



SACRED HEART COLLEGE (AUTONOMOUS)

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Ready for
Every Good Work

A Don Bosco Institution of Higher Education, Founded in 1951 * Affiliated to Thiruvalluvar University, Vellore * Autonomous since 1987

Accredited by NAAC (4th Cycle – under RAF) with CGPA of 3.31 / 4 at 'A+' Grade

B.Com(CA)

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

S.No	Subject Code	Subject Name	Hours	No. of Credits	CIA	SE	Total
SEMESTER II							
1		Part I Language II – Tamil II	5	3	50	50	100

2		Part II General English II	5	3	50	50	100
		Communicative English		1	50	50	100
3		Part III MC- Financial Accounting – II	5	5	50	50	100
4		MC- Principles of Marketing	5	5	50	50	100
5		Allied: Internet Concepts and Web Design	4	3	50	50	100
		Practical –II Internet Concepts and Web Design	2	1	50	50	100
6		Part IV Social Skills	2	1	50	50	100
7		Christian Religion / Value Education - II	2	1	50	50	100
Total			30	23			

S.No	Subject Code	Subject Name	Hours	No. of Credits	CIA	SE	Total
SEMESTER III							
1		Part III 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		Allied: Programming with C	4	3	50	50	100
		Practical -III: Programming with C	2	1	50	50	100
5		Allied: Business Mathematics	5	3	50	50	100
6		Part IV Employability Skills - I	2	1	50	50	100
7		Human Rights	2	1	50	50	100
8		Part VI Optional: Certificate Course – I Stock Market Operation		1#			
Total			30	24 +1#			

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

S.No	Subject Code	Subject Name	Hours	No. of Credits	CIA	SE	Total
SEMESTER V							
1		Part III 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		Main Elective: I ME: 1.1 Income Tax Law and Practice - I	6	5	50	50	100
		ME: 1.2 E-Commerce					
		ME: 1.3 Auditing					
5		Subject Skill: I SS: Computerized Accounting - I	4	3	50	50	100
		Practical -VI: Computerized Accounting - I	2	2			
6		Self Study Paper: I 1.1 Business Organisation	-	1*	50	50	100
		1.2 Office Administration					
		1.3 Business Management					
		1.4 NPTEL and SWAYAM / MOOC					
7		Part III Non Major Elective: Basics of Accounting using computers (Tally)	2	1	50	50	100
		Summer Internship and Mini Observation Report		2*			
Total			30	25 + 1*+2*			

S.No	Subject Code	Subject Name	Hours	No. of Credits	CIA	SE	Total
SEMESTER VI							
1		Part III MC- Human Resource Management	6	5	50	50	100
	2	MC- Management Information System					
	3	MC- Financial Management					
4		Main Elective: II 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		Subject Skill: II SS: Computerized Accounting - II	4	3	50	50	100
		Practical -VII: Computerized Accounting - II	2	2			
6		Self Study Paper: II 2.1. Customer Relationship Management	-	1*	50	50	100
		2.2. Sales Promotion					
		2.3 Business Environment					
		2.4 NPTEL and SWAYAM / MOOC					
7		Part III Non Major Elective: General Commercial Knowledge	2	1	50	50	100
Total			30	25 + 1*			
Grand Total			180	148+2+2+2			

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
CO5	2	3	2	2	3	3	3	2	3	2	3	2	2.50
Mean Overall Score													2.60

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

Subject Code: **CC107** Core: **Modern Banking****Course Objectives:**

- To impart knowledge on the basic functions and services of commercial banks
- To make them 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
Mean Overall Score												2.58	

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.

CC108 OFFICE AUTOMATION**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.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

PCC103 PRACTICAL-I : OFFICE AUTOMATION

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

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
Mean Overall Score												2.53	

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

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:

CO	CO - Statements	Cognitive Levels (K –Levels)
	On successful completion of this course, students will be able to	
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
Mean Overall Score												2.58	

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, 5th 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.

CC208 INTERNET CONCEPTS AND WEB DESIGN**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”,
2nd 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”, 2nd 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

Unit 5 : Ch 11, 12

ii. Web References

www.jquery.com

www.w3schools.com

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

Online Compiler

https://www.tutorialspoint.com/online_html_editor.php

https://www.w3schools.com/js/js_editor.asp

SUPPLEMENT LEARNING

Network

Meta Tag

Div Tag

Lay outs

Responsive Web Design(RWD)

PCC202 PRACTICAL II: INTERNET CONCEPTS AND WEB DESIGN

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

Subject Code: CC310 Mercantile Law**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
Mean Overall Score												2.62	

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

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
Mean Overall Score												2.67	

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

Subject Code: CC312 Fundamentals of Cost Accounting

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
Mean Overall Score												2.67	

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

CC313 PROGRAMMING WITH C**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, 13th Edition, BPB Publications, India, 2013.

iii. Web References

Online Tutorial

www.learn-c.org

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

www.w3schools.in/c-tutorial

Online Quiz

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.remoteinterview.io/online-c-compiler>

Supplement Learning

Files

Memory management

Type casting

Recursion

Command line arguments

PCC302 PRACTICAL – III: PROGRAMMING WITH C

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

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
Mean Overall Score												2.63	

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 startups 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

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
Mean Overall Score												2.65	

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

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
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
Mean Overall Score												2.63	

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.

CC414 RELATIONAL DATABASE MANAGEMENT SYSTEM

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, 6th 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://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

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

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
Mean Overall Score												2.63	

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

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
Mean Overall Score												2.67	

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. Singhania, 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.

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.

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

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, Pharmasys, 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
Mean Overall Score												2.58	

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, TaxmannNew Delhi 2015

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

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
Mean Overall Score												2.62	

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

Subject Code: **CC514** **Subject Skill: Computerized Accounting -I****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
Mean Overall Score												2.67	

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

Subject Code: **PCC504** Subject Skill: **Computerized Accounting - I (Practical -VI)****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
Mean Overall Score												2.68	

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.

CC515 COMPUTER ORGANIZATION

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”, 3rd 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

5. Supplement Learning

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

CC516 WEB PROGRAMMING USING PHP**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.

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

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
2. www.php.net
3. 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.

4. SUPPLEMENT LEARNING

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

PCC504 PRACTICAL-V: WEB PROGRAMMING USING PHP

- 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

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
Mean Overall Score												2.65	

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

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
Mean Overall Score												2.58	

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.

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
Mean Overall Score												2.62	

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 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.

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
Mean Overall Score												2.60	

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

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
Mean Overall Score												2.65	

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

Subject Code: **CC615** Subject Skill: **Computerized Accounting - II****Course Objectives:**

- To know about payroll to employees with concern department.
- To give an 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 to prepare cost 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 accounting report 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
Mean Overall Score												2.62	

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

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
Mean Overall Score												2.65	

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

CC616 MANAGEMENT INFORMATION SYSTEM

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”, 3rd Edition, Macmillan Publishers India Ltd, 2010.

Unit-I	:	Ch. 3, 4.
Unit-II	:	Ch. 1, 2, 6
Unit-III	:	Ch. 9, 10.
Unit-IV	:	Ch. 12, 13.

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

Online Quiz

1. http://highered.mheducation.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