SYLLABUS for B.Com(CA)

**(From the Academic Year 2022-23 Onwards)**

**Choice Based Credit System (CBCS) Outcome based Education (OBE)**

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**SCHOOL OF COMMERCE**

**NATIONAL COLLEGE (Autonomous)**

**(Nationally Re- Accredited at ‘A+’ Grade by NAAC, College with Potential for Excellence) Tiruchirappalli - 620 001. Tamil Nadu, India**

## ABOUT THE COLLEGE

National College, Tiruchirapalli was founded on 11th June, 1919, thanks to the munificence of the late Diwan Bahadur S.Rm.CT.Pethachi Chettiar, Zamindar of Andipatti and the collective initiative and zeal of Justice T.V.Seshagiri Iyer, Sir.T.Desikachariar, N.D.Subbarama Iyer, Sri. Sivarama Krishna Iyer and a galaxy of social reformers and nationalists. During the initial years, it was only a Second Grade College offering Intermediate courses and was soon upgraded to First Grade College on the 11th of June 1924 with the introduction of undergraduate programmes.

The founders conceived the idea of a national institution to promote among its youth the highest and the loftiest ideals which constitute the essence of Indian Culture and Nationalism. True to its name, National College continues to impart cultural values and fulfil its role as one of the premiere nation-building institutions of the country. Under the stewardship of eminent scholars and administrators as its principals, the college has grown to become a seat of higher education and has earned a reputation for high moral and educational standards. In fact, it was Principal Saranathan, who had a long stint as its principal, chose the motto of this College - “Saa Vidyaa Yaa Vimukthayea” - which means “That alone is knowledge which liberates,” implying to provide education to the youth of those days to liberate themselves not only from the clutches of colonialism but also from poverty, ignorance, oppression, casteism and so on. The motto has relevance even today as it continues to provide quality education largely to the students of socially and economically backward families from villages nearby with the intent of transforming their lives.

The College functioned in the old Teppakulam campus for nearly four decades from 1919. The shifting of the College campus from Teppakulam to the Junction area began with the acquisition of land in 1957-58. Forty years after its inception, on the 8th of July 1959, the College was shifted to the present campus within easy reach from the railway Junction and the central bus stand on the Tiruchirappalli - Dindigul highway.

The College celebrated its Golden Jubilee in the year 1969 under the presidentship of Shri. N.R. Sundararaja Iyer. The Golden Jubilee Block was constructed and dedicated for the use of students during this period.

The celebration of the Platinum Jubilee in February 1995 under the presidentship of the esteemed Vice-Chancellor of Bharathidasan University Dr. V.R. Muthukaruppan was an important event to commemorate the remarkable services of the institution to the underprivileged sections of the society.

The College celebrated its Centenary Year with all grandeur and splendour under the presidentship of Dr. V. Krishnamurthy. Honourable M. Venkaiah Naidu, Vice President of India, formally inaugurated the celebrations on the 10th of January 2020. The memorable event was an occasion to cherish for those hundreds of illustrious alumni, retired teaching and non-teaching staff and the entire student and staff community that had gathered. India Post released a commemorative stamp under the “My Stamp” scheme during the occasion. An imposing and magnificent entrance arch was constructed and a plaque was also erected to mark the centenary celebrations.

As on date, the College offers nineteen Postgraduate Programmes and twenty-one Undergraduate Programmes. Truly the College has been recognised as one of the Centres of Advanced Learning and has been accorded permission for registering candidates for research leading to the award of PhD degree in fourteen departments. Besides many departments offer value-added and skill-based certificate and diploma courses. Most of the staff members actively involve themselves in research and produce high quality research publications. The college has also developed adequate infrastructure for high-end research, the best among them is National College Instrumentation Facility (NCIF) which supports a wide spectrum of researchers in the departments of science not only of our College but also of institutions across peninsular India.

The College was first accredited by National Assessment and Accreditation Council (NAAC) at ‘A’ level in 2005 and Re-Accredited in III Cycle at ‘A+’ Grade in 2016. The University Grants Commission, New Delhi, conferred Autonomous status on the College in 2010. The College has also been conferred the rare distinction of ‘College with Potential for Excellence’ status in 2011. The College has been identified by MHRD, Government of India under Study in India (SII) programme to admit foreign students in various programmes.

Dr. V. Krishnamurthy Educational Foundation, a registered society, is the Managing Agency of the College. The College is managed by a College Committee consisting of fourteen members with Dr. V. Krishnamurthy as its President and Shri. K. Raghunathan as its Secretary.

Currently, the College has 265 dedicated teaching staff, 100 non-teaching staff and about 5000 students on its rolls. It continues to march forward with relentless vigour, keeping its vision and mission clear.

## Vision

* To offer quality Higher Education to the younger generations, especially from rural India, who are economically and socially backward, to liberate themselves from prejudice, oppression and ignorance and to gain knowledge for their bright future.

## Mission

* To ignite the young minds with lofty ideals and inspire them to achieve excellence in the chosen field.
* To facilitate individual growth of students, with accent on character building, through co-curricular and extra-curricular activities.
* To encourage the students to take-up research and help them reach global standards.
* To provide a congenial atmosphere to study and learn, with infrastructural facilities of the highest order.
* To instill in the minds of the students, the sense of Nationalism and to train them in social awareness.

## School of Commerce

The Department of Commerce is one of the renowned departments in the National College which caters holistic commerce education to the students from all the strata of the society. The prime objectives of the Department are to train the students with knowledge and skills in the domain of commerce, instil values, find unique hidden talents and provide them an opportunity to realize their full potential. Keeping these lofty ideals in mind, the department grooms the students to meet the demands of ever-changing global employment market and entrepreneurial ventures. The motto is to achieve professional excellence while being socially responsible and proud citizens of India.

The Department of Commerce started its academic journey in the year 1952 with an intermediate programme. It houses 4 UG programmes and 2 PG programmes under its umbrella. It also offers M.Phil., and Ph.D., programmes to promote research culture among the students. It is an authorised study centre for ACS. It has signed many MoUs with leading organisations to bridge the gap between industry and academia which vouches the quality of the department in teaching, research and outreach activities.

The Department is manned by academically well-qualified and experienced faculty members. The faculty members have been consistently involving themselves in publishing books, research papers in the reputed peer-reviewed journals and participating in various national and international seminars and

conferences to keep them updated on current trends in commerce which ultimately benefits the students. To make our students versatile and employable, the department regularly conducts guest lectures, industrial visits, internship training, apprenticeship training and personality enhancement programmes.

Since its inception, the department has devoted to produce versatile commerce graduates and high calibre research scholars. It has been rendering yeoman service to the society in the arena of commerce education. It has produced able administrators, academicians, professionals, intellectuals, social activists, corporate luminaries, entrepreneurs and other eminent personalities to the society. This is a testimony on the social responsibility of the department.

## Vision

* To be a dynamic and innovative world-class centre of academic excellence in the domain of commerce education and research.

## Mission

* Promoting an effective teaching-learning process in the domain of commerce in order to offer students with profound knowledge in the curriculum, beyond the curriculum, and in interdisciplinary aspects
* Obtaining and disseminating knowledge through teaching, research and extension, as well as to seek continual improvement in educational quality on par with international standards
* Improving the quality standard of courses via a global standard curriculum and inventive teaching methodologies
* Enhancing the personality of students in a holistic way by integrating skills with ethical and social values
* Offering quality education through cutting-edge technologies and facilities
* Preparing students for higher studies, employment, entrepreneurship and research programmes

# **BRANCH OF STUDY**:

# **B.Com with Computer Application (B.Com., CA**)

In the Modern world Computer place a vital role in all Business activities in managing various accounts related to the business. The computer knowledge is necessary for business activities. B.Com with Computer Application (B.Com., CA) programme was started in the year 2012. The course provides a bridge between Commerce and computer applications and helps to become employable in several industries. Training in computer applications in the field of commerce is an extra mileage in placements.

Employment opportunities especially in accounts in the following industries:

* 1. Banking sector
  2. IT industry
  3. Educational institutions
  4. Web designing
  5. Computer assistant
  6. Computer training centre
  7. Laboratory technician in computer.
  8. Clerk cum computer operator etc.

WHAT IS CREDIT SYSTEM?

Weightage to a course is given in relation to the hours assigned for the course. Generally, one hour per week has one credit. For viability and conformity to the guideline credits are awarded irrespective of the teaching hours. The following Table shows the correlation between credits and hours. However, there could be some flexibility because of practicals, field visits, tutorials and nature of project work. For UG courses, a student must earn a minimum of 140 credits as mentioned in the table below. The total number of minimum courses offered by a department are given in the course pattern.

## Summary of Hours and Credits for UG Course

|  |  |  |  |
| --- | --- | --- | --- |
| **Part** | **Specification** | **No. of Courses** | **Credits** |
| Part I  Language | Language | 4 Courses | 12 Credits |
| Part II  English | English | 4 Courses | 10 Credits |
| Part II | Communicative English | 2 Courses | 02 Credits |
| Part III | Core course | 16 Courses | 68Credits |
| Allied Course I to V1 | 6Courses | 18 Credits |
| Elective Course | 3 Courses | 12 Credits |
| 12Part IV | Environmental Studies | 1 Course | 02 Credits |
| Value Education | 1 Course | 02 Credits |
| Non Major Elective | 2 Courses | 04 Credits |
| Skill Based Elective | 2 Courses | 06 Credits |
| Gender Studies | 1 Course | 01 Credit |
| Soft Skills | 1 Course | 02 Credits |
| Part V | Extension Activities |  | 01 Credit |
| Internship |  |  |
|  | **Total** |  | **140 Credits** |

**Course Pattern**

The Undergraduate degree course consists of five vital components. They are as follows:

* + **Part -I:** Languages (Tamil / Hindi / Sanskrit)
  + **Part-II:** General English
  + **Part-III:** Core Course (Theory, Practical, Core Electives, Allied, Project, Internship and Comprehensive Examinations)
  + **Part-IV:** NMC, Value Education, Soft Skills and Environmental Studies (EVS)
  + **Part-V:** Gender Studies, Fine Arts, Nature Club, NCC, NSS, etc.
  + Non-Major Courses (NMC)

There are three NMC’s – Communicative English, Computer Literacy and Environmental Studies offered in the I, II & III Semesters respectively.

## Extra Credit Courses

In order to facilitate the students gaining extra credits, the extra credit courses are given. There are two extra credit courses – Massive Open Online Courses (MOOC) and Skill-based Course – offered in the III and V Semesters respectively. According to the guidelines of UGC, the students are encouraged to avail this option of enriching by enrolling themselves in the MOOC provided by various portals such as SWAYAM, NPTEL, etc. Skill based course is offered by the department apart from their regular class hours.

## Non-Major Elective / Skill Based Elective

These courses are offered in two perspectives as electives “Within School” (WS) and “Between School” (BS).

## Subject Code Fixation

The following code system (06 characters) is adopted for Under Graduate courses:

Example: U22CC1

|  |  |  |  |
| --- | --- | --- | --- |
| **UG Code** | **Year of**  **Revision** | **Department** | **Running**  **No. in that part** |
| U | 22 | CC | xx |
| UG | 2022 | Commerce CA | 1 |

A - Denotes for Allied Course E – Denoted for Electives

## Question Paper Pattern

The general pattern of the question paper (theory) for end semester examinations shall be followed as given below.

|  |  |  |
| --- | --- | --- |
| Part A | Twenty Multiple Choice Questions (No choice)  Four Questions from each Unit | 20 x 1 = 20 marks |
| Part B | Five Questions (Either-OR-Type)  One Question from each Unit | 5 x 5 = 25 marks |
| Part C | Three Questions out of five  One Question from each unit | 3 x 10 = 30 marks |

## Evaluation

The performance of a student in each course is evaluated in terms of percentage of marks with a provision for conversion to grade points. Evaluation for each course shall be done by a continuous internal assessment by the concerned Course Teacher as well as by an end semester examination and shall be consolidated at the end of the course. The components for continuous internal assessment are:

|  |  |
| --- | --- |
| **Components** | **Under Graduate** |
| Assignments | 3 x 2 Marks = 06Marks |
| CIA Test | 2 x 7 Marks = 14Marks |
| Attendance | 05 Marks |
| Total | 25 Marks |

## Marks for attendance shall be awarded as below

|  |  |
| --- | --- |
| 96 - 100% | 5marks |
| 91 - 95% | 4marks |
| 86 - 90% | 3marks |
| 81 - 85% | 2marks |
| 75 - 80% | 1marks |
| Less than 75% | withheld |

The components for the Continuous Internal Assessment in the practical (for both UG & PG) are as follow:

## Choice Based Credit System (CBCS)

Programmes of study under Choice Based Credit System (CBCS). The choice-based credit system (an innovative instructional package developed to suit the needs of students to keep pace with the development in higher education and the quality assurance expected of it in the light of liberalization and globalization in higher education) was introduced in the Under graduate and Post graduate programmes during 2005-2006 as per the guidelines of Bharathidasan University, Tiruchirappalli.

As the college was conferred Autonomous status in 2010, a restructured syllabus was introduced under CBCS in all UG and PG programmes from the academic year 2010-2011 onwards.

## Grading System

**Conversion of Marks to Grade Points and Grades**

|  |  |  |  |
| --- | --- | --- | --- |
| **Range Of Marks** | **Grade** | **Classification** | **Grade Point** |
| 90 - 100 | O | Outstanding | 10 |
| 75 - 89 | D | Distinction | 9 |
| 65 - 74 | A+ | Very Good | 8 |
| 60 - 64 | A | Good | 7 |
| 50 - 59 | B | Average | 6 |
| 40 - 49# | C | Satisfactory | 5 |
| Below 40# | U | Re-appear | 0 |
| Below 50@ | U | Re-appear | 0 |
| ABSENT | - | - | - |

Grade Point Average (GPA) = Σ (Credits x Grade Points) / Σ Credits (For each semester) Cumulative Grade Point Average (GPA) = Σ (Credits x Grade Points) / Σ Credits (for all the semesters).

|  |  |  |
| --- | --- | --- |
| **CGPA** | **Grade** | **Classification of Final Result** |
| 9.0 and above but below 10.0 | O | First Class – Exemplary |
| 7.5 and above but below 9.0 | D | First Class with Distinction |
| 6.5 and above but below 7.5 | A+ | First Class |
| 6.0 and above but below 6.5 | A | First Class |
| 5.0 and above but below 6.0 | B | Second Class |
| 4.0 and above but below 5.0# | C | Third Class |
| 0.0 and above but below 4.0# | U | Re-appear |
| 0.0 and above but below 5.0@ | U | Re-appear |

**Credits:** The term ‘Credit’ refers to the weightage given to a course, usually in relation to the instructional hours and content of the course assigned to it. The total minimum credits, required for completing a UG Programme is 120 and PG programme is 90. The details of credits for individual components and individual courses shall be obtained from the course structure of the syllabus book provided to the students.

**Ranking System:** Two rank certificates shall be issued for every Programme under Autonomous Stream. The Bharathidasan University, Tiruchirappalli, conducts University Rank Examination (URE) for the toppers in every programme.

First rank-holders of all autonomous colleges and top 20 Rank holders of non-autonomous colleges (having passed the examinations in the first appearance within the prescribed duration of the programme; absence from an exam shall not be taken is an attempt) are required to take the examination.

The question papers of the examination comprise of objective type questions covering the core courses in each of the programme. The top scorers of University Rank Examination shall be declared as University Rank holders, irrespective of grades in their end-semester Autonomous examinations.

**B. Com (CA) Course Structure**

**For the Academic Year 2022-23 onwards**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Semester** | **Part** | **Course** | **Course Title** | **Code** | **Hrs Per week** | **Credit** | **Exam Hrs** | **CIA**  **Marks** | **ESE** | **O** | **Total Marks** |
| **I** |  | **SEMESTER-I** |  |  |  |  |  |  |  |  |  |
| I | Language  course-I (LC-I) | Language |  | 6 | 3 | 3 | 25 | 75 |  | 100 |
| II | English Language course I- (ELC-  I) | English |  | 6 | 3 | 3 | 25 | 75 |  | 100 |
| III | Core Course I- (CC-I) | Business Organisation and  Management | U22CC1 | 5 | 5 | 3 | 25 | 75 |  | 100 |
|  | Core Course II-  (CC-II) | Financial  Accounting-I | U22CC2 | 6 | 6 | 3 | 25 | 60 | 15 | 100 |
|  | Allied Course I  (AC-I) | PC- Package | U22ACC1TP | 5 | 3 | 3 | 25 | 75 |  | 100 |
| IV | ES-  Environmental Studies | Environmental Studies |  | 2 | 2 | 3 | 25 | 75 |  | 100 |
|  | **Total** |  |  | **30** | **22** |  |  |  |  | **600** |
| **II** |  | **SEMESTER-II** |  |  |  |  |  |  |  |  |  |
| I | Language  course-II (LC-II) | Language |  | 6 | 3 | 3 | 25 | 75 |  | 100 |
| II | English Language course II-  (ELC-II) | English |  | 4 | 2 | 3 | 25 | 75 |  | 100 |
|  | Communicative English Course I-(CECI) | Communicative English |  | 2 | 1 | 3 | 25 | 70 | 5 | 100 |
| III | Core Course III  (CC III) | Business Statistics | U22CC3 | 6 | 5 | 3 | 25 | 75 |  | 100 |
|  | Allied Course  II(ACII) | Internet and Designing Tools | U22ACC2TP | 5 | 3 | 3 | 25 | 75 |  | 100 |
|  | Allied Course  III (AC III) | Programming in C | U22ACC3TP | 5 | 3 | 3 | 25 | 75 |  | 100 |
| IV | SBE-1 | Introduction to Marketing | U22SBE1 | 2 | 2 | 3 | 25 | 75 |  | 100 |
|  | **Total** |  |  | **30** | **19** |  |  |  |  | **700** |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Semester | **Part** | **Course** | **Course Title** | **Code** | **Hours Per week** | **Credit** | **Exam Hr** | **CIA**  **Marks** | **ESE** | **O** | **Total Marks** |
| **III** |  | **SEMESTER-III** |  |  |  |  |  |  |  |  |  |
| I | Language course-III  (LC-III) | Language |  | 6 | 3 | 3 | 25 | 75 |  | 100 |
| II | English Language  course III- (ELC-III) | English |  | 6 | 3 | 3 | 25 | 75 |  | 100 |
| III | Core Course IV  (CC IV) | Financial Accounting-II | U22CC4 | 4 | 4 | 3 | 25 | 75 |  | 100 |
|  | Core Course V  (CC V) | Business  Communication | U22CC5 | 5 | 5 | 3 | 25 | 75 |  | 100 |
|  | Allied Course IV(AC-IV) | Programming in C++ | U22ACC4TP | 5 | 3 | 3 | 25 | 75 |  | 100 |
| IV | Skill Based Elective Course –II (SBEC –  II) | Office Management | U22SBEC2 | 2 | 2 | 3 | 25 | 75 |  | 100 |
|  | Skill Based Elective Course –III (SBEC –  III) | Retail Management | U22SBEC3 | 2 | 2 | 3 | 25 | 75 |  | 100 |
|  | **Total** |  |  | **30** | **22** |  |  |  |  | **700** |
| **IV** |  | **SEMESTER-IV** |  |  |  |  |  |  |  |  |  |
| I | Language course-IV  (LC-IV) | Language |  | 6 | 3 | 3 | 25 | 75 |  | 100 |
| II | English Language  course IV- (ELC-IV) | English |  | 4 | 2 | 3 | 25 | 75 |  | 100 |
| II | Communicative  English-IV | Communicative English |  | 2 | 1 | 3 | 25 | 70 | 5 | 100 |
| III | Core Course VI  (CC VI) | Cost Accounting | U22CC6 | 4 | 4 | 3 | 25 | 75 |  | 100 |
|  | Allied Course V  (AC-V) | Commercial Law | U22ACC5 | 5 | 3 | 3 | 25 | 75 |  | 100 |
|  | Allied Course VI  (AC-VI) | Database Management System | U22ACC6TP | 5 | 3 | 3 | 25 | 75 |  | 100 |
| IV | Non Major Elective  –I (NMEC I) | Introduction to HRM | U22NMECA1 | 2 | 2 | 3 | 25 | 75 |  | 100 |
|  | Value Education  Course (VEC) | Value Education |  | 2 | 2 | 3 | 25 | 75 |  | 100 |
|  | **Total** |  |  | **30** | **20** |  |  |  |  | **800** |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Semester** | **Part** | **Course** | **Course Title** | **Code** | **Hours Per week** | **Credit** | **Exam Hr** | **CIA**  **Marks** | **ESE** | **O** | **Total Marks** |
| **V** | III | **SEMESTER-V** |  |  |  |  |  |  |  |  |  |
| Core Course  (CC-7) | Corporate Accounting | U22CC7 | 5 | 5 | 3 | 25 | 75 |  | 100 |
| Core Course (CC-8) | Income Tax Law and Practice | U22CC8 | 5 | 5 | 3 | 25 | 75 |  | 100 |
| ECE  (CC-9E) | Web Designing | U22CC9ETP | 5 | 4 | 3 | 25 | 75 |  | 100 |
| ECE  (CC-10E) | E-Commerce | U22CC10E | 5 | 4 | 3 | 25 | 75 |  | 100 |
| Core Course  (CC-11) | Financial Management | U22CC11 | 5 | 5 | 3 | 25 | 75 |  | 100 |
| IV | Non Major Elective Course II (NMEC II) | Introduction to Office Management | U22NMECA2 | 3 | 2 | 3 | 25 | 75 |  | 100 |
| SS: Soft Skills | Soft Skills | U22SS | 2 | 2 | 3 | 25 | 75 |  | 100 |
|  | Extra Credit:  Internship |  |  |  |  |  |  |  |  |
|  | **Total** |  | **30** | **27** |  |  |  |  | **700** |
| **VI** |  | **SEMESTER-VI** |  |  |  |  |  |  |  |  |  |
| III | Core Course  (CC- 12) | Management Accounting | U22CC12 | 6 | 6 | 3 | 25 | 75 |  | 100 |
| Core Course  (CC- 13) | Computerized accounting | U22CC13TP | 6 | 6 | 3 | 25 | 45 | 30 | 100 |
| Core Course  (CC- 14) | MIS | U22CC14 | 6 | 6 | 3 | 25 | 75 |  | 100 |
| Core Course  (CC-15) | Auditing | U22CC15 | 6 | 6 | 3 | 25 | 75 |  | 100 |
| ECE (CC-16E) | Harman Resource  Management | U22CC16E | 5 | 4 | 3 | 25 | 75 |  | 100 |
| IV | (GSC) | Gender Studies |  | 1 | 1 | 3 | 25 | 75 |  | 100 |
| EA-Extension  Activity |  |  | --- | 1 |  |  |  |  |  |
|  | **Total** |  | **30** | **30** |  |  |  |  | **600** |
|  |  | **Grand Total** |  |  | **180** | **140** |  |  |  |  | **4200** |

Note: CC: Core Course; AC: Allied Course; EC: Elective Course;

**PROGRAM OUTCOMES**

PO 1: Demonstrate understanding of contextual knowledge to assess administration, commerce, economic, literary and social science solidarity for professional practice.

PO 2: Develop logical reasoning procedures with innovative correspondence, diversion and undertaking for sustainable development.

PO 3: Function proficiently, prioritize regular enthusiasm and perform adequately in multidisciplinary settings.

PO 4: Compile information, create methodologies to manage projects and propagate cordial practices.

PO 5: Adapt to self-roused coordinated learning to circumstances rising in work spot and life.

**PROGRAM SPECIFIC OUTCOMES**

PSO 1: To nurture students with the knowledge and skill so as to make the students more competitive for employment and higher education.

PSO 2: To provide add on certification Programme which develops their skills to undertake entrepreneurship as a desirable and feasible career option.

PSO 3: To build the necessary competencies and creativity and prepare them to undertake entrepreneurship as a desirable and feasible career option.

PSO 4: To encompass the diverse knowledge of business and corporate laws and its applicability in business finance and audit.

PSO 5: To satisfy educational entrance requirements of relevant professional bodies or to launch a career in professional accounting.

PSO6: To develop a broad range of business skills and knowledge, development of general and specific capabilities to meet the current and future expectation of business, industries and economy at the national and global level.

## To find out Correlation:

|  |  |
| --- | --- |
| Mean Score of COs = | Total values |
| Total No. of POs & PSOs | |

|  |  |  |  |
| --- | --- | --- | --- |
| **Part –III: Core Course I (CC I)** | | **Semester - I** | |
| **BUSINESS ORGANIZATION AND MANAGEMENT** | | | |
| **Course Code:** U22CC1 | **Hours per week:** 5 | | **Credit:** 5 |
| **CIA:** 25 Marks | **ESE:** 75 Marks | | **Total:** 100 Marks |

**Objective**

* To develop basic knowledge on business organization and management.

## Course Outcomes (COs)

After completing this course, the student shall be able to:

|  |  |  |
| --- | --- | --- |
| **CO1** | : | Learn business activities and its forms in the competitive world. |
| **CO2** | : | Understand the importance of location and plant layout. |
| **CO3** | : | Acquire knowledge on fundamentals of management concepts. |
| **CO4** | : | Analyze organization structure and motivation and leadership  qualities. |
| **CO5** | : | Evaluate coordination and control processes and techniques. |

**UNIT - I: Introduction to Business (15 Hours)**

Business - Evolution - Nature - Scope - Characteristics - Objectives - Criteria for Success in Business - Classification of Business Activities - Qualities of a Successful Businessman - Forms of Business Organization: Sole Trader, Partnership, LLP, One Man Company, Joined Stock Company and **Co-Operative Society#.**

**UNIT II: Location of Business and Size and Scale of Operations (15 hours)**

**Location#** - **Factors influencing location\***- Weber‘s Theory of Location - Dynamics of Industrial Location. Plant Layout - Objectives - Steps in Designing Layout - Factors Influencing Design of Plant Layout -Types of Layout - Size of Firm - Concept - Measures of Size - Factors Determining Size of Firm - Types of Firms - Scale of Production.

**UNIT - III: Introduction to Management (15 Hours)**

Management - Nature - Scope - Characteristics - Management and Administration - **Levels of Management#** - Functions - Contributions of Henry Fayol and F.W. Taylor. Planning - Importance - **Features**\* - Steps - Kinds - Elements. Decision Making - Steps - Types - Management by Objectives - Management by Exception.

**UNIT - IV: Organisation and Motivation (15 Hours)**

Organisation - Types - Principles - Span of Control - Departmentation - Delegation and Decentralization. Direction - Principles - **Essentials**\* - Motivation - Importance - Theories of Motivation - Maslow’s Theory, McGregor Theory and Z Theory. Leadership - Styles - Qualities.

**UNIT - V: Co-ordination & Control (15 Hours)**

Co-ordination - Need - Types - Principles - Techniques. Control - Types - **Characteristics**\* - Need - Process - **Limitations**\* - Techniques of Control: Budgets, Ratios and Value Analysis. Modern Techniques of Analysis: **Network Analysis**# - Human Resource Accounting - Management Information System.

## Extra Credit

# Case Study

\* Self Learning

Activities: 1. Role Play 2. Field Visit 3. Chartwork

## Text Book

1. Gupta, C.B. (2021). Business Organisation and Management. Sultan Chand & Sons, New Delhi.

## Reference Books

1. Bhushan Y.K. (2021). Fundamentals of Business Organisation & Management, Sultan Chand & Sons, New Delhi.
2. Dinkar Pagare. (2019). Business Management. Sultan Chand & Sons, New Delhi.
3. Prasad, L.M. (2020). Principles of Management. Sultan Chand & Sons, New Delhi.
4. Chandan, D. (2020). Management Concepts. Himalaya Publishing House, Mumbai.

## Online Resources

|  |  |
| --- | --- |
| Swayam  course | * <https://onlinecourses.swayam2.ac.in/nou21_mg03/preview> |
| E-content | * [https://books.google.co.in/books?id=Ldjh\_97MzmIC&printsec=](https://books.google.co.in/books?id=Ldjh_97MzmIC&printsec=copyright&redir_esc=y%23v%3Donepage&q&f=false) [copyright&redir\_esc=y#v=onepage&q&f=false](https://books.google.co.in/books?id=Ldjh_97MzmIC&printsec=copyright&redir_esc=y%23v%3Donepage&q&f=false) * [https://www.academia.edu/39741279/Business\_Organization\_a](https://www.academia.edu/39741279/Business_Organization_and_Management_Text_and_Cases) [nd\_Management\_Text\_and\_Cases](https://www.academia.edu/39741279/Business_Organization_and_Management_Text_and_Cases) |
| Other online resources | * [https://web.sol.du.ac.in/my\_modules/type/cbcs-](https://web.sol.du.ac.in/my_modules/type/cbcs-41/data/root/B.Com/Semester%201/CORE%20COURSE/Business%20Organisation%20and%20Management/English/Additional%20Material%20-%20Unit%20-%20I-IV.pdf) [41/data/root/B.Com/Semester%201/CORE%20COURSE/Busin](https://web.sol.du.ac.in/my_modules/type/cbcs-41/data/root/B.Com/Semester%201/CORE%20COURSE/Business%20Organisation%20and%20Management/English/Additional%20Material%20-%20Unit%20-%20I-IV.pdf) [ess%20Organisation%20and%20Management/English/Addition](https://web.sol.du.ac.in/my_modules/type/cbcs-41/data/root/B.Com/Semester%201/CORE%20COURSE/Business%20Organisation%20and%20Management/English/Additional%20Material%20-%20Unit%20-%20I-IV.pdf) [al%20Material%20-%20Unit%20-%20I-IV.pdf](https://web.sol.du.ac.in/my_modules/type/cbcs-41/data/root/B.Com/Semester%201/CORE%20COURSE/Business%20Organisation%20and%20Management/English/Additional%20Material%20-%20Unit%20-%20I-IV.pdf) * <https://www.edx.org/learn/business-administration> |

**Relationship Matrix for COs, POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Course  Outcomes | Programme Outcomes | | | | | Programme Specific Outcomes | | | | |
| PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
| CO1 | 2 | 2 | 2 | 1 | 1 | 1 | 2 | 2 | -- | 2 |
| CO2 | 2 | 3 | 3 | 3 | 1 | 1 | 2 | 2 | 2 | 2 |
| CO3 | 2 | -- | 2 | 2 | -- | 1 | 1 |  | 2 | -- |
| CO4 | 2 | 3 | 3 | 3 | -- | -- | -- | -- | 3 | -- |
| CO5 | 2 | 3 | 3 | 3 | 3 | -- | -- | -- | 3 | 3 |
| AVG | 2 | 2.2 | 2.6 | 2,6 | 1 | 0,6 | 1 | 0.8 | 2 | 1.4 |

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), “--“ Indicates there is no correlation

|  |  |  |  |
| --- | --- | --- | --- |
| **Part –III: Core Course II (CC II)** | | **Semester - I** | |
| **FINANCIAL ACCOUNTING – I** | | | |
| **Course Code:** U22CC2 | **Hours per week:** 5 | | **Credit:** 6 |
| **CIA:** 25 Marks | **ESE:** 60 Marks  **Oral:** 15 Marks | | **Total:** 100 Marks |

## Objective

* To provide knowledge about concepts and conventions and accounting standards.

## Course Outcomes (COs)

After completing this course, the student shall be able to:

|  |  |  |
| --- | --- | --- |
| **CO1** | : | Understand the theoretical framework of accounting and basics of  bookkeeping. |
| **CO2** | : | Explain and determine depreciation and bank reconciliation. |
| **CO3** | : | Lean preparation of financial statements of a sole trading concern. |
| **CO4** | : | Develop the skill of preparation of accounts of non-trading concern. |
| **CO5** | : | Equip with skills to maintain accounts of consignment and join  venture. |

**UNIT I: Accounting Concept , Conventions and AS (18 hours)** Accounting - Definition - **Accounting Concepts** **and Conventions\*** - Accounting Terms - Accounting Equation - **Double Entry System#** - Journal - Ledger - Trial Balance - Ind. A.S. relating to Inventory and Depreciation. Accounting Standards - AS1, AS2 and AS9 (Theory Only) - **Practical:** Journal – Ledger - Trial Balance.

**UNIT II: Rectification of Errors and Bank Reconciliation Statement (18 hours)**

Rectification of Errors - Types of Errors - Suspense Account. Bank Reconciliation Statement - **Causes for Differences between Cash Book and Pass Book#** - Preparation of Bank Reconciliation Statement.

**UNIT III: Final Accounts (18 hours)**

**Trading A/c, Profit and Loss A/c and Balance Sheet#** - **Performa and** **Principle of Marshalling**\* - Adjustments: Closing Stock - Outstanding Expenses Accrued Income - Income Received in Advance - Treatment of Bad Debts -Depreciation - Adjustment Entries.

**UNIT IV: Accounts of Non-Profit Organization (18 hours)**

Accounts of Non-Profit Organization - Capital and Revenue Transactions - **Differences between Receipts & Payments Account and Income and Expenditure**\* - Preparation of Final Accounts of Non-profit Organisation with Balance Sheet and without Balance Sheet.

**UNIT V: Single Entry System and Deprecation (18 hours)**

Accounting from Incomplete Records – **Difference between Single Entry and Double Entry Systems**\* - Ascertainment of Profit – Statement of Affairs Method Only. Depreciation - **Causes**\* - Methods: Straight Line, Written Down Value (Excluding Changing Method of Depreciation) and **Sinking Fund#**.

## Extra Credit:

# Case Study

\* Self Learning

Activities: 1. Annual Report Collection 2. Chart Preparation

## Text Book

1. Jain, S.P., & Narang, K.L. (2022). Financial Accounting, Kalyani Publications, Ludhiana.

## Reference Books

1. Reddy, T.S., & Murthy, Y. (2021). Financial Accounting, Margham Publications, Chennai.
2. Gupta, R.L. & Radhaswamy, M. (2021). Financial Accounting. Sultan Chand & Sons.
3. Shukla, M.C., Grewal T.S., & Gupta, S.P. (2021). Advanced Accounts, S. Chand & Co., New Delhi.

## Question Paper Pattern

|  |  |  |
| --- | --- | --- |
| **Section A**  **(1\*10=10) Marks** | **Section B**  **(5\*4=20) Marks** | **Section C**  **(3\*10=30) Marks** |
| 1 to 10 Multiple choice questions | 11(a) Theory 11(b) Problem 12(a) Problem 12(b) Problem 13(a) Problem 13(b) Problem 14(a) Problem 14(b) Problem  15(a) Problem 15(b) Theory | Questions 16 to  20 Problems only |

External Theory Exam: 60 Marks Practical Note: 5 Marks Oral Viva: 10 Marks Total: 75 Marks (Theory 60 + Practical 15)

## Online Resources:

|  |  |
| --- | --- |
| Swayam  Course | * <https://onlinecourses.swayam2.ac.in/cec19_cm04/preview> * <https://onlinecourses.swayam2.ac.in/imb19_mg07/preview> |
| E-Content | * <https://open.lib.umn.edu/financialaccounting/> * [https://www.pdfdrive.com/financial-accounting-and-reporting-](https://www.pdfdrive.com/financial-accounting-and-reporting-financial-accounting-and-reporting-e18636963.html) [financial-accounting-and-reporting-e18636963.html](https://www.pdfdrive.com/financial-accounting-and-reporting-financial-accounting-and-reporting-e18636963.html) * [https://books.mec.biz/tmp/books/Y3BMTIHRR2UE7LMTZG3T](https://books.mec.biz/tmp/books/Y3BMTIHRR2UE7LMTZG3T.pdf)   [.pdf](https://books.mec.biz/tmp/books/Y3BMTIHRR2UE7LMTZG3T.pdf) |
| Other online resources | * [http://www.freebookcentre.net/business-books-](http://www.freebookcentre.net/business-books-download/Financial-Accounting.html) [download/Financial-Accounting.html](http://www.freebookcentre.net/business-books-download/Financial-Accounting.html) * [https://openstax.org/details/books/principles-financial-](https://openstax.org/details/books/principles-financial-accounting)   [accounting](https://openstax.org/details/books/principles-financial-accounting) |

**Relationship Matrix for COs, POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Course  Outcomes | Programme Outcomes | | | | | Programme Specific Outcomes | | | | |
| PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
| CO1 | 2 | 2 | 2 | -- | -- | 1 | 2 | 2 | -- | 2 |
| CO2 | 1 | 1 | 1 | -- | -- | 1 | 1 |  | -- | -- |
| CO3 | 2 | 2 | 2 | -- | -- | 1 | 2 | 2 | -- | 2 |
| CO4 | 2 | 3 | 3 | 3 | 3 | -- | 2 | 2 | -- | 3 |
| CO5 | 2 | 3 | 3 | 3 | 3 | -- | -- | -- | 3 | 3 |
| AVG | 1.8 | 2.2 | 2.2 | 1.2 | 1.2 | 0.6 | 1.4 | 1.2 | 0.6 | 2 |

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), “--“ Indicates there is no

correlation

|  |  |  |  |
| --- | --- | --- | --- |
| **Part –III: Allied Course I (AC- 1)** | | **Semester - I** | |
| **PC-PACKAGE** | | | |
| **Course Code:** U22ACC1TP | **Hours per week:** 5 | | **Credit:** 3 |
| |  | | --- | | **Theory: 60Marks** (External 45 marks,Internal15Marks) | | **Practical:40Marks** (External 30 marks,Internal10marks) | | | | **Total:** 100 Marks |

**Objectives**

* This course is designed to use the basic features of Word, Excel, Access, and Power Point, and to integrate data between the applications.

## Course Out comes (COs)

After Completing this course student will be able to

**CO1 :** Develop the knowledge in computer Applications.

**CO2 :** Use the documents to Create, Edit Save and Print.

**CO3 :** Compile information in Ms-Excel preparing worksheets, charts, MS Power Point and creating presentation.

**CO4 :** Focus on Preparing Bio-Data, Mail Merge for enabling Organisation opportunities.

**CO5 :** Compile information sources on entering information in Excel work sheet, Power point and creating slide show presentation.

## Unit I: Introduction (15hours)

Introduction to Computers – Definition - **Characteristics of Computers** - Areas of Application - IPO Cycle - Components of Computer Memory and Control Units - Input and Output devices –Hardware and Software –Operating Systems.

## Unit II: MS Documents (15hours)

MS-Word: CreatingWordDocuments-CreatingBusinessLettersusingWizards–Editing

Word Documents - Inserting Objects - Formatting documents - Spelling and Grammar check – Word Count, Thesaurus, Auto Correct - **Working with tables** - Saving, Opening and closing documents -Mail Merge.

## Unit III: MS-Excel (15 hours)

MS-Excel: Introduction to Spread Sheets-Entering and Editing text, Numbers and Formula - Inserting rows and Columns – Building Worksheets - Creating and formatting charts-ApplicationofFinancialandStatisticalfunctions-MSPowerPoint: **Creating a simple presentation** –Creating inserting and deleting slides-Saving a Presentation.

## Unit IV: MS Word (15hours)

Word - **Preparation of Bio-data** – Creating Greeting Card – Bullets and Numbering –Tables–Mail merge.

## Unit V: Excel-PowerPoint (15hours)

Excel–Entering information in Work sheet – Sum functions – Mark list–Align data cells–PowerPoint –Simple presentations–**Creating slide show**–Animation.

## ExtraCredit:

# Case Study

\*SelfLearning

Activities:Quiz,CreatingGreetingCards,MakeSimplePresentation.

## TextBooks:

**1.** S.V.Srinivasa Vallabhan, Computer Application in Business-Sultan Chand andSons,NewDelhi.

## BooksforReference:

1. K.MohanKumar,ComputerApplicationinBusiness
2. E.D.JonesanDerek-MicrosoftOffice forWindowsSuttonPublication.
3. SanjaySaxena, MSOffice2000-Vikas PublishingHouse.
4. TDMalhotra,ComputerApplication InBusiness KalyaniPublications.
5. Taxali,SoftwareforWindosmadeSimpleTataMcGrawHillPublishingcompanyltd.

## Semester–I PC-PACKAGE

**PRACTICAL 40Marks (External30 marks,Internal10marks)**

## MS-Word

1. PreparationofBio-data
2. PrepareaGreetingcard
3. ApplyBullets &Numbering
4. Createaninvitationletter usingMailMerge

## MS-Excel

1. CreateaMarklist
2. ApplyingBuilt-inFunctions
3. Sorting&FilteringData
4. CreationofChart

## MS-PowerPoint

1. CreateaPowerPointPresentation
2. PrepareaSlideshowwithAnimationeffects

## OnlineResources:

|  |  |
| --- | --- |
| Swayamcourse |  |
| E-content | * [https://www.slideshare.net/HimanshuGupta22/fundamental-of-](https://www.slideshare.net/HimanshuGupta22/fundamental-of-computers-postal-deptt)computers-postal-deptt * [https://www.schooltube.com/media/Microsoft+Word+Tutorial/1\_2zq](https://www.schooltube.com/media/Microsoft%2BWord%2BTutorial/1_2zqi4nrv)i4nrv * [https://www.schooltube.com/media/Video+Tutorial+-](https://www.schooltube.com/media/Video%2BTutorial%2B-%2BMicrosoft%2BWord%2BTutorial%2B1%2B/1_9r7s55cy)   [+Microsoft+Word+Tutorial+1+/1\_9r7s55cy](https://www.schooltube.com/media/Video%2BTutorial%2B-%2BMicrosoft%2BWord%2BTutorial%2B1%2B/1_9r7s55cy)   * [https://www.schooltube.com/media/Video+Tutorial+-](https://www.schooltube.com/media/Video%2BTutorial%2B-%2BMicrosoft%2BWord%2BTutorial%2B1%2B/1_9r7s55cy)   [+Microsoft+Word+Tutorial+1+/1\_9r7s55cy](https://www.schooltube.com/media/Video%2BTutorial%2B-%2BMicrosoft%2BWord%2BTutorial%2B1%2B/1_9r7s55cy) |
| Other online resources | * [https://www.dce.kar.nic.in/new%20files/Excel%20Tutoria9-10-](https://www.dce.kar.nic.in/new%20files/Excel%20Tutoria9-10-07.pdf)07.pdf * <https://www.dce.kar.nic.in/new%20files/Chapter4-9-07.pdf> * [https://www.dce.kar.nic.in/new%20files/Session\_2\_classification%2](https://www.dce.kar.nic.in/new%20files/Session_2_classification%20of%20digital%20computers.pdf)0of%20digital%20computers.pdf |

**Relationship Matrix for COs, POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Course  Outcomes | Programme Outcomes | | | | | Programme Specific Outcomes | | | | |
| PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
| CO1 | 2 | 2 | 2 | -- | -- | -- | 2 | 2 |  | 2 |
| CO2 | 2 | 2 | 2 | 2 | -- | -- | 2 | 2 | 2 | 2 |
| CO3 | 2 | 2 | 2 | -- | -- | 1 | 2 | 2 | 2 | 2 |
| CO4 | 2 | 1 | 2 | -- | -- | 1 | 1 | -- | 2 | -- |
| CO5 | 2 | 3 | 3 | -- | -- | 1 | 2 | 2 | 2 | 2 |
| AVG | 2 | 2 | 2.2 | 1.8 |  | 0.8 | 1.8 | 1.6 | 1.6 | 1.6 |

Slight (Low) 2- Moderate (Medium) 3- Substantial (High), “--“ Indicates there is no correlation

|  |  |  |  |
| --- | --- | --- | --- |
| **Part –III: Core Course III (CC - III)** | | **Semester - II** | |
| **BUSINESS STATISTICS** | | | |
| **Course Code:** U22CC3 | **Hours per week:** 6 | | **Credit:** 5 |
| **CIA:** 25 Marks | **ESE:** 75 Marks | | **Total:** 100 Marks |

## Objective

* + To provide the knowledge of application of statistical tools and to analyze and interpretation of data.

## Course Outcomes (COs)

After completing this course, the student shall be able to:

|  |  |  |
| --- | --- | --- |
| **CO1** | : | Acquire a fair degree of proficiency in comprehending statistical  data, processing and analysing it using descriptive statistical tools. |
| **CO2** | : | Understand the concepts of dispersion and enable to use them in  business performance |
| **CO3** | : | Understand the relationship between two variables using concepts  of correlation and regression |
| **CO4** | : | Develop an understanding of the index numbers and their utility in  daily life and stock market |
| **CO5** | : | Gather knowledge about various probability concepts and  distributions and their business applications. |

**UNIT I: Introduction to Statistics (15 hours)**

Statistics - Definition - Characteristics - **Functions**# - Importance - Scope - Limitations - Sources of Data - Primary and Secondary - Classification and Tabulation of Data – Preparation of Diagrams and Graphs - Types - **Uses**\*.

**UNIT II: Measures of Central Tendency (15 hours)**

Measures of Central Tendency - Mean Median, Mode - Geometric and Harmonic Mean - **Weighted Arithmetic Mean**# (Computation of Individual, Discrete and Continuous Series).(Simple Problem only)

**UNIT III: Measures of Dispersion (15 hours)**

Methods of Dispersion: (Absolute and Related Measures): Range - Coefficient of Range - Quartile Deviation - Coefficient of Quartile Deviation - Mean Deviation - Coefficient of Mean Deviation - Standard Deviation - **Coefficient of Variance\***(Simple Problem only)**.**

**UNIT IV: Correlation & Regression analysis (15 hours)**

Correlation - **Types and Uses**\* - Karl Pearson’s Coefficient of Correlation - Spearman’s Rank Correlation Coefficient - Regression Analysis - **Uses**# - Regression Coefficients and Regression Equations (Simple Problems only).

**UNIT V: Probability (15 hours)**

Probability - Definition - **Importance**# - Independent Events - Dependent Events - Mutually Exclusive Event - Simple and Compound Event - Addition Theorem - Multiplication Theorem - Conditional Probability - Bayes Theorem (Simple Problems only).

## Extra Credit:

1. # Case Study
2. \* Self Learning
3. @ Activities

## Text Book

1. Gupta, S.P. (2020). Statistical Methods, Sultan Chand & Sons, New Delhi.

## Reference Books

1. Vittal, P.R. (2020). Business Statistics, 2011, Margham Publication, Chennai.
2. Ramachandran, R. and Sreenivasan, R. (2017). Business Statistics, Sriram Publications, Trichy.
3. Pillai R.S,N, & Bagavathi, V. (2020). Statistics, S.Chand & Sons, New Delhi,.
4. Sancheti, D.C. and Kapoor, V.K. (2021). Statistics, Sultan Chand and Sons, New Delhi-.
5. Chikkodi and Satyaprasad, (2021). Business Statistics, Himalaya Publishing House, Mumbai.

## Marks Scheme

|  |  |  |
| --- | --- | --- |
| **Section A**  **(1\*20=20Marks)** | **Section B**  **(5\*5=25Marks)** | **Section C**  **(3\*10=30Marks)** |
| 1 to 20 Multiple Choice Questions | 21(a)Theory 21(b)Problem 22(a)Problem 22(b)Problem 23(a)Problem 23(b)Problem 24(a) Problem 24(b)Problem  25(a) Problem 25(b)Theory | Questions 26 to 30 Problems only. |

**Online Resources:**

|  |  |
| --- | --- |
| Swayam Course | * [http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view\_modu](http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/227)   [le\_ug.php/227](http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/227) |
| E-Content | * <https://www.youtube.com/watch?v=NDO9SzxR3Vg> * <https://www.youtube.com/watch?v=d5aHrXH9Z50> |
| Other online resources | * [https://www.pdfdrive.com/business-statistics-](https://www.pdfdrive.com/business-statistics-e23260267.html) [e23260267.html](https://www.pdfdrive.com/business-statistics-e23260267.html) * [https://gurukpo.com/Content/B.Com/Business\_Statist](https://gurukpo.com/Content/B.Com/Business_Statistics(B.Com)P-1.pdf)   [ics(B.Com)P-1.pdf](https://gurukpo.com/Content/B.Com/Business_Statistics(B.Com)P-1.pdf) |

## Relationship Matrix for COs, POs and PSOs

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Outcomes** | **Programme Outcomes** | | | | | **Programme Specific Outcomes** | | | | |
| **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| CO1 | 2 | 2 | 2 | 1 | -- | 1 | 2 | 2 | -- | 2 |
| CO2 | 2 | 2 | 2 | 1 | -- | 1 | 2 | 2 | -- | 2 |
| CO3 | 3 |  | 3 | 3 | -- | -- | -- | -- | 2 | -- |
| CO4 | -- | 3 | 3 | 3 | 3 | -- | -- | -- | -- | 3 |
| CO5 | -- | 3 | 3 | 3 | -- | -- | -- | -- | 3 | -- |
| AVG | 1.4 | 2 | 2.6 | 2.2 | .6 | .4 | .8 | .8 | 1 | 1.4 |

Notes: 1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High) “ “ Indicates

there is no correlation

|  |  |  |  |
| --- | --- | --- | --- |
| **Part –III: Allied Course II (AC - II)** | | **Semester - II** | |
| **INTERNET AND DESIGNING TOOLS** | | | |
| **Course Code:** U22ACC2TP | **Hours per week:** 6 | | **Credit:** 3 |
| |  | | --- | | **Theory: 60Marks** (External 45 marks,Internal15Marks) | | **Practical:40Marks** (External 30 marks,Internal10marks) | | | | **Total:** 100 Marks |

**Objective**

* To facilitate and understanding of internet and how to apply in business.

## Course Out comes (COs)

After Completing this course student will be able to

**CO1 :** Develop in-depth knowledge of the basics of PageMaker, Tools, Selecting Multiple Elements, Grouping and Ungrouping, Importing Graphics.

**CO2 :** Under standing different file formats using the Toolbox, Custom Settings, Saving Files in TIFF and JPEG format.

**CO3 :** Enable the students to work on Internet, Web Pages, Web sites and Modems

**CO4 :** Compile information of Internet service providers, Internet programs, applying Frames, Printing.

**CO5 :** Demonstrate the use E-mail and Voice mail also to create the e-mail address, Net meetings.

## Unit I: Introduction (18hours)

The PageMaker Screen. Working with a Publication: NewPublication–OpeningaPublicationfromDisk–Inserting/RemovingPages–SavingaDocument– Closing a Document. The Drawing Tools: Lines – Boxes, Ellipses, Polygons –Selecting, Deleting, Moving, Resizing Elements – Selecting Multiple Elements – Grouping &Ungrouping – Using Fill and Line – **Cut, Copy and Paste** – Paste Multiple – The Rotation Tool. Importing Graphics: The Place Command – The Cropping Tool – The Text Tool – Master Pages.

**Unit II : The Working Environment (18 hours)**

The Photoshop Screen Environment– Using the Toolbox –Document and Scratch Sizes – Saving and Loading Custom Settings. Opening and Saving Files: Saving Files –TIFF Format –JPEG Format–**Creating a New File**–Getting Started with Images–Layers.

## Unit III: Introduction to Internet (18 hours)

History of Internet – **Uses of Internet** – Connection to the Internet – Web Page – Web Pages from Server – Web Sites – Modem - ISDN, ADSL, CABLE Modems.

## Unit IV: Internet Service Providers (18hours)

Dialer Programs and Internet programs – Internet Explorer –Netscape–Frames– Several Windows– **Printing**.

## Unit V: E-Mail (18hours)

E-Mail and Voicemail–**Creating e-Mail Address**– Net Meetings–Tool Bar.

## Extra Credit:

# Case Study

\* Self Learning

Activities: 1. Forms Collection 2. Models 3. Coin Collection

## Text Books:

1**.** Scott Basham, Page maker in easy steps, Dreamtech Press. Unit I: Chapters: 1– 5, 8.

## Books For Reference:

1. RobertShufflebotham,Photoshop5/5.5ineasystepsDreamtechPress.Unit II: Chapters:2,3,9.
2. S.V.Srinivasa Vallabhan. Computer Application in Business Sultan Chand and Sons, New Delhi. Unit III:Chapters:5.1 – 5.4, 5.6 – 5.9, 5.11,Unit IV: Chapters: 5.12 – 5.15,5.17– 5.19, UnitV:Chapters:5.20–5.23

## INTERNETANDDESIGNINGTOOLS

**PRACTICAL 40Marks (External30marks, Internal10marks)**

## PAGEMAKER

1. Typing a Bio-Data 2. Designing a Visiting Card 3.Advertisement notice

## PHOTOSHOP

1. Changing the Resolution Cropping 2. Rotating Different Selection
2. Tools Multiple layers of Image

## INTERNET

1. Creating of E-Mail account 2. Searching in Web 3. Visiting Business Place and Tourism.

# Online Resources:

|  |  |
| --- | --- |
| E-content | * [https://www.slideshare.net/marivic\_sapanta\_manlagnit/internet-and- url](https://www.slideshare.net/marivic_sapanta_manlagnit/internet-and-url) * [https://www.slideshare.net/munibabukhari/fundamentals-of-internet- and-world-wide-web](https://www.slideshare.net/munibabukhari/fundamentals-of-internet-and-world-wide-web) |
| Other online resources | * [http://www.vijaybschool.org/assets/fundamentals-of-internet-and- web-technologies\_ver1.pdf](http://www.vijaybschool.org/assets/fundamentals-of-internet-and-web-technologies_ver1.pdf) * [https://www.just.edu.jo/~mqais/cis99/PDF/Internet.pdf](https://www.just.edu.jo/%7Emqais/cis99/PDF/Internet.pdf) * [https://www.indianhills.edu/\_myhills/courses/CSC110/documents/lu 02\_basics.pdf](https://www.indianhills.edu/_myhills/courses/CSC110/documents/lu02_basics.pdf) |

**Relationship Matrix for COs,POs,PSOs.**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Course  Outcomes | Programme Outcomes | | | | | Programme Specific Outcomes | | | | |
| PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
| CO1 | 2 | 2 | 2 |  |  |  | 2 |  |  |  |
| CO2 | 1 | 1 | 1 | 1 |  | 1 | 1 |  |  |  |
| CO3 |  | 1 | 1 | 1 |  | 1 |  |  |  |  |
| CO4 | 2 | 3 | 3 | 3 | 3 |  |  |  | 2 | 3 |
| CO5 | 1 | 1 | 1 | 1 |  | 1 | 1 |  |  |  |
| AVG | 1.2 | 1.6 | 1.6 | 1.2 | 0.6 | 0.6 | 0.8 |  | 0.4 | 0.6 |

**Note:** 1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High)

\*‖ ―Indicates there is no correlation

|  |  |  |  |
| --- | --- | --- | --- |
| **Part – III: Allied Course III (AC III)** | | **Semester - II** | |
| **PROGRAMMING IN C** | | | |
| **Course Code:** U22ACC3TP | **Hours per week:** 5 | | **Credit:** 3 |
| |  | | --- | | **Theory: 60Marks** (External 45 marks,Internal15Marks) | | **Practical:40Marks** (External 30 marks,Internal10marks) | | | | **Total:** 100 Marks |

**Objective**

* To develop the students to an extensive Study of the C programming language.

## Course Outcomes (COs)

After completing this course, the student shall be able to:

|  |  |  |
| --- | --- | --- |
| **CO1** | : | Understand the fundamentals in C programming, Data Types, Operation and Expressions. |
| **CO2** | : | Demonstrate the control statements like Managing Input and Output Operations as well as decision making and looping |
| **CO3** | : | Illustrate the concepts of functions, Arguments and no return values-  arrays and String and ling Functions |
| **CO4** | : | Express the Adding two Numbers, Order of using Arrays. |
| **CO5** | : | Formulate the students to Sorting the names in Alphabetical Order, Matrix operations, Functions. |

## UNIT I: Introduction (15hours)

History of C – Importance of C – Basic structure of C Program – Data types–Declaration of variables–Declaration of storage class-Operators and Expressions

## UNIT II: Input and Output Operations (15hours)

Managing Input and Output operations – Decision making and branching (IF, IF-ELSE,ELSE – IF Ladder, SWITCH, GOTO) - Decision making and looping(WHILE, DO – WHILE,FOR,BREAK and CONTINUE).

## UNIT III: Functions (15hours)

User-defined Functions: Introduction, Elements of User-defined Functions– Definition of functions – Return values and their types – Function call – Function declaration– Category of functions – No arguments and no return values – Arguments but no return values – Arguments with return values – No arguments but return a value – Functions that return multiple values –Recursion – The scope, visibility and lifetime of variables–Arrays – Passing arrays to functions

## PRACTICAL

**Unit IV: Number Calculation (15 hours)**

Adding two numbers (all cases) - Ascending and Descending order of numbers using arrays(use it to find the Largest and smallest numbers).

## Unit V: Matrix Operations (15hours)

Sorting of names in Alphabetical order-Matrix operations (Addition, Subtraction and Multiplication)-Use functions.

## Extra Credit:

# Case Study

\* Self Learning

Activities:1. Models 2. Data Collections 3. Slogan

## TextBook:

1. E. Balagurusamy, ―Programmingin C―, Tata McGraw Hill Publications,

4thEdition (Unit I,II,III)

## BooksforReference:

1. ByronS.Gottfried,―Programming withCII Sehaum ‘soutlineseries, TataMcGrawHill Publications,2ndEdition,
2. MullishCooper, ―The SpiritofC―,Schaum‘sOutlineSeries,TataMcGrawHill Publications,4thEdition,
3. T.Jeyapoovan,―AfirstcourseinProgramming withC―,VikesPublishing HousePvt. Ltd,NewDelhi

## Semester-II Hours: 2 U22ACC3TP

**PRACTICAL40Marks (External30marks,Internal10 marks)Programming in C Lab**

1. ArithmeticOperations(Addition,subtraction,Multiplication&Division)
2. Control Structures.
3. Arrays.
4. Functions.

## Online Resources:

|  |  |
| --- | --- |
| E-content | * <https://www.slideshare.net/gauravjuneja11/c-language-ppt> * [https://www.slideshare.net/dwivedi2512/introduction-to-c- programming](https://www.slideshare.net/dwivedi2512/introduction-to-c-programming) |

|  |  |
| --- | --- |
|  | * [https://www.slideshare.net/amraldo/introduction-to-c-programming- 7898353](https://www.slideshare.net/amraldo/introduction-to-c-programming-7898353) * <https://www.youtube.com/watch?v=-CpG3oATGIs> |
| Other online resources | * <https://www.vssut.ac.in/lecture_notes/lecture1424354156.pdf> * [https://www.unf.edu/~wkloster/2220/ppts/cprogramming\_tutorial.pdf](https://www.unf.edu/%7Ewkloster/2220/ppts/cprogramming_tutorial.pdf) * <http://www-personal.acfr.usyd.edu.au/tbailey/ctext/ctext.pdf> |

**Relationship Matrix for COs, POs, PSOs.**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Course  Outcomes | Programme Outcomes | | | | | Programme Specific Outcomes | | | | |
| PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
| CO1 | 1 | 1 | 1 | 1 |  | 1 | 1 |  |  |  |
| CO2 | 1 | 1 | 1 | 1 |  | 1 | 1 |  |  |  |
| CO3 | 2 |  | 2 | 2 |  | 1 |  |  | 2 |  |
| CO4 |  | 1 | 1 | 1 |  | 1 | 1 |  |  |  |
| CO5 |  | 3 | 3 | 3 | 3 |  |  |  |  | 3 |
| AVG | 1 | 1.2 | 1.6 | 1.6 | 0.6 | 0.8 | 0.6 |  | 0.4 | 0.6 |

**Note:** 1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High)

\*‖ ―Indicates there is no correlation

|  |  |  |  |
| --- | --- | --- | --- |
| **Part –IV: SBEC I** | | **Semester - II** | |
| **INTRODUCTION TO MARKETING** | | | |
| **Course Code:** U22SBEC1 | **Hours per week:** 2 | | **Credit:** 2 |
| **CIA:** 25 Marks | **ESE:** 75 Marks | | **Total:** 100 Marks |

**Objectives**

* + To impart the knowledge and meaning of Marketing and also to understand the various pricing methods and marketing research.

## Course Outcomes (COs)

After completing this course, the student shall be able to:

|  |  |  |
| --- | --- | --- |
| **CO1** | : | Understand the concepts of marketing, functions, warehousing and packaging. |
| **CO2** | : | Analyses the buying behaviour, motives, introduction to new product and product life cycle. |
| **CO3** | : | Demonstrate the pricing methods and strategies. |
| **CO4** | : | Remember the pricing methods and sales promotion. |
| **CO5** | : | Examine the students in marketing research. |

# **UNIT – I: Introduction (6 hours)**

Definition and meaning of marketing- Marketing and selling – Marketing functions- Buying – Transportation – **# Ware housing** – Standardization – Grading – \* **Packaging**.

# **Unit II : Buying Behaviour (6 hours)**

Buyer‘s behaviour – Buying motive – Market segmentation – Market strategies – Product development, introduction of new product- **# branding**- packing, brand loyalty**-\*product life cycle**

**Unit III : Pricing Methods and Strategies (6 hours)**

Pricing methods and strategies – Physical Distribution – \***Whole seller and retailer** – Services rendered by them.

# **Unit IV: Promotional Methods (6 hours)**

Promotional methods – Advertising – AIDA concept- different types of advertising- Publicity – **# Personal selling** – **\* Sales promotion at various levels**.

# **Unit V: Marketing Research (6 hours)**

Marketing Research – Importance of marketing decision – **\*Interactive marketing** – Use of internet- On line action.- types of marketing services-relevance of marketing mix for services.

# Extra Credit:

# Case Study

\* Self Learning

Activities : Quiz, Collection of Data.

# Text Books :

**1.** Marketing Rajan Nair, Marketing , Sultan Chand Company

# Books for Reference:

**1.** Sherlekar, Marketing Management

# Online Resources:

|  |  |
| --- | --- |
| Swayam course |  |
| E-content | * [https://www.slideshare.net/gajjellishivaprasad/marketing-ppt- 7795664](https://www.slideshare.net/gajjellishivaprasad/marketing-ppt-7795664) * <https://www.slideshare.net/AvinashAvi3/marketing-ppt-10561498> * [https://www.slideshare.net/dhanulachu1419/buyer-behaviour- 28158913](https://www.slideshare.net/dhanulachu1419/buyer-behaviour-28158913) * <https://www.youtube.com/watch?v=i1xz5Kv-7VY> |
| Other online resources | * <http://mpbou.edu.in/slm/mba1p6.pdf> * [http://cms.sinhgad.edu/media/365810/sample%20notes%20of%20ba sics%20of%20marketing.pdf](http://cms.sinhgad.edu/media/365810/sample%20notes%20of%20basics%20of%20marketing.pdf) |

**Relationship Matrix for COs,POs,PSOs.**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Course Outcomes | Programme Outcomes | | | | | Programme Specific Outcomes | | | | |
| PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
| CO1 | 1 | 1 | 1 | 1 |  | 1 | 1 |  |  |  |
| CO2 |  |  | 2 | 2 |  |  |  |  | 2 |  |
| CO3 | 1 | 1 | 1 | 1 |  | 1 | 1 |  |  |  |
| CO4 |  | 1 | 1 | 1 |  | 1 |  |  |  |  |
| CO5 |  | 1 | 1 | 1 |  | 1 |  |  |  |  |
| AVG | 0.4 | 0.8 | 1.2 | 1.2 |  | 0.8 | 0.4 |  | 0.4 |  |

**Note:** 1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High)

\*‖ ―Indicates there is no correlatio

|  |  |  |  |
| --- | --- | --- | --- |
| **Part –III: Core Course IV (CC - IV)** | | **Semester - III** | |
| **FINANCIAL ACCOUNTING - II** | | | |
| **Course Code:** U22CC4 | **Hours per week:** 6 | | **Credit:** 4 |
| **CIA:** 25 Marks | **ESE:** 75 Marks | | **Total:** 100 Marks |

## Objective

* + To understand the concept of partnership accounts and allocation of common expenses and incomes while preparing Departmental accounts.

## Course Outcomes (COs)

After completing this course, the student shall be able to:

|  |  |  |
| --- | --- | --- |
| **CO1** | : | Understand the basic concepts of partnership accounts |
| **CO2** | : | Learn accounting treatments for admission, retirement and death of  a partner. |
| **CO3** | : | Understand the accounting for dissolution of partnership firm |
| **CO4** | : | Learn accounting for branches and departments. |
| **CO5** | : | Develop the skill of preparation of accounting for hire purchase  system. |

**Unit I: Partnership Fundamentals (18 hours)**

Partnership Accounts - Interest on Capital and Drawing - Preparation of Profit & Loss Appropriation Account. Fixed and Fluctuating Capitals - Ratio: Sacrificing Ratio and Gaining Ratio - Calculation of Goodwill as per AS 10 para 16.(Simple Problems Only) Accounting Standard: AS 7, AS 11 and AS 16 (Theory Only).

**Unit II: Admission, Retirement and Death of a Partner (18 hours)**

Admission of Partner - Retirement of a Partner - Preparation Revaluation Account Memorandum of Revaluation Account - Capital Account - Balance Sheet. Death of a Partner. .(Simple Problems Only)

**Unit III: Dissolution of Partnership (18 hours)**

Dissolution of Partnership Firm - Insolvency of a Partners - Insolvency of all the Partners: Garner Vs. Murray Rule - Piecemeal Distribution - Capital Proportionate Method - Maximum Loss Method. .(Simple Problems Only)

**UNIT IV: Branch & Departmental Accounts (18 hours)**

Branch Accounts – **Types of Branches**\* - Debtors System - Stock and Debtors System (Excluding Foreign Branch). Departmental Accounts- **Basis of Allocation of Expenses**\* - Inter Departmental Transfer at Cost and Invoice Price - Departmental Trading, Profit & Loss Account. .(Simple Problems Only)

**UNIT V: Hire Purchase System and Insurance Claim (18 hours)**

**Hire Purchase** **Accounts#** - **Differences between Hire Purchase and Installment**\* - Calculation of Interest - Cash Price - Accounting for H.P. under Asset Purchase Method - Default and Repossession. Insurance Claim - Loss of Stock Only. .(Simple Problems Only)

## Extra Credit:

# Case Study

\* Self Learning

Activities: 1. Quiz 2. Form Collection

## Text Book

1. Jain, S.P., & Narang, K.L. (2022). Financial Accounting, Kalyani Publications, Ludhiana.

## Reference Books

1. Reddy, T.S., & Murthy, Y. (2021). Financial Accounting, Margham Publications, Chennai.
2. Gupta, R.L. & Radhaswamy, M. (2021). Financial Accounting. Sultan Chand & Sons.
3. Shukla, M.C., Grewal T.S., & Gupta, S.P. (2021). Advanced Accounts, S. Chand & Co., New Delhi.

## Marks Scheme

|  |  |  |
| --- | --- | --- |
| **Section A**  **(1\*20=20 Marks)** | **Section B**  **(5\*5= 25 Marks)** | **Section C**  **(3\*10=30Marks)** |
| Questions 1 to 20 MC Questions only | 21a) Theory 21 b) Problem 22a) Problem 22b) Problem 23a) Problem 23b) Problem 24a) Problem 24 b) Problem  25a) Theory 25b) Problem | Questions 26 to 30 Problems only |

**Online Resources:**

|  |  |
| --- | --- |
| Swayam  course | * <http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/249> * <http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/194> |
| E-content | * <https://www.youtube.com/watch?v=69yMm8NLUlo> * <https://www.youtube.com/watch?v=vQU_mf-NFNU> * <https://www.youtube.com/watch?v=FL4OUbNryt4> |
| Other online resources | * [https://sol.du.ac.in/solsite/Courses/UG/StudyMaterial/02/Part1/FA/](https://sol.du.ac.in/solsite/Courses/UG/StudyMaterial/02/Part1/FA/English/SM-1.pdf) [English/SM-1.pdf](https://sol.du.ac.in/solsite/Courses/UG/StudyMaterial/02/Part1/FA/English/SM-1.pdf) * [http://ebooks.lpude.in/commerce/bcom/term\_2/DCOM104\_FINANCI](http://ebooks.lpude.in/commerce/bcom/term_2/DCOM104_FINANCIAL_ACCOUNTING_II.pdf) [AL\_ACCOUNTING\_II.pdf](http://ebooks.lpude.in/commerce/bcom/term_2/DCOM104_FINANCIAL_ACCOUNTING_II.pdf) * <https://www.msuniv.ac.in/Download/Pdf/eaf4bdb79de9428> |

## Relationship Matrix for COs, POs and PSOs

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course**  **Outcomes** | **Programme Outcomes** | | | | | **Programme Specific Outcomes** | | | | |
| **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| CO1 | 1 | 1 | 1 |  |  | 1 | 1 |  |  |  |
| CO2 | 1 | 3 | 3 | 3 |  | 1 | 1 |  | 3 |  |
| CO3 | 2 | 3 | 3 | 3 |  |  | 2 | 2 | 3 | 2 |
| CO4 |  | 3 | 3 | 3 | 3 |  |  |  |  | 3 |
| CO5 |  | 3 | 3 | 3 | 3 |  |  |  | 3 | 3 |
| AVG | .8 | 2.6 | 2.6 | 2.4 | 1.2 | .4 | .8 | .4 | 1.8 | 1.6 |

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), “--“ Indicates there is

no correlation

|  |  |  |  |
| --- | --- | --- | --- |
| **Part –III: Core Course V (CC - V)** | | **Semester - III** | |
| **BUSINESS COMMUNICATION** | | | |
| **Course Code:** U22CC5 | **Hours per week:** 5 | | **Credit:** 5 |
| **CIA:** 25 Marks | **ESE:** 75 Marks | | **Total:** 100 Marks |

## Objective

* + To understand techniques of effective communication, make aware about barriers to communication with ethical context.

## Course Outcomes (COs)

After completing this course, the student shall be able to:

|  |  |  |
| --- | --- | --- |
| **CO1** | : | Realize the significance of effective communication in business |
| **CO2** | : | Learn method of preparation of business letters. |
| **CO3** | : | Understand complex ideas in written communication formats |
| **CO4** | : | Gain knowledge on drafting of official letters and documents |
| **CO5** | : | Develop appropriate skills for report writing and different ways of  documentation. |

**UNIT - I: Introduction** **to** **Communication (15 hours)** Communication - Importance - Objectives - Process - Principles of Communication - Barriers to Communication - Type of Communication - Media of Communication - Written Communication - **Oral Communication**\* - Face to Face Communication - Visual Communication - **Audio Visual Communication**#.

**UNIT-II: Business Letters & Business Layout (15 hours)**

Business Letters - Kinds of Business Letters - Features of a Good Business Letter - Layout of a Business Letter - Basic Principles in Drafting Business Letter- Enquires and Replies - **Types of Enquires\*** - Credit and Status Enquiries.

**UNIT III: Order & Execution, Complaints and Adjustment (15 hours)**

Kinds of Offer - Features of Order Letter - Orders - Execution - Cancellation. Claims, Complaints and **Adjustments**\*.

**UNIT - IV: Collection Letter, Sales Letter& Application for a Job (15 hours)**

Collection Letters - Essentials of Effective Collection Letters - Circular Letters - Sales Letters - Letter of Application for a Job - Preparation of Bio Data - Interviews - Candidates Preparing for an Interview - **Guidelines to be Observed during an Interview#**.

**UNIT - V: Report Writing and Speeches (15 hours)**

Preparation of Agenda - Minutes Writing - Business Reports - Importance - Characteristics of a Good Report - Writing of Business Report - Precaution - Types - Essentials of a Good Report. Speeches - Importance - Features of a Good Speech. \***Modern Forms of Communication - E-mail - Video Conferencing - Websites and their Uses in Business.**

**Extra Credit**

# Case Study

\* Self Learning

Activities: 1. Collect various types of communication letters 2. Role play

## Text Book

1. Rajinder Pal and Korla Halli, (2011). Business Communication, Sultan Chand & Sons, New Delhi.

## Reference Books

1. Sharma and Krishna Mohan, Business Correspondence and Report Writing, Tata McGraw Hill, Mumbai, 2017
2. Bovee, and Thill, Business Communication Today, Pearson Education ,2016
3. Lesikar, R.V. & Flatley, M.E. Kathryn Rentz; Business Communication Making Connections in Digital World, McGraw Hill Education,2015

## Online Resources:

|  |  |
| --- | --- |
| Swayam course | * <https://onlinecourses.swayam2.ac.in/imb20_mg12/preview> * [http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view\_module\_u](http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/196) [g.php/196](http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/196) |
| E-content | * <https://www.youtube.com/watch?v=G-8SzY9IT5o> * <https://www.youtube.com/watch?v=y3jaTpT3l4c> * <https://www.youtube.com/watch?v=akfatVK5h3Y> |
| Other online resources | * [https://www.geektonight.com/business-communication-](https://www.geektonight.com/business-communication-pdf-notes/) [pdf-notes/](https://www.geektonight.com/business-communication-pdf-notes/) * [https://bbamantra.com/business-communication-](https://bbamantra.com/business-communication-introduction/) [introduction/](https://bbamantra.com/business-communication-introduction/) * [http://www.rapodar.ac.in/pdf/elearn/Business%20Comm](http://www.rapodar.ac.in/pdf/elearn/Business%20Communication%20Semester%20I%20notes.pdf)   [unication%20Semester%20I%20notes.pdf](http://www.rapodar.ac.in/pdf/elearn/Business%20Communication%20Semester%20I%20notes.pdf) |

**Relationship Matrix for COs, POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course**  **Outcomes** | **Programme Outcomes** | | | | | **Programme Specific Outcomes** | | | | |
| **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| CO1 | 3 | 2 | 3 |  |  | 2 | 2 |  | 2 |  |
| CO2 | 2 | 3 | 2 |  | 1 |  | 3 | 3 |  | 1 |
| CO3 | 2 | 1 | 3 |  |  | 1 | 2 | 3 |  |  |
| CO4 | 1 |  | 3 | 3 | 2 |  |  |  | 3 | 3 |
| CO5 | 2 |  |  | 2 | 3 | 2 |  | 3 |  | 3 |
| AVG | 2.00 | 1.2 | 2.2 | 1.00 | 1.2 | 1.00 | 1.4 | 1.8 | 1.00 | 1.4 |

Notes: 1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), “--“ Indicates

there is no correlation.

|  |  |  |  |
| --- | --- | --- | --- |
| **Part –III: Allied Course IV (AC - IV)** | | **Semester - III** | |
| **PROGRAMMINGINC++** | | | |
| **Course Code:** U22ACC4TP | **Hours per week:** 5 | | **Credit:** 3 |
| |  | | --- | | **Theory: 60Marks** (External 45 marks,Internal15Marks) | | **Practical:40Marks** (External 30 marks,Internal10marks) | | | | **Total:** 100 Marks |

## Objective

* + To get a clear understanding of object-oriented concepts and oriented programming through C++

## Course Outcomes (COs)

After completing this course, the student shall be able to:

|  |  |  |
| --- | --- | --- |
| **CO1** | : | Develop the knowledge on Object Oriented Concepts, Applications, Structure of C++Program, Basic Data Types, Declaration of Variables |
| **CO2** | : | Understand the ideas of Function, Default Arguments, and Array of Objects. |
| **CO3** | : | Demonstrate the developments of Constructors and Destructors, Operator Overloading |
| **CO4** | : | Examine the role of Single, Multilevel ,Multiple, Hierarchical, Hybrid Inheritance and extending the classes |
| **CO5** | : | Compile the knowledge of working on files, File stream operations, Opening and closing the files, File Modes. |

## UNIT I: Introduction (15hours)

Principles of Object Oriented Programming – Software Evolution – Basic Concepts of Object Oriented Programming – Benefits of OOP – Applications of OOP – Structure of C++Program – Tokens – Keywords – Identifiers and Constants – Basic Data Types – User Defined Data Types – Derived Data Types – **Declaration of Variables** – Operators – Manipulators –Expressions and their types– Control Structures.

## UNIT II: Functions (15hours)

Functions – The Main Function – Function Prototyping – Call by Reference – Return by Reference – Inline Functions – Default Arguments – Function Overloading. Classes and Objects: Specifying a Class – **Defining Member Functions** – Arrays within a Class– Array of Objects –Friendly Functions– Returning Objects.

## UNIT III: Constructors and Destructors (15 hours)

Constructors and Destructors: Constructors-Parameterized Constructors–Multiple Constructors in a Class– Copy Constructors –Destructors – Operator Overloading: Defining Operator Overloading–Overloading Unary Operators –**Overloading Binary Operators** –Overloading Binary Operators using Friends– Rules for Overloading Operators.

## UNIT IV: Inheritance (15hours)

## Inheritance: Extending Classes – Defining Derived Classes – Single Inheritance –Multilevel Inheritance– Multiple Inheritance–Hierarchical Inheritance –Hybrid Inheritance.

## UNIT V: Working with Files (15 hours)

Working with Files: Classes for File Stream Operations – **Opening and Closing a File** –Detecting End-of-file–More about Open ( ): File Modes .

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## Extra Credit:

# Case Study

\* Self Learning

Activities : 1.Quiz 2.Chartwork

## Text Books:

* 1. Balagurusamy, ProgramminginC++(4thedition)

## Books For Reference:

1. Robert Lafore , Object oriented C++ programming., Galgotia Publications. **UNIT 1**:Chapters: Chapter 1 (1.2, 1.5, 1.6, 1.8) Chapter 2 (Section 2.6), Chapter 3 (3.1 – 3.7,3.10,3.13, 3.16, 3.24),**Unit II** :Chapters: Chapter 4 (4.2 - 4.7, 4.9) Chapter 5 (5.3,5.4, 5.9, 5.13, 5.15, 5.16), **Unit III** :Chapters: chapter 6 (6.2 - 6.4, 6.7, 6.11) chapter7( 7.2 – 7.5, 7.7), **UNIT IV** :Chapter 8 (Sec 8.1 – 8.3, 8.5 - 8.8), **Unit V** Chapter: 11(11.2– 11.5)

## Semester– III U22ACC4TP

**PROGRAMMINGINC++ (PRACTICAL)**

## PRACTICAL: 40Marks (External30marks,Internal 10marks)

## Practical Programs

1. Arithmetic Operators. 2. Control Structures. 3. Classes and Objects.
2. Arrays 5. Functions. 6. Constructor. 7. Files.

# Online Resources:

|  |  |
| --- | --- |
| Swayam course |  |
| E-content | * [https://www.slideshare.net/THOOYAVANV/c-overview-ppt- 72294760](https://www.slideshare.net/THOOYAVANV/c-overview-ppt-72294760) * <https://www.slideshare.net/geeeeeet/overview-of-c> * <https://www.youtube.com/watch?v=Rub-JsjMhWY> * <https://www.youtube.com/watch?v=zl203Xj26AI> |
| Other online resources | * [http://www.lmpt.univ-tours.fr/~volkov/C++.pdf](http://www.lmpt.univ-tours.fr/%7Evolkov/C%2B%2B.pdf) * [https://www.mimuw.edu.pl/~mrp/cpp/SecretCPP/O%27Reilly%20-](https://www.mimuw.edu.pl/%7Emrp/cpp/SecretCPP/O%27Reilly%20-%20Practical%20C%2B%2B%20Programming.pdf)   [%20Practical%20C++%20Programming.pdf](https://www.mimuw.edu.pl/%7Emrp/cpp/SecretCPP/O%27Reilly%20-%20Practical%20C%2B%2B%20Programming.pdf)   * [http://vergil.chemistry.gatech.edu/courses/C++/C++-tutorial-pt2.pdf](http://vergil.chemistry.gatech.edu/courses/C%2B%2B/C%2B%2B-tutorial-pt2.pdf) * [http://atlas.physics.arizona.edu/~kjohns/downloads/Francois\_Fleuret](http://atlas.physics.arizona.edu/%7Ekjohns/downloads/Francois_Fleuret_-_C%2B%2B_Lecture_Notes.pdf)   [\_-\_C++\_Lecture\_Notes.pdf](http://atlas.physics.arizona.edu/%7Ekjohns/downloads/Francois_Fleuret_-_C%2B%2B_Lecture_Notes.pdf) |

**Relationship Matrix for COs, POs, PSOs**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Course Outcomes | Programme Outcomes | | | | | Programme Specific Outcomes | | | | |
| PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
| CO1 | 1 | 2 | 2 | 1 |  | 1 | 2 | 2 |  | 2 |
| CO2 | 1 | 1 | 1 | 1 |  | 1 | 1 |  |  |  |
| CO3 | 1 | 1 | 1 | 1 |  | 1 | 1 |  |  |  |
| CO4 |  | 1 | 1 | 1 |  | 1 |  |  |  |  |
| CO5 | 2 | 3 | 3 | 3 | 3 |  | 2 | 2 |  | 3 |
| AVG | 1 | 1.6 | 1.6 | 1.4 | 0.6 | 0.8 | 1.2 | 0.8 |  | 1 |

**Note:** 1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High)

\*‖ ―Indicates there is no correlation

|  |  |  |  |
| --- | --- | --- | --- |
| **Part - III: Skill Based Elective II** | | **Semester - III** | |
| **OFFICE MANAGEMENT** | | | |
| **Course Code:** U22SBEC2 | **Hours per week:** 2 | | **Credit:** 2 |
| **CIA:** 25 Marks | **ESE:** 75 Marks | | **Total:** 100 Marks |

## Objective

* To develop the students to an extensive study on Office Management.

## Course Outcomes (COs)

After completing this course, the student shall be able to:

|  |  |  |
| --- | --- | --- |
| **CO1** | : | Understand the Meaning, Functions of Office Management. |
| **CO2** | : | Enable the students to understand the Office Organization, Characteristics, types and the functions of Office Manager. |
| **CO3** | : | Analyze the importance and essentials of Office Record and filing methods. |
| **CO4** | : | Compile information on Office Communication, and Mailing of Document |
| **CO5** | : | Explain the meaning, Principles of Form Letters and types of Report Writing. |

## Unit I: Introduction to office management (6 hours)

Office Management – Meaning –**\*Elements of Office Management** – **#Functions of Office Management-** Importance of office management- Principles of Office management.

## Unit II: Office Organization (6 hours)

Office organization – Definition- \***Characteristics** - Types of organization –

Modern office organization - qualification and qualities of office manager- #**Functions of an**

## Office Manager- Authorities – Responsibilities

**Unit III: Record Management (6 hours)**

Office record management – Importance – **#Filing essentials** – Classification and arrangements of files – **\*Modern methods of filing** – Modern filing devices- Indexing.

## Unit IV: Office Communication (6 hours)

Office communication - \***Types of communication**- Electronic communication- Barriers of e-communication- #E-mail-  **\* mailing of office document**

## Unit V: Form Letters (6 hours)

Form letters – Meaning, Principals and factors to be considered in designing office forms Office report- qualities of good report- Types of report –\***Types of report writing.**

**Extra Credit:**

# Case Study

\* Self Learning

Activities: Quiz, Collection of Reports. Collection of Forms.

## Text Books:

**1.** J.P. Mahajan,Fundamentals of Office management.

## Books For Reference:

1. S.P. Arrora,Office Management.
2. RSN Pillai and Bagavathi, Office Management.

## Online Resources:

|  |  |
| --- | --- |
| E-content | * <https://www.slideshare.net/israrraja/office-management-39808071> * <https://www.slideshare.net/rssa21/office-management-14163964> * <https://www.slideshare.net/aimeepusing/records-management-ppt> * <https://slideplayer.com/slide/5812235/> * <https://slideplayer.com/slide/6653953/> |
| Other online resources | * [https://www.researchgate.net/publication/323731787\_Office\_Manag](https://www.researchgate.net/publication/323731787_Office_Management) ement * [http://eacharya.inflibnet.ac.in/data-server/eacharya-](http://eacharya.inflibnet.ac.in/data-server/eacharya-documents/53e0c6cbe413016f234436ed_INFIEP_8/20/ET/8_ENG-20-ET-V1-S1__lesson.pdf) documents/53e0c6cbe413016f234436ed\_INFIEP\_8/20/ET/8\_ENG- [20-ET-V1-S1 lesson.pdf](http://eacharya.inflibnet.ac.in/data-server/eacharya-documents/53e0c6cbe413016f234436ed_INFIEP_8/20/ET/8_ENG-20-ET-V1-S1__lesson.pdf) |

**Relationship Matrix for COs,POs,PSOs.**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Course Outcomes | Programme Outcomes | | | | | Programme Specific Outcomes | | | | |
| PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
| CO1 | 1 | 1 | 1 | 1 |  | 1 | 1 |  |  |  |
| CO2 | 1 | 1 | 1 | 1 |  | 1 | 1 |  |  |  |
| CO3 | 2 |  | 2 | 2 |  |  |  |  | 2 |  |
| CO4 |  | 3 | 3 | 3 | 3 |  |  |  |  | 3 |
| CO5 | 2 | 2 | 2 |  |  |  | 2 | 2 |  | 2 |
| AVG | 1.2 | 1.4 | 1.8 | 1.4 | 0.6 | 0.4 | 0.8 | 0.4 | 0.4 | 1.0 |

**Note:** 1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High)

\*‖ ―Indicates there is no correlation

|  |  |  |  |
| --- | --- | --- | --- |
| **Part - III: Skill Based Elective III** | | **Semester - III** | |
| **RETAIL MANAGEMENT** | | | |
| **Course Code:** U22SBEC3 | **Hours per week:** 2 | | **Credit:** 2 |
| **CIA:** 25 Marks | **Practical:** 75 Marks | | **Total:** 100 Marks |

**Objectives**

* To impart the knowledge and meaning of Retail management.

# **Course Outcomes (COs)**

After Completing this course student will be able to

**CO1 :** Develop the knowledge of Retail process and Segmentation.

**CO2 :** Understand the concept of Planning Strategy, Financial Strategy

**CO3 :** Discuss the Purpose and Principles of Inventory Management and Material

Handling.

**CO4 :** Express the ideas of Stores Layout designs, Objectives and the factors

Considered for Display.

**CO5 :** Compile the knowledge of Store based; Non-Store based retailformats and

emerging trends in retail formats

# **Unit I: Introduction** **(6 Hours)**

Retail Management – \***Process** – #**Retail Marketing segmentation** – Key retail segments- Role of marketing in retail- marketing mix- STP approach.

# **Unit II : Strategic Plan (6 Hours)**

Strategic planning in retailing – **\*Financial strategy in retailing** – Retail strategic profit model

# **Unit III: Inventory Management (6 hours)**

Inventory management in retailing – **#Material Handling** – Principles and purpose of material handling **–\*Symptoms of poor material handling**.

# **Unit IV: Stores Layout (6 hours)**

Stores layout and design – **\*Objectives** – Factors – Display

# **Unit V : Retail Formats (6 hours)**

Retail formats – **\*Store based retail format**- Non Store Board Retail Format – #other emerging retail formats- continence stores- super markets- hyper market-Specialty stores, Department stores.

# **Extra Credit:**

# Case Study

\* Self Learning

Activities : Quiz, Visiting Retails, Group Discussion

# **Text Books :**

1. Dr. Harjit Singh, Retail Management : S Chand and Co.

# **Books for Reference:**

1. Balraj Tuli Srivatsava, Retail Management
2. Dr.L. Natarajan , Retail Marketing,Margam Publications
3. Ansuya Angadi, Retail Management,S.Chand and Co.

# Online Resources:

|  |  |
| --- | --- |
| E-content | * <https://www.slideshare.net/anirban0/retail-management-12137939> * [https://www.slideshare.net/ASIFJAMAL2/introduction-to-retail- management](https://www.slideshare.net/ASIFJAMAL2/introduction-to-retail-management) * [https://www.slideshare.net/KuldeepUttam/inventory-management- 27668547](https://www.slideshare.net/KuldeepUttam/inventory-management-27668547) * <https://www.youtube.com/watch?v=5iRDd-f1nmg> |
| Other online resources | * [http://www.crectirupati.com/sites/default/files/lecture\_notes/Retail% 20Management.pdf](http://www.crectirupati.com/sites/default/files/lecture_notes/Retail%20Management.pdf) * [https://www.tutorialspoint.com/retail\_management/retail\_manageme nt\_tutorial.pdf](https://www.tutorialspoint.com/retail_management/retail_management_tutorial.pdf) |

**Relationship Matrix for COs, POs, PSOs.**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Course  Outcomes | Programme Outcomes | | | | | Programme Specific Outcomes | | | | |
| PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
| CO1 | 2 | 2 | 2 |  |  |  | 2 | 2 |  | 2 |
| CO2 | 1 | 1 | 1 | 1 |  | 1 | 1 |  |  |  |
| CO3 | 1 | 1 | 1 | 1 |  | 1 | 1 |  |  |  |
| CO4 | 1 | 1 | 1 | 1 |  | 1 | 1 |  |  |  |
| CO5 | 2 | 3 | 3 | 3 | 3 |  | 2 | 2 |  | 3 |
| AVG | 1.4 | 1.6 | 1.6 | 1.2 | 0.6 | 0.6 | 1.4 | 0.8 |  | 1.0 |

**Note:** 1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High)

\*‖ ―Indicates there is no correlation

|  |  |  |  |
| --- | --- | --- | --- |
| **Part –III: Core Course VI (CC - VI)** | | **Semester - IV** | |
| **COST ACCOUNTING** | | | |
| **Course Code:** U22CC6 | **Hours per week:** 4 | | **Credit:** 6 |
| **CIA:** 25 Marks | **ESE:** 75 Marks | | **Total:** 100 Marks |

## Objective

* To create an understanding of the cost concept and the methods for ascertainment of costs for different types of products.

## Course Outcomes (COs)

After completing this course, the student shall be able to:

|  |  |  |
| --- | --- | --- |
| **CO1** | : | Describe the basics of costing used for decision making of  performance evaluation |
| **CO2** | : | Presses how materials and inventory cost planning solve the issues  in decision making |
| **CO3** | : | Estimate measure labour related cost |
| **CO4** | : | Formulate overhead predetermined and activity -based costing |
| **CO5** | : | Summarize and infer on the methods costing |

**UNIT I: Introduction to Cost (12 hours)**

Cost - Definition, Scope and Nature of Cost Accounting - Difference between Financial Accounting and Cost Accounting - Cost Concepts - Cost Accounting Standard - Classification (CAS 1) and Direct Expenses (CAS 10) - Objectives and **Advantages\*** - Methods and Techniques - Cost Unit - Cost Center - Cost Sheet - Tenders and Quotations.

**UNIT II: Material Costing (12 hours)**

Materials Cost (CAS 6) - Purchase Procedure - Stores Procedure - Receipt and Issue of Materials - Inventory Control - Levels of Stock, Perpetual Inventory - Bin Card, Bill of Material. **ABC Analysis#**, EOQ - Stores Ledger - Pricing of Material Issues, FIFO, LIFO, Simple Average, Weighted Average and HIFO.

**UNIT III: Labour Costing (12 hours)**

Employee Cost (CAS 7) - Time Recording and Time Booking - Methods of Remuneration and Incentive Schemes - Overtime and **Idle Time#** - Labour Turnover Types - **Causes** **and Remedies**\*.

**UNIT IV: Overheads (12 hours)**

Overheads (CAS 3) - Collection, Classification, Allocation, Apportionment, Absorption - Recovery Rates - Over and Under Absorption Primary and Secondary Distribution Summary - **Machine Hour Rate#**.

**UNIT V: Methods of Costing (12 hours)**

Job Costing - Methods - Features, Advantages, Limitations - Contract Costing - Procedure for Recording Costs, **Process Costing#** (Excluding Equivalent Production and Inter Process Profit).

## Extra Credit:

# Case Study

\* Self Learning

Activities: 1. Quiz 2. Data Collection regarding Cost Sheet 3. Chart work

## Text Book

1. Jain, S.P and Narang, K.L. (2021). Cost Accounting: Principles and Practice Kalyani Publishers, Ludhiana.

## Reference Books

1. Reddy, T.S. and Hari Prasad Reddy, Y. (2022). Cost Accounting. Margham Publications, Chennai.
2. Maheswari, S.N. (2021). Advanced Cost Accounting. Sultan Chand & Sons, New Delhi.
3. Ramachandran R. & Srinivasan, R. (2020). Cost Accounting, Sriram Publications, Tiruchy
4. Iyengar, S.P. (2019). Cost Accounting: Principles and Practice. Sultan Chand & Sons, New Delhi.

## Marks Scheme

|  |  |  |
| --- | --- | --- |
| **Section A**  **(1\*20=20)Marks** | **Section B (5\*5=25) Marks** | **Section C (3\*10=30)**  **Marks** |
| 1 to 20 Multiple Choice Questions | 21(a) Theory 21(b) Problem 22(a)Problem 22(b) Problem 23(a Theory 23(b) Problem 24(a) Problem 24(b) Problem  25(a) Problem 25(b) Theory | Questions 26 to 30 Problems only. |

**Online Resources:**

|  |  |
| --- | --- |
| Swayam course | * [http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view\_module\_ug.](http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/198)   [php/198](http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/198) |
| E-content | * [https://www.youtube.com/watch?v=pGymzuGAkJ8&ab\_cha](https://www.youtube.com/watch?v=pGymzuGAkJ8&ab_channel=CA.NareshAggarwal) [nnel=CA.NareshAggarwal](https://www.youtube.com/watch?v=pGymzuGAkJ8&ab_channel=CA.NareshAggarwal) * [https://www.youtube.com/watch?v=LmGj4DJO2ko&ab\_cha](https://www.youtube.com/watch?v=LmGj4DJO2ko&ab_channel=CollegeTutor) [nnel=CollegeTutor](https://www.youtube.com/watch?v=LmGj4DJO2ko&ab_channel=CollegeTutor) * <https://www.slideshare.net/MohitSinghal19/cost-overhead> * <https://www.slideshare.net/ajitmmu/labour-cost-control> * <https://www.slideshare.net/faizchhipa/labour-cost-43232353> |
| Other online resources | * http://sdeuoc.ac.in/?q=content/mcom-study-material * [http://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/Advanced%](http://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/Advanced%20Cost%20Accounting-Final.pdf) [20Cost%20Accounting-Final.pdf](http://mdu.ac.in/UpFiles/UpPdfFiles/2020/Jan/Advanced%20Cost%20Accounting-Final.pdf) * [https://www.icsi.edu/media/webmodules/publications/FU](https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf) [LL\_BOOK\_PP-CMA-2017-JULY\_4.pdf](https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf) * [https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-](https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf)   [8-New.pdf](https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf) |

## Relationship Matrix for COs, POs and PSOs

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Outcomes** | **Programme Outcomes** | | | | | **Programme Specific Outcomes** | | | | |
| PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
| CO1 | 1 | 1 | 1 |  |  | 1 | 1 |  |  |  |
| CO2 | 2 | 3 | 3 | 3 |  |  | 2 | 2 | 3 | 2 |
| CO3 | 2 | 3 | 3 | 3 |  |  |  |  | 3 |  |
| CO4 |  | 3 | 3 | 3 | 3 |  |  |  | 3 | 3 |
| CO5 | 2 | 3 | 3 | 3 | 3 |  |  |  | 3 | 3 |
| AVG | 1.4 | 2.6 | 2.6 | 2.4 | 1.2 | .2 | .6 | .4 | 2.4 | 1.6 |

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), “--“ Indicates

there is no correlation

|  |  |  |  |
| --- | --- | --- | --- |
| **Part - III: Allied Course V (ACV)** | | **Semester - IV** | |
| **COMMERCIAL LAW** | | | |
| **Course Code:** U22ACC5 | **Hours per week:** 5 | | **Credit:** 3 |
| **CIA:** 25 Marks | **ESE:** 75 Marks | | **Total:** 100 Marks |

## Objectives

* + To impart knowledge various legal provisions relating to business.

## Course Outcomes (COs)

After completing this course, the student shall be able to:

|  |  |  |
| --- | --- | --- |
| **CO1** | : | Understand the basic terms, values and laws in the area of  commercial law |
| **CO2** | : | able to identify the fundamental legal principles behind contractual  agreements |
| **CO3** | : | Equip the students about free consent, discharge of contract and  performance of contract |
| **CO4** | : | Describes commercial law in the global context |
| **CO5** | : | Facilitate an understanding of legal processes relevant to  commercial law |

**UNIT - I: Law of Contract (15 Hours)**

Law - Nature - **Important - Characteristics\*** - Classification of Law. Law of Contract - Nature - Object - Classification of Contract - Essentials of a Valid Contract.

**UNIT - II: Offer and Acceptance (15 Hours)**

Offer and Acceptance - Legal Rules as to Offer and Acceptance - Communication of Offer, Acceptance and Revocation. Consideration - Legal Rules as to Consideration - Exceptions - Stranger to Contract.

**UNIT - III: Capacity to Contract (15 Hours)**

Capacity to Contract - Free Consent - Legality of Object - Performance of Contract and Discharge of Contract - Remedies for Breach of Contract.

**UNIT - IV: Contract of Indemnity and Guarantee (15 Hours)**

Contract of Indemnity and Guarantee - Bailment - Pledge - Lien - Hypothecation - Mortgage - Contract of Agency. Transfer of Property Act – Features - Kinds of Transfer.

**UNIT - V: Sale of Goods Act (15 Hours)**

Sale of Goods Act - Sale and Agreement to Sell - Conditions and Warranties - Transfer of Property - Transfer of Title - Performance of Contract - Rights of an Unpaid Seller.

## Extra Credit:

# Case Study

\* Self Learning

Activities: 1. Role play 2. Review of a Case. 3.Draft a model of an Agreement.

## Text Book

1. Kapoor N.D., Business Law, Sultan Chand & Sons, New Delhi, 2021

## Reference Books

1. Balachandran, V., & Thothadri S, Business Law, McGraw Hill, New Delhi.
2. Gulshan S.S ., Business law, Anurag Jain, N.D, 2006
3. Sreenivasan M.R., Commercial & Industrial law Margham Publications 2004, Chennai, 2017
4. Tulsian, Business law Tata Mcgrew Hill Co, New Delhi,2016

## Online Resources:

|  |  |
| --- | --- |
| Swayam course | * [http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view\_modu](http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/201)   [le\_ug.php/201](http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/201) |
| E-content | * [https://www.slideshare.net/ChandanMishra82/comm](https://www.slideshare.net/ChandanMishra82/commercial-law-78913706) [ercial-law-78913706](https://www.slideshare.net/ChandanMishra82/commercial-law-78913706) * [https://www.slideshare.net/nash32/commercial-law-](https://www.slideshare.net/nash32/commercial-law-68389890) [68389890](https://www.slideshare.net/nash32/commercial-law-68389890) * <https://www.slideserve.com/yepa/commercial-law> |
| Other online resources | * <https://www.lawnow.org/introduction-to-contracts/> * [https://www.toppr.com/guides/business-](https://www.toppr.com/guides/business-laws/indian-contract-act-1872-part-i/legal-rules-regarding-consideration/) [laws/indian-contract-act-1872-part-i/legal-rules-](https://www.toppr.com/guides/business-laws/indian-contract-act-1872-part-i/legal-rules-regarding-consideration/) [regarding-consideration/](https://www.toppr.com/guides/business-laws/indian-contract-act-1872-part-i/legal-rules-regarding-consideration/) * <https://hallellis.co.uk/contractual-consideration/> * [https://static.careers360.mobi/media/uploads/froala\_](https://static.careers360.mobi/media/uploads/froala_editor/files/Part-2-Unit-2%3A-Bailment-and-Pledge.pdf) [editor/files/Part-2-Unit-2%3A-Bailment-and-](https://static.careers360.mobi/media/uploads/froala_editor/files/Part-2-Unit-2%3A-Bailment-and-Pledge.pdf) [Pledge.pdf](https://static.careers360.mobi/media/uploads/froala_editor/files/Part-2-Unit-2%3A-Bailment-and-Pledge.pdf) * [http://lawtimesjournal.in/contract-of-bailment-and-](http://lawtimesjournal.in/contract-of-bailment-and-pledge/#%3A~%3Atext%3DBailment%20means%20a%20delivery%20of%2Ca%20special%20kind%20of%20bailment) [pledge/#:~:text=Bailment%20means%20a%20delivery%](http://lawtimesjournal.in/contract-of-bailment-and-pledge/#%3A~%3Atext%3DBailment%20means%20a%20delivery%20of%2Ca%20special%20kind%20of%20bailment) [20of,a%20special%20kind%20of%20bailment.](http://lawtimesjournal.in/contract-of-bailment-and-pledge/#%3A~%3Atext%3DBailment%20means%20a%20delivery%20of%2Ca%20special%20kind%20of%20bailment) * [http://egyankosh.ac.in/bitstream/123456789/13374/1](http://egyankosh.ac.in/bitstream/123456789/13374/1/Unit-8.pdf)   [/Unit-8.pdf](http://egyankosh.ac.in/bitstream/123456789/13374/1/Unit-8.pdf)   * [https://www.investopedia.com/terms/q/quasi-](https://www.investopedia.com/terms/q/quasi-contract.asp) [contract.asp](https://www.investopedia.com/terms/q/quasi-contract.asp) |

**Relationship Matrix for COs, POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course**  **Outcomes** | **Programme Outcomes** | | | | | **Programme Specific Outcomes** | | | | |
| PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
| CO1 |  | 1 | 1 | 1 | 1 | 1 | 1 |  |  |  |
| CO2 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |  | 1 |
| CO3 | 2 |  | 3 | 3 | 1 |  |  |  | 2 | 3 |
| CO4 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |  |  |  |
| CO5 | 1 | 2 | 2 | 2 | 2 | 1 | 1 |  |  | 2 |
| AVG | 1 | 1 | 1.6 | 1.6 | 1.2 | .8 | .8 | .2 | .4 | 1 |

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), “--“ Indicates

there is no correlation

|  |  |  |  |
| --- | --- | --- | --- |
| **Part - III: Allied Course VI (AC - VI)** | | **Semester - IV** | |
| **DATABASE MANAGEMENT SYSTEM** | | | |
| **Course Code:** U22ACC6TP | **Hours per week:** 5 | | **Credit:** 3 |
| |  | | --- | | **Theory: 60Marks** (External 45 marks,Internal15Marks) | | **Practical:40Marks** (External 30 marks,Internal10marks) | | | | **Total:** 100 Marks |

## Objective

* To develop the knowledge to design and build a simple database system and demonstratecompetencewiththefundamentaltasksinvolvedwithmodeling,designing,andimplementingaDBMS

## Course Outcomes (COs)

After completing this course, the student shall be able to:

|  |  |  |
| --- | --- | --- |
| **CO1** | : | Understand the features of Database Management Systems and Relational database. |
| **CO2** | : | Design a Specialist Database, Relational Model, Structure, Schema Diagram, Relational Operations. |
| **CO3** | : | Develop the knowledge of SQL, Basic Structure, Set Operation, Null Values, Aggregate Function and Modification of Database. |
| **CO4** | : | Analyze the requirements of Ms-Access and create a new database. |
| **CO5** | : | Determine the students to create Table, Forms and Report generation. |

## Unit I: Introduction (15hours)

Introduction – Database-System Applications-Purpose of database system- View of Data-Data base languages–Relational Databases-Database Design-Data storage and Querying Transaction Management-Database Architecture-**History of Database systems**.

## Unit II: Specialty Databases (15hours)

Specialty Databases- Database users and administrators- Relational Model- Structure of Relational Database–Database Schema–Keys–**Schema Diagram**-Relational Query Languages-Relational Operations

## Unit III : SQL (15hours)

Introduction to SQL: Overview of SQL – SQL Data Definition – Basic Structure of SQLQueries-AdditionalBasicOperations-Setoperation–NullValues-AggregateFunction–**Modification of Database.**

**Unit IV: MS Access** **(15hours)**

Introduction to MS Access-Data processing-**Data base design**-Create a new database Access.

## Unit V: Tables & Forms (15hours)

Create Table-Sorting Table-**Create Forms**-Create Query-Report Generation.

# **Extra Credit:**

# Case Study

\* Self Learning

Activities: Quiz, Create Forms, Generating the Reports.

# **Text Books :**

1.Abraham Silberschatz Henry F. Korth, S. Sudarshan , Data System Concepts McGraw Hill, Sixth edition, Unit I :Chapters: 1.1,1.2,1.3,1.4,1.5,1.6,1.7,1.8,1.9,1.13. Unit II: Chapters: 1.11,1.12,2.1,2.2,2.3,2.4,2.5,2.6. Unit III: Chapters: 3.1,3.2,3.3,3.4,3.5,3.6,3.7,3.9.

# **Books for reference:**

1. Ramew Elmasri,Shamkant B. Navathe, Fundamentals of Database System –Addison Wesley Longman Pvt. Ltd, 3rd Edition.
2. Alexis Icon and Matheews Leon, Database management System- – Vikas Publishing House Pvt. Ltd.,

## Semester–IV DATABASEMANAGEMENTSYSTEM

**PRACTICAL 40Marks (External30 marks, Internal 10marks)**

1. Creation of New database and Table in SQL.
2. Modification of Table in SQL.
3. Aggregate Function
4. Set Operation
5. Join Operation

# **Online Resources:**

|  |  |
| --- | --- |
| E-content | * [https://www.slideshare.net/SHIKHAGAUTAM4/dbms-introduction- and-basics](https://www.slideshare.net/SHIKHAGAUTAM4/dbms-introduction-and-basics) * [https://www.slideshare.net/OECLIBOdishaElectron/database- management-system-ppt](https://www.slideshare.net/OECLIBOdishaElectron/database-management-system-ppt) * <https://www.youtube.com/watch?v=T7AxM7Vqvaw> * <https://www.youtube.com/watch?v=htMbbD6xFnw> * <https://www.youtube.com/watch?v=cMUQznvYZ6w> |
| Otheronline  resources | * <https://www.dce.kar.nic.in/new%20files/30-10-07.pdf> |

**Relationship Matrix for COs, POs, PSOs**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Course Outcomes | Programme Outcomes | | | | | Programme Specific Outcomes | | | | |
| PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
| CO1 | 1 | 1 | 1 | 1 |  | 1 | 1 |  |  |  |
| CO2 |  | 3 | 3 | 3 | 3 |  |  |  |  | 3 |
| CO3 | 2 | 2 | 2 |  |  |  | 2 | 2 |  | 2 |
| CO4 | 2 |  | 2 | 2 |  |  |  |  | 2 |  |
| CO5 | 2 | 2 | 2 |  |  |  | 2 | 2 |  | 2 |
| AVG | 1.4 | 1.6 | 2 | 1.2 | 0.6 | 0.2 | 1 | 0.8 | 0.4 | 1.4 |

**Note:** 1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High)

\*‖ ―Indicates there is no correlation

|  |  |  |  |
| --- | --- | --- | --- |
| **Part –IV: Non Major Elective Course (NMEC)** | | **Semester - IV** | |
| **INTRODUCTION TO HRM** | | | |
| **Course Code:** U22NMECA1 | **Hours per week:** 2 | | **Credit:** 2 |
| **CIA:** 25 Marks | **ESE:** 75 Marks | | **Total:** 100 Marks |

## Objective

* + To enable the students to understand the HR Management and system at various levels in general and in certain specific industries or organizations.

## Course Outcomes (COs)

After completing this course, the student shall be able to:

|  |  |  |
| --- | --- | --- |
| **CO1** | : | Understand the concept of HRM, Features, Objectives, Importance and their Practices. |
| **CO2** | : | Enable the students to understand the role of HRP, Factors, Job Analysis and Design, Job Description, Job Design. |
| **CO3** | : | Discuss the need for Recruitment and Selection. |
| **CO4** | : | Analyze the concept and need of Training, Methods, and Types.. |
| **CO5** | : | Determine the knowledge of Performance Appraisal, Purpose, Methods, and Major Issues in performance Appraisal. |

# **Unit I: Introduction to Human Resource Management (6 Hours)**

Definition and Concept- Nature-Objectives- Functions- Scope and Development of Human Resource Management- qualities of HR manager-**Evolution of Human Resource Management\*.**

# **Unit II: Human Resource Planning (6 Hours)**

Concept of Human Resource Planning (HRP) –concepts- Factors in HR planning **- Process of HRP\***- **Job Analysis #**- Job Description- Writing a Job Description- Job Specification- Job Design.

# **Unit III: Recruitment and Selection (6 Hours)**

Introduction -Concept of Recruitment- Policy- sources- **Factors Affecting Recruitment\***- Selection- concept-Process of Selection- **Selection Tests and Interviews#** -

# **Unit IV: Training (6 Hours)**

**Concept and Significance of Training\***- Training Needs- **Training Methods#**-Types of Training- career Planning- development.

**Unit V: Performance Appraisal (6 Hours)**

**Introduction- Concept of Performance Appraisal\***- Process- Methods of Performance Appraisal-counseling - **Major Issues in Performance Appraisal#.**

# **Extra credit:**

**# Case** Study

\* Self Learning

Activities: 1. Role Play 2.Group Discussion3. Report preparation

# **Text Books:**

1. K Aswathappa; Human Resource and Personal Management; Tata McGraw Hill, 2017 8th Edition

# **Reference Books:**

1. George W Bohlander and Scott A Snell; Principles of Human Resource Management; Thomson Publications Fifteenth Edition 2016
2. VSP Rao; Human Resource Management; Excel Books, 3rd Edition 2017
3. P.Subba Rao; Essentials of Human Resource management and Industrial relation; Himalaya Publishing House
4. P.C.Tripathi; Personal Management and Industrial relation; Sulthan Chand & Sons
5. B.S.Bhatia & G.S. Batra; Human Resource Management; Deep& Deep Publishers

# Online Resources:

|  |  |
| --- | --- |
| Swayam Course | <https://onlinecourses.nptel.ac.in/noc20_mg15/preview>  https://online-degree.swayam.gov.in/dyp20\_d01\_s2\_mg09/preview |
| E-Content | <https://www.slideshare.net/BabasabPatil/human-resource-management-ppt> [https://www.slideshare.net/tanujpoddar/introduction-to-human-resource-](https://www.slideshare.net/tanujpoddar/introduction-to-human-resource-management-30053105) [management-30053105](https://www.slideshare.net/tanujpoddar/introduction-to-human-resource-management-30053105)  <https://www.powershow.com/view/3cbea5-> |
| Otheronline resources | <http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/240> [http://www.sajaipuriacollege.in/wp-content/uploads/2020/04/BA7204-](http://www.sajaipuriacollege.in/wp-content/uploads/2020/04/BA7204-HUMAN_RESOURCE_MANAGEMENT.pdf) [HUMAN\_RESOURCE\_MANAGEMENT.pdf](http://www.sajaipuriacollege.in/wp-content/uploads/2020/04/BA7204-HUMAN_RESOURCE_MANAGEMENT.pdf)  <https://www.ncertbooks.guru/mba-human-resource-management-notes/> |

**Relationship Matrix for COs, POs, PSOs.**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Course Outcomes | Programme Outcomes | | | | | Programme Specific Outcomes | | | | |
| PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
| CO1 | 1 | 1 | 1 | 1 |  | 1 | 1 |  |  |  |
| CO2 |  | 1 | 1 | 1 |  | 1 |  |  |  |  |
| CO3 | 1 | 1 | 1 | 1 |  | 1 | 1 |  |  |  |
| CO4 | 2 |  | 2 | 2 |  |  |  |  | 2 |  |
| CO5 | 2 | 2 | 2 |  |  |  | 2 | 2 |  | 2 |
| AVG | 1.2 | 1 | 1.4 | 1 |  | 0.6 | 0.8 | 0.4 | 0.4 | 0.4 |

Notes : 1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), “--“ Indicates there is no correlation

|  |  |  |  |
| --- | --- | --- | --- |
| **Part –III: Core Course 7 : (CC 7)** | | **Semester - V** | |
| **CORPORATE ACCOUNTING** | | | |
| **Course Code:** U22CC7 | **Hours per week:** 5 | | **Credit:** 5 |
| **CIA:** 25 Marks | **ESE:** 75 Marks | | **Total:** 100 Marks |

## Objective

* + - To impart basic knowledge Corporate Accounting Procedures.

## Course Outcomes (COs)

After completing this course, the student shall be able to:

|  |  |  |
| --- | --- | --- |
| **CO1** | : | Develop in depth knowledge on issue of shares and debentures. |
| **CO2** | : | Analyze the valuation of intangible assets and profit prior to  incorporation |
| **CO3** | : | Know the preparation of profit and loss account and balance sheet  of the company. |
| **CO4** | : | Understand amalgamation, absorption and external Reconstruction  of a company. |
| **CO5** | : | Know preparation of accounting for banking and insurance  companies. |

**UNIT I: Issue of Shares and Debentures (15 hours)**

Shares - Types of Shares - Issue of Shares at Par, at Premium and at Discount - Forfeiture and Reissue. Bonus Shares - **Right Issue\*** - Journal Entries for Issue of Sweat Equity (ESOP) Shares. Issue of Debentures - Purchase of Debenture: Ex-Interest and Cum Interest.

**UNIT II: Valuation of Intangible Assets & Final Accounts of Companies (15 hours)**

Valuation of Intangible Asset as per **AS 26**: Shares and Goodwill- **Final Accounts of Companies#** (As per Companies Act 2013) - Managerial Remuneration - Income Statement - Balance Sheet.

**UNIT III: Amalgamation , External and Internal Reconstruction (15 hours)** Amalgamation (AS 14): Methods of Purchase Consideration - Amalgamation in the Nature of Purchase and **Merger#**. Internal Reconstruction - Capital Reduction Account.

**UNIT IV: Accounts of Banking Companies (15 hours)** **Banking Companies Accounts -** Rebate on Bills Discounted - **Non-Performing Assets**# - Final Accounts of Banking Companies - Preparation of Profit and Loss Account -Balance Sheet

**UNIT V: Accounts Insurance Companies (15 hours)**

-Insurance Companies - Life Insurance - Preparation of Valuation Balance Sheet and Revenue Account. Fire and Marine Insurance - Preparation of Revenue Account Only.

**Extra Credit:**

# Case Study

\* Self Learning

Activities: 1. Data Collection (Company Final Accounts Annual Report) 2.

## Text Book

1. Jain, S.P. & Narang, K.L. (2017). Advanced Accountancy, Kalyani Publishers, Ludhiana

## Reference Books

1. Reddy and Murthy. (2021). Corporate Accounting, Margham Publications, Chennai.
2. Shukla M.C., & Grewal, T.S., (2021). Advanced Accountancy, S.Chand and Co. Ltd., New Delhi.
3. Gupta R.L and Radhaswamy, (2021). Advanced Accountancy, Sultan Chand and Sons, New Delhi.

## Marks Scheme

|  |  |  |
| --- | --- | --- |
| **Section A (1\*20=20 Marks** | **Section B ( 5\*5= 25 Marks)** | **Section C(3\*10=30Marks)** |
| Questions 1 to 20 Theory Questions only | 21a) Theory 21 b) Problem 22a) Theory 22b) Problem 23a) Problem 23b) Problem 24a) Problem 24 b) Problem  25 a)Problem 25b) Problem | Questions 26 to 30 Problems only |

**Online Resources:**

|  |  |
| --- | --- |
| Swayam course | * [http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view\_module\_ug.p](http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/238)   [hp/238](http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/238) |
| E-content | * <https://www.youtube.com/watch?v=qXgxHiabEQM> * <https://www.youtube.com/watch?v=A-9hEMcSvno> * [https://www.slideshare.net/janehayden12/a-simple-](https://www.slideshare.net/janehayden12/a-simple-introduction-%20%20%20%20%20about-a-holding-company) [introduction- about-a-holding-company](https://www.slideshare.net/janehayden12/a-simple-introduction-%20%20%20%20%20about-a-holding-company) |
| Other online resources | * [http://kamarajcollege.ac.in/Department/Corporate/III%20Ye](http://kamarajcollege.ac.in/Department/Corporate/III%20Year/001%20Core%2013%20-%20Corporate%20Accounting%20I%20-%20V%20Sem.pdf) [ar/001%20Core%2013%20-](http://kamarajcollege.ac.in/Department/Corporate/III%20Year/001%20Core%2013%20-%20Corporate%20Accounting%20I%20-%20V%20Sem.pdf)   [%20Corporate%20Accounting%20I%20-%20V%20Sem.pdf](http://kamarajcollege.ac.in/Department/Corporate/III%20Year/001%20Core%2013%20-%20Corporate%20Accounting%20I%20-%20V%20Sem.pdf)   * <http://www.universityofcalicut.info/syl/BComIIISem197.pdf> * [https://icmai.in/upload/Students/Syllabus-](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper12-Revised.pdf) [2012/Study\_Material\_New/Inter-Paper12-Revised.pdf](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper12-Revised.pdf) |

## Relationship Matrix for COs, POs and PSOs

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Outcomes** | **Programme Outcomes** | | | | | **Programme Specific Outcomes** | | | | |
| PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
| CO1 | 1 | 1 | 1 |  |  | 1 | 1 |  |  |  |
| CO2 | 2 | 1 | 2 | 2 |  | 1 | 1 |  | 4 |  |
| CO3 | 2 | 1 | 2 | 2 |  | 1 | 2 | 2 | 2 | 5 |
| CO4 | 1 | 2 | 2 |  | 3 |  | 1 | 1 | 1 | 3 |
| CO5 |  | 3 | 3 | 3 | 3 |  |  |  |  | 3 |
| AVG | 2 | 2.6 | 2.6 | 1.8 | .6 | 1 | 1.6 | 1.2 | 1.2 | 1.4 |

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), “--“ Indicates

there is no correlation

|  |  |  |  |
| --- | --- | --- | --- |
| **Part –III: Core Course 8 : (CC 8)** | | **Semester - V** | |
| **INCOME TAX LAW AND PRACTICE** | | | |
| **Course Code:** U22CC8 | **Hours per week:** 5 | | **Credit:** 4 |
| **CIA:** 25 Marks | **ESE:** 75 Marks | | **Total:** 100 Marks |

**Objective**

* + - To understand the basic rules and regulations of income tax in India.

## Course Outcomes (COs)

After completing this course, the student shall be able to:

|  |  |  |
| --- | --- | --- |
| **CO1** | : | Know the basic rules and regulations as per the latest finance Act. |
| **CO2** | : | Update the tax rates in the salaried class people. |
| **CO3** | : | Gain knowledge about the calculation of income from house  property |
| **CO4** | : | Get the latest provisions relating to admissible, inadmissible  expenses on the heads income business or profession |
| **CO5** | : | Know the calculation on capital gain and other sources income |

**UNIT I: Basic Tax Procedure (18 Hours)**

Income Tax - **Features**\* - History - Basic Concepts - Assessee - Person - Previous Year - Assessment Year - Income - Capital and Revenue - **Residential Status#** - Incidence of Tax - Exempted Incomes.

**UNIT II: Income from Salary (18 Hours)**

Salary -Definition - Computation of Income under the Head Salaries- Basis of Charge - **Different Forms of Salary#** - Allowances - Perquisites and their Valuation - Deduction from Salary - Provident Funds - Deductions under Section 80C - Calculation of Tax Liability on Salary Income.

**UNIT III: Income from House Property (18 hours)**

House Property - Computation of Income under the Head Income from House Property - Basis of Charge - Determination of Annual Value - Income from Let Out Property- **Self Occupied Property#**- Deductions Allowed.

**UNIT IV: Income from Business/ Profession (18 hours)**

Income from Business - Allowable and Disallowable Incomes and Expenses - **Depreciation U/s 32**\* - Computation of Taxable Income of Business. Profession - Computation of Taxable Income from Profession.

**UNIT V: Income from Capital Gains and Other sources (18 hours)**

Capital Gains Computation of Income from Capital Gains - **Basis of Charge**\* - Computation of Long-term and Short-term - Capital Gains - Exemptions 54 only - Computation of Income from Other Sources.

## Extra Credit:

# Case Study

\* Self Learning

Activities :1.Debate.2.Quiz 3.Chartwork (various heads of Income and their provisions)

## Text Book

**1.** V.P.Gaur, D.B.Narang, Puja Gaur, Rajeev Puri, Income Tax Law and Practie, Kalyani Publisher.

## Reference Books

1. Reddy, T.S. Hari Prasad Y. Income Tax Law and Practice, Margham Publications, Chennai
2. Mehrotra H.C., Income Tax Law and Practice, Sahitya Bhawan Publications, Agra (Updated)
3. Vinod K. Singhania. Students Guide to Income Tax Law and Practice, Taxman Publishers, New Delhi.
4. Raj K Agrawal, Hand Book on Income Tax, Bharat Law House, New Delhi.

## Mark Scheme

|  |  |  |
| --- | --- | --- |
| **Section A (1\*20=20**  **Marks)** | **Section B**  **(5\*5= 25 Marks)** | **Section C**  **(3\*10=30Marks)** |
| 1 to 20 Multiple Choice Questions | 21a) Theory 21 b) Problem 22a) Problem 22b) Problem 23a) Problem 23b) Problem 24a) Problem 24 b) Problem  25 a) Theory 25b) Problem | Questions 26 to 30 Problems only |

**Online Resources:**

|  |  |
| --- | --- |
| Swayam course | * [http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view](http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/293)   [\_module\_ug.php/293](http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/293) |
| E-content | * [https://www.slideshare.net/123456789ASHU](https://www.slideshare.net/123456789ASHU/introduction-to-income-tax)   [/introduction-to-income-tax](https://www.slideshare.net/123456789ASHU/introduction-to-income-tax)   * [https://www.youtube.com/watch?v=Qgt8I3](https://www.youtube.com/watch?v=Qgt8I3Pqg-Q&ab_channel=CAdilipbadlani) [Pqg-Q&ab\_channel=CAdilipbadlani](https://www.youtube.com/watch?v=Qgt8I3Pqg-Q&ab_channel=CAdilipbadlani) * [https://www.slideshare.net/ananndkankni/i](https://www.slideshare.net/ananndkankni/income-under-head-salaries) [ncome-under-head-salaries](https://www.slideshare.net/ananndkankni/income-under-head-salaries) * [https://www.youtube.com/watch?v=\_2Tujn](https://www.youtube.com/watch?v=_2Tujn58IqA&ab_channel=CAdilipbadlani) [58IqA&ab\_channel=CAdilipbadlani](https://www.youtube.com/watch?v=_2Tujn58IqA&ab_channel=CAdilipbadlani) * [https://www.slideserve.com/verdad/incom](https://www.slideserve.com/verdad/income-from-business-profession-powerpoint-ppt-presentation)   [e-from-business-profession-powerpoint-ppt-](https://www.slideserve.com/verdad/income-from-business-profession-powerpoint-ppt-presentation) |

|  |  |
| --- | --- |
|  | [presentation](https://www.slideserve.com/verdad/income-from-business-profession-powerpoint-ppt-presentation)   * [https://www.youtube.com/watch?v=3d3ac8](https://www.youtube.com/watch?v=3d3ac8cHMDA&list=PLLgJVrtHe9RoSYISqZXoLUB84Xt_Z1LZj&ab_channel=GroomingEducationAcademy) [cHMDA&list=PLLgJVrtHe9RoSYISqZXoLUB](https://www.youtube.com/watch?v=3d3ac8cHMDA&list=PLLgJVrtHe9RoSYISqZXoLUB84Xt_Z1LZj&ab_channel=GroomingEducationAcademy) [84Xt\_Z1LZj&ab\_channel=GroomingEducatio](https://www.youtube.com/watch?v=3d3ac8cHMDA&list=PLLgJVrtHe9RoSYISqZXoLUB84Xt_Z1LZj&ab_channel=GroomingEducationAcademy) [nAcademy](https://www.youtube.com/watch?v=3d3ac8cHMDA&list=PLLgJVrtHe9RoSYISqZXoLUB84Xt_Z1LZj&ab_channel=GroomingEducationAcademy) * [https://www.youtube.com/watch?v=6bh9Q](https://www.youtube.com/watch?v=6bh9QvRZyFA&ab_channel=NitinGoel)   [vRZyFA&ab\_channel=NitinGoel](https://www.youtube.com/watch?v=6bh9QvRZyFA&ab_channel=NitinGoel) |
| Other online resources | * [https://www.icsi.edu/media/webmodules/](https://www.icsi.edu/media/webmodules/DIRECT_TAX_LAW_AND_PRACTICE_BOOK_04102019.pdf) [DIRECT\_TAX\_LAW\_AND\_PRACTICE\_BOO](https://www.icsi.edu/media/webmodules/DIRECT_TAX_LAW_AND_PRACTICE_BOOK_04102019.pdf) [K\_04102019.pdf](https://www.icsi.edu/media/webmodules/DIRECT_TAX_LAW_AND_PRACTICE_BOOK_04102019.pdf) * [http://kamarajcollege.ac.in/Department/Co](http://kamarajcollege.ac.in/Department/Commerce/III%20Year/005%20Major%20Elective%20I%20-%20Income%20Tax%20Law%20%26%20Practice%20I%20-%20V%20Sem.pdf) [mmerce/III%20Year/005%20Major%20Electiv](http://kamarajcollege.ac.in/Department/Commerce/III%20Year/005%20Major%20Elective%20I%20-%20Income%20Tax%20Law%20%26%20Practice%20I%20-%20V%20Sem.pdf) [e%20I%20-](http://kamarajcollege.ac.in/Department/Commerce/III%20Year/005%20Major%20Elective%20I%20-%20Income%20Tax%20Law%20%26%20Practice%20I%20-%20V%20Sem.pdf)   [%20Income%20Tax%20Law%20&%20Practice](http://kamarajcollege.ac.in/Department/Commerce/III%20Year/005%20Major%20Elective%20I%20-%20Income%20Tax%20Law%20%26%20Practice%20I%20-%20V%20Sem.pdf)  [%20I%20-%20V%20Sem.pdf](http://kamarajcollege.ac.in/Department/Commerce/III%20Year/005%20Major%20Elective%20I%20-%20Income%20Tax%20Law%20%26%20Practice%20I%20-%20V%20Sem.pdf)   * [https://www.icai.org/post.html?post\_id=159](https://www.icai.org/post.html?post_id=15923) [23](https://www.icai.org/post.html?post_id=15923) * [https://castudyweb.com/wp-](https://castudyweb.com/wp-content/uploads/2019/05/Direct-Tax-Book-1-By-CA-Pranav-Chandak-Sir.pdf) [content/uploads/2019/05/Direct-Tax-Book-](https://castudyweb.com/wp-content/uploads/2019/05/Direct-Tax-Book-1-By-CA-Pranav-Chandak-Sir.pdf)   [1-By-CA-Pranav-Chandak-Sir.pdf](https://castudyweb.com/wp-content/uploads/2019/05/Direct-Tax-Book-1-By-CA-Pranav-Chandak-Sir.pdf) |

## Relationship Matrix for COs, POs and PSOs

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course**  **Outcomes** | **Programme Outcomes** | | | | | **Programme Specific Outcomes** | | | | |
| PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
| CO1 | 3 | 1 | 3 | 2 | -- |  | 1 | 1 | 2 | 1 |
| CO2 | 2 | 1 | 1 | 1 | 1 | 2 | 1 | -- | -- | -- |
| CO3 | 3 | 1 | 3 | 2 | -- | -- | 1 | 1 | 2 | 1 |
| CO4 | 2 | 3 | 3 | 3 | -- | -- | -- | -- | 2 | -- |
| CO5 | 2 | 1 | 3 | 2 | 2 |  | 1 | 1 | 2 | -- |
| AVG | 2.4 | 1.4 | 2.6 | 2.4 | .6 | .4 | .8 | .6 | 1.6 | .4 |

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), “--“ Indicates there is

no correlation.

|  |  |  |  |
| --- | --- | --- | --- |
| **Part –III: Core Course 9 Elective : (CC9E)** | | **Semester - V** | |
| **WEB DESIGNING** | | | |
| **Course Code:** U22CC9ETP | **Hours per week:** 5 | | **Credit:** 5 |
| |  | | --- | | **Theory: 60Marks** (External 45 marks,Internal15Marks) | | **Practical:40Marks** (External 30 marks,Internal10marks) | | | | **Total:** 100 Marks |

## Objective:

* To get a clear understanding principles of creating an effective webpage through HTML

## Course Outcomes (COs)

After completing this course, the student shall be able to:

|  |  |  |
| --- | --- | --- |
| **CO1** | : | Apply mark up languages for processing, identifying, and presenting of information in web pages. |
| **CO2** | : | Enablethestudentstounderstandthelink,Headinginawebpage,Aligningtheheadings,Horizontalruleparagraph |
| **CO3** | : | Ability to find Tab Settings, Images and Pictures and Ordered and Unordered list |
| **CO4** | : | ExplaintheTablecreation,widthofTableandCells,StylesheetsandLinkingastylesheet to an HTML document |
| **CO5** | : | Access to create Frames, Forms, Actions, Attribute and their methods. |

## UNIT I: Introduction (15hours)

## Introduction to HTML-DesigningaHomepage-HistoryofHTML-HTMLGenerations-HTMLDocuments-Anchor Tag-Hyper Links

## UNIT II: Header (15 hours)

## Header Section – Title – Prologue – Links - Colorful Web Page - Comment Lines -Designing the Body Sections - Heading printing - Aligning the headings - Horizontal rule –Paragraph

## UNIT III: Tab Settings (15hours)

Tab Settings - Images and Pictures - Embedding PNG Format Images - Lists- Unordered Lists-Ordered Lists-Nested Lists.

## UNITIV: Tables (15 hours)

## Tables - Table Creation in HTML - Width of the Table and Cells - Cells Spanning Coloring Cells - Column Specification - Style Sheets - Defining Styles - Elements of Styles Linking a Style Sheet to an HTML document - In-line Styles - External Style Sheets – Internal Style Sheets-Multiple Styles

## UNIT V: Frames (15hours)

Frames-FramesetDefinition-FrameDefinition-NestedFrameset-Forms-ActionAttribute-Method Attribute-Ectype Attribute-Drop down List.

**Extra Credit:**

# Case Study

\* Self Learning

Activities: Quiz, Table Creation

## Text Books:

**1.** C.Xavier,―World Wide Web Design with HTML ‖ ,Tata McGrawHill, NewDelhi, 2010. Unit I :Chapters: 4 (sec 4.1-4.6), Unit II :Chapters: 5 (sec 5.1-5.6) chapter 6(sec6.1, 6.3), Unit III :Chapters: 6(sec 6.4-6.7) chapter 7(sec 7.1, 7.2, 7.4, 7.5),Unit IV :Chapters:8(sec8.1-8.6) ,Unit V:Chapters: 9(sec9.1-9.7).

## Books for Reference:

1. JoelSklar,―WebDesign Principles‖VikasPublications 2000.

Publishers, Ludhiana.

**WEB DESIGNING LAB**

**PRACTICAL 40Marks (External30 marks,Internal10marks)**

* + - 1. Hyperlinks
      2. List
      3. Inserting the Image
      4. Table Creation
      5. Form Creation

# **Online Resources**:

|  |  |
| --- | --- |
| E-content | * <https://www.slideshare.net/sreejagiri/presentation-of-web-designing> * https:/[/www](http://www.slideshare.net/lincolnschoolgdl/building-a-web-page-).[slideshare.net/lincolnschoolgdl/building-a-web-page-](http://www.slideshare.net/lincolnschoolgdl/building-a-web-page-) using-frames * <https://www.youtube.com/watch?v=4NfFFsQC77M> |
| Other online resources | * <http://mpbou.edu.in/slm/webdeenglish.pdf> * <http://wtf.tw/ref/robbins.pdf> * [https://www.smashingmagazine.com/2009/06/module-tabs-in-web- design-best-practices-and-solutions/](https://www.smashingmagazine.com/2009/06/module-tabs-in-web-design-best-practices-and-solutions/) |

**Relationship Matrix for COs, POs, PSOs**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Course Outcomes | Programme Outcomes | | | | | Programme Specific Outcomes | | | | |
| PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
| CO1 | 2 | 2 | 2 |  |  |  | 2 | 2 |  | 2 |
| CO2 | 1 | 1 | 1 | 1 |  | 1 | 1 |  |  |  |
| CO3 | 2 | 3 | 3 | 3 |  |  |  |  | 3 |  |
| CO4 | 1 | 1 | 1 | 1 |  | 1 | 1 |  |  |  |
| CO5 |  | 3 | 3 | 3 |  |  |  |  | 3 |  |
| AVG | 1.2 | 2 | 2 | 1.6 |  | 0.4 | 0.8 | 0.4 | 1.2 | 0.4 |

**Note:** 1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High)

\*‖ ―Indicates there is no correlation

|  |  |  |  |
| --- | --- | --- | --- |
| **Part –III: Core Course 10 Elective: (CC10E)** | | **Semester - V** | |
| **E-COMMERCE** | | | |
| **Course Code:** U22CC10E | **Hours per week:** 5 | | **Credit:** 4 |
| **CIA:** 25 Marks | **ESE:** 75 Marks | | **Total:** 100 Marks |

**Objective:**

1. To impart basic knowledge of the principles and practices of E-Commerce.

Course Outcomes (COs)

# **Course Out comes (COs)**

After completing this course, the student shall be able to:

|  |  |  |
| --- | --- | --- |
| **CO1** | : | Remember the basic concepts of E-Commerce |
| **CO2** | : | Understand about E-mail and E-Commerce transactions |
| **CO3** | : | Summarize on the Implementation of EDI |
| **CO4** | : | Analyze the internet service providers and global information network |
| **CO5** | : | Determine the concepts of EPS and e-cash. |

# **Unit I : Introduction (15 hours)**

Introduction to E-Commerce- Meaning-Development of E-Commerce – **\*E- Commerce Frame work**-**#Types of E-Commerce-**Technologies in e-commerce.

## Unit II : Anatomy of E-Commerce Applications (15 hours) . Electronic mail (E-Mail) –Multimedia components – client –server- architecture in e-commerce- E-Commerce Market- #E-Commerce security –Technical components of e-commerce -\*E- Commerce Transactions

**Unit III: Electronic Data Interchange (15 hours)**

## . Benefits of EDI – EDI Transmission – EDI modern application- EDI Architecture – EDI process– legal, security and privacy- EDI implementation – \*EDI envelops

# **Unit IV:** **Networking (15 hours)**

Internet service providers – **\*functions of ISP** – intra organisational electronic commerce- models- controls- global information distribution network- Types of Networks.

# **Unit V: Electronic Payment System (15 hours)**

Components of EPS – Importance of EPS – Electronic Cheque- Electronic cash-#Smart card**-** \*Credit card**.**

**Extra Credit:**

# Case Study

\* Self Learning

Activities : Quiz, Collection of Data.

# Text Books:

1. Dr. C.S. Rayudu : E-Commerce and E-Business : Himalaya Publishing House – New Delhi**.**

**Books For Reference:**

1. Ravi Calcutta and Andrew B Whinston. Frontiers of Electronic Commerce. Darling

Kindersley India Pvt Ltd. 2006.

1. S.V. Srinivasa Vallaban : E-Commerce – Learn Tech Press, Trichy.

# **Online Resources:**

|  |  |
| --- | --- |
| E-content | * [https://www2.slideshare.net/itsmenaguda4others/final-ppt-e- commerce-1?qid=adc3f1b9-90ed-4c27-9366- 7fcd77fe9446&v=&b=&from\_search=5](https://www2.slideshare.net/itsmenaguda4others/final-ppt-e-commerce-1?qid=adc3f1b9-90ed-4c27-9366-7fcd77fe9446&amp;v&amp;b&amp;from_search=5) * [https://www2.slideshare.net/munishsingla71/e-commerce-ppt- 10713485](https://www2.slideshare.net/munishsingla71/e-commerce-ppt-10713485) * <https://www.youtube.com/watch?v=nxSDHBdsWqA> * <https://www.youtube.com/watch?v=lgjS6fqawI0> |
| Otheronline resources | * [https://irp- cdn.multiscreensite.com/1c74f035/files/uploaded/introduction-to-e- commerce.pdf](https://irp-cdn.multiscreensite.com/1c74f035/files/uploaded/introduction-to-e-commerce.pdf) * [https://www.tutorialspoint.com/e\_commerce/e\_commerce\_tutorial.p df](https://www.tutorialspoint.com/e_commerce/e_commerce_tutorial.pdf) |

**Relationship Matrix for COs,POs,PSOs.**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Course  Outcomes | Programme Outcomes | | | | | Programme Specific Outcomes | | | | |
| PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
| CO1 |  | 1 | 1 | 1 |  | 1 |  |  |  |  |
| CO2 | 1 | 1 | 1 | 1 |  | 1 | 1 |  |  |  |
| CO3 | 1 | 1 | 1 | 1 |  | 1 | 1 |  |  |  |
| CO4 | 2 |  | 2 | 2 |  |  |  |  | 2 |  |
| CO5 | 2 | 2 | 2 | 1 |  | 1 | 2 | 2 |  |  |
| AVG | 1.2 | 1.0 | 1.4 | 1.2 |  | 0.8 | 0.8 | 0.4 | 0.4 |  |

**Note:** 1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High)

\*‖ ―Indicates there is no correlation

|  |  |  |  |
| --- | --- | --- | --- |
| **Part –III: Core Course 11 (CC 11)** | | **Semester - V** | |
| **FINANCIAL MANAGEMENT** | | | |
| **Course Code:** U22CC11 | **Hours per week:** 5 | | **Credit:** 5 |
| **CIA:** 25 Marks | **ESE:** 75 Marks | | **Total:** 100 Marks |

## Objective:

1. To enable the students to understand the basic financial decision-making procedures and to apply in management of finance.

## Course Outcomes (COs)

After completing this course, the student shall be able to:

|  |  |  |
| --- | --- | --- |
| **CO1** | : | Understand of the finance function |
| **CO2** | : | Evaluate investment proposals. |
| **CO3** | : | Identify the basic financial planning objectives. |
| **CO4** | : | Know the need for working capital management. |
| **CO5** | : | Acquire information on cash management and dividend policies |

**UNIT – I: Introduction to Financial Management (15 hours)**

Financial Management - Nature - Scope - Objectives - Profit Maximisation Vs. Wealth Maximisation - Significance - Functions of Financial Manager - **Financial Decisions**#.

**UNIT - II: Cost of Capital (15 hours)**

Cost of Capital - Importance - Types of Cost of Capital - Cost of Debt - Redeemable Debt - Irredeemable Debt, Preference Share Capital - **Redeemable Preference Share - Irredeemable Preference Share, Equity Share Capital\*** - Dividend Price Method - Dividend Price + Growth Method - Earnings Price Method - Realised Yield Method - Retained Earnings - Weighted Average Cost of Capital (Simple problems only)

**UNIT - III:** **Financial Planning (15 hours)**

Financial Planning - Objectives - **Factors Influencing Financial Planning**\*-Capital Structure - Factors Determining Capital Structure - Theories of Capital Structure - Net Income Approach - Net Operating Income Approach - Traditional Approach - Modigliani and Miller Approach - EBIT - EPS Analysis - Leverages - Financial - Operating and Composite Leverage.

**UNIT - IV: Working Capital Management (15 hours)**

Working Capital **- Need**\* - Determinants - Estimation of Working Capital Requirements - Receivables Management - Credit Standards - Credit Terms - Collection Policies.

**UNIT - V: Cash Management & Dividend Policy (15 hours)**

Cash Management - **Objectives**\* - Dividends - Types of Dividend - Dividend Policy - Objectives of Dividend Policy - Determinants of Dividend Policy - Walter’s Model - Gordon’s Model.

## Extra Credit

# Case Study

\* Self Learning

Activities: 1. Quiz 2. Capital Structure Model 3. Reports Collection.

## Text Book

1. Maheswari, S.N. (2021). Financial Management: Principles and Practice, Sultan Chand and Sons, New Delhi.

## Reference Books

1. Sharma & Gupta (2021), Financial Management, Kalyani Publications, Ludhiana.
2. Pandey, I.M. (2020). Financial Management, Vikas Publishing House, New Delhi.
3. Ramachandran & Srinivasan (2021), Financial Management, Sriram Publications, Trichy.
4. Prasanna Chandra. (2021). Financial Management, Tata McGraw Hill, Mumbai.

|  |  |  |
| --- | --- | --- |
| **Section A**  **(1\*20=20Marks)** | **Section B**  **(5\*5=25 Marks)** | **Section C**  **(3\*10=30 Marks)** |
| 1 to 20 Multiple Choice Questions | 21(a) Theory 21(b) Problem 22(a) Theory 22(b) Problem 23(a) Problem 23(b) Problem 24(a) Problem 24(b) Problem  25(a) Problem 25(b) Theory | 26 Theory Question.  Questions 27 to 30 Problems only. |

## Online Resources

|  |  |
| --- | --- |
| Swayam course | * [http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view\_module\_](http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/392)   [pg.php/392](http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/392) |
| E-content | * [https://www.slideshare.net/niaz007/financial-](https://www.slideshare.net/niaz007/financial-management-complete-note-for-bba) [management-complete-note-for-bba](https://www.slideshare.net/niaz007/financial-management-complete-note-for-bba) * [https://www.slideshare.net/roopeshv149/introduction-to-](https://www.slideshare.net/roopeshv149/introduction-to-financial-management-46119210) [financial-management-46119210](https://www.slideshare.net/roopeshv149/introduction-to-financial-management-46119210) * <https://www.youtube.com/watch?v=C6sVwUStfEA> * <https://www.youtube.com/watch?v=LmlMFTh6Zco> * [https://www.youtube.com/watch?v=Yf-](https://www.youtube.com/watch?v=Yf-VmsLc40k&list=PLiaygP8qeQGUfaP0v6NEIyeY6dEmQJ7RJ) [VmsLc40k&list=PLiaygP8qeQGUfaP0v6NEIyeY6dEmQJ7RJ](https://www.youtube.com/watch?v=Yf-VmsLc40k&list=PLiaygP8qeQGUfaP0v6NEIyeY6dEmQJ7RJ) |
| Other online resources | * [http://vcmdrp.tums.ac.ir/files/financial/istgahe\_mali/mo](http://vcmdrp.tums.ac.ir/files/financial/istgahe_mali/moton_english/financial_management_%5Bwww.accfile.com%5D.pdf) [ton\_english/financial\_management\_%5Bwww.accfile.com](http://vcmdrp.tums.ac.ir/files/financial/istgahe_mali/moton_english/financial_management_%5Bwww.accfile.com%5D.pdf)   [%5D.pdf](http://vcmdrp.tums.ac.ir/files/financial/istgahe_mali/moton_english/financial_management_%5Bwww.accfile.com%5D.pdf)   * [https://icmai.in/upload/Students/Syllabus-](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Final-Paper14.pdf) [2012/Study\_Material\_New/Final-Paper14.pdf](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Final-Paper14.pdf) * [https://www.icsi.edu/media/webmodules/Financial%20a](https://www.icsi.edu/media/webmodules/Financial%20and%20Strategic%20Management.pdf) |

|  |  |
| --- | --- |
|  | [nd%20Strategic%20Management.pdf](https://www.icsi.edu/media/webmodules/Financial%20and%20Strategic%20Management.pdf)   * [https://icmai.in/upload/Students/Syllabus-](https://icmai.in/upload/Students/Syllabus-2008/StudyMaterialFinal/P-12.pdf) [2008/StudyMaterialFinal/P-12.pdf](https://icmai.in/upload/Students/Syllabus-2008/StudyMaterialFinal/P-12.pdf) |

**Relationship Matrix for COs, POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Outcomes** | **Programme Outcomes** | | | | | **Programme Specific Outcomes** | | | | |
| PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
| CO1 | 1 | 1 | 1 |  |  | 1 | 1 |  |  |  |
| CO2 | 1 | 1 | 1 |  |  | 1 | 1 |  |  |  |
| CO3 | 2 | 2 | 2 | 2 |  | 1 | 2 | 2 | 2 | 2 |
| CO4 | 2 | 2 | 2 | 2 |  |  | 2 | 2 | 2 | 2 |
| CO5 | 2 | 3 | 3 | 3 | 3 |  |  |  | 2 | 3 |
| AVG | 1.6 | 1.8 | 1.8 | 1.4 | .6 | .6 | 1.2 | .8 | 1.2 | 1.4 |

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), “--“ Indicates

there is no correlation

|  |  |  |  |
| --- | --- | --- | --- |
| **Part –IV: Non Major Elective Course (NMEC)** | | **Semester - V** | |
| **INTRODUCTION TO OFFICE MANAGEMENT** | | | |
| **Course Code:** U22NMECA2 | **Hours per week:** 3 | | **Credit:** 2 |
| **CIA:** 25 Marks | **ESE:** 75 Marks | | **Total:** 100 Marks |

**Objectives**

* To develop the students to an extensive study on Office Management.

## Course Outcomes (COs)

After completing this course, the student shall be able to:

|  |  |  |
| --- | --- | --- |
| **CO1** | : | Understand the concept and elements of Office Management |
| **CO2** | : | Remember the characteristics, steps and types of office organisation |
| **CO3** | : | Compile information on office record management and modern methods of filing |
| **CO4** | : | Discuss the purpose of office communication and mailing. |
| **CO5** | : | Summarize the form letters and report writing. |

# **Unit I : Introduction (9 hours)**

Office Management – Meaning – **\*Elements of Office Management** – **#Functions of Office Management**

# **Unit II: Office Organization (9 hours)**

# . Office organization – Definition, Characteristics and steps- Types of organization **\*functions of an office administrator**.

# **Unit III: Office Record Management (9 hours)**

Office record management – Importance – **#Filing essentials** – Classification and arrangements of files – **\*Modern methods of filing** – Modern filing devices.

# **Unit IV: Office Communication (9 hours)**

Office communication – **#Correspondence and report writing** - **\*Meaning of office communication and mailing.**

# **Unit V : Form Letters (9 hours)**

Form letters – Meaning, Principals and factors to be considered in designing office forms **–** \*Types of report writing.

**Extra Credit:**

# Case Study

\* Self Learning

Activities : Quiz, Collection of Reports. Collection of Forms.

# **Text Books:**

**1.** J.P. Mahajan,Fundamentals of Office management

# Books for Reference:

1. S.P. Arrora,Office Management.
2. RSN Pillai and Bagavathi, Office Management.

# **Online Resources:**

|  |  |
| --- | --- |
| E-content | * <https://www.slideshare.net/israrraja/office-management-39808071> * <https://www.slideshare.net/rssa21/office-management-14163964> * <https://www.slideshare.net/aimeepusing/records-management-ppt> * <https://slideplayer.com/slide/5812235/> * <https://slideplayer.com/slide/6653953/> |
| Other online resources | * [https://www.researchgate.net/publication/323731787\_Office\_Manag ement](https://www.researchgate.net/publication/323731787_Office_Management) * [http://eacharya.inflibnet.ac.in/data-server/eacharya- documents/53e0c6cbe413016f234436ed\_INFIEP\_8/20/ET/8\_ENG- 20-ET-V1-S1 lesson.pdf](http://eacharya.inflibnet.ac.in/data-server/eacharya-documents/53e0c6cbe413016f234436ed_INFIEP_8/20/ET/8_ENG-20-ET-V1-S1__lesson.pdf) |

**Relationship Matrix for COs,POs,PSOs.**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Course Outcomes | Programme Outcomes | | | | | Programme Specific Outcomes | | | | |
| PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
| CO1 | 1 | 1 | 1 | 1 |  | 1 | 1 |  |  |  |
| CO2 |  | 1 | 1 | 1 |  | 1 |  |  |  |  |
| CO3 |  | 3 | 3 | 3 | 3 |  |  |  |  | 3 |
| CO4 | 1 | 1 | 1 | 1 |  | 1 | 1 |  |  |  |
| CO5 |  | 3 | 3 | 3 |  |  |  |  | 3 |  |
| AVG | 0.4 | 1.8 | 1.8 | 1.8 | 0.6 | 0.6 | 0.4 |  | 0.6 | 0.6 |

**Note:** 1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High)

\*‖ ―Indicates there is no correlation

|  |  |  |  |
| --- | --- | --- | --- |
| **Part –III: Core Course 12 (CC 12)** | | **Semester - VI** | |
| **MANAGEMENT ACCOUNTING** | | | |
| **Course Code:** U22CC12 | **Hours per week:** 6 | | **Credit:** 6 |

|  |  |  |
| --- | --- | --- |
| **CIA:** 25 Marks | **ESE:** 75 Marks | **Total:** 100 Marks |

## Objective

* + To understand the use of accounting tools for generating information for managerial decision making.

## Course Outcomes (COs)

After completing this course, the student shall be able to:

|  |  |  |
| --- | --- | --- |
| **CO1** | : | Understand the concept, and importance of Management  Accounting. |
| **CO2** | : | Calculate the financial Statement analysis and ratios. |
| **CO3** | : | Analysis Funds Flow and Cash Flow and Methods of Accounting  for Price level changes. |
| **CO4** | : | Evaluate Budget and Budgetary Control relevant in decision  making. |
| **CO5** | : | Formulate Marginal Costing for pricing and profit management. |

**Unit I: Introduction to Management accounting (18 hours)**

Management Accounting - Definition - Objectives - Nature - Scope - Merits and Demerits - **Distinction between Management Accounting, Financial Accounting and Cost Accounting**\* - Financial Statement Analysis - Common Size Statements - Comparative Financial Statements - Trend Percentages - Ratio Analysis: Meaning - Classification - Liquidity - Solvency - Profitability - Turnover - Capital Structure Ratios.

**Unit II: Cash Flow Statement (18 hours**)

Cash Flow Statement - Objectives - Distinction Between Funds Flow Statement and Cash Flow Statement - Preparation of Cash Flow Statement As Per Accounting Standard 3.

**Unit III: Budget and Budgetary Control (18 hours)**

**Budget#** and Budgetary Control - **Advantages\*** - Preparation of Sales, Production, Production Cost, Purchase, Overhead Cost, Cash and Flexible Budgets. ZBB and its relevance in Decision Making.

# **Unit IV: Marginal Costing (18 hours)**

Marginal Costing - Concept and **Importance**\* - Cost Volume Profit Analysis - Break Even Analysis - BEP - Managerial Applications - Margin of Safety - Profit Planning.

**UNIT V: Capital Budgeting (18 hours)**

Capital Budgeting - **Significance**\* - Appraisal Methods - Payback Period - ARR - Discounted Cash Flow - NPV - Profitability Index - IRR.

## Extra Credit:

# Case Study

\* Self Learning

Activities :1.Quiz 2.Group Discussion 3 Master Budget

## Text Book

1. Sharma, R.K and Shasi, K. Gupta. (2022). Financial Management. Kalyani Publications, Ludhiana.

## Reference Books

1. Maheswari, S.N. (2021). Financial Management. Sultan Chand & Sons, New Delhi.
2. Murthy, A. (2020). Financial Management. Margham Publications, Chennai.
3. Pandey, I.M. (2021). Financial Management. Vikas Publishing House Pvt. Ltd., Noida.

## Marks Scheme

|  |  |  |
| --- | --- | --- |
| **Section A**  **(20\*1=10) Marks** | **Section B**  **(5\*4=20) Marks** | **Section C**  **(3\*10=30) Marks** |
| 1 to 20 Multiple choice questions | 11(a)Theory 11(b)Problem 12(a) Problem 12(b)Problem 13(a)Problem 13(b)Problem 14(a)Problem 14(b)Problem  15(a)Problem 15(b)Problem | Questions 16 to 20 Problems only |

**Online Resources:**

|  |  |
| --- | --- |
| Swayam course | * [http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view\_module\_pg.p](http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/390) [hp/390](http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_pg.php/390) * [http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view\_module\_ug.p](http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/226)   [hp/226](http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/226) |
| E-content | * <https://youtu.be/VhW8I4aS-Yk> * <https://youtu.be/5iILpvhY5dc> * <https://youtu.be/eoA8A-RTlxg> * <https://youtu.be/_kRkgO5nm7U> * <https://youtu.be/rn2KV9DkQ2g> |
| Other online resources | * [https://www.icsi.edu/media/webmodules/publications/FUL](https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf) [L\_BOOK\_PP-CMA-2017-JULY\_4.pdf](https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf) * [http://ebooks.lpude.in/commerce/mcom/term\_1/DCOM302\_](http://ebooks.lpude.in/commerce/mcom/term_1/DCOM302_DCOM403_MANAGEMENT_ACCOUNTING.pdf)   [DCOM403\_MANAGEMENT\_ACCOUNTING.pdf](http://ebooks.lpude.in/commerce/mcom/term_1/DCOM302_DCOM403_MANAGEMENT_ACCOUNTING.pdf) |

## Relationship Matrix for COs, POs and PSOs

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Outcomes** | **Programme Outcomes** | | | | | **Programme Specific Outcomes** | | | | |
| PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| CO1 | 1 | 1 | 1 |  |  | 1 | 1 |  |  |  |
| CO2 | 2 | 2 | 2 |  |  | 1 | 2 | 2 |  | 2 |
| CO3 | 2 |  | 2 | 2 |  |  |  |  | 2 |  |
| CO4 |  | 3 | 3 | 3 |  |  |  |  | 3 |  |
| CO5 |  | 3 | 3 | 3 | 3 |  |  |  |  | 3 |
| AVG | 1 | 1.8 | 2.2 | 1.6 | .6 | .4 | .6 | .4 | 1 | 1 |

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), “ “ Indicates

there is no correlation

|  |  |  |  |
| --- | --- | --- | --- |
| **Part –III: Core Course: (CC13)** | | **Semester - VI** | |
| **COMPUTERIZED ACCOUNTING** | | | |
| **Course Code:** U22CC13TP | **Hours per week:** 5 | | **Credit:** 5 |

|  |  |  |  |
| --- | --- | --- | --- |
| |  | | --- | | **Theory: 60Marks** (External 45 marks,Internal15Marks) | | **Practical:40Marks** (External 30 marks,Internal10marks) | | **Total:** 100 Marks |

## Objective

1. To facilitate an understanding of the basic concepts of computerized accounting.

## Course Outcomes (COs)

After completing this course, the student shall be able to:

|  |  |  |
| --- | --- | --- |
| **CO1** | : | Understand the concept of Computerized Accounting, Differences andTally  and their features |
| **CO2** | : | Develop the knowledge of Groups, Vouchers and their types to work in an organization. |
| **CO3** | : | Ability to create Inventory Masters, stock group, Godown and creating a stock item |
| **CO4** | : | Analyze the concepts of TDS and their operation in Tally ERP 9,TDSReports |
| **CO5** | : | Summarize the concept to GST, GST defining Tax details, Intrastate and Interstate supply of goods and presenting good GST reports |

## UNIT I: Introduction (18hours)

Fundamentals of Computerized Accounting – Principles of Accounting - Computerized Accounting Vs Manual Accounting-**Features of Tally** –Starting Tally

## UNIT II: Classification of Accounts (18hours)

Classification of Accounts –Introduction – Groups – Primary groups – Vouchers – Types of vouchers – **Payment voucher**-Receipt Voucher-Sales Voucher-Purchase Vouchers

## UNIT III: Inventory Master Creation (18 hours)

## Inventory Master Creation: Creating inventory masters – Creating a stock group –Creating a Godown- Creating a unit of measurement-Creating a stock item.

## UNIT IV: TDS (18 hours)

## Introduction - Basic concepts of TDS - TDS in Tally ERP 9 – Setup - TDS statutory masters-TDS reports.

## UNITV: GST (18 hours)

## Introduction to GST - Enabling GST and defining Tax details - Transferring input Tax credit to GST - Intrastate supply of Goods - Interstate supply - Return of goods – Outward supply of services –GST reports.

## ExtraCredit:

# Case Study

\*SelfLearning

Activities: Quiz,Creatingreports.

## TextBooks:

* 1. K.Mohankumar,Dr.Rajkumar,ComputerApplicationinBusiness,Unit1:chapter1 &5

## Books for Reference:

1. S.Palanivel,Tally-Accountingsoftware-Marghampublications,Unit 2:chapter4&5
2. TallyERP9 with GST, BPBPublications.Unit 3: chapter7(7.5.1to 7.5.5),Unit4:chapter7(7.18to 7.22, 7.26),Unit 5: chapter7(7.33 to7.40)

## Practical Exercises

1. Trail Balance
2. Stock Creation
3. Voucher Creation
4. Pay slip Preparation
5. TDS(Tax Deducted Source)
6. GST(Goods And Service Tax)
7. Purchase Entry
8. Sales Entry
9. Accounting Package

# **Online Resources**:

|  |  |
| --- | --- |
| E-content | * [https://www.slideshare.net/ParminderAnandpuria/computerized- accounting-68252735](https://www.slideshare.net/ParminderAnandpuria/computerized-accounting-68252735) * [https://www.slideshare.net/itisha89/introduction-to-computerised- accounting](https://www.slideshare.net/itisha89/introduction-to-computerised-accounting) * <https://www.youtube.com/watch?v=C5Y6QE042fM> |
| Other online resources | * [http://oms.bdu.ac.in/ec/admin/contents/86\_16CCCCA15\_202005291 1250565.pdf](http://oms.bdu.ac.in/ec/admin/contents/86_16CCCCA15_2020052911250565.pdf) * <https://ncert.nic.in/ncerts/l/keac213.pdf> * <http://ijrbsm.org/pdf/v2-i11/8.pdf> |

**Relationship Matrix for COs, POs, PSOs**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Course Outcomes | Programme Outcomes | | | | | Programme Specific Outcomes | | | | |
| PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
| CO1 | 1 | 1 | 1 | 1 |  | 1 | 1 |  |  |  |
| CO2 | 2 | 2 | 2 |  |  |  | 2 | 2 |  | 2 |
| CO3 | 2 | 3 | 3 | 3 | 3 |  |  |  | 2 | 3 |
| CO4 | 2 |  | 2 | 2 |  |  |  |  | 2 |  |
| CO5 |  | 3 | 3 | 3 |  |  |  |  | 3 |  |
| AVG | 1.4 | 1.8 | 2.2 | 1.9 | 0.6 | 0.2 | 0.6 | 0.4 | 1.4 | 1 |

**Note:** 1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High)

\*‖ ―Indicates there is no correlation

|  |  |  |  |
| --- | --- | --- | --- |
| **Part –III: Core Course Theory: (CC 14)** | | **Semester - VI** | |
| **MANAGEMENT INFORMATION SYSTEM (MIS)** | | | |
| **Course Code:** U22CC14 | **Hours per week:** 6 | | **Credit:** 6 |
| **CIA:** 25 Marks | **ESE : 75** | | **Total:** 100 Marks |

## Objective

1. To equip the students with fundamentals of MIS

## Course Outcomes (COs)

After completing this course, the student shall be able to:

|  |  |  |
| --- | --- | --- |
| **CO1** | : | Describe an idea about MIS and MIS Support to Planning. |
| **CO2** | : | Enable the students to understand the system concept, sub systems and modeling systems. |
| **CO3** | : | Compile information on Input and Output Devices |
| **CO4** | : | Analyze the requirements of Data management and Database development. |
| **CO5** | : | Integrate the concepts of Financial information system, sources, Marketing Information System and Process Control. |

## Unit I: Management information system (15 hours)

Definition, Meaning of MIS **-** Evolution of MIS-Objectives of MIS **–**Structureof MIS**-**

Advantages and Limitations of MIS**-\*Characteristic of MIS**- Role of MIS-Users of MIS**-**

MIS and other discipline- Pre-requisites of an effective MIS- **#MIS support to planning**

–Planning-Decision.

## Unit II: System concept (15 hours)

System concept - System Environment-\***System Types** – Sub Systems-Characteristics of system- System design and analysis- SDLC -**#Modeling systems**.- Decision support system-Executive information system

## Unit III: Input and Output Devices (15 hours)

Keyboard-Mouse-Mouse pad- Trackball-Joystick-\***Digitizing tablet** – Scanners #Magnetic ink character recognition (MICR) - OMR- OCR -OUTPUT: \***Monitors-** Types of monitor**- -** Types of printers**-** Plotter.

## Unit IV: Data Base Management (15 hours)

The Database Management Solution -Database Structure-\***Evaluation of database structures-Database Development #** -Types of databases-Benefits and Limitations of Database Management

## Unit V: Functional Information System (15 hours)

Financial Information System-**#Source of** **Financial Information-**Accounting InformationSystem-Marketing Information Systems- Human resource information system-Production information system- \***Computer** **Aided Engineering-Process Control.**

## Extra Credit:

# Case Study

\* Self Learning

Activities : Quiz, Creating Models, Chart work

## Text Books:

1. Gorden B.Davis & Margrwthe H.Olsan, ―Management Information System‖.Mcgraw Hill Publishing

# **Books For Reference**:

1. Dr.S.P.Rajagopalan, Management Information System-Margham Publishing
2. Aman Jindal,‖Management Information System,Kalayani Publishing

# Online Resources:

|  |  |
| --- | --- |
| Swayam course | * <https://onlinecourses.nptel.ac.in/noc20_mg60/preview> * <https://online-degree.swayam.gov.in/dyp20_d01_s2_mg13/preview> |
| E-content | * [https://www.slideshare.net/rajeshrvth60/management-information- system-ppt-60013428](https://www.slideshare.net/rajeshrvth60/management-information-system-ppt-60013428) * <https://www.youtube.com/watch?v=pQVxYKQYHWI> * <https://www.youtube.com/watch?v=uhVQCjKL4OY> * <https://www.youtube.com/watch?v=BFrv4ru9XDk> * [https://www.google.com/search?q=mis+ppt&rlz=1C1CHBD\_enIN91 4IN914&oq=mis+ppt&aqs=chrome.0.69i59.4657j0j15&sourceid=ch rome&ie=UTF-8](https://www.google.com/search?q=mis%2Bppt&amp;rlz=1C1CHBD_enIN914IN914&amp;oq=mis%2Bppt&amp;aqs=chrome.0.69i59.4657j0j15&amp;sourceid=chrome&amp;ie=UTF-8) * [https://www.sketchbubble.com/en/presentation-management- information-system.html](https://www.sketchbubble.com/en/presentation-management-information-system.html) |
| Other online resources | * [http://www.indoreindira.com/UG/images/BBA/BBA%20II%20Sem/ Management%20Information%20System.pdf](http://www.indoreindira.com/UG/images/BBA/BBA%20II%20Sem/Management%20Information%20System.pdf) * [http://jnujprdistance.com/assets/lms/LMS%20JNU/BBA/Sem%20II/ Management%20Information%20System/Version%202/Managemen t%20Information%20Systems.pdf](http://jnujprdistance.com/assets/lms/LMS%20JNU/BBA/Sem%20II/Management%20Information%20System/Version%202/Management%20Information%20Systems.pdf) * [https://www.geektonight.com/management-information-system- notes-pdf/](https://www.geektonight.com/management-information-system-notes-pdf/) * [https://www.scribd.com/document/355721285/MIS-Full-Notes-for- MBA-BBA-BCA-Commerce](https://www.scribd.com/document/355721285/MIS-Full-Notes-for-MBA-BBA-BCA-Commerce) |

**Relationship Matrix for COs,POs,PSOs**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Course  Outcomes | Programme Outcomes | | | | | Programme Specific Outcomes | | | | |
| PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
| CO1 |  | 1 | 1 | 1 |  | 1 |  |  |  |  |
| CO2 | 1 | 1 | 1 | 1 |  | 1 | 1 |  |  |  |
| CO3 |  | 3 | 3 | 3 | 3 |  |  |  |  | 3 |
| CO4 | 2 |  | 2 | 2 |  |  |  |  | 2 |  |
| CO5 |  | 3 | 3 | 3 | 3 | 1 |  |  |  | 3 |
| AVG | 0.6 | 1.6 | 2.0 | 2.0 | 1.2 | 0.6 | 0.2 |  | 0.4 | 1.2 |

**Note:** 1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High) \*‖ ―Indicates there is no correlation

|  |  |  |  |
| --- | --- | --- | --- |
| **Part - III: Core Course 15 (CC 15)** | | **Semester - VI** | |
| **AUDITING** | | | |
| **Course Code:** U22CC15 | **Hours per week:** 6 | | **Credit:** 6 |
| **CIA:** 25 Marks | **ESE:** 75 Marks | | **Total:** 100 Marks |

## Objective

* To comprehend meaning and elements of auditing and gain knowledge for execution of audit.

## Course Outcomes (COs)

After completing this course, the student shall be able to:

|  |  |  |
| --- | --- | --- |
| **CO1** | : | Familiarize the students with principles and procedure of auditing |
| **CO2** | : | Explain vouching of trading transaction and verifications &  valuation of assets |
| **CO3** | : | Summarize on audit evidence and depreciation**.** |
| **CO4** | : | Assess on audit of limited comprise. |
| **CO5** | : | Summarize audit report and latest trends in auditing computerized  system |

### UNIT I: Introduction to Auditing and Auditing Standards (18 hours)

Auditing - Definition - Evolution - Scope - Objectives - **Auditing Vs. Accounting**\* - Classification - Benefits - Limitations Basic Principles for Governing an Audit. Auditing and Assurance Standards (AAS) - Objectives - Functions - AAS-1 to AAS-7.

### UNIT II: Internal Control System and Vouching (18 hours)

Internal Control System - Nature - Objectives - Internal check - Objectives and Principles Regards: Wage Payments, Cash Sales, Cash Purchase - Procedure of Audit - Audit Programme - Vouching of Cash Transactions, Trading Transactions and Impersonal Ledgers - **Types of Voucher\*** - Valuation and Verification of Assets and Liabilities - Verification Vs. Vouching - Verification Vs. Valuation.

### UNIT III: Audit Evidence, Depreciation & Reserves (18 hours)

Audit Evidence - Types - Reliability of Audit Evidence - Methods to Obtain Audit Evidence - **Causes**\* - Auditors Duties Regarding Depreciation - Reserves - Classification of Reserves - Secret Reserves - **Auditors Duties#** Regarding Secret Reserves - Emerging Areas of Auditing.

### UNIT IV: Audit of Limited Companies (18 hours)

Share Capital Audit - Share Transfer Audit - Divisible Profit and Dividend Apportionment, Qualification, Rights, Duties and **Liabilities of Company Auditors**# - Audit Reports.

### UNIT V: Audit Report and Investigation (18 hours)

Types of Audit Report - Distinction between Report and Certificate -**Differentiate between Investigation and Auditing**\* - Types of Investigation - **Professional Ethics#** - Auditing of Computerized Accounting - Role of Auditor in EDP Environment.

## UNIT V: Audit Report and Investigation (18 hours)

Types of Audit Report - Distinction between Report and Certificate– **Differentiate between Investigation and Auditing**\* - Types of Investigation - **Professional ethics#** – auditing of computerized accounting - Role of auditor in EDP Environment.

## Extra Credit:

# Case Study

\* Self Learning

Activities : 1.Report Collection 2.Viste Local Audit Office

## Text Book

1. Tandon, B.N., Sudharsanam, S. & Sundara Balu S. (2021). Practical Auditing, S. Chand & Co., New Delhi

## Reference Books

1. Dingar Pagare, (2021). Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi
2. Batra V.K.and Bagarrta, K.C. (2020). Text book of Auditing, Tata McGraw Hill Publishing Company Ltd., New Delhi.
3. Jagadish Prakash. (2020). Auditing. Kalyani Publishers, Ludhiana.
4. Sundar, K and Pari, K. (2019). Practical Auditing Vijay Nicole Imprints Pvt. Ltd. Chennai.

## Online Resources:

|  |  |
| --- | --- |
| Swayam course | * [https://www.classcentral.com/course/auditing-part1-](https://www.classcentral.com/course/auditing-part1-conceptual-foundations-11798)   [conceptual-foundations-11798](https://www.classcentral.com/course/auditing-part1-conceptual-foundations-11798) |
| E-content | * [https://www.youtube.com/watch?v=zuaVL3PMqj4&ab\_c](https://www.youtube.com/watch?v=zuaVL3PMqj4&ab_channel=DrSHIVAJIRSHELKE) [hannel=DrSHIVAJIRSHELKE](https://www.youtube.com/watch?v=zuaVL3PMqj4&ab_channel=DrSHIVAJIRSHELKE) * [https://www.slideshare.net/gopikrishz/auditing-](https://www.slideshare.net/gopikrishz/auditing-46200775) [46200775](https://www.slideshare.net/gopikrishz/auditing-46200775) * [https://www.slideshare.net/AjayNazarene/unit-4-](https://www.slideshare.net/AjayNazarene/unit-4-vouching) [vouching](https://www.slideshare.net/AjayNazarene/unit-4-vouching) * [https://www.slideshare.net/ali03444/audit-evidence-](https://www.slideshare.net/ali03444/audit-evidence-presentation) [presentation](https://www.slideshare.net/ali03444/audit-evidence-presentation) * [https://www.slideshare.net/EasyStudy3/chapter-audit-](https://www.slideshare.net/EasyStudy3/chapter-audit-report) [report](https://www.slideshare.net/EasyStudy3/chapter-audit-report) * <https://slideplayer.com/slide/7903131/> |
| Other online resources | * [http://ebooks.lpude.in/commerce/bcom/term\_3/DCOM](http://ebooks.lpude.in/commerce/bcom/term_3/DCOM204_AUDITING_THEORY.pdf) [204\_AUDITING\_THEORY.pdf](http://ebooks.lpude.in/commerce/bcom/term_3/DCOM204_AUDITING_THEORY.pdf) * <http://www.gdcbemina.com/docs/Auditing.pdf> * [https://www.sscasc.in/wp-](https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Principles-Practices-of-Auditing.pdf) [content/uploads/downloads/BCOM/Principles-](https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Principles-Practices-of-Auditing.pdf)   [Practices-of-Auditing.pdf](https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Principles-Practices-of-Auditing.pdf) |

|  |  |
| --- | --- |
|  | * <http://www.universityofcalicut.info/SDE/BCom_Auditi> ng.pdf * <http://archive.mu.ac.in/myweb_test/study%20TYBCom>   %20Accountancy%20Auditing-II.pdf |

**Relationship Matrix for COs, POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course**  **Outcomes** | **Programme Outcomes** | | | | | **Programme Specific Outcomes** | | | | |
| **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| CO1 | 1 | 2 | 1 |  |  | 1 | 1 |  |  |  |
| CO2 | 2 | 2 | 2 | 2 |  | 1 | 2 | 2 | 2 |  |
| CO3 | 2 | 3 | 3 | 3 |  |  | 2 | 2 | 3 | 2 |
| CO4 |  | 3 | 3 | 3 |  |  |  |  | 3 |  |
| CO5 |  | 3 | 3 | 3 | 3 |  |  |  | 3 | 3 |
| AVG | 1 | 2.4 | 2.4 | 2.2 | .6 | .4 | 1 | .8 | 2.2 | 1 |

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), “ “ Indicates

there is no correlation

|  |  |  |  |
| --- | --- | --- | --- |
| **Part - III: Core Course 16 Elective (CC16E)** | | **Semester - VI** | |
| **HUMAN RESOURCE MANAGEMENT** | | | |
| **Course Code:** U22CC16E | **Hours per week:** 5 | | **Credit:** 4 |
| **CIA:** 25 Marks | **ESE:** 75 Marks | | **Total:** 100 Marks |

## Objective

* To provide knowledge on understanding and managing human resources in organizations.

## Course Outcomes (COs)

After completing this course, the student shall be able to:

|  |  |  |
| --- | --- | --- |
| **CO1** | : | Enumerate the basic concept of HRM. |
| **CO2** | : | Explain various recruitment and selection methods. |
| **CO3** | : | Examine the training methods followed in an organization |
| **CO4** | : | Summarize on the concept of compensation and employee  participation in management |
| **CO5** | : | Identify the human resource audit and recent trends in HRM. |

**UNIT I: Introduction to HRM (15 Hours)**

Human Resource Management (HRM) - Evolution and Development of HRM - Significance - Functions - Objectives - **HRM Vs. Personnel Management**\* - HRM Policies and Procedures - Qualities of HR Manager. Human Resource Planning - Process - Challenges in Human Resource Planning.

**UNIT II: Recruitment & Selection (15 Hours)**

Recruitment - Objectives - Process - Factors Affecting Recruitment - Sources of Recruitment - **Recruitment Techniques**#. Selection - **Significance**\* - Factors affecting Selection Decisions - Procedure - Tests - Interviews - Placement - Orientation and Induction.

**UNIT III: Training & Performance Appraisal (15 Hours)**

Training - Benefits - Need - Stages - Principles - Areas of Training - Methods. Performance Appraisal - **Significance\*** - Methods - Problems - Promotion, Transfer and Demotion - Employee Retention and Attrition Management- Work-Life Balance - Work Ethics.

**UNIT IV: Compensation Management (15 Hours)**

Employee Compensation Management - Fringe Benefits - Safety and Health - Motivation - Grievance and Discipline - **Collective Bargaining**# - Employee Participation in Management -

**UNIT V: HR Audit & Recent Trends in HRM (15 Hours)**

Human Resource Audit - **Objectives**\* - Areas of HR Audit. Recent Trends in HRM - Basics of E-HRM and IHRM - **Employer’s Brand**# - Competency Mapping - Business Process Outsourcing - Knowledge Management - Talent Management.

## Extra Credit:

# Case Study

\* Self Learning

Activities: 1. Conduct quiz programme 2. Collect specimen copies of Import Procedure and Documents

## Text Book

1. Subba Rao, P. 2021. Human Resource Management and Industrial Relations. Himalaya Publishing House, Mumbai.

## Reference Books

1. Aswathappa, K. (2021). Human Resource Management. Tata Mc Graw Hill Publishing Company Ltd., New Delhi.
2. Gupta, C.B. (2021). Human Resource Management. Sultan Chand and Co. Ltd., New Delhi.
3. Khanka, S.S. (2019). Human Resource Management. Sultan Chand and Co. Ltd., New Delhi.

## Online Resources:

|  |  |
| --- | --- |
| Swayam  course | * https://onlinecourses.swayam2.ac.in/cec21\_mg06/preview * https://onlinecourses.nptel.ac.in/noc20\_mg15/preview |
| E-content | * https://brauss.in/hrm-basic-notes.pdf * <http://kamarajcollege.ac.in/Department/BBA/III%20Year/e00> 3%20Core%2019%20-   %20Human%20Resource%20Management%20-  %20VI%20Sem.pdf |
| Other online resources | * https://open.umn.edu/opentextbooks/textbooks/71 * https://mrcet.com/downloads/MBA/digitalnotes/Human%20 Resource%20Management.pdf |

**Relationship Matrix for COs, POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course**  **Outcomes** | **Programme Outcomes** | | | | | **Programme Specific Outcomes** | | | | |
| **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| CO1 | 1 | 1 | 1 |  |  | 1 | 1 |  |  |  |
| CO2 | 2 | 1 | 2 | 2 |  | 1 | 1 |  | 2 |  |
| CO3 | 1 | 1 | 2 | 2 |  |  | 1 | 1 | 2 | 1 |
| CO4 | 1 | 3 | 3 | 3 |  |  | 1 | 1 | 2 | 1 |
| CO5 | 2 |  | 2 | 2 |  |  |  |  | 2 |  |
| AVG | 1.4 | 1.2 | 2 | 1.8 |  | .4 | .8 | .4 | 1.3 | .4 |

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), “--“ Indicates there is no correlation

**(For BCA, B.Sc (IT), B.voc Students)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part :III : Allied Course (AC)** | | **Semester - III** | |
| **Course Title : PRINCIPLES OF ACCOUNTANCY** | | | |
| **Course code : U22AC1CA** | **Hours per week: 5** | | **Credit : 3** |
| **CIA: 25 Marks** | **ESE : 75 Marks** | | **Total: 100 Marks** |

**Objectives**

1. To learn basic principles of accountancy and to prepare of final accounts of sole trader

## Course Outcomes (COs)

After completing this course, the student shall be able to:

|  |  |  |
| --- | --- | --- |
| **CO1** | : | Define basic accounting concept and conventions |
| **CO2** | : | Paraphrasing the need of subsidiary books |
| **CO3** | : | Interpret the bank reconciliation statement |
| **CO4** | : | Compute the depreciation under two methods |
| **CO5** | : | Construct final accounts with its adjustments |

## UNIT I: Journal and Ledger (15 hours)

Definition of Accounting - Accounting Concepts and Conventions - Double entry system-Rules –**Advantages\*** - Journal – Ledger-Trial Balance

## UNIT II: Subsidiary Books (15 hours)

Purchase Day Book - Sales Day Book - Cash Book- Petty Cash Book

## UNIT III: Bank Reconciliation Statement (15 hours)

**Bank Reconciliation Statement#** - **Purpose**\* - Preparation (Simple Problems only)

**UNIT IV: Depreciation accounting (15 hours) Depreciation Accounting#** - Meaning – **Causes\*** - Methods - Straight Line

Method- Written Down Value Method (Simple Problems only)

## UNIT – V –Final Accounts (15 hours)

**Final Accounts of Sole Trader#** – Adjustment and Closing Entries - (Simple Problems Only)

## Extra Credit:

# Case Study

\* Self Learning

Activities : 1.Quiz 2.Grop Discussion 3.Chart Work

**Text Book**

1. Reddy, T.S., & Murthy, Y. (2021). Financial Accounting, Margham Publications, Chennai.

## Reference Books

1. Jain, S.P., & Narang, K.L. (2022). Financial Accounting, Kalyani Publications, Ludhiana Gupta, R.L. & Radhaswamy, M. (2021). Financial Accounting. Sultan Chand & Sons.
2. Gupta R.L and Gupta, V.K. (2019). Financial Accounting, Sultan Chand & Sons, New Delhi.
3. Shukla, M.C., Grewal T.S., & Gupta, S.P. (2021). Advanced Accounts, S. Chand & Co., New Delhi.

## Online Resources:

|  |  |
| --- | --- |
| Swayam course | * [http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view\_modul](http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/249) [e\_ug.php/249](http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/249) * [http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view\_modul](http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/194)   [e\_ug.php/194](http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/194) |
| E-content | * <https://www.youtube.com/watch?v=nUgQYs47w2U> * <https://www.youtube.com/watch?v=vuetn_PQOvM> * <https://www.youtube.com/watch?v=Y4azRCTTWoU> * [https://www.learnpick.in/prime/documents/ppts/det](https://www.learnpick.in/prime/documents/ppts/details/4026/accounting-concepts-principles) [ails/4026/accounting-concepts-principles](https://www.learnpick.in/prime/documents/ppts/details/4026/accounting-concepts-principles) |
| Other online resources | * [https://drive.google.com/file/d/0B\_V4Kkm2koFqOUk](https://drive.google.com/file/d/0B_V4Kkm2koFqOUk3VDBlb0hNUEk/view) [3VDBlb0hNUEk/view](https://drive.google.com/file/d/0B_V4Kkm2koFqOUk3VDBlb0hNUEk/view) * [https://drive.google.com/file/d/0B\_V4Kkm2koFqOUk](https://drive.google.com/file/d/0B_V4Kkm2koFqOUk3VDBlb0hNUEk/view) [3VDBlb0hNUEk/view](https://drive.google.com/file/d/0B_V4Kkm2koFqOUk3VDBlb0hNUEk/view) * [https://icmai.in/upload/Students/Syllabus-](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper2-Revised.pdf) [2012/Study\_Material\_New/Foundation-Paper2-](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper2-Revised.pdf)   [Revised.pdf](https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Foundation-Paper2-Revised.pdf) |

**Relationship Matrix for COs, POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course**  **Outcomes** | **Programme Outcomes** | | | | | **Programme Specific Outcomes** | | | | |
| **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PSO1** | **PSO2** | **PSO3** | **PSO4** | **PSO5** |
| CO1 | 2 | 1 | 2 | 2 |  | 1 | 1 |  | 2 |  |
| CO2 | 1 | 1 | 1 |  |  | 1 | 1 |  |  |  |
| CO3 | 2 | 2 | 2 |  |  |  | 2 | 2 |  | 2 |
| CO4 | 2 | 2 | 2 |  |  |  | 2 | 2 |  | 2 |
| CO5 |  | 3 | 3 | 3 | 3 |  |  |  |  | 3 |
| AVG | 1.6 | 1.8 | 1.8 | 1.4 | .6 | .6 | 1.2 | .8 | 1.2 | 1.4 |

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High), “ “Indicates there is no correlation

**(For BCA, B.Sc (IT), B.voc Students)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Part :III : Allied Course (AC)** | | **Semester - IV** | |
| **Course Title : MARKETING** | | | |
| **Course code : U22AC2CA** | **Hours per week: 5** | | **Credit : 3** |
| **CIA: 25 Marks** | **ESE : 75 Marks** | | **Total: 100 Marks** |

## Objective

* + To enhance knowledge on marketing theory, principles & strategies.

## Course Outcomes (COs)

After completing this course, the student shall be able to:

|  |  |  |
| --- | --- | --- |
| **CO1** | : | Familiarization with marketing concepts and philosophies |
| **CO2** | : | Ability to understand the changing buyer behaviour |
| **CO3** | : | Determine the various aspects involved in product management |
| **CO4** | : | Examine the pricing techniques and sales promotion activities |
| **CO5** | : | Exposure on recent trends in marketing |

**UNIT I: Introduction to Marketing (15 hours)** Marketing – Definition - Objectives – **Importance**\* - Features of Modern Marketing – Role and Importance of Marketing – Approaches of Marketing -

Marketing Vs Selling - Functions of Marketing - **Marketing Mix**#.

## UNIT II: Buyer Behaviour and Market Segmentation (15 hours)

Buyer behaviour – Definition - Buying Motives - Determinants of Buyer Behaviour – **Consumer Buying Decision Process**# - Market Segmentation - Concepts – **Benefits\*** – Bases of Market Segmentation – Criteria for Successful Segmentation.

## UNIT III: Product Management (15 hours)

Product – Meaning – Features – Types - **Product Policy\*** - Elements - Product Planning and Development - Steps – **Product Life Cycle#** – Stages – Product Mix - Packaging - Functions- Types – Grading - Product line - Branding

– Brand Loyalty - Functions – Types.

## UNIT IV: Pricing and Sales Promotional Techniques. (15 hours)

Pricing - Objectives - **Methods of Pricing**# - AIDAS - Promotion & Recent Trends – Physical distribution - **Personal Selling**\* – Advantages - Qualities of a Good Salesman - Kinds of Salesmen Process of Retailing - Sales promotion – Importance - Sales promotion at Consumer Level and Dealer Level - Marketing Research - Importance – Steps.

**UNIT V: Recent Trends in E-Marketing (15 Hours)**

. E-marketing - Features – Importance – **Telemarketing**# - Relationship Marketing – Green Marketing –b2b Marketing- b2C Marketing– **Digital Marketing**\*

* Social Media Marketing

## Extra Credit:

# Case Study

\* Self Learning

Activities:1. Models 2. Data Collections 3. Slogan

## Text Book

1. Pillai, R.S.N and Bagavathi, V. (2021). Modern Marketing, S.Chand and Co, New Delhi.

## Reference Books

1. Gupta C.B. & Rajan Nair N. (2021). Marketing Management, Sultan Chand & Sons, New Delhi.
2. Govindarajan, M. (2020). Marketing Management, Prentice Hall of India, New Delhi.
3. Sherkhar, S.A. (2019). Marketing Management, Himalayas Publishing House, Mumbai.

## Online Resources:

|  |  |
| --- | --- |
| Swayam course | * [http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view\_module\_ug.ph](http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/221) [p/221](http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/221) * [http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view\_module\_ug.ph](http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/232)   [p/232](http://ugcmoocs.inflibnet.ac.in/ugcmoocs/view_module_ug.php/232) |
| E-content | * <https://www.youtube.com/watch?v=sR-qL7QdVZQ> * <https://www.youtube.com/watch?v=exNluZ0Z26Q> * <https://www.youtube.com/watch?v=zUTmwdGX4Sg> * <https://www.youtube.com/watch?v=6jobOJy96jM> |
| Other online resources | * [http://www.universityofcalicut.info/SDE/BComBBAMarketing.](http://www.universityofcalicut.info/SDE/BComBBAMarketing.pdf) [pdf](http://www.universityofcalicut.info/SDE/BComBBAMarketing.pdf) * [http://www.uobabylon.edu.iq/eprints/paper\_12\_19309\_1049.pd](http://www.uobabylon.edu.iq/eprints/paper_12_19309_1049.pdf) [f](http://www.uobabylon.edu.iq/eprints/paper_12_19309_1049.pdf) * <http://mpbou.edu.in/slm/mba1p6.pdf> * <http://www.himpub.com/documents/Chapter903.pdf> |

**Relationship Matrix for COs, POs and PSOs**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Outcomes** | Programme Outcomes | | | | | Programme Specific Outcomes | | | | |
| PO1 | PO2 | PO3 | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
| CO1 | 1 | 1 | 1 | 1 |  | 1 | 1 |  |  |  |
| CO2 | 2 | 2 | 2 |  |  | 1 | 2 | 2 |  | 2 |
| CO3 | 2 | 2 | 2 | 2 |  |  | 2 | 2 | 2 | 2 |
| CO4 | 2 | 3 | 3 | 3 |  |  | 2 | 2 | 3 |  |
| CO5 |  | 3 | 3 | 3 | 3 |  |  |  | 3 | 3 |
| AVG | 1.4 | 1.2 | 1.2 | 1.8 | .6 | .4 | 1.4 | 1.2 | 1.3 | 1.4 |

Notes :1-Slight (Low) 2- Moderate (Medium) 3- Substantial (High)“--“ Indicates there is no correlation