

## **B.COM(CA)**

S.No	Subject Code	Subject Name	Hours	No. of Credits	CIA	SE	Total
<b>SEMESTER I</b>							
1		<b>Part I</b> Language I – Tamil I	5	3	50	50	100
2		<b>Part II</b> General English I	5	3	50	50	100
		Communicative English		1	50	50	100
3		<b>Part III</b> MC- Financial Accounting – I	5	5	50	50	100
4		MC- Modern Banking	5	5	50	50	100
5		<b>Allied:</b> Office Automation	4	3	50	50	100
		Practical –I Office Automation	2	1	50	50	100
6		<b>Part IV</b> Personal Skills	2	1	50	50	100
7		Christian Religion / Value Education - I	2	1	50	50	100
<b>Total</b>			<b>30</b>	<b>23</b>			

S.No	Subject Code	Subject Name	Hours	No. of Credits	CIA	SE	Total
<b>SEMESTER II</b>							
1		<b>Part I</b> Language II – Tamil II	5	3	50	50	100
2		<b>Part II</b> General English II	5	3	50	50	100
		Communicative English		1	50	50	100
3		<b>Part III</b> MC- Financial Accounting – II	5	5	50	50	100
4		MC- Principles of Marketing	5	5	50	50	100
5		<b>Allied:</b> Internet Concepts and Web Design	4	3	50	50	100
		Practical –II Internet Concepts and Web Design	2	1	50	50	100
6		<b>Part IV</b> Social Skills	2	1	50	50	100
7		Christian Religion / Value Education - II	2	1	50	50	100
<b>Total</b>			<b>30</b>	<b>23</b>			

S.No	Subject Code	Subject Name	Hours	No. of Credits	CIA	SE	Total
<b>SEMESTER III</b>							
1		<b>Part III</b> MC- Mercantile Law	5	5	50	50	100
2		MC- Corporate Accounting – I	5	5	50	50	100
3		MC- Fundamentals of Cost Accounting	5	5	50	50	100
4		<b>Allied:</b> Programming with C	4	3	50	50	100
		Practical -III: Programming with C	2	1	50	50	100

5		<b>Allied:</b> Business Mathematics	5	3	50	50	100
6		<b>Part IV</b> Employability Skills - I	2	1	50	50	100
7		Human Rights	2	1	50	50	100
8		<b>Part VI</b> Optional: Certificate Course – I Stock Market Operation		1#			
<b>Total</b>			<b>30</b>	<b>24 +1#</b>			

S.No	Subject Code	Subject Name	Hours	No. of Credits	CIA	SE	Total
<b>SEMESTER IV</b>							
1		<b>Part III</b> MC- Entrepreneurship Development	5	5	50	50	100
2		MC- Corporate Accounting – II	5	5	50	50	100
3		MC- Costing Methods and Techniques	5	5	50	50	100
4		<b>Allied:</b> Relational Database Management System	4	3	50	50	100
		Practical -IV Relational Database Management System	2	1	50	50	100
5		<b>Allied:</b> Business Statistics	5	3	50	50	100
6		<b>Part IV</b> Employability skills - II	2	1	50	50	100
7		Environmental Science	2	1	50	50	100
8		<b>Part V: Extension:</b> Outreach	-	2			
		Groups and Movements	-	2			
		<b>Part VI:</b> Optional Certificate Course – II Tourism Marketing		1 #			
<b>Total</b>			<b>30</b>	<b>28 +1 #</b>			

S.No	Subject Code	Subject Name	Hours	No. of Credits	CIA	SE	Total
<b>SEMESTER V</b>							
1		<b>Part III</b> Computer Organization	4	4	50	50	100
2		MC- Web Programming Using PHP	4	4	50	50	100
		MC- Practical -V: Web Programming Using PHP	2	2	50	50	100
3		MC- Management Accounting	6	4	50	50	100
4		<b>Main Elective: I</b> ME: 1.1 Income Tax Law and Practice - I	6	5	50	50	100
		ME: 1.2 E-Commerce					
		ME: 1.3 Auditing					
5		<b>Subject Skill: I</b>					

		SS: Computerized Accounting - I	4	3	50	50	100
		Practical -VI: Computerized Accounting - I	2	2			
6		<b>Self Study Paper: I</b>	-	1*	50	50	100
		1.1 Business Organisation					
		1.2 Office Administration					
		1.3 Business Management					
		1.4 NPTEL and SWAYAM / MOOC					
7		<b>Part III</b> <b>Non Major Elective:</b> Basics of Accounting using computers (Tally)	2	1	50	50	100
		<b>Summer Internship and Mini Observation Report</b>		2*			
<b>Total</b>			<b>30</b>	<b>25 + 1*+2*</b>			

S.No	Subject Code	Subject Name	Hours	No. of Credits	CIA	SE	Total
<b>SEMESTER VI</b>							
1		<b>Part III</b> MC- Human Resource Management	6	5	50	50	100
2		MC- Management Information System	4	4	50	50	100
3		MC- Financial Management	6	5	50	50	100
4		<b>Main Elective: II</b> ME: 2.1 Income Tax Law and Practice - II	6	5	50	50	100
		ME: 2.2 Investment Management					
		ME: 2.3 Company Law					
5		<b>Subject Skill: II</b> SS: Computerized Accounting - II	4	3	50	50	100
		Practical -VII: Computerized Accounting - II	2	2			
6		<b>Self Study Paper: II</b>	-	1*	50	50	100
		2.1. Customer Relationship Management					
		2.2. Sales Promotion					
		2.3 Business Environment					
		2.4 NPTEL and SWAYAM / MOOC					
7		<b>Part III</b> <b>Non Major Elective:</b>	2	1	50	50	100

		General Commercial Knowledge				
<b>Total</b>			<b>30</b>	<b>25 + 1*</b>		
<b>Grand Total</b>			<b>180</b>	<b>148+2+2+2</b>		

# B.Com(CA)

Hours: 5 / Credit: 5

Subject Code: CC106

Financial Accounting – I

## Course Objectives:

- To understand the fundamentals of accounts and basic concepts of accounting.
- To educate the students about various subsidiary books.
- To give an insight knowledge about single entry system.
- To inculcate the knowledge on process of preparing Final Accounts with Adjustments.
- To make the students aware about Depreciation methods.

## Course Outcomes:

CO	CO - Statements	Cognitive Levels ( K –Levels)
	On successful completion of this course, students will be able to	
CO1	Know the basic accounting principles and accounting procedure	K1
CO2	Understand the preparation of various subsidiary books in Accounting.	K2, K3
CO3	Analyze the preparation of Final Accounts with Adjustments.	K4
CO4	Ascertain missing figure and profit or loss by preparing single entry method.	K5
CO5	Evaluate the present asset value by preparing methods of Depreciation.	K6

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	3	3	3	2	3	2	3	2	3	2.75
CO2	3	3	2	3	3	2	2	3	2	3	2	3	2.58
CO3	3	3	2	3	2	2	2	3	2	2	2	3	2.42
CO4	3	2	3	3	3	2	3	2	3	3	3	3	2.75

<b>CO5</b>	2	3	2	2	3	3	3	2	3	2	3	2	2.50
<b>Mean Overall Score</b>													<b>2.60</b>

### **Unit – I: Introduction**

Accounting – Meaning – Definition – Accounting Cycle - Accounting concepts and conventions – Accounting Standards - Meaning and classification - Accounting Equation - Double entry system – Types of accounts – Accounting rules - Journal – Ledger

### **Unit- II: Subsidiary Books and Trial Balance**

Subsidiary books – Benefits of subsidiary books system – Preparation of individual subsidiary book- Purchase book – Sales book – Purchase return book – Sales return book – Cash book – Petty cash book – Single column cash book – Double column cash book – Three column cash book – Trail balance – Methods of preparation: Total & Balance Method

### **Unit – III: Final Accounts**

Introduction – Manufacturing Account – Trading Account – Profit and Loss Account – Balance Sheet – Adjustments – Closing stock – Outstanding and Prepaid items - Depreciation - provision for bad debts – Interest on capital and drawing.

### **Unit – IV: Single Entry System**

Meaning – Definition – Difference between Double entry and single-entry systems – Ascertainment of Profit – Net worth method – Distinction between balance sheet and Statement of Affairs – Conversion Method – Calculation of Missing figures

### **Unit – V: Depreciation Accounting**

Meaning – Factors affecting the amount of Depreciation – Methods of recording Depreciation – Straight-line Method – Written-down Value Method – Change in Method

### **Text Book**

T.S Reddy & A. Murthy, Financial Accounting, Margham Publication, Chennai - 2016

### **Reference Books:**

S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi. 2015.

M.C. Shukla and. T.S. Grewal, Advanced Accountancy, Sultan Chand and company, New Delhi 2004.

R.L. Gupta and. M, Radhasamy, Advanced Accounts, Sultan Chand and Compnay, New Delhi 2006

S.P. Jani and K.L. Narang, Financial Accounting, Kalyani Publishers, New Delhi 2008

Semester – I

Hours: 5 / Credit: 5

Subject Code: CC107

Core: **Modern Banking**

### **Course Objectives:**

To imparts knowledge on the basic functions and services of commercial banks

To make them to understand the functions of RBI

To enrich students to learn about the principles of sound lending

To enhance the knowledge about negotiable instruments and the importance of crossing in the cheque.

To help the students to familiarize the modern banking services like e-banking, m-banking and internet banking

**Course Outcomes:**

CO	CO - Statements	Cognitive Levels ( K –Levels)
	On successful completion of this course, students will be able to	
CO1	Acquire the knowledge on basic functions and services of Commercial banks	K1
CO2	Understand the functions of RBI	K2
CO3	Understand bankers and Customers relationship	K2
CO4	Functions and Applications of negotiable instruments in banking transactions	K3 & K4
CO5	Know and evaluate the impact of technology which are used in banks	K5, K6

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	2	3	2	3	3	3	2	3	3	2.75
CO2	3	3	3	2	2	3	3	2	3	2	3	3	2.67
CO3	2	2	3	3	2	3	2	3	2	2	3	3	2.50
CO4	3	2	2	3	2	2	3	3	2	3	2	2	2.42
CO5	3	3	2	3	2	2	3	2	2	3	3	3	2.58
<b>Mean Overall Score</b>												<b>2.58</b>	

**Unit – I: Introduction to bank**

Meaning and definition of Banking – Features – Unit banking – Branch banking – Foreign banking - Classification of Banks – Primary and Secondary functions of commercial banks

**Unit – II: Central bank**

Central Bank – Meaning – Difference between Commercial bank and Central bank - Functions of RBI – Credit Control Mechanism – Credit Creation

**Unit – III: Lending and Banker - Customer relationship**

Principles of Sound Lending - Relationship between Banker and Customer – Rights of a Banker - Duties of a Banker – Dishonor of Cheque

**Unit – IV: Negotiable Instruments**

Negotiable Instruments – Meaning and Features of Bill of Exchange, Promissory Note and Cheque – Crossing - Types of crossing – Endorsement - Types of Endorsement

**Unit – V: Technological Banking**

ATM: Meaning, Facilities, Operating procedure and advantages; E-Banking: Meaning, Features, Services covered under e-banking, advantages and Drawbacks; Debit card and

Credit Card: Meaning – Debit Card Vs Credit Card – Types; Meaning of NEFT, RTGS and Mobile banking and e-wallets

**Field Activities:**

Every student should visit the banking premises, collect the various types of Challans /forms and fill it. It should be submitted as report.

Every student should conduct a mini survey on any one of the banking techniques with 20 questions and submit the report by applying the MS Word and Excel.

Every student should prepare a master table on the rules and regulations of any one of the loan provided by four different banks.

**Text Book:**

P.S. Saravanavel, Modern Banking, Margham Publishers, Chennai 2016

**Reference Books:**

1. Naboshree Bhattacharya and SandeepKaur, Banking Law and Operations, Vikas Publishing, New Delhi 2014.
2. Varshney and Sundaram, Banking law and practice, Sultan Chand & Sons, New Delhi 2014.
3. K.P. Kandasami, S. Natarajan and Praamwswaran, Banking Law and Practice- Sultan & Chand, New Delhi 2005
4. S.Natarajan and Parameswaran, Indian Banking, Sultan Chand & Sons, New Delhi 2010.

**Semester – I**

**4 Hours/3**

**Credits**

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**CC108 OFFICE AUTOMATION**

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**Course Objectives**

- To know the history of computers.
- To understand the basic formatting features in word processor.
- To have knowledge on functions of spreadsheet.
- To understand the fundamental concepts of presentation.
- To explore knowledge on sending receiving mails.

**Course Outline**

**UNIT – I: HISTORY OF COMPUTERS**

Introduction – Characteristics of Computers – Evolution of Computers – Computer Generations – Input Unit – Output Unit – Storage Unit – Arithmetic Logic Unit – Control Unit – Central Processing Unit – The System Concept.

**UNIT – II: WORD PROCESSOR**

Starting MS Word 2007 – Creating, Saving, Applying Basic Formatting – Working with styles – Applying Bulleted and Numbered Lists – Using Cut, Copy, Paste – Using Find, Replace, and Go To – Printing a Word Document – Opening, Closing and Quitting MS Word - Working with Basic Graphical Objects – Editing Graphical Objects – Working with Tables.

**UNIT – III: SPREAD SHEET**

Creating a New Excel Workbook – Saving – Adding Data to cells – Adding Data using AutoFill – Inserting and Deleting Cells – Wrapping Text – Changing Number Formats – Adding Borders to Cells – Applying Conditional Formatting – Renaming a worksheet – Opening, Printing, Closing and Quitting an Excel Workbook – Working with Tables – Working with Charts.

#### **UNIT – IV: PRESENTATION**

Creating and Saving a Presentation – Basics of Presentation - Setting up and Running a slide show – Packaging your presentation – Opening, closing and Quitting MS Power Point – Changing the Layout of a slide – Applying Background to a slide – Applying Themes to a Presentation – Working with Basic Graphical Objects – Inserting Media Clips – Adding and Removing : Animation Effects and Transition Effects .

#### **UNIT – V: MAIL**

Configuring an Outlook account – User Interface – Arranging items inside the Contents Pane – Setting the current view – Performing an instant Search – Backup and Archiving Outlook Data – Composing and Sending messages – Reading Messages – Printing E-mail Message – Printing, Replying, Forwarding and Cleaning Mail box- Setting Rules – Managing Contacts.

### **3. Teaching Resources**

#### **i. Text**

PradeepK.Sinha, PritiSinha, “Computer Fundamentals”, Sixth Edition, BPB Publications, New Delhi, 2011.

**Unit – I: Ch. 1 – 2**

Kongent Solutions Inc, “Office 2007 in Simple Steps”, Dreamtech Press, 2010.

**Unit – II : Ch. 2 – 3**

**Unit – III : Ch. 5 – 6**

**Unit – IV : Ch. 8 – 10**

**Unit – V : Ch. 11- 12**

#### **ii. References**

Vikas Gupta, “Comdex Computer Course Kit”, DreamTech Press, New Delhi, 2010.

Wallace Wang, “ Microsoft Office 2010 for dummies”, Wiley India Pvt Ltd, New Delhi, 2010.

Wayne L. Winston, “Microsoft Office Excel 2007: Data Analysis and Business Modeling”, Prentice Hall of India Pvt Ltd, New Delhi, 2007.

#### **iii. Web References**

##### **Online Tutorial**

[http://www.officetutorials.com/microsoft\\_2007\\_office\\_tutorials.htm](http://www.officetutorials.com/microsoft_2007_office_tutorials.htm)

<http://www.free-computer-tutorials.net/word-2007.html>

##### **Online Quiz**

<http://mcqquestions.com/online-quiz-on-microsoft-word-set-1>

<http://www.proprofs.com/quiz-school/story.php?title=microsoft-word-2007-exam>

### **4. Supplement Learning**

Proofing in Word Processor

Macros in Word Processor

Engineering Functions in Spreadsheet



External Data Connections in Spreadsheet  
Drawing Tools in Presentation

**Semester – I**

**2 Hours/1 Credit**

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**PCC103 PRACTICAL-I : OFFICE AUTOMATION**

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**Word Processor**

Basic Formatting  
Table Creation  
Page setup  
Mail Merge

**Spreadsheet**

Inserting and Deleting Rows and Columns  
Chart  
Macros and Conditions (If...Else)  
Excel Functions (Text, Date, Time, Statistical, Mathematical, Financial, VLookup, Filter)  
and Macros

**Mail**

Composing and sending Messages  
Managing contacts

**Semester –II**

**Hours: 5 / Credit: 5**

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**Subject Code: CC206**

**Financial Accounting – II**

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**Course Objectives:**

To educate the students branch and department accounting preparation process  
To give an insight knowledge of Hire Purchase and Installment Purchase Systems.  
To educate the students about Admission of the partners.  
To know the accounting procedure related with Retirement and Death of the partners.  
To make the students understand Insolvency of partners and Dissolutions of the firm.

**Course Outcomes:**

CO	CO - Statements	Cognitive Levels ( K –Levels)
	On successful completion of this course, students will be able to	
CO1	Know the concept of Branch and Department accounting	K1
CO2	Understand the Hire purchase and Installment purchase systems.	K2
CO3	Discover knowledge on new profit sharing ratio, revaluation of assets and liabilities, adjustment of goodwill at that time admission	K3
CO4	Summarizing the accounting problems and settlement procedure related to Retirement and Death of the partners and	K5 & K6
CO5	Analyze and prepare the Dissolution of the firm and Insolvency of partners using Garner vs Murry Method.	K4

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	2	3	2	2	2	3	2	3	3	3	2.58
CO2	2	2	3	3	2	3	2	3	2	3	3	3	2.58
CO3	3	3	2	3	2	2	2	2	2	2	3	3	2.42
CO4	3	3	2	2	3	3	3	3	3	2	2	2	2.58
CO5	2	2	3	3	2	3	2	2	2	3	3	3	2.50
<b>Mean Overall Score</b>												<b>2.53</b>	

### Unit – I: Branch Accounts and Departmental Accounting

Meaning – Objectives - Types of Branches – Dependent Branch – Debtors System – Stock and Debtor System – Departmental Accounting – Need for departmental Accounting – Distinction between Departments and Branches – Guidelines for apportionment of Expenses – Inter departmental transfer

### Unit – II: Hire Purchase and Installment Purchase Systems

Hire Purchase system – Definition – Important Terms – Installment Purchase system – Distinction between Hire Purchase and Installment system – Accounting treatment for hire purchase system – Hire purchase Trading Account – Debtor Methods – Stock and Debtors system – Installment purchase system Accounting treatment

### Unit – III: Admission of Partner

Admission of partner – calculation of New Profit Ratio – Calculation of Sacrificing Ratio – Revaluation of Assets and Liabilities – Calculation of Goodwill and treatment of Goodwill – Adjustment regarding capital

### Unit – IV: Partnership Retirement and Death

Retirement and death of a partner: Calculation of ratios – Revaluation of assets and liabilities – Treatment of goodwill – Adjustment regarding capital – Disposal of amount due to outgoing partner – Joint life policy

### Unit: V Dissolution of a Firm

Meaning of Dissolution – Modes of dissolution – Settlement of Accounts – Accounting Treatment – Insolvency of a partner – Garner Vs Murray - Capital ratio under fixed and

fluctuating Capital method - Insolvency of all the partners – Piecemeal distribution – Proportionate Capital method – Maximum Loss method

**Text Book:**

T.S Reddy & A. Murthy, Financial Accounting, Margham Publication, Chennai. 2016

**Reference Books:**

S.N. Maheshwari, and. S. K. Maheshwari. Financial Accounting. Vikas Publishing House, New Delhi 2013.

M.C. Shukla and. T.S. Grewal, Advanced Accountancy, Sultan Chand and company, New Delhi.2013

R.L. Gupta and. M, Radhasamy, Advanced Accounts, Sultan Chand & Coy, New Delhi 2002

S.P. Jani and K.L. Narang, Financial Accounting, Kalyani Publishers, New Delhi 2011

**Semester – II**

**Hours: 5 / Credit:**

**5**

**Subject Code: CC207**

**Core: Principles of Marketing**

**Course objectives:**

To make students to aware of marketing concepts and elements of marketing Mix

To enhance the knowledge about Market segmentation, Marketing information system and Marketing Research

To make the students to understand the product classification and product life cycle

To know the different types of pricing and promotional strategies in realistic marketing situations

To impart knowledge on technological marketing

**Course Outcomes:**

<b>CO</b>	<b>CO - Statements</b>	<b>Cognitive</b>
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	On successful completion of this course, students will be able to	<b>Levels ( K –Levels)</b>
CO1	Understand the importance of marketing and summarize role of marketing Mix	K1, K2
CO2	Use the market information and Research to develop new marketing strategies for organizations	K6
CO3	Develop the product planning process through the concept of product life cycle.	K5, K6
CO4	Analyzing the different types of pricing strategy and deciding the promotion tools based on marketing environment.	K4
CO5	learned about the technology in marketing and used in their day today life to buying goods and services	K3

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	2	2	3	3	3	3	3	2	3	2.67
CO2	2	3	3	3	2	3	2	2	3	3	2	3	2.58
CO3	3	2	2	3	3	2	2	3	3	3	3	2	2.58
CO4	3	2	2	2	2	3	3	3	2	2	3	2	2.42
CO5	2	3	3	3	3	2	3	3	2	2	3	3	2.67
<b>Mean Overall Score</b>												<b>2.58</b>	

### **Unit - I: Basics of Marketing**

Meaning and Definition of Marketing - Features, scope and importance of marketing - Modern concept of marketing - Functions of marketing, Marketing Mix – The elements of marketing mix

### **Unit – II: Marketing Segmentation and Research**

Market Segmentation: Meaning - Bases for Market segmentation; Market Research: Meaning - Objectives and Process; Marketing Information System: Meaning - Importance – Marketing Research Vs MIS

### **Unit – III: Product**

Meaning - definition - Characteristics and Classification of products - Product mix decision - Product life cycle - Product planning - New product development process

### **Unit – IV: Pricing and Promotion**

Pricing: Meaning and objective - Factors influencing pricing decisions - Price determination - Pricing methods, Policies and strategies. Promotion – Objectives and types of promotion – promotional Mixes and strategies

### **Unit –V: Technological Marketing**

Online Shopping: Meaning, benefits and limitations - Mobile Marketing: Meaning and Strategies - Green Marketing, Relationship marketing and Virtual Marketing: Meaning, nature and importance - Social criticisms of Marketing

**Field Activities:**

Every student should Visit the market and conduct a mini survey on any one of the marketing concepts with 20 questions and submit the report by applying the MS Word and Excel.

Every student should create an original Virtual Advertisement for 2 minutes.

Every student should prepare a list of 5 products/brands each stages of Product Life Cycle with the reason.

**Text Book:**

R.S.N. Pillai and Bhagavathi, Modern Marketing, S. Chand & Company, New Delhi 2016

**Reference Books:**

Philip Kotler, Marketing Management, PHI Learning PvtLtd.2009

David Meerman Scott, The New Rules of Marketing & PR, John Wiley & Sons, Inc, Hoboken, New Jersey, 5<sup>th</sup> Edition.2013

Dr.C.B.Gupta and Dr.N.RajanNair, Marketing Management, Sultan Chand & Sons 2005.

Sontakki C.N, Marketing Management, Kalyani Publications, Ludhiana 2009.

**Semester – II**

**4**

**Hours/3**

**Credits**

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**CC208 INTERNET CONCEPTS AND WEB DESIGN**

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**Course Objectives**

To know the concept of basics of Internet.

To become knowledgeable in Fundamentals of Html

To ensure that the students have a basic understanding of creating Forms and Frames.

To understand the concept of Cascading Style Sheet.

To be aware of the method of Java Script.

**Course Outline**

**UNIT 1: INTERNET CONCEPTS**

Introduction to Internet: Internet history – Internet Access –Internet Services and Features - TCP/IP – Telnet – Changing the Password – WWW – Web Page – Net Surfing – Web Browser – Internet Addressing – Internet Protocols – Searching the Web: Web Index – Web Search Engines – Meta Search Engines – Directories – Specialized Directories – Electronic Mail – E mail messages – Managing Mails – Signature Feature - Advantages and Disadvantages of E mail.

**UNIT 2: BASICS OF HTML**

Core Elements and Attributes: <html> Element, <head> Element, <title> Element<body> Element – Basic Text Formatting: Creating Paragraph – Creating Line Breaks – Creating Preformatted Text- Presentational Elements – Phrase Elements – Lists –Links: Linking to other Documents – Linking to E-mail Addresses –Creating Links with the <a> Element –

Images: Adding Images to your site – Using images as Links – Tables: Basic table Elements and Attributes - Rowspan – Colspan.

### **UNIT 3: FORMS AND FRAMES**

Forms Introduction: Creating a Form with the <form> Element – Action Attribute – Method attribute – Id Attribute – Name Attribute - Onsubmit Attribute - Onreset Attribute - Form Controls: Text inputs – Buttons – Check boxes – Radio Buttons – Select Boxes – File Select Boxes. Frames: Introducing the Frameset - The <Frameset> Element: Cols Attribute - rows Attribute – The <Frame> Element: The src Attribute – The name Attribute – The Frame Border Attribute – The margin width and height attribute - Creating Links between Frames

### **UNIT 4: CSS**

CSS Introduction- CSS Rules: The <link> and <style> Element – CSS Properties: Controlling Fonts –Text Formatting –CSS3: CSS Rounded Corner – Border Images – Multi Background –Color – Gradients –Shadow – Text - 2D and 3d Transform.

### **UNIT 5: JAVASCRIPT**

Jscript: Introduction –Adding a script to your Pages: Comments in a Javascript – The <noscript> Element - The Document Object Model: Objects, Methods and Properties – The Forms Collection - Form Elements - Starting to Program with JavaScript: Variables – Operators – Functions – Conditional Statements – Working with Javascript: Form Validation.

## **TEACHING RESOURCES**

### **i. Text Book**

Raymond Greenlaw , “Inline/Online Fundamentals of the Internet and the world wide web”, 2<sup>nd</sup>Edition, Tata McGraw Hill Edition, 2005

**Unit 1 : Ch 3.1, 3.3, 3.4  
Ch 5.2 – 5.5**

Jon Duckett, “Beginning Web Programming with HTML, XHTML and CSS”, 2<sup>nd</sup>Edition, 2008.

**Unit 2 : Ch 1,2,3,4  
Unit 3 : Ch 5, 6  
Unit 4 : Ch 7**

[https://www.tutorialspoint.com/css/css3\\_tutorial.htm](https://www.tutorialspoint.com/css/css3_tutorial.htm)

**Unit 5 : Ch 11, 12**

### **ii. Web References**

[www.jquery.com](http://www.jquery.com)

[www.w3schools.com](http://www.w3schools.com)

[www.hscripts.com](http://www.hscripts.com)

<http://www.html5andcss3.org/http://www.tutorialspoint.com/html5/>

<http://www.html-5-tutorial.com/>

### **Online Tutorial**

<https://edu.gcfglobal.org/en/internetbasics/what-is-the-internet/1/>

<https://www.w3schools.com/html/>

### **Online Quiz**

<https://www.geeksforgeeks.org/html-course-practice-quiz-1/>

[https://www.w3schools.com/css/css\\_quiz.asp](https://www.w3schools.com/css/css_quiz.asp)

### Online Compiler

[https://www.tutorialspoint.com/online\\_html\\_editor.php](https://www.tutorialspoint.com/online_html_editor.php)

[https://www.w3schools.com/js/js\\_editor.asp](https://www.w3schools.com/js/js_editor.asp)

### SUPPLEMENT LEARNING

Network  
Meta Tag  
Div Tag  
Lay outs  
Responsive Web Design(RWD)

Semester – II

2 Hours/1 Credit

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### PCC202 PRACTICAL II: INTERNET CONCEPTS AND WEB DESIGN

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Basic HTML tags  
Background color and Images  
HTML Link and List  
HTML Tables and Frames  
HTML Form Controls  
CSS Inclusion and Properties  
CSS 2D and 3D Transform  
Jscript – Variables, constants, functions  
Jscript – Methods and Functions  
Jscript Validation

Semester – III

Hours: 5 /

Credit: 5

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Subject Code: CC310 Mercantile Law

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### Course Objectives:

- To understand the Indian Contract law.
- To know the basic knowledge of Indemnity and Guarantee
- To impart knowledge on legal rules regarding Sale of Goods Act 1930.
- To give an insight knowledge about Contract of Agency.
- To inculcate the knowledge of Sale of Goods Sold Act 1930.

### Course Outcomes:

CO	CO – Statements	Cognitive Levels (K - Levels)
	On successful completion of this course, students will be able to	
CO1	Acquire the basic knowledge of essential of Indian contract Act.	K1- K4
CO2	Apply concepts while undergoing the Contract of indemnity and Guarantee.	K1- K4
CO3	Analyze the concepts of Law of Bailment and Pledge.	K1- K4
CO4	Summarize the creation of agency and kinds of agents.	K1- K4
CO5	Perceive the knowledge of sale, agreement to sell and hire purchase	K1- K4

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	2	3	3	2	3	3	2	3	3	2	2.58
CO2	3	3	2	3	2	3	2	3	3	2	3	3	2.67
CO3	2	2	2	3	3	3	2	3	2	2	2	3	2.42
CO4	3	3	3	2	3	2	3	2	3	3	3	3	2.75
CO5	3	3	3	2	3	3	3	2	2	2	3	3	2.67
<b>Mean Overall Score</b>												<b>2.62</b>	

### **Unit - I: Indian Contract Act 1872**

Contract – Definition - Essentials of Valid Contract-Offer- Acceptance Consideration, Capacity of Parties-Free Consent-Contingent agreement contract- Performance of Contract- Discharge of contract-breach of contract-Remedies for breach of contract.

### **Unit - II: Contract of Indemnity and Guarantee:**

Contract of Indemnity and Contract of Guarantee- Meaning – Definition - Distinction between Contract of Indemnity and Contract of guarantee- Consideration in Contract of guarantee- Discharge of rights of surety- Continuing guarantee.

### **Unit - III: Bailment and Pledge**

Meaning – Definition - Essentials – Rights and Duties of Bailor and Bailee - Termination of bailment - Pledge-rights and duties of pledge - Pledge by non-owners - Pledge distinguished from Mortgage-Finder of lost in goods

### **Unit - IV: Law of Agency:**

Meaning – Nature of Agency - Different kinds of Agents - Methods of creating Agency - Extent of Agents Authority - Termination of Agency Conditions and Warranties- Transfer of property in and title of goods - Duties and rights of an Agent

### **Unit - V: Sale of Goods Act 1930**

Sale: Meaning - 'Delivery' Documents of the title of goods, Bill of lading, Delivery order – formation of contract of sale -Distinction between sale and agreement to sell- Sale and Hire purchase - Essentials of sale- rights and duties of seller and Buyer- Rights of an unpaid seller.

### **Text Book:**

Kapoor.N.D, “Elements of Mercantile Law”, Sulthan&chand, New Delhi 2006

### **Reference Books:**

Sundaram KPM & Varshney, “Introduction to Commercial Law”,Kalyani publications, New Delhi. 2007

RSN Pillai and Bagavathi., Business Law, S.Chand, Delhi. 2009

Ravinder Kumar and Virender Sharma, Practical Auditing, Prentice Hall of India Pvt. Ltd., New Delhi, 2012.

Avtar Singh Business Law: Principles of Mercantile Law - Eastern Book Company, 2011



Semester – III  
Credit: 5

Hours: 5 /

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Subject Code: **CC311 Corporate Accounting – I**

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**Course Objectives:**

- To gain comprehensive understanding of all aspects relating to corporate accounting.
- To develop a process for redemption of debentures and Preference shares.
- To develop the skills for preparation of final accounts according to new format.
- To calibrate the procedure involved in Amalgamation of companies.
- To facilitate the students to understand liquidation accounting

**Course Outcomes:**

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

CO	CO – Statements	Cognitive Levels (K - Levels)
CO1	Acquire the knowledge in company accounts such as meaning of a company, characteristics of a company, issue and forfeiture of shares	K1- K4
CO2	Understand the accounting treatment of issue of debenture and redemption of preference shares	K1- K4
CO3	Make detailed understanding on acquisition of business and preparation of final accounts according to new format	K1- K4
CO4	Have knowledge on amalgamation and preparation of balance	K1- K4

	sheet of newly formed company	
CO5	Understand the calculation of liquidator's remuneration and preparation of liquidator's final statement accounting	K1- K4

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	2	3	2	3	2	2	3	3	3	3	2.58
CO2	3	2	3	3	3	2	3	3	2	3	3	3	2.75
CO3	2	3	3	2	3	3	3	3	3	2	3	2	2.67
CO4	2	3	3	3	2	2	3	3	2	3	2	3	2.58
CO5	3	3	2	3	3	3	2	3	3	3	2	3	2.75
<b>Mean Overall Score</b>													<b>2.67</b>

### Unit - I Issue of Shares

Issue of Shares - At Par, Premium and Discount - Pro-rata Allotment - Forfeiture and Reissue of Shares (Pro-rata – Forfeiture and Reissue excluded)

### Unit - II: Issue and Redemption of Debentures

Issue of Debentures - Redemption of Preference Shares - Redemption of Debenture (out of profit, fresh issue, sinking fund method only)

### Unit – III: Acquisition

Acquisition of Business - Profit Prior to Incorporation - Final Accounts (Managerial remuneration Excluded) - Balance Sheet (New Method)

### Unit – IV: Amalgamation

Amalgamation - Methods - Amalgamation in the Nature of Merger and Purchase - Purchase Consideration - Balance Sheet (New Method)

### Unit -V: Liquidation

Liquidation Accounting - Order of Payments – Liquidators Remuneration– Liquidators Final Statement of Account - Statement of Affairs and Deficiency Accounts.

### Text Book:

Reddy T.S. & Murthy A. Corporate Accounting, Margham Publications, Chennai 2016

### Reference Books:

Shukla M.C.Grewal, T.S.Gupta S.C. - Advanced Accounts - S.Chand & Co. Ltd, New Delhi 2013.

Gupta R.L. & Radhaswamy M. - Advanced Accountancy, Sultan Chand & Sons, New Delhi 2014.

Jain & Narang - Advanced Accountancy - Kalyani Publishers Ludhiana 2012

Iyengar S.P. - Advanced Accounting - Sultan Chand & Sons, New Delhi 2012

Semester – III  
Credit: 5

Hours: 5 /

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Subject Code: **CC312 Fundamentals of Cost Accounting**

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**Course Objectives**

- To familiarize the students with basic concepts of Cost Accounting
- To make the students to understand about the purchase department and stock levels
- To apply the various methods of stores ledger in cost accounting and identify the suitable method for issue of materials.
- To analyse the various methods of determination of wages of employees and to identify the feasible method of computation of wage.
- To impart knowledge on the allocation and distribution of overhead

**Course Outcomes:**

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

CO	CO – Statements	Cognitive Levels (K - Levels)
1	Acquire knowledge of the basic concepts of cost and cost accounting	K1- K4
2	Understand about the coding and classifications of materials and optimum level of material to be stored	K1- K4
3	Assess the various methods of issue of stock under stores ledger account and identify the best method of issue of materials.	K1 - K5
4	Anticipate the amount to be payable to employees as wages and create the suitable method of incentive to workers.	K1 - K5
5	Apply the concept of allocation to overhead and its rationale on the cost of companies	K1- K4
	K1 -Remember; K2 -Understand; K3 -Apply;	

	K4 -Analyze;	K5-Evaluate;	K6 –Create	
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COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	3	2	2	2	3	2	3	3	3	2.67
CO2	2	3	3	3	2	2	3	3	3	3	2	3	2.67
CO3	3	2	3	3	2	2	3	3	2	3	3	2	2.58
CO4	3	2	3	2	3	3	2	2	2	3	3	3	2.58
CO5	3	3	2	3	3	3	3	3	3	2	3	3	2.83
<b>Mean Overall Score</b>												<b>2.67</b>	

### Unit – I: Introduction to Cost Accounting

Nature and Scope – Objectives and Limitations – Financial Vs. Cost accounting. Costing system: Types of costing and Cost Classification – Cost Sheet and Tenders – Cost Unit – Cost Centre and Profit Centre.

### Unit – II: Material Control

Purchase Department and its objectives – Purchase procedure – Classification and Codification of material. Material control: levels of Stock and EOQ – Perpetual Inventory System- ABC – simple problems – VED Analysis – Material Losses.

### Unit – III: Pricing of Material

Cost Price Methods: FIFO, LIFO, Average Price Methods: Simple and Weighted Average Price Methods, Notional Price Methods: Standard Price and Market Price Methods.

### Unit – IV: Labour Cost

Remuneration and Incentives: Time and Piece rate – Idle and Overtime – Labour Turnover – Taylor's, Merricks and Gantt's Task – Premium Bonus System – Halsey, Rowan and Emerson's Plans. Calculation of earnings of workers

### Unit – V: Overheads

Classification of Overhead Costs – Distribution of Overheads – Allocation, Absorption and Apportionment of Overhead Costs – Primary and Secondary distribution of Overheads – Computation of Machine Hour Rate and Labour Hour Rate.

### Text Book:

T.S. Reddy and Reddy, Cost Accounting, Margham Publications, Chennai 2016

### Reference Books:

Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers, Ludhiana. 2007

R.S.N. Pillai and V. Bagavathi, Cost Accounting, S.Chand, Calcutta, 2008

Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahabir Book Depot 2006

**Semester – III**

**4 Hours/3 Credit**

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**CC313 PROGRAMMING WITH C**

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**Course Objectives**

To enhance their analyzing and problem-solving skills and use the same for writing programs in C.

To develop logics and that will help them to create programs, applications in C.

To identify programming task involved in a given computational problem.

To identify tasks in which the numerical techniques learned are applicable and apply them to write programs.

**Course Outline**

**UNIT – I: INTRODUCTION OF C PROGRAMMING**

Steps Involved in Computer Programming – Problem Definition – Outlining The Solution – Flow Chart – Developing Algorithms - Structure of a C program – Basic data types– constants and variables– operators and expressions – Control Constructs (if, switch, while, do...while, for, break and continue, exit() function, goto and label).

**UNIT – II: ARRAYS AND FUNCTIONS**

Arrays (declaration, one and two dimensional arrays) - Character Arrays and Strings. Function Fundamentals (General form, Function Definition, Function arguments, return value) – Parameter passing: call-by-value and call-by-reference – Recursion – Passing Arrays to Function – Passing Strings to Function.

**UNIT – III: POINTERS**

Understanding Pointers – Accessing the Address of a Variable – Declaring the Pointer Variables – Initialization of Pointer Variables – Accessing a Variable through its Pointer – Pointer Expressions – Pointers and Arrays – Pointers and Character Strings – Array of Pointers – Pointers as Function Arguments – Functions returning Pointers – Pointers to Functions.

**UNIT – IV: STORAGE CLASSES, STRUCTURES AND UNIONS**

Scope rules (Local variables and global variables, scope rules of functions) -Type modifiers and storage class specifier. Structures – Basics of Structure – Declaring of Structure – Referencing Structure elements - Array of Structures – Nesting of Structures - Passing Structures to function – Pointers and Structures - Unions.

**UNIT – V: FILE MANAGEMENT IN C**

Introduction – Defining and Opening a File – Closing a File – Input / Output Operations on Files – Command Line Arguments.

**Teaching Resources**

**i. Text Book**

E. Balagurusamy, "Programming in ANSI C", Seventh Edition, McGraw Hill Education Private Limited, NewDelhi: 2017.

**Unit – I: Ch. 1 – 6**

**Unit – II: Ch. 7 – 9**

**Unit – III: Ch. 11**

**Unit – IV: Ch. 10**

**Unit – V: Ch. 12**

## ii. References

Sukhendu Dey and Debobrata Dutta, "Complete Knowledge in C", Narosa Publishing House Pvt Ltd, 2009.

Yashavant P. Kanetkar, "Let Us C, 13<sup>th</sup> Edition, BPB Publications, India, 2013.

## iii. Web References

### Online Tutorial

[www.learn-c.org](http://www.learn-c.org)

<https://www.tutorialspoint.com/cprogramming/index.htm>

[www.w3schools.in/c-tutorial](http://www.w3schools.in/c-tutorial)

### Online Quiz

[https://www.tutorialspoint.com/cprogramming/cprogramming\\_online\\_quiz.htm](https://www.tutorialspoint.com/cprogramming/cprogramming_online_quiz.htm)

<http://www.mycquiz.com>

### Online Compiler

[https://www.tutorialspoint.com/compile\\_c\\_online.php](https://www.tutorialspoint.com/compile_c_online.php)

<https://www.remoteinterview.io/online-c-compiler>

## Supplement Learning

Files

Memory management

Type casting

Recursion

Command line arguments

**Semester – III**

**4 Hours/3 Credit**

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## **PCC302 PRACTICAL – III: PROGRAMMING WITH C**

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Data types

Operators and Expressions

Decision making statement

Looping statement

Arrays

Functions

Structures

Unions

Pointer

Files

Semester – III  
Credit: 1

Hours: - /

Subject Code: **Certificate Course I: Stock Market Operation**

**Course Objectives:**

The objective of this paper is to gain comprehensive understanding of all aspects relating to stock market.

Acquaint with the procedure of opening DEMAT account

To develop the skill to trading in stock market.

*To make students to understand the procedures for the trading commodities and related investments.*

To make students aware about online trading

**Course Outcomes:**

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

CO	CO – Statements	Cognitive Levels (K –Levels)
CO1	Acquire the knowledge on stock market and its functions	K1 –K4
CO2	Have knowledge on DEMAT account	K1 – K4
CO3	Understand the functions of Indian stock exchanges	K1 – K4
CO4	Analyze and Evaluate commodity exchange market	K1 – K4
CO5	Explore knowledge on Online share trading	K1 – K4

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	2	3	3	2	2	2	2	3	3	3	2.58
CO2	2	2	3	2	2	2	3	3	3	2	3	3	2.50
CO3	3	2	3	2	3	3	2	3	3	2	2	2	2.50
CO4	3	3	2	3	3	3	2	2	3	2	3	3	2.67
CO5	3	3	3	2	2	3	3	3	2	3	3	3	2.75
<b>Mean Overall Score</b>													<b>2.60</b>

**Unit - I: Introduction**

An overview of Indian securities market- Primary market - Secondary market – Listing of securities

**Unit - II: DEMAT Account**

Demat account: meaning– procedure - Benefits – Investor - Company and Broker

**Unit – III: Stock Exchanges**

Indian Stock Exchanges – Bombay Stock Exchange (BSE) – National Stock Exchange (NSE)

**Unit – IV: Commodity Exchange**

Commodity Exchange - Share Exchange (Timing, Options, and Procedures)

**Unit – V: Online Trading**

Online trading - offline/phone trading - Future trading - Bank balance - Stock in hand – Stop loss order

**Text Book**

How to make money trading derivatives: Ashwani Gujral Vision Books; Second Edition, 2015

**Reference Books:**

1. 15 easy steps to mastering technical charts: AshuDutt Vision Books, 2013
2. 22 stock market trading secrets: AshuDutt Vision Books 2012



Semester –IV  
Credit: 5

Hours: 5 /

**Subject Code: CC410 Entrepreneurship Development**

**Course Objectives:**

- To understand the fundamental knowledge of Entrepreneurship.
- To educate the students about MSME's
- To familiarize the students about Lean Startup's.
- To impart knowledge of government subsidies and incentives.
- To know about social entrepreneurship.

**Course Outcomes:**

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

CO	CO – Statements	Cognitive Levels (K –Levels)
CO1	Acquire the functions and factors influencing Entrepreneurship.	K1 - K4
CO2	Explain the nuance of MSME's Entrepreneurship.	K1 - K4
CO3	Construct the concepts of Startup's and Incubation Centre.	K1 - K4
CO4	Identifying support institutions and Government schemes and policies towards entrepreneurship.	K1 - K4
CO5	Predict the require skill to successful social entrepreneurs.	K1 - K5

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	3	3	3	2	2	3	3	3	3	3	3	2.75
CO2	3	2	2	3	3	3	2	3	2	2	2	3	2.50
CO3	3	3	3	2	3	3	3	2	3	2	3	3	2.75
CO4	2	2	3	2	2	3	3	3	2	2	3	3	2.50
CO5	3	2	3	3	3	2	3	2	3	3	3	2	2.67
<b>Mean Overall Score</b>												<b>2.63</b>	

### **Unit - I: Entrepreneurship**

Meaning, Definition and characteristics of Entrepreneurship and Entrepreneur- Functions of Entrepreneur, Factors influencing Entrepreneurship - Advantages and Limitations, Qualities of an Entrepreneur, Types of Entrepreneurs and brief history about successful entrepreneurs - Role of artificial intelligence in developing Enterprises

### **Unit - II: Micro, Small and Medium Enterprises (MSME)**

Meaning, Definition, investment limit, Ownership Patterns of Micro, Small and Medium enterprise. Products and services of MSME, Role played by MSME in the development of Indian Economy, Problems faced by MSME and the steps taken to solve the problems, Stages in setting up of MSME

### **Unit - III: Start-Ups**

Meaning, definition features types, benefit and limitation of startups. Players in the promotion of startups, the role of incubation Centre's in grooming youngsters for startups - lean startups - preparation of business plan & Proposal - feasibility reports: Financial, technical, marketing, product service and legal. Causes for success and failure of start-ups in India, Start-ups India scheme, features eligibility, loan facilities matching grant, minimizing section imbalance through the promotion of startups in urban and rural India, Women entrepreneurs in start-ups

### **Unit - IV: Financial Institutions in the Promotion of Entrepreneurs'**

Financial assistance by Commercial banks, co-operative banks, Government Assistance, through SFCs SIDBI, IFCI, Non-financial assistance from DIC, SISI, SHG, KVIC –Schemes: MUDRA, CGMSE - Financial incentives for MSMEs and Tax Concessions – other financing options: Venture capital, Crowd funding, Angel investors.

### **Unit - V: Social Entrepreneurship**

Meaning – Definition – Characteristics of Social Entrepreneurship – Timmons Model of Entrepreneurship process – PCDO Framework (People, Context, Deal and Opportunities) – Sources of Social Entrepreneurship – Qualities and skills of social entrepreneurship – Successful social Entrepreneurship Initiatives in India.

### **Field Activities:**

1. Preparation of a Project report to start a Start-ups Unit.
2. Preparing a letter to the concerned authority-seeking license for the proposed MSME
3. Visit an incubation centre and submit report on its activities
4. Chart showing financial assistance available to MSME along with rates of interest.
5. Bring out social and agricultural Entrepreneurship undertaking details

### **Text book:**

E. Gordon K. Natarajan "Entrepreneurship Development", Himalaya publishing house

### **Reference Books:**

Gupta C B & Srinivasan N.P. Entrepreneurial Development Sultan Chand & Sons, New Delhi 2014

S.S Khanka, Entrepreneurial Development S Chand, New Delhi

S. Anilkumar, Entrepreneurial Development - New Age Publications (P) Ltd 2003

[Ranbir Singh](#), Entrepreneurial Development S.K. Kataria & Sons; Reprint 2013 edition

Semester –IV

Hours: 5 / Credit: 5

Subject Code: **CC411 Corporate Accounting – II**

**Course Objectives:**

To gain comprehensive understanding of calculation of goodwill and valuation of shares

Students able to learn about preparation of holding company accounts

To gain accounting knowledge in preparation of bank accounts

To know the procedures of preparation of life insurance company accounts

Students enable to prepare general insurance company accounts - fire and marine.

**Course Outcomes:**

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

CO	CO – Statements	Cognitive Levels (K –Levels)
CO1	Understand, various methods for calculating goodwill and valuation of shares	K1 - K4
CO2	Develop the application skills to preparation of consolidated balance sheet of holding companies,	K1 - K4
CO3	Familiarize on bank accounts maintains	K1 - K4
CO4	Understand the Life insurance company accounts	K1 - K4
CO5	Gain confidence in preparation of general insurance company accounts independently.	K1 – K5

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	3	2	3	2	3	3	3	2	3	3	3	2.67
CO2	3	2	3	3	3	2	3	3	2	3	2	3	2.67
CO3	2	3	2	3	3	3	2	2	3	3	2	3	2.58
CO4	3	3	3	2	3	3	3	3	3	2	3	2	2.75
CO5	3	3	3	2	2	3	2	3	3	2	3	2	2.58

**Unit – I: Goodwill and Shares**

Goodwill - Meaning- Needs - Factors affecting the Valuation Goodwill - Methods – Average Profit, Super Profit, Annuity and Capitalization Methods. Share – Meaning - Factors affecting the Valuation of shares– Methods- Net Asset, Yield and Fair Value Methods.

**Unit – II: Accounts of Holding Companies**

Minority Interest - Cost of Control – Elimination of Common Transactions - Unrealized Profits - Revaluation of Assets and Liabilities - Bonus Shares - Consolidated Balance Sheet (Inter Company Investment Excluded). Balance Sheet (New Method)

**Unit – III: Bank Accounts**

Rebate on Bills Discounted - Non-Performing Assets (NPA) - Interest on Doubtful Debts - Preparation of Profit and Loss Account and Balance Sheet with Relevant Schedules (New Method)

**Unit – IV: Insurance Company Accounts**

Life Insurance - Revenue Account - Preparation of Profit and Loss Account and Balance Sheet (New Method)

**Unit – V: General Insurance Company Accounts**

General Insurance: Fire and Marine Revenue Account - Profit and Loss Appropriation Account and Balance Sheet (New Method).

**Text Book:**

Reddy T.S. & Murthy A. - Corporate Accounting - Margham Publications, Chennai 2016

**Reference Books:**

Shukla M.C.Grewal, T.S.Gupta S.C. - Advanced Accounts - S.Chand& Co. Ltd, New Delhi 2007

Gupta R.L. &Radhaswamy M. - Advanced Accountancy, Sultan Chand & Sons, New Delhi 2014

Jain &Narang - Advanced Accountancy - Kalyani Publishers 2016

Iyengar S.P. - Advanced Accounting - Sultan Chand & Sons, New Delhi, 2012

Semester –IV

Hours: 5 / Credit: 5

Subject Code: **CC412 Costing Methods and Techniques**

### Course Objectives

To enlighten the students on the job, batch and contract costing.

To comprehend the methods of costing adopted in transport industries.

To enable the students to compute the process cost of manufacturing industries.

To acquire knowledge and practical skills for the application of Marginal Costing technique at various managerial decision-making condition.

To impart knowledge on standard costing, material and labour variances.

### Course outcomes:

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

CO	CO – Statements	Cognitive Levels (K –Levels)
1	Understand the job, batch and contract costing and could estimate the cost of contract	K1 - K4
2	Analyse the operational cost involved in transport sector and minimize it.	K1 - K4
3	Apply the process costing technique and identify the cost of each process in manufacturing industries	K1 - K4
4	Evaluate the managerial decisions like make or buy and etc, based on the concept of marginal costing	K1 – K5
5	Understand about standard costing and compute material and labour variances	K1 - K4
	K1 -Remember; K2 -Understand; K3 -Apply; K4 -Analyze; K5-Evaluate; K6 –Create	

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	2	3	2	2	3	2	2	3	3	3	2.50
CO2	3	2	2	3	3	3	2	3	3	2	3	3	2.67
CO3	2	2	3	2	3	2	3	2	2	3	3	3	2.50

<b>CO4</b>	3	3	3	3	2	3	3	3	3	3	2	2	2.75
<b>CO5</b>	3	3	3	2	3	3	3	3	2	3	3	2	2.75
<b>Mean Overall Score</b>													<b>2.63</b>

### **Unit- I: Job, Batch and Contract Costing**

Job Costing – Definition – Features – Preparation of Job Cost Sheet - Batch Costing – Definition – EBQ - Contract Costing – Definition - Work certified and uncertified – Profit or loss on contract– Preparation of Contract Account

### **Unit -II: Operating Costing and Reconciliation**

Operating Costing - Definition – Cost unit - Cost Classification - Cost Accumulation – Transport Costing - Preparation of Operating Cost Sheet - Reconciliation of Cost and Financial Accounts - Preparation of reconciliation statement

### **Unit – III Process Costing**

Definition – Features - Job Vs Process Costing – Normal and Abnormal Process losses – Inter Process Profit– Equivalent Production - Basics of Joint Product Costing and By-Product Costing – Preparation of Process cost account

### **Unit – IV Marginal Costing**

Definition –Features – Advantages – Limitations – Cost-Volume-Profit Analysis – Fixed Cost – Variable Cost – Contribution – Break Even Analysis – MOS – Make or Buy Decisions.

### **Unit - V: Standard Costing**

Definition and features of standard costing – Steps involved in standard costing– Advantages of standard cost – Limitations of standard cost – Material variances – Labour variances.

### **Field Activities:**

A case will be provided to every student on the concept of Make or Buy Decision. Student should analyze the case based on the concept of Marginal Costing and submit the report.

Two problems from CMA/CA courses will be provided to every student. They must work out the solution and submit it as report to the course teacher.

Every student should visit any production company and learn the concepts of process costing.

### **Text Book:**

T.S. Reddy and Reddy, Cost Accounting, Margham Publications, Chennai.

### **Reference Books:**

Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers, New Delhi. 2007

R.S.N. Pillai and V. Bagavathi, Cost Accounting, S.Chand, Chennai 2004

Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. ShriMahabir Book Depot 2006

A.Murthy& S. Gurusamy, Cost Accounting, Vijay Nicolas, New Delhi.2008

**Note: Latest edition of text book may be used.**

**Semester – IV**  
**Credits**

**4 Hours/3**

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**CC414 RELATIONAL DATABASE MANAGEMENT SYSTEM**

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**Course Objectives**

- To understand the basic concepts of Database and Data Models.
- To learn how to implement the query language in database.
- To understand the advance features query language used to design an efficient database
- To know database design models exist.
- To understand the consequences of bad database design and how it can be overcome.

**2. Course Outline**

**UNIT – I: BASIC CONCEPTS AND DATA MODELS**

Basic Concepts: Data modelling for database - The three level architecture proposal for DBMS – Components of DBMS - Advantage and Disadvantage of a DBMS. Data Models: Data Models Classification - Entity Relationship Model – Relational Data Model – Network Data Model - Hierarchical Model - Comparison.

**UNIT – II: INTRODUCTION TO SQL**

Overview of SQL Query Language – SQL Data Definition – Basic Structure of SQL Queries – Additional Basic Operations – Set Operators – Null Values – Aggregate Functions – Nested Sub queries – Modification of the Databases.

**UNIT – III: ADVANCED SQL**

Join Expressions - Views – Integrity Constraints – Authorization – Stored Procedures and Functions – Indexing: Basic Concepts.

**UNIT – IV: DATABASE DESIGN AND E-R MODEL**

Overview of the design process – The Entity-Relationship Model – Constraints – Entity – Relationship – Entity-Relationship Diagrams – Entity Relationship design issues – Extended E-R Features – Other aspects of Database Design.

**UNIT – V: RELATIONAL DATABASE DESIGN**

Features of Good Relational Designs – Atomic Domains and First Normal Form – Decomposition using Functional dependencies – Decomposition using Functional Dependencies – Decomposition using Multivalued Dependencies – More Normal Forms.

**3. TEACHING RESOURCES**

**i) Text Books**

Bipin C Desai, “An Introduction to Database System”, Galgotia Publications Pvt.Ltd, New Delhi 1999.

**UNIT – I : Ch.1.1, 1.4 - 1.6, 2.3 - 2.4 & 2.6 - 2.9**

Abraham Silberschatz , Henry F Korth, S Sudharshan , “Database System Concepts” , MC Graw Hill, 6<sup>th</sup> Edition 2013.

**UNIT – 2 : Ch. 3, 4**

**UNIT – 3 : Ch. 4.1, 4.2, 4.4, 4.6 & 5**

**UNIT – 4 : Ch. 7**

**UNIT – 5 : Ch. 8**

## ii) References

Peter Rob, Carlos Coronel, “Database Systems – “Design, Implementation and Management”c, GalgotiaPublicaitons.

C.J. Date, “Introduction to Database System”, Vol 1, Narosa Publishing House,New Delhi.

S. K. Singh, “Database Systems”, Third Edition. 2009.

Ramakrishnan. Gehrke, “Database Management Systems”, International Edition, 2003.

RajeshkharSunderraman, “Oracle 8 Programming A Primer”, AdditionWesley Publication, New Delhi, 2000.

## iii) Web References

### Online Tutorial

<https://www.tutorialspoint.com/sql/sql-rdbms-concepts.htm>

<http://searchoracle.techtarget.com/tutorial/Learning-Guide-RDBMS-fundamentals>

### Online Quiz

<https://www.quia.com/quiz/164512.html>

<https://www.wiziq.com/online-tests/22152-rdbms-concepts>

### Online Compiler

[https://www.tutorialspoint.com/execute\\_sql\\_online.php](https://www.tutorialspoint.com/execute_sql_online.php)

<https://kripken.github.io/sql.js/GUI/>

## SUPPLEMENT LEARNING

SQL Wild cards

Temporary Tables

Clone Tables

Using Sequences

Handling Duplicates

**Semester – IV**

**2 Hours/1 Credit**

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## **PCC403 PRACTICAL – IV: RELATIONAL DATABASE MANAGEMENT SYSTEM**

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### **SQL**

DDL (Create, Alter, Drop, Rename) and DML ( Insert, Update, Delete)

Single row functions and Aggregate Functions using SELECT

TCL (Commit, SavePoint, RollBack) and DCL (Grant, Revoke)

Using Constraints, Subqueries and Views

Joins

### **PL/SQL – Stored Procedures and Functions**



Create, Execute and Drop Procedure  
 Procedures with Variables and Constants  
 Procedures with Control Structures  
 Procedures with Exceptions  
 Functions

Semester – IV  
 Credit: 1

Hours: - /

Subject Code: **Certificate Course II: Tourism Marketing**

**Course Objectives**

- To provide a global and local perspective on tourism marketing
- To build theoretical knowledge of the tourism marketing and related sectors
- To understand about the behaviour of tourists.
- To gain knowledge of tourism market segmentation.
- To enable the students to be familiar with tourism planning process.

**Course outcomes:**

On successful completion of this course, students will be able to		
CO	CO – Statements	Cognitive Levels (K –Levels)
1	Aware about the basics of tourism and effects of tourism	K1 - K4
2	Apply the tourism marketing of developed countries in India.	K1 - K4
3	Understand about the behaviour of tourist	K1 - K4
4	Analyse the tourism planning process and regional planning	K1 – K5
5	Understand about the tourism market segmentation	K1 - K4
	K1 -Remember; K2 -Understand; K3 -Apply; K4 -Analyze; K5-Evaluate; K6 –Create	

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	3	2	3	3	2	3	2	3	3	2	2	2.50
CO2	3	2	2	2	3	3	3	3	2	3	3	2	2.58
CO3	2	3	2	3	3	2	3	2	3	2	3	2	2.50

<b>CO4</b>	2	3	3	3	2	3	3	2	2	3	3	2	2.58
<b>CO5</b>	3	2	3	3	2	3	2	3	3	2	3	3	2.67
<b>Mean Overall Score</b>													<b>2.57</b>

**Unit – I: Introduction to Tourism:**

Tourism: Concept, Tourist: Concept, Motives Behind Travel, Tourism: Typology, Tourism: An Industry, Effect of Tourism, Tourist Organizations, Market Potential of Tourism.

**Unit- II: Tourism Marketing:**

The Perception, Why Tourism Marketing? Purpose of Tourism Marketing, Significance of Tourism Marketing, Tourism Marketing in the Developed Countries, Tourism Marketing in Indian Environment

**Unit – III: User’s Behavioural Profile:**

Users: a General Description, Users’ Behaviour, Behavioural Influence, Users’ Behaviour and Life Style, Typology of Users’ Behaviour, Behaviour Determinants Model, Understanding the Behaviour of Tourism, Psycho-locomotion of Tourists

**Unit – IV: Tourism Product Planning and Development:**

Product - the Concept, A View of the Tourism Product, Tourism Product - The Salient Features, Tourism Product Planning, Why Product Planning? Planning Process, Environment and Planning, Regional Planning, Appraisal of Project and Tourism Planning, Tourism Product Planning in India.

**Unit –V: Tourism Market Segmentation:**

Concept of Tourism Market, Concept of Market Segmentation - Justification for Segmenting the Market, Importance of Market Segmentation, Bases of Market Segmentation, Life Style: An Importance Base, Effective Market Segmentation, Decision Processes for Segmentation.

**Text Book:**

Tappan K Panda and Sitikantha Mishra, Tourism Marketing – The ICFAI press Hyderabad 2006

**Reference Books:**

Biswanath Ghosh, Tourism and Travel Management – Vikas Publishing New Delhi 2003  
 Suddhendu Mishra, Basic of Tourism Management – Excel books, New Delhi 2008  
 Monika Prakash and Nimit Chowdhary, Starting a Tourism Company – Matrix publishers New Delhi 2010  
 Anil sharma, Tourism Management – Essential books, New Delhi 2006

Semester – III  
 Credit: 5

Hours: 5 /

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Subject Code: **CC310 Mercantile Law**

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**Course Objectives:**

- To understand the Indian Contract law.
- To know the basic knowledge of Indemnity and Guarantee
- To impart knowledge on legal rules regarding Sale of Goods Act 1930.

To give an insight knowledge about Contract of Agency.

To inculcate the knowledge of Sale of Goods Sold Act 1930.

**Course Outcomes:**

CO	CO – Statements	Cognitive Levels (K - Levels)
	On successful completion of this course, students will be able to	
CO1	Acquire the basic knowledge of essential of Indian contract Act.	K1- K4
CO2	Apply concepts while undergoing the Contract of indemnity and Guarantee.	K1- K4
CO3	Analyze the concepts of Law of Bailment and Pledge.	K1- K4
CO4	Summarize the creation of agency and kinds of agents.	K1- K4
CO5	Perceive the knowledge of sale, agreement to sell and hire purchase	K1- K4

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	2	3	3	2	3	3	2	3	3	2	2.58
CO2	3	3	2	3	2	3	2	3	3	2	3	3	2.67
CO3	2	2	2	3	3	3	2	3	2	2	2	3	2.42
CO4	3	3	3	2	3	2	3	2	3	3	3	3	2.75
CO5	3	3	3	2	3	3	3	2	2	2	3	3	2.67
<b>Mean Overall Score</b>													<b>2.62</b>

**Unit - I: Indian Contract Act 1872**

Contract – Definition - Essentials of Valid Contract-Offer- Acceptance Consideration, Capacity of Parties-Free Consent-Contingent agreement contract- Performance of Contract- Discharge of contract-breach of contract-Remedies for breach of contract.

**Unit - II: Contract of Indemnity and Guarantee:**

Contract of Indemnity and Contract of Guarantee- Meaning – Definition - Distinction between Contract of Indemnity and Contract of guarantee- Consideration in Contract of guarantee- Discharge of rights of surety- Continuing guarantee.

**Unit - III: Bailment and Pledge**

Meaning – Definition - Essentials – Rights and Duties of Bailor and Bailee - Termination of bailment - Pledge-rights and duties of pledge - Pledge by non-owners - Pledge distinguished from Mortgage-Finder of lost in goods

**Unit - IV: Law of Agency:**

Meaning – Nature of Agency - Different kinds of Agents - Methods of creating Agency - Extent of Agents Authority - Termination of Agency Conditions and Warranties- Transfer of property in and title of goods - Duties and rights of an Agent

**Unit - V: Sale of Goods Act 1930**

Sale: Meaning - 'Delivery' Documents of the title of goods, Bill of lading, Delivery order – formation of contract of sale -Distinction between sale and agreement to sell- Sale and Hire purchase - Essentials of sale- rights and duties of seller and Buyer- Rights of an unpaid seller.

**Text Book:**

Kapoor.N.D, “Elements of Mercantile Law”, Sulthan&chand, New Delhi 2006

**Reference Books:**

Sundaram KPM & Varshney, “Introduction to Commercial Law”,Kalyani publications, New Delhi. 2007

RSN Pillai and Bagavathi., Business Law, S.Chand, Delhi. 2009

Ravinder Kumar and Virender Sharma, Practical Auditing, Prentice Hall of India Pvt. Ltd., New Delhi, 2012.

Avtar Singh Business Law: Principles of Mercantile Law - Eastern Book Company, 2011

Semester – III

Hours: 5 /

Credit: 5

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Subject Code: **CC311 Corporate Accounting – I**

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**Course Objectives:**

To gain comprehensive understanding of all aspects relating to corporate accounting.

To develop a process for redemption of debentures and Preference shares.

To develop the skills for preparation of final accounts according to new format.

To calibrate the procedure involved in Amalgamation of companies.

To facilitate the students to understand liquidation accounting

**Course Outcomes:**

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

CO	CO – Statements	Cognitive Levels (K - Levels)
CO1	Acquire the knowledge in company accounts such as meaning of a company, characteristics of a company, issue and forfeiture of shares	K1- K4
CO2	Understand the accounting treatment of issue of debenture and redemption of preference shares	K1- K4
CO3	Make detailed understanding on acquisition of business and preparation of final accounts according to new format	K1- K4
CO4	Have knowledge on amalgamation and preparation of balance sheet of newly formed company	K1- K4
CO5	Understand the calculation of liquidator’s remuneration and preparation of liquidator’s final statement accounting	K1- K4

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	2	3	2	3	2	2	3	3	3	3	2.58
CO2	3	2	3	3	3	2	3	3	2	3	3	3	2.75
CO3	2	3	3	2	3	3	3	3	3	2	3	2	2.67
CO4	2	3	3	3	2	2	3	3	2	3	2	3	2.58
CO5	3	3	2	3	3	3	2	3	3	3	2	3	2.75
<b>Mean Overall Score</b>												<b>2.67</b>	

**Unit - I Issue of Shares**

Issue of Shares - At Par, Premium and Discount - Pro-rata Allotment - Forfeiture and Reissue of Shares (Pro-rata – Forfeiture and Reissue excluded)

**Unit - II: Issue and Redemption of Debentures**

Issue of Debentures - Redemption of Preference Shares - Redemption of Debenture (out of profit, fresh issue, sinking fund method only)

**Unit – III: Acquisition**

Acquisition of Business - Profit Prior to Incorporation - Final Accounts (Managerial remuneration Excluded) - Balance Sheet (New Method)

**Unit – IV: Amalgamation**

Amalgamation - Methods - Amalgamation in the Nature of Merger and Purchase - Purchase Consideration - Balance Sheet (New Method)

**Unit -V: Liquidation**

Liquidation Accounting - Order of Payments – Liquidators Remuneration– Liquidators Final Statement of Account - Statement of Affairs and Deficiency Accounts.

**Text Book:**

Reddy T.S. & Murthy A. Corporate Accounting, Margham Publications, Chennai 2016

**Reference Books:**

Shukla M.C.Grewal, T.S.Gupta S.C. - Advanced Accounts - S.Chand & Co. Ltd, New Delhi 2013.

Gupta R.L. & Radhaswamy M. - Advanced Accountancy, Sultan Chand & Sons, New Delhi 2014.

Jain & Narang - Advanced Accountancy - Kalyani Publishers Ludhiana 2012

Iyengar S.P. - Advanced Accounting - Sultan Chand & Sons, New Delhi 2012

Semester – III

Hours: 5 /

Credit: 5

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Subject Code: **CC312 Fundamentals of Cost Accounting**

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**Course Objectives**

To familiarize the students with basic concepts of Cost Accounting

To make the students to understand about the purchase department and stock levels

To apply the various methods of stores ledger in cost accounting and identify the suitable method for issue of materials.

To analyse the various methods of determination of wages of employees and to identify the feasible method of computation of wage.

To impart knowledge on the allocation and distribution of overhead

**Course Outcomes:**

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

CO	CO – Statements	Cognitive Levels (K - Levels)
1	Acquire knowledge of the basic concepts of cost and cost accounting	K1- K4
2	Understand about the coding and classifications of materials and optimum level of material to be stored	K1- K4
3	Assess the various methods of issue of stock under stores ledger account and identify the best method of issue of materials.	K1 - K5
4	Anticipate the amount to be payable to employees as wages and create the suitable method of incentive to workers.	K1 - K5
5	Apply the concept of allocation to overhead and its rationale on the cost of companies	K1- K4
	K1 -Remember; K2 -Understand; K3 -Apply; K4 -Analyze; K5-Evaluate; K6 –Create	

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	3	2	2	2	3	2	3	3	3	2.67
CO2	2	3	3	3	2	2	3	3	3	3	2	3	2.67
CO3	3	2	3	3	2	2	3	3	2	3	3	2	2.58
CO4	3	2	3	2	3	3	2	2	2	3	3	3	2.58
CO5	3	3	2	3	3	3	3	3	3	2	3	3	2.83
<b>Mean Overall Score</b>												<b>2.67</b>	

### Unit – I: Introduction to Cost Accounting

Nature and Scope – Objectives and Limitations – Financial Vs. Cost accounting. Costing system: Types of costing and Cost Classification – Cost Sheet and Tenders – Cost Unit – Cost Centre and Profit Centre.

### Unit – II: Material Control

Purchase Department and its objectives – Purchase procedure – Classification and Codification of material. Material control: levels of Stock and EOQ – Perpetual Inventory System- ABC – simple problems – VED Analysis – Material Losses.

### Unit – III: Pricing of Material

Cost Price Methods: FIFO, LIFO, Average Price Methods: Simple and Weighted Average Price Methods, Notional Price Methods: Standard Price and Market Price Methods.

### Unit – IV: Labour Cost

Remuneration and Incentives: Time and Piece rate – Idle and Overtime – Labour Turnover – Taylor's, Merricks and Gantt's Task – Premium Bonus System – Halsey, Rowan and Emerson's Plans. Calculation of earnings of workers

## **Unit – V: Overheads**

Classification of Overhead Costs – Distribution of Overheads – Allocation, Absorption and Apportionment of Overhead Costs – Primary and Secondary distribution of Overheads – Computation of Machine Hour Rate and Labour Hour Rate.

### **Text Book:**

T.S. Reddy and Reddy, Cost Accounting, Margham Publications, Chennai 2016

### **Reference Books:**

Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers, Ludhiana. 2007

R.S.N. Pillai and V. Bagavathi, Cost Accounting, S.Chand, Calcutta, 2008

Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. Shri Mahabir Book Depot 2006

A.Murthy& S. Gurusamy, Cost Accounting, Vijay Nicolas, New Delhi.2008

**Semester – III**

**4 Hours/3 Credit**

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## **CC313 PROGRAMMING WITH C**

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### **Course Objectives**

- To enhance their analyzing and problem-solving skills and use the same for writing programs in C.
- To develop logics and that will help them to create programs, applications in C.
- To identify programming task involved in a given computational problem.
- To identify tasks in which the numerical techniques learned are applicable and apply them to write programs.

### **Course Outline**

#### **UNIT – I: INTRODUCTION OF C PROGRAMMING**

Steps Involved in Computer Programming – Problem Definition – Outlining The Solution – Flow Chart – Developing Algorithms - Structure of a C program – Basic data types– constants and variables– operators and expressions – Control Constructs (if, switch, while, do...while, for, break and continue, exit() function, goto and label).

#### **UNIT – II: ARRAYS AND FUNCTIONS**

Arrays (declaration, one and two dimensional arrays) - Character Arrays and Strings. Function Fundamentals (General form, Function Definition, Function arguments, return value) – Parameter passing: call-by-value and call-by-reference – Recursion – Passing Arrays to Function – Passing Strings to Function.

#### **UNIT – III: POINTERS**

Understanding Pointers – Accessing the Address of a Variable – Declaring the Pointer Variables – Initialization of Pointer Variables – Accessing a Variable through its Pointer – Pointer Expressions – Pointers and Arrays – Pointers and Character Strings – Array of



Pointers – Pointers as Function Arguments – Functions returning Pointers – Pointers to Functions.

#### **UNIT – IV: STORAGE CLASSES, STRUCTURES AND UNIONS**

Scope rules (Local variables and global variables, scope rules of functions) -Type modifiers and storage class specifier. Structures – Basics of Structure – Declaring of Structure – Referencing Structure elements - Array of Structures – Nesting of Structures - Passing Structures to function – Pointers and Structures - Unions.

#### **UNIT – V: FILE MANAGEMENT IN C**

Introduction – Defining and Opening a File – Closing a File – Input / Output Operations on Files – Command Line Arguments.

#### **Teaching Resources**

##### **i. Text Book**

E. Balagurusamy, “Programming in ANSI C”, Seventh Edition, McGraw Hill Education Private Limited, NewDelhi: 2017.

**Unit – I: Ch. 1 – 6**

**Unit – II: Ch. 7 – 9**

**Unit – III: Ch. 11**

**Unit – IV: Ch. 10**

**Unit – V: Ch. 12**

##### **ii. References**

Sukhendu Dey and Debobrata Dutta, “Complete Knowledge in C”, Narosa Publishing House Pvt Ltd, 2009.

Yashavant P. Kanetkar, “Let Us C, 13<sup>th</sup> Edition, BPB Publications, India, 2013.

##### **iii. Web References**

###### **Online Tutorial**

[www.learn-c.org](http://www.learn-c.org)

<https://www.tutorialspoint.com/cprogramming/index.htm>

[www.w3schools.in/c-tutorial](http://www.w3schools.in/c-tutorial)

###### **Online Quiz**

[https://www.tutorialspoint.com/cprogramming/cprogramming\\_online\\_quiz.htm](https://www.tutorialspoint.com/cprogramming/cprogramming_online_quiz.htm)

<http://www.mycquiz.com>

###### **Online Compiler**

[https://www.tutorialspoint.com/compile\\_c\\_online.php](https://www.tutorialspoint.com/compile_c_online.php)

<https://www.remoteinterview.io/online-c-compiler>

#### **Supplement Learning**

Files

Memory management

Type casting

Recursion

Command line arguments

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**PCC302 PRACTICAL – III: PROGRAMMING WITH C**


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Data types  
 Operators and Expressions  
 Decision making statement  
 Looping statement  
 Arrays  
 Functions  
 Structures  
 Unions  
 Pointer  
 Files

Semester – III  
 Credit: 1

Hours: - /

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Subject Code: **Certificate Course I: Stock Market Operation**

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**Course Objectives:**

The objective of this paper is to gain comprehensive understanding of all aspects relating to stock market.

Acquaint with the procedure of opening DEMAT account

To develop the skill to trading in stock market.

*To make students to understand the procedures for the trading commodities and related investments.*

To make students aware about online trading

**Course Outcomes:**

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

CO	CO – Statements	Cognitive Levels (K –Levels)
CO1	Acquire the knowledge on stock market and its functions	K1 –K4
CO2	Have knowledge on DEMAT account	K1 – K4
CO3	Understand the functions of Indian stock exchanges	K1 – K4
CO4	Analyze and Evaluate commodity exchange market	K1 – K4

CO5	Explore knowledge on Online share trading	K1 – K4
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COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	2	3	3	2	2	2	2	3	3	3	2.58
CO2	2	2	3	2	2	2	3	3	3	2	3	3	2.50
CO3	3	2	3	2	3	3	2	3	3	2	2	2	2.50
CO4	3	3	2	3	3	3	2	2	3	2	3	3	2.67
CO5	3	3	3	2	2	3	3	3	2	3	3	3	2.75
<b>Mean Overall Score</b>												<b>2.60</b>	

### Unit - I: Introduction

An overview of Indian securities market- Primary market - Secondary market – Listing of securities

### Unit - II: DEMAT Account

Demat account: meaning– procedure - Benefits – Investor - Company and Broker

### Unit – III: Stock Exchanges

Indian Stock Exchanges – Bombay Stock Exchange (BSE) – National Stock Exchange (NSE)

### Unit – IV: Commodity Exchange

Commodity Exchange - Share Exchange (Timing, Options, and Procedures)

### Unit – V: Online Trading

Online trading - offline/phone trading - Future trading - Bank balance - Stock in hand – Stop loss order

### Text Book

How to make money trading derivatives: Ashwani Gujral Vision Books; Second Edition, 2015

### Reference Books:

1. 15 easy steps to mastering technical charts: AshuDutt Vision Books, 2013
2. 22 stock market trading secrets: AshuDutt Vision Books 2012

Semester –IV  
Credit: 5

Hours: 5 /

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Subject Code: **CC410 Entrepreneurship Development**

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**Course Objectives:**

- To understand the fundamental knowledge of Entrepreneurship.
- To educate the students about MSME's
- To familiarize the students about Lean Startup's.
- To impart knowledge of government subsidies and incentives.
- To know about social entrepreneurship.

**Course Outcomes:**

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

<b>CO</b>	<b>CO – Statements</b>	<b>Cognitive Levels (K –Levels)</b>
CO1	Acquire the functions and factors influencing Entrepreneurship.	K1 - K4
CO2	Explain the nuance of MSME's Entrepreneurship.	K1 - K4
CO3	Construct the concepts of Startup's and Incubation Centre.	K1 - K4
CO4	Identifying support institutions and Government schemes	K1 - K4

	and policies towards entrepreneurship.	
CO5	Predict the require skill to successful social entrepreneurs.	K1 - K5

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	3	3	3	2	2	3	3	3	3	3	3	2.75
CO2	3	2	2	3	3	3	2	3	2	2	2	3	2.50
CO3	3	3	3	2	3	3	3	2	3	2	3	3	2.75
CO4	2	2	3	2	2	3	3	3	2	2	3	3	2.50
CO5	3	2	3	3	3	2	3	2	3	3	3	2	2.67
<b>Mean Overall Score</b>												<b>2.63</b>	

### **Unit - I: Entrepreneurship**

Meaning, Definition and characteristics of Entrepreneurship and Entrepreneur- Functions of Entrepreneur, Factors influencing Entrepreneurship - Advantages and Limitations, Qualities of an Entrepreneur, Types of Entrepreneurs and brief history about successful entrepreneurs - Role of artificial intelligence in developing Enterprises

### **Unit - II: Micro, Small and Medium Enterprises (MSME)**

Meaning, Definition, investment limit, Ownership Patterns of Micro, Small and Medium enterprise. Products and services of MSME, Role played by MSME in the development of Indian Economy, Problems faced by MSME and the steps taken to solve the problems, Stages in setting up of MSME

### **Unit - III: Start-Ups**

Meaning, definition features types, benefit and limitation of startups. Players in the promotion of startups, the role of incubation Centre's in grooming youngsters for startups - lean startups - preparation of business plan & Proposal - feasibility reports: Financial, technical, marketing, product service and legal. Causes for success and failure of start-ups in India, Start-ups India scheme, features eligibility, loan facilities matching grant, minimizing section imbalance through the promotion of startups in urban and rural India, Women entrepreneurs in start-ups

### **Unit - IV: Financial Institutions in the Promotion of Entrepreneurs'**

Financial assistance by Commercial banks, co-operative banks, Government Assistance, through SFCs SIDBI, IFCI, Non-financial assistance from DIC, SISI, SHG, KVIC –Schemes: MUDRA, CGMSE - Financial incentives for MSMEs and Tax Concessions – other financing options: Venture capital, Crowd funding, Angel investors.

### **Unit - V: Social Entrepreneurship**

Meaning – Definition – Characteristics of Social Entrepreneurship – Timmons Model of Entrepreneurship process – PCDO Framework (People, Context, Deal and Opportunities) – Sources of Social Entrepreneurship – Qualities and skills of social entrepreneurship – Successful social Entrepreneurship Initiatives in India.

**Field Activities:**

1. Preparation of a Project report to start a Start-ups Unit.
2. Preparing a letter to the concerned authority-seeking license for the proposed MSME
3. Visit an incubation centre and submit report on its activities
4. Chart showing financial assistance available to MSME along with rates of interest.
5. Bring out social and agricultural Entrepreneurship undertaking details

**Text book:**

E. Gordon K. Natarajan "Entrepreneurship Development", Himalaya publishing house

**Reference Books:**

Gupta C B & Srinivasan N.P. Entrepreneurial Development Sultan Chand & Sons, New Delhi 2014

S.S Khanka, Entrepreneurial Development S Chand, New Delhi

S. Anilkumar, Entrepreneurial Development - New Age Publications (P) Ltd 2003

[Ranbir Singh](#), Entrepreneurial Development S.K. Kataria& Sons; Reprint 2013 edition

Semester –IV

Hours: 5 / Credit: 5

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Subject Code: **CC411 Corporate Accounting – II**

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**Course Objectives:**

To gain comprehensive understanding of calculation of goodwill and valuation of shares

Students able to learn about preparation of holding company accounts

To gain accounting knowledge in preparation of bank accounts

To know the procedures of preparation of life insurance company accounts

Students enable to prepare general insurance company accounts - fire and marine.

**Course Outcomes:**

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

CO	CO – Statements	Cognitive Levels (K –Levels)
CO1	Understand, various methods for calculating goodwill and valuation of shares	K1 - K4
CO2	Develop the application skills to preparation of consolidated balance sheet of holding companies,	K1 - K4

CO3	Familiarize on bank accounts maintains	K1 - K4
CO4	Understand the Life insurance company accounts	K1 - K4
CO5	Gain confidence in preparation of general insurance company accounts independently.	K1 – K5

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	3	2	3	2	3	3	3	2	3	3	3	2.67
CO2	3	2	3	3	3	2	3	3	2	3	2	3	2.67
CO3	2	3	2	3	3	3	2	2	3	3	2	3	2.58
CO4	3	3	3	2	3	3	3	3	3	2	3	2	2.75
CO5	3	3	3	2	2	3	2	3	3	2	3	2	2.58
<b>Mean Overall Score</b>												<b>2.65</b>	

#### **Unit – I: Goodwill and Shares**

Goodwill - Meaning- Needs - Factors affecting the Valuation Goodwill - Methods – Average Profit, Super Profit, Annuity and Capitalization Methods. Share – Meaning - Factors affecting the Valuation of shares– Methods- Net Asset, Yield and Fair Value Methods.

#### **Unit – II: Accounts of Holding Companies**

Minority Interest - Cost of Control – Elimination of Common Transactions - Unrealized Profits - Revaluation of Assets and Liabilities - Bonus Shares - Consolidated Balance Sheet (Inter Company Investment Excluded). Balance Sheet (New Method)

#### **Unit – III: Bank Accounts**

Rebate on Bills Discounted - Non-Performing Assets (NPA) - Interest on Doubtful Debts - Preparation of Profit and Loss Account and Balance Sheet with Relevant Schedules (New Method)

#### **Unit – IV: Insurance Company Accounts**

Life Insurance - Revenue Account - Preparation of Profit and Loss Account and Balance Sheet (New Method)

#### **Unit – V: General Insurance Company Accounts**

General Insurance: Fire and Marine Revenue Account - Profit and Loss Appropriation Account and Balance Sheet (New Method).

#### **Text Book:**

Reddy T.S. & Murthy A. - Corporate Accounting - Margham Publications, Chennai 2016

#### **Reference Books:**

Shukla M.C.Grewal, T.S.Gupta S.C. - Advanced Accounts - S.Chand& Co. Ltd, New Delhi 2007

Gupta R.L. &Radhaswamy M. - Advanced Accountancy, Sultan Chand & Sons, New Delhi 2014

Jain &Narang - Advanced Accountancy - Kalyani Publishers 2016

Semester –IV

Hours: 5 / Credit: 5

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Subject Code: **CC412 Costing Methods and Techniques**

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**Course Objectives**

- To enlighten the students on the job, batch and contract costing.
- To comprehend the methods of costing adopted in transport industries.
- To enable the students to compute the process cost of manufacturing industries.
- To acquire knowledge and practical skills for the application of Marginal Costing technique at various managerial decision-making condition.
- To impart knowledge on standard costing, material and labour variances.

**Course outcomes:**

<b>CO</b>	<b>CO – Statements</b>	<b>Cognitive Levels (K –Levels)</b>
1	Understand the job, batch and contract costing and could estimate the cost of contract	K1 - K4
2	Analyse the operational cost involved in transport sector and minimize it.	K1 - K4



3	Apply the process costing technique and identify the cost of each process in manufacturing industries	K1 - K4
4	Evaluate the managerial decisions like make or buy and etc, based on the concept of marginal costing	K1 – K5
5	Understand about standard costing and compute material and labour variances	K1 - K4
	K1 -Remember; K2 -Understand; K3 -Apply; K4 -Analyze; K5-Evaluate; K6 –Create	

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

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	2	3	2	2	3	2	2	3	3	3	2.50
CO2	3	2	2	3	3	3	2	3	3	2	3	3	2.67
CO3	2	2	3	2	3	2	3	2	2	3	3	3	2.50
CO4	3	3	3	3	2	3	3	3	3	3	2	2	2.75
CO5	3	3	3	2	3	3	3	3	2	3	3	2	2.75
<b>Mean Overall Score</b>												<b>2.63</b>	

#### **Unit- I: Job, Batch and Contract Costing**

Job Costing – Definition – Features – Preparation of Job Cost Sheet - Batch Costing – Definition – EBQ - Contract Costing – Definition - Work certified and uncertified – Profit or loss on contract– Preparation of Contract Account

#### **Unit -II: Operating Costing and Reconciliation**

Operating Costing - Definition – Cost unit - Cost Classification - Cost Accumulation – Transport Costing - Preparation of Operating Cost Sheet - Reconciliation of Cost and Financial Accounts - Preparation of reconciliation statement

#### **Unit – III Process Costing**

Definition – Features - Job Vs Process Costing – Normal and Abnormal Process losses – Inter Process Profit– Equivalent Production - Basics of Joint Product Costing and By-Product Costing – Preparation of Process cost account

#### **Unit – IV Marginal Costing**

Definition –Features – Advantages – Limitations – Cost-Volume-Profit Analysis – Fixed Cost – Variable Cost – Contribution – Break Even Analysis – MOS – Make or Buy Decisions.

#### **Unit - V: Standard Costing**

Definition and features of standard costing – Steps involved in standard costing– Advantages of standard cost – Limitations of standard cost – Material variances – Labour variances.

#### **Field Activities:**

A case will be provided to every student on the concept of Make or Buy Decision. Student should analyze the case based on the concept of Marginal Costing and submit the report.

Two problems from CMA/CA courses will be provided to every student. They must work out the solution and submit it as report to the course teacher.

Every student should visit any production company and learn the concepts of process costing.

**Text Book:**

T.S. Reddy and Reddy, Cost Accounting, Margham Publications, Chennai.

**Reference Books:**

Jain, S.P. and K.L. Narang. Cost Accounting: Principles and Methods. Kalyani Publishers, New Delhi. 2007

R.S.N. Pillai and V. Bagavathi, Cost Accounting, S.Chand, Chennai 2004

Maheshwari, S.N. and S.N. Mittal. Cost Accounting: Theory and Problems. ShriMahabir Book Depot 2006

A.Murthy& S. Gurusamy, Cost Accounting, Vijay Nicolas, New Delhi.2008

**Note: Latest edition of text book may be used.**

**Semester – IV**

**4 Hours/3**

**Credits**

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**CC414 RELATIONAL DATABASE MANAGEMENT SYSTEM**

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**Course Objectives**

To understand the basic concepts of Database and Data Models.

To learn how to implement the query language in database.

To understand the advance features query language used to design an efficient database

To know database design models exist.

To understand the consequences of bad database design and how it can be overcome.

**2. Course Outline**

**UNIT – I: BASIC CONCEPTS AND DATA MODELS**

Basic Concepts: Data modelling for database - The three level architecture proposal for DBMS – Components of DBMS - Advantage and Disadvantage of a DBMS. Data Models: Data Models Classification - Entity Relationship Model – Relational Data Model – Network Data Model - Hierarchical Model - Comparison.

**UNIT – II: INTRODUCTION TO SQL**

Overview of SQL Query Language – SQL Data Definition – Basic Structure of SQL Queries – Additional Basic Operations – Set Operators – Null Values – Aggregate Functions – Nested Sub queries – Modification of the Databases.

**UNIT – III: ADVANCED SQL**

Join Expressions - Views – Integrity Constraints – Authorization – Stored Procedures and Functions – Indexing: Basic Concepts.

#### **UNIT – IV: DATABASE DESIGN AND E-R MODEL**

Overview of the design process – The Entity-Relationship Model – Constraints – Entity – Relationship – Entity-Relationship Diagrams – Entity Relationship design issues – Extended E-R Features – Other aspects of Database Design.

#### **UNIT – V: RELATIONAL DATABASE DESIGN**

Features of Good Relational Designs – Atomic Domains and First Normal Form – Decomposition using Functional dependencies – Decomposition using Functional Dependencies – Decomposition using Multivalued Dependencies – More Normal Forms.

### **3. TEACHING RESOURCES**

#### **i) Text Books**

Bipin C Desai, “An Introduction to Database System”, Galgotia Publications Pvt.Ltd, New Delhi 1999.

**UNIT – I : Ch.1.1, 1.4 - 1.6, 2.3 - 2.4 & 2.6 - 2.9**

Abraham Silberschatz , Henry F Korth, S Sudharshan , “Database System Concepts” , MC Graw Hill, 6<sup>th</sup> Edition 2013.

**UNIT – 2 : Ch. 3, 4**

**UNIT – 3 : Ch. 4.1, 4.2, 4.4, 4.6 & 5**

**UNIT – 4 : Ch. 7**

**UNIT – 5 : Ch. 8**

#### **ii) References**

Peter Rob, Carlos Coronel, “Database Systems – “Design, Implementation and Management”c, GalgotiaPublicaitons.

C.J. Date, “Introduction to Database System”, Vol 1, Narosa Publishing House,New Delhi.

S. K. Singh, “Database Systems”, Third Edition. 2009.

Ramakrishnan. Gehrke, “Database Management Systems”, International Edition, 2003.

RajeshkharSunderraman, “Oracle 8 Programming A Primer”, AdditionWesley Publication, New Delhi, 2000.

#### **iii) Web References**

##### **Online Tutorial**

<https://www.tutorialspoint.com/sql/sql-rdbms-concepts.htm>

<http://searchoracle.techtarget.com/tutorial/Learning-Guide-RDBMS-fundamentals>

##### **Online Quiz**

<https://www.quia.com/quiz/164512.html>

<https://www.wiziq.com/online-tests/22152-rdbms-concepts>

##### **Online Compiler**

[https://www.tutorialspoint.com/execute\\_sql\\_online.php](https://www.tutorialspoint.com/execute_sql_online.php)

<https://kripken.github.io/sql.js/GUI/>

### **SUPPLEMENT LEARNING**

SQL Wild cards

Temporary Tables

Clone Tables  
Using Sequences  
Handling Duplicates

Semester – IV

2 Hours/1 Credit

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**PCC403 PRACTICAL – IV: RELATIONAL DATABASE MANAGEMENT SYSTEM**

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**SQL**

DDL (Create, Alter, Drop, Rename) and DML ( Insert, Update, Delete)  
Single row functions and Aggregate Functions using SELECT  
TCL (Commit, SavePoint, RollBack) and DCL (Grant, Revoke)  
Using Constraints, Subqueries and Views  
Joins

**PL/SQL – Stored Procedures and Functions**

Create, Execute and Drop Procedure  
Procedures with Variables and Constants  
Procedures with Control Structures  
Procedures with Exceptions  
Functions

Semester – IV  
Credit: 1

Hours: - /

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Subject Code: **Certificate Course II: Tourism Marketing**

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**Course Objectives**

To provide a global and local perspective on tourism marketing  
To build theoretical knowledge of the tourism marketing and related sectors  
To understand about the behaviour of tourists.  
To gain knowledge of tourism market segmentation.  
To enable the students to be familiar with tourism planning process.

**Course outcomes:**

On successful completion of this course, students will be able to		
CO	CO – Statements	Cognitive Levels (K –Levels)
1	Aware about the basics of tourism and effects of tourism	K1 - K4

2	Apply the tourism marketing of developed countries in India.	K1 - K4
3	Understand about the behaviour of tourist	K1 - K4
4	Analyse the tourism planning process and regional planning	K1 – K5
5	Understand about the tourism market segmentation	K1 - K4
	K1 -Remember; K2 -Understand; K3 -Apply; K4 -Analyze; K5-Evaluate; K6 –Create	

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	3	2	3	3	2	3	2	3	3	2	2	2.50
CO2	3	2	2	2	3	3	3	3	2	3	3	2	2.58
CO3	2	3	2	3	3	2	3	2	3	2	3	2	2.50
CO4	2	3	3	3	2	3	3	2	2	3	3	2	2.58
CO5	3	2	3	3	2	3	2	3	3	2	3	3	2.67
<b>Mean Overall Score</b>												<b>2.57</b>	

**Unit – I: Introduction to Tourism:**

Tourism: Concept, Tourist: Concept, Motives Behind Travel, Tourism: Typology, Tourism: An Industry, Effect of Tourism, Tourist Organizations, Market Potential of Tourism.

**Unit- II: Tourism Marketing:**

The Perception, Why Tourism Marketing? Purpose of Tourism Marketing, Significance of Tourism Marketing, Tourism Marketing in the Developed Countries, Tourism Marketing in Indian Environment

**Unit – III: User’s Behavioural Profile:**

Users: a General Description, Users’ Behaviour, Behavioural Influence, Users’ Behaviour and Life Style, Typology of Users’ Behaviour, Behaviour Determinants Model, Understanding the Behaviour of Tourism, Psycho-locomotion of Tourists

**Unit – IV: Tourism Product Planning and Development:**

Product - the Concept, A View of the Tourism Product, Tourism Product - The Salient Features, Tourism Product Planning, Why Product Planning? Planning Process, Environment and Planning, Regional Planning, Appraisal of Project and Tourism Planning, Tourism Product Planning in India.

**Unit –V: Tourism Market Segmentation:**

Concept of Tourism Market, Concept of Market Segmentation - Justification for Segmenting the Market, Importance of Market Segmentation, Bases of Market Segmentation, Life Style: An Importance Base, Effective Market Segmentation, Decision Processes for Segmentation.

**Text Book:**

Tappan K Panda and Sitikantha Mishra, Tourism Marketing – The ICFAI press  
Hyderabad 2006

**Reference Books:**

Biswanath Ghosh, Tourism and Travel Management – Vikas Publishing New Delhi 2003

Suddhendu Mishra, Basic of Tourism Management – Excel books, New Delhi 2008

Monika Prakash and Nimit Chowdhary, Starting a Tourism Company – Matrix  
publishers New Delhi 2010

Anil sharma, Tourism Management – Essential books, New Delhi 2006

Semester – V  
Credit:4

Hours: 6 /

Subject Code: CC512

Core: Management Accounting

**Course Objectives:**

- To equip the students to interpret financial statements with specific tools of management accounting.
- To educate the students about financial ratio statement.
- To give an insight knowledge about fund flow and cash flow statement.
- To inculcate the knowledge on process of preparing budgetary control.
- To make the students aware about capital budgeting.

**Course Outcomes:**

CO	CO - Statements	Cognitive Levels (K -Levels)
	On successful completion of this course, students will be able to	
CO1	Know the basic financial statement analysis.	K1 - K4
CO2	Understand the preparation of Ratios from Financial Statements	K1 - K4
CO3	Analyze the preparation of fund flow and cash flow statement as per AS 3.	K1 - K4
CO4	Ascertain Zero base budgeting.	K1 – K5
CO5	Evaluate the method of payback period and present value index.	K1 – K6

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	2	3	2	2	2	3	3	3	3	2	2.58
CO2	3	3	2	3	2	3	2	2	3	3	3	3	2.67
CO3	2	3	3	2	3	3	3	3	2	2	3	3	2.67
CO4	3	2	2	3	3	2	3	3	3	3	2	2	2.58
CO5	3	3	2	2	3	3	3	3	2	2	3	3	2.67
<b>Mean Overall Score</b>												<b>2.63</b>	

**Unit – I: Management Accounting**

Definition, Objectives - Functions – Advantages and limitations - Financial Statement Analysis - Comparative and Common Size Statements - Trend Percentages

**Unit - II: Ratio Analysis**

Definition - Significance and Limitations - Classification - Liquidity, Solvency, Turnover and Profitability Ratios - Computation of Ratios from Financial Statements - Preparation of Financial Statement from Ratios

**Unit – III: Fund Flow and Cash Flow Analysis**

Concept of Funds, Sources and Uses of Funds - Fund Flow Statement - Concept of Cash Flow - Cash Flow Statement as Per AS3

**Unit – IV: Budget and Budgetary Control**

Definition - Objectives - Essentials - Uses and Limitations - Preparation of Material Purchase, Production, Sales, Cash and Flexible Budget - Zero Base Budgeting

**Unit - V: Capital Budgeting**

Concepts - Nature - Advantages and Limitations - Pay Back Period, ARR, NPV, IRR and Present Value Index.

**Text Book:**

- T. S.Reddy& Hari Prasad Reddy - Management Accounting - Margham Publications, Chennai.2016

**Reference Books:**

1. S.N.Maheswari, Management Accounting, Sultan Chand & Sons, New Delhi.2008
2. Manmohan & Goyal, Management Accounting, Saithiya Bhavan, Agra.2006
3. R.S.N.Pillai&Bhagavathi, Management Accounting, S.Chand& Co. Ltd., New Delhi. 2004
4. S.P.Gupta, Management Accounting, Sultan Chand & Sons, New Delhi.2007



Semester – V  
Credit: 5

Hours: 6 /

Subject Code: CC513A Main Elective: 1.1 Income Tax Law and Practice - I

**Course Objectives**

1. To enable the students to understand the basic provisions of Income Tax Law.
2. To impart knowledge of students on filing of return, income tax authorities and assessment procedure
3. To be familiar with the taxation of various components of salary and with the computation of taxable income from salary.
4. To enable the students to compute the taxable income on retirement salary.
5. To acquire knowledge on computation of taxable income from house property.

**Course outcomes:**

On successful completion of this course, students will be able to		
1	Apply the basic concepts of income tax to identify the residential status of person.	K1 - K4
2	Understand about the assessment procedure and could file the income tax return	K1 - K4
3	Evaluate the provisions of income tax on taxability of salary and create the components of salary with minimum taxability.	K1 – K5
4	Apply the income tax provisions on computation of taxable income from salary on retirement	K1 - K4
5	Apply the income tax provisions on computation of income from house property in real scenario.	K1 - K4
K1 -Remember; K2 -Understand; K3 -Apply; K4 -Analyze; K5-Evaluate; K6 –Create		

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	2	3	2	2	2	3	2	3	3	3	2.58
CO2	3	3	3	2	3	2	3	3	3	3	2	3	2.75
CO3	3	3	2	3	2	2	2	3	2	3	3	3	2.58
CO4	2	2	3	3	3	3	3	2	3	3	3	2	2.67
CO5	3	3	2	3	3	3	2	3	2	3	3	3	2.75
<b>Mean Overall Score</b>												<b>2.67</b>	

**Unit – I: Basics of Income Tax**

Introduction to Income Tax Act – Definition: Assessment year, Previous year, Person, Assessee, Income, Gross Total Income, Total Income. Agricultural Income - Exempted Incomes - Residential Status of Assessee - Incidence of Tax

**Unit – II: Assessment Procedure and Powers**

Income Tax Authorities: General Powers of Income tax authorities and Meaning of Assessing Officer. Assessment: Due date, Prescribed Forms and PAN. Types of Assessment (Theory Only)

### **Unit – III: Income from Salaries**

Income from Salaries: Definitions, Allowances, Perquisites, Profits-in-lieu of salary, Provident Fund and Deductions u/s 16 – Computation of Income from salary

### **Unit - IV: Income from Salaries (Retirement)**

Gratuity – pension – Commuted Pension – Compensation on Voluntary Retirement Service – Encashment of Earned Leave – Computation of Taxable Salary (Retirement)

### **Unit – V: Income from House Property**

Income from House Property: Meaning, Annual value, Exempted incomes and deductions. Let out Property – Self Occupied Property – Deemed to be let out property. Arrears of rent received – Realization of Unrealized rent – Computation of income from House property

### **Field Activities:**

- Every student should obtain the salary slip of any employee, and should compute the taxable income from salary by applying the provisions of Income Tax Act. It must be submitted as a report.
- A case will be provided to every student on the concept of Salary/House property. Student should analyze the case and submit the report.
- Every student should work in Auditor office for atleast 60 hours and submit the attendance copy and report.

### **Text Book:**

- Mehrotra H.C, Income Tax Law and Practice with Tax Planning, Sahitya Bhawan Publications, New Delhi (Relevant new Editions)

**\*Note: Kindly refer next immediate page for Reference books and semester question paper patter of Income Tax Law and Practice - I**

### **Reference Books:** (Relevant new Editions)

1. Singhanian, Vinod.K.Singhanian, Direct Taxes Law and Practice, Taxmann Publications, New Delhi.
2. Gaur. V.P and D.B. Narang, Income Tax Law and Practice, Kalyani Publications, New Delhi.
3. Murthy. A, Income Tax Law and Practice, Vijay Nicole Imprints Private Ltd, New Delhi.
4. Hari Prasad Reddy and Reddy T.S, Income Tax Law and Practice, Margham Publications, Chennai.

### **Pattern of Semester Question Paper:**

End semester examination will be **conducted for 100 marks** and then will be converted to **50 Marks**

**\*Note: Question Paper Pattern for Income Tax Law and Practice – I**

### **Weightage of Marks:**

- **Theory = 30 Percentage**
- **Problem = 70 Percentage**

The question paper shall have three sections with the Maximum of 100 marks for three hours with the following break-up.

### **Section – A Each question shall carry 2 Marks. (10 x 2 = 20 Marks)**

Section-A shall contain 10 short answer questions without choice drawn from all the units on the basis of minimum two from each unit.

- Second Unit: Theory Only
- Other Units: One theory from each unit and all other questions are problem oriented

**Section – B Each question shall carry 7 Marks. (5 x 7 = 35 Marks)**

Section- B shall contain 5 **either or questions** drawn from all the five units.

- Second Unit : Theory Only
- Other Units : Two questions in remaining units should have one theory question. All other questions are problem oriented.

**Section – C Each Question shall carry 15 Marks (3 x 15 = 45 Marks)**

Section- C shall contain five question drawn one each from the five units.

- Second Unit : Theory Only
- Other Units : Problem oriented.
- **Three questions out of five** are to be answered each carrying 15 marks.

Semester – V  
Credit: 5

Hours: 6 /

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Subject Code: **CC513B Main Elective: 1. 2 E- Commerce**

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**Course Objectives:**

- To understand the concept of Electronic Commerce.
- To impart knowledge regarding E-Security and encrypted websites.

- To give an insight knowledge about Electronic governance and E-Records.
- To inculcate the knowledge about electronic payment system through online.
- To enable the student to become familiar with the mechanism for conducting business transactions through electronic means

**Course Outcomes:**

CO	CO - Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO1	Acquire of technology used in E-Commerce business.	K1 - K4
CO2	Explain the impact of vulnerability of E-commerce environment and attacking life hackings.	K1 - K4
CO3	Construct the concepts of Offense and Cyber Crimes.	K1 - K4
CO4	Identifying the methods of transfer money through online, Debit / Credit Card, Smart card, Mobile Application payments.	K1 - K4
CO5	Summarize the problems and features of Online business-like G-Pay, Amazon, OLA, OYO, Swiggy, Pharmaesy, etc.,	K1 – K5

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	3	2	2	3	3	2	2	2	2	3	3	2.42
CO2	3	3	2	3	3	3	2	2	2	3	3	3	2.67
CO3	2	3	3	3	2	2	3	3	3	3	2	2	2.58
CO4	2	3	3	3	2	3	3	3	3	3	3	2	2.75
CO5	2	2	2	2	3	2	3	3	3	2	3	3	2.50
<b>Mean Overall Score</b>												<b>2.58</b>	

**Unit – I: Introduction:**

Meaning, nature, concepts, advantages, disadvantages and reasons for transacting online, types of E-Commerce, e-commerce business models (introduction, key elements of a business model and categorizing major E-commerce business models), forces behind e-commerce. Technology used in E-commerce: The dynamics of World Wide Web and internet - Designing, building and launching e-commerce website

**Unit –II: Security and Encryption:**

Need and concepts, the e-commerce security environment: (dimension, definition and scope of e-security), security threats in the E-commerce environment (security intrusions and breaches, attacking methods like hacking, sniffing, cyber-vandalism etc.), technology solutions (Encryption, security channels of communication, protecting networks and protecting servers and clients)

**Unit – III: IT Act 2000 and Cyber Crimes**

IT Act 2000: Definitions, Digital signature, electronic governance, Attribution, acknowledgement and dispatch of electronic records, Regulation of certifying authorities, Digital signatures certificates, Duties of subscribers, Penalties and adjudication, Appellate Tribunal, Offences and Cyber-crimes

**Unit - IV: E-Payment System:**

Models and methods of e-payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments

**Unit – V: On-line Business Transactions:**

Meaning, purpose, advantages and disadvantages of transacting online, E-commerce applications in various industries like {banking, insurance, payment of utility bills, online marketing, e-tailing (popularity, benefits, problems and features), online services (financial, travel and career), auctions, online portal, online learning, publishing and entertainment} Online shopping (Amazon, Snapdeal, Alibaba, Flipkart, etc.)

**Text Book:**

- Bharat Bhaskar, Electronic Commerce: Framework, Technology and Application, 4th Ed. McGraw Hill Education 2006

**Reference Books:**

1. PT Joseph, E-Commerce: An Indian Perspective, PHI Learning 2015
2. KK Bajaj and Debjani Nag, E-commerce, McGraw Hill Education 2005
3. David Whiteley, E-commerce: Strategy, Technology and Applications, McGraw Hill Education 2001
4. Sushila Madan, E-Commerce, Taxmann New Delhi 2015

Semester – V  
Credit: 5

Hours: 6 /

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Subject Code: **CC513 Main Elective: 1. 3. Auditing**

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**Course Objectives:**

- To gain the knowledge about objectives and functions of Auditing
- Beware of classification of Audit
- Identify the key skill required for Internal Audit
- Students to learn the procedure of vouching and verification of information

- To enable the students to aware about legal requirements of auditor's qualification rights and powers.

**Course Outcomes:**

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

CO	CO – Statements	Cognitive Levels (K –Levels)
CO1	Students will get knowledge about the principles and techniques which are used in auditing	K1 - K4
CO2	Understand the classification of audit	K1 - K4
CO3	Be able to gain knowledge about internal Audit	K1 - K4
CO4	Have knowledge about vouching and verification	K1 - K4
CO5	Explore the knowledge on company audit and qualification of Auditor	K1 – K5

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	2	3	3	3	3	3	2	3	3	2	2.67
CO2	3	3	3	2	3	2	3	2	2	3	2	3	2.58
CO3	3	3	2	3	2	2	3	3	3	2	3	3	2.67
CO4	3	2	2	3	2	3	3	2	2	3	2	3	2.50
CO5	2	3	3	2	3	3	2	3	3	3	3	2	2.67
<b>Mean Overall Score</b>												<b>2.62</b>	

**Unit – I: Introduction**

Definition –Objectives - functions of audit - distinction between book keeping and auditing, auditing and investigation - Qualities of an auditor - advantages and limitations of an audit

**Unit – II: Classification of Audit**

Statutory, internal, continuous, periodical, interim, complete, partial, management, service, energy, environmental, cost and Balance Sheet audit - Audit engagement letter - Audit programme - Audit note book - Audit working papers - Steps before commencement of new audit.

**Unit – III: Internal Audit**

Meaning - Importance - objects and Essentials of good internal control and internal check - Distinction between internal control and internal check - internal check for cash, purchase, sales and wages – Access Centers – Electronic Data Processing Audit

**Unit –IV: Vouching**

Meaning – Objectives of Voucher, Vouching of cash transaction - verification and valuation of assets - : Investments, land and building - plant and machinery, account receivable and stock - in – trade

**Unit – V: Company Audit**

Auditor - Qualification - Disqualification, appointment, remuneration, removal, status, rights, powers, duties and liabilities of an auditor - share capital audit and share transfer audit.

**Test Book:**

- B.N. Tandon and S. Sudharsan and S. Sundharabalu: Practical Auditing. S. Chand & Company Ltd 2013

**Reference Books:**

1. Ravinder Kumar and Virender Sharma, Prentice-Hall of India Pvt.Ltd 2015
2. DinkarPagare: Principles and practice of Auditing. Sultan Chand & Sons 2016
3. Kamal Gupta: Contemporary Auditing. Tata McGraw-Hill Education, 2004
4. [Aruna Jha](#) Auditing- University Edition Taxmann – 2016

Semester – V

Hours: 4 /

Credit: 3

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Subject Code: CC514

Subject Skill: Computerized Accounting -I

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**Course Objectives:**

- To enable the students to acquire basic knowledge on computer application in the field of Accounting with Tally Prime Software or Higher Version.
- To know about creation of voucher.
- To aware about Inventory creation.
- To enable to acquire the purchase and sales order.

- To know the budget and control.

**Course Outcomes:**

CO	CO - Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO1	Acquire the knowledge of company creation, select, alter, shut.	K1 - K4
CO2	Create voucher types and steps to creation.	K1 – K6
CO3	Construct the purchase and sales with GST entries.	K1 - K4
CO4	Prepare the purchase order and sales order.	K1 - K4
CO5	Design and practice about the Scenario Management Ratio Analysis.	K1 – K6

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	2	3	2	2	2	3	2	3	3	3	2.58
CO2	3	3	3	2	3	3	2	2	2	3	2	3	2.58
CO3	3	2	3	3	3	3	3	3	2	3	2	2	2.67
CO4	3	3	3	2	3	3	3	3	3	2	3	2	2.75
CO5	2	3	2	3	3	3	3	3	2	3	3	3	2.75
<b>Mean Overall Score</b>												<b>2.67</b>	

**Unit – I: Company creation and set-up of accounts in Tally Prime or Higher version**

Company Info Menu: Create company, Select Company, Shut company, Alter company, Security control, Change tally vault, Tally audit feature, Quitting Tally, Accounting Configuration & Features: Group Creation, Multiple Group Creation, Display, Alter, Delete the Group, Ledger Creation, Multiple Ledger Creation, Display, Alter, Delete the Ledger.

**Unit – II: Accounting vouchers**

Meaning and Types of Vouchers used in Tally, Accounting Voucher Creation, Receipt and Payment Voucher, Contra Vouchers Bank or Cash Transactions, Journal Voucher, Sales and Credit Note Voucher, Purchase and Debit Note Voucher Entry, Invoicing, Bill wise Details

**Unit – III: Final Accounts and Inventory vouchers:**

Stock items, stock groups, units of measures, stock categories, creating a single stock group, creating a multiple stock group, stock items, display, alter, delete the stock item, Purchase and Sales item with GST (CGST, SGST and IGST) HSN Code Updates, Discount allow Discount Received, Discount with Alternate units.

**Unit – IV – Purchase & Sales Order**

Purchase order, sales order, receipt note, delivery note, rejection in, rejection out, reorder level, reorder quantity, Reversing journals –physical stock voucher.

**Unit - V: Budget & Control and Scenario Management Ratio Analysis**

Budget & Control, Purchase budget, Sales budgets, Scenario Management and Ratio Analysis.



**Text Books:**

- Tally Prime (Advanced Usage) Tally Solution, Bangalore, 2021.

**Reference Books:**

1. Institute of Computer Accountants, *Tally*, Vikas Publishing House, New Delhi.2015
2. Tally Academy, Tally Manual 2016
3. TALLY 9 Upto release 3.0, Computech Publications Ltd., New Delhi. 2016
4. User Manual of Accounting & Budgeting Software System Prepared by TEVTA

Semester – V

Hours: 2 /

Credit: 2

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Subject Code: **PCC504**

**Subject Skill: Computerized Accounting - I (Practical -VI)**

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**Course Objectives:**

- To enable the students to acquire basic knowledge on computer application in the field of Accounting with Tally Prime.
- To educate about pass the voucher with and without stock item.

- To the students aware about Final Accounts.
- To enable to acquire the knowledge of budget and control.
- To know the scenario management and Ratio Analysis.

**Course Outcomes:**

CO	CO - Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO1	Prepare the Trial Balance Account.	K1 - K4
CO2	Create voucher for the accounting transaction with stock and without stock items.	K1 – K6
CO3	Create the Final accounts; extract gross profit and net profit.	K1 – K6
CO4	Prepare account for budget control.	K1 - K4
CO5	practice the Scenario Management and Ratio Analysis.	K1 - K4

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	3	3	2	2	3	2	3	3	3	2.75
CO2	3	3	2	2	3	3	3	2	2	3	3	3	2.67
CO3	3	3	3	2	3	2	2	3	3	3	2	3	2.67
CO4	2	2	3	3	2	3	3	3	3	2	2	2	2.50
CO5	3	3	3	3	2	3	3	3	3	2	3	3	2.83
<b>Mean Overall Score</b>												<b>2.68</b>	

1. Application of Tally - creation of companies; creation of primary groups, Secondary groups.
2. Creation of Voucher (Contra, Payment, Receipt, Journal, Sales, Purchase and Physical Stock)
3. Preparing Trial Balance, Profit & Loss and Balance Sheet (Final Accounts)
4. Creation of Inventory (Stock Group, Category, UOM, Godown, Stock Item)
5. Purchase Order, Sales Order
6. Reorder Level and Reorder Quantity
7. Setup GST, CGST, SGST, IGST Percentage.
8. Budget & Control (Purchase & Sales Budget)
9. Scenario Management and Ratio Analysis.
10. Display the result and Printing process.

**Semester – V**  
**Credits**

**4 Hours/4**

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**CC515 COMPUTER ORGANIZATION**

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**1. Course Objectives**

- To know the fundamentals of a computer system.
- To understand the different types of number system.
- To understand the various types of memory and processor.

- To understand the classification of computer languages.
- To study the different kinds of input output device.

## 2. Course Outline

### UNIT I: INTRODUCTION TO COMPUTER

Introduction: Characteristics of Computers – Evolution of Computers – Computer Generations. Basic Computer Organization: Input and Output Unit – Storage Unit – ALU – CU – CPU.

### UNIT II: NUMBER SYSTEMS

Data types: Non Positional Number Systems – Positional Number systems, Binary, Octal and Hexadecimal Numbers – Converting from one number system to another.

### UNIT III : PROCESSOR AND MEMORY

Processor : Central Processing Unit – Memory: Main memory. Secondary Storage: Magnetic Tape, Magnetic Disks, Optical Disks, Main storage devices

### UNIT –IV : COMPUTER LANGUAGES

Computer Languages : Machine Language – Assembly Language – High Level Language – Object Orient Language – Characteristics of a Good Programming Languages

### UNIT –V : INPUT/OUTPUT ORGANIZATION

Peripheral Devices – I/O interface – Asynchronous Data Transfer – Modes of Transfer – Direct memory access – Input Output Processor.

## 3. Teaching Resources

### i. Text Books

- 1) Pradeep K. Sinha, PritiSinha, “Computer Fundamentals”, Sixth Edition.BPB Publications.

**Unit-I** : **Ch.1-2**

**Unit-II** : **Ch.3**

**Unit-III** : **Ch.7-8**

**Unit-IV** : **Ch.12**

- 2) Morris Mano M., “Computer System Architecture”, 3<sup>rd</sup> Edition, New Delhi: Pearson Prentice Hall, India, 2008.

**Unit-V** : **Ch.11.1-11.4, 11.6-11.7**

### ii. References

- 1) Wiliam Stallings, “ Computer Organization and Architecture”, Eighth Edition, Pearson Publication, 2010.
- 2) Morris Mano, “Digital Login and Computer Design”, Prentice Hall of India, Private Limited, New Delhi: 2001.

### iii. Web References

#### Online Tutorial

1. <http://www.geeksforgeeks.org/computer-organization-and-architecture-tutorials/>
2. <http://nptel.ac.in/courses/106103068/>
3. <http://www.studytonight.com/computer-architecture/>

## Online Quiz

1. [https://www.proprofs.com/quiz-school/story.php?title=computer-organization\\_1](https://www.proprofs.com/quiz-school/story.php?title=computer-organization_1)

## 5. Supplement Learning

- Data Representation
- Computer Arithmetic
- Processors
- Storage Devices
- Computer Languages

Semester – V  
Credits

4 Hours/4

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### CC516 WEB PROGRAMMING USING PHP

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#### 1) Course Objectives

- To understand the basic fundamental syntax and functions.
- To understand form processing and validation methods.
- To know file handling concepts.
- To understand basic MySQL functions.
- To implement PHP using XML functions.

#### 2) Course Outline

##### UNIT – I: FUNDAMENTALS OF PHP

Web server-Apache-PHP Intro-PHP Install-PHP Syntax-PHP Variables-PHP Echo / Print-PHP Data Types-PHP Strings-PHP Constants-PHP Operators- Control structures-PHP Functions- Directory Functions-File System Functions-PHP Arrays-PHP Sorting Arrays-PHP Super global-String Functions-Date and Time Functions-Mathematical Functions-Miscellaneous Functions.

##### UNIT – II: PHP FORMS

Basic Form Processing (GET and POST Method) - PHP Form Handling - PHP Form Validation- PHP Form Required- URL- E-mail-PHP Form Complete.

##### UNIT-III: PHP ADVANCE

PHP Arrays Multi-PHP Date and Time-PHP Include-PHP File Handling-PHP File Open/Read-PHP File Create/Write-PHP File Upload-PHP Cookies-PHP Sessions-PHP Filters-PHP Filters Advanced-PHP Error Handling-PHP Exception-COM-DOM-CURL-SOAP.

##### UNIT – IV: MYSQL

Introduction to MY SQL - The Show Databases and Table - The USE command - Create Database and Tables - Describe Table - Select, Insert, Update, and Delete statement - Some Administrative detail - Table Joins - Loading and Dumping a Database.

### **UNIT – V: PHP WITH DATABASE CONNECTION**

PHP MySQL Functions -Connect-Create DB-Create Table- Insert Data-Get Last ID-Insert Multiple-Prepared-Select Data-Delete Data-Update Data-Limit Data-Table join-Database driven application.

#### **3) Teaching Resources**

##### **i) Text Books**

- 1) Julie C.Meloni, Sams, “Teach Yourself PHP, MySQL and Apache”, Fourth Edition, Sams Publishing, New Delhi, 2008.

<b>Unit – I:</b>	<b>Ch. 3 – 8, 10</b>
<b>Unit – II</b>	<b>: Ch. 11</b>
<b>Unit – III</b>	<b>: Ch. 12 – 6</b>
<b>Unit – IV</b>	<b>: Ch. 15</b>
<b>Unit – V</b>	<b>: Ch. 16</b>

##### **ii) References**

- 1) Luke Welling, Laura Thomson, “PHP and MySQL Web Development” Third Edition, Dorling KinderlyPvt Ltd., New Delhi, 2006.
- 2) Julie Meloni, Matt Tellus, “PHP 6”, Cengage Learning InidaPvt Ltd, New Delhi, 2008.

##### **iii) Web References**

###### **Online Tutorial**

1. [www.w3schools.com](http://www.w3schools.com)
2. [www.php.net](http://www.php.net)
3. [www.phpclasses.org](http://www.phpclasses.org)

###### **Online Quiz**

1. <http://www.w3schools.com/quiztest/quiztest.asp?qtest=PHP>
2. <http://www.pskills.org/php.jsp>

###### **Online Compiler**

1. <http://compileonline.com>
2. [http://www.compileonline.com/execute\\_php\\_online](http://www.compileonline.com/execute_php_online).

#### **4. SUPPLEMENT LEARNING**

- Processing Buffered and Un buffered Queries
- SQL Injection Cheat Sheet
- Comparison Operators
- Security Concepts
- Memory Management in PHP

Semester – V  
Credits

2 Hours/2

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**PCC504 PRACTICAL-V: WEB PROGRAMMING USING PHP**

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- 1) Control Structures and Arrays
- 2) Use of Date and time Functions and Mathematical Functions
- 3) Use of GET and POST Method
- 4) Form Validation Techniques
- 5) File operations Read, Write, upload
- 6) Creation of session and cookies
- 7) Creation of tables, Insertion, Updation and Deletion of rows in MYSQL tables
- 8) Database connectivity in PHP with MySQL
- 9) Creation of Simple web pages – I
- 10) Creation of Simple web pages – II

Semester – V  
Credit: 1

Hours: - /

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Subject Code: **Self Study Paper: I 1.1 Business Organizations**

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**Course Objectives**

1. To gain knowledge of Business Organization and its importance
2. To enable the students to be familiar with various types of business organisation.
3. To impart knowledge on establishment of industry
4. To understand the types and functions of stock exchanges in India.
5. To impart knowledge on trade associations and chamber of commerce.

**Course outcomes:**

On successful completion of this course, students will be able to		
1	Analyse the social responsibility of business in real business world	K1 - K4
2	Understand the forms of business organisation.	K1 - K4
3	Aware about concept of establishment of industry and district industrial centre	K1 - K4
4	Evaluate the functions of stock exchange	K1 - K4
5	Understand about the functions of chamber of commerce	K1 - K4
	K1 -Remember; K2 -Understand; K3 -Apply; K4 -Analyze; K5-Evaluate; K6 -Create	

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	2	3	2	3	3	3	3	2	3	2	3	2.58
CO2	2	3	3	3	2	3	2	3	3	2	3	3	2.67
CO3	3	3	3	2	3	3	2	2	3	3	3	3	2.75
CO4	3	2	2	2	3	3	3	2	3	3	3	2	2.58
CO5	3	3	3	3	3	2	3	3	2	3	2	2	2.67
<b>Mean Overall Score</b>												<b>2.65</b>	

### Unit – I: Introduction

Business: Meaning and types – Profession: Meaning and importance of business  
Organization-Social Responsibilities of Business-Business Ethics

### Unit - II: Types of Business Organization

Forms of Business organization -Sole trader -Partnership- Joint Hindu Family -Joint Stock companies -Co-operative societies- Public utilities and Public enterprises-Public Sector vs. Private Sector

### Unit – III: Establishment of Industry

Location of industry - Factors influencing location - Size of industry - Optimum firm - advantages of Large - scale operation - limitation of small scale operation - Industrial estates - District Industries Centres.

### Unit – IV: Stock Exchange Functions

Stock Exchange - Function -Types -Working - Regulation of Stock Exchanges in India - Business Combination - Causes -Types - Effects of Combination in India.

### Unit – V: Trade Associations

Trade association -Chamber of commerce -Functions-Objectives -Working in India

### Text Book:

- R.N. Gupta, Business organization & Management- S. Chand & Co. New Delhi.2016

### Reference Books:

1. Y.K.Bhushan, Business organization, SultanChand, New Delhi. 2012
2. Vijay Kumar [Kaul](#) Business organization & Management, Pearson India 2011
3. [Frank R. Mason](#), Business Principles and Organization - Clarke Press 2008
4. [M.C. Shukla](#), Business Organization and Management S.Chand 2010

Semester – V  
Credit: 1

Hours: - /

**Course Objectives:**

- To introduce the students the functioning of modern office and latest information technologies in offices.
- To expose the students in office supervision and accommodation
- To understand on basics of office management and supervision
- To be familiar in the field of information technologies related on their administration
- To comprehend the basics of office management, indexing and office forms

**Course outcomes:**

On successful completion of this course, students will be able to		
1	Understand the basics of office management and supervision	K1 - K4
2	Aware about the system of office and work simplification	K1 - K4
3	Create an office with proper lay out, decoration and lighting	K1 – K6
4	Understand the concept of systematic record management	K1 - K4
5	Apply the modern communication techniques in Office.	K1 - K4
	K1 -Remember; K2 -Understand; K3 -Apply; K4 -Analyze; K5-Evaluate; K6 –Create	

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	2	3	2	3	3	3	2	3	3	2	3	2.58
CO2	3	3	3	2	3	3	2	3	3	3	2	3	2.75
CO3	3	3	2	3	2	2	3	3	2	2	3	2	2.50
CO4	2	3	2	3	3	3	3	2	3	3	3	2	2.67
CO5	2	3	2	3	3	2	3	3	3	2	3	3	2.67
<b>Mean Overall Score</b>												<b>2.63</b>	

**Unit - I: Office Management and Supervision**

Meaning - Definition – Functions – Importance – Departmentation – Relationship of office with other departments - Office Manager: Qualification – function – Roles duties and Responsibilities – Office Supervision – Requisites of effective supervision.

**Unit - II: Office Systems and Work Simplification**

Meaning - Need – Planning and Principles of office systems –System Design and Planning - Flow of work – Work simplification – Work Measurement - Principles and Procedures - Techniques and Standards of performance.

**Unit - III: Office Accommodation and Environment**

Importance - Location – Office layout – Principles – System approach to layout – Types – New trends in office layout – working environment – Lighting Ventilation –Interior Decoration - Safety, Security and Secrecy.



#### **Unit - IV: Record Management and Office Machines**

Meaning – Significance of record management– Filing: Objectives & Methods – Indexing: meaning & objectives – Office forms: Types - designing and control – Choice of office machines: objective- Automation and mechanizations.

#### **Unit - V: Computer and Information Technology**

Techniques and devices in data communication and computer systems – Value – Electronic data Processing (EDP), Integrated Date Processing (IDP)– Wide Area Network (WAN)-satellite communication- Hypertext transfer protocol (HTTP) – Online office security services.

#### **Text Book:**

- Moorthy Krishna, Office Management, S., Sultan Chand Publication.2016

#### **References Books:**

1. Bhatia R.C., Principles of Office Management, Lotus Press Publication, 2007.
2. Jain J.N Singh P.P, Modern Office management, Regal Publications, 2007.
3. Gupta C.B. Office organization and management, Sultan Chand Publication, 2007
4. Pillai and Bagavathi, Office management, Sultan Chand Publication, 2008.

Semester – V

Hours: - /

Credit: 1

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Subject Code:

**Self Study Paper: I 1.3 Business Management**

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**Course Objectives:**

- To familiarize students with the principles, functions and techniques of management
- Explore knowledge on planning and use appropriate resources for decision-making.
- To learn organisation structure and span of management
- Students will inculcate the types of leadership and theories of motivation
- To study the system and process of effective controlling in the organization

**Course Outcomes:**

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

CO	CO - Statements	Cognitive Levels (K –Levels)
CO1	Acquire the knowledge and skills to manage a business	K1 - K4
CO2	Familiarize the planning and decision-making process in the organization	K1 - K4
CO3	Understand the structure of the organization and have knowledge to delegation of authority and responsibility	K1 - K4
CO4	Demonstrate the ability to directing, leadership and communicate effectively	K1 - K4
CO5	Evaluate the issues and formulate best control methods.	K1 – K5

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	2	3	3	2	3	3	2	3	2	3	2.67
CO2	3	2	3	3	2	3	2	2	3	2	3	3	2.58
CO3	3	3	3	3	2	2	3	2	3	3	3	3	2.75
CO4	2	3	3	3	2	3	3	2	3	3	3	2	2.67
CO5	3	2	2	3	3	2	3	3	2	3	2	3	2.58
<b>Mean Overall Score</b>												<b>2.65</b>	

**Unit – I: Introduction**

Management: Meaning-Nature-Importance – Functions - Levels - Managerial skills - Managerial roles - Management as an Art or Science or Profession – Principles of Management

**Unit – II: Planning**

Planning: Meaning, Nature, Importance, Process and Types; Decision making: Meaning, Process and Types; Basic concept of Management by Objectives and Management by Exception

**Unit – III: Organization**

Organization: Meaning, Nature, Importance and Principles, Formal Vs Informal organization. Delegation & Decentralization – Authority Vs Responsibility - Span of Management – Factors determining span of management

**Unit – IV: Directing and Leadership**

Directing: Meaning, Nature, Importance and Principles - Leadership: Meaning and Styles of leadership - Motivation: Meaning – Maslow and McGregor Theories of Motivation – Communication – Meaning – Process – Barriers

**Unit – V: Co-Ordination and Control**

Co-Ordination: Meaning, Characters, Importance, Problems and Methods of securing Co-ordination. Control: Meaning, Nature, Benefits and Process

**Text Book:**

- C.B.Gupta, Business Management, Sultan Chand & Sons, Chennai 2016

**Reference Books**

1. Koontz and O'Donnell, Principle of Management, Tata McGraw Hill, New Delhi 2004
2. Pandey I.M, Fundamentals of Management, Vikas Publications, New Delhi 2011.
3. Prasad L.M, Principle and Practice of Management, S.Chand& Co, New Delhi 2012.
4. Jayashankar J, principles of Management, Margham Publications, Chennai 2013.

Credit: **1**

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Subject Code: **Self Study Paper – I 1.4 NPTEL and SWAYAM / MOOC**

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Those Students choose any one of the NPTEL and SWAYAM / MOOC courses and they may get one credit after the successful completion of NPTEL and SWAYAM / MOOC courses. That Credit will be incorporated into their V Semester Mark sheet itself.

Semester – **V**  
Credit: **1**

Hours: **2 /**

**Subject Code: NCC503 Non-Major Elective – 1: Basics of Accounting using Computers (Tally)**

**Course Objectives:**

- To gain the knowledge about accounting software in the current industry.
- To impart knowledge to the students on the added features on the latest version.
- To expose the students on creation of groups and company in Tally
- To understand on basics of accountings and books of accounts
- To be familiar on the aspects of preparation of journal, ledger and etc. in Tally.

**Course outcomes:**

On successful completion of this course, students will be able to		
1	Aware on software to be used in the field of accounting	K1 - K4
2	Understand on computerized accounting packages with latest versions and its installation	K1 - K4
3	Create a company and groups with various details	K1 - K6
4	Understand the classification of accounts and various books of business	K1 - K4
5	Apply the accounting rules in Tally by creating ledger, profit and loss account and other accounts.	K1 - K4
	K1 -Remember; K2 -Understand; K3 -Apply; K4 -Analyze; K5-Evaluate; K6 –Create	

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	2	3	2	3	2	3	2	3	3	3	2.58
CO2	3	3	2	3	3	2	2	3	3	3	3	2	2.67
CO3	3	3	2	2	3	3	3	2	3	2	2	3	2.58
CO4	3	2	3	3	2	3	3	3	3	2	3	3	2.75
CO5	2	2	3	3	3	2	3	3	2	3	2	3	2.58
<b>Mean Overall Score</b>												<b>2.63</b>	

**Unit: Introduction to Tally**

Introduction to Tally – Features of Tally – Tally and Accounting – Security of Tally – Benefits of Tally – Installation of Tally and getting started – Steps for installing Tally – Operating system for Tally – Activating Tally.

**Unit: II Starting Tally and Company Creation**

Starting Tally and Company creation: Gateway of Tally – Button Bar – Creation of Company – Selecting Company – Shutting Company – Company Info.

**Unit – III: Classification of Accounts**

Classification of Accounts: Grouping – Display of Group – Creation of Group – Creation of Ledger – Final Statement – Trading Account – Income Statement – Profit & Loss Account – Balance Sheet – Methods of showing Balance sheet.

**Unit – IV: Tally New Version**

Tally New Version – Features – Multilingual support – Comparison between old and new version – Availability of additional features

**Unit – V: Practical Assignments**

Practical Assignments – Preparation of Journal entries, Ledgers, Trial Balance & Final Accounts (Simple problems only)

**Text Book:**

- Palanivel.S, “Tally Accounting Software”, Margham Publications, Chennai 2016

**Reference Books:**

1. Narmada Agarwal, Tally User Manual, Tally Solutions Pvt. Ltd 2008
2. Institute of Computer Accountants. Tally, Vikas Publishing House, New Delhi.2015
3. Tally Academy. Tally Manual.2016
4. TALLY 9 Upto release 3.0, Computech Publications Ltd., New Delhi.2016

Credit: 2

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Subject Code: **Summer Internship and Mini Observation Report**

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**Course Objectives:**

- To expose students to industry practices and help them to face the challenges in this rapidly changing world, internship training is crucial.
- The purpose of the Internship is to provide students with an authentic learning environment for integrated and holistic education. The work carried out by the student in the internship should be relevant to the areas of Accounting / Marketing / Finance / Investment/ Banking / Insurance/ Auditing & Taxation / Entrepreneurship

**Course Outcomes:**

1. Students acquire experiential learning.
2. Students gain working experience in an actual workplace environment.
3. Study integrate theory and practice, and to understand the limitations of their current knowledge.
4. Student aware to work in a team and to collaborate with people with diverse background

**Internship Guidelines and Evaluation:**

1. The faculty mentor will be assigned to each student by the department end of the fourth semester
2. Each student should undertake an internship study of the organization for a period of Four weeks (Minimum 20 days) during May & June, during the summer vacation which is after completing the fourth semester.
3. Students can choose any one of the following fields:
  1. Organizations / Auditing & Taxation
  2. Marketing: Wholesale and Retail shops / Any Agencies
  3. Banking / Insurance / Finance
  4. Stock Market Operation / Investment /Entrepreneurship
  5. Data entry work / Accounting
4. The study / Mini Observation report should cover the following topics:
  1. Profile of the organization: Mission, objectives & strategies of the organization.
  2. Organization design & structure, Policies & procedures followed.
  3. Products, sales strategy, competitors, SWOT analysis of the organization.
  4. Key result areas of the organization.
  5. System of accounting followed.
  6. Significant factors for success.
  7. Performance appraisal system.
  8. Financial highlights.
  9. Future plans for the growth of the organization.
  10. Sustainability.
5. The Internship report has to be submitted in the month of August which will be evaluated for 50 marks (Internship 30 Marks, Mini Observation report 15 Marks and Viva – Voce 5 Marks), which will be converted into 2 credits. Those Credits will be added in their fifth semester mark sheet.

Semester – VI  
Credit: 5

Hours: 6 /

**Subject Code: CC612 Human Resource Management**

**Course Objectives:**

- To understand the basic perspective of Human Resource management and Strategic HRM
- To gain knowledge about human resource planning
- They will be able to design, implement and evaluate training programmes
- Demonstrate the ability to prepare a recruitment and selection strategy for a specific job
- To enable the students to be aware on the procedure of performance appraisal

**Course Outcomes**

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

CO	CO - Statements	Cognitive Levels (K –Levels)
CO1	Students will be able to possess the skills required by today's HR professionals and the scopes in the field of HRM and SHRM	K1 - K4
CO2	Students are enabled make an appropriate Human Resource Planning	K1 - K4
CO3	Apply right recruitment and selection process in business scenario	K1 – K5
CO4	Analyze the training needs, apply the right training methods and evaluate the same	K1 - K4
CO5	Understand and evaluate the way in which appraising the performance of an employee	K1 – K5

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	2	3	3	3	3	2	3	2	3	3	2.75
CO2	3	2	3	2	2	3	2	3	2	3	3	2	2.50
CO3	2	2	3	3	2	3	3	2	3	3	3	3	2.67
CO4	2	3	3	2	3	3	2	3	2	3	2	3	2.58
CO5	3	3	3	3	3	2	3	3	3	2	2	3	2.75
<b>Mean Overall Score</b>												<b>2.65</b>	

**Unit - I: Introduction**

Human Resource Management – Meaning – Definition – Importance-Functions of HRM- Duties and qualities of HR manager- Strategic HRM: Meaning- Definition and Scope.

**Unit – II: Human Resource Planning**



Meaning- Definition- Importance- Objectives- Factors influencing Human Resource Planning- Process of Human Resource Plan- Analyzing the Organizational planning.

### **Unit - III: Recruitment and Selection**

Meaning- Definition- Objectives and Methods of Recruitment - Factors Determining Recruitment- Selection Process - Different types of Test and Interview- Characteristics of Good test- Guidelines for ensuring successful Interview

### **Unit – IV: Training and Development**

Meaning - Needs and Importance of Training- Essentials of good training program- Methods of Training (On the job and Off the Job Training methods only)

### **Unit - V: Performance Appraisal**

Meaning - Definition - Features – Advantages – Methods of performance Appraisal (Traditional and Contemporary methods only) - Steps for Effective Performance Appraisal – Career planning and counseling

#### **Text Book:**

- Aswathappa, Human Resource and personnel Management, Tata McCreaw Hill, New Delhi 2011

#### **Reference Book:**

1. Khanka K, Human Resource Management, S.Chand& Co, New Delhi.2011
2. Tripathi.P.C., Human Resource Management, Sultan Chand, New Dehli.2006
3. Gupta. C.B., “Business Organization and Management” S.Chand& Co, New Delhi.2008
4. Jaishankar J, Human Resource Management, Margham Publication, Chennai. 2002

Semester – VI  
Credit: 5

Hours: 6 /

**Subject Code: CC613 Financial Management**

**Course Objectives:**

- To introduce the basic concepts of Financial Management.
- To educate the students about financial planning.
- To give an insight knowledge about factors of capital structure.
- To inculcate the knowledge on cost of equity, debentures, preference share.
- To make the students aware about Working capital management.

**Course Outcomes:**

CO	CO - Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO1	Know the fundamental source of short- and long-term finance.	K1 - K4
CO2	Understand the preparation of operating, financial and combined leverages.	K1 - K4
CO3	Analyze the preparation of capital structure theories (NI, NOI, Traditional, MM approach)	K1 - K4
CO4	Ascertain Methods of computation of Cost of Capital.	K1 – K5
CO5	Evaluate the method of Dividend Policy (Walter, Gordon and MM Model).	K1 – K5

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	2	3	3	3	2	3	2	3	3	3	2.67
CO2	2	3	3	2	3	3	2	3	2	3	3	2	2.58
CO3	3	3	2	2	3	2	3	3	2	2	3	2	2.50
CO4	2	3	3	2	2	3	2	2	3	2	3	2	2.42
CO5	3	3	2	3	3	2	3	3	3	3	2	3	2.75
<b>Mean Overall Score</b>												<b>2.58</b>	

**Unit – I: Basics of Financial Management**

Financial Management – Meaning, Functions, Objectives and Scope of Financial Management – Risk Return Trade Off - Source of Finance – Meaning, Purpose and Sources of Short-Term finance - Meaning, Purpose and sources of Long term Finance.

(Theory Only)

**Unit – II: Financial Planning and Leverages**

Financial Planning: Meaning and Objectives – Factors affecting Financial planning - Principles of sound financial planning. (Theory Only); Leverage: Meaning and types –

Operating, Financial and Combined Leverage.  
(Both Theory and Problem)

### **Unit – III: Capital Structure**

Capital Structure – Meaning - Factors influencing Capital Structure – EBIT–EBT–EPS Analysis – Capital Structure Theories – NI Approach - NOI Approach - Traditional Approach – MM Approach  
(Both Theory and Problem)

### **Unit - IV: Cost of Capital**

Cost of Capital–Cost of Equity- Cost of Debt- Cost of Preference shares- Cost of Retained Earnings- Weighted Average Cost of Capital- Methods of computation of Cost of Capital.  
(Both Theory and Problem)

### **Unit – V: Dividend Decisions & Working capital management**

Dividend policy – Determinants of dividend policy – Types of dividend policy – forms of dividend – Theories of Dividend Policy (Walter, Gordon and MM Model)– Working Capital Management (simple problems only) (Both Theory and Problem)

### **Text Book:**

- Murthy,A, Financial Management, Margham Publication, Chennai

### **Reference Books:**

1. S.N. Maheswari – Elements of Financial Management, Sultan Chand & Sons, New Delhi. 2006
2. I.M. Pandey – Fundamentals of Management, Vikas Publishers, New Delhi.2016
3. Dr. R.M. Srivastava – Financial Management, Himalaya Publishing House, Mumbai.2013
4. Prasanna Chandra – Financial Management, Tata McGraw Hill, New Delhi.2008

**\*\*Note: Kindly refer next immediate page for semester question paper patter of Financial Management**

### **Pattern of Semester Question Paper:**

End semester examination will be **conducted for 100 marks** and then will be converted to **50 Marks**

**\*\* Note: Semester Question Paper Pattern for Financial Management**

### **Weightage of Marks:**

- **Theory = 40 Percentage**
- **Problem = 60 Percentage**

The question paper shall have three sections with the Maximum of 100 marks for three hours with the following break-up.

**Section – A** Each question shall carry 2 Marks. **(10 x 2 = 20 Marks)**

Section-A shall contain 10 short answer questions without choice drawn from all the units on the basis of minimum two from each unit.

- First Unit: Theory Only
- Other Units: One theory from each unit and all other questions are problem oriented

**Section – B** Each question shall carry 7 Marks **(5 x 7 = 35 Marks)**

Section- B shall contain 5 **either or questions** drawn from all the five units.

- First Unit – Theory Only
- Other Units: Only two theory and all other questions are problem oriented.

**Section – C (3 x 15 = 45 Marks)**

Section- C shall contain five question drawn one each from the five units.

- First Unit: Theory Only
- Other Units: Only one theory and all other questions are problem oriented.
- **Three questions out of five** are to be answered each carrying 15 marks.

Semester – VI  
Credit: 5

Hours: 6 /

Subject Code: CC614A Main Elective: 2.1 Income Tax Law and Practice - II

**Course Objectives**

1. To enable the students to compute taxable income from business and profession
2. To be familiar with the transfer of capital assets and computation of taxable amount of capital gain.
3. To impart knowledge of students on taxability of income from other source.
4. To acquire knowledge on adjustment of losses under various heads of income.
5. To enable the students to compute Total Income and Tax Liability of an Individual.

**Course outcomes:**

On successful completion of this course, students will be able to		
1	Apply the provisions of income tax on computation of taxable income from business and profession in real cases.	K1 - K4
2	Create the suitable investment portfolio based on provisions of exempted capital gain under section 54.	K1 – K6
3	Understand the income tax provisions on taxability of other incomes	K1 - K4
4	Apply the income tax provisions on adjustment of losses to minimize the taxable income of Assessee.	K1 - K4
5	Compute the amount of taxable income and reduce the tax liability in legal ways by applying the concept of deductions,	K1 - K4
	K1 -Remember; K2 -Understand; K3 -Apply; K4 -Analyze; K5-Evaluate; K6 –Create	

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	3	2	2	2	3	2	3	3	3	2.67
CO2	3	3	2	2	3	3	2	3	3	2	3	2	2.58
CO3	2	3	3	3	2	3	2	3	2	3	2	3	2.58
CO4	3	2	2	2	3	3	3	3	2	3	3	2	2.58
CO5	3	3	3	3	2	2	3	3	2	3	2	3	2.67
<b>Mean Overall Score</b>												<b>2.62</b>	

**Unit - I: Income from Business or Profession**

Meaning – Business – Profession - Rules for adjustment – Allowable expenses – Disallowed expenses – Scientific Research Expenses – Computation of Income from Business or Profession

**Unit – II: Capital Gains**

Meaning of Capital asset – Type – Transfer – transfer not considered as transfer - Cost of Acquisition – Cost of Improvement – types of capital gain - Exemption from Capital gain – Computation of taxable capital gain

### **Unit - III: Income from other Source**

Income taxable under the head Other Sources – Deductions from other source income – Interest on Securities - Computation of Income from other source

### **Unit - IV: Set off and Carry forward of Losses**

Set off of Losses – Intra Head adjustment and Inter Head Adjustments - Carry forward of Losses – Rules regarding adjustment of losses of different heads - Clubbing of Income and Deemed Income

### **Unit - V: Assessment of Individual**

Deductions eligible for Individual u/s. 80 – Donation u/s 80G - Income tax rate for Individual - Computation of Taxable Income of Individual (Simple Problem Only)

### **Field Activities:**

- Every student should obtain the Profit and Loss Account from the Annual Report of any Company and should compute the taxable income from business by applying the provisions of Income Tax Act. It must be submitted as a report.
- A case will be provided to every student on the concept of Business/Capital Gains/Other Source. Student should analyze the case and submit the report.
- Every student should file income return in online at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in) by applying the Income Tax provisions.

### **Text Book**

- Mehrotra H.C, Income Tax Law and Practice with Tax Planning, Sahitya Bhawan Publications, New Delhi (Relevant new Editions)

### **Reference Books**

1. Vinod.K.Singhania, Direct Taxes Law and Practice, Taxmann Publications, New Delhi.
2. Gaur. V.P and D.B. Narang, Income Tax Law and Practice, Kalyani Publications, New Delhi.
3. Murthy. A, Income Tax Law and Practice, Vijay Nicole Imprints Private Ltd, New Delhi.
4. Hari Prasad Reddy and Reddy T.S, Income Tax Law and Practice, Margham Publications, Chennai. (Relevant new Editions)

**\*\*\*Note: Kindly refer next immediate page for semester question paper pattern of Income Tax Law and Practice – II**

### **Pattern of Semester Question Paper:**

End semester examination will be **conducted for 100 marks** and then will be converted to **50 Marks**

**\*\*\*Note: Semester Question Paper Pattern for Income Tax Law and Practice – II**

### **Weightage of Marks:**

- **Theory = 30 Percentage**
- **Problem = 70 Percentage**

The question paper shall have three sections with the maximum of 100 marks for three hours with the following break-up.

**Section – A (10x 2 = 20 Marks)**

Section-A shall contain 10 short answer questions without choice drawn from all the units on the basis of minimum two from each unit.

- One theory from each unit and all other questions are problem oriented
- Each question shall carry 2 Marks.

**Section – B (5 x 7 = 35 Marks)**

Section- B shall contain 5 either or questions drawn from all the five units.

- Three questions should be Theory from any three units and all others questions are problem oriented
- Each question shall carry 7 Marks.

**Section – C (3 x 15 = 45 Marks)**

Section- C shall contain five question drawn one each from the five units.

- One theory from any Unit and All others questions are problem oriented.
- Three questions out of five are to be answered each carrying 15 Marks.

Semester – VI  
Credit: 5

Hours: 6 /

Subject Code: CC614B Main Elective: 2.2 Investment Management

**Course Objectives:**

- To make the student to understand the concepts, objectives and various avenues of the investments.
- Comprehend the functionalities of the financial market and financial institutions
- Understand how securities are traded in the market
- Provide a guide to the measurement and analysis of risk of financial investments
- To help students develop a broad knowledge and understanding of portfolio management and investment analysis.

**Course Outcomes:**

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

CO	CO – Statements	Cognitive Levels (K –Levels)
CO1	Aware on the various avenues of the investments	K1 - K4
CO2	Understand the functioning of financial markets in India	K1 - K4
CO3	Gain knowledge about stock market and role of SEBI	K1 - K4
CO4	Demonstrate how risk is assessed	K1 - K4
CO5	Construct optimal portfolios and its management	K1 – K6

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	2	3	3	2	3	3	2	3	2	3	2.58
CO2	3	3	2	2	3	2	2	3	2	3	3	2	2.50
CO3	2	2	3	2	3	3	3	2	3	3	3	3	2.67
CO4	2	2	3	3	3	2	3	3	2	3	3	2	2.58
CO5	3	3	2	2	3	2	3	3	3	3	2	3	2.67
<b>Mean Overall Score</b>													<b>2.60</b>

**Unit – I: Investment Management**

Meaning - Nature and scope of investments management – Investments and Speculation – Investment and Gambling – Investment avenues– features of an investment programme – investment process and stages in investment

**Unit – II: Financial Institutions and Markets in India**

Development of the financial system in India – Structure of financial markets, Financial Institutions — New developments in the financial system



### **Unit - III: The Securities Exchange Board of India**

Kinds of Market-New issue market and stock exchange in India - Role of the new issue market – mechanics of floating new issues – Development in the stock market. Meaning – definition-Nature and scope. Objectives - functions organization of SEBI – SEBI's Role in the Primary market and Secondary market

### **Unit – IV: Return and Risk:**

Return; Definition – Measurement – Traditional technique – Statistical methods - Risk; Definition – Systematic risk – Unsystematic risk – Quantitative analysis of risk.

### **Unit – V: Portfolio Investment:**

Meaning - Importance of ideal portfolio-Government securities – Life insurance – Private insurance companies – Commercial bank – Post office scheme – Fixed deposit schemes in companies – New instruments – Mutual fund – Investment in real estate and Gold

### **Text book:**

- Preethi Singh, Investment management, Himalaya Publishing House, Mumbai.

### **ReferenceBooks:**

1. Punithavathy Pandian, 2004 Security Analysis and portfolio Management, Vikas Publishing House Private Ltd.
2. [Charles P. Jones](#), Investments: Analysis and Management - Wiley India Pvt. Ltd;2007
3. Maheshwari and Yogesh, Investment management - Prentice Hall India 2008
4. Bhalla V.K, Investment management - S Chand & Company 2008

Semester – VI  
Credit: 5

Hours: 6 /

Subject Code: CC614C

Main Elective: 2.3 Company Law

**Course Objectives:**

- To enable the students to understand the principles and procedures of company law
- To impart basic knowledge of the provision of the companies act
- To expose on appointments and powers of directors and secretaries of company.
- To understand about the proceedings of meeting at company
- To be familiar with the types of winding of companies with the process.

**Course outcomes:**

On successful completion of this course, students will be able to		
1	Acquire basic knowledge on company and basic documents on formation of company	K1 - K4
2	Understand the powers, rights and duties of directors and secretary of company	K1 - K4
3	Analyse the proceedings of various types of meeting at company with its norms	K1 - K4
4	Understand the basics of ordinary and special resolution	K1 - K4
5	Aware about the process and methods of winding of companies	K1 - K4
	K1 -Remember; K2 -Understand; K3 -Apply; K4 -Analyze; K5-Evaluate; K6 -Create	

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	3	2	2	3	3	3	2	3	3	2	2.67
CO2	3	3	3	3	2	2	3	3	2	3	3	3	2.75
CO3	2	2	3	3	2	3	2	3	3	2	3	3	2.58
CO4	3	2	2	3	3	3	2	2	2	3	3	2	2.50
CO5	3	3	2	3	2	3	3	3	3	2	3	3	2.75
<b>Mean Overall Score</b>												<b>2.65</b>	

**Unit – I: Introduction**

Definition of Company – Characteristics of Company – Kinds – Promotion of companies – Rights, duties, status and liabilities of promoter – Contents of Memorandum of Association and Articles of Association – Incorporation of companies – Commencement of Business

**Unit – II: Company Management**

Company secretary and board of Directors –Appointment – Qualifications and disqualifications – Removal – Powers, rights, duties, and liabilities of directors

**Unit – III: Company Meetings**

Meetings of company –General meetings of shareholders – Statutory Meeting – Statutory Report –Annual General Meeting – Extraordinary General Meeting – Meetings of Directors - Requisites of a valid Meeting

**Unit – IV: Proceedings of Meetings**

Minutes of meeting – Proxies – Voting and Poll – shares without voting Rights – Resolutions – Ordinary resolution – Special resolution – Resolutions requiring special notice.

**Unit – V: Winding-up of Companies**

Methods of winding up –Winding up by court – Grounds for compulsory winding up – Voluntary winding up and winding up subject to supervision of the court – Consequences of winding up

**Test Book:**

- ND Kapoor, Company Law & Secretarial Practice -Sultan Chand & Sons

**Reference Books:**

1. N.D. Kapoor --Sultan &Chand,-Elements of Company Law Sultan Chand & Sons 2014
2. M.C. Shukla & S.S. Gulshan Principles of *Company Law* –Sultan & Chand, New Delhi, 2006
3. Dr. M.R. Srinivasan -Company Law & Secretarial Practice - Margham Publications 2012
4. P.P.S. Gogna, A Text of Company Law-- S. Chand Publishing New Delhi, 2008

Semester – VI  
Credit: 3

Hours: 4 /

Subject Code: CC615

Subject Skill: Computerized Accounting - II

**Course Objectives:**

- To know about payroll to employees with concern department.
- To givean insight knowledge of Cost center and Cost Category.
- To educate the students about multiple price level.
- To equip the students about TCS and TDS.
- To enable the students to acquire advance knowledge on computer application in the field of Accounting with Tally Prime Software or Higher Version.

**Course Outcomes:**

CO	CO - Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO1	Create Payroll with basic pay, HRA, DA, TA.	K1 – K6
CO2	Explain the steps topreparecost center, Cost Category and Bank Reconciliation Statement.	K1 - K4
CO3	Understand the multiple price level	K1 - K4
CO4	Create the report based on the TDS and TCS concept.	K1 – K6
CO5	Generate the accountingreport and export the file.	K1 - K4

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	2	3	2	2	3	3	2	3	3	3	2.67
CO2	3	3	3	3	2	2	3	2	3	2	3	2	2.58
CO3	3	3	2	2	3	3	2	3	3	2	2	3	2.58
CO4	2	2	3	3	3	3	2	3	3	3	3	3	2.75
CO5	3	2	2	3	2	2	3	2	3	3	2	3	2.50
<b>Mean Overall Score</b>												<b>2.62</b>	

**Unit – I: Payroll (Tally Prime or Advance Version)**

Industries or organization Payroll Management, Employee Groups Creations, Department wise Groups, Employees Creations with Name or Designations, Account Department, Admin Department, Purchase Department, Sales Department, Employee’s payment Units Types, Attendance / Production Types, Attendance leave with pay, leave without pay, Production Hours, Pay Heads creations, Basic salary, HRA, DA, TA, PF, Employee allowances or Deductions, Maintain employee’s salary Details or Rate.

**Unit- II: Cost Centre & Cost Category and BRS and BOM**

Cost Centre and cost category, Bank Reconciliation, Point of Sale (POS), Bill of Material, BOM (Bill of Material), Set Components (BOM), Creations, Require stock raw items for BOM Quantity.

**Unit – III: Multi Price Level and Multi currency**

Interest calculation - Price Level, Price List, Manage Sales account, Company Price Level For, Price Manage Minimum or Maximum Quantity, Dealer Rate, Customer Rate, Multiple Stock Valuation, Retailer Rate, Price Level Auto Selected Sales, Bill Printing Automatic Setting, usage of multi-currency.

#### **Unit – IV: TCS & TDS**

Basic Concept of TCS, Creating Masters, TCS Report, Tax on Scrap of Sales, Add TCS on Sales, Basic Concept of TCS, Creating Masters, Processing Transactions, TDS Report, Deduct tax on Salary Expenses

#### **Unit – V: Report Generation and Printing**

Display of Payroll report, PF, HRA, DA, TA, allowances and deduction report, Price level details, Bank Reconciliation Statement report, Bill of Material Report, TCS Collection report and TDS report

#### **Text Books:**

- Tally Prime (Advanced Usage) Tally Solution, Bangalore, 2021.

#### **Reference Books:**

1. Institute of Computer Accountants, *Tally*, Vikas Publishing House, New Delhi.2015
2. Tally Academy, Tally Manual 2016
3. TALLY 9 Upto release 3.0, Computech Publications Ltd., New Delhi. 2016
4. User Manual of Accounting & Budgeting Software System Prepared by TEVTA

Semester – VI

Hours: 2 /

Credit: 2

Subject Code: PCC603 Subject Skill: Computerized Accounting – II (Practical – VII)

**Course Objectives:**

- To enable the students to acquire knowledge about payroll.
- To educate about cost center and cost category.
- To the students aware about Interest calculation and multiple price level.
- To enable to acquire the knowledge of Bank Reconciliation.
- To know the TDS and TCS.

**Course Outcomes:**

CO	CO - Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
CO1	Create the Payroll.	K1 – K6
CO2	Pass the entries of Cost center and Cost category.	K1 - K4
CO3	Calculate Interest Calculation.	K1 - K4
CO4	Prepare the Bank Reconciliation Statement.	K1 - K4
CO5	Create the report for the transactions of Tax collected at Source and Tax Deducted at Source.	K1 – K6

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	3	2	3	2	2	3	3	2	3	3	3	2.67
CO2	3	3	3	3	2	2	3	2	3	2	3	2	2.58
CO3	3	3	2	2	3	3	2	3	3	2	3	3	2.67
CO4	2	2	3	3	3	3	2	3	3	3	3	3	2.75
CO5	3	2	3	3	2	2	3	2	3	3	2	3	2.58
<b>Mean Overall Score</b>												<b>2.65</b>	

1. Payroll
2. Price Level & Price List
3. Cost Center & Cost Category
4. Bank Reconciliation Statement
5. Bill of Material (BOM)
6. Point of Sales (POS)
7. Interest Calculation.
8. TCS (Tax Collected at Source)

9. TDS (Tax Deduction at Source)

10. Multi-Currency usages

**Semester – IV**

**4 Hours/4**

**Credits**

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**CC616 MANAGEMENT INFORMATION SYSTEM**

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**1. Course Objectives**

- To demonstrate effective communication with individuals, teams and large groups.
- To demonstrate effective analytical and critical thinking skills.
- To distinguish and analyze ethical problems that occurs in business and society.
- To apply leadership skills and competencies in business situations.
- To demonstrate an understanding of the major functional areas of Business.

**2. Course Outline**

**UNIT-I: INFORMATION AND SYSTEM CONCEPTS**

Definition - Types of information – Dimension of information – Kinds of System – System related concepts - Elements of a System - Human as an Information Processing system - Porters value chain model - Strategic Information System (SIS).

**UNIT-II: MANAGEMENT INFORMATION SYSTEMS AND DATABASE MANAGEMENT**

Importance of MIS – Concept of Management Information System – Definition of MIS - Nature and Scope of MIS - Structure of MIS - MIS classification – Database Hierarchy – Files – Database – Database Management System

**UNIT-III: ERP AND DECISION SUPPORT SYSTEMS**

Introduction- E-commerce - Decision Support Systems: Decision Making Concept - Simon’s Model of Decision Making - Types of Decisions – Decision Support Systems - Characteristics and Capabilities of DSS.

**UNIT-IV: INFORMATION SYSTEM PLANNING**

Information System Planning - Planning Terminology - Information System Planning - The Nolan Stage Model - Four stage Model of Planning - Acquisition of Information system - Acquisition of Hardware and Software.

**UNIT-V: SYSTEM IMPLEMENTATION**

Implementation process - Organizational Change - IS Security Threats - Protecting Information System - IS Security Technology - The Disaster Recovery Plan.

**3. Teaching Resources**

**i. Text**

- 1) DP Goyal, “Management Information Systems: Managerial Perspective”, 3<sup>rd</sup> Edition, Macmillan Publishers India Ltd, 2010.

<b>Unit-I</b>	<b>:</b>	<b>Ch. 3, 4.</b>
<b>Unit-II</b>	<b>:</b>	<b>Ch. 1, 2, 6</b>
<b>Unit-III</b>	<b>:</b>	<b>Ch. 9, 10.</b>

**Unit-IV** : **Ch. 12, 13.**  
**Unit-V** : **Ch. 14, 16.**

## ii. References

- 1) Uma G. Gupta, "Management Information Systems Managerial Perspective", Macmillan Publishers India Ltd, 2002.
- 2) P.T.Joseph, S.J and Sanjay Mohapatra, "Management Information Systems in Knowledge Economy", PHI Learning Private Ltd, 2009.

## iii. Web references

### Online Tutorial

1. <http://www.openlearningworld.com/innerpages/Fundamentals%20of%20MIS.htm>
2. [https://www.tutorialspoint.com/management\\_information\\_system/index.htm](https://www.tutorialspoint.com/management_information_system/index.htm)

### Online Quiz

1. [http://highereducation.com/sites/0073376752/student\\_view0/chapter1/multiple\\_choice\\_quiz.html](http://highereducation.com/sites/0073376752/student_view0/chapter1/multiple_choice_quiz.html)

## 4. Supplement Learning

- Enterprise Architecture
- System Analysis and Design
- E-Business Strategy Architecture and Design
- Interface Design
- Networks and Communications

Semester – VI  
Credit: 1

Hours: - /

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Subject Code: **Self Study Paper – II 2.1 Customer Relationship Management**

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### Course Objectives:

- To highlight the importance of customer expectations and customer satisfaction.
- To highlight the methods to retain customers in business and to develop a long-term relationship with customer through appropriate strategies.
- To impart knowledge on customer life cycle



- To enable the students to understand about customer centric marketing
- To expose on customer retention Programmes and loyalty and reward point systems

**Course outcomes:**

On successful completion of this course, students will be able to		
1	Acquire basic concepts of Customer Relationship Management and customer's expectations	K1 - K4
2	Understand about customer profile and life cycle	K1 - K4
3	Evaluate the customer centric marketing and understand the importance of bonding of customer relationship.	K1 – K5
4	Understand the basics of customer detection and CRM strategies	K1 - K4
5	Aware about the customer loyalty and reward programmes	K1 - K4
	K1 -Remember; K2 -Understand; K3 -Apply; K4 -Analyze; K5-Evaluate; K6 –Create	

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	2	3	3	3	2	3	3	3	3	2	2	2.58
CO2	3	2	3	2	3	3	2	3	3	2	2	2	2.50
CO3	3	3	2	3	3	2	3	2	3	2	3	3	2.67
CO4	3	3	2	3	2	3	3	2	2	3	2	3	2.58
CO5	2	2	3	3	3	2	3	2	3	3	3	2	2.58
<b>Mean Overall Score</b>												<b>2.58</b>	

**Unit - I: Introduction**

Concept of CRM - characteristics and peculiarities of CRM – Steps in CRM - Relevance of CRM – Customer expectations (branding identity, loyalty, innovation)

**Unit - II: Customer Values**

Customer Profile – Customer values – Customer life cycle – Economics of customer care – Characteristics of outstanding customer service – Managing customer satisfaction.

**Unit - III: Customer Centric Marketing**

Customer Centric Business - Customer Centric Marketing – bonding of customer relationship

**Unit - IV: CRM Strategy**

Customer Defection – Contact centres for CRM – CRM strategy.

**Unit - V: CRM in Action**

Client retention programmes – Reorganization – Customer loyalty – Customer rewards programmes – CRM in action – e-solution.

**Text Book:**

- R K Sugandhi, CRM, New Age International 2008

**Reference Books:**

1. [Subhasish Das](#), CRM –Jain book agency 2007
2. Alok Kumar Rai, CRM concept and cases - Jain book agency 2014
3. [Mukesh Chaturvedi & Abhinav Chaturvedi](#), CRM [An Indian Perspectives](#) 2005
4. Shainesh& Jagdish Seth, CRM, a strategic perspective, Macmillan. 2005

Semester – VI  
Credit: 1

Hours: - /

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Subject Code: **Self Study Paper – II 2.2 Sales Promotions**

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**Course Objectives:**

- To enable the students to acquire knowledge on sales promotion and its importance
- To make students to aware about different tools of sales promotion
- To impart knowledge on various techniques of sales promotion
- Students enable to learn how to creating public relations
- To know ethical and legal aspects of sales promotion

**Course Outcomes:**

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

CO	CO – Statements	Cognitive Levels ( K –Levels)
CO1	Students understand the sales promotion techniques	K1 - K4
CO2	Have knowledge about tools of sales promotion	K1 - K4
CO3	Apply the skills in marketing a product by using different process.	K1 - K4
CO4	Understanding the necessity of creating public relations	K1 - K4
CO5	Gain knowledge on ethical and unethical sales promotion	K1 - K4

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	3	3	3	2	2	3	3	3	3	2	3	2.67
CO2	3	3	2	3	2	3	3	2	2	3	3	2	2.58
CO3	3	2	3	3	3	2	3	3	3	2	3	3	2.75
CO4	3	2	3	2	3	3	2	3	3	3	3	2	2.67
CO5	2	3	3	3	3	2	3	2	3	2	2	3	2.58
<b>Mean Overall Score</b>												<b>2.65</b>	

### Unit – I: Introduction

Nature and importance of sales promotion, its role in marketing - Forms of sales promotions - Consumer oriented sales promotion; trade oriented sales promotion & Sales force-oriented sales promotion.

### Unit – II: Tools of sales promotion

Tools of sales promotion- samples point of purchase, displays & demonstrations, exhibitions & fashion shows, sales contests & games of chance and skill, lotteries gifts offers, premium and free goods, price packs, rebates patronage rewards, Conventions, conference & trade shows, specialties and novelties.

### Unit – III: Promotional Programme

Developing sales promotion programme, pre-testing implementing, evaluation of results and making necessary modifications

### Unit – IV: Creating Public Relations

Public relations-Meaning, features, growing importance, role in marketing, similarities in publicity and public relations, Major tools of Public Relations- News, speeches, special events, handouts, and leaflets, audio-visual public service activities, miscellaneous tools.

### Unit – V: Ethical and legal promotion

Ethical and legal aspects of sales promotion and public relations

### Text book:

- Wells, Moriarty & Burnett, Advertising, Principles & Practice, Pearson Education 7th Edition, 2007.

**Reference books:**

1. S. H. H. Kazmi and Satish K Batra, Advertising & Sales Promotion, Excel Books, New Delhi, 2001.
2. George E Belch and Michel A Belch, Advertising & Promotion, McGraw Hill, Singapore, 1998.
3. Julian Cummings, Sales Promotion, Kogan Page, London 1998.
4. Kenneth Clow. Donald Baack, Integrated Advertisements, Promotion and Marketing communication, Prentice Hall of India, New Delhi, 2003.

Semester – VI  
Credit: 1

Hours: - /

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Subject Code: **Self Study Paper – II 2.3 Business Environment**

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**Course Objectives:**

- To enable the students to have an overview of Political, Social and Global environment of business
- To provide knowledge of the environment in which businesses operate, the economic environment
- To give students an understanding of the various constituents and its functions.
- To study the procedural aspects of various forms of Business Organizations and Social Responsibility of Business towards different groups

- Gain knowledge about the operation of different institutions and opportunities of global business environments.

**Course Outcomes:**

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

CO	CO – Statements	Cognitive Levels ( K –Levels)
CO1	Familiarize the nature and scope of business environment and its components	K1 - K4
CO2	Understand the effects of government policy on the economic environment	K1 - K4
CO3	Have knowledge on social responsibility of business towards stakeholders	K1 - K4
CO4	Analyze the relationships between Government and political environment	K1 - K4
CO5	Make aware on the role of globalization, WTO and GATT	K1 - K4

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	3	2	3	3	2	3	2	3	2	3	3	3	2.67
CO2	3	3	2	3	2	2	3	3	2	2	3	2	2.50
CO3	2	3	3	2	3	3	3	2	3	3	2	2	2.58
CO4	2	3	3	3	3	2	3	3	3	3	2	3	2.75
CO5	3	2	2	3	3	2	3	3	2	3	3	3	2.67
<b>Mean Overall Score</b>												<b>2.63</b>	

**Unit – I: Business Environment**

Meaning and Definition of business – Scope of Business – Characteristics of Business – Business goals – Business during the 21<sup>st</sup> century - Knowing the environment – Factors influencing the Indian Business Environment – Environmental Analysis

**Unit - II: Economic Environment**

Economic Environment – Nature of the Economy – Structure of the Economy – Economic Policies & Planning the economic conditions.

**Unit – III: Political Environment**

Political & Government Environment – Functions of the State – Economic Roles of the government – Government and Legal Environment – The constitutional Environment

**Unit – IV: Social Environment**

Social Environment – Business and Society Ecology and Consumerism, Consumer rights – Business Ethics – Social Responsibility of Business towards stakeholders – Natural Environment and Ecology

**Unit –V: Global Environment**

Global Environment – globalization – Meaning and Rationale for globalization – the role of WTO – GATT – trading blocks in globalization – Impact of globalization on India

**Text Book:**

- S.Sankaran , Business Environment, Margham Publications, Chennai 2015

**Reference Books:**

1. K. Aswathappa, Essentials of Business Environment, Himalaya Publishing House, Delhi 2016
2. Raj Agarwal , Business Environment, Excel Books,New Delhi 2002
3. Dr. Francis Cherunilam, Business Environment, Himalaya Publishing House, Delhi 2015
4. Sundaram & Black: The International Business Environment; Prentice Hall, New Delhi. 2011

Semester – VI

Hours: - /

Credit: 1

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Subject Code: **Self Study Paper – II 2.4 NPTEL and SWAYAM / MOOC**

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Those Students choose any one of the NPTEL and SWAYAM / MOOC courses and they may get one credit after the successful completion of NPTEL and SWAYAM / MOOC courses. That Credit will be incorporated into their VI Semester Mark sheet itself.

**Course Objectives:**

- To enable the students to have general commercial knowledge
- To impart knowledge on joint stock companies and its management
- To gain basic knowledge on Trade, Commerce and Industry
- To understand about various business forms
- To acquire knowledge on preparing company agenda and minutes

**Course outcomes:**

On successful completion of this course, students will be able to		
1	Have basic knowledge on Trade, Commerce and Industry	K1 - K4
2	Understand on various forms of business-like sole trade and partnership	K1 - K4
3	Aware about the company and types of co-operatives	K1 - K4
4	Understand the procedure of appointment of directors and their duties	K1 - K4
5	Familiar with proceedings of meetings of company.	K1 - K4
	K1 -Remember; K2 -Understand; K3 -Apply; K4 -Analyze; K5-Evaluate; K6 -Create	

COS	Programme Outcome							Programme Specific Outcome					Mean Score of CO's
	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	2	3	3	3	2	3	3	3	2	2	2	3	2.58
CO2	3	3	3	2	3	2	3	3	2	2	3	3	2.67
CO3	2	3	3	3	3	2	2	2	3	3	3	2	2.58
CO4	3	2	2	3	3	3	3	2	3	3	2	3	2.67
CO5	2	3	3	3	2	3	3	3	3	2	3	3	2.75
<b>Mean Overall Score</b>												<b>2.65</b>	

**Unit – I: Introduction**

Commerce, Trade, Industry – Meaning – Scope and Importance of Commerce – Economic Basis of Commerce

**Unit – II: Business forms**

Forms of Business Organizations – Sole Trade – Partnership Features – Merits and Demerits

**Unit – III: Joint Stock Company**

Joint Stock Company – Features – Memorandum and Articles – Contents – Prospectus and Contents – Types – Co-operatives – Features – Types – Advantages

**Unit – IV: Management of Joint Stock Companies**

Management of Joint Stock Company – Directors – Qualification, Appointment, Removal, Powers and Duties

## **Unit – V: Meeting Procedures**

Company Meetings – Types – Minutes – Agenda – Quorum – Resolution

### **Text Book**

- K.L.Nagarajan, Vinayagam, Radhasamy and Vasudevan, Principles of Commerce and General Commercial Knowledge, S.Chand& Co., New Delhi

### **Reference Books**

1. Ghosh and Bhushan, General Commercial Knowledge, Sultan Chand & Sons, New Delhi 2007
2. J.C. Bahl&E.R.Dhongde, Elements of Commerce & Business Methods, New Book & Co., Mumbai 2015
3. P.N. Reddy &S.S.Gulshan, Commerce – Principles & Practice, S. Chand & Co., New Delhi 2015
4. J.C. Sinha &V.N.Mughali, A text book of Commerce, R. Chand & Co., New Delhi 2009