

P.K.R. ARTS COLLEGE FOR WOMEN (AUTONOMOUS)

**(Accredited with 'A' grade by NAAC - Affiliated to Bharathiar University,
Coimbatore)**

GOBICHETTIPALAYAM – 638 476

DEPARTMENT OF COMMERCE BACHELOR OF COMMERCE WITH COMPUTER APPLICATIONS



Syllabus

For the candidates admitted from the Academic Year 2020-2021 and onwards

Under CBCS PATTERN

P.K.R ARTS COLLEGE FOR WOMEN

(An autonomous institution, accredited with 'A' Grade by NAAC)

GOBICHETTIPALAYAM - 638476.

BACHELOR OF COMMERCE WITH COMPUTER APPLICATIONS

COURSE SCHEME AND SCHEME OF EXAMINATIONS

(For students admitted from 2020-21 & onwards)

(For branches offering Part-I and Part-II for Two semesters)

Part	Category	Course Code	Title of the Course	Hrs/ week	Exam hrs.	CIA	ESE	Total marks	Credits
I – SEMESTER									
I	Language: I	20LTU01/ 20LHU01/ 20LFU01/ 20LKU01/ 20LMU01/ 20LSU01	Tamil- I/ Hindi-I/ French-I/ Kannada-I/ Malayalam-I/ Sanskrit-I/	6	3	25	75	100	4
II	English : I	20LEU01	English: I	6	3	25	75	100	4
III	Core : I	20CCU01	Principles of Accountancy	4	3	25	75	100	4
III	Core : II	20CCU02	Introduction to Information Technology	4	3	25	75	100	4
III	Core : III	20CCU03	Comprehension in Commerce –I (Self-study / On-line)	-	1½	-	50	50	1
III	Core :Allied-I	20CCU04	E-Banking	4	3	25	75	100	4
III	Core : IV Practical	20CCU05	Computer Applications Practical -I: (MSWord, MS Excel & MS Powerpoint)	4	3	40	60	100	2
IV	Foundation Course : I	20FCU01	Environmental studies	2	3	-	50	50	2
TOTAL				30				700	25
II – SEMESTER									
I	Language : II	20LTU02/ 20LHU02 20LFU02/ 20LKU02/ 20LMU02/ 20LSU02	Tamil- II/ Hindi-II/ French-II/ Kannada-II/ Malayalam-II/ Sanskrit-II	6	3	25	75	100	4
II	English : II	20LEU02	English: II	6	3	25	75	100	4
III	Core : V	20CCU06	Financial Accounting	5	3	25	75	100	5
III	Core : VI	20CCU07	Business Correspondence	3	3	25	75	100	3
III	Core : VII	20CCU08	Comprehension in Commerce-II (Self-study / On-line)	-	1½	-	50	50	1

III	Core : VIII Practical	20CCU09	Computer Applications Practical-II: (MS Access, Tally & Internet)	3	3	40	60	100	2
III	Core Allied : II	20CCU10	Statistics for Business	5	3	25	75	100	4
IV	Foundation Course : II	20FCU02	Yoga & Ethics	2	3	-	50	50	2
			TOTAL	30				700	25


III –SEMESTER

III	Core : IX	20CCU11	Advanced Accountancy	6	3	25	75	100	5
III	Core : X	20CCU12	Marketing	5	3	25	75	100	3
III	Core : XI	20CCU13	Database Management System	6	3	25	75	100	4
III	Core : XII	20CCU14	Comprehension in Commerce -III (Self-study / On-line)	-	1 ½	-	50	50	1
III	Core : XIII Practical	20CCU15	Computer Applications Practicals-III (Oracle)	4	3	40	60	100	2
III	Core Allied : III	20CCU16	Business Economics	5	3	25	75	100	4
IV	Ability Enhancement course: I	20AEU01	Information Security	2	3	25	75	100	2
IV	Non- Major Elective : I	20NMU01A/ 20NMU01B	Indian Women and Society / Advanced Tamil	2	3	-	50	50	2
			TOTAL	30				700	23

IV –SEMESTER

III	Core : XIV	20CCU17	Corporate Accounting	6	3	25	75	100	5
III	Core: XV	20CCU18	Object Oriented Programming Language With C++	5	3	25	75	100	5
III	Core: XVI	20CCU19	Goods and Services Tax	4	3	25	75	100	3
III	Core : XVII	20CCU20	Comprehension in Commerce -IV (Self-study / On-line)	-	1 ½	-	50	50	1
IV	Core : XVIII Practical	20CCU21	Computer Applications Practical- IV: (C++)	4	3	40	60	100	2
III	Core Allied - IV	20CCU22	Commercial law	5	3	25	75	100	4
IV	Skill Enhancement course : I	20SEUCC1	Desk Top Publishing	3	3	40	60	100	2
IV	Ability Enhancement Course-II	20AEU02	Consumer Rights (online exam)	3	2	-	50	50	2
			TOTAL	30				700	24

V –SEMESTER									
III	Core : XIX	20CCU23	Income Tax Law and Practice	6	3	25	75	100	5
III	Core : XX	20CCU24	Auditing	5	3	25	75	100	4
III	Core : XXI	20CCU25	Software Development With Visual Basic	5	3	25	75	100	4
III	Core : XXII	20CCU26	Comprehension in Commerce –V (Self-study / On-line)	-	1 ½	-	50	50	1
III	Core : XXIII	20CCU27	Institutional Training	-	-	100	-	100	1
III	Core : XXIV Practical	20CCU28	Computer Applications practical- V :(Visual Basic)	3	3	40	60	100	2
III	Core : XXV Elective-I	20CCU29a/ 20CCU29b/ 20CCU29c	Fundamentals of Business Analytics / Business Finance / Bank Marketing	5	3	25	75	100	4
IV	Open Elective :	20CCUOE1	E-Advertisng	4	3	25	75	100	3
IV	Skill Enhancement course : II	20SEU02	Life Skills (Soft skills/ Entrepreneurship skills/ Homepreneurship)	2	-	100	-	100	2
V	Proficiency enhancement	20PEUCC01	Business and Commercial Knowledge (Self study)	-	3	-	100	100	2
TOTAL				30				950	28
VI –SEMESTER									
III	Core: XXVI	20CCU30	Internet and Web Designing	4	3	25	75	100	3
III	Core :XXVII	20CCU31	Cost & Management Accounting	6	3	25	75	100	4
III	Core XXVIII	20CCU32	Comprehension in Commerce -VI (Self- study / On-line)	-	1 ½	-	50	50	1
III	Core : XXIX Practical	20CCU33	Computer Applications Practical –VI (Web Designing)	4	3	40	60	100	2
III	Core : XXX Elective-II	20CCU34a/ 20CCU34b/ 20CCU34c	Business Analytics using Tableau And Python / Financial Services/ Consumer Behaviour	5	3	25	75	100	4
III	Core : XXXI Elective-III	20CCU35a/ 20CCU35b/ 20CCU35c	Business Analytics using Tableau And Python (Practicals) / Micro Finance/ Marketing Research	5	3	40	60	100	4
IV	Core : XXXII Elective-IV	20CCU36a/ 20CCU36b	Women in Business / Project Work**	4	3	25	75	100	3
IV	Skill Enhancement course : III	20SEUCC03	Commerce Practical	2	2	40	60	100	2
TOTAL				30				750	23
V	Community Engagement*	NSS/YRC/RRC/CCC/PHY.EDU		I – VI SEMESTER				1	
		Student Social activity (Curriculum related)		Between I to II SEMESTER				1	
Total Marks: 4500				Total credits : 150					


Dr. P. NATESAN, M.Com., M.Phil., Ph.D.,
DEAN and HEAD
Department of Commerce,
P.K.R. Arts College for Women,
Gobichettipalayam-638 476.

I SEMESTER

20CCU01	PRINCIPLES OF ACCOUNTANCY	CATEGORY	L	P	CREDIT
		CORE I	52	-	4

Preamble

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge in accounting, system of maintenance of accounts, journal, ledger, bill of exchange, account current, average due date and bank reconciliation statement.	K1
CO2	Familiarise and understand the basic accounting concepts and conventions, preparation of subsidiary books and final accounts, account of Consignment, Joint venture and non-trading concerns.	K2
CO3	Develop the application skills to create adjusting journal entries in rectifying errors, preparation of entries in bill of exchange, consignment and joint venture, receipts and payments account, income and expenditure account of non-profit organisation.	K3
CO4	Develop the analytical skills in accounting equation, preparation of trial balance and suspense account, normal loss in consignment. Analysing the reasons for differences between pass book and cash book transactions in the Bank Reconciliation Statement.	K4
CO5	Evaluate delcredere commission, normal and abnormal loss, value of unsold stock in consignment account and familiarise the financial position of sole proprietor through final accounts	K5

SYLLABUS

UNIT I

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. (10Hrs)

UNIT II

Final Accounts:

Trial Balance – Rectification of errors -Preparation of Final accounts for sole proprietors with adjustments. (10Hrs)

UNIT III

Bank Reconciliation Statement and Bill of Exchange:

Bank Reconciliation Statement –Account Current and Average Due Date - Bill of Exchange- Accommodation Bills. (10Hrs)

UNIT IV

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. (12Hrs)

UNIT V

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.

(10Hrs)

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

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Grewal.T.S	Introduction to Accountancy	S.Chand & Sons, New Delhi	2003
2	Gupta.RL, Gupta.V.K & Shukla.MC	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.PL & Nagarajan .KL	Principles of Accountancy	S.Chand & Sons, New Delhi	2002

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

I SEMESTER

20CCU02	INTRODUCTION TO INFORMATION TECHNOLOGY	CATEGORY	L	P	CREDIT
		CORE II	52	-	4

Preamble

To enrich the learners with fundamental concepts of Computers, networks and related technology which are necessary to compete in the electronic 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 of computers, network, operating systems, E-commerce, System analysis and design and World Wide Web.	K1
CO2	Understanding the importance of computers in business, components of computer, types of computers, data processing, and components of computer based information systems.	K2
CO3	Application of computer in various areas of business, operating system, electronic fund transfer, electronic data interchange and application of expert system.	K3
CO4	Analyze the computer related programmes, multiprogramming and multiprocessing system and also analyze the steps in developing a computer program	K4
CO5	Evaluate the process of computer system, flowchart, pros and cons in mobile computers and system life cycle, system analysis and design.	K5
CO6	Create a mail merge, E-Mail id, student mark details using relevant software independently.	K6

SYLLABUS

UNIT – I

Introduction to Computers:

Hardware and Software- Computer systems - importance of computers in business - Data and Information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business. (10 Hrs)

UNIT – II

Types of Computer System and Data Processing:

Micro, Mini, Mainframe and Super Computers. Analog, Digital and Hybrid Computers-Business and Scientific Computer Systems- 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 : Local wide area Network. (12 Hrs)

UNIT -III

Components of Computer and Programming Language:

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. (10Hrs)

UNIT - IV

Operating Systems and Network:

Ms- Dos, Ms-Windows, UNIX, Windows NT, Windows98 – E-Commerce-Internet - Extranet – E-mail and its uses - World Wide Websites - Mobile Computers. (10Hrs)

UNIT - V

Information Systems in Business:

System analysis and design-Computer Based Information System - Transaction Processing - Office Automation - Management Information System – Decision Support Systems - Expert Systems. (10Hrs)

Text book:

Author	Title	Publisher	Year of Publication
Parameswaran.R	Computer Applications in Business	S.Chand & Sons, New Delhi	2014

Books for Reference:

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

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

I SEMESTER

20CCUO4	E-BANKING	CATEGORY	L	P	CREDIT
		CORE ALLIED I	52	-	4

Preamble

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

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 of E-Banking transactions, Electronic Fund transfer (EFT), mobile banking. Findings on security and E-builder solutions.	K1
CO2	Understanding the importance of Automatic teller machine (ATM), e-banking delivery channels (debit card, credit card, smart card, tele banking, internet banking, NEFT,EFT,RTGS,SWIFT,E-WALLET) and E-Locking Techniques	K2
CO3	Familiarize bank with in bank advances of E-banking, E-Cheque and digital certificate, digital signature and complete centralized solutions.	K3
CO4	Analyze the facets of E-banking, Tele banking. Models of E-Banking, cluster approach, Hi-Tech bank within bank and intranet procurement.	K4
CO5	Gain practical knowledge in the process of online banking.	K5

Unit I E- Banking:

Meaning – Traditional Banking Vs E- Banking – E- Banking in Indian Scenario – Facets of E- Banking – E- Banking and financial services – Models for E- Banking – Significance and limitations of E- Banking – Constraints in E- Banking. **(10Hrs)**

Unit II – 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. **(10 Hrs)**

Unit III 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. **(11 Hrs)**

Unit IV: Electronic Payment System

Electronic Payment System – Meaning – Features – Process – Payment methods – E-Cash – E-Purse – Electronic Card – ATM – Smart – Debit Card – Credit Card – 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.

(11 Hrs)

UNIT IV : Cyber Security in banking :

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

(10 Hrs)

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

BOOKS FOR REFERENCE:

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

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

I SEMESTER

20CCU05	COMPUTER APPLICATIONS PRACTICAL – I (MS-WORD, MS-EXCEL & MS-POWERPOINT)	CATEGORY	L	P	CREDIT
		Core IV Practical	-	52	2

Objectives:

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

MS-Word

1. Preparing a document with different font styles, font sizes, paragraph formatting, header & footer.
2. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
3. Prepare Bio-Data by using Wizard/ Templates.
4. Type a cost audit report and perform the following
 - a) Use format tool bar, wizard and templates.
 - b) Numbering and bullets.
 - c) Create and apply styles to your documents.
5. Prepare a mail merge for an interview call letter (20 Hrs)

MS-Excel

1. Prepare a mark list of your class and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare a pie chart in Ms-Excel for student mark details.
3. Prepare a statement of Bank customers account showing simple and compound interest
4. Prepare a Salary bill in a worksheet showing Basic Pay, DA, HRA, Gross salary, PF, IT, Net Salary using suitable Excel features.
 - Select a column and change the yellow color whose net salary is ≥ 50000 .
 - Select a column and apply a formula to calculate Gross salary ($GS = \text{Basic pay} + DA + \text{HRA}$)
 - Select a column and apply a formula to calculate Deduction ($\text{Deduction} = PF + IT$)
 - Select a column and apply a formula to calculate Net salary ($\text{Gross Salary} - \text{Deduction}$)
5. Prepare a Electricity Bills using MS-excel. (20 Hrs)

-PowerPoint

1. Create a power point presentation for promoting sales of your company's product. It should contain slides covering profile of the company, product features, different offers, payment modes and contact address.
2. Prepare an Invitation for college day function.
3. Create a Power point presentation to explain the sales performance of your company over a period of five years. Insert pictures from Clip arts.
4. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart. (12 Hrs)

I SEMESTER

ENVIRONMENTAL STUDIES

20FCU01	Environmental Studies	CATEGORY	L	P	CREDIT
		Foundation Course: I	26	-	2

Preamble

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To give information about the environment and the resources to act at our own level to protect them.	K1
CO2	To analyse the roles of organisms as part of interconnected food webs, populations, communities, and ecosystems	K4
CO3	Understand the scale dependence of biodiversity and its measurement	K2
CO4	To learn how to assess pollution sources, study exposure pathways and fate, and evaluate consequences of human exposure to pollution and its impacts to environmental quality.	K1,K3
CO5	To balance our economic, environmental and social needs, allowing prosperity for now and future generations	K5

SYLLABUS

Unit I :

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. (5 Hrs)

Unit II

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) (5 Hrs)

Unit III

Biodiversity and its Conservation-Introduction – Definition – Genetic, Species and Ecosystem Diversity, Bio geographical Classification of India -Value of Biodiversity – Consumptive Use, Productive Use, Social, Ethical, Aesthetic and Option Value- Biodiversity at Global, National and Local Levels- India as a Mega-Diversity Nation- Hot-Spots of Biodiversity- Threats to Biodiversity – Habitat Loss, Poaching of Wildlife, Man-Wildlife Conflicts- Endangered and Endemic Species of India Conservation of Biodiversity – In-situ and Ex-situ and Conservation of Biodiversity. (5 Hrs)

Unit IV

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. (5 Hrs)

Unit V

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. (6 Hrs)

REFERENCE BOOKS

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, Clarendon 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)

II SEMESTER

20CCU06	FINANCIAL ACCOUNTING	CATEGORY	L	P	CREDIT
		CORE V	65	-	5

Preamble

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

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 of the terms such as, single entry system, statement of affairs, departmental accounts, inter departmental transfer, branch accounting, stock and debtors system, depreciation, hire purchase and instalment purchase, down payment.	K1
CO2	Understand the features of single entry system, difference between single entry and double entry system, need for departmental accounts, basis for allocation of expenses, difference between wholesale profit and retail profit, different methods of depreciation, features of hire purchase and instalments system and difference between hire purchase and instalement system.	K2
CO3	Familiarizing the methods of preparation of single entry system of accounts, inter-department transfer at cost or selling price, preparation of branch accounts, preparation of accounts using various methods of depreciation and calculation of interest under hire purchase and instalment system of accounting.	K3
CO4	Develop analytical skills in single entry system of accounts, department trading and profit and loss account and balance sheets, stocks and debtors system and final accounts system and hire purchase trading account.	K4
CO5	Evaluate the cost of departmental purchase, consolidated final accounts and default and repossession of goods under hire purchase system.	K5
CO6	Gain practical exposure in operating a branch independently with the knowledge of branch and departmental accounts.	K6

SYLLABUS

UNIT I

Single Entry system:

Meaning, Features, Defects- Difference between Single Entry and Double Entry system- Statement of Affairs Method – Conversion Method. (13 Hrs)

UNIT II

Departmental Accounts:

Meaning-need -Basis for allocation of expenses-Inter department transfer at cost or selling price. (13 Hrs)

UNIT III

Branch Accounting:

Meaning-types of branch - Dependent branch system - Stock and Debtors system-Distinction between wholesale profit and retail profit-Independent branch (excluding foreign branches). (13 Hrs)

UNIT IV

Depreciation Accounts:

Accounting for Depreciation – Meaning, Need, Causes, 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. (13 Hrs)

UNIT V

Hire Purchase and Instalment Accounts:

Hire Purchase: Meaning - Features-Instalment purchase system: Meaning-Features-difference between hire purchase method and instalment purchase method – Calculation of Interest –default and repossession–hire purchase trading account:Debtors method–Stock and debtors method. (13 Hrs)

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

Text book:

Authors	Title	Year of Publication
Reddy.T.S & Murthy.A	Financial Accounting.	2012

Books for Reference :

S.No	Authors	Title	Publishers	Year of Publication
1	Gupta.R.L & Radhaswamy.M,	Advanced Accounting	S. Chand & Sons, New Delhi	2013
2	Jain.S.P and Narang.K.L	Financial Accounting	I, Kalyani Publishing House, New Delhi	2012
3	Maheswari.S.N	Financial Accounting,	Vikas Publishing House Pvt Ltd, New Delhi	2012
4	Raman.B.S	Financial Accounting - II	United Publishers, Mangalore	2012

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

II SEMESTER

20CCU07	BUSINESS CORRESPONDENCE	CATEGORY	L	P	CREDIT
		CORE VI	39	-	3

Preamble

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the knowledge of Business communication, application letters, resume writing, Testimonials and references.	K 1
CO 2	Understand the importance, objectives, media and barriers of communication. Further to understand the types of business letter, duties of company secretary, preparation of Agenda and minutes.	K 2
CO 3	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.	K 3
CO 4	To enrich the analytical skills on drafting letter of offers and quotations.	K 4
CO 5	Evaluation of Pro's and con's of modern communication methods.	K 5
CO 6	Gain confidence in the preparation of notice, agenda, minutes, reports of company meetings and write resume independently.	K 6

SYLLABUS

UNIT I

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. **(8 Hrs)**

UNIT II

Business Letters:

Trade Enquiries – Offers and quotations- Orders and Order Execution letters – Complaint letters -Sales Letters – Circular Letters. **(8 Hrs)**

UNIT III

Banking & Insurance Correspondence:

Banking Correspondence, Insurance Correspondence (Life Insurance only)-Agency Correspondence. **(8 Hrs)**

UNIT IV

Company Correspondence:

Company Correspondence – Correspondence with Directors and shareholders – Duties of company secretary – Preparation of Notice-Meeting-Agenda – Minutes-Report writing. **(8 Hrs)**

UNIT V

Report Writing and Modern Communication Methods:

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. **(7 Hrs)**

Text book:

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

Books for Reference :

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

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

II SEMESTER

20CCU09	COMPUTER APPLICATIONS PRACTICAL – II (MS-ACCESS, TALLY & INTERNET)	CATEGORY	L	P	CREDIT
		CORE VIII PRACTICAL	-	39	2

Objectives:

- To learn the features of Ms-Access, Internet & Tally.
- To impart the skills to use Ms-Access, Internet & Tally.
- To learn different accounting applications using Tally.

ACCESS

1. Create a suitable database with necessary information using students mark list.
2. Prepare a Salary bill in a Ms-Access showing Basic Pay, DA, HRA, Gross salary, PF, IT, Net Salary using suitable Access features.
 - Write a query to display the maximum salary.
 - Write a query to display the salary in ascending order.
 - Write a query to calculate gross salary and net salary.
3. Create report for the PRODUCT database.
 - Write a query to display the product name in ascending order.
 - Write a query to display the maximum rate of the product. **(13 Hrs)**

Internet

1. Create your e-mail id, learn search engines and browser
2. Store your e-mail message by creating new folders, move mail between folders.
3. Send an e-mail to your superior by attaching the excel data which comprises details regarding the financial performance of the company.
4. Visit to any bank website and download the financial report.
5. Visit your University and college websites and collect the relevant data. **(13 Hrs)**

Tally

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).

(13Hrs)

II SEMESTER

20CCU10	STATISTICS FOR BUSINESS	CATEGORY	L	P	CREDIT
		CORE ALLIED II	65	-	4

Preamble

To enable the students to have an insight into the basic statistical techniques those are essential for commerce, economics, business and industry.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge about the basic concepts of statistics, data collection, measures of central tendency, dispersion, correlation, time series and probability.	K1
CO2	Understand the methods of computation of measures of central tendency, measures of dispersion, Correlation, Time series and Probability.	K2
CO3	Apply the statistical tools like mean, median, mode, geometric mean, harmonic mean, Range, Quartile deviation, mean deviations, Standard deviation, Co-efficient of variation, Correlation, Time series and probability in business, commerce and research.	K3
CO4	Analyse the various statistical techniques and identify their appropriateness in business and economic solutions.	K4
CO5	Assess the role of statistics in commerce, economics, business and industry.	K5

SYLLABUS

UNIT I

Introduction to Statistics:

Meaning - Definition – Methods of collecting data – Primary and Secondary data- Classification and Tabulation – Diagrammatic and Graphical representation.

Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean (simple problems only) (13 Hrs)

UNIT II

Measures of Dispersion:

Range, Quartile Deviation, Mean Deviation, Standard Deviation –Importance and Limitations-Co-efficient of variation. (13 Hrs)

UNIT III

Correlation Analysis:

Meaning - Definition –Scatter diagram, Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation, Advantages and Limitations of Correlation. (13 Hrs)

UNIT IV

Time Series analysis:

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. (13 Hrs)

UNIT V

Probability:

Definition –Concept –Simple Problems based on Addition and Multiplication theorems only. (13 Hrs)

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

Text Book:

Author	Title	Publisher	Year of Publication
Gupta.S.P.	Statistical Methods	Sultan Chand & Sons, New Delhi.	2016-17

Books for Reference:

S.No.	Authors	Title	Publishers	Year of Publication
1.	Navnitham.P.A.	Business Mathematics and Statistics	Jai Publishers, Trichy.	2016-17
2.	Pillai R.S.N & Bagavathi	Statistics theory and practice	Sultan Chand & Sons, New Delhi.	2012
3.	Sancheti, D.C, Kapoor. V.K.	Business Statistics	Sultan Chand & Sons, New Delhi.	2016-17

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

II SEMESTER

20FCU02	YOGA AND ETHICS	CATEGORY	L	P	C
		Foundation Course: II	26	-	2

Preamble

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

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 on yoga and value education.	K1
CO2	Understand the importance of yoga, mental exercises, principles of life and components of values	K2
CO3	Enhance their physical and mental health by practicing the different types of asanas, kriyas, mental exercises and values.	K3
CO4	Lead a meaningful life for the fulfillment of the needs of family, workplace, society and country.	K4

UNIT I

(5 Hours)

YOGA AND HEALTH

Theory:

Yoga-Meaning- Importance of Yoga – PanchaKoshas - Benefits of Yoga-General Guidelines.

Practice:

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

UNIT II

ART OF NURTURING THE MIND

(5 Hours)

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

(5Hours)

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 Hours)

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

(6 Hours)

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.

III SEMESTER

20CCU11	ADVANCED ACCOUNTACY	CATEGORY	L	P	CREDIT
		CORE: IX	78	-	5

Preamble

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

Course Outcomes

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

CO number	CO Statement	knowle dge Level
CO1	Acquire the basic knowledge about partnership accounts, insurance claim accounts and Royalty accounts.	K1
CO2	Familiarize and understand the concepts of profit sharing ratios, revaluation of assets and liabilities, realization of assets and liabilities, insurance claims and recoupment of short workings.	K2
CO3	Develop the application skills to apply Garner Vs. Murray rule at the time of insolvency of a partner, piecemeal method of distributing assets and settlement of liabilities and treatment of Royalty in final accounts.	K3
CO4	Enrich the analytical skill on valuing loss of stock in fire accidents, short workings and recoupment of short workings in Royalty accounts.	K4
CO5	Evaluate the adjustment of goodwill among partners, average clause, loss of profit in insurance accounts and minimum rent in Royalty accounts.	K5
CO6	Gain practical idea about partnership accounts, insurance claims and Royalty accounts.	K6

SYLLABUS

UNIT – I : Partnership Accounts- Admission of Partner

Admission of a partner- Treatment of Goodwill- Revaluation of Assets and Liabilities- Calculation of Ratios for Distribution of Profits- Capital Adjustments. **(16 Hrs)**

UNIT – II: Retirement and Death of Partner

Retirement of partner- Calculation of Gaining ratio- Revaluation of Assets and Liabilities- Treatment of Goodwill-Adjustment of Goodwill through Capital A/C only- Settlement of Accounts- Retiring Partner's Loan Account with equal Installments only- death of partner- calculation of profit upto the date of a partner. **(16 Hrs)**

UNIT – III: Dissolution and Insolvency of a Partner

Dissolution- Insolvency of Partners- Garner Vs. Murray –Insolvency of all Partners- Deficiency A/C- Piecemeal Distribution- Proportionate Capital Method Only-Insolvency of Individuals and Firms. **(16 Hrs)**

UNIT – IV : Insurance Claims Accounts

Computation of Insurance Claims – Loss of stock – Calculation of total stock on the date of Fire – Ratio of Gross Profit – Average clause – Loss of Profit **(15 Hrs)**

UNIT – V: Royalty accounts

Meaning of Royalty – Minimum Rent – Short Workings – Recoupment of Stock Workings –Entries in the books of Lessor and Lessee (Excluding sublease) **(15 Hrs)**

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

Text Book:-

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

Books for Reference:

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

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

III SEMESTER

20CCU12	MARKETING	CATEGORY	L	P	Credit
		CORE: X	65	-	3

Preamble

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

Course Outcomes

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

CO Number	CO Statement	Knowledge level
CO1	Acquire basic concepts of market, Marketing, Selling, Marketing Management and components of Marketing mix.	K1
CO2	Have a comprehensive knowledge on product planning, Market segmentation, functions of middlemen and Sales promotion programme	K2
CO3	Familiarize with the application of Modern marketing concepts, Pricing policies, Channel of distribution of goods, personal selling and advertising.	K3
CO4	Analyze the organisational structure of Marketing, role of marketing for economic development and effects of Channel of Distribution	K4
CO5	To gain experience on various pricing strategies, advertising media and qualities of good salesmanship.	K5
CO6	Impart skill on marketing plan for new product development and effective sales promotion.	K6

SYLLABUS

UNIT I

Modern marketing concepts:

Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing –E-marketing –Tele marketing- Marketing Ethics -Career Opportunities in Marketing. (13 Hrs)

UNIT II

Marketing Functions:

Buying –Selling –Transportation –Storage – Financing –Risk Bearing –Standardisation – Market Information (13 Hrs)

UNIT III

Marketing Mix:

Product mix –Meaning of Product –Product life cycle –Branding-labelling-Price Mix-Importance-Pricing objectives - Pricing strategies – Promotion Mix - Personal selling, Advertising and Sales Promotion -Place mix-Importance of channels of distribution –Functions of middlemen – Importance of retailing in today’s context (13 Hrs)

UNIT IV

Consumer Behaviour:

Meaning –Need for studying consumer behaviour-Factors influencing consumer behaviour-Market segmentation-Consumer Behaviour in modern Era : Neuro Marketing-Digital Marketing (13 Hrs)

UNIT V

Consumerism:

Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism – Consumer Protection – Rights of consumers- Green Marketing –Meaning and importance; Rural Marketing- features and importance- suggestion for improvement of Rural Marketing. (13 Hrs)

Text book:

Pillai R.S.N & Bagavathi.V	Modern Marketing: Principles & Practices	S.Chand & Company , New Delhi	2014
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Books for Reference:

S. No.	Author	Title	Publisher	Year
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	Macmilan india Ltd, New Delhi	2008
4.	ZiKmund	Marketing	South Western,	2001

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

III SEMESTER

20CCU13	DATABASE MANAGEMENT SYSTEMS	CATEGORY	L	P	CREDIT
		CORE:XI	78	-	4

Preamble

To equip the learners with fundamental concepts of Database Management System

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 of database systems, DBMS, Entity, Object, attributes, relationships, keys, SQL, Transaction, Concurrency	K1
CO2	Understand the concepts of database, functions, components of DBMS, Entity relationship model and types, normalization, Relational algebra, transaction and ACID properties	K2
CO3	Developing application skills related to database languages, database design, E-R model, SQL commands	K3
CO4	Enrich the analytical skills on transaction states and concurrency control schemes	K4
CO5	Evaluate the concepts of database architecture, data base design, Normalization and transaction management	K5
CO6	Gain the practical knowledge to build the database software independently	K6

SYLLABUS

UNIT I

Database Systems:

Introduction-Data independence- Abstraction-Organization of a database-DBMS: Benefits, Functions-Components of DBMS- Data Dictionary-Database users (15 Hrs)

UNIT II

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 (15 Hrs)

UNIT III

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-1NF, 2NF, 3NF, BCNF (16 Hrs)

UNIT IV

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) (16 Hrs)

UNIT V

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 (16 Hrs)

Text Book:

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

Books for Reference:

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

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

III SEMESTER

20CCU15	COMPUTER APPLICATIONS PRACTICAL- II (ORACLE)	CATEGORY	L	P	CREDIT
		CORE: XIII PRACTICAL	-	52	2

Objective: --

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

SYLLABUS

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 'Auther name'
- d) Describe the structure of the table
- e) Display bookno 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,initcap,ltrim,rtrim,concat,length,replace,transalate
- 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)
Name	Type
-----	-----
TrainId	NUMBER(3)
Train name	VARCHAR2(20)
Seats	NUMBER(10)
Date	DATE
Travelling Cost	NUMBER(5,2)

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

5. Create the table ‘Sales’ with the following fields

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

- a) Find the total number products in a table
- b) Selects all products with a price between 10 and 20:
- c) Finds the price of the most expensive product and the price of cheapest product
- d) List the product name if the records in the product table that quantity >100
- e) Selects all products with a name starting with "E"

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

7. Write a trigger to add two numbers.

(52 Hrs)

III SEMESTER

20CCU16	BUSINESS ECONOMICS	CATEGORY	L	P	CREDIT
		CORE-ALLIED: III	65	-	4

Preamble

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge about the nature and scope of Business Economics, cost and revenue concepts, utility analysis and production function.	K1
CO2	Understand the concept of demand analysis, factors of production, market – its types.	K2
CO3	Application of various laws and scale of production to maximize profit and scales of the firm.	K3
CO4	Develop analytical skills in analyzing the consumer's surplus, equilibrium of the firm and industry.	K4
CO5	Evaluate the pricing and output decisions under different market structure and theories of factor pricing.	K5

SYLLABUS

UNIT I

Business Economics:

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. **(13 Hrs)**

UNIT II

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. **(13 Hrs)**

UNIT III

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. **(13 Hrs)**

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. **(13 Hrs)**

UNIT V

Factor pricing:

Marginal Productivity Theory-Theories of Rent - Wages- Interest – Profit. **(13 Hrs)**

Text Book:

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

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Jhinghan.M.L	Macro Economics Theory	Vrinda Publications Pvt Limited, New Delhi	2002
2	Sankaran .S	Business Economics	Margham Publication, Chennai	2001
3	Seth .M.L	Principles of Economics	Lakshmi Narain Agarwal Publications, Agra	1999

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

III Semester

20AEU01	INFORMATION SECURITY	CATEGORY	L	P	CREDIT
		Ability Enhancement Course: I	26	-	2

Preamble

To learn about the basics of Information Security .

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Obtain fundamental knowledge of Information Security	K1,K2
CO2	Learn basic concepts of Risks in Information Security	K1,K2
CO3	Familiarize the ideas of security planning and policies	K2,K3
CO4	Understand with Privacy and Ethical Issues in Information Security	K3,K4
CO5	Learn about Cryptography	K4, K5

SYLLABUS

Unit I

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. **(5 Hrs)**

Unit II

Information Risk

Information Risk: Threats and Vulnerabilities of Information Systems – Introduction to Risk Management. Information Security Management Policy, Standards and Procedures. **(5 Hrs)**

Unit III

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. **(5 Hrs)**

Unit IV

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. **(5 Hrs)**

Unit V

Cryptography

Cryptography: Introduction to Cryptography - What is Cryptography – Plain Text – Cipher Text – Substitution Ciphers - Transposition Ciphers. **(6 Hrs)**

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) urla, Sambalpur, Odisha .

BOOK FOR REFERENCE:

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

III SEMESTER

20NMU01A	INDIAN WOMEN AND SOCIETY	CATEGORY	L	P	CREDIT
		Non - Major Elective:I	26	-	2

Preamble

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Demonstrate knowledge of the history of women's studies as an academic discipline	K1,K2
CO2	Analyze the various roles of women and the challenges faced by them in the society	K3
CO3	Assimilate and evaluate the importance of women health	K3,K5
CO4	Identify the different issues related to women in general	K4
CO5	Assessing the Women Empowerment and the role of Central & State Government in developing Women	K5

Unit 1: Historical Background

(5 Hrs)

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: Role of Women (Challenges & remedies)

(5 Hrs)

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

Unit 3: Women and Health

(5 Hrs)

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

Unit 4: Issues of Women

(5 Hrs)

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**(6 Hrs)**

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 Book co.pvt ltd, New Delhi	1989

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

IV SEMESTER

20CCU17	CORPORATE ACCOUNTING	CATEGORY	L	P	CREDIT
		CORE:XIV	78	-	5

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 Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge in company accounts such as meaning of a company, characteristics of a company, definition of shares, debentures, underwriting and goodwill, types of shares, bonus share, right share and underwriting, liquidation.	K1
CO2	Understand the accounting treatment in issue of shares at par premium and discount, issues of debenture, managerial remuneration, calculation of goodwill and shares and liquidator's statement of affairs.	K2
CO3	Develop the application skills to computation of pro-rate allotment, redemption of preference shares, profit and loss account and preparation of balance sheet of companies (new format).	K3
CO4	Familiarize the analytical skills in corporate accounting, calculation of underwriting commission, redemption of debentures in sinking fund method, valuation of shares and liquidators final statement.	K4
CO5	Evaluate the techniques for redemption of preference share, valuation of goodwill and shares, deficiency account in liquidation.	K5
CO6	Gain confidence in preparation of company accounts in new format, various methods for calculating good will and shares, and preparation of liquidator's final statement accounting.	K6

SYLLABUS

UNIT I

Issue of Shares and Underwriting:

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),

(16 Hrs)

UNIT II

Redemption of Preference Shares and Debentures:

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.

(16 Hrs)

UNIT III

Final Accounts of Companies:

Profit prior to Incorporation- Calculation of Managerial Remuneration Final Accounts of Companies (New Format) – (Simple problems only). (15 Hrs)

UNIT IV

Valuation of Goodwill and Shares:

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.

(16 Hrs)

UNIT V

Liquidation of Companies:

Liquidation-meaning- odes of liquidation – Statement of Affairs - Deficiency A/C – Liquidators Final Statement of Account. (15 Hrs)

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

Text Book:

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

Books for Reference:

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

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

IV SEMESTER

20CCU18	OBJECT-ORIENTED PROGRAMMING LANGUAGE WITH C++	CATEGORY	L	P	CREDIT
		CORE:XV	65	-	5

Preamble

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

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 of object oriented programming concepts with C++.	K1
CO2	Understand the importance of variables - data types – operators – functions – arrays - classes -constructor – files	K2
CO3	Familiarize the applications of C++ programming language constructs in developing the Computer Program	K3
CO4	Develop the analytical skills in classes – inheritance – polymorphism – template – exception handling.	K4
CO5	Create a application using concepts such as memory allocation/relinquish, classes, inheritance, polymorphism, file handling, template and Exception handling.	K5

SYLLABUS

UNIT I

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. (13 Hrs)

UNIT II

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.

(13 Hrs)

UNIT III

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. (13 Hrs)

UNIT IV

Inheritance:

Inheritance –Types - single, Multilevel, Multiple, Hierarchical, Hybrid – Visibility– Polymorphism - Virtual Functions – Pure Virtual Function – Pointer to Derived Classes. (13 Hrs)

UNIT V

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 (13 Hrs)

Text Book:

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

Books for Reference:

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
3	www.W3schools.com			
4	www.tutorialspoints.com			
5	www.javascripts.com			

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

IV SEMESTER

20CCU19	GOODS AND SERVICE TAX	CATEGORY	L	P	CREDIT
		CORE:XVI	52	-	3

Preamble

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

Course Outcomes

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

CO Number	CO Statements	Knowledge Level
CO1	Acquire the basic knowledge of Indirect taxation, GST, CGST, SGST,IGST, Levy and collection of GST and Registration of GST	K1
CO2	Familiarize and understand the concept of direct and indirect taxes, Goods and Service Tax, goods, services, suppliers, business, manufacturer, casual trader, aggregate turnover, input and output tax, tax credits, integrated tax, intermediary and output tax.	K2
CO3	Develop the application skill of the registration procedure, filing of return and taking input credit.	K3
CO4	Analyze the difference between direct and indirect taxation, advantage of GST, procedure for registration under GST	K4
CO5	Evaluate the taxation structure before and after implementation of GST, types of tax rates under GST, eligibility and conditions for taking input credit and evaluate the taxes subsumed under CGST and SGST, eligibility and conditions for taking input credit, place of supply of Goods or services.	K5

SYLLABUS

UNIT I

Introduction to Indirect Taxation:

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

(10 Hrs)

UNIT II

Goods and service tax:

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

(10 Hrs)

UNIT III

Levy and Collection of GST:

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

(10 Hrs)

UNIT IV

Levy and collection under integrated GST:

Levy and collection under integrated GST Act 2017 - Definitions of important terms: Integrated tax, intermediary, location of the recipient, supplier of services, output tax. Inter-state supply and Intra-State supply-Place of Supply of Goods or Services-Zero-rated supply. (11 Hrs)

UNIT V

Registration procedure under GST:

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 (11Hrs)

Note: Distribution of Marks: Theory 100%

Text Book:

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

Books for Reference:

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

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

IV SEMESTER

20CCU21	COMPUTER APPLICATIONS PRACTICAL-IV (C++)	CATEGORY	L	P	CREDIT
		CORE : XVIII PRACTICAL	-	52	2

Objective

To explore the practical knowledge in developing applications using C++ programming language

SYLLABUS

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

(52 Hrs)

IV SEMESTER

20CCU22	COMMERCIAL LAW	CATEGORY	L	P	CREDIT
		CORE ALLIED: IV	65	-	4

Preamble

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire knowledge in Law with reference to business and the basic rules regarding a contract, its elements and its types. Offer, Acceptance, Consideration, Remedies, Bailment, Pledge, Conditions and Warranties.	K1
CO2	Understand the basic rules regarding the law of contract, its elements, Formation and Discharge of a contract, Remedies in case of breach of contract, Indemnity, Guarantee and Sale of goods, Difference between Conditions and Warranties, Sale and Agreement to sell, Bailment and Pledge.	K2
CO3	Develop the application skills relating to Formation of a contract, Discharge of contract, Remedies for breach of contract, duties and rights of an agent, Bailor, Bailee, Surety, Unpaid seller.	K3
CO4	Develop an analytical skills using the different case laws relating to contract entered by a minor, a person of unsound mind, a person disqualified by law and free consent, Different conditions and warranties given during sale of goods.	K4
CO5	Evaluate the validity of an offer, acceptance, consideration, person's capacity to contract, Consent, damages to be paid in case of breach of contract, conditions, warranties.	K5
CO6	Enhance the business skill, by updating knowledge of the legal aspects of business.	K6

SYLLABUS

UNIT I

Law of Contract:

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.

(13 Hrs)

UNIT II

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.

(13 Hrs)

UNIT III

Performance and Remedies of contract:

Performance and discharge of contract-Remedies for breach of contract.

(13 Hrs)

UNIT IV

Indemnity and Guarantee:

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

(13

Hrs)

UNIT V

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.

(13 Hrs)

Text Book:

Authors	Title	Publishers	Year of Publication
Pillai R.S.N & Bagavathi	Business Law	S.Chand& Company Ltd, New Delhi.	2010

Book for References

S.No	Authors	Title	Publishers	Year of Publication
1.	P.P.S Gogna	Handbook of Mercantile Law	S.Chand& Company Ltd, New Delhi.	2014
2.	Kapoor N.D	Business Law	Sultan Chand & Sons, New Delhi	2017
3.	Kathiresan& Radha	Commercial Law	Prasanna Publishers & Distributors, Chennai.	2014
4.	Shukla M C	Mercantile Law	S.Chand& Company Ltd, New Delhi.	1998

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

IV SEMESTER

20SEUCC1	DESK TOP PUBLISHING	CATEGORY	L	P	CREDIT
		Skill Enhancement : I	39	-	2

Objectives:

To develop the practical skills of CorelDraw and Photoshop

SYLLABUS:

PHOTOSHOP

1. Create sunflower using photoshop.
2. Create snow effect in photoshop.
3. Convert black and white image into color image using photoshop.
4. Design a leaf and create water drops on leaf in photoshop.
5. Convert passport size photos using photoshop. (13 Hrs)

CORELDRAW

6. Design a mickey-mouse face using curve and shape tool in coreldraw.
7. Create our national flag using curve tool in coreldraw.
8. Design a logo in coreldraw.
9. Create an invitation using coreldraw.
10. Design a banner for department function using coreldraw. (13 Hrs)

FLASH

11. Design a ball and make it bounce using flash.
12. Design stick man and give animation using flash. (13 Hrs)

IV SEMESTER

20AEU02	CONSUMER RIGHTS	CATEGORY	L	P	CREDIT
		Ability Enhancement Course : II	39	-	2

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 Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Understand the procedure of redress of consumer complaints, and the role of different agencies in establishing product and service standards	K2, K3
CO2	To provide a comprehensive introduction to the Consumer Protection Law in India	K1,K2
CO3	Have a conceptual knowledge about the Grievance Redressal Mechanism under the Indian Consumer Protection Law	K3
CO4	Evaluate the regulations and legal actions that helps to protect consumers	K5
CO5	Evaluate the Contemporary Issues in Consumer Affairs	K4,K5

Unit 1: Conceptual Framework

8 Lectures

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 Lectures

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

8 Lectures

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

8 Lectures

- 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

7 Lectures

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

Suggested Readings:

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” *Akademios* (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.

Websites:

www.ncdr.nic.in

www.consumeraffairs.nic.in

www.iso.org.

www.bis.org.in

www.consumereducation.in

www.consumervoice.in

www.fssai.gov.in

www.cercindia.org

V SEMESTER

20CCU23	INCOME TAX LAW AND PRACTICE	CATEGORY	L	P	CREDIT
		CORE - XIX	78	-	5

Preamble

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the knowledge about the basic principles and concepts of Income tax.	K 1
CO 2	Understand the rules and provisions of income tax under five heads of income namely, Income from Salaries, Income from House Property, Profits and Gains of Business or Profession, Capital Gains and Income from other sources.	K 2
CO 3	Familiarize with the computation of income tax for an individual.	K 3
CO 4	Analyse and apply the permissible exemptions and deductions from income under Income tax Act.	K 4
CO 5	Assess the income of an individual and the tax payable.	K 5
CO 6	Gain practical knowledge in computing tax liability of an individual and the filing of Income tax returns.	K 6

SYLLABUS

UNIT I

Basic Concepts of Income tax :

Income Tax Act – Definition of Income– Assessment year – Previous year - Assessee – Basis of charge -Residential status – Scope of Total Income -- Exempted Incomes. (13 Hrs)

UNIT II

Heads of Income – I:

Income from Salaries - Income from House property. (20 Hrs)

UNIT III

Heads of Income – II:

Profits and Gains of Business or Profession – Income from other sources. (15 Hrs)

UNIT IV

Heads of Income –III & Deductions:

Capital gains–Deductions from Gross Total Income. (15 Hrs)

UNIT V

Tax Liability and Tax Planning:

Set-off and Carry Forward of Losses – Computation of tax liability – Assessment of Individuals – Tax planning: Meaning, Objectives, Types, Tax evasion Vs Tax Avoidance . (15 Hrs)

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

Text Book:

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

Books for Reference:

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

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

V SEMESTER

20CCU24	AUDITING	CATEGORY	L	P	CREDIT
		CORE : XX	65	-	4

Preamble

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge of auditing, objectives of auditing, audit program, audit note book, working paper, voucher, vouching, verification, valuation, reserves & provisions, audit report & investigation.	K 1
CO 2	Understand the importance and limitations of the auditing, internal control, internal check, various modes of appointment of an auditor, qualities of an auditors, qualification and disqualification of an auditor, significance of vouching, causes & reasons for depreciation, reserves & provisions, objectives of investigation.	K 2
CO 3	Develop the application skills related to vouching of cash book, trading and impersonal ledger accounts, verification & valuation of assets and liabilities, responsibilities of an auditor while verification and valuation of assets & liabilities, reasons & usage of creating various reserves.	K 3
CO 4	Develop the analytical skills in conducting share capital and share transfer audit, Vouching Vs Verification Vs Valuation, provisions of companies act regarding investigation, contents and types of audit report, discussions of various case laws.	K 4
CO 5	Evaluate the methods of depreciation, Rights, duties & liabilities of an auditor, various types of auditing.	K 5
CO 6	Gain practical exposure in preparation of audit programme, audit report & procedures for conducting electronic auditing and acquire the jobs in auditor office.	K 6

SYLLABUS

UNIT I

Introduction to auditing:

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

(13 Hrs)

UNIT-II

Verification of Documents and Vouching:

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

Voucher: Meaning-Types-Points to be remembered while vouching – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger. (13 Hrs)

UNIT III

Verification, Valuation and Audit of Depreciation:

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

Depreciation: Meaning, Causes, Basis, Methods and Auditors Duties regarding Depreciation – Reserves & Provision: Meaning, Distinction between Reserves and Provision - Classification of Reserves. (13 Hrs)

UNIT IV

Audit of Joint Stock Companies:

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

Qualifications & Dis-qualifications of an auditor – Various modes of Appointment & Removal of company auditor - Rights, Duties and Liabilities of an Auditor (Civil & Criminal). (13 Hrs)

UNIT V

Audit report , Investigation and E-auditing:

Audit Report: Meaning - Contents and types - Investigation: Objectives of Investigation – Investigation under the provisions of Companies Act- Audit of Computerized Accounts – Electronic Auditing. (13 Hrs)

Text Book:

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

Books for Reference:

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

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

V SEMESTER

20CCU25	SOFTWARE DEVELOPMENT WITH VISUAL BASIC	CATEGORY	L	P	CREDIT
		CORE : XXI	65	-	4

Preamble

To equip the learners with fundamental concepts of visual basic programming

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the conceptual knowledge of visual basic terms, IDE components, toolbox, controls in toolbox, statements in VB programs, menus, dialog boxes and database	K1
CO2	Understand the concepts of IDE, toolbox and its controls, events of controls, statements in visual basic, menus and dialog boxes, data files and database	K2
CO3	Developing application skills related to branching and looping in visual basic, data files and database, animation and graphics control	K3
CO4	Develop the analytical skills of IDE, Database, data controls and preparing reports	K4
CO5	Evaluate the concepts of error handling in VB programs and develop a database with data control	K5
CO6	Gain the practical knowledge to construct a program with database for a given problem	K6

SYLLABUS

UNIT I

Introduction to VB:

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

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

(13 Hrs)

UNIT II

Statements in Visual basic:

Variables- Data types-Scope of Variables-Operations-Constants-Expressions-Functions, Procedures. Arrays: Static Arrays, Dynamic Arrays. Library functions-Program Comments-Data type conversions (13 Hrs)

UNIT III

Branching and Looping:

If-then, If then else, Selection. Looping: For Next, Do loop, While..Wend. Input box and Message box function-String functions-Date and Time functions (13 Hrs)

UNIT IV

Menus and Dialog boxes:

Stepping through the program-Error handling- Generating a standalone Executable program. Common Dialog box: File, Open, Save, Save as, Print. Data Files: Characteristics-Accessing and saving a file- Sequential data files- Random access data files- Binary File- Reading and Writing into a binary file (13Hrs)

UNIT V

Database:

Record sets- Creating a database with data control-ADO Control. Data reports- Crystal reports- Parts of data reports- Developing an application- Other controls in VB (13 Hrs)

Text Book:

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

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1.	Mcbridge 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.	www.W3schools.com			
4.	www.tutorialspoints.com			
5.	www.javascripts.com			

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

V SEMESTER

20CCU27	INSTITUTIONAL TRAINING	CATEGORY	L	P	CREDIT
		CORE : XXIII	-	-	1

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 Organisations, 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 (one copy) 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 final mark list will be handed over to the Controller of Examination by the Head of the Department.
- The result will be published along with the V End Semester Examination.

V SEMESTER

20CCU28	COMPUTER APPLICATIONS PRACTICAL-V (VISUAL BASIC)	CATEGORY	L	P	CREDIT
		CORE XXIV PRACTICAL	-	39	2

Objectives:

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

SYLLABUS

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

(39 Hrs)

V SEMESTER

20CCU29a	FUNDAMENTALS OF BUSINESS ANALYTICS	CATEGORY	L	P	CREDIT
		CORE XXV: ELECTIVE I (a)	65	-	4

Preamble

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

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 on concepts of business analytics, types of analytics, data definition, types of data, data cleaning, Data summarization methods, Relative Frequency Measures of Central Tendency and Dispersion, Probability, Online Transaction Processing(OLTP), Artificial Intelligence in Business, data mining, data warehousing, DBMS, RDBMS	K1
CO2	Understanding the importance of data quality, dealing with missing or incomplete data, types of digital data, identifying data requirements, types of OLAP Architectures, Text Mining, Web Analytics,	K2
CO3	Familiarize the concept with methods and types of digital data, data summarization methods, normalization, data preparation, Relative Frequency Measures of Central Tendency and Dispersion	K3
CO4	Analyze the need of business analytics in different business application fields.	K4
CO5	Evaluate the different techniques in business analytics for decision making.	K5

SYLLABUS

UNIT-I

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)

(13 Hours)

UNIT-II

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

(13 Hours)

UNIT-III

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)

(13 Hours)

UNIT-IV

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

(13 Hours)

UNIT-V

Application of Business Analytics:

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

(13 Hours)

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,	9 th Edition, Pearson Education,	2009
3.	Frank J. Ohlhorst,	Big Data Analytics,	1 st 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.	Galit Shmueli, Nitin R. Patel, Peter C. Bruce,	Data Mining for Business Intelligence: Concepts, Techniques, and Applications in Microsoft Office Excel with XLMiner,	Wiley Publication,	2010
6.	Marc, J. Schniederjans, Dara G. Schniederjans, Christopher M. Starkey.	Business Analytics – Principles, Concepts and Applications What, Why and How?-	Wiley publications	2014
7.	Prasad RN, Seema Acharya,	Fundamentals of Business Analytics	2 nd edition, Wiley publications	2014
8.	Turban E, Armstrong, JE, Liang, TP & Sharda	Decision Support and Business Intelligence Systems	8 th Edition, John Wiley & Sons,	2007

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

V SEMESTER

20CCU29b	BUSINESS FINANCE	CATEGORY	L	P	CREDIT
		CORE :XXV ELECTIVE-I (b)	65	-	4

Preamble

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire knowledge on the term finance, finance plan, capital structure, debentures and fixed deposit.	K1
CO2	Understand the concepts of finance function, concepts of capitalization, capital gearing and steps in financial planning and internal financing.	K2
CO3	Familiarize with the traditional and modern concepts of business finance, theories of over capitalization, under capitalization and theories of capital structure.	K3
CO4	Analyze about factors affecting financial decisions, over trading and under trading, estimating long term and short term financial needs.	K4
CO5	Evaluate the causes, effects and remedies of capitalization, reasons necessitating changes in capital structure and forms of financial lease.	K5

SYLLABUS

Unit I:

Business Finance

Introduction – Meaning – Concepts - Scope – Finance function – approaches to finance function – aims of finance function -Traditional and Modern Concepts – factors affecting financial decisions.
(13Hrs)

Unit II:

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.
(13Hrs)

UNIT III

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). **(13Hrs)**

UNIT IV

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) **(13Hrs)**

UNIT V

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). **(13Hrs)**

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

Books for Reference:

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	Saravanel	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

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

V SEMESTER

20CCU29c	BANK MARKETING	CATEGORY	L	P	CREDIT
		CORE:XXV ELECTIVE-I	65	-	4

Preamble

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

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 of the terms such as, Bank marketing, market segmentation, Pareto effect, Marketing , Promotion, Place and price strategy	K1
CO2	Understand the features of service marketing, marketing strategy, marketing mix, product life cycle, sales promotion , personal selling,	K2
CO3	Develop application skills in sales promotion and selling and marketing planning	K3
CO4	Develop analytical skills in distinguishing between bank marketing and marketing goods, bank market, problems in pricing the banking services.	K4
CO5	Evaluation of market practices in banks, effects of segmentation, branch level planning.	K5

SYLLABUS

UNIT I

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. (13 Hrs)

UNIT II

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. (13 Hrs)

UNIT III

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. **(13 Hrs)**

UNIT IV

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. **(13 Hrs)**

UNIT V

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. **(13 Hrs)**

Text Book:

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

Books for Reference:

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

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

V SEMESTER

20COU06B	ELEMENTS OF COSTING	CATEGORY	L	P	CREDIT
		Open Elective	52	-	3

(For other major students)

Preamble

To enable the learners to understand the basic concepts, methods and principles of cost accounting

Course Outcomes

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

CO Number	CO Statement	Knowledge level
CO1	Acquire the basic knowledge on cost accounting concepts, elements and classification of cost and overheads, levels of material control, purchase and stores control.	K1
CO2	Understand the techniques of costing, preparation of cost sheet, Need for material control, control of idle time of labour, methods of calculation of labour turnover	K2
CO3	Develop the application skill in drafting a cost sheet, EOQ, Methods of valuing material issue.	K3
CO4	Analyse the various system of wage payment and methods of remuneration and incentive	K4
CO5	Evaluate the distribution of overhead by adopting primary and secondary distribution method	K5

SYLLABUS

UNIT I

Overview of Cost Accounting :

Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost. **(10 Hrs)**

UNIT II

Elements of Cost :

Material – Labour – Overhead - Preparation of Cost Sheet (Simple Problems) - Production statement **(11 Hrs)**

UNIT III

Materials :

Meaning, Importance & 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 – ABC analysis – Perpetual inventory system – Stores Control – Methods of valuing material issue(Problems in FIFO, LIFO, HIFO) only (10 Hrs)

UNIT IV

Labour:

System of wage payment – Idle time – Control over idle time – Labour turnover- Computation of labour cost – Remuneration & Incentives – Straight Piece Rate system - Taylor's Differential Piece Rate system – Merrick's Multiple Piece rate system, Premium & Bonus Plans - Halsey and Rowan plan (simple problems only) (11 Hrs)

UNIT V

Overhead:

Classification of overhead – Primary Distribution – Secondary Distribution -Step and Repeated distribution method (simple problems only) (10 Hrs)

NOTE : Distribution of marks : Theory 50% and Problems 50%

Text book

Authors	Title	Publisher	Year of Publication
Reddy T.S , Hari Prasad Reddy Y.	Cost Accounting	Margham Publishers, Chennai	2012

Books for Reference:

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
4.	Saxena V.K. & Vashist C.D.	Advanced Cost & Management Accounting	Sultan Chand & Sons, Chennai	1994

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

V SEMESTER

20PEUCC01	BUSINESS AND COMMERCIAL KNOWLEDGE (SELF - STUDY)	CATEGORY	L	P	CREDIT
		PROFICIENCY ENHANCEMENT	-	-	2

Preamble

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge of business, forms of business, basics of economics, stock exchange and important commercial terminologies.	K 1
CO 2	Understand the concepts of business organization, business ethics, trading of securities, law of demand and supply and marginal utilities.	K 2
CO 3	Familiarize the application of knowledge in starting a business, methods of stock trading and basic economic principles in business.	K 3
CO 4	Analyze the various forms of organization suitable for modern business and factors influencing demand and supply.	K 4
CO 5	Evaluate the development and growth of various forms of organization.	K 5

SYLLABUS

UNIT I

Nature and Scope of Business:

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

UNIT II

Forms of Business Organization:

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

UNIT III

Stock Exchange

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

UNIT IV

Business Economics:

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

UNIT V

Common Business Terminologies:

i) Finance and Business Terminologies:

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.

Books for Reference:

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

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

VI SEMESTER

20CCU30	INTERNET AND WEB DESIGNING	CATEGORY	L	P	CREDIT
		CORE:XXVI	52	-	3

Preamble

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the conceptual knowledge of HTML and its elements, client server, webserver, browser links, frames, DHTML, forms and its elements, PHP	K1
CO2	Understand the concepts of HTML tags, Cascading style sheets, font and text attributes, scripting languages, events in java script	K2
CO3	Developing application skills related to branching and looping in HTML and PHP	K3
CO4	Develop the analytical skills of programming languages for website	K4
CO5	Evaluate the concepts of webpage elements and its events	K5
CO6	Gain the practical knowledge to construct a website with frames, links, images	K6

SYLLABUS

UNIT I

Introduction to HTML:

Web server- Web Client/Browser-HTML Tags- Commonly used HTML Commands- Lists- tables- Linking- Frames- Adding images to HTML Documents. (10 Hrs)

UNIT II

Introduction to DHTML:

Cascading Style Sheets: Font attributes- Color and back ground attributes- Text attributes- Border and List attributes-External Style sheet: Using DIV and SPAN tag. (10 Hrs)

UNIT III

Javascript 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. (11 Hrs)

UNIT IV

Webpage Events Using JavaScript :

Forms – Form elements: Text, Passwords, Text area, Button, Radio, Checkbox, Select, Submit, Reset, Hidden, File upload. Properties and methods of form elements-String object, Math object, Date object, User Defined object. (11 Hrs)

UNIT V

PHP Basics:

Data types-Variables-Constants-Operators-Arrays. Functions: Built-in-functions-User defined functions- Date and Time functions. (10 Hrs)

Text Book:

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

Books for Reference:

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

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

VI SEMESTER

20CCU31	COST & MANAGEMENT ACCOUNTING	CATEGORY	L	P	CREDIT
		CORE:XXVII	78	-	4

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 Outcomes

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

CO Number	CO Statement	Knowledge level
CO1	Acquire the basic knowledge on cost accounting concepts, elements and classification of cost and overheads, levels of material control, purchase and stores control and acquire the knowledge in management accounting in the aspects of scope, objectives, characteristics, functions, significance, limitations, ratio analysis, classification, need, importance of optimum working capital, working capital cycle and fund flow and cash flow statements	K1
CO2	Understand the techniques of costing, preparation of cost sheet, Need for material control, control of idle time of labour, methods of calculation of labour turnover and classification of overheads and understand the difference between financial and cost accounting versus management accounting, significance and limitations of financial statements, components of balance sheet and profit and loss account, fund flow versus cash flow statement, significance and limitations in the preparation of fund flow and cash flow statement.	K2
CO3	Develop the application skill in drafting a cost sheet, estimation of tender, Methods of valuing material issue and develop the application skills of preparation of fund flow and cash flow statements	K3
CO4	Analyse the various system of wage payment and analyzing the financial statement using short-term, long-term, profitability ratios, factors determining working capital requirements, fund flow and cash flow statements and break even analysis.	K4
CO5	Evaluate EOQ, Profitability and financial position of the company	K5
CO6	Construction of Balance sheet in Ratio Analysis	

SYLLABUS

UNIT I

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. **(12 Hrs)**

UNIT II

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 **(15 Hrs)**

UNIT III

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. **(11 Hrs)**

UNIT IV

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) **(20Hrs)**

UNIT V

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-

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. **(20 Hrs)**

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

Text books

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

Books for Reference:

S. No.	Author	Title	Publisher	Year
1.	Arora M.N.	Cost Accounting Principles & Practices	Vikas Publishing House, Chennai	2008

2.	Iyengar .S.P.	Cost Accounting	Sultan Chand & Sons, Chennai	2000
3.	Jain S.P & Narang	Cost Accounting Principles and Practice	Kalyani Publishers, Chennai	2002
4.	Pillai R.S.N. & Bagavathi .V	Cost Accounting	S. Chand & Company Limited, Chennai	2001
5.	Saxena V.K. & Vashist C.D.	Advanced Cost & Management Accounting	Sultan Chand & Sons, Chennai	1994
6.	Khan M Y and Jain P K	Management Accounting,	TataMcGrew Hill Publishing Company Limited, New Delhi	2007
7.	Maheswari S N	Principles of Management Accounting	Sultan Chand and Sons, New Delhi	2009

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

VI SEMESTER

20CCU33	COMPUTER APPLICATIONS PRATICAL VI (WEB DESIGNING)	CATEGORY	L	P	CREDIT
		CORE XXIX: PRACTICAL	-	52	2

Objectives:

To develop the practical skills of HTML AND PHP scripting languages

SYLLABUS:

1. Create a HTML program to display the ordered lists and unordered lists of products in a department store
2. Create a HTML program to prepare the class timetable
3. Create a webpage for a business company using HTML
4. Create a webpage to an advertisement using images
5. Create a webpage to implement the hyperlinks using frames
6. Create a webpage for online ticket reservation using javascript
7. Create a webpage to prepare the college application form and validate them using VB scripts
8. Create a webpage to add the given events to a calendar date
9. Design a website to conduct a quiz programme and evaluate the answers
10. Create PHP programs to maintain the stock details (52 Hrs)

VI SEMESTER

20CCU34a	BUSINESS ANALYTICS USING TABLEAU AND PYTHON	CATEGORY	L	P	CREDIT
		CORE XXX: ELECTIVE II (a)	65	-	4

Preamble

To develop programming skills in tableau and Python for effective decision making in business.

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 on concepts of Business Intelligence, Tableau, basic concepts of Object Oriented Programming Concepts (OOPs), programming in Python, control structures.	K1
CO2	Understand the importance writing comments in python, event driven programming, Types of charts, bins, table calculations in tableau	K2
CO3	Familiarize with the Formatting a Layouts, Connecting to various sources, Connecting to web data, Dashboard actions	K3
CO4	Analyze the need of different business application fields by using tableau, building dashboards, running a python programme using different python functions.	K4
CO5	Evaluate the techniques in business analytics for decision making using tableau and python	K5

SYLLABUS

UNIT –I

Introduction to Tableau:

Business Intelligence (BI) Evolution- Tableau –Introduction to Tableau - Tableau products- Getting started - Tableau file- Data Types and Terminology- Navigation –Work sheet **(13 Hrs)**

UNIT-II

Data visualization using Tableau:

Types of charts-Calculated field and parameters-Bins-Table calculations **(13 Hrs)**

UNIT-III

Tableau dashboard:

Connecting to various sources- Connecting to web data –Building dash boards-Dashboard actions-Layouts-Formatting-Story points and use cases **(13 Hrs)**

UNIT-IV

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, expressions, string operations, math function calls, Input/output statements. (13 Hrs)

UNIT – V

Control Structures and Functions:

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

(13 Hrs)

REFERENCE BOOKS

S.No	Authors	Title	Publishers	Year of Publication
1	Kenneth Lambert	“Fundamentals of Python: First Programs”	Cengage learning publishers	First edition, 2012 (ISBN-13:978-1337560092)
2	Ben jones	Communicating Data with Tableau: Designing, Developing, and Delivering Data Visualizations,	Cengage learning publishers	2015
3	Rasananda Mohanty & Sanjay Kumar Satapathy	Computer Application in Business Accounting	Himalaya Publishing House Pvt Ltd, New Delhi	March 2016
4.	https://tanthiamhuat.files.wordpress.com/2015/07/communicating-data-with-tableau.pdf			
5.	https://tanthiamhuat.files.wordpress.com/2015/07/tableau-your-data.pdf			

VI SEMESTER

20CCU34b	FINANCIAL SERVICES	CATEGORY	L	P	CREDIT
		CORE XXX: ELECTIVE II (b)	65	-	4

Preamble

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To enable the learners to acquaint themselves with the emerging scenario of Indian financial products and services.	K1
CO2	Understand the financial products and service, financial instruments, nature, significance and limitations of merchant banking, hire purchase, leasing and mutual funds.	K2
CO3	Develop the skill in using innovative financial instruments and understand the role of merchant banker, lessor or lessee, parties involved in hire purchase and installment.	K3
CO4	Analyze the problems of financial sector, reasons for the slow growth of mutual funds, factoring mechanism and securitization and derivatives.	K4
CO5	Evaluation of financial products such as mutual fund scheme, factoring, forfaiting.	K5
CO6	To give exposure to the learners to acquire employment in financial service sector.	K6

SYLLABUS

UNIT I

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. (13Hrs)

UNIT II

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. (13 Hrs)

UNIT III

Mutual Fund, Factoring and Forfaiting

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

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

Forfaiting – Meaning – Factoring Vs. Forfaiting – Benefits and Drawbacks of Forfaiting. (13 Hrs)

UNIT IV

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. (13 Hrs)

UNIT V

Credit Rating:

Credit Rating – Meaning and Definition – Functions of Credit Rating – Benefits of Credit Rating – Credit Rating Agencies: CRISIL-IICRA-CAREDCR-ONICRA – SEBI Guidelines. (13 Hrs)

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

Books for Reference:

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.Y.V	Financial Services	Tata McGraw Hill Publishing Company Limited Mumbai	2002

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

VI SEMESTER

20CCU34c	CONSUMER BEHAVIOUR	CATEGORY	L	P	CREDIT
		CORE XXX: ELECTIVE II (c)	65	-	4

Preamble

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

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 of consumer behaviour, culture, social class, consumer motivation, consumerism and consumer protection.	K1
CO2	Understand the need for studying consumer behaviour, consumer attitude, objectives of culture, characteristic feature of social class, consumer perception, consumer decision making and the importance of consumerism.	K2
CO3	Application of consumer behaviour in marketing, consumer learning, consumer decision making and redressal of consumer disputes.	K3
CO4	Analyse the consumer behaviour models, involvement of consumer decision making and reasons for slow growth of consumer movement.	K4
CO5	Familiarize the process of consumer research, decision making process and legislation for consumer protection.	K5
CO6	Gain confidence in creating consumer awareness in different categories of social class.	K6

SYLLABUS

UNIT I

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.

(13Hrs)

UNIT II

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. (13Hrs)

UNIT III

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. (13Hrs)

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. (13Hrs)

UNIT V

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. (13Hrs)

Text Book:

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

Books for Reference:

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

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

VI SEMESTER

19CCU35a	BUSINESS ANALYTICS USING TABLEAU AND PYTHON (PRACTICAL)	CATEGORY	L	P	CREDIT
		CORE : XXXI: ELECTIVE-III (a)	-	65	4

Preamble

To make the students to understand the practical exposure on application of statistical tools and prepare powerful business analysis using tableau and Python Programming

SYLLABUS

Tableau practicals

1. Show a visualization of your choice, using:

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

2. Show a visualization of your choice, using:

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

3. Show any visualization of your choice, applying the principles of:

- a) Row and Column grand totals, of a table.
- b) Filtering.

4. Show a visualization of your choice, using:

- e) Filtering (Show how we apply 'Range of Values', 'At least', 'At Most' and 'Special').
- f) Sorting (ascending and descending).
- g) Highlighting of tables.
- h) Create 'Row Total', 'Column Total' and 'Grand Total'.
- i) Creating any calculated field of your choice (using a valid command). (5 marks)

5. Create calculated fields of your choice, using:

- a) IF function.
- b) Maximum and Minimum functions.
- c) Floor and Ceiling functions.
- d) Running Sum function.
- e) Running Maximum and Running Minimum function.

6. Prepare the following charts, using any of the dimensions and measures:

- a) Histogram.
- b) Area chart.
- c) Scatter plot.
- d) Box and whisker chart
- e) Pie chart. (Display the value of the measure near each segment of the pie chart).

Python

1. Write a Python program which accepts the radius of a circle from the user and compute the area.
2. Write a Python program to display the first and last colors from the following list.
`color_list = ["Red", "Green", "White", "Black"]`
3. Write a python script to enter two different numbers and perform using arithmetic operator.
4. Design a Python script to generate statistical reports (Minimum, Maximum, Count, Average, Sum) on given dataset.
5. Design a Python script using the Turtle graphics library to construct a turtle bar chart representing the grades obtained by N students. **(65 Hours)**

VI SEMESTER

20CCU35b	MICRO FINANCE	CATEGORY	L	P	CREDIT
		CORE XXXI: ELECTIVE III (b)	65	-	4

Preamble

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

Course Outcomes

On the successful completion of the course, the students will enable to

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge of micro finance, micro credit, self-help group and women empowerment.	K1
CO2	Understand the features of micro finance, micro finance and allied services, concept of self-help group, capacity building in self-help group, gender discrimination in wages, rural credit and micro finance to urban development.	K2
CO3	Develop the application skill of micro finance and self-help group, women development, socio-economic development, rural and industrial development.	K3
CO4	Analyse the problem of micro finance, performance assessment of self-help group, problems of Indian farmers and problem of	K4
CO5	Evaluate the performance of micro finance institutions, problems of self-help groups and problems of co-operative sector, Regional Rural banks and NABARD.	K5
CO6	Gain confidence to become an entrepreneur by obtaining finance from micro finance institutions.	K6

SYLLABUS

UNIT I

Overview of Micro Finance

Meaning- History and Evolution of Micro Finance – Features of Micro Finance- Principles of Micro Finance - Micro Finance Vs Micro Credit - Micro Finance and Allied Services: Savings Accounts, Micro Insurance, Micro Pensions, Fund Transfers and Remittance Products - Role of Micro Finance for Individuals/ Households, Women and Economy - Micro Finance Institutions (MFIs) - Problems of Micro Finance. (13Hrs)

UNIT II

Self - Help Group and Micro Finance

Concepts and Characteristics of Self- help Groups – Functions, Formation and Development of Self-help Groups – Working Manual of Self -help Group – SHG Women in India - Structure of SHG - NABARD'S Self-help Group Bank Linkage Programme - Financial Management in SHG - Performance Assessment of Self - help Group - Capacity building in Self- help Group - Problems of SHG. (13Hrs)

UNIT III

Micro Finance and Socio- economic Development

Poverty and Financial Needs – Problems and Causes of Poverty- Financial Needs for Indian Farmers and Poor – Micro Finance and Women Empowerment- Need, Gender Discrimination in Wages - Skill Development of Women Self-help Groups - Programs for Empowerment of Women : Mahatma Gandhi National Rural Employment Guarantee Scheme(MGNREGS). (13Hrs)

UNIT IV

Micro Finance for Rural Development

Rural Co-operatives - Co-operative Bank - Primary Agricultural Credit Societies - NABARD and Co-operative sector - Regional Rural Banks - Kisan Credit Card - Grameen Bank. (13Hrs)

UNIT V

Micro Finance for Urban Poor and Small Industries

Urban Co-operative Banks – Non-banking Financial Companies - Credit Delivery to Micro, Small and Medium enterprises (MSMEs) – Credit Flow to MSMEs – Micro Finance and NABARD – Micro Finance and RBI. (13Hrs)

Text Book:

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

Books for Reference:

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

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

VI SEMESTER

20CCU35c	MARKETING RESEARCH	CATEGORY	L	P	CREDIT
		CORE XXXI ELECTIVE III (c)	65	-	4

Preamble

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

Course Outcomes

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

CO Number	CO Statements	Knowledge Level
CO 1	Acquire the knowledge of marketing research objectives, scope and importance, identification of problems, meaning of sample methods, sources of data collection, meaning of Product research and Advertising research and its importance.	K 1
CO 2	Understand the elements and nature of marketing research, choosing relevant review of literature, sampling technique, difference between primary and secondary data, application of marketing research and marketing research ethics.	K 2
CO 3	Analyze the kinds of marketing research, benefits and limitations of marketing research, determination of sample size, framing the hypothesis, data collection through questionnaire and interview schedule and Indian scenario of marketing research.	K 3
CO 4	Enhance the analytical skills on testing the hypothesis, selection of sample and report writing.	K 4
CO 5	Evaluate the data analysis, interpretation of analysis and reports.	K 5
CO 6	Give exposure to conduct market survey.	K 6

SYLLABUS

UNIT I

Marketing Research:

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

(13 Hrs)

UNIT II

Marketing Research Process:

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

(13 Hrs)

UNIT III

Sampling and Sampling Design:

Meaning of Sample-Purpose of Sampling - Sample size determination - Sampling technique –
Probability sampling and Non -Probability sampling - Errors in Sample Surveys (13 Hrs)

UNIT IV

Data Collection and Report Writing:

Meaning of Data - Types of Data - Sources of data - Methods of collection of primary data
(Questionnaire method, Interview method and Survey method only) - Difference between primary
and secondary data. Preparation of Market Research Report. (13 Hrs)

UNIT V

Application of Marketing Research:

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

(13 Hrs)

Text Book:

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

Books for Reference:

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

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

VI SEMESTER

20CCU36a	WOMEN IN BUSINESS	CATEGORY	L	P	CREDIT
		Core : XXXII Elective-IVa	52	-	3

Preamble

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

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge of concepts of empowerment of women, women entrepreneurship, status of women.	K 1
CO 2	Understand the opportunity available for women in the development plans, various schemes for women entrepreneurs.	K 2
CO 3	Analyse the development of women, strategies for women empowerment and the five year development plans.	K 3
CO 4	Develop the applications of entrepreneurial skills for women.	K 4
CO 5	Evaluate the various schemes for women entrepreneurship announced by the government .	K 5
CO 6	Gain exposure in entrepreneurial skills and to become equipped in starting their own business.	K 6

SYLLABUS

UNIT I

Women 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. (12 Hrs)

UNIT II

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. (10 Hrs)

UNIT III

Women Entrepreneurship:

Women entrepreneurship Concepts-Evolution-Importance –Entrepreneurship in India- Evolution of women entrepreneurship in India-Organizations promoting women entrepreneurs- Social Entrepreneurship (10 Hrs)

UNIT IV

Schemes for Women Entrepreneurship in India:

Enterpreneurship Development Programmes-Prime Minister Rozgar Yojana (PME)-National policy for the empowerment of women-Schemes of NABARD-Schemes of SIDBI-Schemes of different banks. (10 Hrs)

UNIT V

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). (10 Hrs)

Text Books:

S.No	Authors	Title	Publisher	Year of Publication
1	Raj Kumar	Women and Development	Anmol publications PVT Ltd, New Delhi.	2000
2	Vasantha Gopal .R & Saratha.S	Women Entrepreneurship in India	New Century Publications, New Delhi	2008

Books for Reference:

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

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

VI SEMESTER

		CATEGORY	L	P	CREDIT
20CCU36b	PROJECT WORK	Core : XXXII Elective-IV b	-	-	3

Rules Regarding Evaluation of Project Report

- The title of the project work chosen by the student should be approved by the Guide in consultation with the Head of the Department
- **Distribution of Marks:**
 - CIA : 20
 - End Semester : 80
- **Break up of Internal Marks:**
 - The first review shall be conducted after finalizing the topic and preparation of research design
 - The second review shall be conducted after collection and analysis of data
 - Final review shall be conducted after the preparation of project report
 - **First Review : 6 Marks**
 - **Second Review : 7 Marks**
 - **Final Review : 7 Marks**

20 Marks

- 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 40% (24 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 40% Marks (8 marks) .
- Student should secure a minimum of 40% marks (24marks + 8marks =32Marks) 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 40% marks both internal and external marks put together.

VI SEMESTER

20SEUCC03	COMMERCE PRACTICAL	CATEGORY	L	P	CREDIT
		Skill Enhancement:III	-	26	2

SYLLABUS

Objectives:

To enable the learners to

- i. Be familiar with the practical aspects of commerce
- ii. Be aware of the present practical needs in day-to-day life
- iii. Get training in the filling up of the various forms used in the field of commerce and
- iv. Develop the skills of preparing documents used in business.

A. BUSINESS CORRESPONDENCE AND OFFICE METHODS

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. (3 Hrs)

B. ACCOUNTING

7. Computation of ratios from Annual Report of a limited company.
8. Income and Expenditure Account of any NGO. (2 Hrs)

C. COST ACCOUNTING

9. Specimen of pay roll
10. Form of Bin Card
11. Filling of Material Order and Material Requisition. (2 Hrs)

D. TAXATION

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. (2 Hrs)

F.MARKETING

16. Collection of different types of advertisement.
17. Preparation of an advertisement copy.
18. Market Survey. (2 Hrs)

G. INVESTMENT MANAGEMENT

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

21. Filling up of Mutual Fund application form. (3 Hrs)

H. STATISTICS

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

I. COMMERCIAL LAW

23. Preparation of contract – specimen form.

24. Statement of P.F. Contribution.

25. Statement of E.S.I. Contribution. (2 Hrs)

J. BANKING

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. (4 Hrs)

K. GENERAL

30. Filling up of Railway/Bus Reservation/Cancellation forms.

31. Filling up of Passport application form.

32. Filling up of Aadhar card (3 Hrs)

20CCU03/ 20CCU08/ 20CCU14/ 20CCU20/ 20CCU26/ 20CCU33	COMPREHENSION IN COMMERCE	CATEGORY	L	P	CREDIT
		CORE: SELF- STUDY/ONLINE	-	-	1

The Comprehension in Commerce examination will be conducted at the end of each semester I, II, III, IV, V, VI for papers I,II, III, IV, V and VI for a maximum of 50 marks which consists of

Comprehension (Multiple Choice Questions) (50x1=50) 50 marks

The students are examined on Core, Core Allied, Core Elective papers studied in I, II, III, IV, V & VI Semesters. In the comprehension component, the students are tested on their grasping ability of the subjects of study.

VALUE ADDED COURSE - I
(For I YEAR students)

INTELLIGENCE FOR EXCELLENCE	CATEGORY	HOURS
	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, interpersonal intelligence, Social Intelligence, Environmental Intelligence	K1
CO2	Understand the Intelligence cycle, interpersonal intelligence and 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 affecting environment, 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- Social awareness – Empathy - Decision making: meaning-methods- types and steps in making effective decision making

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:**Interpersonal intelligence:**

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
3	Dorathy A Sisk and Dr Paul Torrence	Spiritual Intelligence	Creative Education Foundation	2001

VALUE ADDED COURSE -II
(For III YEAR students)

TALLY ACE	CATEGORY	HOURS
	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

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.

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.

Ph.: 04285-222128, 221569 Email:pkroffice@gmail.com Website pkrarts.org

**RULES AND REGULATIONS FOR STUDENTS ADMITTED FROM
2020-21& 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

The 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 or BBA) :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 (Three years – Six Semesters), Lateral entry 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 (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 weightages are 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).

Credits to be earned:

All Undergraduate Programmes : 150 credits

COMPONENTS: FOR UG PROGRAMMES

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 (Discipline Specific Elective courses)

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

A: Foundation courses:

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

B: Skill Enhancement Courses: (SEC)

- i) Courses offered by the respective departments - offered during IV & VI semesters
- ii) Life Skills(Soft skills/Entrepreneurship skills/Homepreneurship) – offered during V semester by all the departments

C, Ability Enhancement Courses (AEC)

Course I: Information Security(offered during III semester)

Course II :Consumer Rights (offered during IV semester)

D. Open Elective (Offered by all departments)

E: Non-Major Electives:

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

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

- i) Proficiency Enhancement: Self Study Course (offered during V semester)
- ii) Community Engagement :
 - a) NSS / YRC / RRC / CCC / PHYSICAL EDUCATION
 - b) Students Social activity (Curriculum related)
- iii) Extra credit course

ADMISSION NORMS:

The eligibility conditions and the Guidelines issued by the Bharathiar University in admitting students are followed for all the 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
- ii) Candidates who earn attendance between 65% to 75% are not eligible 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 not eligible 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 Bharathiar University and the Principal through the Head of the Department concerned. These candidates are eligible to write arrear subjects, 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 Programs) and up to III semester (PG Programs) are conducted in

June / July every year to facilitate the final year failed students 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 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 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. The differently abled candidates 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 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 performances (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 to appear only once at the examination / examinations conducted in the college in the next two semesters 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 heranswerscript shall apply to the COE, remitting the prescribed fee within 10 calendar daysfrom 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 answerscript and would be directed to discuss the issues with the subject expert 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.

Facility to qualify in Extra subjects:

The candidates desirous of qualifying themselves in course (subjects) other than those Prescribed for the programmes can appear for the ESE in those courses (subjects) as an additional (Extra) course paper in Part-III with prior permission. Attendance is not compulsory and therefore the candidate shall study independently and appear for the examination. The marks awarded for this will not be counted for classification of Part: III courses. However it will be considered for the completion of Part: V, if opted as an optional course under Part: V.

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 prescribedperiod
- Has passed / completed all the subjects / components prescribed for the programme
- Has earned the credit points prescribed for the course.

Part: I & II

Candidates who have passed Part: I (Tamil / Hindi / French / Kannada / Malayalam Sanskrit) and Part: II English Course (subject) 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% to 69.9% & 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. Programme

* 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 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:

$$\sum \text{CGP}$$

$$\text{CGPA} = \frac{\sum \text{CGP}}{\sum \text{C}} \quad \text{Where C= Credit Point GP= Grade Point}$$

$$\sum \text{C}$$

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 / Grade sheet**

Ranking:

- Candidates who have passed all the courses (subjects) or completed all the components prescribed for the 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	LEVEL: VI

	<p>will be cancelled and will be expelled</p> <p>From the college and the matter will be referred to the Police if necessary for further action.</p>	
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GUIDELINES:

Institutional / Industrial Training:

A student shall visit an institution / organisation and learn its operations according to the nature of her discipline of study after approval from the Department for a period of 15 days during her summer vacation between IV and V semesters. Work carried out during this period will have to be recorded in a work diary provided by the department. An institutional training report should be submitted by the student at the end of the fifth semester (ESE) to complete the programme.

OPEN ELECTIVE

A student shall take up one **OPEN ELECTIVE** course offered by other departments under Part: IV to complete the programme. The score obtained in this course will be accounted for CGPA calculation. The enrollment is based on first come first served basis depending upon the available strength. The following is the list of optional papers offered by each department.

UG PROGRAMME 2019-2020 &2020=2021Onwards

S.No.	Course Code	Department	Course
1.	20COU01	English	English for Effective Communication
2.	20COU02	Tamil	Literature of self - confidence
3.	20COU03	Mathematics	Mathematics for Business
4.	20COU04	Physics	Physics in day to day life
5.	20COU05A B C	Computer Science	Desktop Publishing Practicals
6.	20COU06A 20COU06B 20COU06C 20COU06D	Commerce : B.Com B.Com (CA) B.Com (PA) B.Com (A&F)	Basics of Accounting Elements of Costing Human Resource Management Accounting for Decision Making
7.	20COU07	Management	Start up Business

Community Engagement:

Participation of a student in the extension activities conducted by NSS/YRC/CCC/RRC and Social activity will make them earn a 2 credit (each one credit). Students need to engage them in social activity to impart the knowledge gained by them from their discipline and serve the society. It can be taken between I and VI semesters and are evaluated under Part :V. It is mandatory for the completion of the programme.

Proficiency Enhancement - Self Study Course: (Part: V)

No lecture hours are provided for self study courses and the students are expected to prepare the courses on the prescribed syllabi by their own. Students have to appear for the ESE that would be conducted as per the curriculum specification of each department and scoring a passing minimum is mandatory for completion of the programme. The score obtained in this course will not be accounted for CGPA calculation.

Extra Credit Course(s):

A student shall take up a minimum of ONE Extra Credit Course which is /are offered by other departments under Part: III. Also, a student will be permitted to appear for any number of Extra Credit Course(s) during her tenure of study. On passing an extra course, a student will earn 2 extra credits which will be mentioned in her mark sheet but failing to score a passing minimum will not be reflected in her mark sheet as an arrear. The score obtained in this (these) course(s) will not be accounted for CGPA calculation. No lecture hours are provided for extra credit course(s). The student has to take up end semester exam.

**DISTRIBUTION OF MARKS AND QUESTION PAPER PATTERN FOR ALL
UG PROGRAMMES**

CATEGORY	TOTAL MARKS	DISTRIBUTION OF MARKS		PASSING MINIMUM FOR (ESE)	OVERALL PASSING MINIMUM FOR (CIA & ESE)
		CIA *	ESE**		
Theory(Only ESE) (Foundation & Non-Major Elective)	50	--	50	20	20
Theory (Self Study Course)	100	--	100	40	40
Theory (Both CIA and ESE)	100	25	75	30	40
Practical & Skill Enhancement	100	40	60	24	40
Institutional Training	100	--	100	40	40
Project	100	20	80	32	40
Comprehension (Self-Study / Online Exam)	50	--	50	20	20
Ability Enhancement Course I & II (Information Security & Consumer Rights)	100	100	-	40	40

*Appearance for CIA is mandatory to take up the ESE.

****Bloom's Taxonomy based assessment pattern.**

Breakup of Marks for (Only ESE) Theory Courses –(Fondation &Non-Major Elective)

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

*ESE – Written exams will be conducted

Components and Breakup marks for –Proficiency Enhancement (Self study)

SPLIT – UP	COMPONENTS	MARKS	TOTAL
ESE*	5x20=100 (5 out of 8 Questions)	100	100

*100% External

**Breakup of Marks for Theory Courses (With CIA and ESE) under
Part I, II, III & IV of UG program**

SPLIT – UP	COMPONENTS	MARKS	TOTAL
CIA	Attendance	5	25
	Assignment /Quiz/Seminar	5	
	Consolidation of CIA Test Marks	15	
	Model Exam(Average of Best two)(2 CIA +model)		
Model Exam and ESE	Section A: (10X2=20) K1: Remember Level K2: Understand Level Two questions from each unit (<i>No Choice</i>)	20	75
	Section B: (5X5=25) K3: Apply Level K4: Analyze Level K5: Evaluate Level One question from each unit(<i>Either / or</i>)	25	
	Section C : (3X10=30) Any three out of five K3: Apply Level K4: Analyze Level K5: Evaluate Level One question from each unit(<i>Open choice</i>)	30	

Marks for Attendance:

A student is expected to put in 75% of attendance during her course of study in the programme for all semesters to be eligible for appearing the ESE. To encourage a student's regularity and active participation in the classroom activities, her attendance shall be given marks in every course during the semester as per the following distribution:

PERCENTAGE OF ATTENDANCE	MARKS
95.1 – 100	5
90.1 – 95.0	4
85.1 – 90.0	3

80.1 – 85.0	2
75.1 – 80.0	1

Marks for Assignment/ Quiz/ Seminar:

A student will be evaluated during the semester on her participation in surprise and informed quizzes from the respective courses and the marks be allotted thereon based on her participation.

A student shall handle a seminar on any topic relevant to her course as per the prescribed syllabi or as directed by her course instructor for which marks shall be awarded based on concept clarification and justification on the task.

Components and Breakup of Marks for Practical Courses

Courses under Part - III & IV respectively:

SPLIT - UP	COMPONENTS *	MARKS	TOTAL
CIA	Conduct of Experiments <i>(Minimum 10 experiments to be conducted/practical course/semester)</i>	10	40
	Class Test : 10 Marks	25	
	Model Test : 15 Marks		
	Record Work	5	
ESE	Record Work	10	60
	Experiment / Activity: 1	10	
	Algorithm/Steps/Procedure/Logic Input/Execution/Observations/Output/Result	15	
	Experiment / Activity: 2	10	
	Algorithm/Steps/Procedure/Logic Input/Execution/Observations/Output/Result	15	

*There shall be change in the components measured depending on the nature of the course and is left to the discretion of the department.

**Components and Breakup of Marks for Theory in Skill Enhancement Courses
(SKILL ENHANCEMENT COURSES I & III) offered by the departments**

SPLIT – UP	COMPONENTS	MARKS	TOTAL
CIA	Attendance	5	25
	Assignment /Quiz/Seminar	5	
	Consolidation of CIA Test Marks	10	
	Model Exam	5	
Model Exam and ESE	Section A: (10X2=20) K1: Remember Level K2: Understand Level Two questions from each unit (<i>No Choice</i>)	20	75
	Section B: (5X5=25) K3: Apply Level K4: Analyze Level K5: Evaluate Level One question from each unit (<i>Either / or</i>)	25	
	Section C : (3X10=30) Any three out of five K3: Apply Level K4: Analyze Level K5: Evaluate Level One question from each unit (<i>Open choice</i>)	30	

**Components and Breakup of Marks for Skill Enhancement Course II
(Offered during V SEMESTER BY ALL THE DEPARTMENTS
LIFE SKILLS (Soft skills/Entrepreneurship skills/Homepreneurship)**

SPLIT – UP	COMPONENTS	MARKS
100% Internal	CIA I	25
	CIA II	25
	PRACTICALS	25
	Model Exam	25
	TOTAL	100

***No ESE**

Components and Breakup of Marks for Institutional Training course under Part - III

Institutional Training reports are evaluated at the end of semester- V by the **Internal Examiners** only as appointed By COE. Following weightages shall be used to evaluate the institutional training report:

COMPONENTS*	MARKS	TOTAL MARKS
Understanding and articulation of concepts	30	100
Clarity and comprehensiveness of presentation in the report	30	
Structure and neatness of the report	40	

***Different metrics may be evaluated depending on the nature of the work carried out during the training period and is left to the discretion of the department.**

Components and Breakup of Marks for evaluation of Project (ESE) of 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 (100)
CIA	Regularity	10	20
	Review / Presentation	10	
ESE*	Knowledge about the organisation / theme of study	20	80
	Nature of Work / Logic behind the study	20	
	Learning Outcome	20	
	Viva – Voce	20	

*ESE Viva-Voce for projects will be jointly conducted by internal and external examiners.

Part III - COMPREHENSION IN COMMERCE(I, II, III, IV,V & VI)

(For those admitted in June 2018-19 & onwards)

The Comprehension in Commerce examination will be conducted at the end of each semester I, II, III, IV, V, VI for a maximum of 50 marks which consists of

Comprehension (Multiple Choice Questions) (50x1=50) 50 marks

The students are examined on Core, Core Allied, Core Elective papers studied in I, II, III, IV, V & VI Semester. In the comprehension component, the students are tested on their grasping ability of the subjects of study.

Course	No. of Questions	Marks	Total Marks
Part : III Core (Online Exam)*	50	50 X 1 = 50	50

* Online Exams are conducted in the computer laboratory at the end of each semester

With one credits each.

Components and Breakup marks for - Information Security

SPLIT - UP	COMPONENTS	MARKS	TOTAL
CIA Question Paper Pattern	Test I: 4 X 5 = 201 Hour	20	40
	Test II: 4X5=201 Hour	20	
	Test III : (Model) 2 Hours (5 out of 8 essay type questions)	50	50
Assignments	Two assignments 2 X 5 = 10 (Meaning, definition and concept clarification from various sources)	10	10

Note : 100% Internal Paper

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VALUE ADDED COURSE -I
(For I YEAR students)

INTELLIGENCE FOR EXCELLENCE	CATEGORY	HOURS
	Value Added Course – I	30

OBJECTIVES

- To create an intellectual thinking and social awareness.
- To enable the learners to develop interpersonal skill and multiple intelligence
- To develop spiritual intelligence and familiarize the environmental awareness

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, interpersonal intelligence, Social Intelligence, Environmental Intelligence	K1
CO2	Understand the Intelligence cycle, interpersonal intelligence and 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 affecting environment, population	K5

COURSE CONTENT

Unit-I:

Self Intelligence:

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

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:**Interpersonal intelligence:**

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 spiritualintelligence

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	MagnaPublishing Co Ltd	2000

Books for References:

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

COURSE TITLE: Value Added Course

	PRACTICAL PSYCHOLOGY	CATEGORY	L	T	P	CREDITS
		VALUE ADDED COURSE	40	--	--	4

UNIT - I

PERSONALITY: Personality: Meaning, Types Traits: Physical, Mental, Emotional, Social; improving personality.

UNIT - II

MAKING THE FIRST IMPRESSION: Remember names, Smile, Appealing to self expression, listening to others, Being empathetic.

UNIT - III

HANDLING PEOPLE: Meaning, Need Techniques: Appreciation, Criticism, Avoid Flattery, Avoid arguments and Fault finding.

UNIT - IV

INTERPERSONAL SKILLS: Meaning, Importance, Elements: Ability to handle diverse roles, Altruism, Negotiation, Handling conflicts, Developing skills: Role play, Behaviour modelling, Structured insight.

UNIT - V

INTERACTIVE SKILLS: Meaning, Nature, Types, Transaction Analysis: Ego states, Types of transactions.

REFERENCE BOOKS

1. Feltham, Colin, and Windy, 2004, "Dictionary of Counseling", Second Edition, John Wiley and Sons, New Delhi.
2. Narayana Rao S and Sahajpal P, 2012, "Counseling and Guidance", Third Edition, Tata Mc Graw Hill, New Delhi.
3. Nayak A.K, 2012, "Guidance and Counseling", First Edition, APH Publishing Corporation, New Delhi.
4. Dr.S.S.Khanka, 2012, Organisational Behaviour, Reprint, S.Chand & Company Ltd, New Delhi.
5. M.R.Kopmeyer, 2003, 'Here is help' UBS Publishers

COURSE TITLE: Value Added Course

	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	Professional English	Cambridge University Press	2011

Books for Reference:

S.No	Authors	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

VALUE ADDED COURSE -II
(For III YEAR students)

TALLY ACE	CATEGORY	HOURS
	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 CONTENT

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.