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| B.COM., corporate secretaryship with computer application |
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| **MoDEL SYLLABUS** |
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| **AUGUST- 2022** |
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| **TAMILNADU STATE COUNCIL FOR HIGHER EDUCATION, CHENNAI – 600 005** |
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Content

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2. Programme Learning Outcome
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# PREAMBLE

The curriculum of B. Com (Corporate Secretaryship) with Computer Application is structured in a way that the students acquire in-depth knowledge in corporate affairs. The course provides a platform for the students to pursue Company Secretaryship as a profession. The comprehensive curriculum design bestows excellent career opportunities to explore new vistas in the present competitive corporate arena.

# PROGRAM LEARNING OUTCOMES

The prime objective of the course is to create a world class academic environment in the field of commerce and business. The course will prepare the students to respond to the needs of the industry and administration.

# NATURE AND EXTENT OF THE PROGRAMME

The Bachelor of Commerce with specialisation in Corporate Secretaryship isa three year degree course which introduces different facets of the Corporate World. The course inculcates factual and practical knowledge and with the ability to conceptualize and apply it in the present global corporate arena.

The course content is customised to provide an understanding of specific regulatory framework which has a direct bearing on the functioning of companies.

# AIM OF THE PROGRAMME

To provide professional expertise in the field of Commerce/Corporate Studies. The course moulds the student through each phase of, the functioning of companies stressing key concepts and procedures.

To lay down a strong foundation on the basic concepts of Finance, Securities, Accounting and Legislations which enable the students to become conversant with various corporate constituents.

The students will have better prospects to excel in professional and competitive examinations on completion of the course.

# GRADUATE ATTRIBUTES

On completing the B.Com (CS) with Computer Applications course, students will be equipped to inculcate the following attributes indicating a professional outlook in their discipline of study.

1. Proficient knowledge about laws, rules and regulations.
2. Interpretation of financial statements.
3. Interpersonal communication.
4. Knowledge of Computer applications

The Course helps the student to acquaint themselves with the theoretical and practical knowledge of the various managerial and secretarial aspects of business in general. It serves as a catalyst and a facilitating platform to enhance them to be independent and easily employable.

The main feature of the course is the Institutional Training which imparts job-oriented skills to bridge the gap between academics & industrial requirements. Further, it creates a natural interest among the students on the dynamics of the Company and equips them to face the challenges in their future endeavors.

### PROGRAMME EDUCATIONAL OBJECTIVES:

|  |  |
| --- | --- |
| **POs** | **Description** |
| **PEO1** | **Critical Thinking:** Understanding the concepts of finance, taxation, various laws andsecurities trading, filling of tax returns idea generation and infer the advantages of these concepts through critical thinking |
| **PEO2** | **Effective Communication:** To express their views through effective communication and gain the ability to connect to people in business environment |
| **PEO3** | **Apply Reasoning:** The reasoning power attained through contextual knowledge helps them to assess the societal and environmental needs for sustainable development |
| **PEO4** | **Professional Ethics:** Appreciate the impact of the professional ethics, responsibilities and procedures of the business practices and apply the same ethics both in professional and personal space. |
| **PEO5** | **Environment and Sustainability:** Apply the knowledge gained in the curriculum for the development of sustainable environment |
| **PEO6** | **Effective functioning:** Execute any task efficiently an individual, as a team member and as a leader in a diverse any environment. |
| **PEO7** | **Life Long Learning Self Learning**: Instill a sense of lifelong learning based on self-interest in accordance with the changing scenario to retain competency. |

. **e. PROGRAMME OUTCOMES:**

**On completion of the programme the students can**

|  |  |
| --- | --- |
| **POs** | **Description** |
| **PO1** | Become knowledgeable in the subject of corporate laws and apply those provisions for the benefit of the employer /organization. |
| **PO2** | Gain analytical skills in the field of accounting and taxation. |
| **PO3** | Determine the professional ethics of the business and contribute for community living and nation building. |
| **PO4** | Enhance communication skills, team work, group dynamics and leadership qualities. |
| **PO5** | Provide solutions to overcome the challenges in the area of finance and administration. |

# f. Program Specific Objectives (PSOs)

|  |  |
| --- | --- |
| **PSOs** | **Description** |
| **PSO1** | A concrete exposure to the concepts of Accounting, General Laws, Finance,  Governance, CSR and Management. |
| **PSO2** | Imparting specific knowledge on Company law and secretarial practice. |
| **PSO3** | Motivate to become an entrepreneur and nurture the entrepreneurial skills. |
| **PSO4** | Hands on training in GST and Income tax returns filing, Accounting Software, Corporate Correspondence, venture creation and industrial training. |
| **PSO5** | Train to develop managerial skills individually and collectively for better corporate management at local and global level. |

**Highlights of the Revamped Curriculum**:

* Student-centric, meeting the demands of industry & society, incorporating industrial components, hands-on training, skill enhancement modules, industrial project, project with viva-voce, exposure to entrepreneurial skills, training for competitive examinations, sustaining the quality of the core components and incorporating application oriented content wherever required.
* The Core subjects include latest developments in the education and scientific front, advanced programming packages allied with the discipline topics, practical training, devising mathematical models and algorithms for providing solutions to industry / real life situations. The curriculum also facilitates peer learning with advanced mathematical topics in the final semester, catering to the needs of stakeholders with research aptitude.
* The General Studies and Mathematics based problem solving skills are included as mandatory components in the ‘Training for Competitive Examinations’ course at the final semester, a first of its kind.
* The curriculum is designed so as to strengthen the Industry-Academia interface and provide more job opportunities for the students.
* The Industrial Statistics course is newly introduced in the fourth semester, to expose the students to real life problems and train the students on designing a mathematical model to provide solutions to the industrial problems.
* The Internship during the second year vacation will help the students gain valuable work experience, that connects classroom knowledge to real world experience and to narrow down and focus on the career path.
* Project with viva-voce component in the fifth semester enables the student, application of conceptual knowledge to practical situations. The state of art technologies in conducting a Explain in a scientific and systematic way and arriving at a precise solution is ensured. Such innovative provisions of the industrial training, project and internships will give students an edge over the counterparts in the job market.
* State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature are incorporated as Elective courses, covering conventional topics to the latest - Artificial Intelligence.

**Value additions in the Revamped Curriculum:**

|  |  |  |
| --- | --- | --- |
| **Semester** | **Newly introduced Components** | **Outcome / Benefits** |
| **I** | **Foundation Course**  To ease the transition of learning from higher secondary to higher education, providing an overview of the pedagogy of learning Literature and analysing the world through the literary lens  gives rise to a new perspective. | * Instill confidence among students * Create interest for the subject |
| **I, II, III, IV** | **Skill Enhancement papers** (Discipline centric / Generic / Entrepreneurial) | * Industry ready graduates * Skilled human resource * Students are equipped with essential skills to   make them employable |
| * Training on language and communication skills enable the students gain   knowledge and  exposure in the competitive world. |
| * Discipline centric skill will improve the Technical knowhow of solving real life   problems. |
| **III, IV, V & VI** | Elective papers | * Strengthening the domain knowledge * Introducing the stakeholders to the State-of Art techniques from the streams of multi-disciplinary, cross disciplinary and inter disciplinary nature * Emerging topics in higher education/ industry/ communication network / health sector etc. are introduced with   hands-on-training. |

|  |  |  |  |
| --- | --- | --- | --- |
| **IV** | Elective Papers | | * Exposure to industry moulds students into solution providers * Generates Industry ready graduates * Employment opportunities enhanced |
| **V Semester** | Elective papers | | * Self-learning is enhanced * Application of the concept to real situation is conceived resulting   in tangible outcome |
| **VI Semester** | Elective papers | | * Enriches the study beyond the course. * Developing a research framework and   presenting their  independent and  intellectual ideas effectively. |
| **Extra Credits:**  **For Advanced Learners / Honors degree** | | | * To cater to the needs of peer learners / research   aspirants |
| **Skills acquired from the Courses** | | Knowledge, Problem Solving, Analytical  ability, Professional Competency, Professional Communication and Transferrable Skill | |

**Credit Distribution for UG Programmes**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Sem I** | **Credit** | **H** | **Sem II** | **Credit** | **H** | **Sem III** | **Credit** | **H** | **Sem IV** | **Credit** | **H** | **Sem V** | **Credit** | **H** | **Sem VI** | **Credit** | **H** |
| Part 1. Language – Tamil | 3 | 6 | Part..1. Language – Tamil | 3 | 6 | Part..1. Language – Tamil | 3 | 6 | Part..1. Language – Tamil | 3 | 6 | 5.1 Core Course –\CC IX | 4 | 5 | 6.1 Core Course –  CC XIII | 4 | 6 |
| Part.2 English | 3 | 6 | Part..2 English | 3 | 6 | Part..2 English | 3 | 6 | Part..2 English | 3 | 6 | 5.2 Core Course – CC X | 4 | 5 | 6.2 Core Course –  CC XIV | 4 | 6 |
| 1.3 Core Course – CC I | 5 | 5 | 2..3 Core Course – CC III | 5 | 5 | 3.3 Core Course – CC V | 5 | 5 | 4.3 Core Course – CC VII  Core Industry Module | 5 | 5 | 5. 3.Core Course CC -XI | 4 | 5 | 6.3 Core Course –  CC XV | 4 | 6 |
| 1.4 Core Course – CC II | 5 | 5 | 2.4 Core Course – CC IV | 5 | 5 | 3.4 Core Course – CC VI | 5 | 5 | 4.4 Core Course –  CC VIII | 5 | 5 | 5. 4.Core Course –/ Project with viva- voce  CC -XII | 4 | 5 | 6.4 Elective -VII Generic/ Discipline Specific | 3 | 5 |
| 1.5 Elective I Generic/ Discipline Specific | 3 | 4 | 2.5 Elective II Generic/ Discipline Specific | 3 | 4 | 3.5 Elective III Generic/ Discipline Specific | 3 | 4 | 4.5 Elective IV Generic/ Discipline Specific | 3 | 3 | 5.5 Elective V Generic/ Discipline Specific | 3 | 4 | 6.5 Elective VIII  Generic/ Discipline Specific | 3 | 5 |
| 1.6 Skill Enhancement Course SEC-1 | 2 | 2 | 2.6 Skill Enhancement Course SEC-2 | 2 | 2 | 3.6 Skill Enhancement Course SEC-4,  (Entrepreneurial Skill) | 1 | 1 | 4.6 Skill Enhancement Course SEC-6 | 2 | 2 | 5.6 Elective VI Generic/ Discipline Specific | 3 | 4 | 6.6 Extension Activity | 1 | - |
| 1.7 Skill Enhancement -(Foundation Course) | 2 | 2 | 2.7 Skill Enhancement Course –SEC-3 | 2 | 2 | 3.7 Skill Enhancement Course SEC-5 | 2 | 2 | 4.7 Skill Enhancement Course SEC-7 | 2 | 2 | 5.7 Value Education | 2 | 2 | 6.7 Professional Competency Skill | 2 | 2 |
|  |  |  |  |  |  | 3.8 E.V.S. | - | 1 | 4.8 E.V.S | 2 | 1 | 5.8 Summer Internship /Industrial Training | 2 |  |  |  |  |
|  | **23** | **30** |  | **23** | **30** |  | **22** | **30** |  | **25** | **30** |  | **26** | **30** |  | **21** | **30** |
| **Total – 140 Credits** | | | | | | | | | | | | | | | | | |

**Choice Based Credit System (CBCS), Learning Outcomes Based Curriculum Framework (LOCF) Guideline Based Credit and Hours Distribution System**

**for all UG courses including Lab Hours**

**First Year – Semester-I**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part-1 | Language – Tamil | 3 | 6 |
| Part-2 | English | 3 | 6 |
| Part-3 | Core Courses & Elective Courses [in Total] | 13 | 14 |
| Part-4 | Skill Enhancement Course SEC-1 | 2 | 2 |
| Foundation Course | 2 | 2 |
|  |  | **23** | **30** |

**Semester-II**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part-1 | Language – Tamil | 3 | 6 |
| Part-2 | English | 3 | 6 |
| Part-3 | Core Courses & Elective Courses including laboratory [in Total] | 13 | 14 |
| Part-4 | Skill Enhancement Course -SEC-2 | 2 | 2 |
| Skill Enhancement Course -SEC-3 (Discipline / Subject Specific) | 2 | 2 |
|  |  | **23** | **30** |

**Second Year – Semester-III**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part-1 | Language - Tamil | 3 | 6 |
| Part-2 | English | 3 | 6 |
| Part-3 | Core Courses & Elective Courses including laboratory [in Total] | 13 | 14 |
| Part-4 | Skill Enhancement Course -SEC-4 (Entrepreneurial Based) | 1 | 1 |
| Skill Enhancement Course -SEC-5 (Discipline / Subject Specific) | 2 | 2 |
| E.V.S | - | 1 |
|  |  | **22** | **30** |

**Semester-IV**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part-1 | Language - Tamil | 3 | 6 |
| Part-2 | English | 3 | 6 |
| Part-3 | Core Courses & Elective Courses including laboratory [in Total] | 13 | 13 |
| Part-4 | Skill Enhancement Course -SEC-6 (Discipline / Subject Specific) | 2 | 2 |
| Skill Enhancement Course -SEC-7 (Discipline / Subject Specific) | 2 | 2 |
| E.V.S | 2 | 1 |
|  |  | **25** | **30** |

**Third Year**

**Semester-V**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| **Part-3** | Core Courses including Project / Elective Based | 22 | 26 |
| **Part-4** | Value Education | 2 | 2 |
| Internship / Industrial Visit / Field Visit | 2 | 2 |
|  |  | **26** | **30** |

**Semester-VI**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| **Part-3** | Core Courses including Project / Elective Based & LAB | 18 | 28 |
| **Part-4** | Extension Activity | 1 | - |
| Professional Competency Skill | 2 | 2 |
|  |  | **21** | **30** |

**Consolidated Semester wise and Component wise Credit distribution**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Parts** | **Sem I** | **Sem II** | **Sem III** | **Sem IV** | **Sem V** | **Sem VI** | **Total Credits** |
| **Part I** | 3 | 3 | 3 | 3 | - | - | 12 |
| **Part II** | 3 | 3 | 3 | 3 | - | - | 12 |
| **Part III** | 13 | 13 | 13 | 13 | 22 | 18 | 92 |
| **Part IV** | 4 | 4 | 3 | 6 | 4 | 1 | 22 |
| **Part V** | - | - | - | - | - | 2 | 2 |
| **Total** | 23 | 23 | 22 | 25 | 26 | 21 | **140** |

**\*Part I. II, and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programme and the other components. IV, V have to be completed during the duration of the programme as per the norms, to be eligible for obtaining the UG degree.**

**Consolidated Semester wise and Component wise Credit distribution**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Parts** | **Sem I** | **Sem II** | **Sem III** | **Sem IV** | **Sem V** | **Sem VI** | **Total Credits** |
| **Part I** | 3 | 3 | 3 | 3 | - | - | 12 |
| **Part II** | 3 | 3 | 3 | 3 | - | - | 12 |
| **Part III** | 11 | 11 | 11 | 11 | 22 | 18 | 84 |
| **Part IV** | 6 | 6 | 6 | 7 | 3 | 3 | 31 |
| **Part V** | - | - | - | - | - | 1 | 1 |
| **Total** | 23 | 23 | 23 | 24 | 25 | 22 | **140** |

**\*Part I. II, and Part III components will be separately taken into account for CGPA calculation and classification for the under graduate programme and the other components. IV, V have to be completed during the duration of the programme as per the norms, to be eligible for obtaining the UG degree**

|  |  |  |
| --- | --- | --- |
| **Methods of Evaluation** | | |
| **Internal Evaluation** | Continuous Internal Assessment Test | 25 Marks |
| Assignments |
| Seminars |
| Attendance and Class Participation |
| **External Evaluation** | End Semester Examination | 75 Marks |
|  | Total | 100 Marks |
| **Methods of Assessment** | | |
| **Recall (K1)** | Simple definitions, MCQ, Recall steps, Concept definitions | |
| **Understand/ Comprehend (K2)** | MCQ, True/False, Short essays, Concept explanations, Short summary or  overview | |
| **Application (K3)** | Suggest idea/concept with examples, Suggest formulae, Solve problems,  Observe, Explain | |
| **Analyze (K4)** | Problem-solving questions, Finish a procedure in many steps, Differentiate | |
|  | between various ideas, Map knowledge | |
| **Evaluate (K5)** | Longer essay/ Evaluation essay, Critique or justify with pros and cons | |
| **Create (K6)** | Check knowledge in specific or offbeat situations, Discussion, Debating or  Presentations | |

**COURSE STRUCTURE**

# Credit Distribution for B. Com

# Corporate Secretaryship With Computer Applications

# FIRST YEAR - SEMESTER-I

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of**  **Hours/Week** |
| Part-1 | Language – Tamil | 3 | 6 |
| Part-2 | English | 3 | 6 |
| Part-3 | Core Course – CC I - Financial Accounting\*\* | 5 | 5 |
| Core Course – CC II -Corporate Correspondence | 5 | 5 |
| **Elective** Generic/ **Discipline Specific Elective I**  **Computer Applications in Corporate Office** | 3 | 4 |
| Part-4 | Skill Enhancement Course SEC-1 (NME)   1. Basics Personal Finance & Investment Management or 2. Logistics Management | 2 | 2 |
| Skill Enhancement Course (Foundation Course) -  FC – Fundamental Concepts of Accounting & Commerce | 2 | 2 |
|  | **Total** | 23 | 30 |

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part-1 | Language – Tamil | 3 | 6 |
| Part-2 | English | 3 | 6 |
| Part-3 | Core Course – CC III -Advanced Financial Accounting\*\* | 5 | 5 |
| Core Course – CC IV - Corporate Management | 5 | 5 |
| **Elective** Generic/ **Discipline Specific Elective-II**  **Computer Practical I** | 3 | 4 |
| Part-4 | Skill Enhancement Course -SEC-2 (NME)   1. Every day banking Or 2. Emotional Intelligence | 2 | 2 |
| Skill Enhancement Course –SEC-3  Fundamentals of Auditing | 2 | 2 |
|  | **Total** | 23 | 30 |

# SECOND YEAR -SEMESTER-III

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| Part-1 | Language – Tamil | 3 | 6 |
| Part-2 | English | 3 | 6 |
| Part-3 | Core Course – CC V - Corporate Accounting\*\* | 5 | 5 |
| Core Course – CC VI - GST & Customs Law | 5 | 5 |
| **Elective Generic/** Discipline Specific **Elective-III**  **Management Information Systems** | 3 | 4 |
| Part-4 | Skill Enhancement Course-SEC-4 Business Building Skills | 1 | 1 |
| Skill Enhancement Course SEC-5 GST Filing of Returns  GST Filing of Returns | 2 | 2 |
| E.V. S | - | 1 |
|  | **Total** | 22 | 30 |

**SECOND YEAR - SEMESTER-IV**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of**  **Hours** |
| Part-1 | Language – Tamil | 3 | 6 |
| Part-2 | English | 3 | 6 |
| Part-3 | Core Course – CC VII - Specialised Company Accounts\*\* | 5 | 5 |
| Core Course – CC VIII - Company Law & Secretarial Practice | 5 | 5 |
| **Elective Generic**/ Discipline Specific **Elective-IV**  **Object Oriented Programming Using C++ Theory & Practical** | 3 | 3 |
| Part-4 | Skill Enhancement Course SEC-6- Tally Accounting Software | 2 | 2 |
| Skill Enhancement Course SEC-7- Professional Skills for Corporate World | 2 | 2 |
|  |  |  |
| E.V.S | 2 | 1 |
|  | **Total** | 25 | 30 |

# THIRD YEAR - SEMESTER-V

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of Hours** |
| **Part-3** | Core Course – CC IX - Management Accounting\*\* | 4 | 5 |
| Core Course – CC X - Income Tax Law & Practice I\*\* | 4 | 5 |
| Core Course CC -XI - Business Laws | 4 | 5 |
| Core Course –CC -XII – Project work with Viva-Voce | 4 | 5 |
| Elective Generic/ **Discipline Specific Elective -V**   1. **Corporate Governance and Business Ethics**   **or**   1. JAVA Programming – Theory and Practical | 3 | 4 |
| **Elective Generic**/ Discipline Specific Elective -**VI**   1. Basics of Research Methodology   Or   1. Entrepreneurial Development | 3 | 4 |
| **Part-4** | Value Education | 2 | 2 |
| Summer Internship /Industrial Training | 2 | - |
|  | **Total** | 26 | 30 |

**THIRD YEAR - SEMESTER-VI**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **List of Courses** | **Credit** | **No. of**  **Hours** |
| **Part-3** | Core Course – CC XIII - Cost Accounting\*\* | 4 | 6 |
| Core Course – CC XIV - Income Tax Law & Practice-II\*\* | 4 | 6 |
| Core Course – CC XV - Banking Theory Law & Practice | 4 | 6 |
| **Elective** Generic/ **Discipline Specific Elective -VII**   1. **Python Programming -Theory & Practical**   or   1. Web Technology | 3 | 5 |
| **Elective** Generic/ **Discipline Specific Elective -V III**   1. Internet of Things   Or   1. Introduction to Cloud Computing | 3 | 5 |
| **Part-4** | Professional Competency Skill - Training for Competitive  Examinations | 2 | 2 |
| **Part-5** | Extension Activity | 1 | - |
|  | **Total** | 21 | 30 |
| **Total Credits 140** | | | |

**Note:**

1. **The learning objectives and the course outcomes indicates the skills that can be acquired by the students at the end of each semester.**
2. **Efforts have been taken to include the components like, Naan Mudhalvan Scheme, Industrial Inputs, Entrepreneurial skills, Competitive examinations, good citizenship in appropriate places to enhance their skills and inculcate ethical values.**

### CORE I - FINANCIAL ACCOUNTING

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **COURSE CODE: CC1** | **Paper No 1** | **Year and Semester: I year/I semester** | | **Pre-Requisite:**  **Knowledge of basic accounts** | **Total Hours / week**  **5**  **(L+T+P)** |
| **Lead to other courses** | **Study of Advanced Financial Accounting** | | | | |  |  |  | | --- | --- | --- | | **L** | **T** | **P** | | **5** | **0** | **0** | |
| **Theory & Problems** | **Marks: 75** | | **Credits: 4** | | |

**LEARNING OBJECTIVES**

|  |
| --- |
| 1. To understand the fundamentals of accounting and the preparation of financial statements |
| 1. To gain knowledge on accounting for non-Trading organisations. 2. To learn the accounting concepts relating to Single Entry System |
| 1. To understand the basics of Account Current and Average due date 2. To impart knowledge on the different types of depreciation methods |

# COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

|  |  |  |
| --- | --- | --- |
| **COS** | **FINANCIAL ACCOUNTING** | **COGNITIVE LEVEL** |
| **CO1** | Recall and explain the fundamentals of accounting and the preparation of financial statements | K1, K2, K3, K4,K5 |
| **CO2** | Explain and preparation of Income and Expenditure account and balance sheet for non-trading organisations. | K1, K2, K3, K4, K5, |
| **CO3** | Accounting under single entry system | K1, K2, K3,K4, |
| **CO4** | Knowledge of Average due date and account current | K1, K2 |
| **CO5** | Classify, apply and compute the different methods of depreciation | K1, K2, K3 |

### (K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, problem solving through practical exercises

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 90**

**UNIT I: FINAL ACCOUNTS (20 Hours)**

Preparations of final Accounts of a Sole Trading Concern – Adjustments - Closing stocks

- Outstanding and Prepaid items, Depreciation, provision for Bad Debts, Provision for Discount on Debtors and creditors, interest on Capital and Drawings.

### UNIT II: ACCOUNTS FOR NON- TRADING CONCERN (15 Hours)

Receipts and Payments-Income and expenditure - Balance sheet of non-trading organization

### UNIT III: SINGLE ENTRY SYSTEM (20 Hours)

Meaning and features of Single entry and double entry System - Methods of calculation of profit – statement of Affairs Method - conversion method.

### UNIT IV: AVERAGE DUE DATE AND ACCOUNT CURRENT (20 Hours)

Average Due Date-Meaning, need, calculation of average due date-consideration of holidays intervening in the period-Account Current-Meaning and purpose, Forward method, Product method, Periodical balance method

Insurance claims - Average clause (Loss of stock only).

### UNIT V: DEPRECIATION (15 Hours)

Meaning - Causes of depreciation -- Methods of providing Depreciation – Straight line Method - Diminishing Balance Method

**RECOMMENDED TEXT BOOKS:**

* 1. T.S. Reddy & A.Murthy. Financial Accounting, Margham Publications, Chennai.
  2. S. Thothadri & S. Nafeesa, Financial accounting, MC Graw Hill Education, New Delhi.
  3. M.V. Nagarajan. Financial accounting, Vidhya publications.

### REFERENCES:

* 1. S.P. Jain & N.L. Narang S.P. Jain & N.L. Narang, Financial Accounting, Kalyani Publishers, New Delhi.
  2. M.C. Shukla, T. S Grewal, S.C. Gupta. Advanced Accounting. S. Chand & Co. New Delhi.

**E-Resources:** [www.accountingcoach.com](http://www.accountingcoach.com/) [www.accountingstudyguide.com](http://www.accountingstudyguide.com/) [www.futureaccountant.com](http://www.futureaccountant.com/)

**CO-PO-PSO MAPPING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| CO/PSO | **PO**  **1** | **PO 2** | **PO**  **3** | **PO 4** | **PO 5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| **CO1** | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | 3 | 3 |
| **CO2** | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | 3 | 3 |
| **CO3** | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | 3 | 3 |
| **CO4** | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | 2 | 3 |
| **CO5** | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | 2 | 3 |
| **Average** | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | 2.6 | 3 |

**(*Correlation level: 3 – Strong 2-Medium 1-Low)***

### CORE 2 - CORPORATE CORRESPONDENCE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: CC2** | **Paper No 2** | **Year and Semester: I year/I semester** | | **Pre-Requisite:**  **Knowledge of Communication** | **Total Number of hours / weeks: 5** | | |
| **Lead to other courses** | **Professional Courses** | | | | **L** | **P** | **P** |
| **Theory & Problems** | **Marks: 75** | | **Credits: 4** | | **5** | **0** | **0** |

**LEARNING OBJECTIVES**

* + 1. To inherit the knowledge on introduction to communication.
    2. To analyze the different types of communication.
    3. To demonstrate the knowledge communication in business environment
    4. To learn the basic understanding of drafting of legal deeds and documents.
    5. To make the students to understand the drafting of responses and replies.

# COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

|  |  |  |
| --- | --- | --- |
| **COS** | **CORPORATE CORRESPONDENCE** | **COGNITIVE LEVEL** |
| **CO1** | Inherit the knowledge on introduction to communication. | **K1, K2** |
| **CO2** | Identify & analyses the different types of communication. | **K2, K3** |
| **CO3** | Develop and demonstrate the knowledge communication in business environment. | **K3, K4** |
| **CO4** | Learn the basic understanding of drafting of legal deeds and documents. | **K1, K2, K3** |
| **CO5** | Enlighten the methods of drafting response and replies. | **K4, K5, K6** |

### (K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, problem solving through practical exercises

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve

the desired learning outcomes.

**Total Hours 60**

**UNIT I: INTRODUCTION TO COMMUNICATION (10 Hours)**

Concept of Communication – Meaning, Definition, Process, Need, Feedback, Principles of effective Communication – Barriers to Communication: Physical, Semantic/Language, Socio-Cultural and Psychological Barriers - Ways to overcome these, Barriers.

### UNIT II: TYPES OF COMMUNICATION & CORPORATE CORRESPONDENCE (10 Hours)

Types of Communication: Verbal, Non-verbal. Channels of Communication: Formal and Informal—Vertical, Horizontal, Diagonal, Grapevine. Trade Letters – (Inquiry, Order, Credit and Status Enquiry, Complaints, Claims, Sales Letters, promotional leaflets and fliers)

### UNIT III: COMMUNICATION IN CORPORATE ENVIRONMENT (10 Hours)

Report Writing – Agenda, Minutes of Meeting –Office Order – Circular Notes- Correspondence with shareholders –Correspondence with directors.

### UNIT IV: DRAFTING OF DOCUMENTS (15 Hours)

Partnership deed - Power of Attorney - Lease deed - Affidavit - Indemnity bond - Gift deed - Memorandum and articles of association of a company - Annual Report of a company

### UNIT V: DRAFTING REPLIES & RESPONSES ( 15 Hours)

Drafting replies to regulatory show cause notices – review of business documents and press releases – Responding to proxy advisory reports -Response to media replies – Crisis communication.

### REECOMMENDED TEXT BOOKS

* + - 1. N.S. Raghunthan, B. Santhanam – Margham Publications, Chennai,3rd Edition
      2. C.B. Gupta, Business communication, Organisation and Management, 2014.
      3. R.C.Sekhar – Ethical Choices in Business – Response Books, 2002

### REFERENCE BOOKS:

1. Rajendra Pal & J.S. Korlahalli, Essentials of Business Communication - Sultan Chand & Sons - New Delhi
2. Shirley Taylor, Communication for Business - Pearson Publications - New Delhi.
3. Bovee, Thill, Schatzman, Business Communication Today - Pearson Education Private Ltd. - New Delhi.
4. Penrose, Raspberry, Myers, Advanced Business Communication - Bangalore.
5. Mary Ellen Guffey, Business Communication – Process and Product - International Thomson Publishing - Ohio
6. Corporate Governance and business Ethics by All India Management Association

– Excel Books

1. William H. Shaw, Business Ethics – Thomson Publications

### WEB SOURCES:

1. <https://www.ansarada.com/business-readiness/corporate/shareholder-correspondence>
2. [www.newagepublishers.com](http://www.newagepublishers.com/)
3. [www.managementstudyguide.com](http://www.managementstudyguide.com/)

## [www.businesscommunication.org](http://www.businesscommunication.org/)

**CO-PO-PSO MAPPING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO**  **1** | **PO**  **2** | **PO**  **3** | **PO**  **4** | **PO**  **5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| **CO1** | 3 | 1 | 3 | 3 | 1 | 1 | 1 | 2 | 3 | 3 |
| **CO2** | 3 | 1 | 3 | 3 | 1 | 1 | 1 | 2 | 3 | 3 |
| **CO3** | 3 | 1 | 3 | 3 | 3 | 1 | 1 | 2 | 3 | 3 |
| **CO4** | 3 | 1 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 |
| **CO5** | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 |
| **Average** | 3 | 1 | 3 | 3 | 2 | 1.8 | 1.8 | 2 | 3 | 3 |

**(*Correlation level: 3 – Strong 2-Medium 1-Low)***

**ELECTIVE COURSE (DISCIPLINE SPECIFIC) - I**

**Computer Applications in Corporate Office**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: EC 1** | **Paper No 3** | **Year and**  **Semester: I year/I semester** | **Pre-Requisite:**  **Basic Computer operation** | **Total Hours / Week:4** | | |
| **Lead to other courses** | **Professional Course** | | | **L** | **T** | **P** |
| **Theory** | **Marks: 75** | | **Credits: 3** | 2 | **0** | **2** |

**LEARNING OBJECTIVES**

1. This course is designed to project the utilization of Computers in the Modern Business World.
2. To enable the students to know the importance of Computer in Business
3. After the successful completion of the course the student must be aware of concepts and utilization of computer in day-to-day life

# COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

|  |  |  |
| --- | --- | --- |
| **COS** | **Computer Applications in Corporate Office** | **COGNITIVE LEVEL** |
| **CO1** | To gain knowledge about computers and its generations, characteristic, classifications and introduction to windows 98 | K1&2 |
| **CO2** | To acquire knowledge how to create word document including pages no, space, header and footer with graphics. | K 2&K3 |
| **CO3** | Learn to creating a new Work book and entering data, Adding Cell working with simple formulas and creating charts for data. | K2 &K3 |
| **CO4** | To know how to create a new database, entering data in table creating relationships between tables modifying a form, and create query and  report. | K3 & K6 |
| **CO5** | To learn how to create a new presentation slide with graphics, and also  the performance of deleting, copying slides, and also adding and modifying text. | KX3&K6 |
| **K1** - Remember; **K2** - Understand; **K3** - Apply; **K4** - Analyze; **K5** - Evaluate; **K6** - Create | | |

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, Lab work

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 60**

**UNIT I (15 Hours)**

Introduction to computer – generation of computers – classification of computers –

characteristics of computers – hardware and software. introduction to windows 98 – working within a window – tool bars, menu 7 dialog boxes – working with drivers folders & files.

**UNIT II (15 Hours)**

MS Word – Creating a new document – Editing – Working with margins, pages and line spaces,

-Adding Headers, Footers and page numbering – Printing documents – Faxing & E- mailing documents – Adding Graphics to Documents.

**UNIT III (15 Hours)**

MS-Excel – Creating a new Work book – Entering data into the worksheets – Editing

worksheets – Adding Cell borders and shading working with ranges – managing and printing workbook – simple calculations – copying formulas – creating charts.

**UNIT IV (15 Hours)**

Ms Access – Creating a new database creating & editing table – Entering & editing data in table – creating relationships between tables – creating & modifying a form – sorting, filtering& indexing data – creating a query – creating a customizing a report.

**UNIT V (15 Hours)**

PowerPoint – Creating a new presentation – working with slides in different views – Printing

presentations - Inserting, Deleting & copy slides – Rearranging slides – Adding & modifying slide text – adding graphics to slide.

**RECOMMENDED TEXT BOOKS**

|  |
| --- |
| 1. Introduction to computers-Alexis Leon and Mathews Leon |
| 1. Computer and common sense-Roger Hunt and John Shellery |

**REFERENCE BOOKS**

|  |
| --- |
| 1. Joyce Cox, Polly urban, “Quick course in Microsoft Office”, Galgotia Publications Pvt. Ltd. 1996. |
| 1. R. K. Taxali, “PC Software for windows made simple”. Tata McGrawHill Publications Pvt. Ltd., 1998. |

**WEBRESOURCES**

1. [**https://edu.gcfglobal.org/en/subjects/office/**](https://edu.gcfglobal.org/en/subjects/office/)
2. [**https://www.computer-pdf.com/tutorials-ms-office-basics**](https://www.computer-pdf.com/tutorials-ms-office-basics)

**CO-PO-PSO MAPPING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| **CO1** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **CO2** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **CO3** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **CO4** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **CO5** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **Average** | **1** | **1** | **1** | **1** | **1** | **1** | **3** | **2** | **2** | **3** |

**(*Correlation level: 3 – Strong 2-Medium 1-Low)***

### SKILL ENHANCEMENT COURSE -SEC 1

**(Non-Major Elective)**

### BASICS OF PERSONAL FINANCE AND INVESTMENT PLANNING

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: SEC 2** | **Paper No 4** | **Year and Semester:**  I **year/I semester** | | **Pre-Requisite:**  **Knowledge of finance** | **Total Hours/week**  **2** | | |
| **Lead to other courses** | **Financial Management** | | | | **L** | **T** | **P** |
| **Theory** | **Marks: 75** | | **Credits: 2** | | **1** | **1** | **0** |

**LEARNING OBJECTIVES**

1. To make students understand basic concepts of personal finance
2. To enable the students to learn time value of money
3. To impart the knowledge on the power of compounding the money
4. To introduce the concepts of financial planning
5. To identify the various investments options and creating a balanced portfolio.

# COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

|  |  |  |
| --- | --- | --- |
| **COS** | **BASICS OF PERSONAL FINANCE AND INVESTMENT PLANNING** | **COGNITIVE LEVELS** |
| CO1 | Understand and exhibit the skill to plan personal finance | K1, K2 |
| CO2 | Learn the time value of money and power of compounding | K2,K3,K4 |
| CO3 | Choosing the investment options with required knowledge | K2, K3 |
| CO4 | Identify the various investment options | K3, K4 |
| CO5 | Analyze the investment opportunities and selecting the best among them for diversified portfolio | K4,K5,K6 |

### (K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, case studies and practical exercises, group working.

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours: 30**

**UNIT I (5 Hours)**

Personal finance importance-Money Management Skills- Time Value of Money – Present Value – Future Value – PV & FV of a Lump Sum – PV and FV of Annuities Returns – Nominal Rate – Effective Rate – Real Rate – Power of Compounding Rule 72.

### UNIT II (5 Hours)

### Investment Options -Meaning of Portfolio -creating a balanced investment.

**UNIT III (5 Hours)**

Investment Products and their Applications – Fixed Income Products – Mutual Fund Products

– Equity Market – Derivatives and Commodities – FOREX

**UNIT IV (10 Hours)**

Real Estate and Other Investments- Risk Profiling – Types of Investment Risks- Goal Based Investment Planning - Selection of Investment Products to achieve a Goal – Additional Lumpsum Investments vs Systematic Staggered Investments.

**UNIT V (5 Hours)**

Insurance – importance-Life Insurance - Medical insurance – General insurance – basics.

### RECOMMENDEDBOOKS

* 1. Kane, Alex Investments McGraw Hill Education
  2. Chandra, Prasanna Investment Analysis and Portfolio Management McGraw Hill

Education

### WEB SOURCES:

1. [https://www.rbi.org.in](https://www.rbi.org.in/)
2. https://investor.sebi.gov.in/iematerial.html

**CO-PO-PSO MAPPING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| **CO1** | **1** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** | **3** |
| **CO2** | **2** | **3** | **3** | **3** | **3** | **1** | **3** | **3** | **3** | **3** |
| **CO3** | **1** | **1** | **1** | **1** | **2** | **3** | **1** | **3** | **3** | **3** |
| **CO4** | **1** | **1** | **1** | **1** | **1** | **2** | **1** | **3** | **3** | **3** |
| **CO5** | **1** | **1** | **2** | **1** | **1** | **2** | **1** | **2** | **3** | **1** |
| **Average** | 1.2 | 1.8 | 2 | 1.8 | 2 | 2.2 | 1.8 | 2.8 | 3 | 2.6 |

**(*Correlation level: 3 – Strong 2-Medium 1-Low)***

### SKILL ENHANCEMENT COURSE -SEC 1

**(Non-Major Elective)**

### BASICS OF LOGISTICS MANAGEMENT

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: SEC 2** | **Paper No 4** | **Year and Semester: I year/I semester** | | **Pre-Requisite:**  **Knowledge of Commerce** | **Total Hours/Week:** | | |
| **Lead to other courses** | **Professional Management Course** | | | | **L** | **T** | **P** |
| **Theory** | **Marks: 75** | | **Credits: 2** | | **2** | **0** | **0** |

**LEARNING OBJECTIVES**

1. To provide an opportunity to learn the fundamentals of logistics
2. To create and interest in students to explore the field of logistics and allied industries for employment and business

# COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

|  |  |  |
| --- | --- | --- |
| **COS** | **BASICS OF LOGISTICS MANAGEMENT** | **COGNITIVE**  **LEVELS** |
| CO1 | Understand the basic concepts of Logistics | K1, K2 |
| CO2 | Identify the opportunities in the field of logistics | K3 |

### (K1Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6- Creating)

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, Case discussions, problem solving, class presentations.

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours: 30**

**UNIT I (5 Hours)**

# Concepts Of Logistics – Evolution – Nature and Importance Logistics –– Logistics System Fundamentals Transport System: Railway, Road, Air, Waterways, Pipe Lines, Animals And Animal Driven Vehicles – Economics Of Transportation – Stocking Policies – Storage And Handling Capacities – Warehousing

**UNIT II (10 Hours)**

Components of Logistics Management- Competitive advantages of Logistics Functions of Logistics management – Principles – Logistics Network- Integrated Logistics system.

**UNIT III (5 Hours)**

Supply chain management – Nature and Concepts – Value chai- Functions – Supply chain effectiveness – Outsourcing – 3PLs and 4PLs – Supply chain relationships – Customer services

**UNIT IV**  **(5 Hours)**

Elements of Logistics and Supply chain management – Inventory carrying – Ware housing, Technology in the ware house: Computerisation, Barcoding, RFID and WMS

**UNIT V (5 Hours)**

Material handling, Concepts and Equipment: Automated Storage and Retrieval Systems – Order Processing – Transportation – Demand Forecasting – Impact of Forecasts on Logistics and Supply chain Management- Performance measurements.

### RECOMMENDED TEXT

* 1. John J.Coyle , C. John Langley .JR., Robert A. Novack , Brian J.Gibson – Supply ChainManagement A Logisticss Perspective – CENGAGE , New Delhi
  2. Joel D.Wisner , Keah – Choon Tan , G.Keong Leong – Principles of Supply ChainManagement ABalanced Approach– CENGAGE, New Delhi

### REFERENCE BOOKS:

1. Agarwal, D.K., ‘Textbook of Logistics and Supply Chain Management’, Mac Millan India Ltd, 2003.
2. Chase, R.B., Shankar, R and Jacobs, F.R. ‘Operations Management and Supply ChainManagement’, McGraw Hill Publications, 13th edition, 2018.
3. Chopra, S., Meindl, P. and Kalra, D.V. ‘Supply Chain Management’, Pearson EducationIndia, 6th edition, 2016.

### E-RESOURCES:

1. [www.managementstudyguide.com](http://www.managementstudyguide.com/)
2. https://[www.tutorialspoint.com/supply\_chain\_management/supply\_chain\_management\_](http://www.tutorialspoint.com/supply_chain_management/supply_chain_management_t) [t](http://www.tutorialspoint.com/supply_chain_management/supply_chain_management_t) utorial.pdf
3. https://[www.camcode.com/asset-tags/supply-chain-management-guide/](http://www.camcode.com/asset-tags/supply-chain-management-guide/)
4. https://library.ku.ac.ke/wp- content/downloads/2011/08/Bookboon/Magement%20andOrganisation/fundamentals- of- supply-chain-management.pdf
5. https://[www.youtube.com/watch?v=PmR2SKeY9Ms&list=PLGit8yny\_3ANzZMsJJjeu](http://www.youtube.com/watch?v=PmR2SKeY9Ms&list=PLGit8yny_3ANzZMsJJjeux) [x](http://www.youtube.com/watch?v=PmR2SKeY9Ms&list=PLGit8yny_3ANzZMsJJjeux) Mg-S0f0hGcn

**CO-PO-PSO MAPPING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| **CO1** | 1 | 2 | 3 | 3 | 3 | 3 | 1 | 3 | 1 | 3 |
| **CO2** | 1 | 2 | 3 | 3 | 3 | 3 | 1 | 3 | 1 | 3 |
| **Average** | 1 | 2 | 3 | 3 | 3 | 3 | 1 | 3 | 1 | 3 |

**(*Correlation level: 3 – Strong 2-Medium 1-Low)***

### ABILITY ENHANCEMENT COMPULSORY COURSE (AECC)-SOFT SKILL-

**SOFT SKILL - I**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: AECC 1** | **Paper No 5** | **Year and Semester: I year/I semester** | | **Pre-Requisite: Basic English knowledge** | **Total /week**  **2** | | |
| **Lead to other courses** |  | | | | L | T | P |
| **Theory** | **Marks: 75** | | **Credits: 2** | | **1** | **1** | **0** |

**Syllabus as per Madras University – Common for All**

### FOUNDATION COURSE -FC FUNDAMENTAL CONCEPTS OF ACCOUNTING AND COMMERCE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: FC** | **Paper No 6** | **Year and Semester: I year/I semester** | | **Pre-Requisite:**  **Basic Knowledge of Accounts and**  **Commerce** | **Total Hours Week/2** | | |
| **Lead to other courses** | **Advanced Accounting and Management Papers** | | | | **L** | **T** | **P** |
| **Theory** | **Marks: 75** | | **Credits: 2** | | 2 | 0 | 0 |

**LEARNING OBJECTIVES**

1. To provide an overview of accounting concepts
2. To create an insight about the commerce and allied areas covered in the programme.

# COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

|  |  |  |
| --- | --- | --- |
| COS | **FUNDAMENTAL CONCEPTS OF ACCOUNTING AND COMMERCE** | COGNITIVE LEVELS |
| CO1 | Understand and apply the principles of accounting | K1, K2 |
| CO2 | Demonstrate an overview of understanding of commerce and allied fields | K3 |

### (K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, problem solving through practical exercises, Quizzes

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 30**

**UNIT I (5 Hours)**

Definition • Systems of Accounting • Functions of Accounting • Basis of Accounting • Classification of Accounts • Golden Rules of Accounting • Examples • Books of Accounts – Manual Vs Software

**UNIT II (5 Hours)**

Financial Statements -- Meaning and contents • Reporting – Different types of accounting-introductions to corporate accounting-Cost Accounting-Management Accounting

### UNIT III (10 Hours)

Overview of business laws-Company Law-Commercial Law-Industrial law

**UNIT IV (5 Hours)**

Communication- meaning-definition-types-process-Barriers to communication

**UNIT V (5 Hours)**

Management-definition-types- functions of business management- Skills for an Entrepreneur– qualities of an entrepreneur-.

### RECOMMENDED TEXT

* 1. T.S.Reddy & A.Murthy. Financial Accounting, Margham Publications, Chennai.
  2. S.Thothadri & S . Nafeesa, Financial accounting, MC Graw Hill Education,New Delhi.
  3. M.V. Nagarajan . Financial accounting, vidhya publications.
  4. N.Premavathy, Principles of Management - Sri Vishnu Publication -Chennai. 6. J.Jayasankar, Business Management - Margham Publication -Chennai.
  5. Elements of Mercantile Law – N.D.Kapoor

### REFERENCES:

1. S.P.Jain & N.L.Narang S.P.Jain & N.L.Narang, Financial Accounting, Kalyani Publishers, New Delhi.
2. M.C. Shukla , T.S Grewal , S.C. Gupta .Advanced accounting .S.Chand & Co.New delhi.
3. C.B.Gupta, Management Theory & Practice - Sultan Chand & Sons - NewDelhi. 2. L.M.Prasad, Principles & Practice of Management - Sultan Chand & Sons – New Delhi
4. Human Resource Management – V S PRao
5. Human Resource Management –Ashwathappa

**E-Resources:**

* 1. [www.accountingcoach.com](http://www.accountingcoach.com/)
  2. [www.accountingstudyguide.com](http://www.accountingstudyguide.com/)
  3. [www.futureaccountant.com](http://www.futureaccountant.com/)
  4. <http://www.managementstudyguide.com/>

**CO-PO-PSO MAPPING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| **CO1** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO2** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **Average** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**(*Correlation level: 3 – Strong 2-Medium 1-Low)***

**CORE 3 – ADVANCED FINANCIAL ACCOUNTING**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: CC 3** | **Paper No 7** | **Year and Semester: I year/II semester** | | **Pre-Requisite:**  **Knowledge of Financial Accounts** | **Total Hours/Week:5** | | |
| **Lead to other courses** | **Professional Courses** | | | | **L** | **T** | **P** |
| **Theory & Problems** | **Marks: 75** | | **Credits: 4** | | **5** | **0** | **0** |

**LEARNING OBJECTIVES**

On completion of the course the students will be able to

1. Prepare partnership accounts
2. Compute the accounting of dissolution of partnership.
3. Prepare branch accounts.
4. Compute departmental accounting
5. Demonstrate hire purchase and installment system.

# COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

|  |  |  |
| --- | --- | --- |
| COS | **ADVANCED FINANCIAL ACCOUNTING** | COGNITIVE  LEVELS |
| CO1 | Recall and interpret the fundamentals of partnership and learn the treatment of accounts during various stages. | **K1, K2** |
| CO2 | Examine the process involved during dissolution of a partnership. | **K3** |
| CO3 | Discuss the concepts of branch accounts and the system involved. | **K3, K4, K5** |
| CO4 | Explain and apply the concepts and workings of Departmental Accounts | **K3, K4** |
| CO5 | Relate and apply the provisions of hire purchase system concept. | **K1, K2, K3** |

### (K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, problem solving through practical exercises

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 90**

**UNIT I: PARTNERSHIP ACCOUNTS: (20 Hours)**

Admission of a Partner - Retirement of a Partner - Death of a Partner

### UNIT II: DISSOLUTION OF PARTNERSHIP (20 Hours)

Dissolution of a Partnership Firm - Insolvency of a Partner - Insolvency of all Partners - Piece meal Distribution of cash in case of Liquidation of Partnership firm.

### UNIT III: BRANCH ACCOUNTS: (20 Hours)

Dependent Branches - Stock and Debtors system - Distinction between Wholesale Profit and Retail Profit .

### UNIT IV: DEPARTMENTAL ACCOUNTS: (12 Hours)

Basis of Allocation of Expenses - Calculation of Profit - Inter-departmental Transfer at Cost or Selling Price

### UNIT V: HIRE PURCHASE SYSTEM: (18 Hours)

Hire purchase system – Default and repossession – Instalment system – calculation of profit

RECOMMENDED TEXTS:

* 1. T.S.Reddy & A.Murthy. Financial Accounting, Margham Publications, Chennai.
  2. S.Thothadri & S. Nafeesa, Financial accounting, MC Graw Hill Education, New Delhi.
  3. M.V. Nagarajan . Advanced Financial Accounting ,vidhya publications
  4. M.C. Shukla , T.S Grewal , S.C. Gupta .Advanced accounting. S.Chand & Co.New delhi.

REFERENCE BOOKS:

1. Principles and practice of Accounting-R.L.Gupta & V.K.Gupta–Sultan Chand & sons.
2. Financial Accounting–S.P.Jain & K.L.Narang–Kalyani Publishers.

E-Resources:

1. [www.accountingcoach.com](http://www.accountingcoach.com/)
2. [www.accountingstudyguide.com](http://www.accountingstudyguide.com/)
3. [www.futureaccountant.com](http://www.futureaccountant.com/)
4. [www.onlinelibrary.wiley.com](http://www.onlinelibrary.wiley.com/)
5. <https://books.google.co.in/books?isbn=8126909935>
6. <https://books.google.co.in/books?isbn=9966254455>
7. <https://books.google.co.in/books?isbn=0470635290>

**CO-PO-PSO MAPPING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO**  **1** | **PO 2** | **PO**  **3** | **PO 4** | **PO 5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| **CO1** | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | 3 | 3 |
| **CO2** | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | 3 | 3 |
| **CO3** | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | 3 | 3 |
| **CO4** | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | 2 | 3 |
| **CO5** | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | 2 | 3 |
| **Average** | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | 2.6 | 3 |

**(*Correlation level: 3 – Strong 2-Medium 1-Low)***

**CORE 4 – CORPORATE MANAGEMENT**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: CC 4** | **Paper No 8** | **Year and Semester: I year/II semester** | | **Pre-Requisite:**  **Knowledge of Commerce** | **Total Hours/Week**  **4** | | |
| **Lead to other courses** | **Professional Course** | | | | **L** | **T** | **P** |
| **Theory & Problems** | **Marks: 75** | | **Credits: 4** | | **4** | **0** | **0** |

# LEARNING OBJECTIVES

1. To introduce the management concepts and levels
2. To explain the functions, procedures and decision-making process of the management
3. To provide the fundamental understanding of Human Resource Management
4. To familiarize with the concepts and methods of training and performance appraisal
5. To originate thinking on corporate management and the governing factors

# COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

|  |  |  |
| --- | --- | --- |
| **COS** | **CORPORATE MANAGEMENT** | **COGNITIVE LEVEL** |
| **CO1** | Understand the basic concepts of management | **K1, K2** |
| **CO2** | Comprehend the significant of management in today’s world. | **K2** |
| **CO3** | Discuss the practice to apply management concepts in corporate environment. | **K3, K4** |
| **CO4** | Understand the basics of HRM. | **K2** |
| **CO5** | Apply the concepts of corporate management and the factors for effective governance. | **K3, K4** |

### (K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, problem Role play, group working

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**(Total Hours 60)**

**UNIT-I: INTRODUCTION TO MANAGEMENT FOR CORPORATES (12 Hours)**

Management: Concept - Definition - Role and Functions of a Manager - Levels of Management – Henry Fayol’s Principles of Management – Taylors Scientific Management.

**UNIT II: FUNCTIONS, DECISION MAKING AND PROCEDURES** **(12 Hours)**

Functions of Management - process of Decision Making - Span of Control – Factors determining span – Policies – Procedures and Methods

**UNIT III: HRM – INTRODUCTION (12 Hours)**

Human Resources Management – concept - Human Resources planning - Human Resources Audit – Nature and Benefits – Recruitment – Selection – Interview – Placement

**UNIT IV: TRAINING AND PERFORMANCE APPRAISAL** **(12 Hours)**

Induction – Training – Methods – Performance appraisal – Methods – Career Development – Communication – Significance – Co-ordination

**UNIT V: CORPORATE MANAGEMENT AND GOVERNING FACTORS (12 Hours)**

Corporate Management – Significance – Factors governing effective Corporate Management – Five levels of Corporate Management

### RECOMMENDED TEXT BOOKS

1. Principles of Management, P.C. Tripathi & P.N. Reddy, McGraw Hill Education
2. Essentials of Management, Weihrich and Koontz, McGraw Hill Education

### REFERENCE BOOKS

1. Principles of Management, L.M. Prasad, Sultan Chand & Sons
2. Principles of Management, Dinkar Pagare, Sultan Chand & Sons
3. Business Management, C.B. Gupta, Sultan Chand & Sons.
4. Human Resource Management, Ashwathappa, Tata McGraw Hill, New Delhi.

### E- Learning Resources

1. https:/[/www](http://www.managementstudyguide.com/what_is_management.htm).[managementstudyguide.com/what\_is\_management.htm](http://www.managementstudyguide.com/what_is_management.htm)
2. https://iedunote.com/planning-nature-importance-types
3. https://creately.com/blog/diagrams/types-of-organizational-charts
4. <https://www.managementstudyguide.com/delegation_of_authority.htm>
5. <https://www.managementstudyguide.com/coordination.htm>

**CO-PO-PSO MAPPING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| **CO1** | 1 | 1 | 3 | 3 | 3 | 3 | 1 | 3 | 1 | 3 |
| **CO2** | 1 | 1 | 3 | 3 | 3 | 3 | 1 | 3 | 1 | 3 |
| **CO3** | 1 | 1 | 3 | 3 | 3 | 3 | 1 | 3 | 1 | 3 |
| **CO4** | 1 | 1 | 3 | 3 | 3 | 3 | 1 | 3 | 1 | 3 |
| **CO5** | 3 | 1 | 3 | 3 | 3 | 3 | 1 | 3 | 1 | 3 |
| **Average** | 1.4 | 1 | 3 | 3 | 3 | 3 | 1 | 3 | 1 | 3 |

**(*Correlation level: 3 – Strong 2-Medium 1-Low)***

### ELECTIVE COURSE (DISCIPLINE SPECIFIC) – 2

### COMPUTER PRACTICAL I

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: EC 2** | **Paper No 9** | **Year and Semester: I year/II semester** | | **Pre-Requisite:**  **Knowledge of Commerce** | **Total Hours / week**  **4** | | |
| **Lead to other courses** | **Professional Courses** | | | | **L** | **T** | **P** |
| **Theory** | **Marks: 75** | | **Credits: 3** | |  | **0** | **4** |

**LEARNING OBJECTIVES**

1. Understand the practical applications of computer in business.
2. Be able to work with MS office.
3. Perform efficiently using MS excel.
4. Gain complete knowledge on the utilization of computer in day-to-day activities of business.

**MS-WORD:**

1. Type Chairman’s speech/ Auditor’s report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
2. Prepare an invitation for the college function using Text boxes and clip parts.Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
3. Prepare Bio-Data by using Wizard/ Templates.

**MS-EXCEL**

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Prepare a statement of Bank customer’s account showing simple and compound interest

**MS-POWERPOINT**

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
2. Design presentation slides for orgranization details for 5 levels of hierarchy of a company by using organization chart.
3. Interesting clip arts to illustrate running of an image automatically.
4. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using word art

**MS-ACCESS**

1. Create mailing labels for student database which should include atleast three Table must have atleast two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.
2. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.
3. Create forms for the simple table ASSETS. Create report for the PRODUCT database.

**Teaching Pedagogy:**

Lab Sessions

### SKILL ENHANCEMENT COURSE -SEC 2

**(Non-Major Elective)**

### EVERY DAY BANKING

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: SEC 2** | **Paper No 10** | **Year and Semester: I year/II semester** | **Pre-Requisite:**  **Knowledge of**  **day-to-day banking** | **Total Hours / Week: 2** | | |
| **Lead to other courses** | **Advanced study on Banking Theory Law & Practice** | | | **L** | **T** | **P** |
| **Theory** | **Marks: 75** | | **Credits: 2** | **1** | **0** | **1** |

**LEARNING OBJECTIVES**

1. To introduce the basic concepts of banking and related documents and process
2. To enable the students to gain knowledge about the modern banking techniques and related terms.

# COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

|  |  |  |
| --- | --- | --- |
| **COS** | **EVERY DAY BANKING** | **COGNITIVE**  **LEVEL** |
| CO1 | Exhibit the skill to perform basic banking operations and distinguish between basic documents | K1,K2,K3 |
| CO2 | Execute online, mobile banking and related transactions | K3 |

### (K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, practical use of basic bank documents and visit to local banks and observing, group working.

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 30**

**UNIT I (5 Hours)**

Banking – Definition – pass book – cheque book – Format of Cheque – Filling up of

Cheque- Deposit Challan – Filling up – Clearing cheque – Transfer cheque – Collection Cheque– Payable at par – Demand Draft

**UNIT II (5 Hours)**

Application filling – Account Opening form – Filling up – Documents required - Debit Card – Credit Card – ATM Machine – Cash Deposit Machine – Pass book printing machine. MICR- IFSC- Fund transfer through ECS – NEFT – RTGS – Form filling for Fund transfer.

### UNIT III (6 Hours)

On line Banking – Sign up – Process – Requirements – Log in – Customer ID – User ID

– Pass word – Hints for creating Pass words – change of pass word – on line transactions – Account statements – Fund Transfer – Payment of bills – Utility payments

**UNIT IV (6 Hours)**

Loans – Repayment for Loans – other services. Mobile Banking – meaning – importance –Advantages – Mobile Applications (App) – WAP (Wireless Application Protocol)- USSD (Unstructured Supplementary Service Data)- Registration process – through Mobiles

**UNIT V (8 Hours)** Process at Bank Branch-ATM- User ID-MPIN- change of MPIN –IMPS D(Immediate Mobile Payment System) - UPI(Unified Payment interface) – BHIM(Bharat Interface for money)- NPCI (National Payment Corporation of India) - Bank account Management – Transfer Funds – paying Bills – Locating ATMs - QR code payments- Alerts and notifications- Tracking Spending habits – Cash back- Safe banking methods.

### RECOMMENDED TEXT BOOKS

* 1. B. Santhanam- Banking & Financial systems, Margham Publications

### REFERENCE BOOKS

* 1. S.N. Maheshwari Banking theory, law and practice, Kalyani Publications
  2. Parameswaran- Indian Banking, S. Chand& Co.

### WEB SOURCES:

1. https://en.wikipedia.org/wiki/Online\_banking
2. https:/[/www.sbi.co.in/portal/web/services/internet-banking](http://www.sbi.co.in/portal/web/services/internet-banking)
3. https:/[/www.hdfcbank.com/assets/popuppages/netbanking.htm](http://www.hdfcbank.com/assets/popuppages/netbanking.htm)
4. https:/[/www.investopedia.com/terms/m/mobile-banking.asp](http://www.investopedia.com/terms/m/mobile-banking.asp)
5. [www.scotiabank.com/mobile/ca/en/0,,5181,00.html](http://www.scotiabank.com/mobile/ca/en/0%2C%2C5181%2C00.html)

**CO-PO-PSO MAPPING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| **CO1** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO2** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **Average** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**(*Correlation level: 3 – Strong 2-Medium 1-Low)***

### SKILL ENHANCEMENT COURSE -SEC 2

**(Non-Major Elective)**

### EMOTIONAL INTELLIGENCE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: SEC 2** | **Paper No 10** | **Year and Semester: I year/II semester** | | **Pre-Requisite:**  **Knowledge on Emotions** | **Total Hours/Week:2** | | |
| **Lead to other courses** | **Creation of Emotional Intelligence** | | | | **L** | **T** | **P** |
| **Theory** | **Marks: 75** | | **Credits: 2** | | **2** | **0** | **0** |

**LEARNING OBJECTIVES**

1. To enable the students to understand the concepts of emotional intelligence
2. To teach the students on aspects relating to personality Analysis Self-analysis, Positive and negative traits

# COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

|  |  |  |
| --- | --- | --- |
| **COS** | **EMOTIONAL INTELLIGENCE** | **COGNITIVE LEVEL** |
| CO1 | Understanding Emotional intelligence and exhibiting skills for stress and anger management and develop self-empowerment | **K1, K2** |
| CO2 | Analysing people based on personality and develop deep self- esteem, will power etc. leading to swot analysis | **K3, K4** |

### (K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, preparation of swot analysis, personality tests , role plays.

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours: 30**

**UNIT I (5 Horus)**

Introduction – Emotional Intelligence – Meaning, Benefits, Importance of emotions – Self – awareness and competencies Psychological Needs, Emotional quotient Vs. Intelligence Quotient.

**UNIT II (8 Horus)**

Traits - Negative Traits – Anger Management- Negative Syndrome and Attitude

- Negative thinking – Guilt Quotient Stress and Emotion, Adapting to Loneliness. Positive Traits – Humor and Happiness – Empathetic ability - \* Sensitivity profile – Empowered personality, Self – Empowerment.

**UNIT III**  **(6 Horus)**

Personality Analysis – Distinct Personality Type –self-esteem, Will Power, Confidence-Self care

**UNIT IV ( 6 Hours)**

Self-analysis: Psychological growth and adjustment - Personal Development Plan

**UNIT V (5 Hours)**

Personal SWOT Analysis- learning to Celebrate Life.

### RECOMMENDEDBOOKS REFERENCE BOOKS:

1. Dr. Aparna Chattopadhyaym What’s Your Emotional IQ, Pustak Mahal, May 2004.
2. Jill Dann, Hodder & Stoughton, Emotional Intelligence In a Week, 10 Edition, 2007.
3. Daniel Goleman, Emotional Intelligence: Why It can matter More than IQ.

### WEB SOURCES:

* 1. [https://asantelim.files.wordpress.com/2018/05/daniel-goleman-emotional-](https://asantelim.files.wordpress.com/2018/05/daniel-goleman-emotional-intelligence.pdf) [intelligence.pdf](https://asantelim.files.wordpress.com/2018/05/daniel-goleman-emotional-intelligence.pdf)
  2. <https://globalleadershipfoundation.com/geit/eitest.html>

**CO-PO-PSO MAPPING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| **CO1** | 1 | 1 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 |
| **CO2** | 1 | 1 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 |
| **Average** | 1 | 1 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 |

**(*Correlation level: 3 – Strong 2-Medium 1-Low)***

### SKILL ENHANCEMENT COURSE -SEC 3 FUNDAMENTALS OF AUDITING

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: SEC 3** | **Paper No 11** | **Year and Semester: I year/II semester** | **Pre-Requisite:**  **Basics of Management** | | **Total Hours /Week**  **2** | | |
| **Lead to other courses** | **Professional Courses** | | | | **L** | **T** | **P** |
| **Theory** | **Marks: 75** | | | **Credits: 2** | **2** | **0** | **0** |

**LEARNING OBJECTIVES**

1. To make the students to understand the concept of Auditing
2. To enable the students to gain knowledge of various techniques of Auditing.

# COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

|  |  |  |
| --- | --- | --- |
| **COS** | **FUNDAMENTALS OF AUDITING** | **COGNITIVE LEVEL** |
| CO1 | Understanding and remembering the basic process of auditing | **K1, K2** |
| CO2 | Identify the difference between vouching,  verification, valuation and have clear knowledge about the auditor’s role. | **K3, K4** |

### (K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, problem solving through practical exercises, internship at auditors firm, role play, guest lecture by auditors.

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 30**

**UNIT I (5 Hours)**

Introduction Meaning and Definition of Auditing – Distinction between Auditing and Accounting - Objectives - Advantages and Limitations of Audit - Scope of Audit Meaning of

### UNIT II

Errors & Frauds – Principles of Audits-Types of Audits **(5 Hours)**

**UNIT III (8 Hours)**

Audit Planning-Auditing Techniques-Basics of Internal audit-procedure and documentation

**UNIT IV (6 Hours)**

Meaning and types of vouching and verification

**UNIT V (6 Hours)**

Appointment and qualification of auditors-powers, duties and removal of Auditors-Rights, Duties, responsibilities of Auditors

### RECOMMENDED TEXT BOOKS:

1. Auditing, D.P. Jain Konark Publishers Pvt. Ltd.
2. Auditing, Principles and Practice, Ravinder Kumar and Virender Sharma, Eastern Economy Edition.

### REFERENCE BOOKS:

1. Practical Auditing, B.N.Tandon, Sultan Chand and Co., NewDelhi.
2. Contemporary Auditing, Kamal Gupta,Tata McGraw Hill. 3.Practical Auditing, Dinkar Pagare, Sultan Chand & Sons

4.Sundar.K&Paari.K,PracticalAuditing,VijayNicoleImprintsPvt.Ltd.Chennai

**WEBRESOURCES:**

1. <http://www.osbornebooksshop.co.uk/p/auditing_tutorial>
2. [www.mu.ac.in](http://www.mu.ac.in/)
3. [www.learnthat.com](http://www.learnthat.com/)

**CO-PO-PSO MAPPING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| **CO1** | 1 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO2** | 1 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **Average** | 1 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**(*Correlation level: 3 – Strong 2-Medium 1-Low)***

### ABILITY ENHANCEMENT COMPULSORY COURSE (AECC)-SOFT SKILL

**SOFT SKILL - II**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: AECC 2** | **Paper No 12** | **Year and Semester: I year/II semester** | | **Pre-Requisite: Basic** | **Total Hours/Week**  **2** | | |
| **Lead to other courses** |  | | | | **L** | **T** | **P** |
| **Theory** | **Marks: 75** | | **Credits: 2** | | **1** | **1** | **0** |

**Syllabus as per Madras University – Common for All**

### CORE 5– CORPORATE ACCOUNTING

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: CC 5** | **Paper No 13** | **Year and Semester: II year/III semester** | | **Pre-Requisite:**  **Basics of Accounting** | **Total Hours/Week: 5** | | |
| **Lead to other courses** | **Professional Courses** | | | | **L** | **T** | **P** |
| **Theory & Problems** | **Marks: 75** | | **Credits: 4** | | **5** | **0** | **0** |

1. **LEARNING OBJECTIVES**
2. To enable the students to understand the accounting treatment relating to issue of shares and underwriting of shares.
3. To provide knowledge of relevant accounting treatment of redemption of preference shares and the ability to find the profit prior to incorporation of companies.
4. To demonstrate thorough knowledge in the preparation of financial statements of companies as per the provisions of Companies Act 2013.
5. To enable the students to understand the different methods of valuation of goodwill and shares.
6. To familiarize the students with the Concepts of International and Indian Accounting Standards

# COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

|  |  |  |
| --- | --- | --- |
| **COS** | **CORPORATE ACCOUNTING** | **COGNITIVE LEVEL** |
| CO1 | Explain the accounting treatment relating to issue of shares and underwriting of shares. | **K1, K2** |
| CO2 | Understand and apply relevant accounting treatment of  redemption of preference share and the ability to find the profit prior to incorporation of companies. | **K1, K2, K3** |
| CO3 | Apply the knowledge in the preparation of financial statements of companies. | **K4** |
| CO4 | Identify and apply various kinds of valuation of goodwill and shares. | **K2, K3** |
| CO5 | Familiarization of IFRS and Accounting standards | **K1,K2** |

### (K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, problem solving through practical exercises, Quizzes, demonstration of understanding company balance sheets.

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**(Total Hours 75)**

**UNIT-I:** Shares **(20 Hours)**

Issue of Shares Types of Shares - Forfeiture of shares - Reissue of shares – Underwriting of shares - Stock spilt - Meaning of Redemption - Redemption of preference shares.

**UNIT II:** Debentures & Acquisition of Business **(18 Hours)**

Meaning Types of Debentures - Issue - Underwriting of Debentures - Redemption of Debentures - Acquisition of Business – Meaning- Profit Prior to Incorporation.

**UNIT III:** Final Accounts **(15 Hours)**

Final Accounts Preparation of P & L A/c and Balance Sheet - Managerial Remuneration Calculation and Legal Provisions.

**UNIT IV:** Valuation of Shares and Goodwill **(15 Hours)**

Valuation of Shares and Goodwill - Meaning - Methods of Valuation of Shares and Goodwill

**UNIT V:** Corporate Management and Governing Factors **(7 Hours)**

Accounting Standards for Financial Reporting Objectives and uses of financial statements for users - role of accounting standards – development of accounting standards in India - requirements of International Accounting Standards - Role of IFRS - adoption or convergence in India - Implementation plan in India – Ind AS - Difference between Ind AS and IFRS.

### RECOMMENDED TEXT BOOKS

* 1. S.P. Jain & N.L . Narang , Corporate Accounting, Kalyani Publications.
  2. Reddy T.S. & Murthy, A, Corporate Accounting, Margham Publications,Chennai\
  3. P.Radhika & Anita Raman, Corporate Accounting. McGraw Hill Education, New Delhi.
  4. M.V. Nagarajan .Corporate Accounting vidhya publications.

### REFERENCE BOOKS

Shukla & Grewal & Gupta, Advanced Accounting, S. Chand & Co., New Delhi.

### WEBRESOURCES:

* + 1. [www.accountingcoach.com](http://www.accountingcoach.com/)
    2. [www.accountingstudyguide.com](http://www.accountingstudyguide.com/)
    3. [www.futureaccountant.com](http://www.futureaccountant.com/)
    4. [www.onlinelibrary.wiley.com](http://www.onlinelibrary.wiley.com/)

**CO-PO-PSO MAPPING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO**  **1** | **PO 2** | **PO**  **3** | **PO 4** | **PO 5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| **CO1** | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | 3 | 3 |
| **CO2** | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | 3 | 3 |
| **CO3** | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | 3 | 3 |
| **CO4** | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | 2 | 3 |
| **CO5** | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | 2 | 3 |
| **Average** | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | 2.6 | 3 |

**(*Correlation level: 3 – Strong 2-Medium 1-Low)***

### CORE 6 – GST & CUSTOMS LAW

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: CC 6** | **Paper No 14** | **Year and Semester: II year/III semester** | | **Pre-Requisite:**  **Basics of Commerce** | **Total Hours /Week**  **5** | | |
| **Lead to other courses** | **Advanced Tax Laws** | | | | **L** | **T** | **P** |
| **Theory & Problems** | **Marks: 75** | | **Credits: 4** | | **5** | **0** | **0** |

**LEARNING OBJECTIVES**

* + - 1. To familiarize students with history of taxation
      2. To enable the students to understand the Customs Act
      3. To initiate knowledge of GST among students
      4. To enable students to gain knowledge on GST taxation
      5. To impart knowledge on registration under GST

# COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

|  |  |  |
| --- | --- | --- |
| **COS** | **GST & CUSTOMS LAW** | **COGNITIVE LEVEL** |
| CO1 | Classification and methods tax system in India, objective of taxation and canons of taxation. | **K1, K2** |
| CO2 | Outline the concepts definitions and types of customs duties. | **K1, K2, K3** |
| CO3 | Explain the various assessment procedures and valuation of goods, clearance of goods. | **K2** |
| CO4 | Understand the prohibition of importation and exportation of goods under customs act and powers of various customs officers. | **K1, K2** |
| CO5 | Compile the various provisions and importance for registration and cancellation | **K6** |

### (K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-creating)

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, demonstrations using gst website, case studies, class presentations, discussion on gst news from news papers and journals.

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours: 75**

**UNIT I: HISTORY OF TAXATION (15 Hours)**

History of Taxation – Elements of Tax – Objectives of Taxation – Cannons of Taxation – Tax System in India -Classification of Taxes.

### UNIT II: CUSTOMS ACT 1962 (15 Hours)

Customs Act 1962 – Definition, Concepts and Scope – Levy and Collection of Customs Duty – Classification of Goods – Assessment of Duty – Valuation of Goods under Customs Act – Prohibition on Importation & Exportation of Goods – Demand and Recovery of Customs Duty – Clearance of Goods – Baggage.

### UNIT III: INTRODUCTION TO GST (15 Hours)

Introduction to GST - Meaning – Need – Benefit – Types – GST Council – Applicability – Exclusions. Good exempted from GST – Services exempted from GST – Powers to grant Exemption from tax

### UNIT IV: INTRODUCTION TO TAXABLE EVENTS UNDER GST (15 Hours)

Introduction to taxable events under GST – Concepts of Supply – Types of Supply – Composite Supply - Mixed Supply – Composite Levy - Introduction to value and time of supply - Time of Supply of Goods - Time of Supply of Service – Value of Supply and its Provisions

### UNIT V: INTRODUCTION TO REGISTRATION UNDER GST (15 Hours)

Introduction to registration under GST –Time limit – Persons liable for Registration – Persons not liable for Registration – Compulsory Registration – Procedure – Cancellation and Revocation GST Returns – Returns under GST- Assessment and Tax Payment under GST - GST Audit.

### RECOMMENDED TEXT BOOKS

1. T.S.Reddy & Y.Hariprasad Reddy, Business Taxation ,Margham Publications,2018.
2. ICAI – Indirect Tax Study Material,2018

REFERENCE BOOKS

* 1. Dr.Vinod K Singhania, Monica Singhania, Students Guide to Income Tax, Taxmann Publications Pvt Ltd., NewDelhi.
  2. GirishAhiya, Dr. Ravi Gupta, Systematic Approach to Income Tax and CST, Bharat Law House Pvt.

Ltd. NewDelhi.

* 1. Dr.Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions, Bharat Law House Pvt. Ltd., New Delhi.

WEBRESOURCES

* + 1. <http://www.idtc.icai.org/gst.html>
    2. <http://idtc.icai.org/gst-topic-wise-study-material-list.html>

**CO-PO-PSO MAPPING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| **CO1** | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 |
| **CO2** | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 |
| **CO3** | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 |
| **CO4** | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 |
| **CO5** | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 |
| **Average** | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 |

**(*Correlation level: 3 – Strong 2-Medium 1-Low)***

### ELECTIVE COURSE (GENERIC) – III

### Management Information Systems

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: EC 3** | **Paper No 15** | **Year and Semester: II year/IV semester** | | **Pre-Requisite:**  **Basics of Management** | **Total hours / Week 4** | | |
| **Lead to other courses** | **Professional Course** | | | | **L** | **T** | **P** |
| **Theory** | **Marks: 75** | | **Credits: 3** | | **4** | **0** | **0** |

**LEARNING OBJECTIVES**

1.To offer in-depth knowledge on information systems in business and their management

2. To teach the objectives and components of data base management systems

3. To know the approaches involved in developing MIS

4. To gain knowledge on functional Information system

# COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

|  |  |  |
| --- | --- | --- |
| **COS** | **MANAGEMENT INFORMATION SYSTEMS** | **COGNITIVE**  **LEVEL** |
| **CO1** | **Define MIS, its components** | **K1, K2** |
| **CO2** | **Explore the objectives of Data Base Management Systems** | **K2** |
| **CO3** | **Planning and Developing information system** | **K3,K4,K5,K6** |
| **CO4** | **Developing transaction processing and decision support systems** | **K3,K4** |
| **CO5** | **Executional knowledge of the functional information Systems** | **K3,K4,K5** |

### (K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars.

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**UNIT I - Management Information System** – Concept, Need, Strategic role – Evolution of Management Information System – Components of Management Information System – Information flow

**UNIT II - Data base management systems** – Objectives and Components – Database design – Creation and control – Recent trends in database

**UNIT III - Developing information system** – Planning, Designing and redesigning – Approaches for system development – System analysis and Design – system Implementation and Maintenance

**UNIT IV - Transaction processing and Support system** – Transaction processing system – Office automation systems – Decision support systems – Executive information systems – Artificial intelligence and Expert systems

**UNIT V - Functional Information systems** – Production, Finance, Human resource and Marketing – Managing information resources – Information Security – Control & Audit of Information Systems

**RECOMMENDED TEXT BOOKS**

1. Azam M (2012), Management Information Systems, Vijay Nicole Imprints
2. Davis (2013), ‘Management Information Systems’,McGraw Hill
3. Eff Oz (2001), ‘Management Information Systems’, Vikas Publishing house Pvt. Ltd
4. Goyal D P (2010), ‘Management Information Systems – Managerial Perspectives’, Mac Millan India Ltd
5. James A O’ Brain (2014), Management Information Systems’, Tata McGraw Hill

**REFERENCE BOOKS**

1. Kenneth C.Loudan& Jane P.Loudan (2016), “Essentials of MIS”, Prentice Hall India
2. Muneesh Kumar (2001), ‘Business Information Systems’, Vikas Publishing house Pvt. Ltd
3. Prasad L M, Usha Prasad (2012), ‘Management Information Systems’, Sultan chand& Sons
4. Sadagopan S (2012), ‘Management Information System’, Prentice Hall
5. Wetherbe, Turban (2000), ‘Information Technology for Management’, John Wiley publisher

**CO-PO-PSO MAPPING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| **CO1** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **CO2** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **CO3** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **CO4** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **CO5** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **Average** | **1** | **1** | **1** | **1** | **1** | **1** | **3** | **2** | **2** | **3** |

**(*Correlation level: 3 – Strong 2-Medium 1-Low)***

### SKILL ENHANCEMENT COURSE -SEC 4 Business Building Skills

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: SEC 4** | **Paper No 16** | **Year and Semester: II year/III semester** | | **Pre-Requisite:**  **Basics of Commerce** | **Total hours / Week**  **2** | | |
| **Lead to other courses** | **Entrepreneurial Development** | | | | L | T | P |
| **Theory** | **Marks: 75** | | **Credits: 1** | | **1** | **0** | **1** |

**Learning Objectives:**

1. **To introduce the practical aspects of business**
2. **To impart knowledge on the different forms of business entities**
3. **To highlight the importance of innovation and creativity**
4. **To gain basic knowledge on Intellectual Poperty rights**
5. **To create awareness about national and state level entrepreneurial ecosystem**

# COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

|  |  |  |
| --- | --- | --- |
| **COS** | Business Building Skills | **COGNITIVE**  **LEVEL** |
| **CO1** | **Learn the basics of business skills and forms** | **K1, K2** |
| **CO2** | **Identify the business opportunities and evaluate the same** | **K2, K3** |
| **CO3** | **Learn the concept of creativity, Innovation and invention** | **K1, K2, K3** |
| **CO4** | **Explore the modern skills requires to build a successful business** | **K1, K2** |
| **CO5** | **Understand the entrepreneurial ecosystem for successful business building** | **K1, K2** |

### (K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, field visits, MSME visit, IPR workshops.

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours: 15**

**UNIT I (3 Hours)**

Meaning of Business – Definition of Entrepreneurship-Entrepreneur- Power of Entrepreneurship – Advantages of being an entrepreneur.

**UNIT II (3 Hours)**

Meaning of creativity, Invention Vs. Innovation- Innovation and Technology- Need for protecting the innovations and inventions.

**UNIT III (3 Hours)**

Modern skills for business – Digital Skills – Presentation skills-branding skills-Art of sustaining in the business-Developing relevant knowledge.

**UNIT IV (3 Hours)**

Introduction to IPR-Kinds of IPR-patents-Trademarks-Copyrights-Geographical Indications- Basics only.

**UNIT V (3 Hours)**

Overview of Entrepreneurial eco system in India and TamilNadu-Introduction to National and TamilNadu Startup Policy.

Reference Text books:

RECOMMENDED TEXT BOOKS:

1. Reddy, Entrepreneurship: Text & Cases - Cengage, NewDelhi.
2. Kuratko/rao, Entrepreneurship: a south asian perspective.-Cengage, NewDelhi.
3. Leach/Melicher, Entrepreneurial Finance–Cengage, NewDelhi.
4. K.Sundar–EntrepreneurshipDevelopment–VijayNicoleImprintsprivateLimited
5. Khanka.S - Entrepreneurial Development, S. Chand & Co. Ltd.,NewDelhi, 2001.
6. Sangeeta Sharma, EntrepreneurshipDevelopment,PHILearningPvt.Ltd.,2016.

REFERENCE BOOKS:

1. Barringer,B.,Entrepreneurship:SuccessfullyLaunchingNewVentures,3rdEd ition,Pearson,2011.
2. Bessant,J.,andTidd, J.,InnovationandEntrepreneurship, 2ndEdition, JohnWiley&Sons,2011.
3. Desai,V.,SmallScaleIndustriesandEntrepreneurship,HimalayaPublishingHouse, 2011.
4. Donald,F.K.,Entrepreneurship- Theory,ProcessandPractice,9thEdition,CengageLearning,2014.
5. Hirsch,R.D.,Peters,M.andShepherd,D.,Entrepreneurship,6thEdition,TataMcGraw- HillEducationPvt.Ltd.,2006.

WEB RESOURCES:

1. https:/[/www](http://www.msde.gov.in/).[msde.gov.in/](http://www.msde.gov.in/)
2. <http://inventors.about.com/od/entrepreneur/>
3. <http://learnthat.com/tag/entrepreneurship/>
4. [www.managementstudyguide.com](http://www.managementstudyguide.com/)
5. [www.quintcareers.com](http://www.quintcareers.com/)
6. [www.entrepreneur.com](http://www.entrepreneur.com/)
7. [www.makeinindia.com](http://www.makeinindia.com/)
8. [https://aatmanirbharbharat.mygov.in](https://aatmanirbharbharat.mygov.in/)
9. https://onlinecourses.nptel.ac.in/noc22\_mg98/preview

**CO-PO-PSO MAPPING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| **CO1** | 3 | 1 | 3 | 1 | 1 | 1 | 1 | 3 | 3 | 3 |
| **CO2** | 1 | 1 | 1 | 3 | 3 | 3 | 1 | 3 | 3 | 3 |
| **CO3** | 1 | 1 | 1 | 2 | 1 | 1 | 1 | 3 | 3 | 3 |
| **CO4** | 1 | 1 | 1 | 2 | 2 | 1 | 1 | 3 | 3 | 3 |
| **CO5** | 2 | 2 | 3 | 2 | 2 | 3 | 1 | 3 | 3 | 3 |
| **Average** | **1.6** | **1.2** | **1.8** | **2** | **1.8** | **1.8** | **1** | **3** | **3** | **3** |

1. **(*Correlation level: 3 – Strong 2-Medium 1-Low)***

**SKILL ENHANCEMENT COURSE -SEC 5 GST FILLING OF RETURNS**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: SEC 5** | **Paper No 17** | **Year and Semester: II year/IV semester** | | **Pre-Requisite: Basics of GST** | **Total hours / Week 2** | | |
| **Lead to other courses** | **Practical Filing of GST** | | | | **L** | **T** | **P** |
| **Theory** | **Marks: 75** | | **Credits: 2** | | **1** | **0** | **1** |

**LEARNING OBJECTIVES**

1. To impart an overview of GST
2. To teach the importance and theoretical concepts of GST
3. To make students aware about the GST and its components
4. To enable the students to learn the process of GST filling

# COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

|  |  |  |
| --- | --- | --- |
| **COS** | **GST FILLING OF RETURNS** | **COGNITIVE LEVEL** |
| CO1 | Gain the knowledge about GST and its components and aware about various employment opportunities | **K1, K2, K3,K4** |
| CO2 | Knowledge of GST return process | **K5, K6** |

### (K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

**Teaching Pedagogy:**

Class room lectures, PPT presentations, Practical sessions at lab, demonstration of outputs in computers.

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours: 30**

**UNIT I (5 Hours)**

GST-Introduction-History of evolution of GST-Basics-Tax rates under GST-CGST, SGST, IGST

**UNIT II (7 Hours)**

Invoicing-GST return filing forms – GSTR 1-4-Types of supply-Analysis and Opinions- Accounts and record-Time, Place and value of supply

### UNIT III (6 Hours)

Procedure for registration under GST-Procedure for GST Payments and Refunds

**UNIT IV (5 Hours)**

GST Rates & HSN Codes-Input tax credit

**UNIT V (7 Hours)**

E-Way bill under GST-GSTR 3B-Filing formats- Due dates- Debit and Credit note under GST-

# RECOMMENDED TEXT BOOKS

* 1. T.S.Reddy & Y.Hariprasad Reddy, Business Taxation ,Margham Publications,2018.
  2. ICAI – Indirect Tax Study Material,2018

### REFERENCE BOOKS

### Dr.Vinod K Singhania, Monica Singhania, Students Guide to Income Tax, Taxmann Publications Pvt Ltd., NewDelhi.

### GirishAhiya, Dr. Ravi Gupta, Systematic Approach to Income Tax and CST, Bharat Law House Pvt. Ltd. NewDelhi.

### Dr.Sanjeev Kumar, Systematic Approach to Indirect Taxes with Practical problems and solutions, Bharat Law House Pvt. Ltd., New Delhi.

**WEBRESOURCES**

1. <http://www.idtc.icai.org/gst.html>
2. <http://idtc.icai.org/gst-topic-wise-study-material-list.html>

**CO-PO-PSO MAPPING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| **CO1** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO2** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **Average** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**(*Correlation level: 3 – Strong 2-Medium 1-Low)***

### ABILITY ENHANCEMENT COMPULSORY COURSE (AECC)-SOFT SKILL

**SOFT SKILL - III**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: AECC 3** | **Paper No 18** | **Year and Semester: I year/III semester** | | **Pre-Requisite: Basic** | **Total hours / Week** | | |
| **Lead to other courses** |  | | | | **L** | **T** | **P** |
| **Theory** | **Marks: 75** | | **Credits: 2** | | **1** | **1** | **0** |

**Syllabus as per Madras University – Common for All**

### CORE 7 – SPECIALISED COMPANY ACCOUNTS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: CC 7** | **Paper No 19** | **Year and Semester: II year/IV semester** | | **Pre-Requisite:**  **Basics of Corporate Accounting** | **Total hours / Week**  **5** | | |
| **Lead to other courses** | **Professional Courses** | | | | **L** | **T** | **P** |
| **Theory & Problems** | **Marks: 75** | | **Credits: 4** | | **5** | **0** | **0** |

**LEARNING OBJECTIVES**

1. To understand the accounting procedure relating to amalgamation, absorption & external reconstruction
2. To familiarize with the liquidation of companies.
3. To understand the application of accounting transactions in holding companies
4. To learn the accounting of banking companies
5. To gain knowledge on accounting for insurance companies.

# COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

|  |  |  |
| --- | --- | --- |
| **COS** | **SPECIALISED COMPANY ACCOUNTS** | **COGNITIVE LEVEL** |
| CO1 | Understand and apply the knowledge on reconstruction of companies | **K1, K2, K3** |
| CO2 | Discuss and analyse the liquidation process of companies and accounting procedures for the same | **K2, K3, K4** |
| CO3 | Prepare the consolidation accounts of holding and subsidiary companies | **K3** |
| CO4 | Understand the accounting statements of Banking Companies | **K3, K4** |
| CO5 | Understanding the process of Insurance Accounting | **K3, K4** |

### (K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

**Teaching Pedagogy:**

Class room lectures, PPT presentations, Case studies on reconstruction of companies, merger of banks and liquidation process, exploring the annual reports of banking companies and insurance companies

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 75**

**UNIT I – Amalgamation, Absorption & External Reconstruction (18 Hours)**

Amalgamation-Meaning- Types- Methods of Calculating Purchase Consideration- Applicability of AS 14 – Absorption and External Reconstruction - Journal Entries in The Books of Transferor and Transferee Companies, Revised Balance Sheet (Excluding Inter- Company Holdings) Simple Problems Only.

### UNIT II- Liquidation of Companies (12 Hours)

Liquidation - Meaning – Modes of Winding Up – Order of Payment – Liquidator’s Remuneration – Liquidator’s Final Statement of Receipts & Payments (Statement of Affairs Excluded)

### UNIT III- Consolidated Financial Statements (15 Hours)

Holding Company – Subsidiary Company – Elimination of Investments – Cost of Control – Minority Interest - Capital Profits – Revenue Profits – Preparation of Consolidated Final Statement of Accounts.

### UNIT IV- Accounting for Banking Companies (15 Hours)

Bank Accounts – Non-Performing Assets (NPA) – Provision for Doubtful Debts – Rebate on Bills Discounted - Asset Classification – Preparation of Profit and Loss Account – Preparation of Balance Sheet (New Format)

### Module V- Accounting for Insurance Companies (15 Hours)

Insurance Company Accounts - Accounting of General Insurance Companies - Life Insurance, Fire & Marine Insurance - Preparation of Final Accounts of Insurance Companies as Per Revised Format (Simple Problems Only)

### PRACTICAL ORIENTATION

* The restructuring which has been taken place in the form of amalgamation and mergers and takeovers shall be discussed by the faculties.
* Students can be instructed to take a seminar and prepare a PPT on restructuring methods. A group discussion shall be made among students stating the role of liquidators and how he has to prepare the liquidator’s final statement of Accounts.
* A visit to a Bank and Insurance company shall be arranged to students. It enables them to understand the important revenue and expenses in the relevant sector. Students can be encouraged to prepare a model consolidated financial statement with imaginary figure.

### RECOMMENDED TEXT BOOKS

1. Corporate Accounting - R.L. Gupta & Radhasamy – Sultan Chand Publications
2. Corporate Accounting - T.S. Reddy & Dr. A. Murthy- Margham Publications

### REFERENCE BOOKS

1. Company Accounts – Jain & Narang – Kalyani Publishers
2. Advanced Corporate Accounting - Radhika and Anita Raman – McGraw Hill Publications

### WEBRESOURCES

1. https:/[/www](http://www.youtube.com/channel).[youtube.com/channel](http://www.youtube.com/channel) UCaXP40Q7n9vACnOZ-zT GUQ
2. <http://www.accounting.pl/en/liquidations>

**CO-PO-PSO MAPPING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO**  **1** | **PO 2** | **PO**  **3** | **PO 4** | **PO 5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| **CO1** | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | 3 | 3 |
| **CO2** | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | 3 | 3 |
| **CO3** | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | 3 | 3 |
| **CO4** | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | 2 | 3 |
| **CO5** | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | 2 | 3 |
| **Average** | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | 2.6 | 3 |

**(*Correlation level: 3 – Strong 2-Medium 1-Low)***

### CORE 8 – COMPANY LAW & SECRETARIAL PRACTICE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: CC 8** | **Paper No 20** | **Year and Semester: II year/IV semester** | | **Pre-Requisite:**  **Basics of Management** | **Total hours / Week**  **4** | | |
| **Lead to other courses** | **Professional Course** | | | | **L** | **T** | **P** |
| **Theory & Problems** | **Marks: 75** | | **Credits: 4** | | **4** | **0** | **0** |

**LEARNING OBJECTIVES**

1. To Impart a detailed Knowledge of Company Law According to Companies Amendment Act 2013 and educate on role of a company secretary
2. To introduce the key documents and various types of shares
3. To educate about the members and shareholders of a company
4. To impart knowledge on various types of meetings and managerial personnel of a company
5. To impart knowledge on various types of winding ups of a company.

# COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

|  |  |  |
| --- | --- | --- |
| **COS** | **COMPANY LAW & SECRETARIAL PRACTICE** | **COGNITIVE LEVEL** |
| CO1 | Understanding about the basic concepts of a company and role of company  secretary | **K1, K2** |
| CO2 | Knowledge about prospectus and shares and various types under each. | **K1, K2, K3** |
| CO3 | Detailed understanding about the members and shareholders of the  company | **K2** |
| CO4 | Exhibit concepts of meetings, its kinds and the procedure involved understand the role of key managerial personnel in a  company | **K2, K3,** |
| CO5 | Understanding the various types of winding up processes of a company. | **K2, K3** |

### (K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, demonstration using MOA,AOA and Prospectus, Mock Meeting, Talk by a company secretary, role plays, Quizzes

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 60**

### UNIT I - INCORPORATION OF COMPANY AND ROLE OF COMPANY SECRETARY (12 Hours)

Evolution of Company law – Meaning and characteristics of a company – Stages of

incorporation – e-filing – Memorandum of Association and Articles of Association – Alteration– Effects of registration – Doctrine of constructive notice – Ultravires and indoor management – lifting of Corporate veil.

Role and importance of Company Secretary – Key Managerial Personnel – Compliance officer – Compulsory Appointment - Qualification and disqualifications – Powers, duties and responsibilities of Secretary – Resignation and removal of Company Secretary – Officer in default.

### UNIT II - PROSPECTUS & SHARECAPITAL (15 Hours)

Prospectus – Shelf Prospectus – Red herring Prospectus – Civil & Criminal liability for mis- statement in Prospectus – Statement in lieu of Prospectus - Secretarial duties in the issue of Prospectus.

Share capital – Alteration of Share capital – rights issue, Bonus issue, Private and preferential allotment – Dividend, interim dividends, warrants and mandates – Secretarial duties in the issue of share capital.

### UNIT III - MEMBERS AND SHAREHOLDERS (12 Hours)

Members – Rights and responsibilities – who can be a member – member, shareholder, contributory – difference – transfer and transmission of shares (including depository mode) – Nomination and its importance.

### UNIT IV - KEY MANAGERIAL PERSONNEL AND MEETINGS (12 Hours)

Directors – Women Director – Independent Director and Whole time Key Managerial Personnel

* Director Identification Number and its significance – duties, qualification and disqualification.

Board meeting, shareholder meeting, committee meeting, mandatory committee meeting

* Role and composition – Powers of the board – Notice, Agenda, minutes and resolution
* Secretarial duties in meetings.

### UNIT V - WINDING UP (12 Hours)

Modes of Winding up - Winding up by the tribunal – Voluntary Winding up – NCLT – Specialcourts – Mediation and Conciliation panel.

**Practical orientation** – To encourage the students to role play as company secretary in any meeting of the company (conduct Mock meeting)

### RECOMMENDED TEXTBOOKS

* 1. ND Kapoor -Company Law & Secretarial Practice - Sultan Chand &Sons
  2. Gaffoor & Thothadri – Company Law and Secretarial Paractice, Vijay Nicole Prints,Chennai
  3. V.Balachandran and M.Govindarajan – A Student Handbook on Company Law andPractice, Vijay Nicole Prrints, Chennai
  4. Mr. Srinivasan – Company Law & Secretarial Practice, Margham Publications, Chennai

### REFERENCE BOOKS

1. Company Law & Secretarial Practice , CS Anoop Jain AJ Publication
2. Company Law Procedures with Compliance's and Checklists , Milind Kasodekar Shilpa Dixit, Amogh Diwan
3. Dr. B. Ravi – Company Law and Secretarial Practice ( New Companies Act 2013)
4. Taxman’s Companies Act 2013 - Taxman Publications, New Delhi
5. Vinod Kothari – Understanding Companies Act 2013 – Jain book agency, New Delhi.

### JOURNALS:

* + India business Law Journal, Vantage Asia publishing Limited
  + Law Journal/ Corporate Law Reporter
  + Symbiosis Contemporary Law Journal
  + ICSI - Journals & Bulletins

### WEBRESOURCES:

* + [www.indianlawjournal.org](http://www.indianlawjournal.org/)
  + [www.icsi.edu](http://www.icsi.edu/)
  + [www.clioindia.com](http://www.clioindia.com/)

**CO-PO-PSO MAPPING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| **CO1** | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO2** | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO3** | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO4** | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO5** | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **Average** | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**(*Correlation level: 3 – Strong 2-Medium 1-Low)***

### ELECTIVE COURSE (GENERIC) - IV OBJECT ORIENTED PROGRAMMING USING C++ THEORY AND PRACTICAL

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: EC 3** | **Paper No 21** | **Year and Semester: II year/IV semester** | | **Pre-Requisite:**  **Basics of computer programming langugae** | **Total hours / Week 4** | | |
| **Lead to other courses** | **Professional Course** | | | | **L** | **T** | **P** |
| **Theory** | **Marks: 75** | | **Credits: 3** | | **4** | **0** | **0** |

**Learning Objectives**

1. To expose the students to basics of Object-Oriented Programming concepts.
2. To develop the programming skills using object-oriented concepts.
3. Able to apply the OOPs concepts in real life problems.

# COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

|  |  |  |
| --- | --- | --- |
| **COS** | **MANAGEMENT INFORMATION SYSTEMS** | **COGNITIVE**  **LEVEL** |
| **CO1** | **Introduction the concepts of object-oriented programming** | **K1, K2** |
| **CO2** | **Basic concepts of C++ and key words** | **K2** |
| **CO3** | **Executing the main functions of C++** | **K3, K4, K5, K6** |
| **CO4** | **Apply the concepts of Class, objects, operators, constructors etc** | **K3, K4** |
| **CO5** | **Executing programmes** | **K4, K5,K6** |

### (K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars.

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**UNIT I:** Principles of object-oriented programming, object-oriented programming paradigm. Applications of OOPs. OOPs concepts – OOPs Languages. Models:-Class Model-State Model and Interaction Model.

**UNIT II:** Introduction to C++ - Tokens, Keywords-Identifiers-Variables-Operators- Manipulators-Expressions-Control Structures.

**UNIT III:** Functions - Main Function - Function Prototyping - Inline Functions - Friend and Virtual Functions-Parameters Passing in Functions-Values Return by Functions, file concepts.

**UNIT IV:** Classes and Objects; Constructors and Destructors; and Operator Overloading and Type Conversions - Type of Constructors - Function overloading.

**UNIT V:** Inheritance: Single Inheritance - Multilevel Inheritance - Multiple Inheritance - Hierarchical Inheritance - Hybrid Inheritance. Virtual Functions and Polymorphism; Managing Console I/O operations.

# RECOMMENDED TEXT BOOKS

1. R.S. Bichkar – Programming with C -– University Press , Hyderabad
2. K.Sasi Kala Rani - Programming in C - Vijay Nicole Imprint Private Limited,Chennai

# REFERENCE BOOKS:

1. E. Balagurusamy, Object Oriented Programming with C++, Tata McGraw-Hill Publishing Company Ltd, 6th edition 2013.
2. H. Schildt. *C++ the Complete reference.* T M H.1998.

**C++ PRACTICALS**

1. Simple programs like Area of a circle and square and Temperature conversion, to revise C++ fundamentals
2. Constructor and constructor overloading
3. Friend function
4. Inline Function
5. Function and Function prototyping
6. Function overloading
7. Operator overloading
8. Inheritance, multiple inheritances
9. Virtual Functions
10. File program

**CO-PO-PSO MAPPING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| **CO1** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **CO2** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **CO3** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **CO4** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **CO5** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **Average** | **1** | **1** | **1** | **1** | **1** | **1** | **3** | **2** | **2** | **3** |

**(*Correlation level: 3 – Strong 2-Medium 1-Low)***

### SKILL ENHANCEMENT COURSE -SEC 6 TALLY ACCOUNTING SOFTWARE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: SEC 6** | **Paper No 22** | **Year and Semester:**  **II year/IV semester** | | **Pre-Requisite:**  **Basic Accounting**  **Knowledge** | **Total hours / Week**  **2** | | |
| **Lead to other courses** | **Practical applicability in work Environment** | | | | **L** | **T** | **P** |
| **Theory** | **Marks: 75** | | **Credits: 2** | | **1** | **0** | **1** |

**LEARNING OBJECTIVES**

1. To enable the students to acquire sound knowledge of basics of tally
2. To gain the knowledge about creation of ledgers, groups, vouchers and generation of various reports.

# COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

|  |  |  |
| --- | --- | --- |
| **COS** | **TALLY ACCOUNTING SOFTWARE** | **COGNITIVE LEVEL** |
| CO1 | Students can perform with basic skills of  tally with accounting features – creation of company, groups and ledgers | K1, K2, K3, K4 |
| CO2 | Execute the knowledge of tally accounting features for creation of accounting vouchers and report  generations | K5, K6 |

### (K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

**Teaching Pedagogy:**

Class room lectures, PPT presentations, Practical sessions at lab, demonstration of outputs in computers.

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 30**

**UNIT I - Introduction and Accounting Features of Tally: (3 Hours)**

Introduction to tally - salient features of tally - accounting features of tally

**UNIT II (4 Hours)**

Components of tally – create a company - select company - shut a company- alter a company - delete a company

**UNIT III (6 Hours)**

Introduction to groups –single and multiple group creation, display and altering

**UNIT IV (7 Hours)**

Introduction to ledgers - creating a ledger – single and multiple ledger creation, display and altering –

### UNIT V - Accounting Features of Tally: (10 Hours)

Introduction to voucher type - creating - displaying and alternating a voucher type - creating accounting voucher - Introduction to invoices- creating an invoice entry - reports in the tally : basic features of displaying reports - balance sheet - profit & loss account - trial balance – day book

### RECOMMENDED TEXT BOOKS

* 1. Asok K. Nadhani- TALLY ERP 9 TRAINING GUIDE - 4TH EDITION, BPS Publications

### REFERENCE BOOKS

1. Official Guide To Financial Accounting Using Tally ERP 9 With Gst by Tally Education Pvt. Ltd

### WEBRESOURCES:

* 1. <https://sscstudy.com/tally-erp-9-book-pdf-free-download/>
  2. [**https://www.sarkarirush.com/tally-erp-9-book-pdf-download/**](https://www.sarkarirush.com/tally-erp-9-book-pdf-download/)
  3. https://tallyonlinetraining.com
  4. https://[www.tallyacademy.in](http://www.tallyacademy.in/)
  5. *https://help.tallysolutions.com*

**CO-PO-PSO MAPPING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| **CO1** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO2** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **Average** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**(*Correlation level: 3 – Strong 2-Medium 1-Low)***

### SKILL ENHANCEMENT COURSE -SEC 7 PROFESSIONAL SKILL FOR CORPORATE WORLD

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: SEC 7** | **Paper No 23** | **Year and Semester: II year/IV semester** | | **Pre-Requisite:**  **Knowledge of Management** | **Total hours / Week**  **2** | | |
| **Lead to other courses** | **Practical Applicability** | | | | **L** | **T** | **P** |
| **Theory** | **Marks: 75** | | **Credits: 2** | | **1** | **1** | **0** |

**LEARNING OBJECTIVES**

### To impart all the skills required to work in a Corporate Environment

1. **To educate about the importance of Etiquettes at work place and work life balance.**

# COURSE OUTCOMES-COGNITIVE LEVEL MAPPING

|  |  |  |
| --- | --- | --- |
| **COS** | **PROFESSIONAL SKILL FOR CORPORATE WORLD** | **COGNITIVE LEVEL** |
| CO1 | Knowledge about the basic skill set and grooming | K1, K2, K3, K5, K6 |
| CO2 | Understanding and exhibition of Business Etiquettes | K3, K4, K5, K6 |

### (K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, demonstrations, group workings, role play, discussions

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 30**

**UNIT I (5 Hours)**

Importance of personal Communication Skills- Conversation Techniques-Presentation Skills- Interpersonal skills-

**UNIT II (5 Hours)**

Body Language -Making a First Great Impression- Personal Grooming-Importance of Corporate Dressing-Personal grooming tips for men and women

**UNIT III (7 Hours)**

Building a self-image-need and importance-developing self-confidence and self-respect-Self-care.

### UNIT IV (7 hours)

Business Etiquette-meaning-understanding etiquette in work place-elements of business etiquette-working in diversity Professional Behaviour and its importance

**UNIT V (6 Hours)**

Business Correspondence - importance of business correspondence- mobile and email etiquettes -Business Card Etiquette – Networking -Dining Etiquette

### REFERENCE BOOKS

Business Etiquette: A Guide For The Indian Professional Paperback- Shital Kakkar Mehra

WEBRESOURCES

[https://www.pdfdrive.com/business-etiquette-ibskills-international-business-skills-](https://www.pdfdrive.com/business-etiquette-ibskills-international-business-skills-e9959676.html) [e9959676.html](https://www.pdfdrive.com/business-etiquette-ibskills-international-business-skills-e9959676.html) <https://archive.org/details/essentialguideto00chan/page/n1/mode/2up>

**CO-PO-PSO MAPPING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| **CO1** | 1 | 1 | 3 | 3 | 3 | 1 | 1 | 3 | 3 | 3 |
| **CO2** | 1 | 1 | 3 | 3 | 3 | 1 | 1 | 3 | 3 | 3 |
| **Average** | 1 | 1 | 3 | 3 | 3 | 1 | 1 | 3 | 3 | 3 |

**(*Correlation level: 3 – Strong 2-Medium 1-Low)***

### ABILITY ENHANCEMENT COMPULSORY COURSE (AECC)-SOFT SKILL

**SOFT SKILL - IV**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: AECC 4** | **Paper No 24** | **Year and Semester: II year/IV semester** | | **Pre-Requisite: Basic** | **Total hours / Week: 2** | | |
| **Lead to other courses** | **General Studies for Competitive Examinations -I** | | | | **L** | **T** | **P** |
| **Theory** | **Marks: 75** | | **Credits: 2** | | **1** | **1** | **0** |

**Syllabus as per Madras University – Common for All**

### ENVIRONMNETAL STUDIES

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: EVS** | **Paper No 25** | **Year and Semester: II year/IV semester** | | **Pre-Requisite: Basic** | **Total hours / Week: 2** | | |
| **Lead to other courses** |  | | | | **L** | **T** | **P** |
| **Theory** | **Marks: 75** | | **Credits: 1** | | **2** | **0** | **0** |

**Syllabus as per Madras University – Common for All**

**CORE9 –MANAGEMENT ACCOUNTING**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: CCIX** | **Paper No 28** | **Year and Semester: III year/V Semester** | | **Pre-Requisite:**  **Basics of Accounting** | **Total hours / Week**  **5** | | |
| **Lead to other courses** | **Professional Course** | | | | **L** | **T** | **P** |
| **Theory & Problems** | **Marks: 75** | | **Credits: 4** | | **5** | **0** | **0** |

**LEARNING OBJECTIVES**

* 1. To outline the need for Management Accounting, its basic principles and scope and to analyze the balance sheet and ratios for the financial performance of companies
  2. To compute the fund flow and cash flow statements and to impart knowledge on different types of budgets and its preparation
  3. To calculate and carryout the analysis of financial statement with different ratios.
  4. To prepare various types of budgets and budgetary controls for forecasting of business
  5. To determine breakeven point with the use of Marginal costing

# Course outcome – Cognitive level mapping

|  |  |  |
| --- | --- | --- |
| **CO’S** | **MANAGEMENT ACCOUNTING** | COGNITIVE LEVELS |
| **CO1** | Knowledge of concepts methods, technique and tools for analysis of management accounting | **K1, K2** |
| **CO2** | Apply the analytical skills associated with the interpretation of  accounting report | **K3, K4** |
| **CO3** | Evaluate the results of profitability, liquidity, and solvency and  efficiency levels in the business. | **K4, K5** |
| **CO4** | Communicate the knowledge about fund flow and cash flow statement under (AS-3) and also, the concept of budgetary  control. | **K3, K4, K5** |
| **CO5** | Understand about the marginal costing with BEP and P/V Ratio | **K2, K3** |

### (K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, practical exercises using companies balance sheets for financial statement analysis, budgets and ratios.

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 75**

**UNIT I – INTRODUCTION: (15 Hours)**

Management Accounting: Meaning- nature, scope and functions of management accounting- management accounting vs. financial accounting- tools and techniques of management accounting. Financial statements- meaning and types of financial statements - objectives and

methods of financial statements analysis comparative, common size statements and Trend analysis

### UNIT II - RATIO ANALYSIS: (15 Hours)

Ratio Analysis – Interpretation, benefits and limitations - Classification of ratios – Liquidity, Profitability and turnover ratios.

### UNIT III - FUNDS FLOW STATEMENT & CASH FLOW STATEMENT: (15 Hours)

Funds flow statement - objectives - uses and limitations - preparation of funds flow statement

- schedule of changes in working capital – non fund items - adjusted profit and loss account. Cash flow statement – significance - preparation of cash flow statement as per IND AS3- Cash from Operating, Investing and Financing activities.

### UNIT IV - BUDGETS AND BUDGETARY CONTROL: (15 Hours)

Budgets and Budgetary Control- Meaning-objectives-advantages-Limitations-Installations of Budgetary control system-Classifications of Budgets based on Time, Functions and Flexibility Preparation of Budgets (Sales, Production, Flexible, Cash, Master Budget and Raw Material Purchase Budget)

### UNIT V – MARGINAL COSTING (15 Hours)

Marginal Costing – Break Even Analysis – Profit Volume Ratio

### RECOMMENDED TEXTBOOKS

1. Maheswari, D. S, “Principles of Management Accounting” Sultan Chand & Sons. Delhi-53, 17thEdition
2. Reddy, T. S., & Murthy, A, Management accounting. Margham Publication, 15thEdition.

### REFERENCE BOOKS:

1. Gupta, S. K., & Sharma, R. K., Management Accounting: Principles and Practice.
2. Hingorani, R. (2005). Grewal. Management Accounting.
3. Khan, M. Y., &Jain, P. K. (2017). Management Accounting and Financial Analysis.
4. Murthy, A. & Gurusamy, S. Management Accounting Theory and Practice, Vijay Nicole 5.Srinivasan, N. P., & Murugan, M. S,. Accounting for Management. S.Chand. **WEB RESOURCES:**
5. https:/[/www](http://www.wallstreetmojo.com/ratio-analysis/).[wallstreetmojo.com/ratio-analysis/](http://www.wallstreetmojo.com/ratio-analysis/)
6. <https://books.google.co.in/books?isbn=0070620237>

**CO-PO-PSO MAPPING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO**  **1** | **PO 2** | **PO**  **3** | **PO 4** | **PO 5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| **CO1** | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | 3 | 3 |
| **CO2** | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | 3 | 3 |
| **CO3** | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | 3 | 3 |
| **CO4** | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | 2 | 3 |
| **CO5** | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | 2 | 3 |
| **Average** | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | 2.6 | 3 |

**(*Correlation level: 3 – Strong 2-Medium 1-Low)***

**CORE 10 -INCOME TAX LAW & PRACTICE I**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: CCX** | **Paper No 29** | **Year and Semester: III year/ V Semester** | | **Pre-Requisite: Basics of Tax** | **Total hours / Week: 5** | | |
| **Lead to other courses** | **Professional Course** | | | | **L** | **T** | **P** |
| **Theory & Problems** | **Marks: 75** | | **Credits: 4** | | **5** | **0** | **0** |

# LEARNING OBJECTIVES

* 1. To understand the basic concepts and definition under the Income Tax Act 1961.
  2. To ascertain the residential status of an assessee and its incidence of tax.
  3. To compute salary income under the head salaries.
  4. To learn the concepts of annual value associated deductions and the calculation of income from house property.
  5. To compute income from business and profession.

# COURSE OUTCOME – COGNITIVE LEVEL MAPPING

|  |  |  |
| --- | --- | --- |
| **CO’S** | **INCOME TAX LAW & PRACTICE I** | COGNITIVE LEVEL |
| **CO1** | Understand the basic concepts and definition under the Income Tax Act 1961. | K1, K2 |
| **CO2** | Ascertain the residential status of an assessee and its incidence of tax. | K2, K3, K4 |
| **CO3** | Preparation of salary income under the head salaries. | K4, K5 |
| **CO4** | Calculation of income from house property. | K5, K6 |
| **CO5** | Computation of income from business and profession | K5, K6 |

### (K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, problem solving through practical exercises, Case studies, Demonstrations through income tax websites, practical exposure to forms

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 75**

**UNIT I – INTRODUCTION: (15 Hours)**

Basic Concepts - Income Tax Act 1961 & relevance of Finance Act – Definition of important terms-Income, Person, Assessee, Assessment Year and Previous Year – Broad features of Income Residential status, incidence of tax & basis of charge - Taxable entities – Classification of Residential Status of taxable entities - Residential Status – Individual, firm, AOP, HUF and Companies – Incidence of Tax. Exempted Incomes - Classification of exempted incomes – Incomes excluded from total income – Income forming part of total income but exempted from Tax.

### UNIT II - INCOME FROM SALARIES: (20 Hours)

Income from Salaries- Different forms of salary – Provident Funds – Allowances – Perquisites

– Other items included in Salary – Qualifying amount for deduction u/s 80(C).

**UNIT III - INCOME FROM HOUSE PROPERTY: (15 Hours)**

Income from house property - Computation of Income from House Property – Let-out house

– Self occupied house – Deduction allowed from house property – Unrealized rent – Loss under the head house property.

**UNIT IV PROFITS AND GAINS OF BUSINESS AND PROFESSION** **(18 Hours)**

Profits and Gains of Business and Profession - Introduction – Computation of profits and gains of business and profession – Admissible deductions – Specific Disallowances – Depreciation – Loss under the head business and profession.

**UNIT V - ADMINISTRATION OF INCOME TAX ACT: (7 Hours)**

Administration of Income Tax Act -Income tax authorities – procedure for assessment – PAN (Permanent Account Number) – Types of assessment

### RECOMMENDED TEXTBOOKS :

* + 1. Singhania, V. K., (2018) Students Guide to Income Tax, Taxman. Publication, New Delhi.
    2. Reddy T.S.,.HariPrasad Y Reddy, Income Tax Theory Law and Practice, Margham Publication ,Chennai.

### REFERENCE BOOKS:

1. Manoharan T.N &Hari.G.R,(2018) Students' Hand Book on Taxation ,Snow White Publications Pvt. Ltd.
2. Gaur V.P., Narang D.B, Income Tax Law and Practice, Kalyani Publications. 3.Murthy A, Income Tax Law And Practice, Vijay Nicole Publishers
3. Lal B.B., Direct Taxes, Konark Publishers Pvt.Ltd, NewDelhi.
4. Vinod K.Singhania,Monica Singhania, Direct Taxes, Taxmann publications Pvt.Ltd. New Delhi.
5. Mehrotra H.C., Goyal.S.P, Income Tax Law And Practice, Sahitya Bhawan Publications,Agra.

### WEB RESOURCES

https://lawtimesjournal.in/introduction-and-basic-concept-of-income-tax/ https://sol.du.ac.in/mod/book/view.php?id=1259&chapterid=924 <http://incometaxmanagement.com/Pages/Gross-Total-> Income/Salaries/SalariesContents.html https:/[/www](http://www.hrblock.in/guides/house-property-deductions).[hrblock.in/guides/house-property-deductions](http://www.hrblock.in/guides/house-property-deductions) https://books.google.com/books?isbn=1584773855 https://books.google.com/books?id=iiQKAAAAMAAJ https://books.google.com/books?isbn=813172191

**CO-PO-PSO MAPPING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| **CO1** | 1 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 |
| **CO2** | 1 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 |
| **CO3** | 1 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 |
| **CO4** | 1 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 |
| **CO5** | 1 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 |
| **Average** | 1 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 |

**(*Correlation level: 3 – Strong 2-Medium 1-Low)***

**CORE 11 - BUSINESS LAWS**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: CCXI** | **Paper No 30** | **Year and Semester: III year/V semester** | | **Pre-Requisite:**  **Basics of Management** | | **Total hours / Week 5** | | |
| **L** | **T** | **P** |
| **5** | **0** | **0** |
| **Lead to other courses** | **Professional Course** | | | | | | | | |
| **Theory** | **Marks: 75** | |  | | **Credits: 4** | | | | |

# LEARNING OBJECTIVES

1. To help students become proficient business leaders
2. To provide students a better grasp of the legal context in which business decisions are made
3. To educate the students about indemnity and concepts of guarantee
4. To educate the students about indemnity and concepts of guarantee
5. To impart knowledge about operations of Limited Liability of Partnership Act
6. To explain about the comprehend laws pertained to Intellectual Properties Rights

### COURSE OUTCOME- COGNITIVE LEVEL MAPPING

|  |  |  |
| --- | --- | --- |
| **CO’S** | **BUSINESS LAWS** | COGNITIVE LEVELS |
| **CO1** | Students can identify various laws involved in business operations. | K1, K2,K3 |
| **CO2** | Students can apply basic principles of law pertaining to business | K3 |
| **CO3** | Apply the knowledge of contract of indemnity, guarantee and its types | K2, K3 |
| **CO4** | Students can understand the operations of Limited Liability Partnership Act | K2, K3 |
| **CO5** | Understanding about the comprehend provisions related to Intellectual Properties Rights | K1, K2, K3, K4, K5, K6 |

**(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)**

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, case laws, discussions based on latest amendments, role plays

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 60**

### UNIT I – Indian Contract Act 1872 (12 Hours)

Contract: Meaning - Definition– Classification of Contracts, Essential Elements of Contract – Discharge of Contracts – Remedies for Breach of Contracts. E- Contract Meaning

– Definition – Essential Elements of E- Contract – Types of E-Contracts.

### UNIT II- Contract of Indemnity and Guarantee (12 Hours)

Contract of Indemnity: Meaning – Definition– Scope of Contract of Indemnity- Rights of the indemnity holder. Contract of Guarantee: Meaning – Definition – Essential elements of Contract of Guarantee – Kinds of Guarantee- Revocation of Guarantee – Discharge of Surety.

### UNIT III- Sale of Goods 1930 (12 Hours)

Sale of Goods – Meaning – Definition – Sale and Agreement to sell – Sale and Hire Purchase – Conditions and Warranties – Duties and Rights of Buyer and Seller –Rights of Unpaid Seller – Doctrine of Caveat Emptor – Auction Sale.

### UNIT IV- Limited Liability Partnership Act, 2008 (LLP) (12 Hours)

Salient Features of LLP, Difference between LLP, Partnership and Company - LLP Agreement - Nature of LLP- Partners and Designated Partners - Incorporation by Registration, Registered Office of LLP and Change of Name, Extent and Limitation of Liability of LLP and Partners - Conversion to LLP, Winding Up and Dissolution.

### UNIT V- Law Relating to Intellectual Property (12 Hours)

Provisions Relating to Patents, Trademarks and Copyrights - Overview of Laws Relating to other Intellectual Property Rights - Enforcement of Intellectual Property Rights

### RECOMMENDED TEXT BOOKS

1. Kapoor N.D. Business Law. New DeIhi: Sultan Chand& Sons, 2019.
2. Pillai N.P.N., Bhagavathy , Legal Aspects of Business, New Delhi, S.Chand, 2013

### REFERENCE BOOKS

1. Tulsian, P.C, Business Law, Tata McGraw Hill, New Delhi.
2. Sharma, J.P., and Kanojia, Sunaina. Business Laws, Ane Books Pvt. Ltd., New Delhi.
3. Chadha, P.R, Business Law, Galgotia Publishing Company, New Delhi
4. Maheshwari & Maheshwari, Business Law, National Publishing House, New Delhi.

### WEB RESOURCES

1. [https://www.icsi.edu/media/webmodules/Economic%20Business%20and%20Comme](https://www.icsi.edu/media/webmodules/Economic%20Business%20and%20Commercial%20Laws.pdf) [rcial%20Laws.pdf](https://www.icsi.edu/media/webmodules/Economic%20Business%20and%20Commercial%20Laws.pdf)
2. <https://www.icai.org/post.html?post_id=15532>
3. [https://icmai.in/upload/Students/Syllabus-2012/Study\_Material\_New/Inter-Paper6-](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper6-New.pdf) [New.pdf](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper6-New.pdf)
4. [www.legalservicesindia.com](http://www.legalservicesindia.com/)
5. [www.indilaw.com](http://www.indilaw.com/)
6. [www.amritt.com](http://www.amritt.com/)
7. [www.niscair.res.in](http://www.niscair.res.in/)

**CO-PO-PSO MAPPING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| **CO1** | 3 | 1 | 3 | 3 | 3 | 3 | 1 | 3 | 1 | 3 |
| **CO2** | 3 | 1 | 3 | 3 | 3 | 3 | 1 | 3 | 1 | 3 |
| **CO3** | 3 | 1 | 3 | 3 | 3 | 3 | 1 | 3 | 1 | 3 |
| **CO4** | 3 | 1 | 3 | 3 | 3 | 3 | 1 | 3 | 1 | 3 |
| **CO5** | 3 | 1 | 3 | 3 | 3 | 3 | 1 | 3 | 1 | 3 |
| **Average** | 3 | 1 | 3 | 3 | 3 | 3 | 1 | 3 | 1 | 3 |

**(*Correlation level: 3 – Strong 2-Medium 1-Low)***

### CORE 12 PROJECT: PROJECT WIT VIVA-VOCE

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: CCXII** | **Paper No 31** | **Year and Semester: III year/V semester** | | **Pre-Requisite:**  **nil** | **Total hours / Week**  **5** | | |
| **Lead to other courses** | **Practical Applicability** | | | | **L** | **T** | **P** |
| **Project & Viva – Voce Examination** | **Marks: 75** | | **Credits: 4** | | **1** | **4** | **0** |

**Guidelines:**

**1. Each student can be allotted a supervisor.**

**2. A topic can be chosen for the project by the student after discussion with the supervisor.**

**3. Weekly Diary has to be maintained by the student to record the work carried out.**

**4. The supervisor should sign the diary after review every week.**

**5. The work diary and the project report to be submitted at the time of viva voce.**

**6. A minimum for 3 reviews should be done periodically.**

**7. Allocation of Marks:**

|  |  |
| --- | --- |
| **Internal – Record work and presentation** | **25 Marks** |
| **Viva-Voce** | **75 Marks** |
| **Total** | **100 Marks** |

### ELECTIVE COURSE (DISCIPLINE SPECIFIC): EC V

* + 1. **CORPORATE GOVERNANCE AND BUSINESS ETHICS**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: EC5** | **Paper No 32** | **Year and Semester: III year/V semester** | | **Pre-Requisite:**  **Basics of Company law** | **Total hours / Week**  **4** | | |
| **Lead to other courses** | **Professional and certification Course** | | | | **L** | **T** | **P** |
| **Theory** | **Marks: 75** | | **Credits: 3** | | **4** | **0** | **0** |

### LEARNING OBJECTIVES

1. To impart knowledge on governance which ensure ethics in corporate management and corporate health in the interest of shareholder & public.
2. To discuss the various corporate sectors and their functions, elements of good corporate governance, governance manual and demonstrate shareholders Vs stakeholders’ approach and welfare of stakeholders
3. To outline the due diligence, functions, advantages, guidelines for issue of initial public offerings (IPO), sweat equity shares and employee stock option scheme (ESOS).
4. To demonstrate various committees and their functions which are prevailing in the corporate sector / companies’ act 2013.
5. To explain the various corporate social responsibility (CSR) practices and social audit and explains about business ethics and its factors for ethical and unethical business decisions

### COURSE OUTCOME - COGNITIVE LEVEL MAPPING

|  |  |  |
| --- | --- | --- |
| **CO’S** | **CORPORATE GOVERNANCE AND BUSINESS ETHICS** | COGNITIVE LEVELS |
| **CO1** | Understand the various corporate sectors and their functions,  elements of good corporate governance, governance manual. | K1, K2 |
| **CO2** | Demonstrate shareholders VS stakeholders’ approach and welfare  of stakeholders. | K1, K2 |
| **CO3** | Outline the due diligence, functions, advantages, guidelines for  issue of initial public offerings (IPO), sweat equity shares and employee stock option scheme (ESOS). | K2, K3 |
| **CO4** | Demonstrate various committees and their functions which are  prevailing in the corporate sector/ companies’ act 2013. | K4, K5 |
| **CO5** | Understand the various corporate social responsibility (CSR)  practices, social audit business ethics and its factors for ethical and unethical business decisions | K2, K4, K5 |

**(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)**

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, exploring the Corproate Governance boards and report of companies through websites

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 60**

### UNIT I- Corporate Governance – Introduction (12 Hours)

Corporate governance - H i s t o r y - meaning–n e e d f o r C o r p o r a t e G o v e r n a n c e – D e f i n i t i o n s - I m p o r t a n c e –principles–Features of Corporate Governance-Indian Committees on Corporate Governance

### UNITII-Corporate Governance-Legal Framework (12 Hours)

India’s Corporate Governance Frame work-Listing Agreement-Clause 49A-SEBI

Guidelines-Corporate Governance Report and contents-Corporate Governance and Shareholders rights

### UNIT III – Levels of Corporate Governance and Board Committees (12 Hours)

Levels of Corporate Governance - Various Board committees - composition of board committees -Roles, Responsibilities and powers-Shareholders grievance committee- Remuneration Committee-Nomination Committee-Corporate Governance Committees- Corporate Governance Compliance Committee

### UNIT IV-Corporate Social Responsibility (12 Hours)

Corporate Social Responsibility–Meaning &definition–principles, Indian models – Corporate Citizenship-Provision of CSR in Companies Act 2013-Section 135 of Companies Act 2013-Scope for CSR activities under Schedule VII- Case Studies (Practical Orientation)

### UNITV-Business Ethics (12 Hours)

Business ethics – meaning, significance, scope – factors responsible for ethical and unethical business decision - Unethical practices in Business – Business ethics in India

* Ethics training programme.

### RECOMMENDED TEXT BOOKS

* 1. Dr.Neeru Vasishth and Dr.Namita Rajput - Corporate Governance values and ethics, Taxmann Publications Pvt Ltd, New Delhi.
  2. S.Sanakaran – International Business & Environment, Margham Publication, Chennai.
  3. Dr.S.S.Khanka – Business Ethics and Corporate Governance, S.Chand Publication.
  4. Sundar.K,Business Ethics and Value, Vijay Nichole Prints, Chennai.
  5. Taxmann- Corporate Governance, Indian Institute of Corporate Affairs,
  6. A.C.Fernando,K.P.Muralidharan&E.K.Satheesh– CorporateGovernance,Principles,PoliciesandPractices,PearsonEducation.

REFERENCE JOURNALS

* + Journal of Corporate Governance Research– Macro think Institute
  + Indian Journal of Corporate Governance, Bi -annual journal– Sage Journals WEBRESOURCES
  + https://elearningindustry.com
  + [https://essentialskillz.com](https://essentialskillz.com/)

**CO-PO-PSO MAPPING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| **CO1** | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO2** | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO3** | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO4** | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO5** | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **Average** | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**(*Correlation level: 3 – Strong 2-Medium 1-Low)***

### ELECTIVE COURSE (DISCIPLINE SPECIFIC): EC V

* + 1. **JAVA PROGRAMMING - THEORY & PRACTICAL**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: EC 5** | **Paper No 32** | **Year and Semester: III year/VI semester** | | **Pre-Requisite:**  **Basic of Computer Programming** | **Total hours / Week**  **4** | | |
| **Lead to other courses** | **Professional Course** | | | | **L** | **T** | **P** |
| **Theory** | **Marks: 75** | | **Credits: 3** | | **2** | **0** | **2** |

# LEARNING OBJECTIVES

1. To learn the basics and advanced concepts of Java programming.
2. To examine key aspects of java Standard API library such as util, io, applets, swings, GUI based controls
3. To learn the basics of user interfaces components using Java.
4. To apply and develop the real time applications using Java programming.
5. To learn java's exception handling mechanism, multithreading, packages and interfaces

**COURSE OUTCOME - COGNITIVE LEVEL MAPPING**

|  |  |  |
| --- | --- | --- |
| **CO’S** | **INDUSTRIAL LAW** | **COGNITIVE LEVELS** |
| **CO1** | able to apply object-oriented programming features and concepts for solving given problem. | **K1, K2, K3** |
| **CO2** | able to use java standard API library to write complex programs | **K3, K4, K5, K6** |
| **CO3** | able to implement object-oriented programming concepts using java | **K4** |
| **CO4** | Application of Employee State Insurance Act 1948 | **K3** |
| **CO5** | Develop own Programmes | **K6** |

**(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)**

**Teaching Pedagogy:**

Class room lectures, PPT presentations, Videos, lab sessions

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 60**

# UNIT – I (12 Hours)

Introduction to Java-Features of Java-Basic Concepts of Object-Oriented Programming-Java Tokens-Java Statements-Constants-Variables-Data Types- Type Casting-Operators-Expressions- Control Statements: Branching and Looping Statements

# UNIT-II (12 Hours)

Classes, Objects and Methods-Constructors-Methods Overloading-Inheritance-Overriding Methods-Finalizer and Abstract Methods-Visibility Control –Arrays, Strings and Vectors-String Buffer Class

# UNIT – III (12 Hours)

Interfaces-Packages-reating Packages-Accessing a Package-Multithreaded Programming- Creating Threads- Stopping and Blocking a Thread-Life Cycle of a Thread-Using Thread Methods-Thread Priority

# UNIT – IV (12 Hours)

Managing Errors and Exceptions-Syntax of Exception Handling Code-Using Finally Statement- Throwing Our Own Exceptions-Applet Programming-Applet Life Cycle-Graphics Programming

# UNIT – V (12 Hours)

Managing Input /Output Files: Concept of Streams-Stream Classes-Byte Stream Classes- Character Stream Classes – Using Streams-Using the File Class-Creation of Files-Random Access Files-Other Stream Classes

# RECOMMENDED TEXT BOOKS

1. Sagayaraj , Denis, Karthik, Gajalakshmi – JAVA Programming - University Press , Hyderabad
2. P.Rizwan Ahmed-Java Pragramming-Margham Publications

# REFERENCE BOOKS

1. E. Balagurusamy,2004, Programming with JAVA, 2nd Edition, Tata McGraw-Hill Publishing Co. Ltd
2. Muthu C, Programming with Java, Vijay Nicole Imprints, Chennai
3. Cay S. Horstman, Gray Cornell. *Core java 2 Volume I.* Fundamentals, 5th Edn. PHI, 2000.
4. P. Naughton and H. Schildt. *Java2 (The Complete Reference).* Third Edition, TMH 1999.
5. K. Arnold and J. Gosling. *The Java Programming Language*. Second Edition, Addison Wesley, 1996.

**WEBRESOURCES:**

1. NPTEL & MOOC courses titled Java and Data Structures ¬
2. https://nptel.ac.in/courses/106106127/ ¬
3. https://nptel.ac.in/courses/106105191/

# JAVA PROGRAMMING PRACTICALS (Any 5)

1. Substring removal from a string. Using String Buffer Class.
2. Determining the Perimeter and Area of a Triangle. Using Stream Class.
3. Determining the order of numbers generated randomly using Random class.
4. Usage of Calendar Class and manipulation.
5. String Manipulation using char array.
6. Usage of Vector Classes.
7. Implementing Tread based application and Exception Handling.
8. Creating scientific calculator
9. Working with Frames and Various controls.
10. Working with Applet- form designing
11. Text files (copy, display, counting characters, words and lines).
12. Data file creating and processing for electricity billing.

### WEBRESORUCES:

1. [**https://labourlawreporter.com/**](https://labourlawreporter.com/)
2. **https://**[**www.ilms.academy/products/certificate-course-on-labour-law**](http://www.ilms.academy/products/certificate-course-on-labour-law) **CO-PO-PSO MAPPING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| **CO1** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **CO2** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **CO3** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **CO4** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **CO5** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **Average** | **1** | **1** | **1** | **1** | **1** | **1** | **3** | **2** | **2** | **3** |

**(*Correlation level: 3 – Strong 2-Medium 1-Low)***

**ELECTIVE COURSE (GENERIC)–EC VI**

* 1. **BASICS OF RESEARCH METHODOLOGY**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: EC 6** | **Paper No 33** | **Year and Semester: III year/V semester** | | **Pre- Requisite:**  **Basics of Statistics** | **Total hours / Week**  **4** | | |
| **Lead to other courses** | **Professional Course** | | | | **L** | **T** | **P** |
| **Theory** | **Marks: 75** | | **Credits: 3** | | **4** | **0** | **0** |

### LEARNING OBJECTIVES

1. To acquire knowledge with regard to research methods and reporting
2. To provide knowledge of hypothesis formulation, testing, sampling and its fundamentals
3. To provide knowledge on research methods, techniques and the process and
4. To develops skills in the application of research methods for business problems Solving
5. To analyse the research problems through systematic research methodology

### COURSE OUTCOME - COGNITIVE LEVEL MAPPING

|  |  |  |
| --- | --- | --- |
| **CO** | **BASICS OF RESEARCH METHODOLOGY** | COGNITIVE LEVELS |
| CO1 | Examine the Research Design of various types of research. | **K1, K2** |
| CO2 | Compare and contrast the different methods of data collection and its presentation | **K3. K4, K5, K6** |
| CO3 | Complete the analysis of Correlation and Regression to arrive inferences. | **K3. K4, K5, K6** |
| CO4 | Create the formulation of Hypothesis, testing of Hypothesis and construct the Research Reports based on the analysis. | **K5, K4, K5, K6** |
| CO5 | Analyse the research problems through systematic research methodology | **K6** |

**(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)**

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, group work, survey based micro projects based on the practical application of techniques learned.

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total hours 60**

### UNIT I (12 Hours)

Research – Meaning and Significance – Objectives – Types – Research Process – Common problems encountered in research – Ethics in Research.

### UNIT II (12 Hours)

Research Problems: Meaning – Selection and Formulation – Review of available literature –

Techniques involved in defining a problem

### UNIT III (12 Hours)

Research Design: Meaning and need for research design – Feature of a good design – Different research design.

### UNIT IV (12 Hours)

Data Collection: Methods – Primary and Secondary Data – Observation – Interviews – Questionnaire – Constructing a Questionnaire.

### UNIT V (12 Hours)

Sampling – Fundamentals – Types – Sampling errors and data collection errors – Sample size and its distribution – Testing the appropriateness of a sample

**RECOMMENDED BOOKS:**

1. Kothari C.R. – Research Methodology.
2. Donal R. Cooper & Pamela S. Schindler – Business Research Methods.
3. Gupta.S - Research Methodology & Statistical Techniques 4.

### REFERENCE BOOKS

1. Paneerselvam - Research Methodology - Prentice Hall of India
2. Krishnaswamy - Research Methodology - Pearson Education India
3. GopalLal Jain - Research Methodology - methods, tools & techniques – Tamilnadu Book House
4. Harouneh A.B.E.M - Research Methodology - Tamilnadu Book House

### WEB RESOURCES

[www.socialpsychology.org](http://www.socialpsychology.org/)

**CO-PO-PSO MAPPING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| **CO1** | 1 | 1 | 3 | 3 | 3 | 2 | 1 | 3 | 1 | 3 |
| **CO2** | 1 | 1 | 3 | 3 | 3 | 2 | 1 | 3 | 1 | 3 |
| **CO3** | 1 | 1 | 3 | 3 | 3 | 2 | 1 | 3 | 1 | 3 |
| **CO4** | 1 | 1 | 3 | 3 | 3 | 2 | 1 | 3 | 1 | 3 |
| **CO5** | 1 | 1 | 3 | 3 | 3 | 2 | 1 | 3 | 1 | 3 |
| **Average** | 1 | 1 | 3 | 3 | 3 | 2 | 1 | 3 | 1 | 3 |

**(*Correlation level: 3 – Strong 2-Medium 1-Low)***

### ELECTIVE COURSE (GENERIC) – EC VI

* 1. **ENTREPRENEURIAL DEVELOPMENT**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: EC 6** | **Paper No 33** | **Year and Semester: III year/V semester** | | **Pre-Requisite:**  **Basics of Commerce, Accounts&**  **Management** | **Total hours / Week**  **4** | | |
| **Lead to other courses** | **Venture Formation** | | | | **L** | **T** | **P** |
| **Theory** | **Marks: 75** | | **Credits: 3** | | **4** | **0** | **0** |

### LEARNING OBJECTIVES

1. To enable the students to understand the concept of Entrepreneurship development
2. To discuss and identify significant changes and trends to create business opportunities
3. To analyze the environment for potential business opportunities
4. To outline the basic concepts of entrepreneurship
5. To learn about the entrepreneurial eco system, exercising the available skills to generate new ideas and making it a viable venture using the available

### COURSE OUTCOME - COGNITIVE LEVEL MAPPING

|  |  |  |
| --- | --- | --- |
| **CO’S** | ENTREPRENEURIAL DEVELOPMENT | COGNITIVE LEVELS |
| **CO1** | Enable the students to understand the concept of Entrepreneurship and nurture the entrepreneurial mind set | K1, K2 |
| **CO2** | Identify significant changes and trends which create business opportunities and to analyze the environment for potential business opportunities. | K2, K3, K4 |
| **CO3** | Provide conceptual exposure on converting idea to a successful entrepreneurial firm. | K3, K4, K5, K6 |
| **CO4** | Understand the basic application of concepts of entrepreneurship and entrepreneurial eco system, skills to generate new ideas and making it  a viable venture using the available support system | K5, K6 |
| **CO5** | Demonstrate thorough knowledge on entrepreneurial growth | K6 |

**(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)**

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, field visits, idea generation workshops, role plays, discussions, demonstrations using websites of government and related ones, class presentations, preparation of business plans and pitching, Quizzes

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

### Total Hours 60

### UNITI: ENTREPRENEURSHIP (12 Hours)

Meaning-Definition of Entrepreneurship & Entrepreneur -Types of Entrepreneurship-Traits of an Entrepreneur-Factors promoting Entrepreneurship-Barriers to Entrepreneurship-Women Entrepreneurship- -Concept of SHGS- Role of Entrepreneurship in Economic Development- Entrepreneurs/Small-Business Owners: Emerging trends: The Internet & E-commerce, Types of entrepreneurs; Corporate Entrepreneurship – Nature, Concepts and Sustainability

### UNITII: IDEA GENERATION (12 Hours)

Creativity, Innovation and Invention - Design thinking concept and stages-Recognizing opportunities – trend analysis – generating ideas – Brainstorming, Focus Groups, Surveys, Customer advisory boards, Day in the life research – Patents and IPR for entrepreneurs

### UNIT III: OPPORTUNITY IDENTIFICATION AND EVALUATION (12 Hours)

Opportunity identification and product/service selection – Generation and screening the project ideas – Market analysis, technical analysis, and Cost benefit analysis and network analysis- Project formulation –Assessment of project feasibility-Idea Validation techniques-

### UNIT IV: VENTURE CREATION (12 Hours)

Introduction to various form of business organization (sole proprietorship, partnership, corporations, Limited Liability company), mission, vision and strategy formulation- Social Entrepreneurship- Business model canvas –Preparation of Business Plan**(Practical Orientation)**- Sources of Finance- Venture capital- Venture capital process-Business angles- Commercial banks-Government Grants and Schemes-Dealing with basic and initial problems of setting up of Enterprises.

### UNIT V: EMERGING TRENDS (12 Hours)

Ministry of Entrepreneurship and Skill Development-Key initiatives of the government – Make in India-National Start up policy-Startup India-Athmanirbar Barath (Self-reliant India)

– Startup space of India- Unicorns (Case study)-EODB-Overview

RECOMMENDED TEXT BOOKS:

1. Reddy, Entrepreneurship: Text & Cases - Cengage, NewDelhi.
2. Kuratko/rao, Entrepreneurship: a south asian perspective.-Cengage, NewDelhi.
3. Leach/Melicher, Entrepreneurial Finance–Cengage, NewDelhi.
4. K.Sundar–EntrepreneurshipDevelopment–VijayNicoleImprintsprivateLimited
5. Khanka.S - Entrepreneurial Development, S. Chand & Co. Ltd.,NewDelhi, 2001.
6. Sangeeta Sharma, EntrepreneurshipDevelopment,PHILearningPvt.Ltd.,2016.

REFERENCE BOOKS:

1. Barringer,B.,Entrepreneurship:SuccessfullyLaunchingNewVentures,3rdEd ition,Pearson,2011.
2. Bessant,J.,andTidd, J.,InnovationandEntrepreneurship, 2ndEdition, JohnWiley&Sons,2011.
3. Desai,V.,SmallScaleIndustriesandEntrepreneurship,HimalayaPublishingHouse, 2011.
4. Donald,F.K.,Entrepreneurship- Theory,ProcessandPractice,9thEdition,CengageLearning,2014.
5. Hirsch,R.D.,Peters,M.andShepherd,D.,Entrepreneurship,6thEdition,TataMcGraw- HillEducationPvt.Ltd.,2006.
6. Mathew,J.M.,EntrepreneurshipTheoryatCrossRoads:ParadigmsandPraxis, 2ndEdition,DreamTech,2006.
7. Morse,E., andMitchell, R.,Cases inEntrepreneurship:TheVentureCreationProcess, SageSouthAsia,2008.
8. NagendraandManjunath,V.S.,EntrepreneurshipandManagement,Pearson,2010.
9. Reddy,N.,Entrepreneurship:TextandCases,CengageLearning,2010.
10. Roy,R.,Entrepreneurship,2ndEdition,OxfordUniversityPress,2011.
11. Stokes,D., andWilson,N.,SmallBusinessManagementandentrepreneurship, 6thEdition,Cengage Learning,2010.

WEB RESOURCES:

1. https:/[/www](http://www.msde.gov.in/).[msde.gov.in/](http://www.msde.gov.in/)
2. <http://inventors.about.com/od/entrepreneur/>
3. <http://learnthat.com/tag/entrepreneurship/>
4. [www.managementstudyguide.com](http://www.managementstudyguide.com/)
5. [www.quintcareers.com](http://www.quintcareers.com/)
6. [www.entrepreneur.com](http://www.entrepreneur.com/)
7. [www.makeinindia.com](http://www.makeinindia.com/)
8. [https://aatmanirbharbharat.mygov.in](https://aatmanirbharbharat.mygov.in/)

**CO-PO-PSO MAPPING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| **CO1** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO2** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO3** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO4** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| **Average** | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |

**(*Correlation level: 3 – Strong 2-Medium 1-Low)***

### VALUE EDUCATION

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: VE** | **Paper No 34** | **Year and Semester: III year/V semester** | | **Pre-Requisite:** | **Total hours / Week**  **2** | | |
| **Lead to other courses** |  | | | | **L** | **T** | **P** |
| **Theory & Problems** | **Marks: 75** | | **Credits: 2** | | **2** | **0** | **0** |

**Syllabus as per Madras University – Common for All**

**SUMMER INTERNSHIP /INDUSTRIAL TRAINING**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: SI/IT** | **Paper No 35** | **Year and Semester: III year/V semester** | | **Pre-Requisite:** | **Total hours / Week 2** | | |
| **Lead to other courses** | **Project Preparation** | | | | **L** | **T** | **P** |
| **Theory & Problems** | **Marks: 75** | | **Credits: 2** | | **1** | **0** | **1** |

**Note: Students to go for internship and submit a report.**

**CORE 13–COST ACCOUNTING**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: CCXIII** | **Paper No 36** | **Year and Semester: III year/ VI Semester** | | **Pre-Requisite:**  **Knowledge of Accounting** | **Total hours / Week**  **6** | | |
| **Lead to other courses** | **Professional Course** | | | | **L** | **T** | **P** |
| **Theory & Problems** | **Marks: 75** | | **Credits: 4** | | **6** | **0** | **0** |

# LEARNING OBJECTIVES

* 1. To outline the objectives and importance of cost accounting. Present Cost Sheet with various elements of Cost and to provide a theoretical base of Uniform Costing
  2. To learn Inventory Control Techniques, Material Pricing Techniques and methods of material Valuation
  3. To gain knowledge on labour costing techniques
  4. To learn about the types and allocation of overheads, absorption of overheads and machine hour rate
  5. To learn about the various techniques of costing.

### COURSE OUTCOME - COGNITIVE LEVEL MAPPING

|  |  |  |
| --- | --- | --- |
| **CO’S** | **COST ACCOUNTING** | **COGNITIVE LEVELS** |
| CO1 | Understand the meaning of cost accounting and its scope and prepare cost sheets. | **K1, K2,K3,K4** |
| CO2 | Analyse the methods of material control and valuation of material issues. | **K3,K4** |
| CO3 | Discuss the concept of labour cost, remuneration, incentives and various rate system that are in practice. | **K4, K5** |
| CO4 | Enumerate the classification of overheads and concepts relating to it. | **K5** |
| CO5 | Calculate Costing using different techniques | **K5, K6** |

**(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)**

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, problem solving through practical exercises, model cost sheet preparation for different industries, Quizzes

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total hours 90**

### UNIT I (15 Hours)

Cost Accounting – Meaning, Definition, Objectives – Distinction between Financial & Cost Accounting – Classification of Cost – Activity Based Costing – Elements of Cost Sheet – Theoretical introduction to Uniform Costing and Inter-firm Comparison

### UNIT II (20 hours)

Material – Purchase, Receipt & Inspection – Stores – Records – Inventory Control – EOQ – Various Levels of Stock, Pricing of Materials – Issues – FIFO – LIFO – Simple Average and Weighted Average method– Base stock method

### UNIT III (20 Hours)

Labour– Labour Turnover–Causes–Prevention–Methods of Wages Payment– Calculation of Wages –Incentive Bonus Schemes– Treatment of Idle Time& Overtime

### UNIT IV (15 Hours)

Overheads – Factory, Administration, Selling – Allocation, Apportionment & Method of Absorption–Machine Hour Rate–Under/Over Absorption of Overheads and its Treatment

### UNIT V (20 Hours)

Methods of Costing – Unit Costing – Tender and Quotations – Transport Costing – Process Costing (With Normal Loss and Abnormal Loss A/c only)

### RECOMMENDED TEXT BOOKS

* + 1. JainS P&Narang KL,Cost Accounting,Kalyani Publishers, NewDelhi
    2. Reddy T.S.and HariPrasad Reddy Y.,Cost Accounting , Margham Publications,Chennai,Fourth Edition
    3. MurthyAandGurusamyS,CostAccounting,TataMcGrawHillPublishingCompanyNew Delhi

### REFERENCEBOOKS

1. Charles.T.Horngren,GeorgeFoster,Srikant.M.Datar,CostAccounting,PrenticeHallo f IndiaPrivate Limited,New Delhi
2. Lal, Jawahar, Srivatsava, Seema, Cost Accounting, McGraw Hill Publishing Co.,NewDelhi.
3. S.PIyengar,CostAccounting,SultanChand&Sons,NewDelhi
4. B.S Khanna, I.M Pandey, G.K Ahuja & M.N Arora., Practical Costing, Sultan Chand&Co., New Delhi
5. R.S.NPillai&VBagavathi,CostAccounting,S.Chand&Co., NewDelhi
6. Dr.Maheswari S.N,Principles of Cost Accounting,Sultan Chand & Sons,NewDelhi
7. Pillai R.S.N.and BagavathiV.,Cost Accounting,S.Chand,New Delhi
8. SaxenaV.K.and Vashist C.D, Cost Accounting,Sultan Chand & Sons,New Delhi
9. ShuklaM.C.,Grewal T .S. and Dr.GuptaM.P.,Cost Accounting,S.Chand, New Delhi

### JOURNALS

1. Journal of Cost Management
2. International Journal of Cost Accounting

**CO-PO-PSO MAPPING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO**  **1** | **PO 2** | **PO**  **3** | **PO 4** | **PO 5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| **CO1** | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | 3 | 3 |
| **CO2** | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | 3 | 3 |
| **CO3** | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | 3 | 3 |
| **CO4** | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | 2 | 3 |
| **CO5** | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | 2 | 3 |
| **Average** | 3 | 3 | 2 | 2 | 3 | 3 | 1 | 3 | 2.6 | 3 |

**(*Correlation level: 3 – Strong 2-Medium 1-Low)***

**CORE 14 -INCOME TAX LAW & PRACTICE II**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: CCXIV** | **Paper No 37** | **Year and Semester: III year/ VI Semester** | | **Pre-Requisite:**  **Knowledge of Tax Laws** | **Total hours / Week**  **6** | | |
| **Lead to other courses** | **Professional Course** | | | | **L** | **T** | **P** |
| **Theory & Problems** | **Marks: 75** | | **Credits: 4** | | **6** | **0** | **0** |

# LEARNING OBJECTIVES

* 1. To learn the classification of capital assets and computation of capital gain.
  2. To identify the various incomes under income from other sources and calculations.
  3. To get insights on aggregation of incomes and provisions of set-off and carryforward of losses.
  4. To gain knowledge on the agricultural income and deductions under section 80.
  5. To learn about individuals tax liability calculations.

**Course outcome - COGNITIVE LEVEL MAPPING**

|  |  |  |
| --- | --- | --- |
| **CO’S** | **INCOME TAX LAW & PRACTICE II** | **COGNITIVE LEVELS** |
| **CO1** | Compute “Income from capital gain” under section 45 to 55 and to analyse various exemption under capital gains. | **K4, K5** |
| **CO2** | Analyse various provisions contained under section 56 to 59 of the income tax act,1961 under the heads “Income from other  sources”. | **K3, K4, K6** |
| **CO3** | Outline various provisions relating to “Aggregation of income” and “Set-off and carry forward of losses”. | **K4,K5** |
| **CO4** | Prepare gross total income and to analyse the provision under section 80C to 80U relating to individuals. | **K5** |
| **CO5** | Compile the procedure for computation of tax on income for  assessment of individual for the current assessment year under the income tax act, 1961. | **K5, K6** |

### (K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, practical exercises, case laws, exploration through income tax websites for ITR filing and assessment process, Quizzes

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 90**

**UNIT-I CAPITAL GAINS (25 Hours)**

Capital Gains - Capital Assets – Meaning and Kinds – Procedure for computing Capital Gains – Cost of Acquisition – Exemption of Capital Gains - Loss under head Capital Gains.

### UNIT-II INCOME FROM OTHER SOURCES (10 Hours)

Income from other sources - Income chargeable to tax under the head Income from Other Sources –Dividends – Interest on Securities – Casual Income – Other Incomes –Deduction from Income from Other Sources – Loss under the head Other Sources.

### UNIT-III AGGREGATION OF INCOME (15 Hours)

Aggregation of income - Provisions relating to income of other persons to be clubbed in Assesses Total Income – Income of minor Child – Deemed Incomes. Provisions relating to Set-off &Carry forward and Set-off of Losses.

### UNIT-IV AGRICULTURAL INCOME (25 Hours)

Agricultural Income – Definition and kinds – Tax treatment of Agricultural Income – Integration of Agricultural Income. (Theory only) Deductions from Gross total income: Deductions in respect of certain payments – Deduction in respect of income (Deductions applicable to Individuals only) (Simple problems)

### UNIT-V - ASSESSMENT OF INDIVIDUAL (15 Hours)

Assessment of Individuals – Tax rates – Computation of Tax liability of Individuals. (Simple problems)

### RECOMMENDED TEXTBOOKS:

1. Singhania, V. K., (2018) Students Guide to Income Tax, Taxman. Publication, New Delhi.
2. Reddy T.S.,.HariPrasad Y Reddy, Income Tax Theory Law and Practice, Margham Publication ,Chennai.

### REFERENCE BOOKS:

1. Manoharan T.N &Hari.G.R,(2018) Students' Hand Book on Taxation ,Snow White Publications Pvt. Ltd.
2. Gaur V.P., Narang D.B, Income Tax Law and Practice, Kalyani Publications. 3.Murthy A, Income Tax Law And Practice, Vijay Nicole Publishers
3. Lal B.B., Direct Taxes, Konark Publishers Pvt.Ltd, NewDelhi.
4. Vinod K.Singhania,Monica Singhania, Direct Taxes, Taxmann publications Pvt.Ltd. New Delhi.
5. Mehrotra H.C., Goyal.S.P, Income Tax Law And Practice, Sahitya Bhawan Publications,Agra.

### WEB RESOURCES

1. https://lawtimesjournal.in/introduction-and-basic-concept-of-income-tax/
2. https://sol.du.ac.in/mod/book/view.php?id=1259&chapterid=924
3. <http://incometaxmanagement.com/Pages/Gross-Total-> Income/Salaries/SalariesContents.html
4. https:/[/www](http://www.hrblock.in/guides/house-property-deductions).[hrblock.in/guides/house-property-deductions](http://www.hrblock.in/guides/house-property-deductions)
5. https://books.google.com/books?isbn=1584773855
6. https://books.google.com/books?id=iiQKAAAAMAAJ
7. <https://books.google.com/books?isbn=813172191>
8. <https://books.google.com/books?isbn=158477385>[5https://books.googl](https://books.google.com/books?isbn=1584773855)[e.com/books?is](https://books.google.com/books?isbn=8131721914) [bn=8131721914https://books.google.com/books?id=ii](https://books.google.com/books?isbn=8131721914)
   1. [QKAAAAMAAJ](https://books.google.com/books?id=iiQKAAAAMAAJ)

**CO-PO-PSO MAPPING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| **CO1** | 1 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 |
| **CO2** | 1 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 |
| **CO3** | 1 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 |
| **CO4** | 1 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 |
| **CO5** | 1 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 |
| **Average** | 1 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 |

**(*Correlation level: 3 – Strong 2-Medium 1-Low)***

**CORE 15–BANKING THEORY LAW & PRACTICE**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: CCXV** | **Paper No 38** | **Year and Semester: III year/ VI Semester** | | **Pre-Requisite:**  **Basic knowledge on banks** | **Total hours / Week**  **6** | | |
| **Lead to other courses** | **Practical Application** | | | | **L** | **T** | **P** |
| **Theory & Problems** | **Marks: 75** | | **Credits: 4** | | **6** | **0** | **0** |

# LEARNING OBJECTIVES

1. To understand the framework of banking regulation, role and functions of Central Banks
2. To learn about the commercial banks
3. To understand the relationship between a banker and a customer
4. To study the various accounts, negotiable instruments operated by a banker.
5. To understand and study the modern technique adopted by the banking sector where operation of accounts is made faster for the benefit of the customer like E-banking, credit card, debit card etc

**Course outcome - COGNITIVE LEVEL MAPPING**

|  |  |  |
| --- | --- | --- |
| **CO’S** | **BANKING THEORY LAW & PRACTICE** | **COGNITIVE LEVELS** |
| **CO1** | Gain knowledge about the banking regulation and role of RBI | **K1, K2** |
| **CO2** | Knowledge on commercial banks and their activities | **K2, K3** |
| **CO3** | Demonstrate the basic banking operations as a customer | **K3, K4,K5** |
| **CO4** | Insights about the various negotiable instruments used by the bankers | **K2, K3** |
| **CO5** | Understanding of modern banking techniques including Crypto currencies, Block chain and Cloud computing. | **K2, K3, K4, K5** |

### (K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, exploring through websites of banks, visit to banks,

Practical exercises to fill basic forms, exploring the different types of crypto currencies , discussion on application of block chain and cloud computing.

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 90**

**UNIT – I (18 Hours)**

Origin of Banks - Banking Regulation Act 1949 (Definition of Banking, Licensing, Opening of Branches, functions of Banks, Inspection) - Role of Banks and Economic Development - Central Banking and role of RBI and their functions.

### UNIT – II (18 Hours)

Commercial Banks - Functions- accepting Deposits - lending of Funds, E-Banking - ATM Cards - Debit Cards – Personal Identification Number - Online Enquiry and update facility – Electronic Fund Transfer – Electronic Clearing System – Mobile banking

### UNIT – III (18 Hours)

Opening of an Account, Types of Deposit Account - Types of Customers (Individuals,

Firms, Trust and Companies) (Practical Orientation) - Importance of Customer Relations - Customer Grievances, Redressal - Ombudsman. - Principles of Lending – Types of Loans – Classification of Loans and Advances – Secured and Unsecured - Types of Securities - Pre- cautions to be taken by a Banker.

### UNIT – IV (18 Hours)

Negotiable Instruments (Promissory Note, bill of exchange, Cheque, Draft) Definitions – Features – Crossings – Endorsement - Material Alteration - Paying Banker - Rights and Duties, Statutory Protection – Dis-honour of Cheques - Role of Collecting Banker

### UNIT – V (18 Hours)

Recent trends in Banking - e-Services: Internet Banking- NEFT, RTGS, IMPS -Tele Banking

– Mobile Banking-Home Banking- Gold Banking-ATM-Credit Card-Debit Card-Gold

/Platinum Card-Teller System-Electronic Fund Transfer-Electronic Cheque - PIN- SWIFT- Cloud computing – Block claim – Bit coin

### RECOMMENDED TEXTBOOKS

1. MichaelW. Brandi–Money, Banking, FinancialMarketsandInstitutions–Cengage, NewDelhi
2. GuruswamyS, BankingTheory:LawandPractice, VijayNicolePublication,2015, Chennai
3. Sundaram and Varshney- Banking, law, theory and practice (SULTAN CHAND Co.)
4. B. Santhanam- Banking &amp; Financial systems (MARGHAM PUBLISHERS)
5. Parameswaran- Indian Banking (S. CHAND &Co.)

### REFERENCE BOOKS

1. CliffordGomez,Bankingandfinance,Theory,Lawandpractice,JainBookAgency,201 0Mumbai
2. Gupta,RKBankingLawandPractice,JainBookAgency,2001,NewDelhi.
3. SundaramandVarshney,BankingTheoryLawandPractice,SultanChandCo,2010,Ne wDelhi.
4. Maheswari,S.N.BankingTheoryLawandPractice,KalyaniPublications,2011,Mumbai.
5. Santhanam.B,BankingTheoryLawandPractice, MargamPublications.
6. NirmalaPrasad,BankingandFinancialServices,HimalayaPublications
7. Tandon-Banking law theory &amp; practice
8. Sherlaker&amp;Sherlaker - Banking law theory and practice

### WEB RESOURCES

* 1. [www.lawcommissionofIndia.nic.in](http://www.lawcommissionofindia.nic.in/)
  2. [www.rbi.org](http://www.rbi.org/)
  3. [www.bankingombudsman.org](http://www.bankingombudsman.org/)
  4. [https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20](https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pdf) [Law%20-Professional.pdf](https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pdf)

**CO-PO-PSO MAPPING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| **CO1** | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 |
| **CO2** | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 |
| **CO3** | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 |
| **CO4** | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 |
| **CO5** | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 |
| **Average** | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 |

**(*Correlation level: 3 – Strong 2-Medium 1-Low)***

### ELECTIVE COURSE (GENRIC): EC7

* + 1. **Python Programming -Theory & Practical**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: EC7** | **Paper No 39** | **Year and Semester: III year/VI semester** | | **Pre-Requisite:**  **Basic computer knowledge** | **Total hours / Week**  **5** | | |
| **Lead to other courses** | **Professional Course** | | | | **L** | **T** | **P** |
| **Theory** | **Marks: 75** | | **Credits: 3** | | **3** | **0** | **2** |

# LEARNING OBJECTIVES

1. To introduce the basic features of python programming
2. To impart skills in an Industry standard programming language
3. To Explore the fundamental programming concepts of Python
4. To learn programming and its Libraries
5. To Create advanced programming features in Python to solve industry standard problems

### COURSE OUTCOME - COGNITIVE LEVEL MAPPING

|  |  |  |
| --- | --- | --- |
| **CO’S** | **Python Programming -Theory & Practical** | COGNITIVE LEVELS |
| **CO1** | Explore the basic concepts of Python and implement the python programming features in practical applications. | **K1, K2** |
| **CO2** | Write, test, and debug simple Python programs. | **K3, K4** |
| **CO3** | Implement Python programs with conditionals and loops. | **K2, K3 K4** |
| **CO4** | Use functions for structuring Python programs. | **K3,K4** |
| **CO5** | Represent compound data using Python lists, tuples, dictionaries and modules | **K2, K3** |

**(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)**

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, videos, workshops, labs

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total hours 60**

# UNIT – I (12 Hours)

Computer systems – Python Programming Language Computational Thinking – Python Data Types: Expressions, Operator, Variables, and Assignments – Strings – Lists – Objects & Classes

– Python standard library.

# UNIT – II (12 Hours)

Imperative programming: Python modules – Built-in-function: print() function –eval() function – user-defined function & assignments -parameter passing.

# UNIT – III (12 Hours)

Text Data, Files & Exceptions: Strings, revisited – formatted output – files – errors & Exceptions

– Execution control Structures: decision control & the IF statement

# UNIT – IV (12 Hours)

For LOOP & Iteration Patterns – two-dimensional list- while loop – more loop patterns – additional iteration control statements – Container and Randomness: Dictionaries – other built-in container types – character encodings & strings – module random.

# UNIT – V (12 Hours)

Namespaces – encapsulation in functions – global vs local namespaces exceptional flow control

– modules as namespaces.

# RECOMMENDED TEXT BOOKS

1. Michael Dawson – Python Programming for The Absolute Beginner –Cengage ,New Delhi
2. Kenneth A. Lambert – Fundamentals of Python First Programs - Cengage ,New Delhi
3. Ch Satyanarayana, M Radhika Mani, BN Jagadesh - Python Programming- Cengage, New Delhi

# REFERENCE BOOKS

1. Ljubomir Periodic, “Introduction to Computing Using Python: An Application Development Focus”, John Wiley & Sons,2012
2. Shymala Devi, Python Programming, Vijay Nicole Imprints, Chennai
3. Sheetal Taneja & Naveen kumar, Python Programming a Modular approach – A Modular approach with Graphics, Database, Mobile and Web applications, Pearson, 2017.
4. Martin C. Brown, Python: The Complete Reference, Osborne/McHraw Hill, 2001.
5. Wesley J. Chun, “Core Python Programming”, Pearson Education, Second Edition, 2007.

# WEBRESOURCES

1. NPTEL & MOOC courses titled Python programming
2. <http://spoken-tutorial.org/tutorial-search/?search_foss=Python&search_language=English>
3. <http://docs.python.org/3/tutorial/index.html>
4. <http://interactivepython.org/courselib/static/pythonds>

# PYTHON PROGRAMMING PRACTICALS

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# LIST OF EXERCISES:

1. Program to convert the given temperature from Fahrenheit to Celsius and vice versa depending upon user’s choice.
2. Program to calculate total marks, percentage and grade of a student. Marks obtained in each of the five subjects are to be input by user. Assign grades according to the following criteria: Grade A: Percentage >=80Grade B: Percentage >=70 and <80 Grade C: Percentage>=60 and <70 Grade D: Percentage >=40 and <60 Grade E: Percentage <40
3. Program, using user-defined function to find the area of rectangle, square, circle and triangle by accepting suitable input parameters from user.
4. Program to display the first n terms of Fibonacci series.
5. Program to find factorial of the given number.
6. Write a Python program to count the number of even and odd numbers from N numbers.
7. Python function that accepts a string and calculate the number of upper case letters and lower case letters.
8. Python program to reverse a given string and check whether the give string palindrome or not.
9. Write a program to find sum of all items in a dictionary.
10. Write a Python program to construct the following pattern, using a nested loop 1 22

333

4444

55555

666666

7777777

88888888

999999999

1. Simple analysis listing

**CO-PO-PSO MAPPING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| **CO1** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **CO2** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **CO3** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **CO4** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **CO5** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **Average** | **1** | **1** | **1** | **1** | **1** | **1** | **3** | **2** | **2** | **3** |

**(*Correlation level: 3 – Strong 2-Medium 1-Low)***

### ELECTIVE COURSE (GENRIC): EC7

1. **Web Technology – Theory & Practical**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: EC7** | **Paper No 39** | **Year and Semester: III year/VI semester** | | **Pre-Requisite:**  **Basic Knowledge of web** | **Total hours / Week**  **5** | | |
| **Lead to other courses** | **Professional Course** | | | | **L** | **T** | **P** |
| **Theory** | **Marks: 75** | | **Credits: 4** | | **2** | **0** | **3** |

# LEARNING OBJECTIVES

### To give knowledge of creating static and dynamic web pages.

### To Analyze a web page and identify its elements and attributes

### To Learn the basics of Java Script

### To Explore ASP.NET

### To know about the security authentication

### COURSE OUTCOME - COGNITIVE LEVEL MAPPING

|  |  |  |
| --- | --- | --- |
| **CO’S** | **Web Technology -Theory & Practical** | **COGNITIVE LEVELS** |
| **CO1** | Learn the basic concepts of HTML | K1, K2, K3 |
| **CO2** | Analyze a web page and identify its elements and attributes. • AJAX. | K3, K4 |
| **CO3** | Build dynamic web pages using JavaScript | K3, K4 |
| **CO4** | Create XML documents and Schemas. | K4, K5 |
| **CO5** | Learn about ASP.NET and its applications | K3, K4 K5 |

**(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)**

**Teaching Pedagogy:**

Class room lectures, PPT presentations, videos, labs

**Note:** These methodologies are indicative and teachers can innovate new methodologies to

**Total Hours 60**

# UNIT – I (12 Hours)

Internet Basic – Introduction to HTML – List – Creating Table – linking document – frames – graphics to HTML Doc- Creating simple static pages.

# UNIT – II (12 Hours)

Introduction to JavaScript – Advantage of Java script – java script syntax – Data type – variable

– array – operator and expression – looping constructor – function – Dialog box

# UNIT – III (12 Hours)

JavaScript document object model – introduction – object in HTML – event handling – window object – browser object – form object – navigator object – build in object – cookies.

# UNIT – IV (12 Hours)

ASP.NET : Language Structure – page structure – page event, properties - compiler directives. HTML server controls – Anchor, Tables, Forms - Basic Web server controls – label, textbox, button, image, links, check & radio button, hyperlink.

# UNIT – V (12 Hours )

Request and Response objects - Working with data – OLEDB connection class, Command class Transaction class, data adaptor class, data set class.

Security: Authentication, IP Address, Secure by SSL & Client Certificates.

# RECOMMENDED TEXT BOOKS

1. I. Bayross, *Web Enable Commercial Application Development Using HTML, DHTML, javascript, Perl CGL.* BPB Publications, 2000.
2. G. Buczek, *ASP.NET Developers Guide*, TMH, 2002
3. A.Russell Jones, Mastering Active Server Pages 3, BPB Publications.

**REFERENCE BOOKS:**

1. Achyut Godbole,Atul Kahate"Web Technologies:TCP/IP,Web/Java Programming, and Cloud Computing”,Third Edition,McGraw Hill Education.
2. Deitel, Deitel, Goldberg, "Internet & World Wide Web How to Program", Third Edition, Pearson Education, 2006.
3. Raj Kamal, “Internet and Web Technologies”, Tata McGraw-Hill.

**WEBRESOURCES:**

# HTML, JAVA SCRIPT and ASP.NET-Practical

1. Creation of a personal web page (with links)
2. Preparation of a bio data
3. Prepare a train time table using row/column span
4. Create an array of 10 elements and display it.
5. Write a program outputs the squares, roots and cubes of integers between 1 and 100
6. Read a string and looks it character by character.
7. Design a Simple calculator.
8. Create a web form for a library application with necessary controls.

**Note:** The practical examination will be conducted by an internal examiner and an external examiner jointly.

**CO-PO-PSO MAPPING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| **CO1** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **CO2** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **CO3** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **CO4** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **CO5** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **Average** | **1** | **1** | **1** | **1** | **1** | **1** | **3** | **2** | **2** | **3** |

**(*Correlation level: 3 – Strong 2-Medium 1-Low)***

### ELECTIVE COURSE (DISCIPLINE SPECIFIC): EC VIII

**b. Internet of Things**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: EC8** | **Paper No 34** | **Year and Semester: III year/VI semester** | | **Pre-Requisite:**  **Basics of computer science** | **Total hours / Week**  **5** | | |
| **Lead to other courses** | **Professional Course** | | | | **L** | **T** | **P** |
| **Theory & Problems** | **Marks: 75** | | **Credits: 3** | | **5** | **0** | **0** |

# LEARNING OBJECTIVES

1. To introduce the basics of Internet of Things.

### COURSE OUTCOME - COGNITIVE LEVEL MAPPING

|  |  |  |
| --- | --- | --- |
| **CO’S** | **INTERNET OF THINGS** | **COGNITIVE LEVELS** |
| **CO1** | Explore the Internet’s underlying architecture. | **K1, K2** |
| **CO2** | Execute Communication through internet. | **K2, K3** |
| **CO3** | Apply the basic internet tools. | **K2** |
| **CO4** | Obtain information through | **K3** |
| **CO5** | Learning the security aspects of internet. | **K3, K4** |

**(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)**

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, videos, Labs

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

Total hours 60

**Unit I** – Introduction to Internet: Definition of Internet – An internet time line – Send data across the internet through computer networks – Linking network with internet – Working principles of TCP/IP – Internet’s software structure: Client / Server architecture – Domain name system – IP address – Routers.

**Unit II** - Connecting to the Internet: Connecting computers to the internet - Modems **–** Internet enabled TVs – Wi-fi – Satellite connections – Bluetooth – Hot spots – Communicating on the Internet: Emails – Email software – Mailing list – Case study: Blackberries Email – Spam folder – Chat and Instant messaging in internet.

**Unit III** - World Wide Web: Introduction to WWW - Basics about Web pages and its organization – Constructing websites – Working principles of web browsers – Basics of HTML – DHTML – XML – Hyperlinks – Structure of URLs - Forms – Web servers – Database access through web pages – Map sites.

**Unit IV**- Internet Tools: Telnet – FTP – Agents on the Internet – ActiveX and Java scripts

– CGI scripting – Multimedia on the Internet: Audio streaming – RealPlayer – MP3 files – Podcasting – Virtual reality using VRML – Animations on Web – Online shopping – Virtual Private Networks (VPNs).

**Unit V** – Protection on Internet: Firewalls: Corporate and Personal – Proxy Servers – Hacking – Email Viruses – Protection on wireless networks – Worms – Cookies – Spyware and Phishing – Introduction to Cryptography: Working principles – Digital Signatures.

# Text Book:

How the Internet Works, Preston Gralla, Pearson Education, Eighth Edition, 2006.

# Reference Books:

1. Internet for Everyone, Alexis Leon, S. Chand (G/L) & Company Ltd; Second Edition 2012.

# Web References:

1. <https://fcit.usf.edu/internet/chap1/chap1.htm>

2. <https://nptel.ac.in/courses/106/105/106105166/>.

1. <https://www.coursera.org/learn/raspberry-pi-platform>
2. <https://www.tutorialspoint.com/internet_of_things/index.htm>

**CO-PO-PSO MAPPING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| **CO1** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **CO2** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **CO3** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **CO4** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **CO5** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **Average** | **1** | **1** | **1** | **1** | **1** | **1** | **3** | **2** | **2** | **3** |

**(*Correlation level: 3 – Strong 2-Medium 1-Low)***

### ELECTIVE COURSE (DISCIPLINE SPECIFIC): EC VIII

**b. Introduction to Cloud Computing**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: EC8** | **Paper No 40** | **Year and Semester: III year/VI semester** | | **Pre-Requisite:**  **Basic Computer Knowledge** | **Total hours / Week 5** | | |
| **Lead to other courses** | **Professional Course** | | | | **L** | **T** | **P** |
| **Theory** | **Marks: 75** | | **Credits: 3** | | **3** | **0** | **2** |

# LEARNING OBJECTIVES

1. To understand the concepts in Cloud Computing and its Security
2. To understand the evolving computer model caned cloud computing.
3. To introduce the various levels of services that can be achieved by cloud.

### COURSE OUTCOME - COGNITIVE LEVEL MAPPING

|  |  |  |
| --- | --- | --- |
| **CO’S** | **Introduction to Cloud Computing** | **COGNITIVE LEVELS** |
| **CO1** | Explore the basics and types of Cloud Computing | **K1, K2** |
| **CO2** | Learn and identify about the Cloud Architecture and related concepts | **K2, K3** |
| **CO3** | Explain and apply levels of services of Cloud | **K2, K3, K4,K5** |
| **CO4** | Describe the security aspects in cloud. | **K5, K6** |
| **CO5** | Use the cloud applications for real situations | **K5, K6** |

**(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)**

**Teaching Pedagogy:**

Class room lectures, PPT presentations, seminars, practical sessions

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 60**

# UNIT - I

Cloud Computing Foundation: Introduction to Cloud Computing – Move to Cloud Computing – Types of Cloud – Working of Cloud Computing

# UNIT - II

Cloud Computing Architecture : Cloud Computing Technology – Cloud Architecture – Cloud Modeling and Design - Virtualization : Foundation – Grid, Cloud and Virtualization – Virtualization and Cloud Computing

# UNIT - III

Data Storage and Cloud Computing : Data Storage – Cloud Storage – Cloud Storage from LANs to WANs – Cloud Computing Services : Cloud Services – Cloud Computing at Work

# UNIT - IV

Cloud Computing and Security : Risks in Cloud Computing – Data Security in Cloud – Cloud Security Services – Cloud Computing Tools : Tools and Technologies for Cloud – Cloud Mashaps – Apache Hadoop – Cloud Tools

# UNIT - V

Cloud Applications – Moving Applications to the Cloud – Microsoft Cloud Services – Google Cloud Applications – Amazon Cloud Services – Cloud Applications

# RECOMMENDED TEXT BOOKS:

1. A.Srinivasan and J.Suresh, “*Cloud Computing – A Practical Approach for Learning and Implementation*”, Pearson India Publications 2014.

# REFERENCE BOOKS:

1. Rajkumar Buyya, James Broberg, Andrzej , “*Cloud Computing: Principles and Paradigms*”, Wiley India Publications 2011.
2. Arshdeep Bahga and Vijay Madisetti ,“*Cloud Computing – A Hands on Approach*”, Universities Press (India) Pvt Ltd. 2014.

# WEB RESOURCES:

* NPTEL & MOOC courses titled Cloud computing
* https://nptel.ac.in/courses/106105167/

**CO-PO-PSO MAPPING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| **CO1** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **CO2** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **CO3** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **CO4** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **CO5** | 1 | 1 | 1 | 1 | 1 | 1 | 3 | 2 | 2 | 3 |
| **Average** | **1** | **1** | **1** | **1** | **1** | **1** | **3** | **2** | **2** | **3** |

**(*Correlation level: 3 – Strong 2-Medium 1-Low)***

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **COURSE CODE: PCS** | **Paper No 41** | **Year and Semester: III year/VI semester** | | **Pre-Requisite:**  **Basics of Statistics, business and general**  **knowledge** | **Total hours / Week**  **2** | | |
| **Lead to other courses** | **Competitive Exams** | | | | **L** | **T** | **P** |
|  | **Marks: 75** | | **Credits: 2** | | **2** | **0** | **0** |

### PROFESSIONAL COMPETENCEY SKILL TRAINING FOR COMPETITIVE EXAMINATIONS

**LEARNING OBJECTIVES**

* 1. To make the students learn about the analytical skill
  2. To impart proficiency in logical skills related to numbers, data and English comprehension.
  3. To create awareness about Indian Economy and related facts
  4. To make the students aware about the Administration, Culture, Geography of India and State
  5. To know about the current affairs, history and important events and dates.

### COURSE OUTCOME - COGNITIVE LEVEL MAPPING

|  |  |  |
| --- | --- | --- |
| **CO’S** | **TRAINING FOR COMPETITIVE EXAMINATIONS** | **COGNITIVE LEVELS** |
| **CO1** | Understanding frame work of the competitive examinations and apply the same | **K1, K2, K3, K4, K5,** |
| **CO2** | Learn about the mathematical, logical and language abilities to succeed in the competitive examinations | **K3, K4** |
| **CO3** | Exploring the Geography and social and political conditions at international and national level | **K3, K4, K5** |
| **CO4** | Gaining insight about the Indian Economy and the related issues | **K3, K4, K5** |
| **CO5** | Apply the knowledge of current affairs related to world and India | **K3, K4, K5** |

**(K1-Remembering, K2-Understanding, K3-Applying, K4-Analyzing, K5-Evaluating, K6-Creating)**

**Teaching Pedagogy:**

Class room lectures, PPT presentations, discussion on current affairs, regular updates from newspapers and journals problem solving through practical exercises, practice tests for each component and exploring online resources.

**Note:** These methodologies are indicative and teachers can innovate new methodologies to achieve the desired learning outcomes.

**Total Hours 30**

**UNIT I** **(7 Hours)**

**Mathematical Abil**ity - Work and Time-Collection and presentation of data, compilation-Percentage-Graphs and Tables, Diagrams-Analytical interpretation of data-Simplification-Highest Common Factor – Lowest Common Multiple-Compounds Interest-Simple Interest-Volume and Area-Conversion of information to data-Proportion and Ratio

**UNIT II (7 Hours)**

**Logical Reasoning**: Number Series-Visual Reasoning-Puzzles- Dice-Alphanumeric Reasoning-Directions and Distance-calendar-Venn diagram- Analogy -Verbal reasoning- Comprehension of English passages.

**UNIT III: (4 Hours)**

**LANGUAGE ABILITY:** English language basics- Parts of Speech-Matching the phrases- Synonyms-Antonyms- Prefix and Suffix-Articles-Prepositions-Homophobes-Tenses-Voices-sentence pattern-Punctuation-Comprehension – Tamil for TNPSC Exams.

**UNIT IV: INDIAN ECONOMY *(*6 Hours)**

Nature of Indian economy – Five-year plan models – an assessment – Planning Commission and Niti Ayog - Sources of revenue – Reserve Bank of India – Finance Commission – Resource sharing between Union and State Governments – Goods and Services Tax - Economic Trends – Employment Generation, Land Reforms and Agriculture – Application of Science and Technology in Agriculture – Industrial growth – Rural Welfare oriented programmes – Social Problems – Population, Education, Health, Employment, Poverty.

**UNIT V: CURRENT AFFAIRS (6 Hours)**

Current events of National & International Importance-History of India & Indian National Movement- Indian & World Geography – Physical, Social, Economic Geography of India & the World- Indian Polity & Governance – Constitution, Political System, Panchayati Raj, Public Policy, Rights Issues, etc.- Indian Economy key factors- Current affairs related to Tamilnadu.

**REFERENCE BOOKS**

1. Quantitative aptitude by R.S.Agarwal
2. Logical Reasoning by R.S.Agarwal

## Verbal and non-verbal reasoning y=by R.S.Agarwal

1. Genal studies various books to be referred
2. Competition Success Review.

### WEBRESOURCES:

1. <https://questionpaper.org/reasoning/>
2. <http://www.simplynotes.in/analytical-logical-reasoning/>
3. <https://unacademy.com/>
4. <https://shikshanjagat.net/logical-reasoning-study-material/>
5. <https://www.clearias.com/>
6. https:/[/www](http://www.civilserviceindia.com/subject/General-Studies/notes/).[civilserviceindia.com/subject/General-Studies/notes/](http://www.civilserviceindia.com/subject/General-Studies/notes/)

**CO-PO-PSO MAPPING**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **PO 1** | **PO 2** | **PO 3** | **PO 4** | **PO 5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| **CO1** | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| **CO2** | 1 | 3 | 1 | 3 | 3 | 2 | 1 | 1 | 1 | 3 |
| **CO3** | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 |
| **CO4** | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| **CO5** | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 2 |
| **Average** | 1 | 1.4 | 1 | 1.4 | 1.4 | 1.2 | 1 | 1 | 1 | 1.8 |

**(*Correlation level: 3 – Strong 2-Medium 1-Low)***