools and Techniques:

Nature and scope of Management Accounting – Meaning – Nature – Scope – Functions – Objectives – Importance – Limitations – Distinction between Financial Accounting and Management Accounting – Relationship between cost and management Accounting – Tools and Techniques of Management Accounting.

UNIT IV

(12 Hrs)

Ratio Analysis:

Ratio Analysis - Significance and Limitations of Ratio Analysis-Classification of Ratios -Analysis of Short-term Financial Position (Liquidity Ratios and Turnover Ratios) - Analysis of Long-term Financial Position - Analysis of Profitability (Only General Profitability Ratios)

UNIT V

(12 Hrs)

Working capital, Fund Flow and Cash Flow Statement:

Working Capital - Meaning and Concept-Classification-Need-Working Capital Cycle-Importance of Adequate Working Capital –Disadvantages of Excess or Inadequate Working Capital-Factors Determining Working Capital Requirements- Calculation of Working capital.

Fund Flow statement – Meaning– Importance and Limitations - Funds Flow statements Vs Income Statement and Balance Sheet – Schedule of changes in working capital – Funds from operations- Preparation of Funds Flow statement.

Cash Flow statement- Meaning– Comparison between Fund Flow statement and Cash Flow statement – Uses of Cash Flow statement – Limitations – Preparation of Cash Flow Statement.

NOTE : Distribution of marks : Theory 40% and Problems 60%

TEXT BOOKS:

S. No	Authors	Title	Publisher	Year of Publication
1.	Reddy T.S. & Hari Prasad Reddy .Y	Cost Accounting	Margham Publishers, Chennai	2012
2.	Sharma R.K. and Shashi K.Gupta	Management Accounting	Kalyani Publications, Chennai	2016

REFERENCE BOOKS:

S. No.	Author	Title	Publisher	Year
1.	Arora M.N.	Cost Accounting Principles & Practices	Vikas Publishing House, Chennai	2008
2.	Iyengar .S.P.	Cost Accounting	Sultan Chand & Sons, Chennai	2000
3.	Jain S.P & Narang	Cost Accounting Principles and Practice	Kalyani Publishers, Chennai	2002
4.	Pillai R.S.N. & Bagavathi .V	Cost Accounting	S. Chand & Company Limited, Chennai	2001
5.	Saxena V.K. & Vashist C.D.	Advanced Cost & Management Accounting	Sultan Chand & Sons, Chennai	1994
6.	Khan M Y and Jain P K	Management Accounting,	TataMcGrew Hill Publishiung Company Limited, New Delhi	2007
7.	Maheswari S N	Principles of Management Accounting	Sultan Chand and Sons, New Delhi	2009

WEB REFERNCES:

1. https://static.careers360.mobi/media/uploads/froala_editor/files/Cost-Sheet.pdf
2. <https://www.economicdiscussion.net/wages/payment-of-wages/payment-of-wages/32489>
3. https://www.tutorialspoint.com/accounting_basics/management_versus_cost_accounting.htm
4. <https://www.ilearnlot.com/management-accounting-objectives-nature-and-scope/55016/>
5. <https://www.educba.com/ratio-analysis-formula/>
6. <https://corporatefinanceinstitute.com/resources/knowledge/accounting/working-capital-cycle/>
7. <https://www.investopedia.com/terms/c/cashflowstatement.asp>
8. <https://www.youtube.com/watch?v=OzOtwYargcU>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XXI Practical III	21CCU21	COMPUTER APPLICATIONS PRACTICAL –III (VISUAL BASIC & WEB DESIGNING)	48	4

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	50	50	100

PREAMBLE

To develop the practical skills of HTML AND PHP scripting languages

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	recall the basic structure of HTML program	K1
CO2	demonstrate the tags of HTML and Php	K2
CO3	use scripting to activate the events in dynamic web pages	K3
CO4	analyse the attributes to get hyper links, frames and images in website	K4
CO5	evaluate the tags that performs valid operation in a website	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	1
CO2	9	9	9	9	3	9	1
CO3	9	9	9	9	3	9	1
CO4	9	9	9	9	3	9	1
CO5	9	9	9	9	3	9	1
Total Contribution of COs to POs	45	45	45	45	15	45	6
Weighted Percentage of COs Contribution to POs	2.57	2.88	2.82	3.83	2.25	4.83	1.07

Level of correlation:0–No correlation;1–Low correlation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

(48 Hrs)

1. Create a HTML program to display the ordered lists and unordered lists of products in a department store
2. Create a HTML program to prepare the class timetable
3. Create a webpage for a business company using HTML
4. Create a webpage to an advertisement using images
5. Create a webpage to implement the hyperlinks using frames
6. Create a webpage for online ticket reservation using javascript
7. Create a webpage to prepare the college application form and validate them using VB scripts
8. Create a webpage to add the given events to a calendar date
9. Design a website to conduct a quiz programme and evaluate the answers
10. Create PHP programs to maintain the stock details

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XXVI Elective-II	21CCU25A	BUSINESS ANALYTICS USING PYTHON	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	50	50	100

PREAMBLE:

To develop programming skills in Python for effective decision making in business

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	recollect the basic concepts of Object Oriented Programming Concepts (OOPs), programming in Python, control structure, list and string functions, python file operations	K1
CO2	visualize the python program using Python comments, control structures, list and string functions, turtle chart	K2
CO3	applying the python scripts , python comments to create tables and files	K3
CO4	analyze the need of different business application fields by running a python programme using different python functions.	K4
CO5	evaluate business analysis techniques for decision making using python.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	3
CO2	9	9	9	9	1	9	1
CO3	9	9	9	3	1	3	1
CO4	9	3	9	3	1	3	1
CO5	9	3	3	3	1	3	1
Total Contribution of COs to POs	45	33	39	27	13	27	7
Weighted Percentage of COs Contribution to POs	2.57	2.11	2.44	2.30	1.95	2.90	1.24

Level of correlation:0–No correlation;1–Lowcorrelation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

UNIT I

(12 Hrs)

Object oriented Programming Concepts (OOPs):

Theory Portion

Python Object Oriented Programming Concepts: class – object – inheritance - polymorphism – encapsulation – Data abstraction. Introduction to python: Python- numbers, strings, variables, operators, expressions, string operations, math function calls, Input/output statements.

Practical exercise:

- Write a Python program to get the Python version you are using.
- Write a Python program to area of the square.

UNIT II

(12 Hrs)

Control Structures and Functions:

Theory Portion

Control Structures: if statement, if-else statement – looping statement: While and for loops – Functions: Built-in-functions-user defined functions- Event driven programming: Turtle bar chart.

Practical exercise:

- Write a python program to enter two different numbers and perform using arithmetic operator
- Write a Python program using the Turtle graphics library to construct a turtle bar chart representing the grades obtained by N students.
- Write a python program to find biggest among three numbers.

UNIT III

(12 Hrs)

Python Complex data types: List and string functions:

Theory Portion

Python Complex data types: Using string data type and string operations-Defining list and list slicing-string manipulation methods-Programming using string. List and Dictionary- List manipulation-Dictionary manipulation-list and dictionary in-built functions.

Practical exercise:

- Write a Python program that accepts a string and calculate the number of upper case letters and lower case letters
- Write a Python program to reverse a given string and check whether the give string palindrome or not.
- Write a Python program to write a list to a file

UNIT IV

(12 Hrs)

Python File Operations:

Theory Portion

Python File Operations: Reading files, Writing files in python, Understanding read functions, read(), readline(), readlines(). Understanding write functions, write() and writelines()

Practical exercise:

- Write a Python program to read an entire text file.
- Write a Python program to read a random line from a file

UNIT V

(12 Hrs)

Database Programming:

Theory Portion

Connecting to a database, Creating Tables, INSERT, UPDATE, DELETE and READ operations, Transaction Control, Disconnecting from a database, Exception Handling in Databases.

Practical exercise:

- Write a Python program to create table which includes insert, update, delete and read operations

Note:

Practical Examination is conducted internally

Assignment marks is assigned for practical records

End Semester Examination is conducted for theory portions alone

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1.	Charles Dierbach	Introduction to Computer Science using Python	Wiley publication	2015
2.	Jake VanderPlas	Python Data Science Handbook - Essential Tools for Working with Data,	O'Reily Media, Inc publication	2016
3.	Kenneth Lambert	Fundamentals of Python: First Programs	Cengage learning publishers	First edition, 2012 (ISBN-13:978-1337560092)
4.	Michel Dawson	Python Programming for Absolute Beginners	Third Edition, Course Technology Cengage Learning Publications,	2013
5.	Wesley J. Chun	Core Python Applications Programming	3rd Edition , Pearson Education	2016

WEB REFERENCE:

1. <https://books.goalkicker.com/PythonBook/>
2. https://library.oapen.org/bitstream/id/56d27e73-e92a-4398-8198-239be7aacc93/2020_Book_IntroductionToScientificProgra.pdf
3. https://www.tutorialspoint.com/python/python_tutorial.pdf
4. <https://www.youtube.com/watch?v=WvhQhj4n6b8>
5. <https://www.youtube.com/watch?v=b093aqAZiPU>
6. https://www.brianheinold.net/python/A_Practical_Introduction_to_Python_Programming_Heinold.pdf
7. <https://www.slideshare.net/ranpararipal/python-final-ppt>
8. https://www.powershow.com/view0/8a8ef4-NtQ3M/Overview_of_Python_History_Advantages_Applications_IQOnlineTraining_powerpoint_ppt_presentation

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XXVI Elective : II	21CCU25B	FINANCIAL SERVICES	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	50	50	100

PREAMBLE:

To enable the learners to familiarize the various financial products and its services in the competitive environment.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	summon up various terminologies used in financial services	K1
CO2	explain the significance of financial instruments, merchant banking, mutual fund, financial derivatives and credit controlling agencies	K2
CO3	apply their skills in using innovative financial instruments, venture capital and derivatives	K3
CO4	Analyze the various reasons for the slow growth of mutual fund and problems in financial market.	K4
CO5	Evaluate the products of mutual funds, derivatives and measure the strategies of credit control agencies.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	3
CO2	9	9	9	9	1	9	1
CO3	9	9	9	3	1	9	1
CO4	9	3	9	3	1	0	1
CO5	9	3	3	3	1	0	1
Total Contribution of COs to POs	45	33	39	27	13	27	7
Weighted Percentage of COs Contribution to POs	2.57	2.11	2.44	2.30	1.95	2.90	1.24

Level of correlation:0–No correlation;1–Lowcorrelation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

UNIT I

(12 Hrs)

Introduction to Financial Services:

Meaning, Scope and Importance of Financial services - Features - Classification of financial services - Fund Based and Non-fund Based Services - New Financial Products and Services - Innovative Financial Instruments - Problems in financial Sector.

UNIT II

(12 Hrs)

Merchant Banking and Venture Capital:

Merchant Banking: Meaning and Definition of Merchant Banking – Origin - Merchant Bank vs. Commercial Banks – Services of Merchant Banks.

Venture Capital: Meaning – Concept – Features – Importance – Activities of Venture Capital Funds – Methods of Venture Financing.

UNIT III

(12 Hrs)

Mutual Fund, Factoring and Forfaiting:

Mutual Fund: Meaning, Definition and Scope – Origin – Types – Importance – Organization and Operation of Mutual Fund – Mutual Fund in India – Reasons for slow growth.

Factoring – Meaning – Functions – Types of factoring – Factoring vs Discounting – Causes and Benefits of Factoring.

Forfaiting – Meaning – Factoring Vs. Forfaiting – Benefits and Drawbacks of Forfaiting.

UNIT IV

(12 Hrs)

Securitization of Debt and Derivatives:

Securitization of Debt- Meaning and Definition – Securitization vs. Factoring – Structure of Securitization – Benefits – Conditions for Successful Securitization – Securitization of Asset.

Derivatives – Meaning and Definition –Importance - Kinds of Financial Derivatives – Forward – Features of Forwards – Types of Futures – Forwards vs. Futures – Advantages of Forwards and Futures – Options – Features of Option – Share Option – Currency Option – Swap – Features of Swap – Kinds of Swap – Advantages and Disadvantages – Derivatives in India.

UNIT V

Credit Rating:

(12 Hrs)

Credit Rating – Meaning and Definition – Functions of Credit Rating – Benefits of Credit Rating – Credit Rating Agencies: CRISIL-IICRA-CAREDCR-ONICRA – SEBI Guidelines.

Note: Distribution of Marks: Theory 100 % .

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Gordon E. and Natarajan K.	Financial Markets and Services	Himalaya Publishing House New Delhi	2001

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Gurusamy S.	Financial Services and System	Tata McGraw Hill Education Private Limited New Delhi	2010
2	Jha S.M.	Service Marketing	Himalaya Publishing House New Delhi	1997
3	Khan M.Y.	Financial Services	Tata McGraw Hill Publishing Company Limited Mumbai	2002

WEB REFERNCES:

1. <https://commercemates.com/characteristics-and-importance-of-financial-services/>
2. <https://www.scribd.com/doc/6153285/New-Financial-Products-and-Services>
3. <https://keydifferences.com/difference-between-commercial-bank-and-merchant-bank.html>
4. <https://www.edupristine.com/blog/venture-capital>
5. http://www.aurobindo.du.ac.in/uploads/pdf/1585999470_Mutual_funds_.pdf
6. <https://www.holisticinvestment.in/7-reasons-behind-your-mutual-funds-poor-performance/>
7. <https://www.yourarticlelibrary.com/economics/factoring-silent-features-types-steps-advantage-and-limitations/23514>
8. <https://efinancemanagement.com/sources-of-finance/factoring-vs-discounting>
9. <https://www.investopedia.com/terms/f/forfaiting.asp#:~:text=Disadvantages%20of%20Forfaiting-,Advantages,sale%20into%20a%20cash%20transaction.>
10. <https://www.diamond-hill.com/sitefiles/live/documents/insights/FixedIncomePersp/161115-Mechanics-and-Benefits-of-Securitization.pdf>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XXVI Elective:II	21CCU25C	CONSUMER BEHAVIOUR	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	50	50	100

PREAMBLE:

To equip the learners with the concept of consumer behaviour which promote consumer movement in India.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	recognize the special terms used in consumer behavior such as culture, social class, consumer motivation, consumerism and consumer protection.	K1
CO2	explain the various factors affecting consumer behavior.	K2
CO3	apply the knowledge of consumer behaviour in marketing, consumer learning, consumer decision making and redressal of consumer disputes.	K3
CO4	examine the consumer behavior models, and reasons for slow growth of consumer movement.	K4
CO5	judge the effectiveness of legislation of consumer protection, process of consumer research and redressal of consumer disputes.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	3
CO2	9	9	9	9	1	9	3
CO3	9	9	9	3	1	9	1
CO4	9	3	9	3	1	0	0
CO5	9	3	3	3	1	0	0
Total Contribution of COs to POs	45	33	39	27	13	27	7
Weighted Percentage of COs Contribution to POs	2.57	2.11	2.44	2.30	1.95	2.90	1.24

Level of correlation:0–No correlation;1–Low correlation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

UNIT I

(12 Hrs)

Nature and Scope of Consumer Behaviour:

Consumer Behaviour - Meaning – Definition – Scope of Consumer Behaviour – Need for studying Consumer Behaviour – Consumer and Buyer – Consumer Vs Customer – Discipline of consumer behaviour, customer value satisfaction – retention – marketing ethics - Consumer Behaviour models – Economic model – Learning model – Psychoanalytical model – Sociological model.

UNIT II

(12 Hrs)

Consumer learning and Consumers' attitude:

Learning theories – Behavioral learning theories – measures of consumer learning. Consumer attitude – characteristics – functions – factors influencing attitude formation – strategies for attitude change - methods of attitude measurement.

UNIT III

(12 Hrs)

Influence of culture on Consumer Behaviour and Social class:

Culture – meaning – characteristics – subculture – cross culture – objectives of cross culture marketing – areas for cross culture – problems of cross culture marketing. Social class – meaning – categories – characteristic features – social class in India.

UNIT IV

(12 Hrs)

Consumer Research and Decision making:

Consumer Research – process of consumer research – paradigms – consumer motivation– need – dynamics – types – consumer perception.

Consumer Decision Making –decision making process – types – purchase decisions –

post purchase behavior – low involvement decision making Vs high involvement decision making.

UNIT V

(12 Hrs)

Consumerism:

Consumerism – meaning – definition – need for consumerism – legislations for consumer protection – consumer protection councils – district forums – redressal of consumer disputes – consumer movement – consumer movement in India – reasons for slow growth of consumer movement in India.

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Natarajan L	Consumer Behaviour	Margham Publications, Chennai.	2010

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1.	David L. Loudon & Albert J. Della Bitta.	Consumer Behaviour	Tata McGraw-Hill Publishing Company Limited, New Delhi	2004
2.	Leon G.Schiffman, Leslie Lazar Kanuk, S.Ramesh Kumar	Consumer Behaviour	Dorling Kindersley Pvt.Ltd., South Asia	2013
3.	Ramanuj Majumdar	Consumer Behaviour	PHI Learning Private Limited, New Delhi.	2010
4.	Suja R.Nair	Consumer Behaviour in Indian Perspective	Himalaya Publishing House, New Delhi	2009

WEB REFERENCES:

1. https://en.wikipedia.org/wiki/Consumer_behaviour
2. <https://www.businessmanagementideas.com/consumer-behavior/consumer-behaviour-models/20335>
3. <https://www.feedough.com/customer-vs-consumer-difference/>
4. https://www.tutorialspoint.com/consumer_behavior/consumer_behavior_learning.htm
5. <https://www.slideshare.net/princesstong/consumer-behaviourattitude>
6. <https://www.psychologydiscussion.net/attitudes/measuring-the-attitude-of-an-individual-top-5-techniques/1362>
7. <https://www.marketing91.com/the-influence-of-culture-on-consumer-behavior/>
8. <https://www.slideshare.net/ashutoshagrawal507464/social-class-33351405>
9. <https://www.lightercapital.com/blog/what-is-consumer-research-why-is-it-important/>
10. <https://www.marketingtutor.net/consumer-decision-making-process-stages/>
11. <https://www.slideshare.net/unnatishah1/consumer-decision-making-process-48557450>
12. <https://www.slideshare.net/s5750369s/consumerism-42593549>
13. <https://www.slideshare.net/shahbaazhussain6/consumer-protection-council-and-their-rights>
14. https://en.wikipedia.org/wiki/Consumer_movementhttps://www.researchgate.net/publication/334126464_Consumer_movements

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XXVII Elective: III	21CCU26A	BUSINESS ANALYTICS USING TABLEAU	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	50	50	100

PREAMBLE:

To inculcate theoretical and practical exposure using tableau for effective business decision

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	summon up the various terminology used in Tableau software	K1
CO2	visualize the data using tableau charts, data on the web and time series analysis	K2
CO3	experiment data to link multiple sources such as web data, control panel actions, graphs, containers, table calculations, and more.	K3
CO4	solve the business issues in pertaining to business by applying tableau programs	K4
CO5	forecasting the business activity efficiently by using tableau forecasting methods	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	3	9	3
CO2	9	9	9	3	3	9	1
CO3	9	9	9	3	3	3	1
CO4	9	3	9	3	3	3	1
CO5	9	3	3	3	1	3	1
Total Contribution of COs to POs	45	33	39	27	13	27	7
Weighted Percentage of COs Contribution to POs	2.57	2.11	2.44	2.30	1.95	2.90	1.24

Level of correlation:0–No correlation;1–Low correlation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

UNIT I

(12 Hrs)

Introduction to Tableau:

Theory Portion

Business Intelligence (BI) Evolution- Tableau –Introduction to Tableau – Tableau products- Getting started - Tableau file- Data Types and Terminology- Navigation –Work sheet.

Practical exercise:

➤ Show a visualization of your choice, using:

- a) Trend line
- b) Reference line.
- c) Reference band.
- d) Distribution band.

➤ Show a visualization of your choice, using:

- a) Clustering.
- b) Sorting (ascending and descending).
- c) Highlighting of tables.
- d) Drilling down any dimension

UNIT II

(12 Hrs)

Data visualization using Tableau:

Theory Portion

Types of charts-calculated field and Parameters-Bins-Table calculations.

Practical exercise:

- Show any visualization of your choice, applying the principles of:
 - a) Row and Column grand totals, of a table.
 - b) Filtering.
- Prepare the following charts, using any of the dimensions and measures:
 - a) Histogram.
 - b) Area chart.
 - c) Scatter plot.
 - d) Box and whisker chart
 - e) Pie chart. (Display the value of the measure near each segment of the pie chart).

UNIT III

(12Hrs)

Tableau dashboard:

Theory Portion

Connecting to various sources- Connecting to web data –Building dashboards-Dashboard actions-Layouts-Formatting-Story points and use cases.

UNIT IV

(12Hrs)

Level of Detail Calculations:

Theory Portion

Row level access and column level access-Control charts-Using INDEX to sort multiple columns-SQL Overview- Joins- UNION vs UNION ALL, WITH Statements.

Practical exercise:

- Show a visualization of your choice, using:
 - a) Filtering (Show how we apply ‘Range of Values’, ‘At least’, ‘At Most’ and ‘Special’).
 - b) Sorting (ascending and descending).
 - c) Highlighting of tables.
 - d) Create ‘Row Total’, ‘Column Total’ and ‘Grand Total’.

UNIT V

(12Hrs)

Time Series Analysis and Forecasting:

Theory Portion

Visualize time series data using TABLEAU function - Perform calculations with time series data in Tableau.

Practical exercise:

Show a visualization of your choice, using:

- a) Trend line.
- b) Reference line.
- c) Reference band.
- d) Distribution band.

Note:

Practical Examination is conducted internally
Assignment marks is assigned for practical records
End Semester Examination is conducted for theory portions alone

REFERENCE BOOK:

S.No	Authors	Title	Publishers	Year of Publication
1.	Ben Jones	Communicating Data with Tableau: Designing, Developing, and Delivering Data Visualizations,	O'Reilly Media, Inc.	2014

WEB REFERENCES:

1. <https://tanthiamhuat.files.wordpress.com/2015/07/communicating-data-with-tableau.pdf>
2. <https://tanthiamhuat.files.wordpress.com/2015/07/tableau-your-data.pdf>
3. <http://projanco.com/Library/Learning%20Tableau%202019%20Tools%20for%20Business%20Intelligence,%20data%20prep,%20and%20visual%20analytics.pdf>
4. <https://oiipdf.com/download/22138>
5. <https://www.analyticsvidhya.com/blog/2017/07/data-visualisation-made-easy/>
6. <https://www.tableau.com/learn/articles/data-visualization>
7. <https://www.youtube.com/watch?v=SSq5NwsUNGI>
8. <https://www.youtube.com/watch?v=gWZtNdMko1k>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XXVII Elective : III	21CCU26B	MICRO FINANCE	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	50	50	100

PREAMBLE:

To equip the learners with the basic knowledge of micro finance for sustainable development of rural economy.

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	recall the concept and principles of microfinance, functions of self-help groups & women empowerment, different approaches related with Micro finance services and products.	K1
CO2	outline the issues that hinder the success of microfinance in the country, gender discrimination in wages, rural credit and micro finance to urban development, credit delivery to Micro, Small and Medium Enterprises (MSMEs).	K2
CO3	identify the financial needs for Indian farmers, controversies of microfinance in modern economies, Bank Linkage & skill development programme for self-help group, micro pensions, fund transfers and remittance products.	K3
CO4	categorize the non-banking financial companies, performance assessment of self-help group, problems of Indian farmers and financial management in self-help groups.	K4
CO5	judge and comment from an informed position on the debate concerning the social desirability of microfinance, the performance of micro finance institutions, Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS), problems of self-help groups&co-operative sector.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	3
CO2	9	9	9	9	1	9	1
CO3	9	9	9	3	1	9	1
CO4	9	3	9	3	1	0	1
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Total Contribution of COs to POs	45	33	39	27	13	27	7
Weighted Percentage of COs Contribution to POs	2.57	2.11	2.44	2.30	1.95	2.90	1.24

Level of correlation:0–No correlation;1–Low correlation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

UNIT I (12 Hrs)

Overview of Micro Finance:

Meaning- History and Evolution of Micro Finance – Features of Micro Finance- Principles of Micro Finance - Micro Finance Vs Micro Credit - Micro Finance and Allied Services: Savings Accounts, Micro Insurance, Micro Pensions, Fund Transfers and Remittance Products - Role of Micro Finance for Individuals/ Households, Women and Economy - Micro Finance Institutions (MFIs) - Problems of Micro Finance.

UNIT II (12 Hrs)

Self - Help Group and Micro Finance:

Concepts and Characteristics of Self- help Groups – Functions, Formation and Development of Self-help Groups – Working Manual of Self -help Group – SHG Women in India - Structure of SHG - NABARD'S Self-help Group Bank Linkage Programme - Financial Management in SHG - Performance Assessment of Self - help Group - Capacity building in Self- help Group – Problems of SHG.

UNIT III (12 Hrs)

Micro Finance and Socio- economic Development:

Poverty and Financial Needs – Problems and Causes of Poverty- Financial Needs for Indian Farmers and Poor – Micro Finance and Women Empowerment- Need, Gender Discrimination in Wages - Skill Development of Women Self-help Groups - Programs for Empowerment of Women : Mahatma Gandhi National Rural Employment Guarantee Scheme(MGNREGS).

UNIT IV (12 Hrs)

Micro Finance for Rural Development:

Rural Co-operatives - Co-operative Bank - Primary Agricultural Credit Societies - NABARD and Co-operative sector - Regional Rural Banks - Kisan Credit Card - Grameen Bank.

UNIT V

(12 Hrs)

Micro Finance for Urban Poor and Small Industries:

Urban Co-operative Banks – Non-banking Financial Companies - Credit Delivery to Micro, Small and Medium enterprises (MSMEs) – Credit Flow to MSMEs – Micro Finance and NABARD – Micro Finance and RBI.

TEXT BOOK:

Author	Title	Publisher	Year of Publication
Mani. N	Micro Finance, Self- help Groups(SHG) and Poverty Eradication in India	New Century Publications, New Delhi.	2014

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Indian institute of Banking & Finance	Micro-finance Perspectives and Operations	Macmillan India Ltd, New Delhi.	2009
2	Neelamegam.V	Micro Finance	Vrinda Publications (P) Ltd, New Delhi.	2014
3	Sulphey.MM VivekViswan	Essentials of Micro Finance	Viva Books Private Limited, New Delhi.	2015

Power point presentation, Assignment, Group discussion, Seminars, Brain Storming, Google class room, Online quizzes and opinion poll, Think Pair and Share, Flipped Class room.

WEB REFERNCES:

- <https://www.creditmantri.com/microfinance/>
- <https://www.bankbazaar.com/personal-loan/microfinance-institutions.html>
- <https://www.nabard.org/contentsearch.aspx?AID=225&Key=shg+bank+linkage+programme>
- <https://socialjustice.nic.in/writereaddata/UploadFile/SRMS10818.pdf>
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- <https://www.nelito.com/blog/the-top-10-nbfcs-in-india.html>
- <https://msme.gov.in/whatsnew/credit-flow-micro-small-and-medium-enterprises-sector-rbi-notification>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XXVII Elective-III	21CCU26C	MARKETING RESEARCH	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	50	50	100

PREAMBLE:

To enrich the skill to develop the research knowledge to do marketing research independently.

COURSE OUTCOME:

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

COs	CO Statements	Knowledge Level
CO1	define the concepts of marketing research, sampling, data collection and research report.	K1
CO2	understand the elements and process of marketing research.	K2
CO3	apply the different techniques of marketing research by determining the ideal sample size and sampling technique, framing the appropriate hypothesis, selecting feasible data collection method for business research.	K3
CO4	analyse the business problem in a scientific approach.	K4
CO5	evaluate the business data and preparation of research report.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	3
CO2	9	9	9	9	1	9	1
CO3	9	9	9	3	1	9	1
CO4	9	3	9	3	1	0	1
CO5	9	3	3	3	1	0	1
Total Contribution of COs to POs	45	33	39	27	13	27	7
Weighted Percentage of COs Contribution to POs	2.57	2.11	2.44	2.30	1.95	2.90	1.24

Level of correlation:0–No correlation;1–Lowcorrelation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

UNIT I (12 Hrs)

Marketing Research:

Meaning & Definition of marketing Research – Objectives – Scope - Importance – Elements - Nature of Market research - Kinds of marketing research - Benefits and limitations.

UNIT II (12 Hrs)

Marketing Research Process:

Steps involved for selection of a topic for research study - Components of research problem - Definition of Problem - Evaluation of Problem - review of relevant literature - Testing hypothesis.

UNIT III (12 Hrs)

Sampling and Sampling Design:

Meaning of Sample-Purpose of Sampling - Sample size determination - Sampling technique – Probability sampling and Non -Probability sampling - Errors in Sample Surveys

UNIT IV (12 Hrs)

Data Collection and Report Writing:

Meaning of Data - Types of Data - Sources of data - Methods of collection of primary data (Questionnaire method, Interview method and Survey method only) - Difference between primary and secondary data. Preparation of Market Research Report.

UNIT V

Application of Marketing Research: (12 Hrs)

Product research - Advertising research - Market and sales analysis (meaning and concepts only) - Marketing research in India - Ethical issues related to marketing research.

TEXT BOOK:

Author	Title	Publisher	Year of Publication
Sharma.S.S	Marketing Research	Himalaya Publishing House, New Delhi.	2013

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Beri G.C	Marketing Research	Tata Mc Graw Hill Education Pvt. Ltd, New Delhi.	2016
2	Naresh.K.Malhotra	Essentials of Marketing Research –A Hands on Orientation	Pearson Education Ltd, United Kingdom	2016
3	Ravilochanan P	Marketing Research	Margham Publication Chennai.	2015

Power point presentation, Assignment, Group discussion, Seminars, Brain Storming, Google class room, Online quizzes and opinion poll, Think Pair and Share, Flipped Class room.

WEB REFERENCES:

1. <http://www.himpub.com/documents/Chapter873.pdf>
2. <https://ftms.edu.my/v2/wp-content/uploads/2019/02/CHAPTER-4-1.pdf>
3. https://www.researchgate.net/publication/279749417_Elements_of_Marketing_Research
4. <https://www.intotheminds.com/app/uploads/2019/09/White-Paper-guide-market-research-EN-FINAL.pdf>
5. <https://courses.lumenlearning.com/boundless-marketing/chapter/the-market-research-process/>
6. <https://www.scribbr.com/methodology/sampling-methods/>
7. <https://www.questionpro.com/blog/types-of-sampling-for-social-research/>
8. https://backup.pondiuni.edu.in/storage/dde/downloads/markiii_mr.pdf
9. <https://youtu.be/dShKRmG3reg>
10. https://youtu.be/yOU_s0xzc-Y
11. <https://www.formpl.us/blog/research-report>
12. <https://eduvoice.in/types-research-report-writing/>
13. <https://www.googlesir.com/applications-of-marketing-research/>
14. <https://commercemates.com/applications-of-marketing-research/>

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XXVIII Elective : IV	21CCU27A	WOMEN IN BUSINESS	36	3

Contact hours per week: 3

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	50	50	100

PREAMBLE:

To equip the learners to understand the women empowerment and develop skills to become women entrepreneurs

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	recall the meaning of empowerment of women, women education, career training, women entrepreneur and social entrepreneurship.	K1
CO2	Elaborate the strategies for women empowerment, women development during five year plan, promotion of women entrepreneurs.	K2
CO3	identify the opportunities of women participation in economic development, women health-status, strategies of empowerment of women in business and various schemes for women entrepreneurship development.	K3
CO4	examine the social perceptive of women development, new roles of women and education, successful stories of women entrepreneurs in India.	K4
CO5	evaluate the performance of the various schemes for women entrepreneurship announced by the Government.	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING(COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	9
CO2	9	9	9	9	9	9	9
CO3	9	9	9	9	9	9	9
CO4	9	9	9	9	1	9	3
CO5	9	9	9	3	1	3	3
Total contribution of COs to POs	45	45	45	39	29	39	33
Weighted Percentage of COs Contribution to	2.57	2.88	2.82	3.32	4.35	4.19	5.86

Level of correlation:0–No correlation;1–Lowcorrelation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

UNIT I

(8 Hrs)

Women’s Development:

Psycho-Social perspective of Women-Development of Self opportunity for work-Determinants of women’s development- Articles-World plan of Action –Socio-Economic factors shaping women’s roles and status-Women’s economic participation-Women’s health status.

UNIT II

(7 Hrs)

Women Development in Five Year Plans:

Facts of women Empowerment- Strategies for empowerment of women-New roles for education-Women and Education -Empowerment process-Career training for women. Women development during five year plan periods.

UNIT III

(7 Hrs)

Women Entrepreneurship:

Women entrepreneurship Concepts-Evolution-Importance –Entrepreneurship in India-Evolution of women entrepreneurship in India-Organizations promoting women entrepreneurs. Social Entrepreneurship

UNIT IV

(7 Hrs)

Schemes for Women Entrepreneurship in India:

Entrepreneurship Development Programmes-Prime Minister RozgarYojana (PME) - National policy for the empowerment of women-Schemes of NABARD-Schemes of SIDBI- Schemes of different banks.

UNIT V

(7 Hrs)

Successful Indian Women Entrepreneurs:

Mrs.Shanthi DuraiSwamy (Sakthi Masala)-Mrs.Ekta Kapoor (Balaji Tele films)-
Mrs.Shahnaz Hussain (Shahnaz Herbal Inc)-Kiran Mazumdar shah(Biocon) –Successful
women in business profession-Indra Nooyi (Pepsico)-Chandra Kochhar (ICICI Bank).

TEXT BOOKS:

S.No	Authors	Title	Publisher	Year of Publication
1	RajKumar	Women and Development	Anmol publications PVT Ltd, NewDelhi.	2000
2	VasanthGopa l.R &Saratha.S	Women Entrepreneurship in India	New Century Publications, New Delhi	2008

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Jayaseelan. M	Women in Society	A.P.H.PublishingCorporation,New Delhi	2014
2	Pandey.A.K	Empowerment of women	Anmol publications PVT Ltd, New Delhi.	2002

WEB REFERNCES:

1. www.researchgate.net
2. www.mdpi.com
3. www.smartbusinessbox.in
4. www.entrepreneur.com
5. www.success.com
6. www.forbes.com

Category	Component	Course Code	Course Title	Contact Hours/ Semester	Credit
Part – III	Core : XXVIII Elective : IV	21CCU27B	PROJECT WORK	36	3

Contact hours per week: 3

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	50	50	100

PREAMBLE:

To drive the students own learning and to make them to acquire practical application and problem solving skills for what they are learning

COURSE OUTCOME:

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

COs	CO Statement	Knowledge Level
CO1	List the thrust areas of research	K1
CO2	communicate the suggestions to solve the research problems	K2
CO3	apply the analytic thoughts to a body of knowledge	K3
CO4	infer the research related skills and reflect their thinking	K4
CO5	evaluate ethical awareness in the project	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	9	9	9	9
CO2	9	9	9	9	9	9	9
CO3	9	9	9	9	9	9	9
CO4	9	9	9	9	1	9	3
CO5	9	9	9	3	1	3	3
Total Contribution of COs to POs	45	45	45	39	29	39	33
Weighted Percentage of COs Contribution to POs	2.57	2.88	2.82	3.32	4.35	4.19	5.86

Level of correlation:0–No correlation;1–Low correlation;3–Medium correlation;9–High correlation between COs and POs.

Rules Regarding Evaluation of Project Report

Components and Breakup of Marks for evaluation of Project (ESE) under Part III:

Departments encouraging project work may adopt the following structure for evaluation of reports else, they shall define their own rubrics as per need. **The project reports** are evaluated at the end of semester by the **Internal & External Examiners** as appointed by COE. Following weightages shall be used to evaluate the Project report:

SPLIT UP	COMPONENTS		TOTAL MARKS
CIA	Regularity	15	50
	Review / Presentation	15	
	Knowledge about the organization / theme of study	20	
ESE*	Nature of Work / Logic behind the study	20	50
	Learning Outcome	20	
	Viva – Voce	10	

- *ESE Viva-Voce for projects will be jointly conducted by internal and external examiners.
 - The title of the project work chosen by the student should be approved by the Guide in consultation with the Head of the Department
 - Each student shall submit four copies of project report, at least four days prior to the viva - voce examination to the Controller of Examination through the Head of the Department.
 - The External examiner shall value the project report for a maximum of 20 Marks and Internal Examiner shall value the project report for a maximum of 20 Marks separately which will be handed over to the Controller of Examination.

- For a pass in the evaluation of project report, the student should secure a minimum of 50% (20 Marks).
- Those who have passed in the project report are eligible for viva-voce examination
- The viva-voce examination shall be conducted jointly by the Internal and External examiner for 10 marks.
- For the pass in the viva voce examination, the student should secure a minimum of 50% Marks (5 marks) .
- Student should secure a minimum of 50% marks (20 marks + 5 marks =25 Marks) in the evaluation of project report and viva-voce conducted by the internal and external examiner.
- For a pass in the project report and viva-voce, the student should secure a minimum of 50% marks both internal and external marks put together.

Category	Component	Course Code	Course Title	Contact Hours/Semester	Credit
Part – IV	Skill Enhancement : III Practical	21SECCU03	COMMERCE PRACTICAL	48	2

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	50	-	50

PREAMBLE:

To equip the learners with the practical aspects of commerce and train them in filling up of various forms used in the field of commerce

COURSE OUTCOME:

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

COs	CO Statement	KnowledgeLevel
CO1	recognize the various practical lists pertaining to the areas of commerce	K1
CO2	know the facts and figures to be filled in the different forms used in the field of commerce	K2
CO3	organize the essential data to fill the forms used in the business correspondence, taxation, marketing, share market, banking and any other business purposes	K3
CO4	categorize the details while preparing the blue print of an office, material requisition, pay roll, material order, advertisement copy and procedure for entering into contract	K4
CO5	verify the information gathered for preparing business reports, advertisement copy, resume, income and expenditure account	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze;

K5 – Evaluate; K6 -Create.

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

COs/POs	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	9	9	9	3	3	9	9
CO2	9	9	9	3	3	9	9
CO3	9	9	9	3	3	9	3
CO4	9	9	9	3	3	9	3
CO5	9	9	9	3	3	9	3
Total Contribution of COs to POs	45	45	45	15	15	45	27
Weighted Percentage of COs Contribution to POs	2.57	2.88	2.82	1.28	2.25	4.83	4.80

Level of correlation:0–No correlation;1–Lowcorrelation;3–Medium correlation;9–High correlation between COs and POs.

Course Content

A. BUSINESS CORRESPONDENCE AND OFFICE METHODS (5 Hrs)

1. Filling up of e- money order form.
2. Job application/Resume.
3. Layout of a business letter.
4. Blue print/sketch of an office.
5. Filling of papers.
6. Handling e-mail

B. ACCOUNTING (5 Hrs)

7. Computation of ratios from Annual Report of a limited company.
8. Income and Expenditure Account of any NGO.

C. COST ACCOUNTING (5 Hrs)

9. Specimen of pay roll
10. Form of Bin Card
11. Filling of Material Order and Material Requisition.

D. TAXATION (5 Hrs)

12. Filling up of Income Tax Returns
13. PAN application form.

E. SECRETARIAL PRACTICE (5 Hrs)

14. Drafting of Notice, Agenda and Minutes for Meeting.
15. Chart showing Organisation Structure.

F.MARKETING (5 Hrs)

16. Collection of different types of advertisement.
17. Preparation of an advertisement copy.
18. Market Survey.

G. INVESTMENT MANAGEMENT (5 Hrs)

19. Filling up of Demat application form.
20. Filling up of share application form for IPO.
21. Filling up of Mutual Fund application form.

H. STATISTICS

22. Diagrammatic presentation of data for Export/Import of a company for 'n' years.

I. COMMERCIAL LAW (5 Hrs)

23. Preparation of contract – specimen form.
24. Statement of P.F. Contribution.
25. Statement of E.S.I. Contribution.

J. BANKING (5 Hrs)

26. Filling up of Account Opening Form.
27. Knowledge of various forms used in day-to-day banking –
Cheque – Pay-in-Slip – Withdrawal Form – Transfer Form
– Draft.
28. Currencies of important countries
29. Filling up of Loan Application Form.

K. GENERAL (3 Hrs)

30. Filling up of Railway/Bus Reservation/Cancellation forms.
31. Filling up of Passport application form.
32. Filling up of Aadhar card

WEB REFERENCES:

- 1.. <https://www.questionpro.com/survey-templates/marketing-surveys/>
2. <https://www.axisbank.com/download-forms/loans>
3. <https://www.jotform.com/form-templates/category/reservation>
4. https://www.bk.mufg.jp/global/globalnetwork/asiaoceania/pdf/saving_account.pdf
5. https://www.powershow.com/view0/8a5a7b-ZTEwN/What_Is_the_Importance_of_Export_Import_Data_powerpoint_ppt_presentation
6. <https://www.lucidchart.com/pages/tutorial/organizational-charts>
7. <https://combined-money-order-form.pdfFiller.com/>
8. <https://www.pinterest.com/pin/740771838679852354/>