

P.K.R. Arts College for Women (Autonomous), Gobichettipalayam.

B.Com C A 2023-2024.

P.K.R. ARTS COLLEGE FOR WOMEN

(Accredited with “A” Grade by NAAC)

An Autonomous Institution – Affiliated to Bharathiar University

No.21 Pariyur Road , Gobichettipalayam –638476.

DEPARTMENT OF COMMERCE

Bachelor of Commerce with Computer Applications



Syllabus

for the candidates admitted from the Academic Year 2023-2024 and onwards

Under CBCS PATTERN

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VISION

To make a centre of excellence in higher education by imparting value based quality education to rural women, to empower and make them economically independent, and socially committed to the task of building a strong nation.

MISSION

Empowering the rural women by inculcating the core values of truth and righteousness and by ensuring quality in the teaching-learning process along with co-curricular and extra-curricular activities for their economic independence, social commitment and national development.

GOALS AND OBJECTIVES

- The college had been founded by the tillers of the soil, aimed at providing access to higher education for women students of the rural areas, who do not have the facilities of their urban counterparts.
- To provide quality education to empower the rural women.
- To impart value based education and prepare the women students to uphold the rich cultural heritage and secular ideals of the nation.
- To awaken the social consciousness among students and motivate them to serve society with the motive of establishing an egalitarian system.
- To provide opportunities to develop the overall personality of the students and thus enabling them to face challenges in the competitive global scenario.

CORE VALUES OF THE INSTITUTION

- Education
- Enlightenment
- Discipline
- Service

PROGRAMME EDUCATIONAL OBJECTIVES(PEO)

1. To provide value-based quality education with theoretical and applied skills for rural women.
2. To facilitate personality development opportunities for students to face life's challenges in today's competitive scenario.
3. To empower rural women and make them economically independent through employability and entrepreneurship.
4. To awaken social consciousness of the students through community engagement for active contribution to the society.
5. To equip the students to become morally, ethically and socially responsible for building a strong nation.

PROGRAMME OUTCOMES(PO)

1. **Disciplinary knowledge:** Demonstrate critical and systematic proficiency about the breadth and depth of the basic and emerging trends in the arts and science streams appropriate to the programme.
2. **Communication skills:** Communicate ideas clearly and effectively through verbal and non-verbal forms to specialist and non-specialist audiences with professionalism and multi-disciplinary approach.
3. **Critical thinking, problem solving and analytical reasoning:** Apply appropriate knowledge and skills to identify, formulate, critically analyse and substantially conclude with simple solutions to problems.
4. **Research skills and reflective thinking:** Explore real-time scenarios, analyse and interpret data and information, articulate and support findings with evidences incorporating economic and business practices to reach valid conclusion.
5. **Teamwork and Leadership skills for interpersonal competence:** Ability to interact, communicate and collaborate in a trans-disciplinary context.
6. **Continuous autonomous learning and digital literacy:** Ability to find, evaluate and compose clear information for self-directed learning through conventional and digital media.
7. **Social consciousness with concern for environment:** Capability to synthesise the economic, legal, social, environment, health, safety and cultural dimensions of the society with moral and ethical reasoning and promote equity through sustainable development practices.

GRADUATE ATTRIBUTES

1. Disciplinary knowledge.
2. Communication skills.
3. Critical thinking, problem solving and analytical reasoning.
4. Research skills and reflective thinking.
5. Teamwork and Leadership skills for interpersonal competence.
6. Continuous autonomous learning and digital literacy.
7. Social consciousness with concern for environment.

Programmes specific outcomes (PSO)

After that completion of B.Com CA Programmes the students will be able to:

1. Demonstrate critical and systematic proficiency about the breadth and depth of the basic and emerging trends in the arts and science streams appropriate to the programme.
2. Communicate ideas clearly and effectively through verbal and non- verbal forms to specialist and non-specialist audiences with professionalism and multi-disciplinary approach.
3. Apply appropriate knowledge and skills to identify, formulate, critically analyse and substantially conclude with simple solutions to problems.
4. Explore real-time scenarios, analyse and interpret data and information, articulate and support findings with evidences incorporating economic and business practices to reach valid conclusion.
5. Ability to interact, communicate and collaborate in a trans-disciplinary context.
6. Ability to find, evaluate and compose clear information for self-directed learning through conventional and digital media.
7. Capability to synthesise the economic, legal, social, environment, health, safety and cultural dimensions of the society with moral and ethical reasoning and promote equity through sustainable development practices.

RULES AND REGULATIONS FOR STUDENTS ADMITTED IN UG FROM 2021-22 & ONWARDS

P.K.R. Arts College founded in the year 1994 with the vision to make the college a **–Centre of Excellence**” in higher education by imparting value based quality education to rural women, to empower and make them economically independent and socially committed to the task of building a strong nation. Ever since its inception the college took steps to inculcate the core values of truth and righteousness through right kind of teaching and learning methods and grown to leap and bounds.

As per the expectations of UGC on the Autonomous colleges, our college has initiated the following measures for the quality improvement of its functioning:

1. To Re-structure and design the course curricula;
2. To Inculcate research culture amongst the students and teachers;
3. Promote healthy practices such as community service, extension services, projects, etc. for the benefit of the society

P.K.R. Arts College for Women follows the UGC, TANSICHE and BHARATHIAR UNIVERSITY guidelines of CBCS pattern in framing Course Scheme and scheme of examinations for the students admitted in various UG and PG Programmes from the Academic year 2017-18 and onwards.

DEFINITION OF TERMS:

Choice Based Credit System (CBCS):

CBCS is a flexible system of learning that permits students to,

- Learn at their own pace,
- Choose electives from a wide range of elective courses offered by the departments
- Adopt an inter-disciplinary approach in learning, and
- Undergo additional courses and acquire more than the required number of credits
- Make best use of the expertise of available faculty

Programme:

The term "*Programme*" is used to refer to the Bachelor or Master level of study offered in P.K.R. Arts College for Women. For e.g. B.A. Programme indicates Bachelor of Arts and B.Sc., Programme indicates, Bachelor of Science and M.Sc., Programme indicates, Master of Science.

Branch:

The term “*branch*” is used to refer to the subject specialization under the Bachelors or Masters Level of study offered in P.K.R. Arts College for Women. For

e.g. B.A. Tamil Literature indicates, the Bachelor of Arts, specializing Tamil Literature and M.Sc., - Mathematics, indicates Master of Science, specializing in Mathematics.

Duration:

The total study periods of various programmes are:

- Undergraduate (Bachelors) programmes : (B.A. or B.Sc or B.Com or BCA orBBA): Three years (Six semesters)
- Postgraduate (Masters) programme (M.A. or M.Sc, M.Com & M.B.A): Two years(Four semesters) and M.C.A. Regular stream (Two years – Four Semesters).

Curriculum:

The term –curriculum|| indicates the various components of the programme and branch of study.

Course:

The term –course|| is used to refer to the specific subject or the paper of the particular Programme and branch of study.

Course Scheme:

Course scheme denotes the course outline or the components of the particular Programme and branch of study.

Scheme of examinations:

Scheme of examination indicates the contact hours allotted for each course, the duration of End Semester Examination, marks details for CIA and ESE and the credit score specified for each course.

Syllabus:

The subject content of each course is referred to as –Syllabus||.

Semester:

The term –semester denotes the start and the end of teaching period of the Academic year. The college adopts two semester pattern of an Academic Year. The duration of each semester is roughly around six months period but not less than 90 working days. The semester is subdivided as (ODD and EVEN) spanning six months (odd semester is from June to November and Even semester is from December to May).

Credit system:

It is a system of assigning weightage to each one of the courses and components of the curriculum of a programme and branch of study in terms of the weightage of the teaching learning process of that particular course. The weightage is given in terms of credit points.

Credit point:

Credit point is the numerical weightage given to the particular course of study. The student learner should obtain the mandatory minimum credit points specified for each programme and branch of study to earn her degree. The student learner may also earn additional credits by the way of completing extra courses (subjects).

Courses offered:

- B.A (Tamil Literature)
- B.A (English Literature)
- B.Sc (Mathematics)
- B.Sc (Physics)
- B.Sc (Computer Science)
- B.C.A (Computer Application)
- B.Sc (Information Technology)
- B.Com (Commerce)
- B.Com (Computer Applications)
- B.Com (Professional Accounting)
- B.B.A (Business Administration)

Credits to be earned:

All Undergraduate Programmes : **140** credits

Duration:

Duration for all the UG programmes : THREE (03) years.

COMPONENTS: FOR UG PROGRAMMES:

Scholastic Courses:

Part I : Tamil/Hindi/French/Malayalam/Kannada/Sanskrit

Part II : English

Part III : This part consists of...

- a) Core courses
- b) Core: Allied courses
- c) Elective courses

(CBCS - Discipline Specific Elective courses / Open Elective Course)

Part IV: Following are the components coming under Part: IV

A. Foundation:

- i) Environmental studies - offered during semester I
- ii) Yoga and Ethics - offered during semester II

B. Skill Enhancement:

- i) Courses offered by the respective departments - offered during semesters IV, & VI
- ii) Life Skills (Jeevan Kaushal) (Curriculum as recommended by UGC) – offered during semester V by all the departments

C. Ability Enhancement:

Course I : Information Security - offered during semester III
Course II : Consumer Rights - offered during semester IV

D. Non-Major Electives:

- i) Indian Women and Society / Advanced Tamil - offered during semester III

Part V : Following are the components coming under Part: V

- i) Proficiency Enhancement:

Self Study - offered during semester V

- ii) Competency Enhancement :

There are 3 components

- a) NSS / YRC / RRC / CCC / PHYSICAL EDUCATION / OTHERS - to

Be completed during Semester I – VI by the candidate.

- b) Professional Grooming - - to be completed during Semester I – IV by the candidate.
- c) Students Social activity (Curriculum related) - to be completed during Semester I – VI by the candidate.

ADMISSION NORMS:

The eligibility conditions and the guidelines issued by the Bharathiar University in admitting students are followed for all the UG Programmes offered in P.K.R. Arts College for Women.

EXAMINATION AND EVALUATIONS:

Requirement for appearing End Semester Examinations:

Attendance: (as per the norms and guidelines of Bharathiar University)

i) A candidate is eligible to appear for the End Semester examinations in any semester, if:

- She secures not less than 75% of attendance in the number of working days during the semester.
- Her progress has been satisfactory
- Her conduct has been satisfactory

i) Candidates who earn attendance between 65% and 75% are ineligible to appear for the current semester examinations. However, the Principal may condone the lack of attendance of those students on the following grounds and permit them to write End Semester Examinations, after the payment of condonation fee:

- * Prolonged illness
- * Major Surgery
- * Accident which demands a long rest

The cause of the long period of absence should be informed with supportive documents to the Principal within a week's time and get the leave sanctioned.

iii) Candidates who earn attendance between 55% and 64% are ineligible to appear for the current semester examinations. However, they can write arrear subjects, if any. They are permitted to continue their studies in the next semester; while continuing in the next semester, they have to compensate and earn combined attendance of 75% or more by taking the average of the attendance earned in the current and the previous semester.

iv) Candidates who earn attendance below 55% are not eligible to appear for the current semester examinations and also have to discontinue the course and rejoin in the same semester in the next academic year, if vacancy is available, with proper approval from the Principal through the Head of the Department concerned. These candidates are eligible to write arrear courses, if any.

v) Students having a minimum of 75% of attendance in the Practical classes alone will be eligible to submit their record note books and appear for CIA and ESE practical examinations.

vi) Students shall be permitted to appear for the practical examinations only with the submissions of bonafide records.

Scheme of examinations:

- i) All End Semester Examinations (theory and practical) shall be conducted twice a year, in November / December and in April / May. All failed candidates shall be governed by the regulations and syllabus in force at the time of their subsequent appearances.
- ii) Additional supplementary End Semester Examinations in final semester subjects and Special Supplementary End Semester Examinations for students who have failed in only one subject up to V semester (UG Programmes) are conducted in June / July every year to facilitate the final year students who have failed to score passing minimum to go for higher studies or seek job early.

RULES TO BE FOLLOWED BY STUDENTS DURING EXAMINATION:

1. A candidate entering the examination hall must possess hall-ticket and identity card issued by the Principal, else she will be denied admission to write the examination.
2. Candidates have to occupy their allotted seats 10 minutes before the commencement of examination and maintain discipline and silence inside the examination hall. They have to give due attention to the instructions given by the Hall Superintendent before the commencement and also during the examination.
3. No candidate will be permitted to enter examination hall after 30 minutes from the commencement of examination. Similarly, no candidate will be permitted to leave the exam hall before 30 minutes from the commencement of examination.
4. A candidate who leaves the examination hall will not be permitted to re-enter the hall under any account.
5. Candidates are expected to bring their own pens, pencils, eraser, geometrical instruments, non-programmable calculators etc., and will not be allowed to borrow from others.
6. Candidates should use only blue or black ink or ball-point pen while answering their papers. Only for drawing diagrams or chart, colour pens / sketch pens are allowed.
7. Clark's mathematical table, Statistical table and Compound present value table will be supplied to candidates on request and the same should be returned immediately after use, without any scribbling. However, the candidates will be allowed to use their own mathematical and statistical tables / data sheets/graph sheets which are uncommon and specifically required to answer a particular paper after obtaining permission from Chief/Hall Superintendent. Such sheets or tables with any scribbling will not be permitted.
8. Candidates are prohibited from possessing study material in any form or mobile phone or and any such Electronics/ Communication instruments inside the examination hall. Mere possession of such materials inside the examination hall itself will be considered as the material meant for malpractice and will lead to disciplinary actions.
9. Candidates must verify and satisfy themselves that they have received correct question paper before they start answering for questions. Question paper not relevant should be returned to the hall superintendent at once.
10. Candidates are not allowed to write beyond the time prescribed for the examinations.
11. Rough work, if any, must be done by the candidates on the bottom of the page itself. Candidates can reserve, if necessary, one fourth of the page at the bottom exclusively for the purpose. No separate answer book for rough work will be supplied to candidates.

Rough work carried out of by a candidate will become part and parcel of the answer paper.

12. Candidates are forbidden from asking questions or clarifications of any kind from the fellow student or Hall Superintendent during the examination.
13. Candidates should not detach any sheet from the main answer book or smuggle out additional sheet or main book.
14. Candidates should handover the answer books personally to the Hall superintendent, before leaving the examination hall.
15. Candidates should not write their Register number anywhere else (except in the specified space) on the first page of Answer Book. Writing the name or making any appeal in the answer book or any other identifiable marking will be treated as an attempt to influence the examiner. Hence, any such act will attract disciplinary measures.
16. The students who indulge in any malpractice while writing examination will be immediately referred to the Chief Superintendent for the initiation of appropriate disciplinary action.
17. In case of impersonation, the accused will be handed over to police authorities for investigation and necessary action.
18. In the event of public holiday being declared after the publication of timetable, the examinations will not be postponed or cancelled. The examinations will be conducted as scheduled unless otherwise notified.
19. Any letter or telegram or phone call to a candidate shall not in any case be delivered / informed to the candidate until he/she completes examination.
20. Candidates with disabilities and who could not write examination by themselves shall submit a request to the Principal in the beginning of the Academic Year with the support of documentary evidences for alternate arrangements.

Transitory positions:

The candidate who have completed the course of study (THREE YEARS IN CASE OF UG PROGRAMMES) but have arrears will be permitted to take up the examinations only under the regulations in force at the time.

Facility to appear in an examination already passed:

The Candidates who have passed examinations may be permitted to appear again (Only once) for the end semester examinations of that course or courses under the regulations and syllabi in force then, with a view to improve their performance(s). If they do not show improvement, their previous marks shall be the final marks in all records (such candidates should not have applied for their Degree certificate in Convocations held in between). Also such reappearances shall be permitted only once at the examination(s) conducted in the college in the next two semester only.

Provision to re-total the answer book:

Candidates who desire to have their answer books re-totaled shall apply to the controller of Examinations, remitting the prescribed fees within 10 calendar days from the date of publication of results. Where the marks obtained in the re-totaling are higher than the marks awarded earlier, the Controller of Examinations shall issue the revised mark sheets after withdrawing the previous one.

Provision to appeal for re-evaluation of End Semester Examination Marks:

Candidates who desire to have their answer books revalued shall apply to the Controller of Examinations, remitting the prescribed fees within 10 calendar days from the date of publication of results (The date mentioned in the Mark sheet). If the revalued marks are higher to the extent of getting a passing minimum and more than the marks awarded earlier, then the COE shall issue the revised mark sheet after withdrawing the mark sheet issued previously. If the revalued marks are higher than the marks awarded earlier but not to the extent of getting a passing minimum, then the first valuation marks shall be the final marks. The principles of moderation formulated in the Results Passing Board for the respective examination shall be applied for the revaluation cases also.

Transparency system:

Under this system, the photo copy of the answer script written by the student is issued on request. The procedure is that the candidate who desires to get the Photo copy of her answer script shall apply to the COE, remitting the prescribed fee within 10 calendar days from the date (noted in the mark sheet) of publication of results. On a specific day, the candidates who have applied for this facility will be given with the photo copy of the answer script and would be directed to discuss the issues with the subject experts who are specially appointed for the purpose. The students may scrutinize the answers script, discuss with the subject expert, get clarifications and if they are not convinced with the marks awarded then they may go for applying for revaluation. Such a request shall be made within 3 calendar days. The procedure followed for the revaluation is applied to this category also.

Passing Minimum:

A candidate who secures not less than 40% marks in ESE of various components shall be declared to have passed the examination in that course (subject).

Classification of successful candidates and grading system:

No candidate shall be eligible for classification or grading unless, the candidate

- has undergone the prescribed course of study for the prescribed period
- has passed / completed all the courses (subjects) / components prescribed for the programme
- has earned the credit points prescribed for the programme.

Part I & II:

Candidates who have passed Part: I (Tamil / Hindi / French / Kannada / Malayalam Sanskrit) and Part: II English Courses (subjects) and securing 60% and above and 50% to 59.99% within three years from the date of admission, shall be declared to have passed in I & II classes respectively and all other successful candidates shall be declared to have passed the examinations in III class.

Part III:

Candidates who have passed all the Part: III examinations in FIRST ATTEMPT within the study period of the respective semester and securing 75% and above in aggregate of Part: III shall be declared to have passed the Part: III examination in first class with distinction. All other candidates who have passed Part: III subjects and securing 60% & above, 50% to 59.9% and 40% to 49.9% shall be declared to have passed the Part: III examinations in First, Second and Third class respectively.

GRADING SYSTEM

Based on the guidelines of Bharathiar University on grading system the following grading System for the students admitted from 2017-18 & onwards.

Conversion of Marks to Grade Points and Letter Grade:

RANGE OF MARKS	GRADE POINT	LETTER GRADE	DESCRIPTION
90 – 100	9.0 -10.0	O	Outstanding
80 – 89	8.0 – 8.9	D+	Excellent
75 – 79	7.5 – 7.9	D	Distinction
70 – 74	7.0 – 7.4	A+	Very Good
60 – 69	6.0 – 6.9	A	Good
50 – 59	5.0 – 5.9	B	Average
40 – 49	4.0 – 4.9	C	Satisfactory
00-39	0.0	U	Reappear
Absent	0.0	AAA	Absent

Classification:

CGPA	GRADE	CLASSIFICATION OF FINAL RESULT
9.5 – 10.0	O+	First class – Exemplary*
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First class with Distinction
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A+	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	
4.5 and above but below 5.0	C+ #	Third Class
4.0 and above but below 4.5	C #	
0.0 and above but below 4.0	U	Re-appear

Applicable only to U.G. Programmes

* Applicable for the students who have passed the Part III examinations in **FIRST APPEARANCE** within the study period of the respective semesters.

- Cumulative Grade Point Average (CGPA) and final classifications are to be made for the students who have passed all courses (subjects) / completed all components prescribed for the programme
- Part-III components alone are considered for CGPA.
- Part-I, Part-II, Part-IV & Part-V are not to be considered for finding the CGPA or for the classification of Part—III .
- The maximum marks per course (subject) are to be fixed at 100.(if it is less or more than 100, it should be converted to 100)
- Grade point average – For a semester: (GPA): = $\sum \text{CGP} / \text{C}$.

Where C = Credits earned for the course in any semester

G = Grade Point obtained for the course in any semester

Sum of the multiplication of grade points by the credits of the courses

$$\text{GPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the courses}}{\text{Sum of the credits of the courses in a semester}}$$

- Cumulative Grade Point Average – For the entire programme: (CGPA) is calculated by using the formula:

$$\sum \text{CGP}$$

CGPA = ----- Where C = Credit Point, GP= Grade Point

$$\sum \text{C}$$

Sum of the multiplication of grade points by the credits of the entire programme

$$\text{CGPA} = \frac{\text{Sum of the multiplication of grade points by the credits of the entire programme}}{\text{Sum of the credits of the courses of the entire programme}}$$

- **CGPA is given only in Consolidated mark statement / Grade sheet.**

Ranking:

- Candidates who have passed all the courses (subjects) or completed all the components prescribed for the UG programme within the period of study are only eligible for Ranking
- Ranking is based on the marks scored in Part-III subjects only.
- Candidates passing the Part-III subjects in First Attempt within the study period of respective semesters are only eligible for ranking.
- In case of Reappearance, the first appearance mark is only considered for ranking.
- Candidates absenting for the courses (subjects) prescribed in Part-III and getting higher marks in the subsequent appearances will not be considered for Ranking.

MALPRACTICE AND PUNISHMENT

Punishment for malpractice committed during End Semester Examinations.

The students, who indulge in any malpractice, while writing examination, will be directed to report to Chief Superintendent. The chief superintendent will review and forward the case to Controller of Examinations and the CoE in turn will submit the details to Examination Committee for the initiation of appropriate disciplinary proceedings.

NATURE OF MALPRACTICE	NATURE OF PUNISHMENT	LEVEL OF PUNISHMENT
Making an appeal in Any form inside the answer script	Warning may be given and if repeated the examination taken by the candidate will be cancelled	LEVEL: I
Possession of mobile phone / study materials / incriminating materials in any form	The particular examination taken by the candidate will be cancelled	LEVEL: II
Aiding / Passing / Referring / Copying from mobile phone / study material	The particular examination and all the examinations written already in this semester including Arrear will be cancelled and may be permitted to write subsequent semester examinations	LEVEL: III
Insubordinate behavior or threatening the Invigilator	The particular examination and all the examinations written already in this semester will be cancelled and also will be debarred from appearing for the ONE subsequent semester examinations	LEVEL: IV
Inserting previously written answers	The particular examination and all the examinations written already in this semester will be cancelled and also will be debarred from appearing for the TWO subsequent semester examinations	LEVEL: V
Case of Impersonation	The particular examination and all the examinations written already in this semester will be cancelled and will be expelled From the college and the matter will be referred to The Police if necessary for further action.	LEVEL: VI



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Gobichettipalayam – 638476.

DEPARTMENT OF COMMERCE

B.COM COMMERCE WITH COMPUTER APPLICATIONS

(For students admitted in 2023-24 & onwards)

Course Scheme

Scheme of Examination

and

Course Content

P.K.R ARTS COLLEGE FOR WOMEN

(An autonomous institution-accredited by NAAC with “A” Grade)

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DEPARTMENT OF COMMERCE

B.COM (COMMERCE WITH COMPUTER APPLICATIONS)

(For students admitted in 2023-24 & onwards)

Programme Outcomes (PO) and Programme Specific Outcomes (PSO)

PO/PSO Nos.	PO	PSO
		On successful completion of the B.Com (CA) Programme, the students would be able to
1	Disciplinary knowledge	gain holistic knowledge in the preparation of accounts for business concerns and domains of Information Technology.
2	Communication skills	communicate effectively and coherently the ideas pertaining to Commerce disciplines through writing business letters, corporate communications, writing reports, preparation of resumes and modern communication methods.
3	Critical thinking, problem solving and analytical reasoning	apply rational thinking and analytical reasoning to solve business and marketing problems and real time software development.
4	Research skills and reflective thinking	apply practical skills to forecast managerial problems and analyze data in order to gain new insight and improve strategic decision-making.
5	Teamwork and Leadership skills for interpersonal Competence	lead a team successfully by upholding good interpersonal relationship among the employers and employees in a multicultural scenario.
6	Continuous autonomous learning and digital literacy	act as socially responsible individuals by recognizing the different value systems, professional and cyber ethics, moral dimensions and environmental issues.

7	Social consciousness with concern for environment	develop thorough knowledge and skills in ICT Platforms through self directed learning and emergeas successful online entrepreneurs, software /mobile app developers, creative web page designers, data base managers and tax consultants.
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BACHELOR OF COMMERCE WITH COMPUTER APPLICATIONS**Course Scheme and Scheme of Examinations***(For students admitted in 2023-24 & onwards)***CBCS 2023- 2024****Scholastic Courses:**

Part	Category	Course Code	Title of the Course	Hrs/ week	Exam hrs.	CIA	ESE	Total marks	Credits
SEMESTER-I									

Part I	Language: I	23LTU01/ 23LHU01/ 23LFU01/ 23LKU01/ 23LMU01/ 23LSU01	Tamil - I/ Hindi - I/ French - I/ Kannada - I/ Malayalam - I/ Sanskrit - I/	4	3	25	75	100	3
Part II	English : I	23LEU01	English - I	4	3	25	75	100	3
Part III	Core : I	23CCU01	Principles of Accountancy	4	3	25	75	100	4
Part III	Core : II	23CCU02	Introduction to Information Technology	4	3	25	75	100	3
Part III	Core : III	23CCU03	Marketing	3	3	25	75	100	2
Part III	Core : IV Practical I	23CCU04	Computer Applications Practical - I	4	-	-	-	-	-
Part III	Core : V Allied: I	23CCU05	E – Banking	5	3	25	75	100	4
Part IV	Foundation : I	23FCU01	Environmental studies	2	3	50	-	50	2
TOTAL				30				650	21
SEMESTER – II									
Part I	Language : II	23LTU02/ 23LHU02/ 23LFU02/ 23LKU02/ 23LMU02/	Tamil - II/ Hindi - II/ French - II/ Kannada - II/ Malayalam - II/	4	3	25	75	100	3

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B.Com C A 2023-2024.

Part II	English : II	23LEU02	English - II	4	3	25	50	75	3		
		23LEEU02	Effective English	2	-	25	-	25	1		
Part III	Core : VI	23CCU06	Financial Accounting	4	3	25	75	100	3		
Part III	Core : VII	23CCU07	Business Correspondence	3	3	25	75	100	3		
Part III	Core : VIII	23CCU08	Database Management system	3	3	25	75	100	3		
Part III	Core : IV Practical I	23CCU04	Computer Applications Practical - I	3	3	25	75	100	4		
Part III	Core : IX Allied : II	23CCU09	Statistics for Business	5	3	25	75	100	4		
Part IV	Foundation : II	23FCU02	Yoga and Ethics	2	3	-	50	50	2		
TOTAL				30				750	26		
SEMESTER – III											
Part I	Language:III	23LTU03/ 23LHU03/ 23LFU03/ 23LKU03/ 23LMU03/ 23LSU03	Tamil - III/ Hindi - III/ French - III/ Kannada - III/ Malayalam - III/ Sanskrit - III	4	3	25	75	100	3		
		Part II	English:III	23LEU03	English - III	4	3	25	75	100	3
		Part III	Core : X	23CCU10	Advanced Accounting and Auditing	5	3	25	75	100	5
		Part III	Core : XI	23CCU11	Object oriented Programming concepts with C++	5	3	25	75	100	4
		Part III	Core : XII Practical II	23CCU12	Computer Applications Practical - II	3	-	-	-	-	-
		Part III	Core : XIII Allied : III	23CCU13	Business Economics	5	3	25	75	100	4
Part IV	Ability Enhancement: I	23AEU01	Information Security	2	3	50	-	50	2		
Part IV	Non - Major Elective	23NMU01A/ 23NMU01B	Indian Women and Society/Advanced Tamil	2	3	50	-	50	2		
TOTAL				30				600	23		

SEMESTER – IV									
Part I	Language:IV	23LTU04/ 23LHU04/ 23LFU04/ 23LKU04/ 23LMU04/ 23LSU04	Tamil - IV/ Hindi - IV/ French - IV/ Kannada - IV/ Malayalam - IV/ Sanskrit – IV	4	3	25	75	100	3
Part II	English:IV	23LEU04	English - IV	4	3	25	75	100	3
Part III	Core: XIV	23CCU14	Corporate Accounting	7	3	25	75	100	5
Part III	Core : XII Practical II	23CCU12	Computer Applications Practical - II	5	3	25	75	100	4
Part III	Core : XV Allied : IV	23CCU15	Commercial law	5	3	25	75	100	4
Part IV	Skill Enhancement : I	23SECCU01/ 23SEU01	Desktop Publishing / Naan Mudhalvan Course	3	3	50	-	50	2
Part IV	Ability Enhancement : II	23AEU02	Consumer Rights	2	3	50	-	50	2
			TOTAL	30				600	23
SEMESTER – V									
Part III	Core : XVI	23CCU16	Direct Tax with GST	6	3	25	75	100	5
Part III	Core : XVII	23CCU17	Software Development With Visual Basic and Web Design	6	3	25	75	100	5
Part III	Core : XVIII	23CCU18A/ 23CCU18B/ 23CCU18C	Institutional Training/ Article ship Training/ Mini Project	-	-	100	-	100	1
Part III	Core : XIX Practical III	23CCU19	Computer Applications Practical –III	3	-	-	-	-	-
Part III	Core : XX Practical IV	23CCU20	Computer Applications Practical –IV	3	-	-	-	-	-

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Part III	Core : XXI (Open Elective)	****	Opted by students offered by other department	4	3	25	75	100	2
Part III	Core : XXII Elective - I	23CCU21A/ 23CCU21B/ 23CCU21C	Fundamentals of Business Analytics / Business Finance / Bank Marketing	5	3	25	75	100	4
Part IV	Skill Enhancement: II	23SEU02	Life Skills (Jeevan Kaushal)	3	3	50	-	50	2
Part V	Proficiency Enhancement	23PECCU01	Business and Commercial Knowledge (Self study)	-	3	-	100	100	2
			TOTAL	30				650	21
SEMESTER – VI									
Part III	Core :XXIII	23CCU22	Cost & Management Accounting	7	3	25	75	100	5
Part III	Core : XIX Practical III	23CCU19	Computer Applications Practical–III	5	3	25	25	50	4
Part III	Core : XX Practical IV	23CCU20	Computer Applications Practical–IV	5	3	25	25	50	4
Part III	Core : XXIV Elective : II	23CCU23A/ 23CCU23B/ 23CCU23C	Business Analytics using Python and Tableau / Financial Services/ Consumer Behaviour	5 (3 +2)	3	25	75	100	4
Part III	Core : XXV Elective : III	23CCU24A/ 23CCU24B	Women in Business/ Project Work and Viva -voce	5 5	3 -	25 20	75 80	100 100	4 4
Part IV	Skill Enhancement : III	23SECCU03/ 23SEU03	Commerce Practical/ Naan mudhalvan	3	-	50	-	50	2
			TOTAL	30				450	23
Part V	Competency Enhancement		NSS/YRC/RRC/CCC/ PHY.EDU/ Others				SEMESTER I - VI		1
			Professional Grooming				SEMESTER I - VI		1

		Students Social Activity		SEMESTER I - VI	1
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Total Marks: 3700

Total credits: 140

*3 hours theory, 2 hours practical

PART	CATEGORY	NO. OF COURSES	TOTAL CREDITS
I	Language	4	12
II	English	4	13
III	Core: Theory	12	94
	Core: Theory/Project	1	
	Core: Practical	4	
	Core: Allied	4	
	Core: Elective	2	
	Core : Institutional Training	1	
	Open Elective	1	
IV	Foundation	2	16
	Non – major	1	
	Ability Enhancement	2	
	Skill Enhancement :Theory	1	
	Skill Enhancement : Practical	2	
V	Proficiency enhancement	1	5
	Competency Engagement	3	
	Total	45	140

B.COMICAL - PROGRAMME STRUCTURE

CBCS: 2023 – 2024

Part	Components	No. of Courses	Credit(s) / Course	Total Credits	Proposed Semester
Part – I	Language	4	3	12	I – II
Part – II	English	4	3/4	13	I - II
Part - III	Core Courses:				
	A). Core / Allied / Elective Courses: (Theory/Practical)	25	2/3/4/5/6	94	I – VI
	B). Projects:	1	2	2	VI
	C) Open Elective	1	2	2	V
Part – IV	A) Foundation Courses : i. Environment Studies ii. Yoga & Ethics	1 1	2	4	I - II
	B)Non Major Elective i. Indian Women and Society / Advanced Tamil	1	2	2	III
	C)Ability Enhancement Courses: i. Information Security ii. Consumer Rights	1 1	2	4	III IV
	D) Skill Enhancement Courses: i. Desk Top Publishing ii. Life Skills (Kaushal Jeevan) iii. Commerce Practical	1 1 1	2	6	IV V VI
Part – V	I) Proficiency Enhancement Course: Business and Commercial Knowledge(Self Study)	1	2	2	V
	II) Competency Enhancement Courses: i. NSS/YRC/RRC/CCC/PHY.EDU/ Others ii. Professional Grooming iii. Students Social activity	1 1 1	1	3	I – VI I – IV I - VI

Total: 3700 Marks & 140 credits

LIST OF ALLIED SUBJECTS

SEMESTE R	ALLIED NUMBER	TITLE OF THE PAPER
I	I	E - Banking
II	II	Statistics for business
III	III	Business Economics
IV	IV	Commercial Law

LIST OF SKILL ENHANCEMENT COURSE

SEMESTE R	SKILL BASED SUBJECT NUMBER	TITLE OF THE PAPERS
IV	I	Desk Top Publishing/ Naan Mudhalvan Course
V	II	Life Skills
VI	III	Commerce Practical

LIST OF ABILITY ENHANCEMENT PAPERS

SEMESTER	ABILITY ENHANCEMENT SUBJECT NO.	TITLE OF THE PAPER
III	I	Information Security
IV	II	Consumer Rights

LIST OF ELECTIVE PAPERS

(Choose any one paper as Elective)

ELECTIVES	TITLE OF THE PAPER
ELECTIVE I: (Semester V)	
A	Fundamentals of Business Analytics
B	Business Finance
C	Bank Marketing
ELECTIVE II: (Semester VI)	
A	Business Analytics using Python and Tableau
B	Financial Services
C	Consumer Behaviour
ELECTIVE III: (Semester VI)	
A	Women in Business
B	Project Work

II. CO-SCHOLASTIC COURSES:

a) **VALUE ADDED COURSES:**

Semester	Course Code	Course Title	Contact Hours / week	Exam Duration Hours	Max. Marks @ annual Exam		
					Theory		Total
Course to be taught after regular hours							
Value Added Course I							
Semester I	*****	Intelligence for Excellence	2	-	-	-	-
Semester II	Code will Be given byCoE	Intelligence for Excellence	2	3	50	50	100
Value Added Course II							
Semester III	*****	English for Commerce and Management	2	-	-	-	-
Semester IV	Code will be given by CoE	English for Commerce and Management	2	3	50	50	100
Value Added Course III							
Semester V	*****	Tally ACE	2	-	-	-	-
Semester VI	Code will be given byCoE	Tally ACE	2	3	50	50	100
TOTAL							300

b) CERTIFICATE COURSE

Semester	Course Code	Course Title	Contact Hours / week	Exam Duration Hours	Max. Marks @ Annual Exam		
					Theory	Practical	Total
Course to be taught after regular hours							
Certificate Course							
Semester III	*****	Business Process Outsourcing	2	-	-	-	-
Semester IV	Code will be assigned by CoE	Business Process Outsourcing	2	3	50	50	100

c) COURSES WITH CREDIT TRANSFERABILITY

d) ADD-ON COURSES

Category	Course Code	Course Title	Contact Hours / week	Exam Duration Hours	Max. Marks		
					CIA	ESE	Total
Course to be taught after regular hours, must register ONLY during I year of study.							
ADD-ON COURSE – I	Code will be given by CoE	Functional English (Offered by the Department of English)	2	3	50	50	100
ADD-ON COURSE – II	Code will be given by CoE	Yoga and meditation (Offered by the Department of Tamil)	2	3	50	50	100

e) EXTRA CREDIT COURSES (Self-study courses)

1. Courses offered by parent department for ALL STUDENTS OF THE PROGRAMME
2. Courses offered by parent department for ADVANCED LEARNERS OF THE PROGRAMME
3. Courses offered in a department under PART-III for STUDENTS OF OTHER PROGRAMMES – Inter-disciplinary courses
4. Credit transferability for Disciplinary / Inter-disciplinary / Trans-disciplinary / General courses offered in UGC SWAYAM MOOCS
5. Comprehension Courses

List of courses offered for ADVANCED LEARNERS ONLY (Self-study)

Course Code	Department	Courses offered for ADVANCED LEARNERS ONLY
21	Department of Commerce	1) Event Management 2) Secretarial Practices 3) Business Legislations 4) E-governance 5) Comprehension in Commerce



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DEPARTMENT OF COMMERCE B.COM[CA] -
PROGRAMME STRUCTURE
CBCS: 2023 – 2024

Category	Components	No. Of Courses	Credit(s) / Course	Total Credits	Proposed Semester
Part – I	Language	4	3	12	I – II
Part – II	English	4	3/4	13	I - II
Part - III	Core Courses: A). Core / Allied / Elective and Open Elective : (Theory/Practical/Online Exam)	25	2/3/4/5/6	94	I – VI
	B). Projects: i. Institutional Training	1	1	1	V
Part – IV	A). Foundation Courses : i. Environment Studies ii. Yoga & Ethics	2	2	4	I - II
	B). Non Major Elective i. Indian Women and Society / Advanced Tamil	1	2	2	III
	C). Skill Enhancement i. Desk Top Publishing ii. Life Skills (Kaushal Jeevan) iii. Commerce Practical	3	2	6	IV V VI
	D). Ability Enhancement iii. Information Security iv. Consumer Rights	2	2	4	III IV
Part – V	A). Proficiency Enhancement Course: i. Business and Commercial Knowledge	1	2	2	V

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	(Self Study)				
	B). Competency Enhancement Courses:				
	iv. NSS/YRC/RRC/CCC/PHY.EDU/ Others	1	1	1	I – VI
	v. Professional Grooming	1	1	1	I – VI
	vi. Students Social activity	1	1	1	I - VI

Total Marks: 3700

Total Credits : 140

SYLLABUS
SEMESTER -I

Category	Course Type	Course Code	Course Title	Contact Hours Per semester	Credit
Part – II	English: I	23LEU01	ENGLISH - I	48	3

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	25	75	100

PREAMBLE

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

COURSE OUTCOMES

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

CO Number	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)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
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 Weightage	33	19	17	15	9	7	6
Weight Percentage of COs contribution to Pos	1.8	1.2	1.4	1.4	1.6	1.5	1.5

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-ls1-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	23CCU01	PRINCIPLES OF ACCOUNTANCY	48	4

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	25	75	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
ted 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	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%20Soluti%20ons.pdf

Category	Component	Course Code	Course Title	Contact Hours /Semester	Credit
Part – III	Core :II	23CCU02	INTRODUCTION TO INFORMATION TECHNOLOGY	48	3

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	25	75	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,	PCSoftwareMadeSimple	Tata McGraw Hill Education Pvt Ltd., NewDelhi	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	23CCU03	MARKETING	36	2

Contact hours per week: 3

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	25	75	100

PREAMBLE

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

COURSE OUTTCOME:

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 and consumerism	K1
CO2	explain the features and importance of telemarketing- 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 behavior model to solve the marketing problems.	K3
CO4	analyze the organizational structure of Marketing, role of marketing for economic development , effects of Channel of Distribution, factors influencing the consumer behavior	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 contribution to POs	2.56	2.95	2.93	3.92	6.83	3.80	3.43

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

COURSE CONTENT

Unit I

(7Hrs)

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.

Unit II

(7 Hrs)

Functions of Marketing: Marketing functions-Buying –Selling –Transportation –
Storage – Financing –Risk Bearing –Standardization – Market Information.

Unit III

(10 Hrs)

Marketing Mix: 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 .

Unit IV

(6 Hrs)

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

Unit V

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.

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

WEB REFERENCES:

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://creatly.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>
15. <https://www.yourarticlelibrary.com/essay/rural-marketing-in-india-definition-and-features-of-rural-marketing/32335>
16. <https://www.businessmanagementideas.com/marketing/green-marketing/20101>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part III	CORE IV PRACTICAL -I	23CCU04	COMPUTER APPLICATIONS PRACTICAL – I (MS OFFICE, TALLY & ORACLE)	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 Ms-PowerPoint and M- access 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, Ms-Access.	K1
CO2	demonstrate the procedure of creating documents, worksheets, slide presentation, creating database.	K2
CO3	make use of menus, wizards for formatting the document, apply formulae for mathematical operation, apply queries to filter the data in Ms-Access	K3
CO4	examine the features of mail merge, clip art, relational database in MS-Word, MS-Excel, MS-Access.	K4
CO5	evaluate the valid results of mathematical operations in MS-Excel and various effects of slideshow in MS-PowerPoint .	K5

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze; K5 – Evaluate

COURSE CONTENT

MS-Word

(12 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 a mail merge for an interview call letter

MS-Excel

(14 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 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 ($\text{Gross Salary} - \text{Deduction}$)

MS-PowerPoint

(10 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.

MS ACCESS

(12 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.

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core III : Allied-I	23CCU05	E-BANKING	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
I	I	25	75	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 ARTICUALTION 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 – IV	Foundation : I	23FCU01	ENVIRONMENTAL STUDIES	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- Bio diversityat 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	COURSE TYPE	COURSE CODE	COURSE TITLE	CONTACT HOURS	CREDIT
Part – II	English:II	23LEU02	ENGLISH - II	48	3

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
FIRST	II	25	50	75

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

CO Number	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)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
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 Weightage	25	17	17	9	7	6	6
Weight Percentage of COs contribution to Pos	1.4	1.1	1.4	0.9	1.3	1.3	1.5

COURSE CONTENT:

UNIT I: Poetry	(7 Hours)
1. Television- Roald Dahl	
2. Success is counted sweetest – Emily Dickinson	
UNIT II: Prose	(8 Hours)
1. Woman, Not the weaker sex – M.K.Gandhi	
2. Positive Thinking- FrancieBaltazar-Schwartz	
UNIT III : Short Stories	(9 Hours)
1. The Verger- W.Somerset Maugham	
2. Springtime- O.Henry	
UNIT IV: One-Act Play	(10 Hours)
1. The Death trap- Saki (H.H.Munro)	
2. Soul Gone Home- Langston Hughes	
UNIT V: Grammar And Composition	(14 Hours)
1. Tense	
2. Articles	
3. Framing Questions	

TEXT BOOKS

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	23CCU06	FINANCIAL ACCOUNTING	48	3

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	25	75	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 purchasesystem.	K1
CO2	explain the features of single entry system, types of branches, methods of providing depreciation and royaltyaccounts.	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.

(9 Hrs)

Single Entry system:

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

UNIT II

(9 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

(10 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

(10 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

(10 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,	MarghamPublication,Chennai.	2012

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	GuptaR.L & Gupta.V.K	Advanced Accounting	S.Chand & Sons,NewDelhi	1994
2	Jain.S.Pand 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=PtF5eMv_Lk
7. https://www.youtube.com/watch?v=QN2jke_BxjU
8. 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	23CCU07	BUSINESS CORRESPONDENCE	36	3

Contact hours per week: 3

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	25	75	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	Rodrigues. 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>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	CORE :VIII	23CCU08	DATABASE MANAGEMENT SYSTEM	36	3

Contact hours per week: 3

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	25	75	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 (7 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 (7 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 (7 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 (7Hrs)

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

(8 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 IV PRACTICAL - I	23CCU04	COMPUTER APPLICATIONS PRACTICAL – I (MS OFFICE, TALLY & ORACLE)	36	4

Contact hours per week: 3

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	25	75	100

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 various components in gateway of Tally ,generate the report and charts, financial statements in Tally and prepare report for business.recollect the basic syntax of PL/SQL	K1
CO2	company creation and group creation in Tally.demonstrate the DDL/DML commands and built in functions of SQL	K2
CO3	Recording the accounting entries in Tally,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;**

- Tally** **(18 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)

ORACLE **(18 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

- a) Alter the table by adding a new column ‘Publisher name’
- b) Modify the column price values into float
- c) Drop the column name ‘Author name’
- d) Describe the structure of the table
- e) 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)

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

3. Implement the data and built in functions in SQL

- a) Verify the Character/String Function commands of upper, lower, nitcap ,ltrim ,rtrim, concat, length, replace, translate
- b) Verify the date and time functions of sysdate ,round, addmonths, lastday, nextday
- c) Verify the numerical functions of round, ceil, floor, trunc, sign ,abs
- d) 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)
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"

Write a PL/SQL program to calculate payroll details for all the employees

Write a trigger to add two numbers

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : IX Allied : II	23CCU09	STATISTICS FOR BUSINESS	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
I	II	25	75	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 co- efficient 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	23FCU02	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	COURSE TYPE	COURSE CODE	COURSE TITLE	CONTACT HOURS	CREDIT
Part – II	English :III	23LEU03	ENGLISH - III	48	3

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
SECOND	III	75	25	100

Preamble

To cater the most required LSRW skills in students along with bridging the gap among perception, communication and practice of the English Language.

Course Outcomes

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

CO Numbe	CO Statement	Knowledge Level
CO1	Recognize the genres in literature.	K1
CO2	Explain the literary devices and themes used in the works.	K2
CO3	Make oral presentation on any given situation.	K3
CO4	Examine the sentence structure and types of advertisements.	K4
CO5	Assess the situations and concepts to construct dialogues and slogans.	K5

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

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

CO / PSO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	9	9	9	3	3	3	3
CO2	9	9	3	3	3	1	1
CO3	9	3	3	1	1	1	1
CO4	3	3	1	1	1	1	0
CO5	3	3	1	1	0	0	0
Total contribution of COs to POs	33	27	17	9	8	6	5
Weight Percentage of COs contribution to Pos	1.8	1.7	1.4	0.9	1.4	1.3	1.3

Level of correlation: 0 – No correlation; 1 – Low correlation; 3 – Medium correlation; 9- High

correlation between COs and POs.

COURSE CONTENT:

UNIT I : Poetry (8 Hours)

1. Inchcape Rock – Robert Southey
2. Night of the Scorpion – Nissim Ezekiel

UNIT II : Prose (9 Hours)

1. My Visions for India - A.P.J. Abdul Kalam
2. My Greatest Olympic Prize - Jessie Owens

UNIT III : Short Story (9 Hours)

1. Valiant Vicky – Flora Annie Steel
2. The Conjuror’s Revenge – Stephen Leacock

UNIT IV : One- Act Play (10 Hours)

1. The Trial of Billy Scott -Mazie Hall
2. The Pie and the Tart - Hugh Chesterman

UNIT V : Comprehension (12 Hours)

1. Syntax
2. Constructing dialogues.
3. Drafting Advertisement.

TEXT BOOKS:

Milestone

WEB REFERENCES:

1. <https://englishsummary.com/night-scorpion-nissim-ezekiel/>
2. <https://englishsummary.com/la-belle-dame-sans-merci-keats/>
3. <http://iamanbu.blogspot.com/2007/01/colours.html>
4. https://literature.fandom.com/wiki/The_Model_Millionaire
5. <https://www.scholarshipsin.org/2019/the-trial-of-billy-scott-by-mazie-hall-2019-0244408>
6. <https://litphile.wordpress.com/2018/09/29/the-pie-and-the-tart/>
7. <https://www.learninsta.com/advertisement-writing-class-12/>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core :X	23CCU10	ADVANCED ACCOUNTING & AUDITING	60	5

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	25	75	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, amalgamation accounts, holding company accounts and various terminologies used in auditing, qualities , qualification & disqualification of an auditor, auditing in industry 4.0, audit report and E- Audit	K1
CO2	Solve problems on admission of partner, Retirement and death of partner, dissolution and insolvency of partner and explain the various domain concepts in auditing, audit planning, audit papers and audit note book.	K2
CO3	Distinguish between internal reconstruction and external reconstruction, holding v/s subsidiary company, identify the methods of preparing audit programme, working papers and removal of auditors	K3
CO4	apply the rules of Garner vs Murray case and compare the traditional audit with E- Audit system	K4
CO5	analyse the accounting treatment at the time of admission and retirement of partners and judge the effectiveness of preparing audit report 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	3	9	3	3	3	9
CO2	9	3	9	3	3	3	9
CO3	9	9	9	3	3	3	9
CO4	9	3	3	3	3	3	9
CO5	3	3	3	3	3	3	3
Total Contribution of COs to POs	39	21	33	15	15	15	39
Weighted Percentage of COs contribution to POs							

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

COURSE CONTENT

UNIT – I

(18 Hrs)

Partnership Accounts- Admission and Retirement of Partner: Admission of a partner- Treatment of Goodwill- Revaluation of Assets and Liabilities- Calculation of Ratios for Distribution of Profits-Capital Adjustments. 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 Partners Loan Account with equal Installments only

UNIT –II

(16 Hrs)

Death , Dissolution and Insolvency of a Partner: death of partner- calculation of profit upto the death 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 – III

(18 Hrs)

Amalgamation: Meaning of Amalgamation –Types of Amalgamation -Difference between Amalgamation as Merger and Amalgamation as Purchase-Calculation of Purchase Consideration under Net Asset Method and Net Payment Method - Accounting Entries in the books of Transferor and Transferee Company.

UNIT – IV

(16 Hrs)

Holding Company: Meaning & Definition-Preparation of Consolidated Balance Sheet – Calculation of Goodwill, Capital Reserve, Minority Interest, Unrealized Profit, Capital and Revenue Profits, Mutual Owings.

UNIT – V

(16 Hrs)

Auditing: Definition – Objectives – Types - Qualities of an Auditor - Qualifications & Disqualifications of an auditor – Various modes of Appointment &Removal of company auditor - Rights, Duties and Liabilities of an Auditor. Audit Planning-Audit Program-Audit Note Book – Audit Working Paper.

Auditing in the new age of industry 4.0: Audit Report: Meaning – Types and Contents of an audit report - Audit of Computerized Accounts – Electronic Auditing – role of auditors in audit of Electronic Auditing.

TEXT BOOK:

Authors	Title	Publisher	Year of Publication
Reddy T.S &Murthy.A	Financial Accounting Volume I	Margham publications, Chennai	
Pardeep Kumar,Baldev Sachdeva &Jagwant Singh	Principles of Auditing	Kalyani Publishers,New Delhi	2010

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
4	De Paula F.R.M	Auditing	The English language Society and Sir Isaac Pitman and Sons Ltd,London	2010
5	Kamal Gupta	Auditing	Tata McGrawhil IPublications,New Delhi	2003
6	Tandon B.N.	Practical Auditing	S Chand Company Ltd,New Delhi	2009

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.icsi.edu/media/webmodules/Corporate%20and%20Management%20Accounting.pdf>
8. <http://moirabaricollegeonline.co.in/attendance/classnotes/files/1588865227.pdf>.<https://www.tutorialspoint.com/auditing/index.htm>
9. <https://www.slideshare.net/SakoMayrick/auditing-in-computer-environment-presentation-presentation>
10. <https://accountlearning.blogspot.com/2012/02/importance-of-vouching.html>
11. <https://askanydifference.com/difference-between-auditing-and-investigation-with-table/>
https://www.tutorialspoint.com/auditing/auditing_classifications.htm 5.

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core: XI	23CCU11	OBJECT ORIENTED PROGRAMMING LANGUAGE WITH C++	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	25	75	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

(12 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

(12 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

(12 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

(12Hrs)

Inheritance:

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

UNIT V

(12 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 : XII Practical II	23CCU12	Computer Applications Practical- II (C++)	36	-

Contact hours per week: 3

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

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 anyproblem	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

(36 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.

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XIII Allied : III	23CCU13	BUSINESS ECONOMICS	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
II	III	25	75	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

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 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 PLT , 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%20Economics-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	23AEU01	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	23NMU01A	INDIAN WOMEN AND SOCIETY	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	33	33	31	37	22	27	30
Contribution of COs to POs							
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

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	23NMU01B	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

SEMESTER - IV

CATEGORY	COURSE TYPE	COURSE CODE	COURSE TITLE	CONTACT HOURS	CREDIT
Part – II	English: IV	23LEU04	ENGLISH- IV	48	3

Contact hours per week: 4

Year	Semester	Internal Marks	External Marks	Total Marks
SECOND	IV	25	75	100

PREAMBLE

To acquaint the students an idea about the genres of English Literature with enhancing the communication competence among them.

COURSE OUTCOME

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

CO Numbe	CO Statement	Knowledge Level
CO1	Find the genres in literature.	K1
CO2	Summarize the literary devices used in the works.	K2
CO3	Make use of wider range of words and expressions in their writing.	K3
CO4	Examine the themes and techniques in literary works.	K4
CO5	Select appropriate words for writing.	K5

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

CO-PO MAPPING (COURSE ARTICULATION MATRIX)

CO / PO	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
CO1	9	9	9	9	3	3	3
CO2	9	9	3	3	3	1	1
CO3	3	3	3	1	1	1	1
CO4	3	3	1	1	1	1	0
CO5	3	1	1	1	1	0	0
Total contribution of COs to POs Weightage	27	25	17	15	9	6	5
Weight Percentage of COs contribution to Pos	1.5	1.6	1.4	1.4	1.6	1.3	1.3

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

COs and POs.

COURSE CONTENT:

UNIT I: Poetry (8 Hours)

1. Success in the 21st century- Sharon Esther Lampert
2. The Lotus – Toru Dutt

UNIT II: Prose (9 Hours)

1. Mobile and mixed-Up – Anil Dharker
2. If you are wrong, admit it – Dale Carnegie

UNIT II: Short Story (9 Hours)

1. Ant and the Grasshopper- W. Somerset Maugham
2. Mrs. Packletide's Tiger – Saki

UNIT I: One- Act Plays (10 Hours)

1. Mother's Day – J.B.Priestley
2. The Bear – Anton Chekhov

UNIT V: Writing Skills (12 Hours)

1. Foreign Words and Phrases
2. Report Writing
3. Resume Writing

TEXT BOOKS:

Sparkle

WEB REFERENCES:

1. <https://essaygraph.com/essay/portry-analysis-essay-2543>
2. <https://www.literatureworms.com/2012/06/lotus-by-toru-dutt.html>
3. <https://www.thefreshreads.com/on-his-blindness/>
4. <http://djockimenglish.blogspot.com/2018/10/the-ant-and-grasshopper-by-somerset.html>
5. <https://pkmenglish.blogspot.com/2019/02/karma-summary-unit-1-bsc-sem-2.html>
6. <https://www.successcds.net/learn-english/class-10/mrs-packletides-tiger-class-10-english.html>
7. <https://www.jobscan.co/resume-writing-guide>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XIV	23CCU14	CORPORATE ACCOUNTING	84	5

Contact hours per week: 7

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	25	75	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: (16 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: (18 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: (16Hrs)

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

UNIT IV

Valuation of Goodwill and Shares: (17 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: (17 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.T.S&Murthy.A	FinancialAccounting,	MarghamPublicationChennai.	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	AdvancedAccounts	Sultan Chand & Company Ltd, New Delhi	2012

WEB REFERENCES:

2. <https://www.icsi.edu/media/webmodules/publications/Company%20Accounts,%20Cost%20and%20Management%20Accounting.pdf>
3. <https://www.toppr.com/guides/accounting-and-auditing/introduction-to-company-accounts/issue-of-debentures/>
4. <https://www.toppr.com/guides/accounting-and-auditing/introduction-to-company-accounts/>
5. https://www.slideshare.net/afukhan/valuation-of-goodwill-and-shares-with-solution-of-problems?next_slideshow=1
6. <https://www.slideshare.net/AdalineDharshini/liquidation-of-companies>
7. [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)
8. <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 : XII Practical II	23CCU12	Computer Applications Practical-II (C++)	36	-

Contact hours per week: 3

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	25	75	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

(36 Hrs)

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	23CCU15	COMMERCIAL LAW	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
II	IV	25	75	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 toPos	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

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

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- <https://www.kbmanage.com/concept/commercial-law>
- <https://www.toppr.com/guides/business-laws/indian-contract-act-1872-part-ii/capacity-to-contract/>
- <https://www.upcounsel.com/capacity-to-contract-means>
- <https://www.toppr.com/guides/business-laws-cs/indian-contract-act-1872/remedies-for-breach-of-contract/>
- <https://millerlawpc.com/6-remedies-breach-of-contract/>
- <https://www.gordonsllp.com/whats-difference-indemnity-guarantee/>
- <https://www.legalserviceindia.com/legal/article-4039-contract-of-indemnity-and-guarantee.html>
- <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	23SECCU01/	DESK TOP PUBLISHING/	36	2

Contact hours per week: 3

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	23AEU02	CONSUMER RIGHTS	24	2

Contact hours per week: 2

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 help 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 toPos	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

SEMESTER - V

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XVI	23CCU16	DIRECT TAX WITH GST	72	5

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	25	75	100

PREAMBLE

To familiarize and update the students with the provisions of Income Tax Act, GST 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, assesses various heads of income under Income Tax Act, 1961 and goods and services tax, deemed and voluntary registration.	K1
CO2	describe the concepts of income, exempted income, residential status of assesses, basis of charge and various provisions and rules under Income Tax Act including permissible deductions and set-off and carry forward of losses, UIN	K2
CO3	apply the income tax provisions, tax rate slabs, rebate and surcharge in computation of total income and income tax liability of individuals, Filing of returns	K3
CO4	analyse the deductions permissible under section 80 C to 80 U and registration in GST	K4
CO5	determine the tax liability of an individual, amendments to registration certificate.	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	2.56	2.95	1.76	1.51	1.67	2.11	5.39

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

COURSE CONTENT

UNIT I

(14 Hrs)

Basic Concepts of Income tax :Income Tax Act – Definition of Income– Assessmentyear – Previous year - Assessee – Basis of Charge -Residential status –Scope of Total Income – Tax evasion Vs Tax Avoidance- Exempted incomes.

UNIT II

(15 Hrs)

Heads of Income – I: Income from Salaries - Income from House property.

UNIT III

(15 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 and Tax Liability: Capital gains–Deductions from Gross Total Income. Set-off and Carry Forward of Losses – Computation of taxliability – Assessment of Individuals

UNIT V

(15Hrs)

Goods and service tax: Introduction to Indirect Taxation: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: 40% Theory and 60% Problems.

TEXT BOOK

Author	Title	Publisher	Year of Publication
Gaur V.P & Narang	Income Tax Law & Practice	Kalyani Publishers, New Delhi.	2017
Misshra, A	GST Law & Practice	Taxmann Publications Pvt. Ltd., New Delhi.	2017

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Dinkar Pagare	Tax Laws	S.Chand & Sons, New Delhi,	2017
2	Lal.B.B, Vanshist. N.	Direct Taxes	I.K. International Publishers, New Delhi	2017
3	Mehrotra.H.C.	Income Tax Law & Accounts	Sahithya Bhavan Publishers, Agra	2017
4	Prasad, L.V.R. and Kirankumar, G.J.	Goods and Services Tax	P.K. Publishers, Chennai	2017

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- [2.https://gurujionlinestudy.com/income-tax-law-accounts-study-material-notes-in-hindi/](https://gurujionlinestudy.com/income-tax-law-accounts-study-material-notes-in-hindi/)
- [3.https://www.slideshare.net/puneetarora171/residential-status-26793962](https://www.slideshare.net/puneetarora171/residential-status-26793962)
- [4.https://www.slideshare.net/altacitglobal/exempted-income-under-income-tax-act](https://www.slideshare.net/altacitglobal/exempted-income-under-income-tax-act)
- [5.https://www.incometaxindia.gov.in/pages/tools/income-tax-calculator.aspx](https://www.incometaxindia.gov.in/pages/tools/income-tax-calculator.aspx)
- [6.https://cleartax.in/s/80c-80-deductions](https://cleartax.in/s/80c-80-deductions)

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core XVII	23CCU17	SOFTWARE DEVELOPMENT WITH VISUAL BASIC & WEB DESIGNING	72	5

Contact hours per week: 6

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	25	75	100

PREAMBLE

To equip the learners with fundamental concepts of visual basic programming and web designing

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 , database, HTML, DHTML and Java scripts	K1
CO2	Understand the concepts of IDE in VB and user defined tags, cascading style sheets in HTML & DHTML	K2
CO3	build the GUI –program using the controls and functions. apply branching and looping statements into HTML file	K3
CO4	analyze the importance of tools that used to develop applications in VB and web design.	K4
CO5	determine the appropriate controls to incorporate the IDE window with database software and web designs	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							

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

COURSE CONTENT

UNIT I

(14 Hrs)

Introduction to VB:

Introduction – 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

(14 Hrs)

Branching and Looping in Visual basic:

Variables- Data types-Scope of Variables- Operations- Constants- Expressions. **Branching and Looping:** If-then, If then else, Selection. Looping: For Next, Do loop, While..Wend.

UNIT III

Database:

(14Hrs)

Message box function-String functions-Date and Time functions. Common Dialog box: File, Open, Save, Save as, Print - Errorhandling - Record sets- Creating a database with data control-ADO Control. Data reports.

UNIT IV

(15 Hrs)

Introduction to HTML:

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

(15 Hrs)

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.

TEXT BOOK :

Author	Title	Publisher	Year of Publication
Ivan Bay ross	Web Enabled Commercial Applications Development using HTML, java script, DHTML and PHP.	Vikas Publishing House Pvt Ltd, Chennai	2008
Gottfried S., Bayron	Theory and problems of programming with Visual Basic	Tata Mcraw hill Publication, New Delhi	2002

REFERENCE BOOK

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
3	Alexis Leon and Mathews Leon	Internet for Everyone	Vikas Publishing House Pvt.Ltd., Chennai	2000
4	Chris Bates	Web Programming: Building internet Applications	Wiley dream tech India Pvt.Ltd, New Delhi	2003

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XVIII	23CCU18A/ 23CCU18B/ 23CCU18C	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 : XIX Practical III	23CCU19	COMPUTER APPLICATIONS PRACTICAL- III (VISUAL BASIC)	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

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XX Practical IV	23CCU20	COMPUTER APPLICATIONS PRACTICAL –IV (WEB DESIGNING)	36	4

Contact hours per week: 3

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

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

(36Hrs)

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

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XXI Open Elective	*****	OPTED BY STUDENTS OFFERED BY OTHER DEPARTMENT	48	2

Contact hours per week:4

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	25	75	100

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XXII Elective - I	23CCU21A	FUNDAMENTALS OF BUSINESS ANALYTICS	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	75	25	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 ARTICUALTION 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

Application of Business Analytics in Industry 4.0:

Marketing Analytics, Finance Analytics, Cost analytics, HR Analytics, Operation Analytics, SupplyChain 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 Fawcett,	Data Science for Business – What you need to know about data mining and data- Analytic Thinking	Reilly Media Publication,	2013 IDEA from CASEWARE
5.	GalitShmueli, Nitin R. Patel, Peter C. Bruce,	Data Mining for Business Intelligence: Concepts, Techniques, and Applications inMicrosoft Office Excel with XLMiner,	Wiley Publication,	2010
6.	Marc,J.Schniederjans , Dara G.Schiniederjans, ChristopherM.Starkey.	Business Analytics –Principles, Concepts and Applications What, Why and How?-	Willey publications	2014
7.	Prasad RN, Seema Acharya,	Fundamentals of Business Analytics	2nd edition, Willey publications	2014
8.	Turban E, Armson, 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 : XXII Elective-I	23CCU21B	BUSINESS FINANCE	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	25	75	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

(12Hrs)

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

(12Hrs)

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, New Delhi	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 :XXII Elective-I	23CCU21C	BANK MARKETING	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	V	25	75	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
JhaS.M	Bank Marketing	Himalaya publishing house,Mumbai	2011

REFERENCE BOOKS:

S.No	Authors	Title	Publishers	Year of Publication
1	Rajeev K. Seth	Marketing of BankingServices	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=vdZNAWyIXn4>
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	Semester	Credit
Part IV	Skill Enhancement : II	23SEU02	LIFE SKILLS (JEEVAN KAUSHAL)	36	2

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 toPOs	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	23PECCU01	BUSINESS AND COMMERCIAL KNOWLEDGE (SELF - STUDY)	-	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

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:

Banking 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: XXIII	23CCU22	COST & MANAGEMENT ACCOUNTING	84	5

Contact hours per week: 7

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	25	75	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

(17 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

(17 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

(16 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

(16 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

(18 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.	SharmaR.K.andShashi 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	ManagementAccounting,	TataMcGrew Hill Publishiung Company Limited, New Delhi	2007
7.	Maheswari S N	PrinciplesofManagementAccounting	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
5. <https://www.ilearnlot.com/management-accounting-objectives-nature-and-scope/55016/>
6. <https://www.educba.com/ratio-analysis-formula/>
7. <https://corporatefinanceinstitute.com/resources/knowledge/accounting/working-capital-cycle/>
8. <https://www.investopedia.com/terms/c/cashflowstatement.asp>
9. <https://www.youtube.com/watch?v=OzOtwYargcU>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XIX Practical III	23CCU19	COMPUTER APPLICATIONS PRACTICAL- III (VISUAL BASIC)	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	25	25	50

PREAMBLE:

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

COURSE OUTCOME

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

(60 Hours)

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 : XX Practical IV	23CCU20	COMPUTER APPLICATIONS PRACTICAL-IV (WEB DESIGNING)	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	25	25	50

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**(60 Hrs)**

1. Create a webpage for online ticket reservation using javascript
2. Create a webpage to prepare the college application form and validate them using VB scripts
3. Create a webpage to add the given events to a calendar date
4. Design a website to conduct a quiz programme and evaluate the answers
5. Create PHP programs to maintain the stock details

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XXIV Elective : II	23CCU23A	BUSINESS ANALYTICS USING PYTHON ANDTABLEAU	60	4

Contact hours per week : 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	25	75	100

PREAMBLE:

To develop programming skills in Python and Tableau 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 and summon up the various terminology used in Tableau software.	K1
CO2	visualize the python program using Python comments, control structures, list and visualize the data using tableau charts, data on the web and time series analysis	K2
CO3	applying the python scripts , python comments to create tables and files. experiment data to link multiple sources such as web data, control panel actions, graphs, containers, table calculations, and more.	K3
CO4	analyze the need of different business application fields by running a python programme using different python functions and solve the business issues in pertaining to business by applying tableau programs	K4
CO5	evaluate business analysis techniques for decision making using python. forecasting the business activity efficiently by using tableau forecasting methods	K5

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

K5 – Evaluate.

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							

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

Course Content

UNIT I

(12 Hrs)

Object oriented Programming Concepts (OOPs):

Python Object Oriented Programming Concepts: class – object – inheritance - polymorphism – encapsulation – Data abstraction. **Introduction to python:** Python- numbers, strings, variables, operators, Input/output statements. **Control Structures:** if statement, if-else statement – **looping statement:** While and for loops – **Functions:** Built-in-functions-userdefined functions.

Practical exercise: (Lab)

- Write a python program to enter two different numbers and perform using arithmetic operator
- Write a python program to find biggest among three numbers.

UNIT II

(12 Hrs)

List and Dictionary:

List and Dictionary- List manipulation-Dictionary manipulation-list and dictionary in-built functions. Python FileOperations: Reading files, Writing files in python, Understanding read functions, read(), readline(), readlines() Understanding write functions, write() and writelines()

Practical exercise: (Lab)

- Write a Python program to write a list to a fileWrite a Python program to read an entire text file.

UNIT III

(12 Hrs)

Database Programming:

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

Practical exercise: (Lab)

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

UNIT IV

(12 Hrs)

Introduction to Tableau:

Business Intelligence (BI) Evolution- Introduction to Tableau- Getting started - Tableau file- Data Types and Terminology–Work sheet. **Data visualization:** Types of charts-calculated field and Parameters-Bins-Table calculations. **Tableau dashboard:** Connecting to various sources- Connecting to web data –Building dash boards-Dashboard actions- Layouts-Formatting-Story points .

Practical exercise: (Lab)

- 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
 - a) Pie chart. (Display the value of the measure near each segment of the pie chart).b)

UNIT V

(12Hrs)

Level of Detail Calculations:

Row level access and column level access-Control charts-Using INDEX to sort multiple columns-SQL Overview- Joins- UNION vs UNION ALL, WITH Statements. **Time Series Analysis and Forecasting:** Perform calculations with time series data in Tableau.

Practical exercise: (Lab)

- 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’.
- 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 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
6.	Ben Jones	Communicating Data with Tableau: Designing, Developing, and Delivering Data Visualizations,	O'Reilly Media, Inc.	2014

WEB REFERENCE:

- <https://books.goalkicker.com/PythonBook/>
- https://library.oapen.org/bitstream/id/56d27e73-e92a-4398-8198-239be7aacc93/2020_Book_IntroductionToScientificProgra.pdf
- https://www.tutorialspoint.com/python/python_tutorial.pdf
- <https://www.youtube.com/watch?v=b093aqAZiPU>
- <https://www.slideshare.net/ranpararipal/python-final-ppt>
- https://www.powershow.com/view0/8a8ef4-NTQ3M/Overview_of_Python_History_Advantages_Applications_IQOnlineTraining_powerpoint_ppt_presentation
- <https://tanthiamhuat.files.wordpress.com/2015/07/communicating-data-with-tableau.pdf>
- <https://tanthiamhuat.files.wordpress.com/2015/07/tableau-your-data.pdf>
- <http://projanco.com/Library/Learning%20Tableau%202019%20Tools%20for%20Business%20Intelligence,%20data%20prep,%20and%20visual%20analytics.pdf>
- <https://oiipdf.com/download/22138>
- <https://www.analyticsvidhya.com/blog/2017/07/data-visualisation-made-easy/>
- <https://www.tableau.com/learn/articles/data-visualization>

Category	Component	Course Code	Course Title	Contact Hours / Semester	Credit
Part – III	Core : XXIV Elective : II	23CCU23B	FINANCIAL SERVICES	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	25	75	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 Forfeiting:

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.

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

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 REFERENCES:

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://www.investopedia.com/terms/f/forfaiting.asp#:~:text=Disadvantages%20of%20Forfaiting-.Advantages,sale%20into%20a%20cash%20transaction.>
9. <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 : XXIV Elective:II	23CCU23C	CONSUMER BEHAVIOUR	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	25	75	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 toPOs	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

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 : XXV Elective : III	23CCU24A	WOMEN IN BUSINESS	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	25	75	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.

UNIT I

(12 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

(12 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

(12 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

(12 Hrs)

Schemes for Women Entrepreneurship in India:

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

UNIT V

(12 Hrs)

Successful Indian Women Entrepreneurs:

Mrs. Shanthi Durai Swamy (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, New Delhi.	2000
2	Vasanth Gopal 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. Publishing Corporation, New Delhi	2014
2	Pandey.A.K	Empowerment of women	Anmol Publications Pvt Ltd, New Delhi.	2002

WEB REFERENCES:

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 : XXV Elective : III	23CCU24B	PROJECT WORK AND VIVA - VOCE	60	4

Contact hours per week: 5

Year	Semester	Internal Marks	External Marks	Total Marks
III	VI	20	80	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 ARTICUALTION 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 toPOs	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	5	20
	Review / Presentation	5	
	Knowledge about the organization / theme of study	10	
ESE*	Nature of Work / Logic behind the study	30	80
	Learning Outcome	30	
	Viva – Voce	20	

➤ *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 30 Marks and Internal Examiner shall value the project report for a maximum of 30 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% (30 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 20 marks.
- For the pass in the viva voce examination, the student should secure a minimum of 50 % Marks (10 marks) .
- Student should secure a minimum of 50% marks (30 marks + 10 marks =40 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	23SECCU03	COMMERCE PRACTICAL	36	2

Contact hours per week: 3

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 (4 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 (3Hrs)

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

C. COST ACCOUNTING (3 Hrs)

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

D. TAXATION (3 Hrs)

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

(3 Hrs)

E. SECRETARIAL PRACTICE

14. Drafting of Notice, Agenda and Minutes for Meeting.

15. Chart showing Organisation Structure.

F.MARKETING

(3 Hrs)

16. Collection of different types of advertisement.

17. Preparation of an advertisement copy.

18. Market Survey.

G. INVESTMENT MANAGEMENT

(4Hrs)

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

(4Hrs)

23. Preparation of contract – specimen form.

24. Statement of P.F. Contribution.

25. Statement of E.S.I. Contribution.

J. BANKING

(3 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/>

VALUE ADDED COURSES

(For I YEAR students)

	CATEGORY	HOURS
INTELLIGENCE FOR EXCELLENCE	Value Added Course - I	30

Preamble

To make the students to become excellence in terms of their personal and professional life.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the fundamental knowledge of self intelligence strategic thinking, multiple intelligence, interpersona intelligence, Social Intelligence, Environmental Intelligence	K1
CO2	Understand the Intelligence cycle, interpersonal intelligenceand career advancement,conflict,authenticity,empathy,pollution	K2
CO3	Familiarize with the decision making methods, principles involved in negotiation, conflict management, spiritual intelligence, pollution types, deforestation, globalisation	K3
CO4	Analyze the types of change, handling of change, competencies and skills of spiritual intelligence,deforestation, globalization	K4
CO5	Evaluate the balancing work and life, issues affectingenvironment, population	K5

SYLLABUS

Unit-I:

Self Intelligence:

Intelligence: Definition and Meaning – Intelligence cycle- Self Intelligence: Personality - Strategic thinking - Lateral Thinking- Emotional Intelligence: Self awareness - Motivation – Self regulation- Socialawareness – Empathy - Decision making: meaning-methods- types and steps in making effective decisionmaking

Unit-II:

Multiple Intelligence:

Meaning and types of Multiple intelligence- Successful Intelligence Meaning and types of Successful Intelligence-Creative Intelligence- Practical Intelligence -Analytical Intelligence.

Unit-III:

Definition- Meaning and development of interpersonal intelligence – Interpersonal intelligence and career advancement- Negotiation: Definition and meaning – Principles involved in negotiation – methods of negotiation- Conflict: Definition and meaning – sources of conflicts – types of conflicts - conflict management; Change: Definition and meaning-- Types of change – Handling of change – Balancing work and Life

Unit-IV: Social and Spiritual intelligence

Social Intelligence:

Meaning and Dimensions of Social Intelligence- Situation- Presence – Authenticity – Clarity-Empathy -
Spiritual Intelligence: Meaning-Competencies and skills of spiritual intelligence

Unit-V: Environmental Intelligence:

Understanding and caring of Natural Resources- Food- Land- Forest Mineral- Water and Energy- Pollution: Types: Air Pollution, Water Pollution, Noise Pollution, Thermal and Radiation; Specific Absorption Rate (SAR) values; Issues affecting environment: Population growth – Deforestation- Globalization - Sustainable development: meaning, process, concrete action plans for sustainability.

Text Books

S.No	Authors	Title	Publishers	Year of Publication
1	Karl Albrecht	Social Intelligence: The new science of Success	John Wiley & Sons	2006
2	Robert J Sternberg.	Successful Intelligence	Magna Publishing Co Ltd	2000

Books for References:

S.No	Authors	Title	Publishers	Year of Publication
1	Daniel Goleman	Emotional Intelligence	Bantam Books	1995
2		Environmental Studies		
3	Dorathy A Sisk and Dr Paul Torrence	Spiritual Intelligence	Creative Education Foundation	2001

	PROFESSIONAL ENGLISH FOR COMMERCE AND MANAGEMENT	CATEGORY	L	T	P	CREDITS
		VALUE ADDED COURSE	40	--	--	4

Course outcome:

This subject aims to further develop those English language and communication skills required by students to communicate effectively in their future professional careers.

UNIT 1: Basics of professional English communication: (8 Hrs)

Definition, Reading, Skimming, Scanning. Writing: Methods: Inductive, Deductive, Exposition, Linear, Interrupted, Spatial & Chronological; Listening: Active, Passive, Thinking Strategies, Positive and logical Thinking.

UNIT 2: Components of Professional English: (8 Hrs)

Vocabulary building: Select words, Word Formation, Root words from foreign languages & their use in English, Prefixes & Suffixes, Synonyms, Antonyms, Homophones, Requisites of Sentences.

UNIT 3: Basics of Professional English: (8 Hrs)

Forms- Business writing- Purchase & sales letter, Drafts: Official writing- Letter, Notice, Agenda, Minutes of meeting, Sentence Structure, Techniques of writing

UNIT 4: Common grammatical errors & Technical style: (8 Hrs)

Correct Usage- Noun, Pronoun, Agreement, Prepositions. Technical Style- Features, Choice of word. Sentence-Defining & classifying, length of paragraph, writing of introduction & conclusion.

UNIT 5: Presentation strategies & Oral Communication (8 Hrs)

Audience, Modulating Style & content, speaking with Confidence, Kinesics, Paralinguistic Features of voice Dynamics: Pitch, Intonation, Stress & Rhythm, Conversation & dialogue.

Text Book:

Authors	Title	Publisher	Year of Publication
Arthur Mckeown Ros Wright	<i>Professional English</i>	Cambridge University Press	2011

Books for Reference:

S.No	Author s	Title	Publishers	Year of Publication
1	Norman Lewis	Word Power Made Easy	W.R.Goyal Pub. & Distributers	2009
2	Krishna Mohan Meera Bannaerjee	Developing Communication Skill	Macmillan India Ltd.,	1990

(For III YEAR students)

	CATEGORY	HOURS
TALLY ACE	Value Added Course -II	50

Preamble

To impart and train the students to acquire knowledge in Tally, accounting software and help them to familiarize in computerized accounting environment.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge about accounting concepts and principals, various contexts of recording of business transactions, advantages of Management Information System (MIS), introduction to GST and Tax Deducted at Source (TDS) in Tally ERP.	K1
CO2	Understand the source documents of accounts, golden rules of accounting, company features & configuration in Tally ERP 9, company and ledger creation, deletion of groups and ledgers, MIS reports in Tally, recording vouchers with Tax Deducted at Source (TDS), transferring input tax credit to GST.	K2
CO3	Familiarize creation and entering advanced accounting vouchers, cash flow statement, inventory masters and other functions, maintaining stock category report using reference, configuring TDS at different levels and GST basic reports in Tally ERP 9.	K3
CO4	Analyse the concept of advanced accounting, final accounts in tally along with cash flow statements, ratio analysis and inventory analysis report, deletion of groups and billing in Tally ERP 9, interstate and intrastate supply of goods in GST.	K4
CO5	Evaluate the maintenance of stock using charts of accounts and print financial statements, tax rates at master and transaction levels, Accounting Exempted Services.	K5

CO6	Gain hands on experience to create company accounts using tally and learn about function keys and shortcut keys to face today computerized environment.	K6
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TALLY ACE SYLLABUS

UNIT I

Fundamentals of Accounting:

Introduction – Accounting Terms – Accounting Assumptions, Concepts and Principles – Double Entry System of accounting – Types of accounts – The Golden Rules of Accounting – Source Documents of Accounting – Recording of Business Transactions – Ledger – Trail Balance – Subsidiary books – Financial Statements – Trading and Profit and Loss Accounts – Balance sheet.

UNIT II

Maintaining Charts of Accounting in Tally ERP 9:

Introduction – Company Creation – Company Features and configurations – Charts of accounts – Ledger creation – Group creation – Displaying group and ledger – Deletion of groups and ledgers.

Maintaining Stock Keeping Units (SKU):

Introduction – Inventory masters in Tally ERP 9 - Creation Inventory Masters – Reports.

UNIT III

Recording day to day Transactions in Tally ERP 9 :

Introduction – Business Transactions – Source Document or Voucher – Recording transactions in Tally ERP 9 – Accounting vouchers.

Accounts Receivable and Payable Management:

Introduction – Maintaining bill wise details – Activation of maintain bill wise details feature – New reference – Against reference – Advance – on account – Stock category Report – Changing the Financial year in Tally ERP 9.

UNIT IV

Management Information System (MIS) :

Introduction – Advantages of Management Information System – MIS reports in Tally ERP 9 – Trail balance – Balance Sheet – Profit and Loss account – Cash flow statement – Ratio analysis – Books and Reports.

UNIT V

Getting Started with GST:

Introduction – Enabling GST and Defining Tax Details – Transferring input tax credit to GST – Intrastate supply of goods – Interstate supply of goods – Return of goods – Suppliers inclusive of tax – Defining tax rates at master and transactions levels – GST Report – Input tax credit set off – GST tax payment – Exporting GSTR -1 return and uploading in GST portal – Accounting of supply services - Accounting Exempted Services.

Recording Vouchers with TDS (Tax Deducted at Source):

Introduction – Basic concepts of TDS – TDS in Tally ERP 9 – Activation of TDS features in Tally ERP 9 – TDS statutory masters – Configuring TDS at group level – Configuring TDS at ledger level – Booking of Expenses in Purchase Voucher – TDS Report.

ADVANCED LEARNER COURSES

EVENT MANAGEMENT

UNIT -I

Introduction to event and event management

Definition of Event- Event Designing – 5 C's of Event – Types of Events – Categories of Events and its Characteristics – Objectives of Event Management – Problems associated with Traditional Media.

UNIT II

Facets of Event Management:

Event Infrastructure: Core Concept, Core People, Core Talent and Core Structure – Clients: Set Objectives for the Event – Negotiating Contracts with Event Organisers – Locating Interaction Points, Banners, Displays, etc., of the Event – Preparing the Company's Staff for the Event – Post Event Follow-up.

Event Organisers: Role of Event Organisers – Qualities of Event Organiser – Steps in Organising an Event. Venue: In-house Venue – External Venue.

UNIT III

Execution of Event:

Networking Components: Print Media, Radio and Television, the Internet, Cable Network, Outdoor Media, Direct Media – Types of Promotion methods used in Events: Sales Promotions, Audience Interaction, Public Relations, Merchandising, In-venue Publicity, Direct Marketing, Advertising and Public Relations.

Functions of Event Management: Planning, Organising, Staffing, Leading and Coordination, Controlling. Event Management Information System: Technology in Event Management – Role and Importance.

UNIT IV

Marketing of Event:

Concept of Market in Events – Segmentation for Events, Niche Marketing in Events – Targeting – Positioning – Branding – Reach Interaction Matrix- Concept of Pricing in Events- Legislation and Tax Laws - Marketing Communication Tool – Implementation of Marketing Plan – Relationship Building – Concept of Ambush Marketing.

UNIT V

Strategies of Event Management:

Strategic Approach – Critical Success Factor Analysis – Strategic Alternatives arising from Environmental Analysis: Maintenance Strategy, Development Strategy, Survival Strategy – PREP Model- Risk Vs Return Matrix – Forms of Revenue Generation – The Basis Evaluation Process: Establishing tangible Objectives and Sensitivity in Evaluation – Measuring Performance, Correcting Deviations and Critical Evaluation Points in Events.

Authors	Title	Publisher	Year of Publication
Dr.Hoshi Bhiwandiwallaand Bhavana Chaudhari	A Book of Event Management	Nirali Prakashan , Pune	2019

SECRETARIAL PRACTICES

UNIT I

Introduction to Company:

Company – Meaning – Definition - Features and Types - Conversion of Public and Private Company and Reconversion of Private & Public Company - Company Formation - Procedure for Formation and Registration - Consequences of Non- Registration - Filing of Periodical Returns and Penalties therein - Procedure for getting compliance certificate.

UNIT II

Company Management and Administration:

Company Directors – Legal Position of Directors – Number of Directors – Qualification of Directors – Appointment of Directors - Removal of Directors- Powers of Directors – Duties and Liabilities of Directors.

UNIT III

Company Secretary:

Company Secretary: Meaning - Importance - Types - Positions - Qualities - Qualifications - Appointments and Dismissals - Powers - Rights - Duties – Liabilities - Role of Company Secretary as a Statutory Officer, as a Coordinator and as an Administrative Officer.

Unit IV

Company Meetings:

Company Meetings - Law Governing Meetings - Requisites of Valid Meeting - Chairman of a Meeting - Notice of the Meeting - Agenda - Quorum - Motion Resolution - Methods of Voting – Minutes.

Kinds of Company Meetings - Board of Directors Meetings - Statutory Meetings - Annual General Meeting - Extraordinary General Meeting - Duties of a Company Secretary relating to the Meetings.

Unit V

Company Correspondence:

Company Correspondence - Drafting of Correspondence Relating to the Meetings - Notices - Agenda - Chairman's Speech - Writing of Minutes.

Text Books:

Authors	Title	Publisher	Year of Publication
Kapoor, N.D.	Elements of Company Law	Sultan Chand & Sons, New Delhi	2019
Kuchhal, M.C	Secretarial Practice	Vikas Publishing House Pvt. Ltd., New Delhi	2008

Books for Reference:

Authors	Title	Publisher	Year of Publication
Prasanta K. Gosh and Balachandran, V	Company Law and Practice - I &II	Sultan Chand & Sons, New Delhi	2019

	BUSINESS LEGISLATIONS	CATEGORY	L	P	CREDIT

Preamble

To enable the students to acquire knowledge about the various business laws and legislations.

Course Outcomes

On successful completion of this course, the student should be will be able to

CO	CO STATEMENT	KNOWLEDGE LEVEL
CO1	recallimportant definition given in the various business laws.	K1
CO2	demonstrate how various laws relate to business, recognition of intellectual property, kinds of pollution, anti-competitive agreement, obligation of public authorities under the act and transfer and sale of property.	K2
CO3	identify how cyber laws & copy right laws affect business, instruments on which duty is levied under stamp act, the needs for computer security & security mechanism and applications of current laws to evaluate domestic and foreign trade.	K3
CO4	examine the various legal laws to bring about solutions to complex legal problems in the areas of these various law.	K4
CO5	determine the legal framework on these business laws and its orientation for effective and efficient discharge of duties, rights and obligations of the parties concerned under various laws.	K5
CO6	practice case analysis and offer recommendations in theareas of these laws.	K6

SYLLABUS

Unit I :Indian Contract Act and Sale of Goods Act

Indian Contract Act: Meaning -formation-nature - elements of contract – classification of contracts- Contract Vs agreement.

Sale of Goods Act: Sale – contract of sale – sale Vs agreement to sell – meaning of goods – conditions and warranty – Caveat Emptor.

Unit II: Right to Information Act 2005 and Cyber Laws (Information

Technology Act 2000)

Right to Information Act 2005: introduction – objectives - scope - obligation of public authorities under the act - public information - request for obtaining information - grounds for rejection of information - Central Information Commission.

Cyber Laws (Information Technology Act 2000): Need – significance – types of cybercrimes - secure electronic records and digital signatures certificates, cyber regulations appellate tribunal, offences and limitations of the Act.

Unit III: Intellectual Property Laws and Transfer of Property Act. 1882

Intellectual Property Laws :Introduction- types - legal aspects of patents - filing of patent applications - rights from patents - infringement of patents - Copyright and its Ownership - Infringement of Copyright – Trademark- types and functions of trademark.

Transfer of Property Act 1882: Definition of Immovable Property - Transfer and Sale of Property - Rights and Liabilities of Buyer and Seller - Mortgage of Property - Rights and Liabilities of Mortgager and Mortgagee - Gift of Immovable Property – Lease.

Unit IV: Gratuity Act. 1972 and Competition Act. 2002

Gratuity Act, 1972: Definitions- eligibility to receive gratuity - calculation of gratuity amount - limit of gratuity - forfeiture of gratuity and nomination rules.

Competition Act, 2002: Meaning -objectives of the act, salient features - anti-competitive agreements - prevention of abuse of dominant position – combination - competition advocacy – Competition Commission of India.

Unit V : The Indian Stamps Act. 1899 and Environment laws

The Indian Stamps Act, 1899: Introduction - Basics of Indian Stamp Act - Valuation for Duty - Instruments on which duty is levied.

Environment Laws: Meaning – kinds of pollution - Bio Medical waste - Hazardous waste - Constitutional provisions regarding environmental protection - Environmental Protection Act 1986, Water Pollution Act 1974 and Air Pollution Acts 1981

Text Book:

Authors	Title	Publisher	Year of Publication
Kapoor, N.D.	Business Laws	Sultan Chand and Sons	2014

BOOKS FOR REFERENCE

S.No	Authors	Title	Publishers	Year of Publication
1	Sreenivasan M.R.	Business Laws	Margam Publications	2014
2	Dhandapani, M.V.	Business Laws	Sultan Chand and Sons, Delhi	2017
3	RajniJagota	Business Laws	CENGAGE, New Delhi.	2012
4	Pillai,R.S.N. &Chand,S	Business Law	S Chand & Co, Delhi	2009
5	Balachandra n.V&Thotha dri.S	Business Law	VijayNicoleImprintsPvt.L td.Chennai	2017

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

	E-GOVERNANCE	CATEGORY	L	P	CREDIT

Preamble

To enable the students to acquire knowledge about the various e-governance techniques and functions in e-sewa system.

Course Outcomes

On successful completion of this course, the student should be will be able to

	CO STATEMENT	KNOWLEDGE LEVEL
CO1	recall the basic concepts, terminology and technology of e-governance and e-sewa.	K1
CO2	summarize the principles, processes and steps related to e-governance & its introduction in a public sector organization, stages of e- governance, socio-economic issues in e-governance and - data confidentiality.	K2
CO3	identify the type and style of e-governance to be introduced in organization depending on culture, values & goals , models of e-governance, issues of integration in e-governance and e- management of development projects.	K3
CO4	comprehend the importance of necessary skill and capabilities to work with the most updated and advanced technologies, effective service delivery through e- governance and socio-political implications of e-governance.	K4
CO5	recommend appropriate online tools for achieving personal, business and organizational outcomes, transparency and accountability in e-governance.	K5
CO6	propose basic business case and government IT management concepts in preparing e-government proposals, plans and strategies.	K6

UNIT I : E-Governance

Meaning- definitions -scope and importance of e- governance - domains, taxonomy, current status,and global foundations - four stages of e- governance.

UNIT II : Models and Concepts in E- Governance:

Theories of e- governance - models of e-governance -the general information dissemination model - the critical information dissemination model, the advocacy model and the interactive model - national e-governance plan.

UNIT III : E- governance at local level

E- Sewa (electronic citizen services) – e-governance in rural local bodies – urban bodies - e- management of development projects at rural and urban local bodies - effective service delivery through e- governance – transparency and accountability at grass root level.

UNIT IV : Issues and Challenges of E- Governance

Cyber security – surveillance – cybercrimes - socio-economic issues – digital divide – capacity building – socio-political implications of e- governance – issues of integration;networking of Non-Government Organizations (NGO's) and Community Based Organizations (CBO's) – government resource planning and process re-engineering.

UNIT V: E-Governance in India

National E-Governance Plan/ Digital India - e-Kranti - case studies of E-Governance models in India - public private partnership in e-Governance - I.T Act and freedom of expression - data confidentiality.

Text Book:

Authors	Title	Publisher	Year of Publication
Srinivas Raj B	E- Governance Techni Indian and Global Experience	New Century Publication Delhi	2014

BOOKS FOR REFERENCE

S.No	Authors	Title	Publishers	Year of Publication
1	Ashok Aggarwal	Governance – Case studies	University Press India Pvt. Ltd., Hyderabad	2007
2	Sinha RP	E-Governance in India, Initiative and Issues in India	Centre for Public Policy	2006
3	Parthasarad hi Y	E-governance and Indian Society	Kanishka, New Delhi,	2012
4	SubhashBhat nagar	Unlocking e- government potential- concepts, cases and practical insights	Sage, New Delhi	2009

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

